

Division of Financial Audits

Accounting for the Instructional Materials Allotment

In May of 2011, [Senate Bill 6](#), 82(1), repealed the technology allotment used by Texas schools and created an Instructional Materials Allotment (IMA) for the purchase of instructional materials, technological equipment, and technology-related services. Under the IMA, instructional materials purchases by school districts and charter schools out of their instructional materials allotments must be made through TEA's online requisition system, which is accessed through the Texas Education Agency Secure Environment (TEASE).

Currently, only school textbook coordinators and assistant textbook coordinators may have TEASE access. The division of Instructional Materials and Educational Technology is working to program EMAT to provide access to include the district business office. Until then, business managers will need to make arrangements to get copies of purchase reports in order to keep accurate records of expenditures.

The fund code and account codes below should be used to record accounting transactions related to instructional materials. Expense codes will vary according to the instructional materials purchased and the entity's local capitalization policy. Journal entries should be made both for funds received by the district and for funds paid to the publisher by TEA on behalf of the district since both types of transactions reduce the instructional materials allotment.

Independent School Districts Only

Fund Code

410 State Instructional Materials Fund (formerly State Textbook Fund)

Revenue Object Code

5829 State Program Revenues Distributed by Texas Education Agency

Expenditure Object Codes

6321 Instructional Materials (formerly Textbooks)

- 6329 Reading Materials
- 6639 Furniture, Equipment, and Software
- 6669 Library Books and Media

Not-for-Profit Charter Schools Only

Fund Code

- 410 State Instructional Materials Fund (formerly State Textbook Fund)

Asset Object Codes

- 1539 Furniture and Equipment
- 1549 Furniture and Equipment (locally defined)
- 1569 Library Books and Media

Revenue Object Code

- 5829 State Program Revenues Distributed by Texas Education Agency

Expense Object Codes

- 6321 Instructional Materials (formerly Textbooks)

The following fund codes have been discontinued:

- 411 Technology Allotment (repealed in 2011 by Senate Bill 6)
- 862 Agency Fund for Instructional Material Waiver Refunds (not reported to PEIMS).

(TEA is also discontinuing the [instructional materials waiver](#) process beginning with the 2011–2012 school year.)

If you have any questions about accounting transactions related to the instructional materials allotment, please contact the Division of Financial Audits at schoolaudits@tea.state.tx.us.

As more information becomes available, details will be posted to this site.