

such items, revised annually, which will be made available for the use of the State agency and the Commissioner.

(b) The State agency will be prepared to report such inventory records to the Commissioner if he should so request, and the inventory records shall be maintained for the period of the usable life of such items.

(c) The inventory record shall give information relative to the quantity and types of items lost, discarded because of obsolescence or because of wear beyond the point of usability.

(d) The inventory record for such items shall be in accord with established State and local practices concerning inventorying of instructional materials and discontinuance of record keeping for reasons of loss, wearing out, or obsolescence.

4.22 The practices to be followed in removing school library resources, textbooks, and other printed and published instructional materials from inventory records because of loss, obsolescence, and wearing out are the usual practices followed in library inventories which maintain records indicating that such items have been withdrawn for whatever purpose, disposed of through destruction, salvage or return to publisher or producer in accordance with agreement.

5.0 *Program for Acquisition of Library Resources, Textbooks, and Other Printed and Published Instructional Materials.*

5.1 *Method of Distribution.* To participate in the State's allotment, school districts shall submit an application for a grant in the prescribed form some time between the beginning of the fiscal year and the cutoff date to be determined by State Department of Education policies. Applications for such grants will be submitted to the county Board of Education for tentative approval before being transmitted to the State agency for final approval.

5.2 *Project or Application Approval Procedure.* Applications for grants shall include—

(a) Information needed for receiving, processing, and filing the instrument.

(b) An affidavit confirming (1) the total school district enrollment each of the previous three years, and (2) the total expenditure from all sources for all items of materials, textbooks, and library resources for the past three years.

(c) A description of the need and use of materials requested under this grant.

(d) A certification that (1) these funds will be in excess of the average per capita expenditure including allocation from State Textbook funds, over the past three years; (2) other regulations of the State Board of Education will be observed; and (3) materials will not be purchased nor purchase orders written before application is approved.

(e) Materials to be purchased with the grant.

(f) Date that Compliance Statement with Civil Rights Act of 1964 was signed. A notice of approval of the application shall be sent to the executive officer of the district. On such notice shall be shown the approval date and the names of any materials which are considered ineligible for purchase under the grant. A state claim for funds will be sent along with the approval notice to be executed and returned for payment.

5.3 *Purchasing Procedures.* County Boards of Public Instruction shall be authorized to purchase resources, books, and materials through such procedures as legally prescribed by State Board of Education regulations. Payment from Federal funds shall be effected by way of advancement or reimbursement.

5.4 *Processing of Claims for Reimbursement of Federal Funds.* When the local board has completed the project, they submit copies of the paid invoices together with a state claim for funds to the fiscal section. The fiscal section checks the invoices in detail against the original approved list, deletes materials showing an acquisition date prior to the project approval or that were not included in the project, and determines the amount of allowable expenditures which can be accepted on this project. The amount of the reimbursement is then calculated in accordance with the original or amended project approval and a requisition is drawn to the Comptroller for the payment of the claim deducting funds of advancement under 5.3.