
RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
Purchasing Services - Business Services

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To: All Management and Classified Staff
From: Linda Melendez, Director, Purchasing Services
Subject: Instructional Supplies

Below please find our newest resource which will assist our end users with determining if specific purchases are to be charged to instructional supplies or non-instructional supplies accounts. This resource was prepared in consultation with Fiscal Services, Purchasing Services and the Administrative Services departments at each college.

Restricted Prop 20 Lottery Funds, what you need to know....

What are allowable uses?

Restricted Prop 20 lottery funds can be used for the purchase of instructional materials as defined in California Education Code (EC) Sections 60010(h) and 60010(m)(1).

In addition, these funds may now be used for:

- Laptop computers and technology devices for use by students and faculty as learning resources.
- Student basic needs including housing and food assistance. Housing and food assistance could include, but is not limited to, grants to students, housing vouchers, direct payments or reimbursement for housing, effort to increase enrollment in CalFresh, and provision of food pantries or free meals. Student financial assistance should be coordinated through the Financial Aid Office. Please refer to the student benefits guide on the Purchasing Services intranet page at: https://intranet.rsccd.edu/Purchasing/Documents/Gift_Card_Procedures.pdf

What is the definition of “instructional” and “technology-based” materials”?

Under EC Section 60010(h), instructional materials means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or non-printed, and may include textbooks, technology-based materials, other educational materials, and tests.

Under EC Section 60010(m)(1), technology-based materials means basic or supplemental instructional materials that are designed for use by pupils and teachers as learning resources and that require the availability of electronic equipment in order to be used as a learning resource. Technology-based materials include, but are not limited to, software programs, lesson plans and databases.

Also refer to the California Community Colleges, Budget and Accounting Manual, section 4000 – Supplies and Materials, Instructional Supplies and Materials section at: <https://www.cccco.edu/-/media/CCCCO-Website/Files/Finance-and-Facilities/budget-and-accounting-manual-2012-edition-ada.ashx?la=en&hash=8D0B20749805F8DFEA3C3AFD2FDF0096A5361EB2>

What are some examples of expenditures that are not allowable?

Examples include, but are not limited to, office supplies for administrative use (such as staplers, organizers, desk calendars, pencil holders, etc.), items for personal use, and hygiene supplies (e.g., hand sanitizers, disinfectant wipes, facial tissues, band-aids and food/beverages, etc.) and other supplies used in a classroom or other instructional facility that are not directly related to the instruction (e.g., cleaning supplies, maintenance supplies, standard lighting, furniture items, etc.) These items are not allowable because they are not designed for use as learning resources or included in the course curriculum.

What should I keep in mind when entering a purchase requisition for instructional supplies?

Instructional and technology-based materials should have an instructional TOPS code (010100 thru 499910) and an instructional object code of 4310.

For audit purposes, if it is not evident to a reasonable person outside of the requesting department how the supply could be considered instructional, include a brief explanation in the purchase requisition comments field. If you are unsure if the supply is instructional or non-instructional, please contact your Administrative Services department for advice prior to initiating a purchase requisition. This will help prevent misunderstandings and the need for further clarification, help Purchasing Services to process purchase requisitions timely and Accounts Payable to process payment as quickly as possible. Below is an example of a supply, a thumb drive and how different object codes would be applied based on the function of the supply.

Example: Purchase Requisition for thumb drives for each student enrolled in a class, provided by the instructor and includes a class syllabus, assignments and to save all class work to, this is an instructional supply for classroom use. Charge to instructional supplies, object code 4310.

Example: Purchase Requisition for thumb drives provided to staff for department/office use. Charge to non-instructional supplies, object code 4610.

Example: Purchase Requisition for thumb drives provided to current students stamped with college logo and distributed to students at college events. Charge to supplies paid for student, object code 7630.

Example: Purchase Requisition for thumb drives distributed to potential students at recruitment events tailored to increase enrollment. Charge to advertising, object code 5800.

Can I use a blanket PO for instructional supplies?

Yes. However, as a reminder, blanket POs using a GL account for instructional supplies (4310 object code) can only be used to purchase instructional supplies. Non-

instructional supplies cannot be charged to a blanket PO that is coded to instructional supplies. Separate blanket POs should be issued for instructional supplies and non-instructional supplies (4610 object code), orders placed against these POs should be verified to assure expenditures are charged to the correct PO.

I am interested in purchasing hotspots for students. What do I need to know?

Please contact Administrative Services. Hotspots will only be procured through a Foundation for California Community Colleges cooperative agreement via ITS. The District will not purchase hotspots utilizing an instructional supplies account, instead hotspots and internet service will be ordered by ITS, in consultation with each college and center (credit and non-credit) through the end of the performance period for HEERF funds.

Who is responsible for the allowability of expenditures?

Lottery expenditures are reported to the State Chancellor's Office on an annual basis and are subject to internal and external audit. The administrator(s) approving the purchase requisition and Administrative Services are responsible for the allowability of expenditures. Should Purchasing Services or Accounts Payable flag a purchase requisition or invoice with items that do not appear to be instructional, Purchasing Services or Accounts Payable will contact Administrative Services who will make the final determination regarding allowability.

For audit purposes, if it is not evident to a reasonable person outside of the requesting department how the supply could be considered instructional, again, include a brief explanation in the purchase requisition comments field. This will help prevent misunderstands and the need for further clarification. This will also help Purchasing Services process purchase requisitions and Accounts Payable process payment as quickly as possible.

I have additional questions regarding allowable uses of lottery funds. Who can I contact?

Please contact Administrative Services at your respective college.

Purchasing Services has questions about a requisition which has been submitted and charged to a 4310 – instructional supplies budget, what is the process?

Purchasing Services will communicate with Administrative Services who will then discuss further with the requesting division to determine how the supplies will be utilized to support instruction by the instructor or as a learning mechanism for students. In order to charge to a 4310 account, the request must align with Education Code Section 60010(h) and Education Code Section 60010(m)(1).