

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



23 MAR -7 A11 :02

SENATE

RECEIVED BY:

COMMITTEE REPORT NO. 40

Submitted jointly by the Committees on Civil Service, Government Reorganization and Professional Regulation; Basic Education; Ways and Means; and Finance on MAR - 7 2023.

Re: Senate Bill No. 1964

Recommending its approval in substitution of Senate Bill Nos. 22, 94, 677, 1045, 1729, and 1831.

Sponsor: Senator Ramon Bong Revilla, Jr.

MR. PRESIDENT:

The Committees on Civil Service, Government Reorganization and Professional Regulation; Basic Education; Ways and Means; and Finance to which were referred **Senate Bill No. 22**, introduced by Senators Ramon Bong Revilla, Jr. and Robinhood C. Padilla, entitled:

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

Senate Bill No. 94, introduced by Senators Sonny Angara and Christopher "Bong" Go, entitled:

**"AN ACT
PROVIDING FOR A TEACHING SUPPLIES ALLOWANCE FOR
PUBLIC SCHOOL TEACHERS AND APPROPRIATING FUNDS
THEREFOR"**

Senate Bill No. 677, introduced by Senator Jinggoy Ejercito Estrada, entitled:

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

Senate Bill No. 1045, introduced by Senator Joel Villanueva, entitled:

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

Senate Bill No. 1729, introduced by Senator Mark Villar, entitled:

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

and **Senate Bill No. 1831**, introduced by Senator Ronald "Bato" Dela Rosa, entitled:

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

have considered the same and have the honor to report them back to the Senate with the recommendation that the attached bill, **Senate Bill No. 1964**, prepared by the Committees, entitled:

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

be approved in substitution of Senate Bill Nos. 22, 94, 677, 1045, 1729, and 1831 with Senators Revilla, Jr., Padilla, Angara, Go, Ejercito Estrada, Villanueva, Villar (M.), Dela Rosa and Gatchalian as authors thereof.

Respectfully Submitted:


CHAIRPERSONS:



RAMON BONG REVILLA, JR.

*Committee on Civil Service,
Government Reorganization and Professional Regulation;
Member, Committee on Finance*

Subject to joint finance



WIN GATCHALIAN

*Committees on Basic Education; and
Ways and Means;
Vice Chairperson, Committee on
Finance;
Member, Committee on Civil Service,
Government Reorganization and
Professional Regulation*

SONNY ANGARA

*Committee on Finance;
Vice Chairperson, Committee on Ways
and Means;
Member, Committee on Basic Education*

Respectfully Submitted:

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*Committees on Basic Education; and
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Member, Committee on Civil Service,
Government Reorganization and
Professional Regulation*

SONNY ANGARA

*Committee on Finance;
Vice Chairperson, Committee on Ways
and Means;
Member, Committee on Basic Education*

VICE CHAIRPERSONS:

IMEE R. MARCOS

*Senior Vice Chairperson, Committee on Finance;
Member, Committees on Basic Education; and Ways and Means*

PIA S. CAYETANO

*Senior Vice Chairperson, Committee on Finance;
Committee on Civil Service, Government Reorganization and Professional Regulation;
Member, Committees on Basic Education; and Ways and Means*



CYNTHIA A. VILLAR

*Committee on Finance;
Member, Committee on Civil Service, Government Reorganization and Professional Regulation*

FRANCIS G. ESCUDERO

*Committee on Basic Education;
Member, Committees on Ways and Means; and Finance*



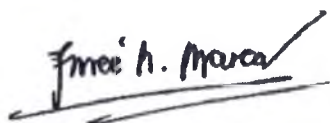
CHRISTOPHER "BONG" GO

*Committee on Finance;
Member, Committees on Basic Education; and Ways and Means*

RONALD "BATO" DELA ROSA

*Committee on Finance;
Member, Committees on Basic Education; and Ways and Means*

VICE CHAIRPERSONS:



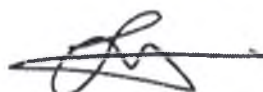
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Committee on Civil Service, Government Reorganization and Professional Regulation;
Member, Committees on Basic Education; and Ways and Means*



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Member, Committees on Ways and Means; and Finance*

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Member, Committee on Civil Service, Government Reorganization and Professional Regulation*



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*Committee on Finance;
Member, Committees on Basic Education; and Ways and Means*

RONALD "BATO" DELA ROSA

*Committee on Finance;
Member, Committees on Basic Education; and Ways and Means*

MARIA LOURDES NANCY S. BINAY

*Committee on Finance;
Member, Committees on Basic
Education; and Ways and Means*

Abnctiuice sarapiel
RISA HONTIVEROS

*Committee on Finance;
Member, Committees on Civil Service,
Government Reorganization and
Professional Regulation;
Basic Education; and Ways and Means*

*May interpellate
{ propose amendments.*

FRANCIS "TOL" N. TOLENTINO

*Committee on Finance;
Member, Committees on Basic
Education; and Ways and Means*

GRACE POE

*Committee on Finance;
Member, Committees on Basic
Education; and Ways and Means*

JOSEPH VICTOR G. EJERCITO

*Committee on Finance;
Member, Committees on Civil Service,
Government Reorganization and
Professional Regulation; Basic
Education; and Ways and Means*

MARK VILLAR

*Committee on Finance;
Member, Committees on Civil Service,
Government Reorganization and
Professional Regulation; Basic
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MARK VILLAR

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Government Reorganization and
Professional Regulation; Basic
Education; and Ways and Means*

MEMBERS:



JINGGOY EJERCITO ESTRADA

*Committees on Civil Service,
Government Reorganization and
Professional Regulation; Basic
Education; and Finance*



RAFFY T. TULFO

*Committees on Civil Service,
Government Reorganization and
Professional Regulation; Ways and
Means; and Finance*

**ALAN PETER "COMPAÑERO" S.
CAYETANO**

Member, Committee on Finance

MANUEL "LITO" M. LAPID

*Committees on Ways and Means; and
Finance*



ROBINHOOD C. PADILLA

*Member, Committee on Basic
Education; and Finance*

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*Committees on Civil Service,
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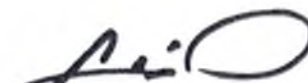
*Committees on Civil Service,
Government Reorganization and
Professional Regulation; Ways and
Means; and Finance*



**ALAN PETER "COMPAÑERO" S.
CAYETANO**

Member, Committee on Finance

Will interpellate/amend
to support a higher
amount of allowance
for teachers.



MANUEL "LITO" M. LAPID

*Committees on Ways and Means; and
Finance*

ROBINHOOD C. PADILLA

*Member, Committee on Basic
Education; and Finance*

EX OFFICIO MEMBERS:

LOREN LEGARDA
President Pro Tempore

will interpellate

A. Pimentel III

JOEL VILLANUEVA
Majority Leader

AQUILINO "KOKO" PIMENTEL III
Minority Leader

HON. JUAN MIGUEL F. ZUBIRI
Senate President

EX OFFICIO MEMBERS:



LOREN LEGARDA

President Pro Tempore



"will interpellate"

JOEL VILLANUEVA
Majority Leader

AQUILINO "KOKO" PIMENTEL III
Minority Leader

HON. JUAN MIGUEL F. ZUBIRI
Senate President

NINETEENTH CONGRESS OF THE)
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SENATE
S.B. No. 1964

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(In substitution of Senate Bill Nos. 22, 94, 677, 1045, 1729, and 1831)

Prepared and submitted jointly by the Committees on Civil Service, Government Reorganization and Professional Regulation; Basic Education; Ways and Means; and Finance with Senators Revilla, Jr., Padilla, Angara, Go, Ejercito Estrada, Villanueva, Villar (M.), Dela Rosa and Gatchalian as authors

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. *Short Title.* — This Act shall be known as the "*Kabalikat 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 It is also the policy of the State to give the highest budgetary priority to
7 education and ensure that the teaching profession will attract and retain the best
8 available talents through adequate remuneration and other means of job satisfaction
9 and fulfillment.

10 Sec. 3. *Coverage.* — The grant of the cash allowance authorized in this Act
11 shall cover all public school teachers engaged in teaching basic education curriculum,
12 consistent with the learning modalities recognized by the Department of Education
13 (DepEd).

14 Sec. 4. *Teaching Supplies Allowance.* — All public school teachers shall be
15 granted a Teaching Supplies Allowance for the purchase of tangible or intangible

1 teaching supplies and materials and for the implementation or conduct of various
2 learning delivery modalities (LDMs) in the amount of Seven thousand five hundred
3 pesos (P7,500.00) per teacher for School Year 2023-2024; and Ten thousand pesos
4 (P10,000.00) per teacher for School Year 2024-2025 and thereafter: *Provided*, That
5 the Teaching Supplies Allowance shall be automatically adjusted to its present value
6 every three (3) years to account for the changing prices of teaching supplies and
7 materials and the implementation or conduct of various LDMs.

8 These additional benefits shall not be subject to income tax: *Provided*, That the
9 total amount of benefits received by the covered personnel concerned does not exceed
10 the threshold provided under Section 32(B), Chapter VI of the National Internal
11 Revenue Code of the Philippines, as amended.

12 Sec. 5. *Funding*. — The amount necessary for the grant of Teaching Supplies
13 Allowance per teacher for every school year shall be charged against the
14 appropriations of the DepEd under the General Appropriations Act (GAA).

15 Sec. 6. *Separability Clause*. — If any part, section, or provision of this Act is
16 held invalid or unconstitutional, other provisions not affected thereby shall remain in
17 full force and effect.

18 Sec. 7. *Repealing Clause*. — All laws, decrees, orders, rules and regulations or
19 parts thereof inconsistent with this Act are hereby repealed or amended accordingly.

20 Sec. 8. *Effectivity*. — This Act shall take effect fifteen (15) days after its
21 publication in the *Official Gazette* or in a newspaper of general circulation.

Approved,



REPUBLIC OF THE PHILIPPINES
SENATE
Pasay City

23 MAR -7 A11 :02

RECEIVED BY

Committee on Civil Service, Government Reorganization and Professional Regulation

THE COMMITTEE REPORT ON "KABALIKAT SA PAGTUTURO ACT"

Background

The *Committee Report* on the "***Kabalikat sa Pagtuturo Act***", or widely known as "*Teaching Supplies Allowance Act*" and "*Cash Allowance for Teachers*", proposes to institutionalize the basic needs and support allowances relative to teaching delivery modalities of public education teachers. This is for the purpose of providing quality education to our students amidst the challenges of the changing times. *The proposed measure was similarly passed in both the 17th and 18th Congresses in the Senate, respectively.*

Importance

The current teaching supplies allowance amounting to Php 5,000 per classroom teacher for every school year is used for the purchase of teaching supplies and materials, for payment of internet subscription fees and other communication expenses. In addition to these, the payment for the annual medical examination is included in the Php 5,000 cash allowance. Furthermore, with the advent of digital technology and the student-focused and student-centered platform pushed by the *Department of Education (DepEd)*, this requires our teachers to access the information superhighway through technology, use of paperless communication and different multimedia applications. These are all unfortunately *shouldered by them*. The present amount is clearly not enough.

Excerpts in the Briefings, Hearing, and Technical Working Group Meetings conducted by the Committee with the DepEd, DBM, DOF, CSC and Teachers' Groups

- Php 4,437,266.00 total allocation for cash allowance for FY 2022.
- 887,453 total number of authorized teaching positions in FY 2022.
- *DepEd* proposed to increase to Php 7,500 per classroom teacher for every school year for the purchase of teaching supplies and materials, internet subscription, other communication expenses, and annual medical examination in the GAA for FY 2023.
- *DepEd* proposed to further increase to Php 10,000 the cash allowance, as evident in the additional increases in previous years.
- All Cash Allowance for Teachers were exempted from income taxation and directly received in full by them in their payroll.

The allowance for annual medical exam is still included in the Special Provision for Cash Allowance for Teachers in the budget of the DepEd for GAA FY 2023, just like in previous years beginning FY 2021. There is a proposal to separate the amount for the annual medical examination from the current cash allowance.

Coverage

- Public School Teachers (permanent and provisional) engaged in teaching basic education curriculum (public, elementary, Junior and Senior High Schools) and Community Learning Centers, Alternative Learning System (ALS), Mobile Teachers and District ALS coordinators.

Teaching Supplies Allowance

- The amount of Php 7,500 per teacher for school year 2023 – 2024 is allocated.
- The amount of Php 10,000 per teacher for school year 2024 – 2025 is allocated.
- The amounts thereafter shall be adjusted every three (3) years to its current value taking into account inflation.
- These amounts are exempted from income tax.

Appropriation

- The amounts provided for the Teaching Supplies Allowance per teacher for every school year shall be charged against the General Appropriations Act (GAA) of DepEd.