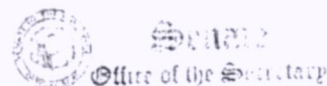


EIGHTEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES  
*First Regular Session*

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**SENATE**

S. No. 1087

RECEIVED BY: \_\_\_\_\_

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Introduced by SEN. WIN GATCHALIAN

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

EXPLANATORY NOTE

This bill seeks to institutionalize the grant of annual teaching supplies allowance to public school teachers for the purchase of chinks, erasers, forms, portfolio preparation, and other classroom supplies and materials.

For the past years, the Department of Education has been receiving the lion's share of funds out of the annual appropriations. This is consistent with Article IV, Section 5 (5) of the 1987 Constitution, which provides that "the State shall assign the highest budgetary priority to education and ensure that teaching will attract and retain its rightful share of the best available talents through adequate remuneration and other means of job satisfaction and fulfillment."

Despite the strong budgetary support for education, there has always been a persistent clamor to increase teacher salary and fully implement the relevant provisions of Republic Act No. 4670, or The Magna Carta for Public School Teachers. Yet there is another type of education spending that is not often tallied and may seem insignificant by comparison but no less material to the public school teachers. These

are teaching supplies and materials that are needed to facilitate informative lectures and class discussions.

Currently, public school teachers receive Php3,500 for their annual teaching supplies. For the past years, this has been known as the "chalk allowance" and while there is a significant increase in its amount from Php700 in 2011 to Php3,500 in 2018, the same is not adequate to cover the costs of supplies and teachers have no choice but to spend their own money to support classroom activities.

Increasing and institutionalizing the teaching supplies allowance of our public school teachers is not just another monetary benefit, but also a recognition of their contribution and devotion to the teaching profession.

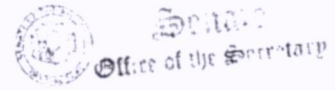
In view of the foregoing, the approval of this bill is earnestly sought.



**WIN GATCHALIAN**

EIGHTEENTH CONGRESS OF THE  
REPUBLIC OF THE PHILIPPINES  
*First Regular Session*

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**SENATE**

**S. No. 1087**

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Introduced by SEN. WIN GATCHALIAN

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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 the House of Representatives of the Philippines in  
Congress assembled:*

1 SECTION. 1. *Title.* - This Act shall be known as the "Teaching Supplies  
2 Allowance Act of 2019".

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 SEC. 3. *Teaching Supplies Allowance.* - A Teaching Supplies Allowance for the  
7 purchase of chalks, erasers, forms, and other classroom supplies and materials in  
8 the amount of Five Thousand Pesos (Php5,000) per teacher per school year is  
9 hereby authorized.

10 SEC. 4. *Coverage.* - The grant of the cash allowance authorized in this Act shall  
11 be limited to teachers who are engaged in actual classroom teaching in public basic  
12 education.

13 SEC. 5. *Funding.* - In the first year of the effectivity of this Act, the amount of  
14 Three Thousand Five Hundred Pesos (P3,500.00) per teacher per school year, shall  
15 be charged against the current appropriations of the Department of Education

1 (DepEd) for the Teaching Supplies Allowance, while the additional One Thousand  
2 Five Hundred Pesos (P1,500.00) per teacher per school year, shall be charged  
3 against any available funds and/or savings of the DepEd. Thereafter, the amount of  
4 Five Thousand Pesos (Php5,000.00) per teacher per school year, shall be included in  
5 the DepEd budget for the Teaching Supplies Allowance under the General  
6 Appropriations Act.

7 SEC. 6. *Exemption from Income Taxes.* - The teaching supplies allowance  
8 provided in Section 3 hereof shall be exempt from tax on income.

9 SEC. 7. *Periodic Review for Increases.* - The Secretary of Education is hereby  
10 mandated to conduct a periodic review of the Teaching Supplies Allowance, taking  
11 into account the current prices of classroom supplies, and, if warranted, recommend  
12 the necessary increase in the amount of the allowance to be included in the General  
13 Appropriations Act.

14 SEC. 8. *Separability Clause.* - If any part, section or provision of this Act is held  
15 invalid or unconstitutional, other provisions not affected thereby shall remain in full  
16 force and effect.

17 SEC. 9. *Repealing Clause.* - The provisions of other laws, decrees, executive  
18 orders, rules and regulations inconsistent with this Act are hereby repealed,  
19 amended, or modified accordingly.

20 SEC. 10. *Effectivity.* - This Act shall take effect fifteen (15) days after its  
21 publication in the *Official Gazette* and/or in at least two (2) national newspapers of  
22 general circulation.

23 Approved,