

EMAT Funding Report

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A blurred background image of a classroom with rows of desks and chairs. A semi-transparent blue rectangular box is overlaid on the left side of the image.

EMAT Overview

EMAT | Defined ^(1/2)

EMAT is the **online state ordering system for instructional materials** for Texas local school systems.

Local school systems can access their Instructional Materials and Technology Allotment (IMTA) and entitlement funds through EMAT to procure instructional materials and technology.

EMAT | Defined ^(2/2)

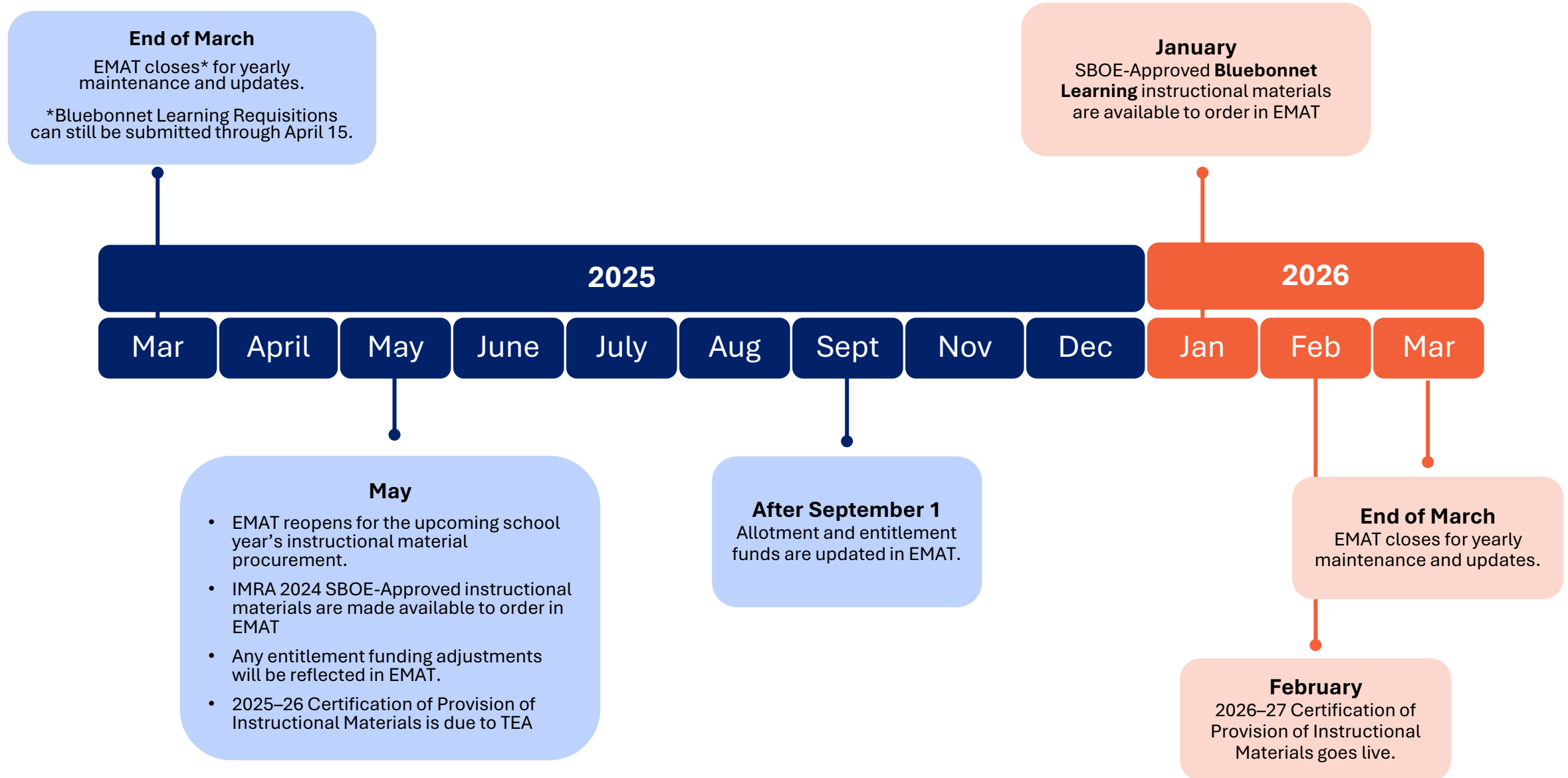
EMAT operates on a different schedule than a typical school year. The following information explains the difference between a typical school year, an EMAT year, and the TEA fiscal year:

- **Typical School Year:** August 2025–June 2026*
- **EMAT Year:** May 2025 – March 2026*
- **TEA Fiscal Year:** September 2025–August 2026*

*Using 2025 and 2026 is for illustrative purposes only; an EMAT year typically follows the same cycle of events, no matter the year.

EMAT | Timeline

*Using 2025 and 2026 is for illustrative purposes only; an EMAT year typically follows the same cycle of events, no matter the year. Dates are subject to change.



Alignment on Instructional Material Terms

Instructional Materials are any materials used to convey the essential knowledge and skills of a subject, including but not limited to lesson plans, textbooks, student materials, and online learning supports.

Open Education Resources (OER) are materials that reside in the public domain or have been released under an intellectual property license that allows for free use, reuse, modification, and sharing with others.

State Board of Education (SBOE)-Approved Instructional Materials are any instructional materials that have been through the Instructional Materials Review and Approval (IMRA) process and have been officially approved by the SBOE. These materials are considered high-quality instructional materials (HQIM).

SBOE-Adopted Instructional Materials are any instructional materials that went through the previous Texas Resource Review (TRR) and Proclamation review process and were adopted by the SBOE. These instructional materials can only be purchased with IMTA funds; they are not considered HQIM.

State-Developed OER are any instructional materials created by TEA. State-developed instructional materials are considered OER. These instructional materials are titled Bluebonnet Learning.

Alignment on EMAT Terminology

A **disbursement** is a **request for IMTA funds** in EMAT that **local school systems use to purchase** instructional materials, technological equipment, or technology services.

- Disbursements can be used to purchase state-adopted and SBOE-approved materials **and** non-adopted or non-approved materials.

A **requisition** is an **order for instructional materials** placed in EMAT in which TEA sends the order directly to the publisher and deducts payment from a local school system's IMTA fund, SBOE-Approved Instructional Materials entitlement, and/or their State-Developed OER entitlement.

- Requisitions can **only** be used to purchase state-adopted and SBOE-approved materials.

Alignment on Instructional Materials Funding

Instructional Materials and Technology Allotment (IMTA) is a biennial allotment from the state instructional materials and technology fund to each school district and open-enrollment charter school. The allotment may be used to purchase instructional materials, technological equipment, and pay for training necessary to use the materials and equipment, as provided by this chapter and commissioner rule. [\(TEC\) §31.0211; \(TAC\) §67.1001](#)

SBOE-Approved Instructional Materials Entitlement (\$40): Each school district and open-enrollment charter school is entitled to additional state aid for the purchase of instructional materials approved by the SBOE. The amount of the entitlement is \$40 per student enrolled, based on the most recent fall enrollment data reported through the Public Education Information Management System (PEIMS). [TEC §48.307; TAC §67.1003](#)

State-Developed OER Entitlement (\$20): Local school systems receive an additional annual entitlement of \$20 per enrolled student for state-developed and SBOE-approved OER. [\(TEC\) §48.308; \(TAC\) §67.1004](#)

Instructional Materials and Technology Funding

The Instructional Materials and Technology Allotment was restored in HB 1 to traditional levels (roughly \$1B per biennium). HB 1605, 88R established **two new Foundation School Program (FSP) entitlements** for SBOE-approved instructional materials, in addition to the allotment. The new FSP funds will be managed in each district's Instructional Materials and Technology Account.

	Instructional Materials and Technology Allotment (IMTA)		SBOE-Approved Instructional Materials Entitlement (each school year)		State-Developed OER Instructional Materials Entitlement* (each school year)
2022 and 2023 Biennium	\$ 61.72 per student + \$ 11.32 per Emergent Bilingual (EB) student		N/A		N/A
2024 and 2025 Biennium	\$ 171.82 per student + \$ 15.58 per EB student	+	SY 2023–24 (September 1, 2023): \$40 per student ----- SY 2024–25 (September 1, 2024): \$40 per student	+	N/A ----- \$20 per student
2026 and 2027 Biennium	\$ 174.69 per student + \$ 14.87 per EB student	+	SY 2025–26 (September 1, 2025): \$40 per student ----- SY 2026–27 (September 1, 2026): \$40 per student	+	\$20 per student ----- \$20 per student

*State-Developed OER entitlement funds **do not** carry over each fiscal year.

Accessing an EMAT Funding Report

Step-by-Step Guidance

Accessing an EMAT Funding Report (1/2)

Step 1 Navigate to the **District Start Page** in [EMAT](#).

Step 2 Select the school year from the dropdown menu next to **Select a School Year**.

District Start Page

*Select a School Year 2025-2026 District/Charter

District Allotment Information

Certification of Provision of Instructional Materials was received on 5/14/2025.

[Confirm Contacts](#) [Confirm Addresses](#)

Step 3 Under the subheading entitled **Instructional Materials Funding Usage for School Year**, click on any of the allotment or entitlement fund links to view the funding summary page.

District Start Page

*Select a School Year 2025-2026 District/Charter

District Allotment Information

Certification of Provision of Instructional Materials was received on 5/14/2025.

[Confirm Contacts](#) [Confirm Addresses](#)

Instructional Materials Funding Usage for School Year

	Total Funds	Funds Used	Available Funds
Instructional Materials and Technology Allotment*	\$46,704,646.98	\$26,102,794.90	\$20,601,852.08
SBOE-Approved Instructional Materials Entitlement*	\$20,795,640.00	\$816,547.25	\$19,979,092.75
State-Developed Open Education Resource Entitlement	\$3,181,100.00	\$0.00	\$3,181,100.00

Accessing an EMAT Funding Report (2/2)



Step 4

Towards the top of the Funding Summary page, click on the **Funding Report** link.

Allotment Summary

Funding Summary

County District

Business Unit

District Type

Region

Status

Active

School Year

2025-2026

Funding Report

Go back to Start Page Allotment

Step 5

Review the Funding Report, which will appear as a PDF in a new window.

Funding Report

District / Charter:
School Year :

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
Allotment			2025-2026 Biennium Allotment	\$31,900,775.55
Carryover Funds			Prior Year Remaining Balance	\$14,803,871.43
Total Allotment				\$46,704,646.98

Please note that the funding reports for the IMTA, the SBOE-Approved Instructional Materials entitlement, and the State-Developed OER entitlement will all appear within the same PDF. To view all funding reports, scroll through the document.

A photograph of a female teacher with glasses and a striped shirt leaning over a desk, writing in a notebook with an orange pencil. Three students are gathered around her: a girl in a white shirt on the left, a boy in a blue shirt in the middle with his chin resting on his hand, and a boy in a yellow and blue plaid shirt on the right. They are all looking at the notebook. On the desk are various school supplies including a laptop, a pair of blue scissors, and other notebooks. A semi-transparent blue rectangle is overlaid on the left side of the image, containing the title text.

Accessing Instructional Materials Funding

Accessing IMTA Funds

Local school systems access their Instructional Materials and Technology Allotment (IMTA) through EMAT, the state's online ordering system.

Funds can be used according to Texas Education Code (TEC), Chapter 31 and Texas Administrative Code (TAC) §67.1001 (formerly §66.1307).

School systems can submit **disbursements AND requisitions** to access IMTA funds.

IMTA Funds Allowable Uses

IMTA funds can be used to procure the following:

- Instructional materials
- Technology equipment, and
- Technology services.

IMTA funds can be used to purchase SBOE-approved and/or non-SBOE-approved instructional materials.

A full list of allowable expenses can be found on [Disbursements](#).

Accessing SBOE-Approved Instructional Materials Entitlement Funds

Local school systems access their SBOE-Approved Instructional Materials Entitlement funds **only through requisitions** in EMAT.

These entitlement funds are **strictly limited** to the instructional materials that have been through the IMRA process and are SBOE-approved. Eligible instructional materials will appear in EMAT. [TEC §48.307](#); [TAC §67.1003](#)

Accessing State-Developed OER Entitlement Funds

Local school systems access their State-Developed OER Entitlement funds **only through requisitions** in EMAT.

These entitlement funds are **strictly limited** to the instructional materials that have been created by the state (Bluebonnet Learning) and are SBOE-approved. [\(TEC\) §48.308;](#)
[\(TAC\) §67.1004](#)

The background of the slide is a photograph of a library. In the foreground, a wooden desk holds a silver laptop with a black screen, a stack of three books (white, green, and blue covers), and a blue semi-transparent rectangular box on the left. The background shows rows of wooden bookshelves filled with books, slightly out of focus.

Reading an EMAT Funding Report

School Year Reminder

As a reminder, EMAT operates on a different schedule than a typical school year. A TEA fiscal year will include multiple EMAT school years; this is important to remember when reviewing EMAT funding reports and entitlement funding.

Reading an EMAT Report | Layout

All funding reports, regardless of type, have a similar layout.

- It is recommended to read a funding report **line by line, left to right**, starting with the **Transaction Type** column and ending with the **Amount** column.



Funding Report

District / Charter:
School Year : 2025-2026

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
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Reading an EMAT Report | Understanding the Columns

All funding reports have the same columns. Read the following to understand what each column means:

Transaction Type	Date	Transaction ID	Description	Amount
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Transaction Type: Indicates the nature of the transaction (e.g., Adjustment⁴⁰, Carryover, Entitlement, Requisition).

Date: The date listed is the date the transaction occurred.

Transaction ID

- Unique identifier for system tracking and auditing.
- Requisition ID or Disbursement ID

Description: Details about the transaction, such as “Fiscal Year Adjustment” or “SBOE-Approved Instructional Materials Entitlement.”

Amount: The dollar value of the transaction. Negative amounts are reflected using parentheses (no minus or negative symbol will be shown).

Reading an EMAT Funding Report

Guidance for an IMTA Report

Reading an EMAT Report | IMTA (1/6)

The **Instructional Materials and Technology Allotment (IMTA)** report lists all IMTA transactions, specifically how the funds are spent or credited.



Funding Report

District / Charter:
School Year :

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
------------------	------	----------------	-------------	--------

IMTA funds are provided under **Texas Education Code (TEC) §31.0211** and must be used for instructional materials and technology that support student learning.

- IMTA funds can be used to purchase instructional materials; technological equipment; certain related software, systems, and services; and salaries for specific technical support employees, as described in [Texas Education Code \(TEC\), Chapter 31 Instructional Materials](#) and [Texas Administrative Code \(TAC\) §66.1307](#).

Reading an EMAT Report | IMTA (2/6)

On an IMTA funding report, there is a note towards the top right about the biennium. A **biennium** is a two-year funding cycle.



Funding Report

District / Charter:
School Year : 2025-2026

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
------------------	------	----------------	-------------	--------

Reading an EMAT Report | IMTA (3/6)

Even though the funding report shows the biennium, the transactions included on this funding report will ONLY be from the school year selected.



Funding Report

District / Charter:

School Year: **2025-2026**

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
------------------	------	----------------	-------------	--------

In this example, all IMTA transactions shown will be from the EMAT 2025–26 school year.

Reading an EMAT Report | IMTA (4/6)

On an IMTA funding report, up to four different **transaction types** can be shown.



Funding Report

District / Charter:
School Year :

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	07/23/2025		2024-25 High Enrollment Growth	
Allotment	07/22/2025		2025-2026 Biennium Allotment	
Carryover Funds	05/14/2025		Prior Year Remaining Balance	
<u>Total Allotment</u>				

Adjustment: Changes based on enrollment growth ([TEC §31.0214](#)) or corrections.

Allotment: Funds allocated for the biennium ([TEC §31.0211](#)); TSDS PEIMS student enrollment data from the fall snapshot collection of the school year preceding the first year of each biennium. [TEC, §31.0211](#); [TEC, §48.307](#); [TEC, §48.308](#); 19 [TAC, §66.1307](#)

Carryover funds: Unused funds from the prior year ([TEC §31.0212](#)). Unused funds from the previous year roll over into the current biennium. [TEC §67.1003](#)

Total Allotment: Sum of all the transactions listed above Total Allotment.

Reading an EMAT Report | IMTA (5/6)

On an IMTA funding report, every transaction type has a **description**.



Funding Report

District / Charter:
School Year :

Current Biennium includes SY 2025-2026 & SY 2026-2027

Instructional Materials and Technology Allotment

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	07/23/2025		2024-25 High Enrollment Growth	
Allotment	07/22/2025		2025-2026 Biennium Allotment	
Carryover Funds	05/14/2025		Prior Year Remaining Balance	
<u>Total Allotment</u>				

2024–25 High Enrollment Growth (Adjustment per [TAC §66.1309](#)) refers to the additional funds allocated to districts experiencing significant student enrollment increases. Each year, the commissioner shall adjust the instructional materials and technology allotment of school districts experiencing high enrollment growth. [TEC § 31.0214](#)

2025–2026 Biennium Allotment (Initial funding allocation) refers to the initial funding allocation for the two-year biennium, based on legislative appropriation and student enrollment. Each district receives an allotment every biennium from the state instructional materials fund for each enrolled student. [TEC §31.0211](#)

Prior Year Remaining Balance: Unspent funds from the previous EMAT school year. These funds remain available for instructional materials and technology purchases. Districts may use carryover funds for allotment expenditures, including approved instructional materials and technology services. [TEC §31.0215](#)

Reading an EMAT Report | IMTA (6/6)

On an IMTA funding report, every transaction type has an **amount**.

		Funding Report		
District / Charter: School Year :				
		Current Biennium includes SY 2025-2026 & SY 2026-2027		
Instructional Materials and Technology Allotment				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	07/23/2025		2024-25 High Enrollment Growth	\$21,223.65
Allotment	07/22/2025		2025-2026 Biennium Allotment	\$12,961,059.41
Carryover Funds	05/14/2025		Prior Year Remaining Balance	\$6,081,277.95
<u>Total Allotment</u>				<u>\$19,063,561.01</u>

Amounts: The dollar value of the transaction.

Reading an EMAT Funding Report

Guidance for an SBOE-Approved Entitlement Report

Reading an EMAT Report | SBOE-Approved IM Entitlement (1/2)

The **SBOE-Approved Instructional Materials (IM) Entitlement** report lists all transactions related to the SBOE-Approved IM Entitlement. These entitlement funds are **specifically reserved** for purchasing materials from the **SBOE-approved list** through EMAT.

 Funding Report				
District / Charter: School Year :				
SBOE-Approved Instructional Materials Entitlement*				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	\$441,120.00
Carryover Funds for \$40	05/14/2025		Prior Year Remaining Balance	\$13,992,320.00
Entitl				
Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$6,362,200.00
Total Entitlement				\$20,795,640.00
Requisition	06/06/2025		Allotment-Program Requisition	(\$307,533.25)
Requisition	06/06/2025		Allotment-Program Requisition	(\$505,818.00)
Requisition	08/25/2025		Allotment-Program Requisition	(\$3,196.00)
Total Entitlement Requisitions				(\$816,547.25)
Remaining Entitlement				\$19,979,092.75

Please note that SBOE-Approved Instructional Materials Entitlement funds can **only be accessed** through requisitions in EMAT.

Reading an EMAT Report | SBOE-Approved IM Entitlement (2/2)

An SBOE-Approved Instructional Materials Entitlement funding report can display up to four transaction types. Each type—except Total Entitlement—includes a date, transaction ID, description, and amount. The following definitions explain these transaction types and their descriptions:

 Funding Report				
District / Charter: School Year :				
SBOE-Approved Instructional Materials Entitlement*				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	\$441,120.00
Carryover Funds for \$40 Entitl	05/14/2025		Prior Year Remaining Balance	\$13,992,320.00
Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$6,362,200.00
<u>Total Entitlement</u>				<u>\$20,795,640.00</u>

Adjustment40: An adjustment to a district’s entitlement, typically due to enrollment changes. ([TEC §31.0214](#); [TAC §66.1307](#)). The description includes the TEA fiscal year (Sept – Aug) in which the adjustment occurred.

Carryover Funds for \$40 Entitl: Unused entitlement funds from the prior EMAT school year carried forward. The description clarifies this as “Prior Year Remaining Balance.”

Entitlement: Represents the initial entitlement amount allocated to a school system, based on 90% of a local school system’s enrollment from the previous fall snapshot. [TEC §67.1003](#)

Total Entitlement: Sum of all the transactions listed above Total Entitlement.

Reading an EMAT Funding Report

Guidance for State-Developed OER Entitlement Report

Reading an EMAT Report | State-Developed OER Entitlement (1/4)

The **State-Developed Open Education Resource (OER) Entitlement** report lists all transactions related to the State-Developed OER Entitlement. These entitlement funds are **specifically reserved** for purchasing SBOE-approved state-developed OER instructional materials, titled Bluebonnet Learning.



Funding Report

District / Charter:
School Year :

State-Developed Open Education Resource Entitlement

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$220,560.00
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	(\$3,534,540.00)
Carryover Funds for \$20	05/14/2025		Prior Year Remaining Balance	\$3,313,980.00
Entitl Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$3,181,100.00
Total Entitlement				\$3,181,100.00

Please note that State-Developed OER Entitlement funds can **only be accessed through requisitions** in EMAT.

Important Note: State-Developed OER **entitlement funds DO NOT carry over** to the next fiscal year; as such, any unused funds are forfeited at year-end. This is explicitly stated in the report with the wording: **FY25 Funds Removal – OER Entitlement does not carry over.**

Reading an EMAT Report | State-Developed OER Entitlement (2/4)

State-Developed OER Entitlement funding reports can display up to four transaction types. Each type—except Total Entitlement—includes a date, transaction ID, description, and amount. The following definitions explain these transaction types and their descriptions:



Funding Report

District / Charter:

School Year :

State-Developed Open Education Resource Entitlement

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$220,560.00
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	(\$3,534,540.00)
Carryover Funds for \$20 Entitl	05/14/2025		Prior Year Remaining Balance	\$3,313,980.00
Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$3,181,100.00
Total Entitlement				\$3,181,100.00

Adjustment20: An adjustment to a district’s entitlement, typically due to enrollment changes. (TEC §31.0214; TAC §66.1307). The description includes the EMAT fiscal year (May – March) in which the adjustment occurred and/or any additional details to clarify the adjustment transaction.

Carryover Funds for \$20 Entil: Unused entitlement funds from the prior EMAT school year carried forward. The description clarifies this as “Prior Year Remaining Balance.” However, these funds will be removed as State-Developed OER Entitlement funds DO NOT carry over year over year.

Entitlement: Represents the initial entitlement amount allocated to a school system, based on 90% of a local school system’s enrollment from the previous fall snapshot

Total Entitlement: Sum of all the transactions listed above Total Entitlement.

Reading an EMAT Report | State-Developed OER Entitlement (3/4)

The removal adjustment is not associated with the carryover amount; it applies solely when transitioning between EMAT school years. It is important to note that the OER Entitlement balance as of September 1 determines the amount to be removed.

 Funding Report				
District / Charter: School Year :				
State-Developed Open Education Resource Entitlement				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$220,560.00
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	(\$3,534,540.00)
Carryover Funds for \$20	05/14/2025		Prior Year Remaining Balance	\$3,313,980.00
Entitl Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$3,181,100.00
Total Entitlement				\$3,181,100.00

This school system had \$3.5 million in **unused OER Entitlement funds**, which were deducted. On the same date, the **system received its new FY26 OER Entitlement allocation** of \$3.1 million.

Reading an EMAT Report | State-Developed OER Entitlement (4/4)

If a school system **fully uses** its State-Developed OER Entitlement funds, the funding report will display two lines with a transaction amount of \$0.00:

- Carryover Funds for \$20 Entit
- Adjustment20, with the description: “FY25 Funds Removal – OER Entitlement does not carry over.”

 Funding Report				
District / Charter: School Year :				
State-Developed Open Education Resource Entitlement				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$155,940.00
Adjustment20	07/29/2025		Fiscal Year 2025 Adjustment	(\$155,940.00)
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	\$0.00
Carryover Funds for \$20 Entitl	05/14/2025		Prior Year Remaining Balance	\$0.00
Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$1,312,460.00
<u>Total Entitlement</u>				<u>\$1,312,460.00</u>

This local school system used all its OER entitlement.

The \$0 amount on 05/14/2025 reflects that **nothing was carried over** from the previous EMAT school year because the funds were fully spent.

The \$0 amount on 09/05/2025 represents the statewide removal of remaining OER balances, but in this case, **there were no funds left to deduct.**



Initial Entitlement Adjustments

Overview and Scenarios

Initial Entitlement Adjustment Process

Initial funding amounts for entitlements are allocated to school systems in September, based on 90% of a local school system's enrollment from the previous fall snapshot (as outlined in [TAC, §67.1003](#)). The entitlement amounts are updated in the after PEIMS enrollment is complete (usually April) to reflect the actual enrollment.

Initial Entitlement Adjustment Scenarios

When the entitlement adjustments occur, a school system will fall into one of the four scenarios:

SCENARIO 1

A local school system qualifies for additional funds because its current enrollment is **greater than 90%** of the previous year's enrollment.

SCENARIO 2

A local school system **experiences a decrease in enrollment**, and its SBOE and OER entitlements **funds are reduced without an overdraft**.

SCENARIO 3

A local school system experiences a **decrease in enrollment**, and funds are **reduced WITH an overdraft** in the SBOE-Approved Instructional Materials Entitlement.

SCENARIO 4

A local school system experiences a **decrease in enrollment**, and funds are **reduced WITH an overdraft in the IMTA**.

Review the following slides to learn more about each scenario.

Initial Entitlement Adjustment | Scenario 1

In Scenario 1, a local school system experiences an increase in enrollment and receives more funds.

School System A, SY 2024–25 | Example

Initial funding amounts for the SBOE-Approved Instructional Materials Entitlement (\$40) and State-Developed OER Entitlement (\$20) for all local school systems are allocated and made available in EMAT in December 2024. The initial funding amount is based on 90% of a school system's enrollment from the fall 2023 snapshot (as outlined in [TAC, §67.1003](#)).

School System A's enrollment was higher than 90%, compared to last year's enrollment snapshot. The increase in enrollment requires a reconciliation adjustment to EMAT balances, resulting in additional funding for both entitlements.

Please note that school systems that receive additional funding **will not** be notified by email; EMAT will just be updated.

Initial Entitlement Adjustment | Scenario 1 Report Example



In Scenario 1, a local school system experiences an increase in enrollment and receives more funds.

School System A, SY 2024–25 | Funding Report Example

SBOE-Approved Instructional Materials Entitlement*				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	\$15,120.00
Carryover Funds for S40	05/14/2025		Prior Year Remaining Balance	\$255,680.00
Entitl				
Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$122,640.00
Total Entitlement				\$393,440.00
Requisition	08/05/2025		Allotment-Program Requisition	(\$97,870.85)
Total Entitlement Requisitions				(\$97,870.85)
Remaining Entitlement				\$295,569.15

State-Developed Open Education Resource Entitlement				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$7,560.00
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	(\$68,120.00)
Carryover Funds for S20	05/14/2025		Prior Year Remaining Balance	\$60,560.00
Entitl				
Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$61,320.00
Total Entitlement				\$61,320.00
Remaining Entitlement				\$61,320.00

School System A’s **increase in enrollment** resulted in **additional funding for both entitlements** through a reconciliation adjustment, which can be seen on the reports as **Adjustment40** and **Adjustment20** transaction types with the description ‘**Fiscal Year 2025 Adjustment.**’

Initial Entitlement Adjustment | Scenario 2

In Scenario 2, a local school system experiences a decrease in enrollment, and its SBOE and OER entitlements funds are reduced without an overdraft.

School System B, School Year (SY) 2024–25 | Example

Initial funding amounts for the SBOE-Approved Instructional Materials Entitlement (\$40) and State-Developed OER Entitlement (\$20) for all local school systems are allocated and made available in EMAT in December 2024. The initial funding amount is based on 90% of a school system's enrollment from the fall 2023 snapshot (as outlined in the proposed [TAC, §67.1003](#)).

School System B's enrollment **decreased by more than 10%**, compared to last year's enrollment snapshot. The decrease in enrollment requires a reconciliation adjustment to EMAT balances, resulting in a reduction in the total available entitlement funds.

School System B did not overspend any of the entitlement funds, so the entitlement fund reduction can occur without any overdrafts.

Please note that school systems that receive a funding reduction will be notified via email; ensure EMAT contacts are up-to-date.

Initial Entitlement Adjustment | Scenario 2 Report Example



In **Scenario 2**, a local school system experiences a decrease in enrollment, and its SBOE and OER entitlements funds are reduced without an overdraft.

School System B, SY 2024–25 | Funding Report Examples

SBOE-Approved Instructional Materials Entitlement*

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	(\$120.00)
Carryover Funds for \$40 Entitl	05/14/2025		Prior Year Remaining Balance	\$12,240.00
Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$5,120.00
Total Entitlement				\$17,240.00

State-Developed Open Education Resource Entitlement

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	(\$60.00)
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	(\$2,045.00)
Carryover Funds for \$20 Entitl	05/14/2025		Prior Year Remaining Balance	\$2,105.00
Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$2,560.00
Total Entitlement				\$2,560.00

School System B’s **decrease in enrollment** resulted in a **reduction for both entitlements** through a reconciliation adjustment, which can be seen on the reports as **Adjustment40** and **Adjustment20** transaction types with the description **‘Fiscal Year 2025 Adjustment.’** The parentheses around a dollar amount like (\$60.00) indicate a subtraction or debit.

Initial Entitlement Adjustment | Scenario 3

In Scenario 3, a local school system experiences a decrease in enrollment, and funds are reduced WITH an overdraft in the State-Developed Open Education Resource Entitlement.

School System C, SY 2024–25 | Example

Initial funding amounts for the SBOE-Approved Instructional Materials Entitlement (\$40) and State-Developed OER Entitlement (\$20) for all local school systems are allocated and made available in EMAT in December 2024. The initial funding amount is based on 90% of a school system's enrollment from the fall 2023 snapshot (as outlined in the proposed [TAC, §67.1003](#)).

School System C's enrollment **decreased by more than 10%**, compared to last year's enrollment snapshot. The decrease in enrollment requires a reconciliation adjustment to EMAT balances, resulting in a reduction in the total available entitlement funds.

However, before adjustment had been made, School System C fully spent the initial amount allotted, which now needs to be reduced. Because of this they overspent their OER Entitlement funds and now has an overdraft. To offset the overdraft, TEA will make an additional reduction to the SBOE Entitlement funds.

Please note that school systems that receive a funding reduction will be notified via email; ensure EMAT contacts are up-to-date.

Initial Entitlement Adjustment | Scenario 3 Report Example



In Scenario 3, a local school system experiences a decrease in enrollment, and funds are reduced WITH an overdraft in the State-Developed Open Education Resource Entitlement.

School System C, SY 2024–25 | Funding Report Examples

SBOE-Approved Instructional Materials Entitlement*				
Transaction Type	Date	Transaction ID	Description	Amount **
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	(\$1,620.00)
Carryover Funds for \$40	05/14/2025		Prior Year Remaining Balance	\$23,413.00
Entitl				
Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$13,320.00
Total Entitlement				\$35,113.00

State-Developed Open Education Resource Entitlement				
Transaction Type	Date	Transaction ID	Description	Amount *
Adjustment20	06/25/2025		Fiscal Year 2025 Adjustment	\$0.00
Adjustment20	09/05/2025		FY25 Funds Removal - OER Entitlement does not carryover	\$0.00
Carryover Funds for \$20	05/14/2025		Prior Year Remaining Balance	\$0.00
Entitl				
Entitlement	09/05/2025		State-Developed Open Education Resource Entitlement	\$6,660.00
Total Entitlement				\$6,660.00

School System C had no dollar adjustment on its State-Developed OER Entitlement because the district had already exhausted its OER funds. The SBOE Entitlement adjustment was calculated to account for both the SBOE funds that were reduced because of the decrease in enrollment and the OER funds were overspent. Thus, the zero-dollar adjustment to the OER Entitlement* and the SBOE adjustment **.

Initial Entitlement Adjustment | Scenario 4

In Scenario 4, a local school system experiences a decrease in enrollment, so the entitlement funds are reduced. However, because of the reduction, entitlement funds were overspent. This results in a reduction in the IMTA.

School System D, SY 2024–25 | Example

Initial funding amounts for the SBOE-Approved Instructional Materials Entitlement (\$40) and State-Developed OER Entitlement (\$20) for all local school systems are allocated and made available in EMAT in December 2024. The initial funding amount is based on 90% of a school system's enrollment from the fall 2023 snapshot (as outlined in the proposed [TAC, §67.1003](#)).

School System D's enrollment **decreased by more than 10%**, compared to last year's enrollment snapshot. The decrease in enrollment requires a reconciliation adjustment to EMAT balances, resulting in a reduction in the total available entitlement funds.

However, before adjustment had been made, School System D fully spent the initial amount allotted, which now needs to be reduced. Because of this they overspent their OER Entitlement funds and now has an overdraft. To offset the overdraft, TEA will make an additional reduction to the IMTA.

*This scenario can also happen if a local school system overspends both the SBOE-Approved Instructional Materials Entitlement and State-Developed OER Instructional Materials Entitlement.

Initial Entitlement Adjustment | Scenario 4 Report Example



In **Scenario 4**, a local school system experiences a decrease in enrollment, so the entitlement funds are reduced. However, because of the reduction, entitlement funds were overspent. This results in a reduction in the IMTA.

School System D, SY 2024–25 | Funding Report Examples

Instructional Materials and Technology Allotment				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	06/25/2025		Fiscal Year 2025 Entitlement Adjustment	(\$208.00)
Allotment	07/22/2025		2025-2026 Biennium Allotment	\$6,117.92
Carryover Funds	05/14/2025		Prior Year Remaining Balance	\$40,703.72
Total Allotment				\$46,613.64

SBOE-Approved Instructional Materials Entitlement*				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment40	06/25/2025		Fiscal Year 2025 Adjustment	(\$512.00)
Carryover Funds for \$40	05/14/2025		Prior Year Remaining Balance	\$512.00
Entitl Entitlement	09/05/2025		SBOE-Approved Instructional Materials Entitlement*	\$1,240.00
Total Entitlement				\$1,240.00

State-Developed Open Education Resource Entitlement				
Transaction Type	Date	Transaction ID	Description	Amount
Adjustment20		0000275437	Fiscal Year 2025 Adjustment	\$0.00
Adjustment20		0000284841	FY25 Funds Removal - OER Entitlement does not carryover	\$0.00
Carryover Funds for \$20		0000272012	Prior Year Remaining Balance	\$0.00
Entitl Entitlement		0000286208	State-Developed Open Education Resource Entitlement	\$620.00
Total Entitlement				\$620.00

School System D had no dollar adjustment on its State-Developed OER Entitlement because the district had **already exhausted its OER funds**. School System D **overspent their SBOE Entitlement funds** (due to a decrease in enrollment) so an adjustment was calculated that required **removal of the carryover SBOE funds (\$512*)** and a **deduction from their IMTA** (an additional \$208** removed).

EMAT Web Pages

Procure Instructional Materials in EMAT

Instructional materials previously adopted and newly approved by the State Board of Education (SBOE), as well as non-adopted or non-approved instructional materials, can be purchased with designated instructional materials funds in EMAT, the state's instructional materials in two ways, either through a direct purchase of instructional materials or through a distributor.

EMAT Access

Before procuring materials through EMAT, users must complete the following steps:

- Complete the Certification of Provision of Instructional Materials Process). *
- Complete EMAT training.
- Obtain EMAT Ordering Access
- Select summer ship dates in
- Ensure all contacts and add

EMAT Resources

Learn more about the different aspects involved in the procurement of instructional materials by exploring the following webpages:



**Certification of
Provision of
Instructional Materials**



**Instructional Materials
Funding**



**EMAT Overview and
Training**



**Freight Funding
Process**



**Accessible Instructional
Materials**

The **Procure Instructional Materials in EMAT** web page has helpful navigation to guide users to various EMAT resources, including information on funding, freight, and accessible instructional materials.



[Access Procure
Instructional Materials in
EMAT Web Page](#)

Instructional Materials Funding Webinar and Web Page

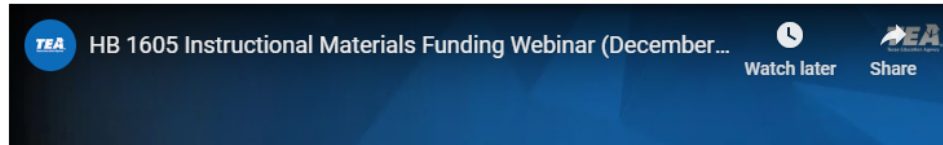
The Instructional Materials Funding webinar and web page provide an overview of instructional materials funding, including the Instructional Materials and Technology Allotment, SBOE-Approved Instructional Materials Entitlement (\$40), and State-Developed Open Education Resource (OER) Entitlement (\$20).

Instructional Materials Funding

Description: An overview of [instructional materials funding](#), including the Instructional Materials and Technology Allotment, SBOE-Approved Instructional Materials Entitlement (\$40), and State-Developed Open Education Resource (OER) Entitlement (\$20).

Posted: December 18, 2024

- [Instructional Materials Funding Presentation \(PDF\)](#)
- [Instructional Materials Funding Webinar \(YouTube\)](#)



Instructional Materials Funding

Learn about the state funding streams available to local educational agencies to support the procurement of instructional materials, including the Instructional Materials and Technology Allotment (IMTA), SBOE-Approved Instructional Materials Entitlement (\$40), and State-Developed Open Education Resource (OER) Entitlement (\$20).

For an in-dept review of instructional materials funding, watch the [Instructional Materials Funding Webinar \(Youtube\)](#) or review the [Instructional Materials Funding webinar slides \(PDF\)](#).

[Access the Instructional Materials Funding Webinar](#)



[Access the Instructional Materials Funding Web Page](#)

