

**REVENUE 3126 REFURBISHMENT OF K–8 SCIENCE KITS
(No Carryover Provision)**

SUBFUND 908 SPECIAL REVENUE FUND

Allocation Formula

Available funds refurbishing science kits will be allocated based on prior year K–8 135-Day ADM and districts will be reimbursed for actual costs not to exceed their allocation for the school year.

Legal Reference

General Appropriation Act, 2009 S.C. Acts 23, Proviso 1.34

Guidelines

Proviso 1.36 (SCDE: Refurbishing Science Kits) of the General Appropriation Act, 2009 S.C. Acts 23 states that “Funds appropriated for the purchase of textbooks and other instructional materials may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted textbook inventory Purchasing new kits from the central textbook depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the state-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 state-adopted refurbishment kits and also submit a claim for reimbursement of consumable items unless the items claimed are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may claim reimbursement for non-consumable items that need replacing due to loss or damage but may not submit a claim for additional items that increase functionality beyond that of state-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. Districts should not submit refurbishment claims for these kits.
- 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.
- Districts or schools seeking reimbursement for allowable refurbishment costs should submit a letter stating the amount of the refurbishment claim and copy of the invoice(s) to the South Carolina Department of Education, State Textbook Office, 301 Greystone Blvd., Suite 150, Columbia, SC 29210.
- The deadline for submitting 2009–10 refurbishment claims is June 1, 2010.

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.

Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases.

The appropriate account codes for **allowed expenditures** are

908-111-300	Kindergarten Programs Purchased Services
908-111-400	Kindergarten Programs Supplies and Materials
908-112-300	Primary Programs Purchased Services
908-112-400	Primary Programs Supplies and Materials
908-113-300	Elementary Programs Purchased Services
908-113-400	Elementary Programs Supplies and Materials

Responsible Office: Office of Finance, Division of Finance and Operations
 Contact: Jim White, 803-832-8201
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