§ 4211. Tuition. The term "tuition" as used in this article and in the provisions of chapter ten hundred sixty of the laws of nineteen hundred seventy-four shall mean the per pupil cost of all instructional services, supplies, equipment and the operation of instructional facilities as determined by the commissioner. Approved tuition shall be computed from expenditures for which no revenue has been received from the following sources:

a. receipts from the federal government;

b. any cash receipts, except gifts, bequests, donations and earned interest dedicated by the directors of the institution in accordance with the regulations of the commissioner; and

c. any refund made or any apportionment or payment received from the state for experimental or special programs as approved by the commissioner.