

EQUIPMENT AND SUPPLIES MANAGEMENT
 INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

CMD

INSTRUCTIONAL MATERIALS Instructional materials selected for use in the public schools shall be furnished without cost to the students attending those schools. Except as provided by Education Code 31.104(d), the School may not charge a student for instructional material or technological equipment purchased by the School with the School's instructional materials allotment (IMA). All instructional materials, including electronic or online instructional material to the extent of any applicable licensing agreement, purchased in accordance with Education Code Chapter 31 for the School are the property of the School. *Education Code 31.001, .102(a)–(b); 19 TAC 66.1315(a), (c)*

DELEGATION OF POWER The Board may delegate to an employee the power to requisition, distribute, and manage the inventory of instructional materials, consistent with Education Code Chapter 31. *Education Code 31.104(a)*

FUNDING The School is entitled to an annual allotment from the state instructional materials fund for each student enrolled in the School on a date during the preceding school year specified by the Commissioner. The Commissioner shall determine the amount of the allotment per student each year on the basis of the amount of money available in the state instructional materials fund to fund the allotment. The allotment shall be transferred from the state instructional materials fund to the credit of the School's instructional materials account as provided by Education Code 31.0212. The allotment allocated to the School is considered revenue and must be coded by the School in a manner required by TEA. *Education Code 31.0211(a); 19 TAC 66.1315(d)*

DELAYED PUBLISHER PAYMENT OPTION The School may requisition and receive state-adopted instructional materials before IMA funds for those materials are available. The total cost of materials in the requisition may not exceed 80 percent of the district's expected IMA for the subsequent fiscal year.

When the School submits a requisition for instructional materials before IMA funds are available, TEA shall expend the School's existing IMA balance before applying the delayed payment option. TEA shall make payment for any remaining balance for the School's order as the IMA funds become available and shall prioritize payment for requisitions over reimbursement of purchases made directly by the School.

The Commissioner shall ensure that publishers of instructional materials are informed of any potential delay in payment and that payment is subject to the availability of appropriated funds. Publishers may decline orders for which payments could be delayed. A publisher's decision to decline an order shall affect all

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of that publisher's orders for which payments could be delayed. Publishers may not selectively decline orders from individual districts. Government Code Chapter 2251 does not apply to requisitions under this provision.

Education Code 31.0215; 19 TAC 66.1327

NO APPEAL

The amount of the IMA determined by the Commissioner is final and may not be appealed. *19 TAC 66.1307*

ALLOTMENT
 ADJUSTMENT
 CHANGE IN
 ENROLLMENT

Not later than May 31 of each school year, the School may request that the Commissioner adjust the number of students for which the School is entitled to receive an allotment on the grounds that the number of students attending school in the School will increase or decrease during the school year for which the allotment is provided. The Commissioner may also adjust the number of students for which the School is entitled to receive an allotment, without a request by the School, if the Commissioner determines a different number of students is a more accurate reflection of students who will be attending school in the School. The Commissioner's determination is final. *Education Code 31.0211(e)*

HIGH
 ENROLLMENT
 GROWTH

Each year the Commissioner shall adjust the IMA of TSD if experiencing high enrollment growth. *Education Code 31.0214*

The Commissioner's calculation for enrollment growth shall be adjusted automatically for each year of the biennium based on current Public Education Information Management System (PEIMS) enrollment data before the Educational Materials (EMAT) system opens each spring.

The School that experiences a minimum enrollment growth of 10 percent over the previous five-year period for which the IMA amount is being determined is eligible to receive an adjustment to accommodate high-enrollment growth.

For each year of the biennium, the School that is experiencing a student population growth that is not reflected in the current state calculation may submit an application to be considered for additional funding if the School experienced:

1. A net increase of 3,500 students over the last five years; or
2. An unexpected enrollment growth due to unforeseen circumstances.

The School may request additional funding for its IMA for high enrollment once during each school year.

The amount of funding for high-enrollment growth shall be allocated based on available IMA funds.

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19 TAC 66.1309

PERMITTED
EXPENDITURES

Funds allotted under this section may be used to purchase:

1. Instructional materials on the list adopted by the Commissioner under Education Code 31.0231;
2. Instructional materials on the list adopted by the State Board of Education (SBOE) under Education Code 31.024;
3. Non-adopted instructional materials;
4. Consumable instructional materials, including workbooks;
5. Instructional materials for use in bilingual education classes, as provided by Education Code 31.029;
6. Instructional materials for use in college preparatory courses under Education Code 28.014, as provided by Education Code 31.031;
7. Supplemental instructional materials, as provided by Education Code 31.035;
8. State-developed open-source instructional materials, as provided by Education Code Chapter 31, Subchapter B-1;
9. Instructional materials and technological equipment under any continuing contracts of the School in effect on September 1, 2011; and
10. Technological equipment necessary to support the use of materials included on the list adopted by the Commissioner or any instructional materials purchased with an allotment.

The funds can also be used to pay for training educational personnel directly involved in student learning in the appropriate use of instructional materials, providing access to technological equipment for instructional use, and the salary and other expenses of an employee who provides technical support for the use of technological equipment directly involved in student learning.

Education Code 31.0211(c); 19 TAC 66.1307(c)

PROHIBITED
EXPENDITURES

IMA funds may not be used to purchase:

1. Services for installation;
2. The physical conduit that transmits data such as cabling and wiring or electricity;
3. Office and school supplies; or

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- 4. Items that are not directly related to student instruction such as furniture, athletic equipment, extension cords, temporary contractors, or video surveillance equipment.

IMA funds may not be used to pay for travel expenses or equipment used at a warehouse for the purpose of moving, storing, or taking inventory of instructional materials.

19TAC
66.1307(D)ORDER
OF PURCHASE

FIX NUMBERING ISSUE

Each year the School shall use the School's allotment to purchase, in the following order:

- 11. Instructional materials necessary to permit the School to certify that the School has instructional materials that cover all elements of the essential knowledge and skills of the required curriculum, other than physical education, for each grade level.
- 12. Any other instructional materials or technological equipment as determined by the School.

Notwithstanding the order of purchase requirement, for the state fiscal biennium beginning September 1, 2011, the School shall use an IMA to purchase instructional materials that will assist the School in satisfying performance standards under Education Code 39.0241, as added by Chapter 895 (House Bill 3), Acts of the 81st Legislature, Regular Session, 2009, on assessment instruments adopted under Education Code 39.023(a) and (c) [grade advancement testing and end-of-course exams, see EKB]. This exception to the order of purchase requirement expires August 31, 2013.

Education Code 31.0211(d)-(d-2)

CERTIFICATION OF
ALLOTMENT USE

The School shall annually certify to the Commissioner that the School's IMA has been used only for permitted expenses.
Education Code 31.0213

INSTRUCTIONAL
MATERIALS ACCOUNT

The Commissioner shall maintain an instructional materials account for the School, in which the Commissioner shall annually deposit the School's IMA. The Commissioner shall pay the cost of instructional materials requisitioned by The School under Education Code 31.103 using funds from the School's instructional materials account.

The School may also use funds in the School's account to purchase electronic instructional materials or technological equipment. The School shall submit to the Commissioner a

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request for funds for this purpose from the School's account in accordance with the Commissioner's rules.

Money deposited in the School's instructional materials account during each state fiscal biennium remains in the account and available for use by the School for the entire biennium. At the end of each biennium, the School with unused money in the School's account may carry forward any remaining balance to the next biennium.

Education Code 31.0212

ONLINE REQUISITION SYSTEM (EMAT)	The Commissioner shall maintain an online requisition system (EMAT) for the School to requisition instructional materials to be purchased with the School's IMA. <i>Education Code 31.101(f)</i>
LOCAL FUNDS	The School may use local funds to purchase any instructional materials in addition to those selected under Education Code Chapter 31. <i>Education Code 31.106</i>
REQUISITIONS, USE, AND DISTRIBUTION	The School shall make a requisition for instructional material using the online requisition program (EMAT) maintained by the Commissioner not later than June 1 of each year. The School may requisition instructional materials on the SBOE instructional materials list for grades above the grade level in which a student is enrolled. <i>Education Code 31.103(b)–(c)</i>
DURATION OF SELECTION	Once instructional materials have been selected, the School must use the material for the length of time described by Education Code 31.101. <i>Education Code 31.101</i> [See EFAA]
VALUE	Current instructional materials in the School's inventory are considered assets and a value must be determined by the School. <i>19 TAC 66.1315(e)</i>
DISTRIBUTION	The board shall distribute or provide access to instructional materials to students as it may deem most effective and economical. <i>Education Code 31.102(c); 19 TAC 66.1315(f)</i>
SUPPLEMENTAL INSTRUCTIONAL MATERIALS	The School may requisition supplemental instructional material adopted by the SBOE but not on the instructional material list under Education Code 31.023 only if the School requisitions the supplemental instructional material along with other supplemental instructional materials or instructional materials on the SBOE instructional materials list that in combination cover each element of the essential knowledge and skills for the course for which the School is requisitioning the supplemental instructional materials. <i>Education Code 31.035(d)</i>

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AVAILABILITY OF
 OPEN-SOURCE
 INSTRUCTIONAL
 MATERIALS

The School that selects open-source instructional material shall requisition a sufficient number of printed copies for use by students unable to access the instructional material electronically unless the School or school provides to each student:

1. Electronic access to the instructional material at no cost to the student; or
2. Printed copies of the portion of the instructional material that will be used in the course.

Education Code 31.103(d)

REIMBURSEMENTS OF
 IMA EXPENDITURES

The School may be reimbursed for allowable IMA expenditures. Reimbursements shall be funded through the School's IMA as funds become available.

The School may receive reimbursement only if the school:

1. Submits a request through the EMAT system;
2. Has a zero IMA balance or the cost of an allowable product or service is more than the School's available IMA balance at the time the request is submitted; and
3. Has received approval from TEA through the EMAT system.

TEA shall establish a reimbursement process for the school districts and open-enrollment charter schools.

SPECIALIZED
 INSTRUCTIONAL
 MATERIAL
 FORMATS

"Specialized instructional material format" means any form of published material converted into an alternative medium that is exclusively for use by persons who are blind or with other disabilities, as authorized by the Vocational-Rehabilitation Act and the Americans with Disabilities Act. 17 TAC 63.101 (10)

All laws and rules applying to instructional materials provided to students with no visual impairments that do not conflict with Education Code 31.028 apply to the distribution and control of specialized instructional material formats, including but not limited to the following:

1. A requisition for special instructional materials shall be based on actual student enrollment to meet individual student needs.
2. The School shall conduct an annual physical inventory of all currently adopted accessible instructional materials that have been requisitioned by and delivered to the School. The results

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of the inventory shall be recorded in the School's files and made available to TEA upon request.

Reimbursement and/or replacement shall be made for all volumes of specialized instructional material formats determined to be lost.

FOR TEACHERS

Adopted instructional materials needed by a teacher who is blind or visually impaired shall be furnished in a specialized format by the state without cost. The materials are to be loaned to the School as long as needed and are to be returned to the state when they are no longer needed. Materials in the medium needed by the teacher may be requisitioned by an instructional materials coordinator after the superintendent has certified the following to the Commissioner:

1. The name of the teacher;
2. The grade or subject taught; and
3. The fact of the teacher's visual impairment.

FOR STUDENTS

Non-adopted instructional materials purchased by the School shall be made available and provided in the specified format needed to students who are blind and visually impaired at the School's expense.

FOR PARENTS

Adopted instructional materials in a specialized format that are requested by a parent who is blind or visually impaired shall be furnished without cost by the state. Materials in the medium needed by the parent may be requisitioned by an instructional materials coordinator. Requests for electronic files shall be filled by TEA after the parent signs and TEA receives a statement, through the School, promising that the parent will safeguard the security of the files and observe all current copyright laws. All specialized instructional material formats and electronic files with educational content that have been provided to parents who are blind or visually impaired must be returned to the School at the end of the school year for reuse.

19 TAC 66.1311, .1319(e)

BILINGUAL
 INSTRUCTIONAL
 MATERIALS

The School shall purchase with the School's IMA or otherwise acquire instructional materials for use in bilingual education classes. The calculation used for adjusting the IMA for bilingual education student enrollment is based on actual bilingual enrollment. The calculation shall take into account funds used for TEA administrative purposes and juvenile justice alternative education programs and include adjustments for bilingual education student enrollment and high-enrollment growth. Education Code 31.029; 19 TAC 66.1313

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CERTIFICATION OF
INSTRUCTIONAL
MATERIALS

Prior to the beginning of each school year, the School shall certify to the Commissioner in a format approved by the Commissioner that, for each subject in the foundation and enrichment curriculum other than physical education, and each grade level, the School provides each student instructional materials that cover all elements of the essential knowledge and skills adopted by the SBOE for that subject and grade level.

To determine whether each student has instructional materials that cover all elements of the essential knowledge and skills, the School may consider both state- and Commissioner-adopted instructional materials and non-adopted instructional materials, including:

1. Instructional materials adopted by the SBOE;
2. Materials adopted or purchased by the Commissioner under Education Code 31.0231 or Education Code Chapter 31, Subchapter B-1;
3. Open-source instructional materials submitted by eligible institutions and adopted by the SBOE;
4. Open-source instructional materials made available by other public schools; and
5. Instructional materials developed or purchased by the School.

Upon request by the Commissioner, the certification shall include supporting documentation describing the instructional materials on which the certification is based.

The certifications shall be ratified by the board in a public meeting.

The School may not submit a requisition or request for disbursement through the EMAT system for the next school year until the required annual certification has been received by the Commissioner for the current school year.

Education Code 31.004; 19 TAC 66.1305

OWNERSHIP

A student must return all instructional materials to the teacher at the end of the school year or when the student withdraws from school, unless the instructional material is open-source instructional material that the School does not intend to use for another student. The printed copy of the open-source instructional material becomes the property of the student to whom it is distributed.

This provision does not apply to an electronic copy of open-source instructional material.

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Education Code 31.104(c), (g)–(h); 19 TAC 66.107(b)

RESPONSIBILITY FOR
 INSTRUCTIONAL
 MATERIALS AND
 EQUIPMENT

Each student or his or her parent or guardian shall be responsible for all instructional material and technological equipment not returned in an acceptable condition by the student. A student who fails to return in an acceptable condition all instructional materials and technological equipment shall forfeit the right to free instructional materials and technological equipment until the instructional materials and technological equipment previously issued but not returned in an acceptable condition are paid for by the student, parent, or guardian.

The board may not require an employee of the School to pay for instructional materials or technological equipment that is stolen, misplaced, or not returned by a student. [See DG]

Under circumstances determined by the board, the School may waive or reduce the payment required if the student is from a low-income family. The School shall allow students to use instructional materials and technological equipment at school during each school day.

If instructional materials or technological equipment is not returned in an acceptable condition and payment is not made, the School may withhold the student's records, but shall not prevent the student from graduating, participating in a graduation ceremony, or receiving a diploma. However, in accordance with policies FL and GBA, students have a right to copies of any and all School records that pertain to them.

These provisions do not apply to an electronic copy of open-source instructional material.

Education Code 31.104(d), (e), (h); 20 U.S.C. 1232g; Gov't Code 552.114(b)(2); 19 TAC 66.107(c), .1319(d) [See also EF]

ACCEPTABLE
 CONDITION

Printed instructional materials are considered to be in acceptable condition if:

1. The cover, binding, pages, spine, and all integral components of the instructional materials are wholly intact and the instructional materials are fully usable by other students; and
2. All components of the instructional materials are not soiled, torn, or damaged—whether intentionally or by lack of appropriate care—such that any portion of the content is too disfigured or obscured to be fully accessible to other students.

19 TAC 66.1201

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Electronic instructional materials are considered to be in acceptable condition if:

1. All components or applications that are a part of the electronic instructional materials are returned;
2. The electronic instructional materials do not contain computer code (bug, virus, worm, or similar malicious software) that has been designed to self-replicate, damage, change, or otherwise hinder the performance of any computer's memory, file system, or software; and
3. The electronic instructional materials have not been installed with plug-ins, snap-ins, or add-ins without the prior approval of the School.

19 TAC 66.1203

Technological equipment is considered to be in acceptable condition if:

1. The equipment is returned with the software and hardware in their original condition unless the School authorized changes; and
2. The physical condition of the equipment has been cared for appropriately such that the equipment is not broken or damaged beyond cost-effective replacement or repair.

19 TAC 66.1205

LOST, DAMAGED,
OR WORN OUT
INSTRUCTIONAL
MATERIALS

The School is fiscally responsible for lost, damaged, or worn out instructional materials.

The School may use the IMA or other available funds to replace lost, damaged, or worn out instructional materials.

Worn out or damaged instructional materials must be declared by the School as unsuitable for student use and the School must document the method of disposal.

The School declaring worn out instructional materials must follow the Commissioner-approved standards for worn out instructional materials.

Recycling funds received from the disposal of worn out instructional materials must be:

1. Reported to TEA through procedures established by the Commissioner; and
2. Used to purchase instructional materials and technological equipment allowed under Education Code 31.0211.

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The School must adjust its inventory for lost, damaged, or worn out instructional materials and replacements through the EMAT system and document all transactions in the School annual inventory.

19 TAC 66.1321

SALE OR DISPOSAL	A board must notify TEA of its intent to sell or dispose of instructional materials or technological equipment by a process established by the Commissioner.
SALE AFTER DISCONTINUED FOR USE	A board may sell any printed or electronic instructional materials purchased with the School's IMA on the date the instructional material is discontinued for use in the public schools. The board may only sell or dispose of online or electronic instructional materials in compliance with the terms of any applicable licensing agreement.
TECHNOLOGICAL EQUIPMENT	A board may sell technological equipment owned by the School that was purchased with the School's IMA.
REPORT TO COMMISSIONER	A board must report to the Commissioner the amount of funds to be received from the sale of the instructional materials and technological equipment, identify the purchaser, and identify the instructional materials and/or technological equipment to be sold.
USE OF PROCEEDS OF SALE	Funds received by the School from a sale of instructional materials or technological equipment purchased with the IMA must be used to purchase instructional materials and technological equipment allowed under Education Code 31.0211. The board must certify to the Commissioner that the new instructional materials acquired from the sale of discontinued instructional materials will cover the Texas essential knowledge and skills and be made available to students and/or teachers.
DISPOSAL	<p>A board may dispose of printed instructional material before the date the instructional material is discontinued for use in the public schools by the SBOE if the board determines that the instructional material is not needed by the School and the board does not reasonably expect that the instructional material will be needed.</p> <p>A board shall determine how the School will dispose of discontinued printed instructional materials and technological equipment and must notify the Commissioner prior to the disposal of any instructional materials, identifying the instructional materials to be disposed and the method of disposal.</p>

Education Code 31.105; 19 TAC 66.1317

ANNUAL INVENTORY

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The School shall conduct an annual physical inventory of: All currently adopted instructional materials that have been requisitioned by and delivered to the School;

1. All non-adopted instructional materials purchased with funds from the IMA; and
2. All technological equipment purchased with funds from the IMA.

The results of the inventory shall be recorded in the School's files and in the EMAT system. Reimbursement and/or replacement shall be made for all instructional materials determined to be lost.

19 TAC 66.107(a)

LOCAL HANDLING
EXPENSES

The School shall not be reimbursed from state funds for expenses incurred in local handling of instructional materials. *19 TAC 66.104(f)*