

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

NINETEENTH CONGRESS
Second Regular Session

House Bill No. **9118**



**INTRODUCED BY REPRESENTATIVES RALPH WENDEL P. TULFO,
JOCELYN P. TULFO, AND ERWIN T. TULFO**

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

EXPLANATORY NOTE

Article XIV, Section 5(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. Although considered as integral to our educational system, support to our public school teachers remains inadequate. While expectations as regards their performance remains high, the conditions surrounding the same must be improved. Thus, and remaining true to the mandate of the 1987 Constitution, it is necessary that our public school teachers are given sufficient resources for the provision of a quality learning environment.

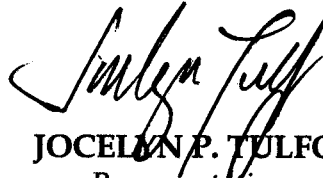
In August 2023, the Department of Education issued a Joint Memorandum regarding the processing and payment of a cash allowance amounting to Five Thousand Pesos (PhP5,000.00) to public school teachers intended for the purchase of teaching supplies and materials, internet subscription, and other communication expenses. However, considering the rising cost of living coupled with consistently high inflation rates, public school teachers are still constrained to utilize a part of their salaries to supplement teaching materials and supplies required to effectively prepare their learners.

Hence, this bill seeks to institutionalize a teaching supplies allowance of Six Thousand Pesos (PhP6,000.00) for every public school teacher per school year for the purpose of supporting their needs in executing formal instruction and strengthening the level of knowledge of their learners.

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



RALPH WENDEL P. TULFO
Representative
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JOCELYN P. TULFO
Representative
ACT-CIS Partylist



ERWIN T. TULFO
Representative
ACT-CIS Partylist

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

SECTION 1. *Short Title.* – This Act shall be known as the “Teaching Supplies Allowance Act”.

SEC. 2. *Declaration of Policy.* – It is hereby declared as the policy of the State to protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all. In line with this and in recognition of the need to ensure the retention of the best available talents in the teaching profession, the State shall provide a teaching supplies allowance for every public school teacher to support the provision of quality education for all Filipino students.

SEC. 3. *Teaching Supplies Allowance.* – A Teaching Supplies Allowance, hereinafter referred to as the “Allowance”, in the amount of Six Thousand Pesos (PhP6,000.00) per teacher per school year is hereby authorized for the purchase of chalks, eraser, forms, and other classroom supplies and materials. This Allowance may be increased annually or as recommended by the Department of Education (DepEd) considering the prevalent living costs and inflation rate. The Allowance to be given to public school teachers shall also be tax-exempt in accordance with the provisions of the National Internal Revenue Code, as amended.

SEC. 4. Coverage. – The grant of the Allowance authorized in this Act shall be limited to public school teachers who render hours of actual teaching and/or equivalent teaching-related activities and duties during the school year.

SEC. 5. Appropriations. – The amount necessary for the initial implementation of this Act shall be charged against the current appropriations of the DepEd. Subsequently, the necessary funding shall be included in the appropriations for the DepEd in the annual General Appropriations Act.

SEC. 6. Implementing Rules and Regulations. – Within sixty (60) days from the effectivity of this Act, the Department of Budget and Management (DBM), in consultation with the DepEd, shall promulgate the necessary rules and regulations to effectively implement the provisions of this Act.

SEC. 7. Separability Clause. – If any provision of this Act is held unconstitutional or invalid, the remaining provisions that are not affected thereby shall continue to be in full force and effect.

SEC. 8. Repealing Clause. – All other laws, decrees, executive orders, rules and regulations, and other issuances, or parts thereof, contrary to or inconsistent with this Act, are hereby modified, amended, or repealed accordingly.

SEC. 9. Effectivity. – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,