Allowable Disbursement Expenditures (New)

1. Can the IMA be used to cover costs of learning management systems?
   The district may use their Instructional Materials Allotment to purchase learning management systems that are directly involved with student learning.

2. Are network wireless systems allowable IMA purchases?
   Network wireless systems that support access to student content and resources are allowable expenditures.

3. Teachers in my district want to attend conferences to attend professional development sessions. Can the district send the teachers to these types of conferences?
   Professional development is an allowable IMA expenditure including conference registration fees; however, the IMA may not be used to reimburse teachers for travel expenses, lodging or food.

4. Senate Bill 6 states that the IMA can be used to purchase technological equipment used to support the use of instructional materials. Does this also include web filtering and access points?
   Web filter and access points that provide access to content are considered an allowable IMA expenditure.

5. Our district is considering the purchase of a software license to support our computer labs. What type of software can I purchase with the IMA funds?
   Software that directly supports student learning can be purchased with IMA funds.

6. Our district used the IMA funds to purchase laptops and projectors for students. The vendor has included installation costs as part of the package. Can I pay for installation with IMA funds?
   Installation services are not an allowable IMA expenditure.

7. What kind of hardware can be purchased through the IMA?
   Senate Bill 6, Section 31.0211(c)(1)(h), states that IMA funds can be used to purchase technological equipment necessary to support the use of the materials included on the list adopted by the commissioner under Section 31.0231 or any instructional materials purchased with the allotment. Equipment purchased with IMA funds should be used to directly support classroom instruction.

8. Are teacher stipends an allowable Instructional Materials Allotment expenditure?
   Teacher stipends are not an allowable IMA expenditure.

9. Our district is considering selling our out-of-adoption textbooks. What is the process for this?
The district local board or governing body must notify the commissioner of their intent to sell instructional materials currently in adoption and provide the rationale for that decision. We are currently working on an electronic process within EMAT to implement this provision.

10. **Can we use the IMA for salaries?**
   The IMA can be used for the salary and other expenses of an employee who provides technical support for the use of technological equipment directly involved in student learning.

11. **Can I use IMA funds to purchase videoconferencing equipment to provide instruction to students?**
    The IMA funds can be used to purchase videoconferencing equipment for the sole purpose of providing instruction to students; however, installation costs are not an allowable IMA expenditure.