

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



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**SENATE**  
**S.B. No. 1964**

RECEIVED BY: 

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

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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

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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 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*,