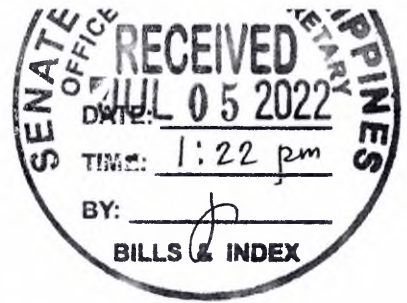


NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*First Regular Session* )



**SENATE**

S. No. 22

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**Introduced by SENATOR RAMON BONG REVILLA, JR.**

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

**EXPLANATORY NOTE**

Article XIV, Section 2 (1) of the 1987 Constitution provides that, "The State shall establish, maintain, and support a complete, adequate, and integrated system of education relevant to the needs of the people and society." Further, Section 5 (5) of the same Article states 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 fulfilment."

There are many issues confronting our educational system, particularly the public school teachers. The concerns about the increase in their salaries, insurance and other benefits, the teacher-student ratio, workload, and professional development needs a comprehensive approach to be able to fully maximize their potentials and contributions to provide quality education to our youth.

One basic necessity that needs immediate attention, however, is the provision of budget for classroom supplies. The Department of Education (DepEd) allocates an annual allowance for the public school teachers called "Cash Allowance to Teachers", often referred to as "chalk allowance". It is an amount given for the purchase of

chalk, erasers, pens, papers, and other classroom supplies that they need to aid them in teaching. The said chalk allowance is provided under the annual General Appropriations Act, which is subject to increase or decrease depending on the proposal and approval of the legislators and the President.

In 2011, it amounted to P700 per teacher per school year and was increased to P1,000 in 2012. When the Duterte administration assumed office in 2016, the said allowance amounted to P1,500.00 which steadily increased to P2,500 in 2017 and P3,500.00 in 2018. It was proposed to be increased to P5,000 in 2019 but such proposal was not granted. In 2021, P5,000.00 was appropriated for the said allowance and its coverage included internet subscription and other communications expenses, and the annual medical examination. The same amount and coverage was retained under the 2022 General Appropriations Act.

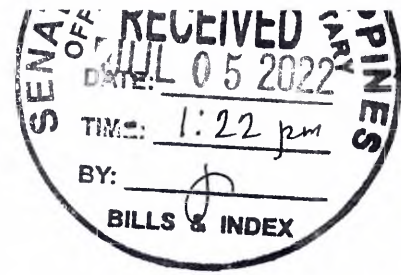
This measure aims to provide a specific legislation for the allocation of chalk allowance, which shall be called "Teaching Supplies Allowance". Initially, it proposes P5,000.00 per teacher per year, but provides for a periodic review for necessary increases in the succeeding years.

This measure was approved by the Senate on Third Reading consistently in the 17<sup>th</sup> and 18<sup>th</sup> Congress.

In this light, the immediate passage of this bill is highly recommended.

  
**RAMON BONG REVILLA, JR.**

NINETEENTH CONGRESS OF THE )  
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*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 "*KAbalik sa Pagtuturo*  
2 *Act*".

3           Sec. 2. *Declaration of Policy.* - It is hereby declared to be the policy of the  
4 State to promote and improve the economic status of teachers and assist them in  
5 providing quality education to their students.

6           Sec. 3. *Teaching Supplies Allowance.* - A Teaching Supplies Allowance for the  
7 purchase of teaching supplies and materials, tangible or intangible, for the  
8 implementation or conduct of various learning delivery modalities (LDMs) in the  
9 amount of Five thousand pesos (P5,000.00) per teacher for the school year 2022-2023  
10 and 2023-2024; Seven thousand five hundred pesos (P7,500.00) per teacher for the  
11 school year 2024-2025; and Ten thousand pesos (P10,000.00) per teacher for the  
12 school year 2025-2026, and thereafter are hereby authorized: *Provided*, That this  
13 allowance shall be exempt from income tax.

14           Sec. 4. *Coverage.* - The grant of the cash allowance authorized in this Act shall  
15 cover teachers who are engaged in teaching public basic education, consistent with  
16 the learning modalities recognized by the Department of Education (DepEd).

1           Sec. 5. *Funding.* – The amount necessary for the grant of Teaching Supplies  
2 Allowance per teacher per school year authorized under this Act shall be charged  
3 against the appropriations of the DepEd under the General Appropriations Act (GAA).

4           Sec. 6. *Periodic Review for Increases.* – The Secretary of Education is hereby  
5 mandated to conduct a periodic review of the Teaching Supplies Allowance, taking  
6 into account the current prices of teaching supplies and materials, and, if warranted,  
7 recommend the necessary increase in the amount of the allowance.

8           Sec. 7. *Separability Clause.* – If any part, section, or provision of this Act is  
9 held invalid or unconstitutional, other provisions not affected thereby shall remain in  
10 full force and effect.

11           Sec. 8. *Repealing Clause.* – All laws, decrees, orders, rules and regulations or  
12 parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

13           Sec. 9. *Effectivity.* – This Act shall take effect fifteen (15) days after its  
14 publication in the *Official Gazette* or in two (2) newspapers of general circulation.

*Approved,*