

**REVENUE                      3526                      REFURBISHMENT OF SCIENCE KITS**

**SUBFUND                      326                      EIA FUND**

### **Allocation Formula**

Available funds refurbishing science kits will be a base \$10,000 allocation and any remaining funds will be allocated based on prior year 135-Day ADM.

### **Legal Reference**

General Appropriations Act for 2021-2022, Proviso 1A.54

### **Guidelines**

Funds appropriated for the purchase of instructional materials (print/digital) may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted instructional materials inventory, purchasing new kits or those adopted as supplemental from the Central Depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the adopted refurbishing kits plus a reasonable amount for shipping and handling. Costs for staff development, personnel costs, equipment, or other costs associated with refurbishing kits on state inventory are not allowable costs.

- Districts cannot order adopted refurbishment kits and also order consumable items unless the consumable items are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may order non-consumable items that need replacing due to loss or damage but not for additional items that increase functionality beyond that of state-adopted or supplemental-adopted kits.
- Districts must keep copies of inventory records, bids, invoices, and other documentation related to the purchase and refurbishment of kits to provide an audit trail.
- Districts must comply with state procurement regulations and follow cost-effective refurbishment practices.
- Some kits do not meet any state grade-level-specific science standards. Costs of refurbishment of these kits are not an allowable expenditure.
- Schools may purchase new kits to replace kits that no longer meet grade-level-specific science standards or where the refurbishment cost is greater than the replacement cost.

### **Allowed Expenditures**

- Funds may be used for the purchase of materials, supplies, and freight and for travel costs associated with the delivery of kits at the state reimbursement rate for mileage.
- Pursuant to Proviso 1A.54, these funds may be carried forward from the prior fiscal year into the current fiscal year to be expended for the same purposes.
- These funds are not subject to flexibility.

## Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases. The appropriate account codes for **allowed expenditures** are

|             |  |
|-------------|--|
| 326-111-300 | Kindergarten Programs Purchased Services     |
| 326-111-400 | Kindergarten Programs Supplies and Materials |
| 326-112-300 | Primary Programs Purchased Services          |
| 326-112-400 | Primary Programs Supplies and Materials      |
| 326-113-300 | Elementary Programs Purchased Services       |
| 326-113-400 | Elementary Programs Supplies and Materials   |
| 326-114-300 | Secondary Programs Purchased Services        |
| 326-114-400 | Secondary Programs Supplies and Materials    |

|                     |  |
|---------------------|--|
| Responsible Office: | Office of Finance, Instructional Materials                 |
| Contact:            | Kriss Stewart, 803-832-8203                                |
| E-mail Address:     | <a href="mailto:kstewart@ed.sc.gov">kstewart@ed.sc.gov</a> |