

**EIGHTEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES  
First Regular Session**

**HOUSE OF REPRESENTATIVES**  
House Bill No. 4494



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**Introduced by REPRESENTATIVE ROSE MARIE 'BABY' J. ARENAS**

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**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 amounting to P500 billion out of P3.75 trillion appropriation. This amount is intended to fully address the shortage in classroom, teachers, and textbooks to enhance the implementation of the K to 12 program and other reforms in our educational system. However, these little of these funding support is provided for the benefits received by teachers.

The salaries of our public school teachers are unquestionably not commensurate with the volume of work and enormous responsibilities entrusted to them. Aside from spending for their personal and family needs, teachers also have to draw from their own pocket to purchase various materials they use in teaching. This out of the pocket expenses 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 it provides to

teachers just amount to P16.00 per day, which is relatively insufficient in assisting classroom teachers to deliver informative learning sessions and stimulating class discussions to the country's 22.1 million public school students.

This bill, therefore institutionalizes the grant of a Teaching Supplies Allowance for the 840,000 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 avoid deficit, 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.

With this teaching supplies allowance, the burden on public school teachers will be alleviated and their working conditions improved.

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



ROSE MARIE 'BABY' J. ARENAS

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

**SECTION 1.** Title.- This Act shall be known as the "Teaching Supplies Allowance Act".

**SECTION 2.** Declaration of Policy.- It is hereby declared to be the policy of the State to promote and improved the economic status of teachers ad assist them in providing quality education to their students.

**SECTION 3.** Teaching Supplies Allowance. – A Teaching supplies Allowance for the purchase of chalks, erasers, board pens, flip charts/board, and other classroom supplies and materials in the amount of Ten Thousand pesos (P10,000) per teacher per school year is hereby granted.

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



**SECTION 5. Funding.** - In the first year of the effectivity of this Act, the amount of Three Thousand Five Hundred pesos (P3,500) per teacher per school year, shall be charged against the current appropriations of the Department of Education (DepEd) for the Teaching Supplies Allowance, while the additional Six thousand five hundred pesos (P6,500.00) per teacher per school year, shall be charged against any available funds and/or savings of the DepEd. Thereafter, the amount of Ten thousand pesos (P10,000) per teacher per school year, shall be included in the DepEd budget for the Teaching Supplies Allowance under the General Appropriations Act.

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

**SECTION 7. Augmentation.** - The teaching supplies allowance is meant to augment the provision of teaching materials by the DepEd and shall in no way be regarded as shifting the obligation to teachers to purchase their needed teaching supplies. The teaching allowance cannot be used to deduct from the teachers' yearly allocation of teaching supplies and materials from the Department. Liquidation on the use of teaching supplies allowance shall not be required not it shall be used for obtaining or not obtaining clearance.

**SECTION 8. Period of Review for Increases .** – The Secretary of Education is hereby mandated to conduct periodic review of the Teaching Supplies Allowance with the full participation of most representative public sector union/federation/confederation, taking into account the current

prices of classroom supplies, and if warranted, recommend the necessary increase in the amount of the allowance to be included in the General Appropriations Act.

**SECTION 9.** Separability Clause. If any provision of this Act is subsequently declared invalid or unconstitutional, the other provisions hereof which are not affected thereby shall remain in full force and effect.

**SECTION 10.** Repealing Clause. All, laws, decrees, resolutions, orders or ordinances, rules and regulations or parts thereof inconsistent with this Act, are hereby repealed, amended or modified accordingly.

**SECTION 11.** Effectivity Clause. – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in at least two (2) newspaper of general circulation.

**APPROVED.**