

*Rule 32.1 Education Enhancement Funds.* Rules and Regulations Regarding the Administration of Funds Appropriated for Education Enhancement Funds for Classroom Supplies and Materials.

1. Authorization and Dissemination

Pursuant to Miss. Code Ann. § 37-61-33(3)(a)(iii), 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.

2. Allocation of Funds

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. To determine eligibility, consult the statute for the definition of the term “teacher.” 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.

3. Carry Forward of Funds

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 teacher does not fully expend the allocation, the unexpended balance will carry forward to the next school year, combine with the next school year's allocation and the total will be allocated equally to all teachers in the state.

4. Documentation

School districts are required to maintain adequate documentation to demonstrate compliance with the distribution of the procurement cards. At a minimum, each district shall maintain a listing of all eligible teachers, the card number distributed to each teacher, and a copy of the signed Teacher Cardholder Agreement form.

5. Definitions

- a. 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.
- b. 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.

- c. 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.

Source: *Miss Code Ann. 37-61-33(3)(a)(iii) (Revised 09/2022)*