

REVENUE 3577

**TEACHER SUPPLIES
(No Carryover Provision)**

SUBFUND 377

EIA FUND

Allocation Formula

To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of \$400 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year. In the 2024-25 school year, the per teacher allocation will be \$400.

Legal Reference

General Appropriations Act for 2024-25, Proviso 1A.9

Guidelines

All certified and non-certified public school teachers identified in SC Educator, certified special school classroom teachers, certified media specialists, certified school counselors, career specialists (position codes 03 - 11, 17, 18 and 23) and lead teachers employed in a publicly funded full day 4K classroom approved by the South Carolina First Steps to School Readiness who are employed by a school district or charter school as of November 30 of the current school year, may receive a reimbursement of \$400 each to offset expenses incurred by them for teacher supplies and materials. Funds shall be disbursed by SCDE to school districts based on the last reconciled SC Educator listing from the previous year. Any deviation in SC Educator and actual teacher count will be reconciled by December 31 or as soon as practicable thereafter. School districts shall disburse these funds on the first day that teachers are required to be in attendance at the school for the current contract year. Funds will be disbursed in a manner separate and distinct from their payroll check. Based on the public decision of the school district these funds shall be disbursed to each teacher via check in a manner separate and distinct from their payroll check on the first day teachers, by contract, are required to be in attendance at the school for the current contract year. This reimbursement shall not be considered by the state as taxable income.

Funds distributed to school districts or allocated to school districts must not supplant existing supply money paid to teachers from other sources.

Any district requiring receipts must notify teachers who have not submitted receipts between November 25 and December 6 that they must submit receipts to the district. Any funds not disbursed to teachers must be returned to SCDE and may not be retained by the districts. Districts may not add any additional requirements not listed in Proviso 1A.9.

Special Note: Any supplies/materials/equipment purchased with the teacher supply funding is that of the teacher and not the school district in which the teacher is employed. If a teacher leaves the employment of the district, supplies are taken by the teacher upon their departure.

The appropriate accounts for **allowed expenditures** are:

377-100-410	Instruction Supplies and Materials
377-212-410	School Counseling Services Supplies and Materials
377-222-410	Library and Media Services Supplies and Materials
377-400-700	Transfer to Charter Schools

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