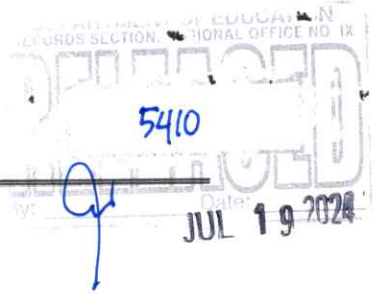




Republic of the Philippines
Department of Education
 REGIONAL OFFICE IX- ZAMBOANGA PENINSULA



Office of the Regional Director

Advisory No. 186, s. 2024
 July 10, 2024

In compliance with DepEd Order No. 8, s. 2013
 this Advisory is issued not for endorsement per DO 28, s. 2001
 but only for the information of DepEd officials,
 personnel/staff, and the concerned public.
 (Visit www.deped.gov.ph)

**ADVISORY ON THE PROCESSING AND PAYMENT OF THE (FY) 2024
 TEACHING ALLOWANCE TO TEACHERS**

Attached is OUF-OUHROD-2024-007 dated July 9, 2024, from the Office of the Undersecretary for Human Resource and Organizational Development, Annalyn M. Sevilla, titled "**Advisory on the Processing and Payment of the Fiscal Year (FY) 2024 Teaching Allowance to Teachers,**" which is self-explanatory, contents duly noted, for information.

Wide dissemination is hereby enjoined.

Elejorde Gregorio Cyrus
 Ricalfort
 CN=Elejorde Gregorio
 Cyrus Ricalfort,
 SERIALNUMBER=
 0128N004SIDS, OU=
 Region IX, O=
 Department of
 Education, C=PH

FSD/PSDC/LGP/svc/Ad
 003/July 10, 2024




region9@deped.gov.ph
 (062) 945-3329 | 09482076710 | 09152475207
 www.depedro9.info | www.ro9-deped.com
 www.facebook.com/DEPEDREGION9
 Pres. Corazon C. Aquino Regional Government Center, Balintawak, Pagadian City, 7016



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY

MEMORANDUM
OUF-OUHROD-2024-007

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

FROM :  **ANNALYN M. SEVILLA**
Undersecretary

Digitally signed by Sevilla Annalyn
Macam
Date: 2024.07.10 09:01:28 +08'00'


WILFREDO E. CABRAL
Regional Director
Officer-in-Charge, Undersecretary for Human Resource and
Organizational Development

SUBJECT : ADVISORY ON THE PROCESSING AND PAYMENT OF THE
FISCAL YEAR (FY) 2024 TEACHING ALLOWANCE TO
TEACHERS

DATE : July 9, 2024

This refers to Republic Act No. 11997, otherwise known as the *Kabalikat sa Pagtuturo Act*, which mandates the provision of a Teaching Allowance to all public school teachers. Pursuant to the provisions of the said Act, the Department is currently undertaking the formulation of the Implementing Rules and Regulation of the Act. Pending the finalization thereof, the following directives for the processing and release of the Fiscal Year (FY) 2024 Teaching Allowance are hereby issued:

- a. The Teaching Allowance for FY 2024, amounting to **Five Thousand Pesos (Php5,000.00)**, shall be released to teachers for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation of various learning delivery modalities.¹

¹ Section 4, *Kabalikat sa Pagtuturo Act*



Address: 2F Rizal Bldg., DepEd Complex Meralco Avenue, Pasig City
Telephone Nos.: (02) 8633-9342 TeleFax No: (02) 8638-3703
Email Address: usec.financebpm@deped.gov.ph

- b. The Teaching Allowance shall be released to eligible teachers **not earlier than the official start of the School Year 2024-2025, or not earlier than July 29, 2024.**²
- c. **The Teaching Allowance shall not be subject to income tax.**³
- d. The Regional Offices must ensure that the allotment for the purpose shall be processed and released to the respective Schools Division Offices (SDOs), with the utmost expediency.
- e. Any other conditions and guidelines shall be subject to the issuance of the approved IRR.

Please be guided accordingly.

cc: **UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS**

² Amendment to DepEd Order No. 003, s. 2024 (Amendment to DepEd Order No. 022, s. 2023 [Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024]) and Start and End of School Year 2024-2025, dated June 18, 2024

³ *Supra*