



S E N A T E

S. No. 1092

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PREPARED JOINTLY BY THE COMMITTEES OF CIVIL SERVICE,  
GOVERNMENT REORGANIZATION AND PROFESSIONAL  
REGULATION; BASIC EDUCATION, ARTS AND CULTURE;  
WAYS AND MEANS AND FINANCE WITH SENATORS  
RECTO, REVILLA JR., ANGARA, GATCHALIAN, CAYETANO,  
PACQUIAO, ZUBIRI, VILLANUEVA, VILLAR, BINAY,  
PANGILINAN, GORDON, DRILON AND HONTIVEROS AS  
AUTHORS

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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 Representative of  
the Philippines in Congress assembled:*

1           SECTION 1. *Short Title.* – This Act shall be known as  
2           the “Teaching Supplies Allowance Act of 2020”.

3           SEC. 2. *Declaration of Policy.* – It is hereby declared  
4           to be the policy of the State to promote and improve the

1 economic status of teachers and assist them in providing  
2 quality education to their students.

3           SEC. 3. *Teaching Supplies Allowance.* – A Teaching  
4 Supplies Allowance for the purchase of teaching supplies  
5 and materials, tangible or intangible for the  
6 implementation or conduct of various learning delivery  
7 modalities (LDMS) in the amount of Five thousand pesos  
8 (P5,000.00) per teacher for the school year 2021-2022 and  
9 2022-2023; Seven thousand five hundred pesos (P7,500.00)  
10 per teacher; for the school year 2023-2024, Ten thousand  
11 pesos (P10,000.00); and Ten thousand pesos (P10,000.00)  
12 per teacher for the school year 2024-2025, and thereafter  
13 are hereby authorized: *Provided*, That this allowance shall  
14 be exempt from income tax.

15           SEC. 4. *Coverage.* – The grant of the cash allowance  
16 authorized in this Act shall be covered teachers who are  
17 engaged in teaching public basic education, consistent with  
18 the learning modalities recognized by the Department of  
19 Education (DepEd).

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

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

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

16           SEC. 8. *Repealing Clause.* – All laws, decrees, orders,  
17 rules and regulations or parts thereof inconsistent with  
18 this Act are hereby repealed or amended accordingly.

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

Approved,