

OFFICE OF CHIEF OPERATIONS OFFICER
Summary of State Board of Education Agenda Items
November 12, 2014

OFFICE OF SCHOOL FINANCIAL SERVICES

11. Discussion to begin the Administrative Procedures Act process: To revise State Board Policy 3400 – Rules and Regulations Regarding the Administration of Funds Appropriated for Education Enhancement Funds for Classroom Supplies and Materials

Executive Summary

The Mississippi Code of 1972 Annotated Section 37-61-33, as amended, outlines the requirements for school districts to issue procurement cards to all eligible teachers in the state to expend the Education Enhancement Funds. The policy should reflect the new requirements.

Recommendation: Approval

Back-up material attached

DESCRIPTOR TERM: Education Enhancement Funds
CODE: 3400
ADOPTION DATE: August 22, 1997
REVISION: July 24, 2006 September 2014

Rules and Regulations Regarding the Administration of Funds Appropriated for Education Enhancement Funds for Classroom Supplies and Materials

Authorization and Dissemination

Pursuant to Mississippi Code Section 37-61-33(3)(iii), As Amended, this policy provides rules and regulations for the administration of Education Enhancement Funds appropriated for classroom supplies, materials and equipment **to be distributed to all eligible teachers within the state through the use of procurement cards.** The intent of the policy is to allow individual teachers to expend such funds, as they deem appropriate, to support the overall goals of the school. **Classroom supply funds may not be expended for administrative purposes. These funds may only be used to supplement, not replace, other local and state funds available for the same purpose.** This policy will be distributed to each school principal for their information and for posting in a common area easily accessible to all teachers in the school building, or distribution to each teacher in the building individually.

Allocation of Funds

Classroom supply funds may not be expended for administrative purposes. These funds may only be used to supplement, not replace, other local and state funds available for the same purpose. Each local school district must allocate classroom supply funds equally among all classroom teachers in the school district. **On or before September 1 of each year, local school districts shall determine and submit to the State Department of Education the number of teachers eligible to receive an allocation for the current year.** The term "teacher" shall mean any employee of the school district who is required by law to obtain a teacher's license from the State Board of Education and is assigned to an instructional area of work, but shall not include a federally funded teacher. The term "teacher" includes all licensed regular teachers and licensed state or locally funded special education teachers, vocational teachers, gifted teachers, counselors and librarians. Part-time teachers may be allocated a proportional share of the amount allocated to other teachers based on time spent in an instructional area of work. **Procurement cards shall be issued with equal dollar amounts per teacher determined by the total number of qualifying personnel and the current state appropriation for classroom supplies with the Education Enhancement Fund combined with the total of any carryover amounts from the previous year's allocation.**

Spending Plan Development

Teachers must be given an opportunity to expend their allocation individually or to pool all or part of their allocation to support the overall goals of the school. The principal must apprise teachers of their allocation amount and any other funds available for supplies, educational materials, equipment, computers or computer software. A spending plan is required when two or more teachers choose to pool their allocation or if an individual teacher desires to carry forward their allocation for a specific expenditure/purpose in any succeeding school year. This plan shall be submitted in writing to the school principal for approval. A spending plan may be modified upon request by the teacher(s) and approval by the school principal.

Any two (2) or more teachers may agree to pool all or part of their allocation to support the overall goals of a school within a school district. Teachers desiring to pool their funds must develop a spending plan that supports the overall goals of the school. A school may accomplish this by approving one or more plans. Teachers who agree to pool their allocation must indicate their agreement by signature.

Approval of the Spending Plan and Individual Teacher Expenditure Requests

There is no mandated format for a spending plan; however, school districts may consider using the

attached format. The plan must be submitted, in writing, to the school principal for approval. Teachers, who do not pool their allocations nor wish to carry forward their allocation for a specific expenditure/purpose in any succeeding school year, need only complete, sign and submit purchase requisitions or purchase requests to the school principal for approval. A principal may disapprove a spending plan or a teacher's individual expenditure request only if the principal can demonstrate that:

- the plan or expenditure request does not support the overall goals of the school;
- the plan or expenditure request includes an unallowable item or items; and/or
- the cost of supplies and materials exceeds the allocation and any carry forward funds available to participating teachers.

Carry Forward of Funds

School districts need not fully expend the funds allocated in the year in which they receive them, but they may carry forward such funds for expenditure in any succeeding school year. However, districts **Teachers** are encouraged to expend their funds in the year in which they receive them. **Procurement cards will expire on March 31 of each year.** If a district teacher does not fully expend its **the** allocation, they must carry forward the **unexpended balance will carry forward** to the next school year, **combine with** added to the next school year's allocation and **the total will be** allocated equally to all teachers **in the state.**

Any individual teacher or group of teachers with an approved spending plan that has not been fully funded need not expend the funds allocated under this subparagraph in the year in which such funds are received. Such funds may be carried forward for expenditure in any subsequent school year in which the plan is fully funded. However, beginning July 1, 2006, any funds allocated under this subparagraph which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school, by the end of the current fiscal year, where the teacher is employed for instructional supply and equipment purposes. If a teacher(s) submits and the principal approves such spending plan, such carry forward funds may not be added to the following school year's allocation and divided equally among all teachers. The school district may use the optional Tracking Format described in the Documentation section below or a variation of that format to track the teacher's carry forward funds.

Documentation

School districts are required to maintain adequate documentation to demonstrate compliance with this policy **the distribution of the procurement cards.** At a minimum, each school principal **district** shall maintain a listing of all **eligible** teachers, the amount allocated **card number distributed** to each teacher, **and a copy of the signed Teacher Cardholder Agreement form.** the carry forward amount for each teacher, a copy of each spending plan and a copy of all requisitions or purchase requests submitted by the teachers. As a teacher submits requisitions or requests for supplies, materials and/or equipment, the principal will reduce the individual teacher's allocation for the appropriate amount and maintain a current balance. Attached is an optional format for tracking expenditures. Although the format is optional, the information on each teacher's allocation, expenditures and balance must be maintained.

Definitions

Administrative Purposes - shall mean expenditures properly accounted for under expenditure function codes 2300, General Administration; 2400, Office of the Principal Services; and 2500, Business Services, as defined by the Office of the School Financial Services, in the Mississippi Department of Education in the Financial Accounting Manual for Mississippi Public School Districts.

Classroom Teacher - shall mean any employee of the school district who is required by law to obtain a teacher's license from the State Board of Education and is assigned to an instructional area of work, but shall not include a federally funded teacher. The term "teacher" includes all licensed regular teachers and licensed state or locally funded special education teachers, vocational teachers, gifted teachers, counselors and librarians. **Federally funded teacher is a teacher who is paid, in any part, with Federal funds.**

Classroom and Instructional Purposes - shall mean expenditures properly accounted for under expenditure function codes 1110-1190, Regular Programs; 1210-1290, Special Programs (excluding 1250, Title I of ESEA); and 1400, Summer School Programs, as defined by the Office of the School Financial Services, in the Mississippi Department

of Education in the Financial Accounting Manual for Mississippi Public School Districts.

Equipment—shall mean purchases of property properly accounted for under expenditure object codes 730 and 740, Capitalized and Non-Capitalized Furniture and Equipment, as defined by the State Auditor in the Financial Accounting Manual for Mississippi Public School Districts. This does not include land, buildings, and improvements of grounds, and buildings. Furniture may be purchased only when it directly relates to the equipment purchased or when there is a special need. The school district should purchase items that meet the basic needs of teachers or students, such as student desks and teacher desks and chairs, with other appropriate funds.

Instructional Area of Work - shall mean an area of work dealing directly with the provision of academic instruction, vocational instruction or guidance to students by an employee who is required by law to obtain a teacher's license from the State Board of Education. The instruction or guidance may be provided in the classroom or in another location, such as a library or a counselor's office. This definition applies to teachers, librarians and guidance counselors.

Spending Plan—shall mean a document that must be developed by an individual teacher or two or more teachers, who elect to pool all or part of their allocation to purchase an allowable item or items that support the overall goals of the school. The spending plan should include the name of the school district, the name of the school, the school year, the allocation amount per teacher(s), the amount the individual teacher is reserving for a specific expenditure/purpose or the amount of the allocation being pooled by a group of teachers, the number of participating teachers and the type of item or items to be purchased. The spending plan must also include the name and signature of each participating teacher.

SUGGESTED SPENDING PLAN FORMAT

FOR

CLASSROOM SUPPLIES, INSTRUCTIONAL MATERIALS AND EQUIPMENT

(To be completed only when an individual teacher is reserving for a specific expenditure/purpose OR two or more teachers pool their allocation to benefit the school)

School District: _____

School: _____

School Year: _____

Allocation Amount Per Teacher: \$ _____

Total Amount Devoted to this Plan: \$ _____

Number of Teachers Participating in the Plan: _____

1. Teachers: Briefly describe the type of classroom supplies, instructional materials and equipment, computers or computer software to be purchased.

Note: The principal may require a detailed list of items for approval. Add pages as necessary.

2. Principal: Complete the approval section below.

Principal's Approval: Yes _____ No _____ (Must be able to demonstrate reason)

Reason for Disapproval

(Check the appropriate response and briefly explain if the plan is disapproved)

_____ a. Plan does not support the overall goals of the school

_____ b. Plan includes unallowable items

_____ c. Plan exceeds total funds available to teacher(s)

Principal's Name: _____ Date: _____

Principal's Signature: _____

Note: The following page must be completed to list the names and signatures of participating teachers.

Suggested Spending Plan Continued

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		Revenue	<i>Expenses</i>			Balance
	<i>Allocation</i>	Carry Forward	<i>Total Available</i>	<i>Current Month</i>	<i>Cumulative Expenditure</i>	Funds <i>Remaining</i>
Month						
July						
August						
September						
October						
November						
December						

January						
February						
March						
April						