

NINETEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



HOUSE OF REPRESENTATIVES

H. B. No. 2829

Introduced by Representative Ralph G. Recto

AN ACT
INSTITUTIONALIZING THE GRANT OF A TEACHING SUPPLIES ALLOWANCE FOR
PUBLIC SCHOOL TEACHERS AND APPROPRIATING FUNDS THEREFOR

EXPLANATORY NOTE

For the fiscal year 2022, the Department of Education (DepEd) received the biggest share in the national budget pie with P633.2 billion out of the P5.024 trillion appropriations. This amount is intended to fully address the shortage in classrooms, teachers and textbooks in order to enhance the implementation of the K to 12 program and other reforms in our educational system. Amid these significant funding support, little is yet provided for the benefits received by teachers.

The salaries of our public school teachers are unquestionably not commensurate with the volume of work and responsibility entrusted to them. Aside from spending for their personal and family needs, teachers also have to shell out some more money from their own pockets for the instructional materials they use in teaching. This is on top of the current P5,000 annual teaching supplies allowance they receive from the FY 2022 DepEd budget. In spite of the increasing budget allocation that the Department enjoys, the cash allowance they provide to teachers just translates to a 24-peso subsidy per day, which is relatively insufficient in assisting classroom teachers to deliver informative lectures and stimulating class discussions to the country's 24.6 million¹ public school students.

Republic Act No. 4670 otherwise known as the Magna Carta for Public School Teachers mandates that the salaries of public school teachers "*shall be such as to insure*

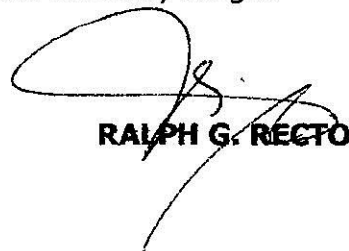
¹ Number of students enrolled from Kindergarten to Grade 12 as of SY 2021-2022. *Source:* Department of Education

teachers a reasonable standard of life for themselves and their families."Unfortunately, the salaries of public school teachers are currently bound by the Salary Standardization Law (SSL). Hence, compensation increases would be subject to comparisons with the qualifications, skills and difficulties of other positions in the government. Thus, one of the urgent ways to respond to the clamor of our public school teachers for much needed support is to grant them additional benefits in the form of cash allowances to cover work-related expenses unique to the teaching position, which would not form part of their regular salaries and, therefore, do not distort the government standard pay plan as contemplated in the SSL.

This bill, therefore, institutionalizes the grant of a Teaching Supplies Allowance for the 876,842² public school teachers and at the same time increases the cash allowance appropriated in the FY 2022 DepEd budget from the current P5,000 to P10,000 per teacher per school year. This bill proposes to initially source the additional funds from the savings of the DepEd and thereafter, it shall be included in the General Appropriations Act under the DepEd budget. The grant of teaching supplies allowance shall also be exempt from income taxes as it is considered essentially an expense and not an income.

Teachers should be given priority attention, they being contributors to the mental development and the formation of moral and ethical values of our youth. With this additional allowance, the financial burden on public school teachers will be alleviated and their working conditions and consequently their effectiveness is expected to improve.

In view of the foregoing, the passage of this bill is earnestly sought.



RALPH G. RECTO

² FY 2020-2021 data. Source: DepEd

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

1 Section 1. *Title.* – This Act shall be known as the "*Teaching Supplies Allowance Act*".

2 Sec. 2. *Declaration of Policy.* – It is hereby declared to be the policy of the State to
3 promote and improve the economic status of teachers and assist them in providing quality
4 education to their students.

5 Sec. 3. *Teaching Supplies Allowance.* – A Teaching Supplies Allowance for the purchase
6 of chinks, erasers, forms, and other classroom supplies and materials in the amount of Ten
7 thousand pesos (P10,000) per teacher per school year is hereby authorized.

8 Sec. 4. *Coverage.* – The grant of the cash allowance authorized in this Act shall be
9 limited to teachers who are engaged in actual classroom teaching in public basic education.

10 Sec. 5. *Funding.* – In the first year of the effectivity of this Act, the amount of Five
11 thousand pesos (P5,000.00) per teacher per school year, shall be charged against the
12 current appropriations of the Department of Education (DepEd) for the Teaching Supplies
13 Allowance, while the additional Five thousand pesos (P5,000.00) per teacher per school
14 year, shall be charged against any available funds and/or savings of the DepEd. Thereafter,
15 the amount of Ten thousand pesos (P10,000.00) per teacher per school year, shall be
16 included in the DepEd budget for the Teaching Supplies Allowance under the General
17 Appropriations Act.

18 Sec. 6. *Exemption from Income Taxes.* – The teaching supplies allowance provided in
19 Section 3 hereof shall be exempt from tax on income.

1 Sec. 7. *Periodic Review for Increases.* – The Secretary of Education is hereby mandated
2 to conduct a periodic review of the Teaching Supplies Allowance, taking into account the
3 current prices of classroom supplies, and, if warranted, recommend the necessary increase
4 in the amount of the allowance to be included in the General Appropriations Act.

5 Sec. 8. *Implementing Rules and Regulations.* – The Secretary of Education shall, in
6 coordination with the Department of Finance, promulgate and publish the necessary rules
7 and regulations of this Act within thirty (30) days from its effectivity.

8 Sec. 9. *Separability Clause.* – If any provision of this Act is subsequently declared invalid
9 or unconstitutional, the other provisions hereof which are not affected thereby shall remain
10 in full force and effect.

11 Sec. 10. *Repealing Clause.* – All laws, decrees, resolutions, orders or ordinances, rules
12 and regulations or parts thereof inconsistent with this Act, are hereby repealed, amended
13 or modified accordingly.

14 Sec. 11. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its
15 publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.

Approved,