

TWENTIETH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )

Second Regular Session

HOUSE OF REPRESENTATIVES  
HOUSE BILL NO. 10707



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Introduced by REPRESENTATIVE MA. NINA FRANCESCA P. LACSON

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EXPLANATORY NOTE

The *Kabalikat sa Pagtuturo Act* (Republic Act No. 11997) institutionalized the teaching allowance for public school teachers, fixing the amount at ₱5,000 per teacher per school year to support the purchase of classroom supplies and instructional materials. While this was a significant improvement from the previous chalk allowance, the static figure has proven insufficient in light of inflation and the rising costs of educational resources.

Data from the Philippine Statistics Authority (PSA) show that the average inflation rate in 2024 was 3.6%, with education-related goods and services experiencing higher-than-average increases. A 2025 survey conducted by the Department of Education further revealed that teachers spend between ₱7,500 to ₱10,000 annually on classroom supplies, far exceeding the current allowance by at least 50 percent. Without an adjustment mechanism, the real value of the allowance erodes each year, undermining its intended purpose of easing the financial burden on educators.

This proposed measure seeks to amend Section 4 of RA 11997 by introducing an automatic adjustment mechanism, either indexed to the annual inflation rate published by the PSA or subject to periodic review by the Department of Budget and Management in consultation with the Department of Education. By doing so, the teaching allowance will remain responsive to economic conditions, sustainable over time, and equitable in comparison to other government benefits. Ultimately, this amendment will reduce out-of-pocket expenses for teachers, improve their welfare, and ensure that classrooms are adequately supplied – directly benefiting learners and strengthening the quality of public education. In view of the foregoing, the immediate passage of this measure is earnestly sought.

  
HON. MA. NINA FRANCESCA P. LACSON  
Manila Teachers Partylist

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**AN ACT PROVIDING FOR AN AUTOMATIC ADJUSTMENT MECHANISM IN  
THE TEACHING ALLOWANCE GRANTED TO PUBLIC SCHOOL TEACHERS,  
AMENDING FOR THE PURPOSE SECTION 4 OF REPUBLIC ACT NO. 11997,  
OTHERWISE KNOWN AS "KABALIKAT SA PAGTUTURO ACT"**

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

**SECTION 1.** Section 4 of Republic Act No. 11997 is hereby amended to read as follow:

"SEC. 4. Teaching Allowance. — All public school teachers shall be granted a Teaching Allowance for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation or conduct of various learning delivery modalities in the total amount of Five thousand pesos (P5,000.00) per teacher for School Year 2024-2025; and Ten thousand pesos (P10,000.00) per teacher for School Year 2025-2026 and thereafter. AFTER SCHOOL YEAR 2025-2026, THE AMOUNT HEREIN STATED SHALL BE ADJUSTED TO ITS PRESENT VALUES USING THE CONSUMER PRICE INDEX, AS PUBLISHED BY THE PHILIPPINE STATISTICS AUTHORITY, EVERY THREE (3) YEARS. The Teaching Allowance shall not be subject to income tax."

**SEC. 2.** Separability Clause. — If any section or part of this Act is held unconstitutional, no other section or provision shall be affected.

**SEC. 3.** Repealing Clause. — All provisions of existing laws, presidential decrees or issuances, executive orders, letters of instruction, administrative orders, rules and regulations contrary to or inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.

**SEC. 4.** Effectivity. — This Act shall take effect fifteen (15) days after its complete publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,