



PSAB Supplement 9

*Instructional Materials*

**MANUAL OF PROCEDURES  
PSAB SUPPLEMENT 9  
INSTRUCTIONAL MATERIALS**

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# MANUAL OF PROCEDURES PSAB SUPPLEMENT 9 INSTRUCTIONAL MATERIALS

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## **PURPOSE**

The goal of the Instructional Material Bureau (IMB) of the Public Education Department is to provide schools access to superior instructional materials which are aligned to the New Mexico Content Standards and meet the needs of diverse student populations. The selection of appropriate instructional materials is fundamental to improving academic achievement for all children in New Mexico.

## **REGULATIONS AND POLICY**

### **Section 22-15-1 to 22-15-14, NMSA 1978**

This statutory guidance sets forth laws pertaining to the rules for:

- Handling, safekeeping and distribution of instructional material and instructional material funds, including the maintenance of inventory, and accounting procedures to be followed by school districts, state institutions, and private schools and centers.
- Withdrawing or withholding the privilege of participating in the free use of instructional material in case of any violation of or noncompliance with the provisions of the Instructional Material Law.
- Enforcing rules relating to the use and operation of instructional material depositories and In-State Distribution Points in the IM process.
- Enforcing rules that require local school boards to implement a process that ensures that parents and other community members are involved in the instructional material review process.

### **Section 22-15-11, NMSA 1978**

This law requires that each school district, state institution, private school or to keep accurate records of all instructional material, including cost records, on forms and by procedures prescribed by the bureau.

## **ALLOCATION AND DISBURSEMENT**

The disbursement of the Instructional Material Fund is contingent on the entity's compliance with the New Mexico Public School Code Section 22-15; and 6.75.2 NMAC,

current legislative requirements and timely submissions of IMB Annual Budget Report and IMB Inventory reports.

- ❖ The total budget is comprised of the initial allocation, carry-over dollars and the final adjusted allocation for each school year.
- ❖ The total annual School Library budget is comprised of the initial allocation, carryover dollars and final adjusted allocation for each school year.
- ❖ All districts, state supported and charter schools may exercise Section 22-15-9 (H.) NMSA 1978 that allows districts and schools to expend up to 25% of the discretionary allocation for materials not approved on the multiple list for the purchase of “other classroom materials”.
- ❖ Section 22-15-9 D. NMSA 1978 requires local school boards or local governing boards to provide textbooks to each student for each class that conforms to curriculum requirements and to also allow the student to take textbooks home.
- ❖ School districts and charter schools are required to adopt a policy to allow students to have textbooks and to be able to take them home when necessary. See model policy in this supplement.
- ❖ The Public Education Department (PED) will verify that inventory, cost records and procedures are in place through random IM audits conducted at the district or school. Each educational entity must submit *an Annual IM Inventory Report* prior to August.
- ❖ Each educational entity must submit an *Annual IM Budget Report* prior to August.

## **BUDGET DEVELOPMENT AND REPORTING**

### **REVENUES**

The Instructional Material Fund that is coded 14000 contains the following revenue object codes for budgeting purposes:

**43202** – This object code represents a Public Education Department allocation from IMB.

**43207** – (Credit) Adopted Core Basal Instructional Materials – Minimum of 50% - represents revenue allocated to the district/school for the purchase of core basal instructional materials adopted for use in the schools that have been approved from the approved list.

**43211** – (Cash) Supplemental Instructional Materials –Maximum of 50% - represents revenue allocated to the district or school for the purchase of approved supplemental instructional material. These dollars may be spent for materials on the state adopted multiple lists or for the purchase of instructional materials not on the state adopted multiple list.

**41953** – Insurance recoveries –Generally includes payments to the district or school as a result of a claim for damaged materials.

**41980** – Refunds/reimbursements from prior year expenditures – Generally includes double payments, refunds by the vendor or returned merchandise.

**41500** – Interest – earnings from all deposits and investments that are credited to the Instructional Materials revenue account. This account may reflect short term or long term investments.

**11111** – Restricted Cash – reflects Instructional Material carry-over monies from previous year. (Consider the revenue requirements above and budget accordingly).

## **EXPENDITURES**

The Instructional Material Fund 14000 contains the following expenditures object codes for budgeting purposes:

**56107** – Adopted Core/Basal Instructional Materials – Minimum 50% - expenditures for books, textbooks, and periodicals, reference books on the state adopted multiple list. This object code also includes workbooks, binding, and other repairs to school library books. Reference IM Supplement 9 that is published annually by the IMB for complete list on what materials can and cannot be purchased.

**56108** – Other Classroom Materials – Maximum of 25% from expenditure object code 56111 and reflects expenditures for classroom supplies and materials other than textbooks that are used by the teacher and/or the student. This object may include paper, art supplies, posters, charts, maps, textbook supplements, science supplies or math manipulatives.

**56109** – Instructional Materials On-Line Digital Subscriptions – computer based classroom educational courseware or programming that contains intellectual content and contributes to the learning process in which the course uses the internet as the primary delivery method of instruction.

**56111** – Supplemental Instructional Materials – Maximum 50% - expenditures for supplemental materials on the state adopted multiple list and/or for books, textbooks, and periodicals, reference books. Also included is the cost of workbooks, bindings or other repairs to school library books.

**56112** – Other Instructional Materials – reflects expenditures for instructional materials not covered by the Instructional Materials Cash or Instructional Materials Credit.

**56113** – Software – reflects expenditures for purchased computer software used for educational or administrative purposes including software licenses.

**56114** – Library and Audio-Visual – reflects supplies used in the library such as catalog cards, charge slips, rubber stamps, display letters, stationary, postage and other materials used in operating library and audio-visual media centers. (correlates to the revenue code 43202).

Note: The Instructional Materials fund, 14000 contains two distinct appropriations. The first is *the Instructional Materials Fund* used to purchase materials used as the basis for instruction. For budgeting purposes, revenue object code 43207 is used with 56107 while 43211 is used with 56111. The second appropriation is the *School Library Fund* used for library and audio visual materials purchased for use in operating libraries and resource/AV Media Centers. The object code for revenue is 43202 while the expenditure object is 56114.

## **BUDGET DEVELOPMENT**

The audited ending balance in fund 14000 on a district or charter schools' cash report should be the amount that is submitted on a Budget Adjustment Request (BAR) through the Operating Budget Management System (OBMS). This "carry over" amount should also be the ending cash balance on the required Annual Instructional Material Budget Report.

School districts and charter schools must include their cash or fund balance as a part of their annual operating budget. The amount budgeted must be used for instructional materials, including those items that are not on the multiple list and shall be budgeted in the respective budget object codes.

Interest from all deposits and investments shall be credited to the revenue account code, 41500 if earned by IM appropriations.

## **DOCUMENTS REQUIRED FOR BUDGET PREPARATION**

The following should be referenced for proper budget preparation:

- Current year revenue reports for Fund 14000 from district/charter school general ledger that reconcile to PED distributions,
- Expenditure reports for Fund 14000, noting outstanding encumbrances,
- Current year cash reports with a reconciled fund balance for Fund 14000,
- PED Instructional Materials allocation charts,
- Instructional Materials annual publication noting any changes in reporting or budgeting requirements. This publication is obtained on the PED website. [www.ped.state.nm.us](http://www.ped.state.nm.us).
- At least 50% of a district's allocation shall be budgeted in object code 56107,

- School districts may budget up to 50% of their allocation in object code 56111,
- School districts may budget up to 25% of their allocation in object code 56111 for “other classroom materials; or utilize object code 56108,
- Cash balances may be budgeted in object codes 56107 or 56111. Note budgeting restrictions that may apply depending on the source of this cash amount.

## **BUDGET ADJUSTMENT REQUESTS**

A budget adjustment request requires the approval of the local board of education as well as the approval of the Public Education Department and is submitted through the Operating Budget Management System (OBMS).

Budget adjustment requests are processed for the following reasons:

- Increase or decrease in a district or charter school allocations,
- Interest earned by the Instructional Materials fund,
- Adjustments to the audited cash balance.

## **TRANSFERS**

Transfers to the following object codes do not require PED approval and may be made at the local level with only board of education or governance council approval.

- Transfers from the object code 56111 SUPPLEMENTAL INSTRUCTIONAL MATERIALS to object code 56107 ADOPTED CORE/BASAL INSTRUCTIONAL MATERIALS,
- Transfers from the object code 56111 SUPPLEMENTAL INSTRUCTIONAL MATERIALS to object code 56108 OTHER CLASSROOM MATERIALS,
- The object code 56107 Adopted Core/Basal Instructional Materials portion of the 50% allocation can only be used to purchase adopted core/basal items from the state multiple list. An IM budget Waiver Request is needed to eliminate this constraint and requires PED approval. (Rule is for district schools only).

## **PURCHASING INSTRUCTIONAL MATERIALS**

The NM Public Education Department is authorized under Sections 22-15-1 through 22-15-31, NMSA, 1978 to adopt a multiple list of instructional materials and distribute funds directly to local school districts, charter districts, charter schools, and state supported schools. Additionally, all education agencies (except Non-Public schools) are responsible for the processing of Instructional Material purchases and the payment of invoices directly to the New Mexico Instructional Material Depository, In-State Distribution Point and to publishers for purchases not on the iSTAR inventory.



## ISTAR ORDERING SYSTEM

iSTAR is an on-line ordering system (or acquisition resource) that contains a listing of both adopted and non-adopted publications. This system allows for the user to search database by ISBN, title, category, subcategory, publisher, grade level, or adoption status. The iSTAR budget features will provide spending controls and detailed accounting information. As required by the Public Education Department, ARCHWAY Depository will monitor district and charter school budget activity by requiring the submission of semi-annual and annual finance reports to assist in providing fiscal accountability. Categorical identification will take place regarding the source of revenues, including Core Revenue, Supplemental Revenue and carry over funds.

It is recommended that school personnel reference the Public Education IMB publication for specific instructions on ordering and processing. Forms and information are available and include but are not limited to:

- Distribution Points,
- Regional Review Centers' Requirements,
- Lists of Approved and Non-approved Materials for Purchase,
- Budget Waiver Request Form,
- Petition for Review Form,
- Publisher Requirements,
- Disposal Procedures for Out of Adoption and In Adoption,
- New Mexico Instructional Material Requirements.

## LOST OR DAMAGED TEXTBOOKS

### Section 22-15-10.B NMSA 1978.

Public School Code states that “a school district, state institution private school, or adult basic education center may hold the parent, guardian, or student responsible for the loss, damage or destruction of instructional material while the instructional material is in the possession of the student. A school district may hold the grades, diploma, and transcripts of the student responsible for damage or loss of instructional material until the parent, guardian, or student has paid for the damage or loss. When a parent, guardian, or student is unable to pay for the damage or loss, the school district shall work with the parent, guardian, or student to develop an alternative program in lieu of payment. Where a parent or guardian is determined to be indigent according to the guidelines established by the state board, the local school district shall bear the cost.”

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## THE INSTRUCTIONAL MATERIAL ANNUAL BUDGET REPORT

### Sections 22-15-1 to 22-15-14, NMSA 1978 – Instructional Materials Law

As required in Public School Code, Section 22-15-12 Annual Report requests that “annually, at a time specified by the Public Education Department, each local school board of a school district and each governing authority of a state institution, private school acquiring instructional material pursuant to the Instructional Material Law (Sections 22-15-1 to 22-15-14 NMSA 1978) shall file a report with the PED.”

#### 6.75.2.9(1) of 6.75.2 NMAC – Responsibilities of Local school boards or governing authorities

This law states that “annually, at a time specified by the department, each local school board of a school district and each governing authority of a state institution, private school or adult basic education center acquiring instructional material pursuant to the Instructional Material Law (Sections 22-15-1 to 22-15-14 NMSA 1978) shall file a report with the department. *The annual report shall include the total instructional material allocation received, the average per pupil cost, and year end cash balances and other documentation as required by the department.*”

The annual report contains the following:

- ✚ Due August 1 of each school year,
- ✚ Required for all educational entities receiving Instructional Material funds,
- ✚ The Annual Instructional Material Budget Report consists of the Instructional Material Fund and the School Library Fund, when applicable and consists of the following information for each expenditure category:
  - Annual allocation,
  - Carry over funds,
  - Recoveries from lost, damaged or destroyed books,
  - Interest earned,
  - Expenditures,
  - Outstanding encumbrances,
  - Total remaining fund balance.
- ✚ The annual budget report documents the expenditures of the Instructional Material Fund for the previous school year. This is a two page report, available on the IMB website. The report is to be submitted electronically.

**THE ANNUAL SUBMISSION OF THE INSTRUCTIONAL MATERIAL BUDGET REPORT IS MANDATORY TO REMAIN ELIGIBLE FOR FUNDING.**

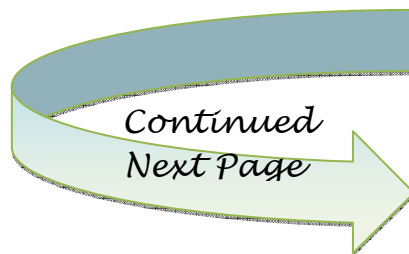
## RISK ASSESSMENT TOOL

*A Risk Assessment Tool to examine Accounting Practices and Procedures applicable to the Instructional Materials program is included in the tips, Tools and Resources section of this manual. The use of this assessment tool is not mandatory but a suggested way to examine and determine best practices and assist with issues of compliance.*

## INSTRUCTIONAL MATERIALS ANNUAL PUBLICATION

The Instructional Materials Bureau of the Public Education Department issues a publication annually that contains specific instructions on General Procedures, Eligible Entities-General Budget Procedures, School Library Materials-General Procedures, New Mexico Instructional Material Law-Rules and Policies and required forms, etc. This document is referenced as “Supplement 9” and is considered the primary resource document to manage this program.

*This IMB Supplement 9 shall be inserted into the Manual of Procedures for Accounting and Budgeting and should be replaced annually by school personnel. While an overview is provided, personnel should reference this publication for specific guidance. Website is [www.ped.state.nm.us/InstructionalMaterial/index.html](http://www.ped.state.nm.us/InstructionalMaterial/index.html)*



## MODEL POLICY FOR INSTRUCTIONAL MATERIALS

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### TEXTBOOKS

Any qualified student or person eligible to become a qualified student attending ABC Schools in any grade of instruction is entitled to the free use of textbooks.

Any school in ABC Schools receiving textbooks pursuant to the Instructional Material Law (Section 22-15-1 NMSA 1978) is responsible for distribution of the textbooks for use by eligible students and for the safekeeping of the textbooks.

With the approval of the Secretary of Education, textbooks acquired by the school district pursuant to the Instructional Material Law (Section 22-15-1 NMSA 1978) may be sold at a price determined by officials of the school district. The selling price shall not exceed the original cost of the textbooks by the state. All funds received from the sale of the material must be remitted to the Public Education Department for deposit in the school or district's instructional material account. Additionally, this policy is designed to facilitate the adoption, requisition, and distribution of textbooks.

Textbooks shall be selected to:

- Support the district's Educational Plan for Student Success' focus areas and goals;
- Enrich and support the curriculum, taking into consideration the identified student needs and diversified interests, language, abilities and maturity levels of the students, and provide resources to support standards-based instruction;
- Enhance literacy and creativity, and literary and aesthetic appreciation;
- Enhance mathematical understanding in light of both skills-based and conceptual-based mathematics instruction;
- Promote citizenship;
- Provide a fair representation of the many religious, ethnic, and cultural groups and their contributions to our American heritage and multicultural society;
- Present various viewpoints on many subjects that will assist in the development of critical judgment and perceptions;
- Provide recognition and examples of minority groups and women in positions of leadership. There will be no discrimination or bias or prejudice toward gender, language, race, religion, handicap, or age.

Textbooks will meet the following criteria; authenticity and scholarship; appropriateness in relation to religion, sexism, political ideologies, sex, profanity, and content,

motivational qualities, technical qualities, purpose, scope of the material, language, format, special features, and potential use.

The Director of Curriculum and Instruction in conjunction with school administration, faculty, and parents/community members shall select textbooks for school classrooms and libraries. Final decision on purchase will rest with the superintendent, subject to official adoption by the Board of Education.

ABC Schools generally will follow the state instructional materials adoption cycle to provide resources that support standards-based instruction. However, if other needs have been identified by the Director of Curriculum and Instruction, the district may purchase books outside of the adoption cycle.

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Pursuant to New Mexico Education Statutes (NMAC and Section 22-15 inclusive), ABC Schools may hold the parent, guardian or student responsible for the loss, damage or destruction of textbooks while the textbooks are in the possession of the student. ABC Schools may withhold the grades, diploma and transcripts of the student responsible for damage or loss of textbooks until the parent, guardian or student has paid for the damage or loss, but shall not prevent the student from graduating, participating in a graduation ceremony, or from receiving a diploma. When parent, guardian or student is unable to pay for damage or loss, the school district shall work with the parent, guardian or student to develop an alternative program in lieu of payment. Where a parent or guardian is determined to be indigent according to guideline established by the NMPED, the local school district shall bear the cost.

## **RECORD KEEPING**

Annually, at a time specified by the Public Education Department, pursuant to the Instructional Material Law (Section 22-15-1 NMSA 1978), ABC Schools shall conduct an annual physical inventory of all currently adopted and non-adopted textbooks that have been requisitioned by and delivered to the District. The results of the inventory shall be recorded in the District's files. The inventory shall include an itemized list of textbooks purchased by the district.

Textbooks ordered by schools to serve students in the instructional program contain a numbered identification label. The control number shall be recorded by the school on an appropriate form at the time the student is issued the textbook.

Each principal is responsible for implementing in his or her school a plan to facilitate collecting for textbook damage or loss. It is suggested a teacher or small committee be designated to handle these duties. However, in exceptional cases charges shall be determined by the principal.

The plan shall include teachers and staff members being responsible for the assisting and completing of a physical inventory of textbooks currently in their possession. Should a teacher or staff member leave the employment of ABC Schools prior to the end of a school year, a physical inventory of all textbooks assigned to the teacher or staff member shall be conducted.

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All funds collected for textbook damage and loss shall be deposited by the school in the school textbook non-adopted fund account as the case may be. All funds shall be receipted at the time of collection from students, parents, or guardians, the type of deposit into the textbook non-adopted or adopted fund account as the case may be. Regular education students who damage a textbook by marking, tearing pages out, or otherwise damaging or defacing a textbook shall be charged a fine. In the case of textbooks that have been lost or damaged while specifically issued to a given student, the following charges shall be made:

1. For damage to a new book that makes the book unfit for use – replacement cost,
2. For damage to a book in good condition – 80 percent of replacement cost,
3. For major damage to a book in fair condition (usually one more than five years old) – 50 percent of replacement cost,
4. For damage to a book in poor condition – 25 percent of replacement cost,
5. For lesser damage to a book – charge to be determined by the principal or by a person or committee designated by the principal for such purposes.

References:

New Mexico Statutes 1978 Annotated Chapters 22 and 22a 1998 replacement Chapter 22 Article 15 (inclusive)  
New Mexico Public Education Department Regulation Chapter 9 no.93-20.

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## **STUDENT/PARENT/GUARDIAN RESPONSIBILITIES**

Payment for lost textbooks is the responsibility of each student or his or her parent or guardian.

Any student failing to return textbooks shall forfeit his or her right to free textbooks until the parent or guardian pays for the textbooks previously issued, but not returned. If a book is not returned and payment is not made, the District may withhold the student's records, but shall not prevent the student from graduating, participating in a graduation ceremony, or receiving a diploma. If a student loses the textbook(s) and fails to return or

pay for them, the school shall allow the student to use the textbook(s) at school during the day, but not out of class.

Students must follow the guidelines below:

1. Ensure proper care and use for all textbooks;
2. Return textbooks at the close of the school year, the end of the course, or at the time of withdrawal;
3. Reimburse the school for any lost, destroyed or damaged textbooks issued to that student.

The District shall not charge students for worn-out or consumable workbooks.

The highlighting of textbooks for use by students with disabilities is allowed if the student's individualized education plan (IEP) or modification plan calls for such modification. Students with disabilities shall be issued regular education textbooks furnished through the regular textbook process and the District shall not charge for the highlighted texts as "damaged texts". Previously marked textbooks shall be used whenever possible.

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## **CAMPUS RESPONSIBILITIES**

It is the responsibility of each principal or his or her designee to notify the district textbook designee of any lost/stolen and /or damaged textbooks. The principal or his or her designee must also determine whether the student should be held responsible for loss or willful damage to any and all textbooks.

If the principal or his or her designee determines that the student is not at fault for loss or damage of textbooks a "no fault textbook loss" form along with appropriate documentation (theft, fire, water, damage, contagious diseases, etc.) must be submitted to the district textbook designee within 30 calendar days. At that time, the campus inventory will be adjusted by the district textbook designee to reflect the loss and the inventory can be adjusted.

If the campus determines that damage or loss of textbooks is the student's responsibility, the campus must impose fines delineated above. The fine schedule shall also be made available in the District Student's Code of Conduct.

All funds collected for textbook damage and loss shall be deposited by the school in the school textbook non-adopted or adopted fund account as the case may be. All funds shall be receipted at the time of collection from students, parents or guardians and at the time of deposit into the textbook non adopted or adopted fund account as the case may be.

The Board may not require an employee of the District to pay for a textbook that is stolen, misplaced, or not returned by a student; however, the Board expects teachers to make a reasonable effort to monitor textbooks issued to students and ensure textbooks are returned in satisfactory condition.



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## **PED MANUAL FOR INSTRUCTIONAL MATERIALS**

**Insert updated PED publication behind this sheet!**