The Texas A&M University System Board of Regents has approved the collection of an Instructional Enhancement /Equipment Fee (IE/EF) for the purpose of providing students with a rich learning environment. These guidelines describe the appropriate uses of these funds, the procedures to be followed in their accounting and expenditure, and the disposition of equipment purchased with these funds.

1. The funds generated from the IE/EF will be used for instructional enhancement purposes. Examples of permissible expenditures from these funds include equipment, software, equipment maintenance and repair, and the modification of specialized instructional facilities. Expenditures may also include course related instructional materials and supplies, invited speakers or guest lecturers, services, training, professional development that directly supports and enhances the course development and/or delivery of instruction, furnishings, graders providing timely and relevant feedback, and salaries and fringe benefits associated with the direct support of instructional enhancement activities (excluding teaching salaries).

2. All revenue collected from the IE/EF will be reserved and accounted for in account(s) kept separate from educational and general funds of Texas A&M University and shall be used by the academic college that assesses the fee. The only exception would be cross-listed courses which should be charged at the same rate and the associated revenue should be allocated to the college responsible for enhancing the course. IE/EF account balances, expenditures, and fee structures will be reviewed and updated on an annual basis by academic departments and colleges. This review will be certified annually to the Executive Vice President and Provost.

3. Instructional Enhancement/Equipment Fee funds may be used to support personnel costs as long as these personnel are involved directly in instructional enhancement activities. Salary charges shall be made in proportion to the percentage of time the employee’s effort is assigned to the activity supported by the fee. Under no circumstances may teaching salaries—defined as salary payments to individuals performing direct classroom instruction—be paid from the IE/EF. Indirect administrative support salaries are also prohibited on IE/EF funds.

4. Equipment purchased, using IE/EF funds, that is three years or older may be disposed of following University procedures for non-IE/EF surplus property. In addition, equipment that is three years or older may be transferred to departments or other units for use in undergraduate or graduate student offices or laboratories, the Library or other academic initiatives. Equipment that is less than three years old must be used as trade-in for new equipment dedicated
to instructional enhancement activities or sold as surplus property and the proceeds returned to the fee account that originally purchased the equipment.

College and departments must comply with the provisions of State laws and regulations and the TAMUS Equipment Management Manual. This includes numbering or bar-coding all applicable assets, maintaining accurate location records and recording serial number information. Adequate measures must be taken to safeguard against potential loss or damage.

5. Some colleges may opt to retain all or a portion of the funds collected by the IE/EF to create a college pool designated for special projects related to instructional enhancement activities. The funds retained by the college could be allocated in response to requests submitted by the departments for special projects.

6. Any changes or exceptions to these guidelines must be approved by the Executive Vice President and Provost. Colleges may develop procedures for the use of these fees consistent with the parameters set forth in these guidelines.

7. None of the above guidelines shall supersede the authority and purpose of the policies and procedures set forth in the Texas A&M University System Policies and Regulations, and the Texas A&M University Rules and Standard Administrative Procedures.

8. These guidelines also apply to Distance Education Instructional Enhancement fees charged to students residing within the State of Texas. However, DE-IEEF funds collected from out-of-state non-resident students must be segregated from other IEEF funds collected. These segregated funds from out-of-state non-residents can also be used for teaching salaries, promotional activities, and general professional development.