

Introduced by Senator Ralph G. Recto

RECEIVED

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

Explanatory Note

For the fiscal year 2019, the Department of Education (DepEd) received the biggest share in the national budget pie with P500 billion out of the P3.757 trillion appropriation. This amount is intended to fully address the shortage in classrooms, teachers and textbooks to enhance the implementation of the K to 12 program and other reforms in our educational system. Amid these envisioned funding support, little is yet provided for the benefits received by teachers.

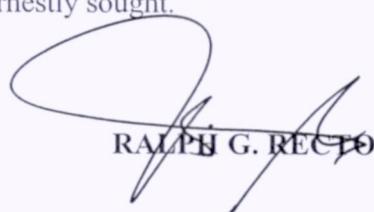
The salaries of our public school teachers are unquestionably not commensurate with the volume of work and responsibility entrusted to them. Aside from spending for their personal and family needs, teachers also have to shell out some more money from their own pockets for the materials they use in teaching. This is on top of the current P3,500 annual teaching supplies allowance they receive from the FY 2019 DepEd budget. In spite of the increasing budget allocation that the Department enjoys, the cash allowance they provide to teachers just translates to a 16-peso subsidy per day, which is relatively insufficient in assisting classroom teachers to deliver informative lectures and stimulating class discussions to the country's 22.1 million<sup>1</sup> 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 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 with additional benefits in the form of cash allowances which would not be subject to the SSL.

This bill, therefore, institutionalizes the grant of a Teaching Supplies Allowance for the 840,000<sup>2</sup> public school teachers and at the same time increases the cash allowance currently appropriated in the DepEd budget by 185% from the current P3,500 to P10,000 per teacher per school year. In order to come up with a deficit neutral measure, this bill proposes to initially source the additional funds from the savings of the National Government 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.

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 burden on public school teachers will be alleviated and their working conditions will certainly improve.

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

  
RALPH G. RECTO

/ejcv

<sup>1</sup> Number of students enrolled from Kindergarten to Grade 12 as of SY 2017-2018. Source: Department of Education

<sup>2</sup> FY 2019 data. Source: DepEd

SENATE

S. No. 42



Senate  
Office of the Secretary

19 JUL -1 A11 :34

Introduced by Senator Ralph G. Recto

RECEIVED

AN ACT

INSTITUTIONALIZING THE GRANT OF A 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. 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 promote and  
3 improve the economic status of teachers and assist them in providing quality education to their students.

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

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

9       **SEC. 5. Funding.** – In the first year of the effectivity of this Act, the amount of Three thousand five  
10 hundred pesos (P3,500.00) per teacher per school year, shall be charged against the current appropriations of  
11 the Department of Education (DepEd) for the Teaching Supplies Allowance, while the additional Six  
12 thousand five hundred pesos (P6,500.00) per teacher per school year, shall be charged against any available  
13 funds and/or savings of the DepEd. Thereafter, the amount of Ten thousand pesos (P10,000.00) per teacher  
14 per school year, shall be included in the DepEd budget for the Teaching Supplies Allowance under the  
15 General Appropriations Act.

16       **SEC. 6. Exemption from Income Taxes.** – The teaching supplies allowance provided in Section 3 hereof  
17 shall be exempt from tax on income.

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

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

25       **SEC. 9. Repealing Clause.** – All laws, decrees, resolutions, orders or ordinances, rules and regulations  
26 or parts thereof inconsistent with this Act, are hereby repealed, amended or modified accordingly.

27       **SEC. 10. Effectivity Clause.** – This Act shall take effect fifteen (15) days after its publication in the  
28 *Official Gazette* or in at least two (2) newspapers of general circulation.

Approved,