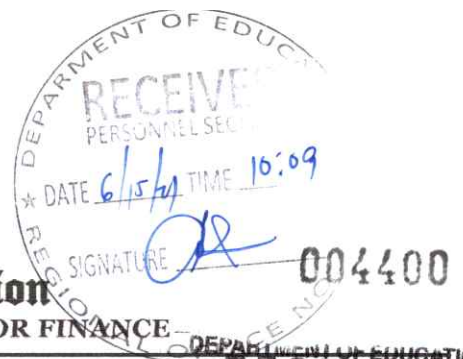


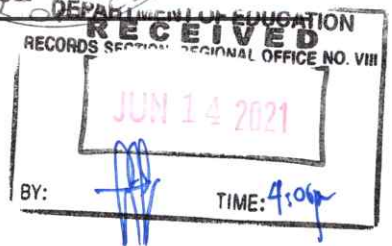


Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
 OUF-2021-0399

TO : REGIONAL DIRECTORS
 SCHOOLS DIVISION SUPERINTENDENTS
 REGIONAL FINANCE OFFICERS
 DIVISION FINANCE OFFICERS



FROM : 
 ANNALYN M. SEVILLA
 Undersecretary for Finance




 RAMON FIEL G. ABCEDE
 Assistant Secretary for Finance

SUBJECT : DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)-
 DEPARTMENT OF EDUCATION (DepEd) JOINT CIRCULAR NO. 2, S.
 2021, GUIDELINES ON THE GRANT OF CASH ALLOWANCE TO
 TEACHERS

DATE : June 11, 2021

In compliance with the Special Provision on Cash Allowance in the FY 2021 General Appropriations Act, which states that:

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 communication expenses, and for annual medical examination, subject to the guidelines issued by DepEd and DBM.

Attached is a copy of the DBM-DepEd Joint Circular No. 2, s. 2021 dated May 28, 2021, entitled "Guidelines to Implement DepEd-Office of the Secretary (OSEC) Special Provision No. 11 in the FY 2021 General Appropriations Act (GAA) on Cash Allowance."

Among the highlights of the said Joint Circular are as follows:

1. The 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**.

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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. 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

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 (emphasis supplied).

For information and guidance.

Thank you.



DEPARTMENT OF BUDGET AND MANAGEMENT
DEPARTMENT OF EDUCATION
Joint Circular No. 02, s. 2021
May 28 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.

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

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.

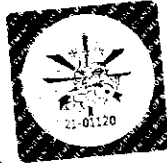
6.0 **Effectivity**

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