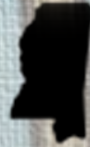


MISSISSIPPI



SHAD
WHITE
STATE AUDITOR

*Review of Mississippi's Procurement Card
Program for K-12 Teachers*

July 2025

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Executive Summary

Since Shad White became State Auditor in 2018, the Mississippi Office of the State Auditor (OSA) has released multiple reports highlighting the importance of inside-the-classroom spending for students in our state’s K-12 public schools. Mississippi has historically failed to prioritize inside-the-classroom spending in K-12 schools compared to other states in the South.¹

One of the few programs explicitly requiring inside-the-classroom spending in Mississippi public K-12 classrooms is the Education Enhancement Fund (EEF) procurement card program. The EEF procurement card program provides every teacher with a procurement card to purchase supplies directly for their own classroom. Mississippi established the Education Enhancement Fund in 1992, and lawmakers created the procurement card program in 2012 to allow teachers freedom to address the needs of their own classrooms.² According to the Mississippi Department of Education (MDE) the Educational Enhancement Fund will provide \$748 per eligible teacher this year—over \$27 million—for public K-12 classrooms through procurement card program.^{3, 4}

Key Finding: Analysts from the State Auditor’s office determined 75% of classrooms will already have started school before teachers have access to their procurement cards this year—meaning teachers in those school districts will need to purchase school supplies with their own money or begin the school year without the supplies they need.

Recommendation: The Auditor’s Office recommends the Mississippi Department of Education (MDE) activate EEF cards earlier in future years, so teachers can use the procurement cards as the legislature originally intended. Earlier activation would eliminate a financial burden on teachers during the costly start of the school year and ensure students return to fully equipped classrooms.⁵

¹ See [report](#).

² See SB [2761](#) (Regular Session—2012).

³ Miss. Code Ann. § [37-61-33](#).

⁴ See Mississippi Legislative Budget Office (LBO) [resource](#).

⁵ See [article](#).

Analysis

Between 2012 and 2022, MDE activated EEF cards by September 1st each year. A 2022 legislative change required MDE to activate the procurement cards by August 1st. Since then, many school districts across the state have adopted modified schedules or 'year-round' school calendars. Now 75% of classrooms in Mississippi public K-12 schools will start the new year on or before August 1st. Although students now return to school earlier, MDE continues to activate EEF cards on August 1st—the latest date permitted by law.

MDE delaying EEF card activation until August 1st means 75% of Mississippi public school teachers must choose between spending their own money without reimbursement or beginning the school year with an ill-equipped classroom.⁶ Figure 1 shows the number of teachers and students sorted by the day classes begin during the current school year.

Figure 1		
Class Start Date	Number of Teachers	Number of Students
On or before August 1st	23,813 (75%)	329,397 (76%)
After August 1st	7,932 (25%)	104,008 (24%)

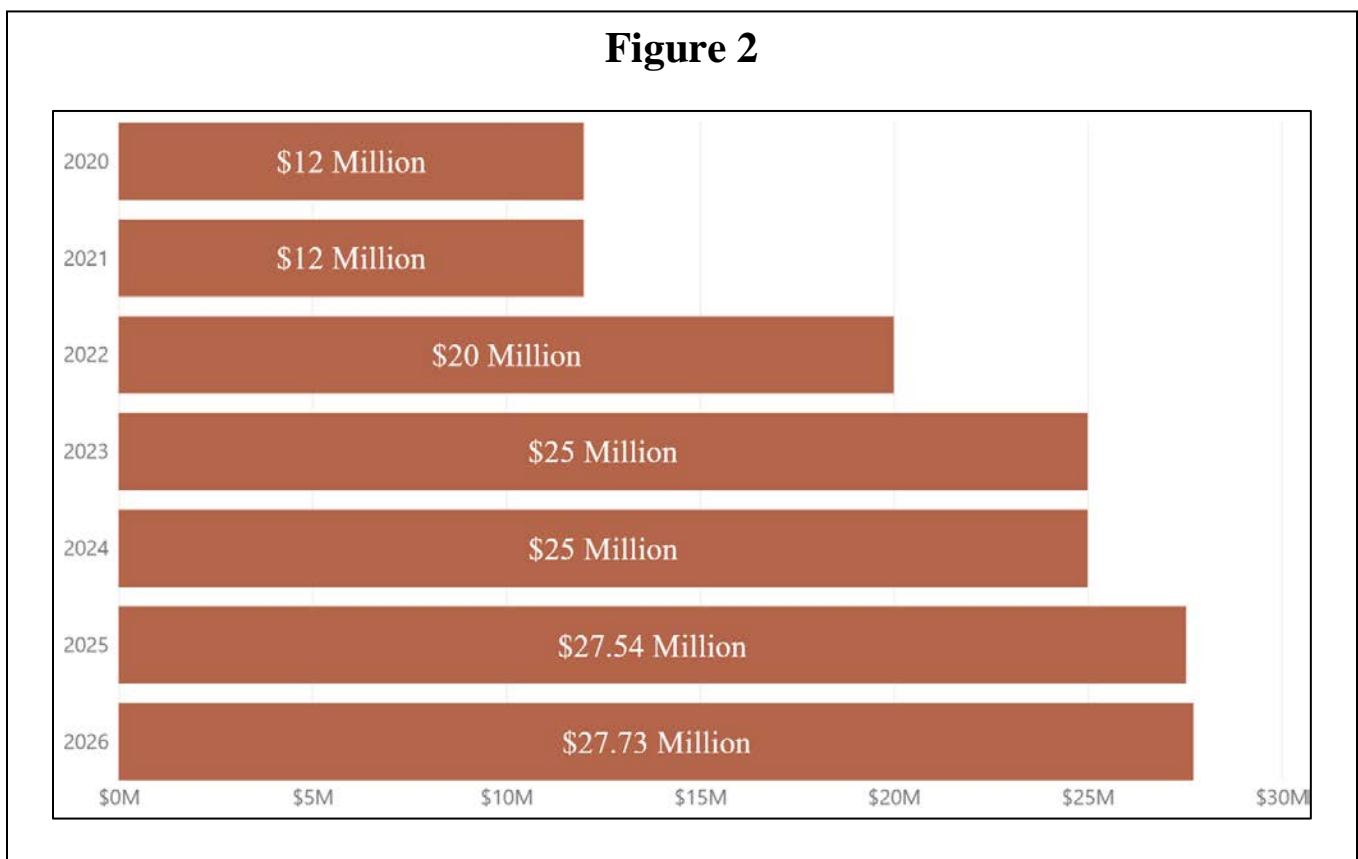
Analysts determined nearly 24,000 classroom teachers will already have over 329,000 students in their classrooms on or before August 1st.⁷ As a result, \$17.8 million in classroom supply funds are unavailable to these 24,000 teachers to prepare their classrooms in advance of the school year. If MDE had activated EEF cards on July 15th, every teacher across the state would receive funds before any students entered classrooms. If MDE implements this simple change next school year, teachers will be able to use EEF procurement cards to adequately prepare their classrooms before students arrive.

⁶ Claim is based on the most recent year with available data. See sources for classroom [teachers](#) and [students](#).

⁷ Ibid.

Background

The Mississippi Legislature created the Education Enhancement Fund (EEF) in 1992 to supplement education funding in the state.⁸ The account is funded by a percentage of state tax revenue and excess proceeds generated by the state lottery.⁹ While EEF money is provided to both public colleges and K-12 schools, over half of annual EEF appropriations fund K-12 initiatives. The EEF procurement card program represents only a portion of total EEF appropriations to public K-12 schools. Since 2020, total funding for all EEF programs has increased dramatically, and EEF procurement card program appropriations have more than doubled since then. Figure 2 shows the sharp increase in EEF procurement card program appropriations since 2020.¹⁰



The Mississippi Department of Education distributes EEF funds to eligible teachers through procurement cards.¹¹ In FY 2026, each of Mississippi's approximately 37,500 eligible teachers, counselors, and librarians will receive \$748—up from \$740 in FY 2025 and \$394 in FY 2020—to purchase classroom material.^{12, 13}

⁸ Miss. Code Ann. § [37-61-33](#)

⁹ See [resource](#).

¹⁰ OSA analysts obtained data from LBO [resources](#).

¹¹ See [resource](#).

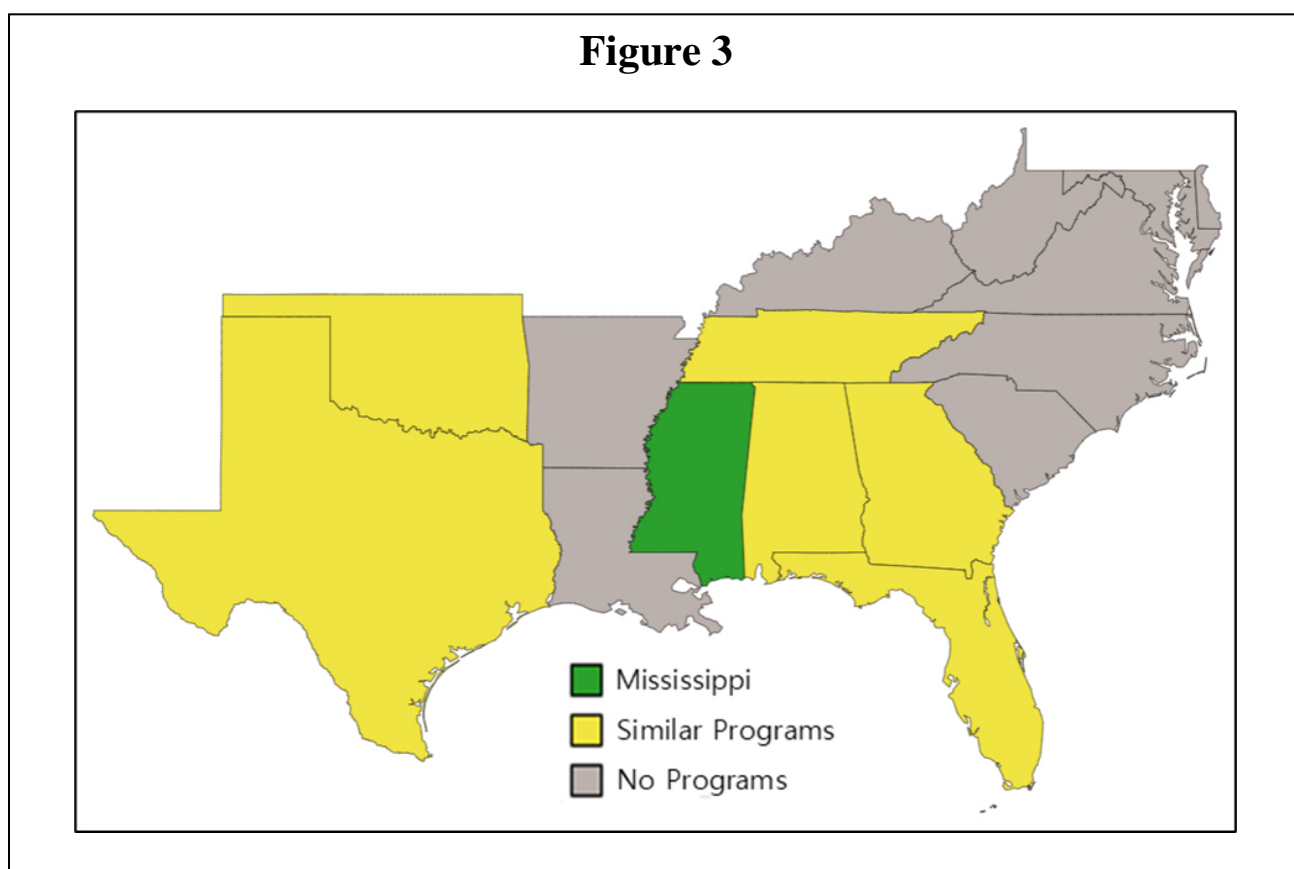
¹² MDE provided this data.

¹³ See [resource](#).

According to state law, the cards should be supplied to the teachers “at the beginning of the school year, but not later than August 1st of each year.”¹⁴ MDE rules allow teachers to use their EEF procurement card to purchase supplies, materials, software, and equipment used in their lesson plans.¹⁵ MDE audits the EEF procurement card program, so teachers must maintain receipts from purchases for five years.¹⁶

State Comparison

Six states in the Southeast region operate a program providing funds for teachers to purchase school supplies. While some of these states provide funds directly to teachers, Mississippi is unique among other states because it operates a state-centralized procurement card program. This means students in classrooms across the state are guaranteed the same amount of baseline funding for classroom supplies. Figure 2 shows the states with programs similar to Mississippi’s EEF procurement card program.^{17, 18}



¹⁴ Miss. Code Ann. § [37-61-33](#)

¹⁵ See [resource](#).

¹⁶ See footnote.¹²

¹⁷ See resources from [Florida](#), [Alabama](#), [Tennessee](#), [Oklahoma](#), [Texas](#).

¹⁸ OSA analysts obtained data from LBO [resources](#).

While Mississippi’s EEF procurement card program is entirely state-funded and administered, other Southeastern states use different approaches. For example, Florida and Tennessee both provide state funds directly to teachers, but neither state provides only procurement cards for teachers to buy what they need when they need it. These differences are shown in Figure 3.¹⁹

Figure 4			
State	Funding Source	Delivery Method	Administration
Mississippi	State	Procurement Card	State
Alabama	State	Determined by district	State
Florida	State	Determined by district	District
Oklahoma	State	Competitive grant	District
Tennessee	State	Determined by district	District
Texas	State/Local	Reimbursement	District

Conclusion

The ‘Mississippi Miracle’ in public education is a national success story, but sustaining that momentum requires classrooms to be equipped from the first day of class. Unfortunately, three-quarters of the state’s teachers are forced to either spend personal funds or start the school year unprepared due to how the EEF procurement card program currently operates.

No legal barrier prevents the cards from being activated earlier, and earlier activation would unlock \$17.8 million for teachers when they need it most. Activating cards by July 15th each year would eliminate this burden, put public dollars to work as intended, and ensure students walk into classrooms ready to learn.

¹⁹ Georgia’s [program](#) has not yet been operationalized.