



HOUSE OF REPRESENTATIVES

H. No. 9682

BY REPRESENTATIVES ROMULO, SALCEDA, CO (E.), CASTRO (F.), BROSAS, MANUEL, TANJUATCO, VILLAFUERTE (L.R.), VILLAFUERTE (M.L.), HORIBATA, MERCADO-REVILLA, DELOS SANTOS, DE VENECIA, ANGARA, RECTO, TEODORO, YAP (ERIC), DUTERTE, VARGAS, VILLANUEVA, ARROGANCIA, SUAN, TAN (K.M.), DALIPE, PALMA, SAULOG, CORVERA, SOLON, REMULLA, ABUNDA, ESCUDERO, FRESNEDI, GARCIA (D.), PLEYTO, RODRIGUEZ (E.), PLAZA, DALOG, MIGUEL, DEL MAR, RAMA, NISAY, SALO, BOSITA, HERNANDEZ, MARIANO-HERNANDEZ, CO-PILAR, CHAN, TALLADO, CARI, PADIERNOS, ROQUE, GATO, COLLANTES, BOLILIA, REVILLA (R.J.), REVILLA (B.), DAGOOC, REYES, CAGAS, AQUINO-MAGSAYSAY, LOYOLA, ORDANES, PADUANO, MARIÑO, COJUANGCO (M.), GO (M.), SACDALAN, BONGALON, PRIMICIAS-AGABAS, GO (E.C.), CO (A.N.), VIOLAGO, NAVA, BAUTISTA-LIM, ABANTE, ESPINA, LIMKAICHONG, CAMPOS, VARGAS-ALFONSO, LARA, CAJAYON-UY, YU (D.G.), CUA, ALONTE, ARENAS, FUENTEBELLA, ZUBIRI, UMALI, BERNOS, MOMO, GARDIOLA, BASCUG, TAN (J.), CRUZ (R.), EUDELA, MATIBAG, TULFO (J.), CARDEMA, VERZOSA, CHATTO, FORTES, LEGARDA, MACEDA, AMANTE, LAZATIN, DY (F.M.C.), MANIQUIZ, PANALIGAN, UNABIA, AUMENTADO, YAP (C.), SANTOS, MASTURA, BRIONES, ESPARES, BORDADO, ENCISO, YAMSUAN, ALBANO, RIVERA, TUTOR, REGENCIA AND QUIMBO

AN ACT

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

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

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

3
4 **SEC. 2. *Declaration of Policy.*** – It is the declared policy of the State to
5 enhance the right of teachers to professional advancement, and assign the biggest
6 budgetary priority to education and ensure that teaching will attract and retain its
7 rightful share of the best available talents through adequate remuneration and other
8 means of job satisfaction and fulfillment.

9
10 To this end, the State shall endeavor to attract and retain more individuals with
11 suitable qualifications in the teaching profession through the grant of additional
12 benefits to cushion the impact of the costs of teaching and learning continuity.

1 **SEC. 3. Coverage.** – The grant of the cash allowance authorized in this Act
2 shall cover all public school teachers who are engaged in basic education curriculum,
3 consistent with the policy guidelines and learning delivery modalities recognized and
4 implemented by the Department of Education (DepEd).

5
6 **SEC. 4. Teaching Supplies Allowance.** – All public school teachers shall be
7 granted a Teaching Supplies Allowance for the purchase of tangible or intangible
8 teaching supplies and materials, the payment of incidental expenses, and the
9 implementation or conduct of various learning delivery modalities in the total amount
10 of Seven thousand five hundred pesos (P7,500.00) per teacher for School Year
11 2024-2025; and Ten thousand pesos (P10,000.00) per teacher for School Year
12 2025-2026 and thereafter.

13
14 The Teaching Supplies Allowance shall not be subject to income tax.

15
16 **SEC. 5. Appropriations.** – The amount necessary for the implementation of
17 this Act shall be included in the budget of the Department of Education in the annual
18 General Appropriations Act.

19
20 **SEC. 6. Implementing Rules and Regulations.** – Within sixty (60) days
21 from the approval of this Act, the Secretary of Education shall, in consultation with the
22 Department of Budget and Management, promulgate the rules and regulations
23 necessary for the effective implementation of this Act.

24
25 **SEC. 7. Separability Clause.** – If any provision of this Act be declared
26 unconstitutional, the same shall not affect the validity and effectivity of the other
27 provisions hereof not affected thereby.

28
29 **SEC. 8. Repealing Clause.** – All laws, decrees, resolutions, orders or
30 ordinances, rules and regulations inconsistent with the provisions of this Act are
31 hereby repealed or amended accordingly.

32
33 **SEC. 9. Effectivity.** – Notwithstanding the non-issuance of the implementing
34 rules and regulations, this Act shall take effect fifteen (15) days after its publication in
35 the *Official Gazette* or in a newspaper of general circulation.

Approved,