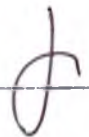


NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*First Regular Session* )



23 JAN 23 P3:38

**SENATE**  
S. No. 1729

RECEIVED BY: 

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Introduced by Senator MARK A. VILLAR

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

EXPLANATORY NOTE

Teachers are considered as one of the most significant members of a society. They prepare children to be a successful global citizen and inspire them to do well and succeed in life.

While teachers have tremendous workloads and responsibilities, their salaries are not commensurate with all their hard work and sacrifices. Aside from these, most of them spent their personal money to buy materials and supplies necessary for their teaching.

To alleviate this burden, this bill seeks to institutionalize the grant of teaching supplies allowance for public school teachers. The amount of Five thousand pesos (P5,000.00) per teacher for the school year 2022-2023; Seven thousand five hundred pesos (P7,500.00) per teacher; for the school year 2023-2024; and Ten thousand pesos (P10,000.00) per teacher for the school year 2024-2025, shall be granted to them. This simple way might help teachers to ease the burden of taking funds from their pockets in helping to shape the brighter future for their students.

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

**MARK A. VILLAR**

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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 Act of 2022.*”

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

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

1           Sec. 4. *Coverage.* – The grant of the cash allowance authorized in this Act shall be  
2 covered teachers who are engaged in teaching public basic education, consistent with  
3 the learning modalities recognized by the Department of Education (DepEd).

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

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

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

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

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

18           *Approved,*