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

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Senate
Office of the Secretary

22 AUG -4 P 6 :27

SENATE

RECEIVED BY:

S. B. NO 1045

Introduced by **SENATOR JOEL VILLANUEVA**

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

EXPLANATORY NOTE

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.”

However, the salaries of public school teachers remain inadequate given the volume of work and responsibility entrusted to them. In addition, despite the increasing cost of living, the living and working conditions of teachers remain the same, if not worse, especially with the unprecedented global and domestic inflation, the rising fuel prices and the over-all global economic downturn brought about by the COVID-19 pandemic. This dire situation makes it unattractive for the brightest graduates to take on a public school education career. Meanwhile, seasoned educators choose to leave their teaching profession in search of greener pastures in other industries or even abroad. To illustrate, the salary of an entry level public school teacher in 2022 is only Php25,439,¹ an amount which is barely enough to sustain an average Filipino family size of four.

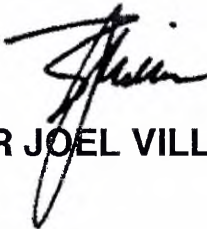
Aside from spending for their personal and family needs, teachers are often constrained to shell out personal funds for the materials they use in teaching. To give teachers a lifeline, this bill seeks to institutionalize the grant of a Teaching Supplies Allowance for public school teachers.

It is high time that our public school teachers are given priority attention as key contributors to the development of Filipino youth. This increase in allowance hopes to ease the economic burden on public school teachers, boost their morale,

¹ “Heads up! DepEd confirms salary increases of teachers until 2023.” May 6, 2021. Retrieved from <https://mb.com.ph/2021/05/06/heads-up-deped-confirms-salary-increases-of-teachers-until-2023/> (date last accessed: July 31, 2022).

and continue to motivate them to work harder in molding the next generation of Filipino leaders.

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



SENATOR JOEL VILLANUEVA *per*



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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 “Teaching Supplies
2 Allowance for Public Basic Education Teachers Act.”
3

4 **SEC. 2. Declaration of Policy.** – It is the policy of the State to protect and
5 promote the right of all citizens to quality education at all levels, and to take appropriate
6 steps to make such education accessible to all. It is also the policy of the State to give
7 the highest budgetary priority to education and ensure that the teaching profession will
8 attract and retain best available talents through adequate remuneration and other
9 means of job satisfaction and fulfillment.
10

11 **SEC. 3. Coverage.** – The benefits under this Act shall apply to all teaching
12 personnel in basic education, including alternative learning system, regardless of
13 employment status.
14

15 **SEC. 4. Additional Support.** – The covered personnel shall be entitled to the
16 following teaching allowance for the purchase of teaching supplies and materials,
17 whether tangible or intangible for the implementation or conduct of various learning
18 delivery modalities:
19

Year of Implementation	Amount
Year 1	P5,000.00
Year 2	P7,000.00
Year 3 onwards	P10,000.00

24
25 *Provided,* That the foregoing amounts shall be adjusted every three (3) years to account
26 for inflation and the prices of teaching supplies and materials

1 These additional benefits shall not be taxable, unless the total amount of benefits
2 received by the covered personnel exceeds the threshold provided under Section 32(B),
3 Chapter VI of the National Internal Revenue Code of the Philippines.
4

5 **SEC. 5. Appropriation.** – The amount necessary to carry out the initial
6 implementation of this Act shall be sourced from the current budget of the Department of
7 Education. Thereafter, the amount shall be included in the annual General
8 Appropriations Act.
9

10 **SEC. 6. Implementing Rules and Regulations.** – Within ninety (90) days from
11 the effectivity of this Act, the Department of Education, in coordination with the
12 Department of Budget and Management and other relevant stakeholders, shall
13 promulgate the necessary rules and regulations for the effective implementation of this
14 Act.
15

16 **SEC. 7. Separability Clause.** – Any portion or provision of this Act that is
17 declared unconstitutional or invalid shall not have the effect of nullifying other portions or
18 provisions hereof as long as such remaining portions can still subsist and be given effect
19 in their entirety.
20

21 **SEC. 8. Repealing Clause.** – All laws, ordinances, decrees, executive orders,
22 rules and regulations, other issuances or parts thereof, which are inconsistent with this
23 Act are hereby repealed or modified accordingly.
24

25 **SEC. 9. Effectivity.** – This Act shall take effect fifteen (15) days from its
26 publication in the *Official Gazette* or in at least two (2) newspapers of general circulation.
27

28 Approved,