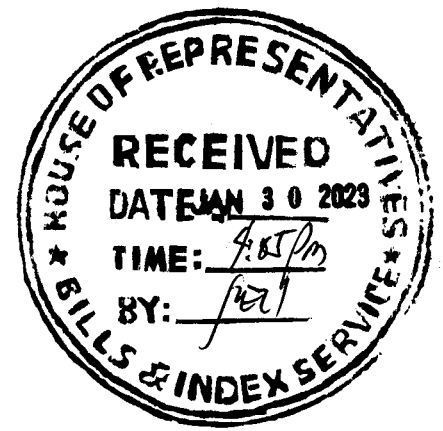


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

NINETEENTH CONGRESS
First Regular Session

House Bill No. 6977



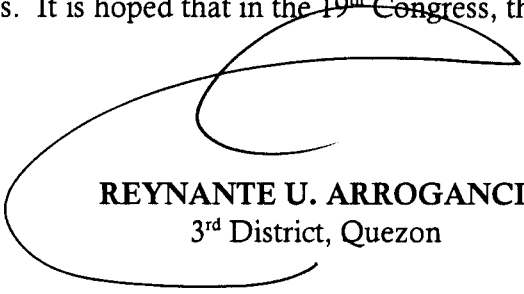
Introduced by Representative Reynante U. Arrogancia

EXPLANATORY NOTE

Teaching Supplies Allowance (TSA) is provided to public school teachers intended for the purchase of teaching supplies and materials, for the conduct of various modes of learning, internet, and other communication expense. The TSA is funded in the General Appropriations Act which makes it vulnerable to changes or even deletion from the annual budget. Hence, this bill is filed to seek the institutionalization of the Teaching Supplies Allowance to ensure its continuous funding and support through legislation.

Article IV Section 5 of the 1987 Constitution provides that the State shall assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment. Our teachers need the support, financial or otherwise, to enable them to adequately provide quality and accessible education to all citizens. The guaranteed funding of the TSA will be of great benefit to our educators, students and the educational system and a signifying step towards concretely supporting our teachers in their noble profession.

Bills of similar nature have been filed in both the Senate and the House of Representatives in the previous Congresses. It is hoped that in the 19th Congress, this bill will finally become a law.


REYNANTE U. ARROGANCIA
3rd District, Quezon

Republic of the Philippines
HOUSE OF REPRESENTATIVES
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NINETEENTH CONGRESS

First Regular Session

House Bill No. **6977**

Introduced by Representative Reynante U. Arrogancia

AN ACT
INSTITUTIONALIZING THE GRANT OF A TEACHING SUPPLIES
ALLOWANCE FOR PUBLIC BASIED EDUCATION TEACHERS AND
APPROPRIATING FUNDS THEREOF

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

SECTION 1. Short Title. - This Act shall be known as the "Teaching Supplies Allowance for Public Basic Education Teachers Act."

SEC. 2. Declaration of Policy. – It is the policy of the State to protect and promote the right of all citizens to quality education at all levels, and to take appropriate steps to make such education accessible to all. It is also the policy of the State to give the highest budgetary priority to education and ensure that the teaching profession will attract and retain the best available talents through adequate remuneration and other means of job satisfaction and fulfillment.

SEC. 3. Coverage. – The benefits under this Act shall apply to all teaching personnel in basic education, including alternative learning system, regardless of employment status.

SEC. 4. Additional Support. - The covered personnel shall be entitled to the following teaching allowance for the purchase of teaching supplies and materials, whether tangible or intangible for the implementation or conduct of various learning delivery modalities:

Year of Implementation	Amount
Year 1	Php 5,000
Year 2	Php 7,000
Year 3 onwards	Php 10,000

Provided, That the foregoing amounts shall be adjusted every three (3) years to account for inflation and the prices of teaching supplies and materials.

These additional benefits shall not be taxable, unless the total amount of benefits received by the covered personnel exceeds the threshold provided under Section 32 (B), Chapter VI of the National Internal Revenue Code of the Philippines.

31
32 **SEC. 5. Appropriations.** – The amount necessary to carry out the initial
33 implementation of this Act shall be sourced from the current budget of the Department of
34 Education. Thereafter, the amount shall be included in the annual General Appropriations
35 Act.
36

37 **SEC. 6. Implementing Rules and Regulations.** – Withing ninety (90) days from
38 the effectivity of this Act, the Department of Education , in coordination with the
39 Department of Budget and Management and other relevant stakeholders, shall promulgate
40 the necessary rules and regulations for the effective implementation of this Act.
41

42 **SEC. 7. Separability Clause.** – Any portion or provision of this Act that is declared
43 unconstitutional or invalid shall not have the effect of nullifying other portions or
44 provisions hereof as long as such remaining portions can still subsist and be given effect in
45 their entirety.
46

47 **SEC. 8. Repealing Clause.** – All laws, ordinances, decrees, executive orders, rules
48 and regulations, other issuances or parts thereof, which are inconsistent with this Act are
49 hereby repealed or modified accordingly.
50

51 **SEC. 9. Effectivity.** - This Act shall take effect fifteen (15) days from its
52 publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.
53

54 Approved,