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Reproduction No. 237, s. 2022

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ZENIA G. MOSTOLES, EdD, CESO V  
Schools Division Superintendent



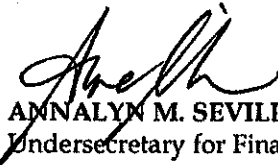
Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE


DepEd-SDO of Bulacan Office of the SDS

**RECEIVED**  
AUG 05 2022

**MEMORANDUM**  
**OUF-2022-00**

**TO :** REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
HEADS OF FINANCE DIVISIONS/UNITS  
ALL OTHER CONCERNED

**FROM :**   
ANNALYN M. SEVILLA  
Undersecretary for Finance

  
ATTY. OMAR ALEXANDER V. ROMERO  
Assistant Secretary for Finance-designate

**SUBJECT :** ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL  
YEAR (FY) 2022 CASH ALLOWANCE TO TEACHERS

**DATE :** August 4, 2022

This following are the directives in the processing and payment of the FY 2022 Cash Allowance to Teachers amounting to Five Thousand Pesos (Php5,000.00) per classroom teacher for the purchase of teaching supplies and materials, for internet subscription and other communication expenses, and for an annual medical examination expense<sup>1</sup> for the School Year 2022-2023:

1. Department of Education Order No. 10, series of 2020 provides that the Cash Allowance shall be given to entitled public school teachers not earlier than the official start of the school year (SY) (Section IV. 1, emphasis supplied).
2. In the exigency of the service of the entire teaching force, the FIVE THOUSAND PESOS (Php5,000.00) cash allowance for implementing units of the Department which have available cash allocation shall release/pay eligible teachers not earlier than August 22, 2022.
3. The Department of Education (DepEd) Regional Offices must ensure that the allotment for the purpose shall be processed and released to School Division Offices (SDOs) as soon as possible; and

<sup>1</sup> Section 11. Cash Allowance to Teachers, Special Provision, FY 2022 General Appropriation Act

4. The criteria for the pro-rated payment of the Cash Allowance will be as follow:

Date of Assumption to Duty from the Date of Opening of Classes (Calendar Days)	Percentage of Cash Allowance to Teachers
a. Within the first 30 days	100%
b. After the first 30 days but not more than 90 days	80%
c. After 90 days but not more than 150 days	50%
d. After 150 days until the end of the SY	20%

5. Details regarding eligibility; exemptions, pro-rated rates, and other matters are indicated in DBM-DepEd Joint Circular No. 2, s. 2021<sup>2</sup> and DepEd Order. No. 10, s. 2020<sup>3</sup>.

Please be guided accordingly.

*AS TWR*

cc: **Undersecretaries**  
**Assistant Secretaries**  
**Bureau and Service Directors**

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<sup>2</sup> Guidelines to Implement DepEd-Office of the Secretary (OSEC) Special Provision No. 11 in the FY 2021 General Appropriations Act (GAA) on Cash Allowance

<sup>3</sup> Guidelines on the Grant of Cash Allowance to Teachers

One percent (1%) of the amount appropriated shall be used for EAO expenses of the BARMM provinces/cities and MBHTE-BARMM which shall be limited to: (i) conduct of preliminary detailed engineering studies and activities; (ii) administrative overhead including the hiring of individuals engaged through job orders or contracts of service or such other engagement of personnel without employer-employee relationship; (iii) pre-construction activities after detailed engineering; (iv) construction project management; (v) testing and quality control; (vi) acquisition, rehabilitation, and repair of related equipment and parts; and (vii) contingencies in relation to pre-construction activities. The EAO expenses shall be treated or booked-up as capitalized expenditures and form part of the project cost.

The Secretary of Education and the agency's web administrator or his/her equivalent shall be responsible for ensuring that the amounts allocated for BARMM per province are posted on the DepEd website.

The BARMM shall likewise submit to DBM and DepEd, either in printed form or by way of electronic document, quarterly reports on the utilization of funds per province in the BARMM. The Minister of MBHTE-BARMM and Ministry of BHTE-BARMM's web administrator or his/her equivalent shall be responsible for ensuring that the said quarterly reports are likewise posted on the BARMM website.

**7. Submission of the List and Plan of Basic Education Facilities and Preparation of a Master List and Plan for School Building.** The DepEd shall submit to the DBM, the House of Representatives, and the Senate of the Philippines the list, location, and the standards and specifications of basic education facilities for construction: *Provided*, That the said list has been evaluated by the DPWH Bureau of Designs and Bureau of Construction, and ready for implementation: *Provided, further*, That the list of basic education facilities to be constructed shall be submitted not later than March 31, 2022: *Provided, finally*, That the appropriations of the DepEd basic education facilities for the next fiscal year shall be based on the said list, which is indicative and shall be based on relevant factors, such as enrolment data, soil condition, allocation based on need, and compliance with the national building code, during the applicable budget preparation period. The list shall also be posted on the DepEd website.

The DepEd shall likewise prepare a comprehensive master list and plan of all school building needs in the country, indicating those already evaluated by the DPWH as previously provided. The master list and plan shall continually be updated to reflect ongoing and finished works, and shall be posted on the DepEd website.

**8. Acquisition of School Sites.** The amount of Sixty Five Million Pesos (P65,000,000) appropriated herein under Improvement and Acquisition of School Sites shall be used for the acquisition of school sites and sites with existing structures such as, but not limited to, school buildings and other facilities to address school congestion and environmental and safety issues, taking into consideration sites donated by LGUs and other stakeholders, and for the payment of compensation for existing school sites pursuant to final and executory decisions of the courts.

**9. Construction and Rehabilitation of School Buildings.** The DepEd and DPWH shall promulgate amended Minimum Performance Standards and Specifications (MPSS) for the construction and rehabilitation of DepEd school buildings, which shall update the architectural design standards on classroom size, windows, ingress and egress, ceiling, and sanitary and plumbing design standards, among others for ideal air filtration, ventilation, and related considerations.

**10. Special Hardship Allowance.** The amount appropriated herein for special hardship allowance shall be used to compensate qualified DepEd personnel for their difficulties and hardships while in hardship posts, pure multi-grade schools, and Alternative Learning System (ALS) areas based on the guidelines issued jointly by DepEd and DBM, subject to the following:

- (a) The aggregate amount of allowance to qualified DepEd personnel at any given month shall not exceed twenty five percent (25%) of their basic monthly salary; and
- (b) The DepEd shall compute the Hardship Index every three (3) years, which shall be the basis for identifying eligible school personnel in hardship posts. It has a three (3) year validity unless updated before the end of validity period subject to agreement between the DepEd and the DBM.

**11. Cash Allowance to Teachers.** The amount appropriated herein for Cash Allowance to Teachers shall be used for the payment of Five Thousand Pesos (P5,000) per classroom teacher for every school year for the purchase of teaching supplies and materials, for internet subscription and other communications expenses, and for an annual medical examination, subject to the guidelines issued by DepEd, in coordination with DBM.

**12. Creation of Teaching Positions, Recruitment and Appointment of Teachers.** DepEd shall ensure the timely creation and allocation of additional teaching positions and appointment of teachers for formal school system (elementary and secondary schools) and non-formal ALS. For this purpose, the DepEd shall observe or comply with the following:

- (a) The standards and requirements for teaching positions under the Enhanced Basic Education Information System (EBEIS) for formal school system and the Learner Information System (LIS) for the non-formal as of SY 2021-2022. The DepEd shall annually update the EBEIS and LIS to ensure reliability and accuracy of data;
- (b) Submission to the DBM of a request supported by the deployment report prior to the start of the school year to ensure timely issuance of the Notice of Organization, Staffing and Compensation Action (NOSCA);
- (c) Selection of teachers based on the Registry of Qualified Applicants and their subsequent appointment upon issuance of the NOSCA with priority given to those previously created but remained unfilled; and
- (d) Assignment of teachers by schools division, which shall be identified as their station. Teachers may be transferred within their station to address the imbalances resulting from excess or shortage of teachers by reason of increase or decrease in enrollment.

The Secretary of Education and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that all newly created and unfilled teaching positions, names of newly appointed teachers within the current year, and the respective Schools Division Office Superintendent, categorized by school division, are posted on the DepEd website.

**13. Employment of Qualified Local Government Unit-Funded or Volunteer Teachers and Displaced Higher Education Institutions and Technical Vocational Institutions Faculty.** In the hiring of new teachers, whether to fill vacant or newly created positions in kindergarten to junior high school and ALS, priority shall be given to qualified LGU-funded or volunteer teachers, whether employed by DepEd or the LGUs, with due consideration to the number of years of actual teaching experience. In the same manner, priority shall be given to qualified displaced Higher Education Institutions (HEIs) and Technical Vocational Institutions (TVIs) faculty in the senior high school position pursuant to Section 12 of R.A. No. 10533 (Enhanced Basic Education Act of 2013).

**14. Filling Up of Vacant Positions.** The DepEd shall take all appropriate measures to fill up its existing vacant teaching and non-teaching positions before December 31, 2022.

For this purpose, the DepEd Secretary is hereby mandated to submit quarterly status reports to the Senate Committee on Basic Education and the House Committee on Basic Education and Culture of the implementation of this provision, not later than the tenth day after the close of the quarter.



DEPARTMENT OF BUDGET AND MANAGEMENT

DEPARTMENT OF EDUCATION

RECORDS DIVISION

Joint Circular No. 02, s. 2021

May 28 2021



RELEASED 03983

By: [Signature] Date: JUN 10 2021

TO : SCHOOLS DIVISION SUPERINTENDENTS, HEADS OF DEPARTMENT OF EDUCATION (DEPED)-SUPERVISED PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, ALL CENTRAL AND REGIONAL OFFICIALS OF THE DEPED AND THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) AND ALL OTHERS CONCERNED

SUBJECT : GUIDELINES TO IMPLEMENT DepEd-OFFICE OF THE SECRETARY (OSEC) SPECIAL PROVISION NO. 11 IN THE FY 2021 GENERAL APPROPRIATIONS ACT (GAA) ON CASH ALLOWANCE

1.0 Purpose

This Joint Circular is issued to prescribe guidelines to implement DepEd-OSEC Special Provision No. 11 in the FY 2021 GAA, which reads:

Cash Allowance to Teachers. The amount appropriated herein for Cash Allowance to teachers shall be used for the payment of Five Thousand Pesos (P5,000) per classroom teacher for every school year for the purchase of teaching supplies and materials, for internet and other communication expenses, and for annual medical examination expense, subject to guidelines to be issued by the DBM and DepEd.

2.0 Coverage

This circular shall cover all permanent and provisional public-school teachers, as defined under Sec. 2 Republic Act (R.A.) No. 4670 or the Magna Carta for Public School Teachers, including Alternative Learning System (ALS) Mobile Teachers and District ALS Coordinators (DALSCs), in all public elementary, junior, and senior high schools, and community learning centers, who are in service in the DepEd for the current school year, and assigned with at least one teaching load.

3.0 Guidelines

3.1 Uses of the Cash Allowance

- 3.1.1 Purchase of teaching supplies and materials, tangible or intangible, for the implementation or conduct of various modes of learning delivery;
3.1.2 Internet and other communication expenses; and
3.1.3 Annual medical and physical examination expense.

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BENEDICTO T. TAMBIS Administrative Officer IV

Item 3.1.3 is consistent with Section 22 of R.A. No. 4670 or the Magna Carta for Public School Teachers, which provides, among others, for compulsory medical examination for teachers before they take up teaching, at least once a year for the duration of the teacher's professional life.

3.2 Teachers who are in service in DepEd as of the official first day of the school up to 30 calendar days after the start of the school year shall be entitled to the full amount of the Cash Allowance. Teachers whose assumption to duty is beyond 30 calendar days after the first day of school shall be entitled to the Cash Allowance on a pro-rata basis.

3.3 Public School Teachers who fall under the following circumstances shall not be entitled to the grant of Cash Allowance:

3.3.1 Those with no teaching load and performing non-teaching functions, duties, and responsibilities within the current school year;

3.3.2 Those who are on absence without leave (AWOL), indefinite sick leave of absence, maternity leave, or study leave within the current school year;

3.3.3 Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year; and

3.3.4 Those who are no longer in service as of the official start of the current school year.

However, teachers in Items 3.3.1 and 3.3.2 who resume duty and are assigned with at least one (1) teaching load within the current school year shall be entitled to the Cash Allowance on a pro-rata basis.

3.4 The Cash Allowance shall be given to entitled public school teachers not earlier than the official start of every school year, as stipulated in the annual issuance on the official School Calendar, or as may be decided by the Education Secretary or his/her designated authority in cases of emergency situations.

3.5 Pro-rated rates

The criteria for the pro-rated payment of the Cash Allowance will be as follows:

Date of Assumption to Duty from the Date of Opening of Classes (Calendar Days)	Percentage of Cash Allowance to Teachers	Amount
a. Within the first 30 days	100%	P5,000
b. After the first 30 days but not more than 90 days	80%	P4,000
c. After 90 days but not more than 150 days	50%	P2,500
d. After 150 days until the end of the SY	20%	P1,000

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6-11-21  
BENEDICTO T. TAMBIS  
Administrative Officer IV

3.5.1 The variables of the pro-rated amount will depend on the issuance of a DepEd Order (DO) on school opening.

**4.0 Resolution of Issues**

Issues and concerns that may arise in the implementation of this JC, including cases not covered herein, shall be referred to the DBM or DepEd, as the case may be, for resolution.

**5.0 Repealing Clause**

All circulars, memoranda, rules and regulations, and other issuances inconsistent with this Joint Circular are hereby repealed or modified accordingly.


**6.0 Effectivity**

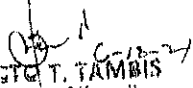
This Circular shall take effect immediately upon issuance.

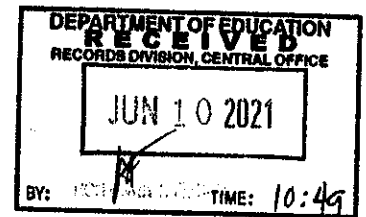
For the guidance of all concerned.

  
**WENDEL E. AVISADO**  
Secretary  
Department of Budget and Management



  
**LEONOR MAGTOLIS BRIONES**  
Secretary  
Department of Education

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**BENEDICTO T. TAMBIS**  
Administrative Officer IV  
Records Division-DepEd Central Office





Republic of the Philippines  
Department of Education

08 JUN 2020

DepEd ORDER  
No. 010 s. 2020

**GUIDELINES ON THE GRANT OF CASH ALLOWANCE TO TEACHERS**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Grant of Cash Allowance to Teachers** for School Year (SY) 2020-2021 and the SYs thereafter pursuant to the Special Provision No. 10 of Republic Act No. 11645, the General Appropriations Act (GAA) for Fiscal Year 2020, titled *An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty-One, Two Thousand and Twenty and for Other Purposes*.
2. DepEd may issue supplemental guidelines to further implement this Order in the event of additional requirements set by national laws or policies, or as may be necessary.
3. This Order shall take effect immediately upon issuance.
4. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.:  
As stated

Reference:  
Memorandum OUF-2020-0167 dated May 04, 2020

To be indicated in the Perpetual Index  
under the following subjects:

ALLOWANCE  
EXPENSES  
FUNDS  
MONITORING AND EVALUATION

POLICY  
PURCHASE  
RULES AND REGULATIONS  
TEACHERS

SMMA, APA, MPC, JoBM, DO Cash Allowance  
May 22, 2020

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DEPED-OSEC-433581

## **GUIDELINES ON THE GRANT OF CASH ALLOWANCE TO TEACHERS**

### **I. PURPOSE**

1. In the constant effort to capacitate and empower the teachers, the Department of Education (DepEd) is continuously expanding their welfare and benefits through the grant of Cash Allowance to Teachers, formerly known as the **Chalk Allowance**. This allowance is intended to augment the expenses incurred/spent by teachers in the actual performance of their teaching responsibilities.
2. The actual amount of the allowance to be given shall be governed by the provision indicated in the approved general appropriations act (GAA) of the current year.
  - a. For Fiscal Year (FY) 2020, Special Provision No. 10 of the Republic Act (RA) No. 11645, the GAA for FY 2020, or **An Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from January One to December Thirty-One, Two Thousand and Twenty, and for Other Purposes**, stated that the Cash Allowance to Teachers shall be used for the payment of **Three Thousand Five Hundred Pesos (P3,500.00)** per classroom teacher for every school year for the purchase of teaching supplies and materials.
  - b. For succeeding years, the amount shall depend on the approved allocation to be indicated in the GAA.

### **II. SCOPE OF THE POLICY**

1. The Cash Allowance shall be granted to all permanent and provisional teachers, including Alternative Learning System (ALS) Mobile Teachers and District ALS Coordinators (DALSCs), in all public elementary, junior, and senior high schools, and community learning centers, who are in service<sup>1</sup> in DepEd for the current school year, and assigned **with at least one teaching load**.

Teachers who are in service in DepEd as of the official first day of the school year to 30 calendar days after the start of the school year shall be entitled to the full amount of the Cash Allowance. Teachers whose assumption to duty is beyond 30 days after the official first day of school shall be entitled to the Cash Allowance on a pro-rata basis.

2. Public School Teachers are defined in RA No. 4670 or the **Magna Carta for Public School Teachers**, as **All persons engaged in classroom teaching, in any level of instruction, on full-time basis, including guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all schools, colleges, and universities operated by the government or its political subdivisions; but this shall not include school nurses, school physicians, school dentists, and other school employees.**

<sup>1</sup> Reckoned from the date of assumption to duty



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DEPED-OSEC-433581



### III. EXEMPTIONS

1. Public School Teachers who fall under the following circumstances **shall not be entitled** to the grant of Cash Allowance:
  - a. Those with **no teaching load** and performing non-teaching functions, duties, and responsibilities within the current school year;
  - b. Those who are on absence without leave (AWOL), indefinite sick leave of absence, maternity leave, or study leave within the current school year;
  - c. Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year; and
  - d. Those who are no longer in service as of the official start of the current school year.
2. Teachers in items 1.a. and b. who resume duty and are assigned with at least one (1) teaching load within the current school year shall be entitled to the Cash Allowance on a pro-rata basis.

### IV. GUIDELINES AND PROCEDURES

1. The Cash Allowance shall be given to entitled public school teachers not earlier than the official start of every school year<sup>2</sup>, as stipulated in the annual issuance on the official School Calendar, or as may be decided by the Secretary or his/her designated authority in cases of emergency situations.
2. The Secretary may delegate authority to the Execom-in-Charge of Finance in determining the payment schedule of the Cash Allowance.
3. Teachers who will assume duty beyond 30 calendar days after the official start of the school year shall be eligible for the Cash Allowance on a pro-rata basis.
4. The Execom-in-Charge of Finance shall release supplemental guidelines on the computation of pro-rated amount of Cash Allowance for eligible teachers.
5. The Cash Allowance shall cover the expenses of teachers for the purchase of teaching supplies and materials, tangible or intangible, for the implementation or conduct of various modes of learning delivery.
6. Said allowance shall be considered as an outright expense. Presentation or submission of bills and receipts shall not be required.
7. Regional lump-sum specific for the payment of the Cash Allowance shall be allocated in the Special Provisions of the GAA starting FY 2020 and the years thereafter.



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<sup>2</sup> "The school year shall start on the first Monday of June but not later than the last day of August." as per Section 3 of Republic Act No. 7797: An Act to Lengthen the School Calendar from Two Hundred (200) Days to Not More Than Two Hundred Twenty (220) Class Days

8. Schools Division Offices (SDOs) shall submit the lists of eligible teachers to the respective Regional Offices (ROs) to facilitate the processing and payment of the Cash Allowance.
9. In cases wherein there will be a deficit in the allocated funds per SDO, the School Division Superintendent, through the RO, shall submit the request for additional funds to the DepEd Central Office (CO), through the Office of the Execom-in-Charge of Finance.
10. ROs shall submit the Reports on Payment of the Cash Allowance (RPCA) to the Finance Service (FS) - Budget Division, based on the reporting schedule set by the latter office.
11. FS - Budget Division shall consolidate the RPCA and furnish the Bureau of Human Resource and Organizational Development-Personnel Division (BHROD-PD) for monitoring purposes.

#### **V. MONITORING AND EVALUATION**

1. All offices and accountable officials and personnel thereof shall comply with existing financial reporting guidelines on the use of funds for this purpose.
2. Any related concerns of the offices not covered by the provisions of the policy shall be referred to the appropriate governance level.
3. The BHROD-PD, Finance Service-Budget and Accounting Divisions, Regional Administrative and Finance Division, and Finance Unit of SDOs shall monitor compliance and evaluate implementation of this DepEd Order.

#### **VI. EFFECTIVITY**

1. All existing Orders and Memoranda inconsistent with the provisions of this Order are hereby rescinded. The guidelines stated herein shall remain in effect, unless after repealed, amended, or rescinded.
2. This Order shall take effect immediately upon approval.



DEPED-OSEC-433581