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

DEPARTMENT OF EDUCATION	
RECEIVED	
RECORDS SECTION REGIONAL OFFICE NO. VIII	
JUN 17 2021	
BY: <i>[Signature]</i>	TIME: 4:00p

MEMORANDUM
OUF-2021-0412

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

OFFICE OF THE DIRECTOR IV	
Date and Time Received: 17 JUN 2021 4:00	Signature: <i>[Signature]</i>
Date and Time Released: 17 JUN 2021 5:15	Signature: <i>[Signature]</i>

FROM : *[Signature]*
ANNALYN M. SEVILLA
Undersecretary for Finance

[Signature]
RAMON FIEL G. ABCEDE
Assistant Secretary for Finance



SUBJECT : ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2021 CASH ALLOWANCE TO TEACHERS

DATE : June 15, 2021

The following are the directives in the processing and payment of the FY 2021 Cash Allowance to Teachers amounting to Five Thousand Pesos (₱5,000.00) per classroom teacher for the purchase of teaching supplies and materials, for internet and other communication expenses, and for annual medical examination expense¹ for the School Year 2021-2022:

1. Department of Budget and Management (DBM) and Department of Education (DepEd) Joint Circular No. 2, series of 2021 provides that the Cash Allowance shall be given to entitled public school teachers **not earlier than the official start of every school year (SY)**, 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** (Section 3.4, emphasis supplied). Since School Year 21-22 calendar is yet to be approved by the IATF and the President, and in the exigency of service of the entire teaching workforce to deliver the basic public education services even during national crisis/pandemic, the **FIVE THOUSAND PESOS (₱5,000) cash allowance for implementing units of the Department which have available cash allocation may be now released/paid to eligible teachers.**
2. The Department of Education (DepEd) Regional Offices (ROs) must ensure that the allotment for the purpose shall be processed and released to Schools Division Offices (SDOs) as soon as possible; and
3. DepEd ROs and SDOs shall immediately request from its respective DBM - ROs the cash allocation for the payment of the said benefit.

¹ Section 11. Cash Allowance to Teachers, Special Provision, FY 2021 General Appropriations Act

*CRD email
6-17-21*



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

4. Details regarding eligibility, exemptions, pro-rated rates, and other matters are indicated in DBM-DepEd Joint Circular No. 2, s. 2021², DepEd Order No. 10, s. 2020³, and DepEd Order No. 13, s. 2021⁴.

Please be guided accordingly.

Noted and approved by:



LEONOR MAGTOLIS BRIONES
Secretary

cc: Undersecretaries
Assistant Secretaries
Bureau and Service Directors

² Guidelines to Implement DepEd-Office of the Secretary (OSEC) Special Provision No. 11 in the FY 2021 General Appropriations Act (GAA) on Cash Allowance
³ Guidelines on the Grant of Cash Allowance to Teachers
⁴ Supplemental Guidelines on the Grant of Cash Allowance to Teachers



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



Republic of the Philippines
Department of Education

08 JUN 2020

DepEd O R D E R
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	POLICY
EXPENSES	PURCHASE
FUNDS	RULES AND REGULATIONS
MONITORING AND EVALUATION	TEACHERS



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DEPED-OSEC-433581

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

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 service¹ 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 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 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.**

¹ Reckoned from the date of assumption to duty



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 year², 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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DEPED-OSEC-433581

² "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.



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DEPED-OSEC-433581



Republic of the Philippines
Department of Education

17 MAR 2021

DepEd ORDER
No. **013** s. 2021

**SUPPLEMENTAL 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 **Supplemental Guidelines on the Grant of Cash Allowance to Teachers** in compliance with the approved increase from Three Thousand Five Hundred Pesos (P3,500) to Five Thousand Pesos (P5,000) per classroom teacher for every school year (SY) pursuant to Special Provision (SP) No. 11 of the General Appropriations Act (GAA) for Fiscal Year (FY) 2021, and as defined in I. Purpose, Section 2 of DepEd Order (DO) No. 010, s. 2020 titled *Guidelines on the Grant of Cash Allowance to Teachers*.

2. Pursuant to SP 11 of the GAA for FY 2021, the appropriated Cash Allowance to Teachers this year shall cover the following:

- a. annual medical and physical examination expense;
- b. internet and other communication expenses; and
- c. purchase of teaching supplies and materials, tangible or intangible, for the implementation or conduct of various modes of learning delivery.

3. For teachers who are assigned with at least one teaching load within the current SY and whose assumption or resumption to duty is beyond 30 days after the official first day of school, 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
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%

4. The variables of the pro-rated amount will depend on the issuance of a DO on school opening.

5. All other provisions of DO 010, s. 2020 shall remain enforced.
6. For more information, please contact the following:
 - Pro-rata and Payment Concerns:
Office of the Undersecretary for Finance
2/F Alonzo Building, Department of Education Central Office
DepEd Complex, Meralco Avenue, Pasig City
Telephone Number: (02) 8633-9342
Email Address: usec.financebpm@deped.gov.ph
 - Guidelines and Procedures Concerns:
**Bureau of Human Resource and Organizational Development
Employee Welfare Division**
4/F Mabini Building, Department of Education Central Office
DepEd Central Office, Meralco Avenue, Pasig City
Telephone Numbers: (02) 8633-7229 or (02) 8635-3760
Email Address: bhrod.ewd@deped.gov.ph
7. This Order shall take effect immediately upon its issuance.
8. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Reference:

DepEd Order No. (010, s. 2020)

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

ALLOWANCE
EXPENSES
FUNDS
POLICY
PURCHASE
RULES AND REGULATIONS
TEACHERS



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DEPED-OSEC-440937