



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

May 29, 2026

REGIONAL MEMORANDUM

No. **651** s. 2026

**ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY)
2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**

To: Schools Division Superintendents
RO and SDO Finance Officers
Heads of Implementing Units
All Others Concerned

1. Attached is Memorandum DM-OUHRODI-2026-1824 dated May 20, 2026, with the subject: Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers.
2. Relative thereto, the Schools Division Superintendents are instructed to facilitate the processing and release of teaching allowance in the amount of Ten Thousand Pesos (PhP10,000.00) to eligible teachers not earlier than June 8, 2026.
3. Immediate dissemination of and strict compliance with this Memorandum are desired.


SALUSTIANO T. JIMENEZ JD, EdD, CESO III
Regional Director

Enclosure: As stated

Reference: As stated

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

PAYMENT

TEACHING ALLOWANCE



AD-PS-EDR



Republika ng Pilipinas

Department of Education

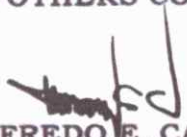
OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

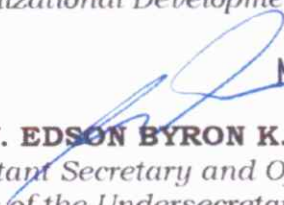
MEMORANDUM

DM-OUHRODI-2026-1824

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

FROM : 
WILFREDO E. CABRAL
Undersecretary for Human Resource and
Organizational Development, and Infrastructure

MAY 21 2026


ATTY. EDSON BYRON K. SY
Assistant Secretary and Officer-in-Charge
Office of the Undersecretary for Finance

SUBJECT : ADVISORY ON THE PROCESSING AND PAYMENT OF THE
FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC
SCHOOL TEACHERS

DATE : 20 May 2026

Pursuant to DepEd Order (DO) No. 005, s. 2025 titled *Additional Implementing Guidelines on the Grant of a Teaching Allowance for Public School Teachers* and the provisions of the Fiscal Year (FY) 2026 General Appropriations Act (GAA), the following directives are hereby issued for the processing and payment of the FY 2026 Teaching Allowance for eligible public school teachers.

1. DepEd Order No. 005, s. 2025 provides that the Teaching Allowance for public school teachers shall be granted **not earlier than the official start of the school year (SY)**.
2. In consideration of the exigencies of service of the teaching workforce, implementing units of the Department with available cash allocation are authorized to process and release the **TEN THOUSAND PESOS (Php10,000.00)** Teaching Allowance to eligible teachers **not earlier than June 8, 2026¹**.

¹ Pursuant to DO No. 009, s. 2026 (*Guidelines on the Implementation of the Three-Term School Calendar in Basic Education*), the SY 2026-2027 shall formally open on Monday, June 8, 2026, and end on Thursday, April 8, 2027.

3. The Teaching Allowance shall not be subject to income tax².
4. The DepEd Regional Offices (ROs) shall ensure that the allotments intended for the purpose are promptly processed and released to the Schools Division Offices (SDOs) upon receipt of the corresponding funding documents and cash allocation.
5. SDOs may further download the funds to Implementing Unit (IU) schools within their area of jurisdiction, if practicable and convenient.
6. SDOs or IU schools, as the case may be, shall ensure the prompt processing and payment of the Teaching Allowance to eligible recipients.
7. School Heads shall validate and certify list of qualified recipients in accordance with the provisions of DO No. 5, s. 2025. Only teachers who meet the eligibility requirements prescribed under the DO shall be entitled to receive the FY 2026 Teaching Allowance.
8. The Finance Officers of the ROs, SDOs, and IU schools are directed to maintain complete supporting documents and records of disbursement for monitoring, reporting, and audit purposes.
9. Details regarding eligibility, exceptions, pro-rated rates, and other conditions are indicated in the DO No. 005, s. 2025.
10. Immediate dissemination of strict compliance with this Memorandum is directed.

For guidance and compliance.

Copy Furnished:

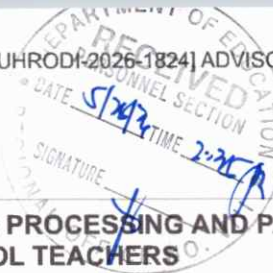
Undersecretaries
Assistant Secretaries
Bureau and Service Directors

² Implementing Rules and Regulations of Republic Act No. 11997, dated August 07, 2024





Region VIII Eastern Visayas <region8@deped.gov.ph>



[DM-OUHRODI-2026-1824] ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS

1 message

Office of the Undersecretary for Human Resource and Organizational Development (OUHROD) <usec.hrod@deped.gov.ph>

Mon, May 25, 2026 at 2:18 PM

To: DepEd I Ilocos Region <region1@deped.gov.ph>, DepEd II Cagayan Valley Region <region2@deped.gov.ph>, DepEd III Central Luzon <region3@deped.gov.ph>, DepEd IVA CALABARZON <region4a@deped.gov.ph>, DepEd IVB MIMAROPA <mimaropa.region@deped.gov.ph>, DepEd V Bicol Region <region5@deped.gov.ph>, DepEd VI Western Visayas <region6@deped.gov.ph>, DepEd VII Central Visayas <region7@deped.gov.ph>, DepEd VIII Eastern Visayas <region8@deped.gov.ph>, DepEd IX Zamboanga Peninsula <region9@deped.gov.ph>, DepEd X Northern Mindanao <region10@deped.gov.ph>, DepEd XI Davao Region <region11@deped.gov.ph>, DepEd XII Soccsksargen <region12@deped.gov.ph>, DepEd Region XIII- CARAGA <caraga@deped.gov.ph>, DepEd Cordillera Administrative Region <car@deped.gov.ph>, DepEd NCR <ncr@deped.gov.ph>, PAU NCR <pau.ncr@deped.gov.ph>, "Negros Island Region (NIR)" <nir@deped.gov.ph>
Cc: Employee Welfare Division <bhrod.ewd@deped.gov.ph>, Earl Ryan Losito <earl.losito@deped.gov.ph>, Sarah Bianca Bilag <sarah.bilag@deped.gov.ph>, Jay Cepillo <jay.cepillo@deped.gov.ph>, Maher Usman <maher.usman@deped.gov.ph>, Education Programs Management Office <epmo@deped.gov.ph>, Rizza Buiza <rizza.buiza@deped.gov.ph>, Janzen Alarcio <janzen.alarcio@deped.gov.ph>, Andrea Lim <andrea.lim002@deped.gov.ph>, MOHAMMAD KHALID GUNTING <mohammadkhalid.gunting@deped.gov.ph>, Adrian Conti <adrian.conti@deped.gov.ph>, Sharon Ayala <sharon.ayala@deped.gov.ph>, SONIA SOBREMISANA <sonia.sobremisana@deped.gov.ph>, Leona Victoria Teves <leona.teves@deped.gov.ph>, Myrben Paul Baclig <myrben.baclig@deped.gov.ph>, Marck Eric Jhon Esole <marck.esole@deped.gov.ph>, Office of the Secretary <osec@deped.gov.ph>, external.partnership@deped.gov.ph, Undersecretary for Finance - Budget and Performance Monitoring <usec.financebpm@deped.gov.ph>, "Office of the Undersecretary for Administration (OUA)" <usecforadministration@deped.gov.ph>, "Office of the Undersecretary for Curriculum and Teaching (OUCT)" <ouct@deped.gov.ph>, Office of Assistant Secretary for Curriculum and Teaching <oasct@deped.gov.ph>, Office of the ASec for Curriculum and Teaching - Education Assessment and Alternative Education <oasct.eaae@deped.gov.ph>, DepEd Office of the Undersecretary for Legal Affairs <oula@deped.gov.ph>, "cc: Office of the Undersecretary for Procurement (OUPRO)" <oupro@deped.gov.ph>, "Office of the Undersecretary for Strategic Management (OUSM)" <ousm@deped.gov.ph>, "Office of the Assistant Secretary for Strategic Management (OASSM)" <oassm@deped.gov.ph>, "Office of Undersecretary for HROD (OUHROD)" <usec.hrod@deped.gov.ph>, "Office of the Assistant Secretary for Public Affairs (OASPAS)" <oaspas@deped.gov.ph>, Office of the Assistant Secretary for Operations <asec.ops@deped.gov.ph>, Office of the Assistant Secretary for Operations <oasops@deped.gov.ph>, Office of the Undersecretary for Operations <ouops@deped.gov.ph>, Office of the Assistant Secretary for Education Governance <oaseg@deped.gov.ph>, Office of the Assistant Secretary for Public Affairs and External Partnerships <oaspaep@deped.gov.ph>, Private Education Office DepEd <private.education@deped.gov.ph>, Office of the Assistant Secretary for Human Resource & Organizational Development <oas.hrod@deped.gov.ph>, Office of Usec Legal and Legislative Affairs <oulla@deped.gov.ph>, Internal Audit Service Office of the Director <ias.od@deped.gov.ph>, External Partnerships Service Office of the Director <eps.od@deped.gov.ph>, DepEd Philippines <pas.od@deped.gov.ph>, Bureau of Curriculum Development Office of the Director <bcd.od@deped.gov.ph>, Bureau of Learning Delivery Office of the Director <bld.od@deped.gov.ph>, Bureau of Education Assessment Office of the Director <bea.od@deped.gov.ph>, Bureau of Learning Resources Office of the Director <blr.od@deped.gov.ph>, Bureau of Alternative Education - Office of the Director <bae.od@deped.gov.ph>, Bureau of Learner Support Services Office of the Director <blss.od@deped.gov.ph>, Disaster Risk Reduction and Management Service Office of the Director <drms.od@deped.gov.ph>, Legal Service Office of the Director <ls.od@deped.gov.ph>, Administrative Service Office of the Director <as.od@deped.gov.ph>, Information and Communication Technology Office of the Director <icts.od@deped.gov.ph>, Planning Service Office of the Director <ps.od@deped.gov.ph>, Finance Service Office of the Director <fs.od@deped.gov.ph>, Project Management Service Office of the Director <pms.od@deped.gov.ph>, Procurement Management Service <procms.od@deped.gov.ph>, National Educators Academy of the Philippines Office of the Director <neap.od@deped.gov.ph>, Teacher Education Council <tec@deped.gov.ph>, "to: Bureau of Human Resource and Organizational Development Office of the Director" <bhrod.od@deped.gov.ph>, "cc: Department of Education International Cooperation Office" <ico@deped.gov.ph>, DEPED BAGUIO TEACHERS CAMP <btc@deped.gov.ph>, drmo@deped.gov.ph, Palarong Pambansa <palarong.pambansa@deped.gov.ph>, "Learner Rights and Protection Office [DepEd]" <lppo@deped.gov.ph>, Legislative Liaison Office <legis@deped.gov.ph>, tecs@deped.gov.ph, Government Assistance and Subsidies Office <gaso@deped.gov.ph>, School Titling Office <sto@deped.gov.ph>, "pas.cd" <pas.cd@deped.gov.ph>, depedactioncenter@deped.gov.ph, Publications Division <pas.pd@deped.gov.ph>, Internal Audit Service Quality Audit Division <ias.mad@deped.gov.ph>, Internal Audit Service Operation Audit Division <ias.oad@deped.gov.ph>, Solutions Development Division <icts.sdd@deped.gov.ph>, Technology Infrastructure Division <icts.tid@deped.gov.ph>, User Support Division <icts.usd@deped.gov.ph>, Asset Management Division <as.amd@deped.gov.ph>, Cash Division <as.cd@deped.gov.ph>, General Services Division <as.gsd@deped.gov.ph>, Records Division <as.rd@deped.gov.ph>, Bureau of Alternative Education - Policy and Quality Assurance Division <bae.pqad@deped.gov.ph>, Bureau of Alternative Education - Program Management and System Development Division <bae.pmsdd@deped.gov.ph>, Learning Resources Production Division <blr.lprd@deped.gov.ph>, Learning Resources Quality Assurance Division <blr.lrqad@deped.gov.ph>, Literacy Coordinating Council <lcc@deped.gov.ph>, Curriculum Standards Development Division <bcd.csdd@deped.gov.ph>, Teaching and Learning Division <bld.tld@deped.gov.ph>, Student Inclusion Division <bld.sid@deped.gov.ph>, "Indigenous Peoples Education Office (IPsEO)" <ipseo@deped.gov.ph>, Budget Division <fs.bd@deped.gov.ph>, Employee Account Management Division <fs.eamd@deped.gov.ph>, GASS - Operations and Data Management Division <gass.odmd@deped.gov.ph>, private.educatopm@deped.gov.ph, School Health Division <blss.shd@deped.gov.ph>, School Sports Division <blss.ssd@deped.gov.ph>, Youth Formation Division <blss.yfd@deped.gov.ph>, Legal Division <ls.ld@deped.gov.ph>, Investigation Division <ls.id@deped.gov.ph>, "cc: Legal Affairs Help desk" <leahd@deped.gov.ph>, Personnel Division <bhrod.pd@deped.gov.ph>, Human Resource Development Division <bhrod.hrd@deped.gov.ph>, Organization Effectiveness Division <bhrod.oed@deped.gov.ph>, School Effectiveness Division <bhrod.sed@deped.gov.ph>, NEAP - Professional Development Division <neap.pdd@deped.gov.ph>, NEAP Quality Assurance Division <neap.qad@deped.gov.ph>, Education Facilities Division - Office of the Director <efd.od@deped.gov.ph>, Education Facilities Division Office of School Infrastructure Facilities <ousif.efd@deped.gov.ph>, procmss.od@deped.gov.ph, Contract Management Division Procurement Management Service <procms.cmd@deped.gov.ph>, Procurement Planning and Management Division Procurement Management Service <procms.pmd@deped.gov.ph>, Bids and Awards Committee Secretariat Division <depedcentral.bacsecretariat@deped.gov.ph>, Education Assessment Division <bea.ead@deped.gov.ph>, Education Research Division <bea.erd@deped.gov.ph>, Project Development Division <pms.pdd@deped.gov.ph>, DepEd Project Management Service-PMO <pms.pmd@deped.gov.ph>, Planning and Programming Division <ps.ppd@deped.gov.ph>, Policy Research and Development Division <ps.prd@deped.gov.ph>, Policy Research and Development Division <ps.prd@deped.gov.ph>, GASS - Policy Review and Development Division <gass.prd@deped.gov.ph>, palarong.pamabsan@deped.gov.ph, Philippine Qualifications Framework Secretariat <pqf.secretariat@deped.gov.ph>

Dear REGIONAL DIRECTORS and ALL OTHERS CONCERNED,

Pursuant to DepEd Order (DO) No. 005, s. 2025 titled *Additional Implementing Guidelines for the Processing and Payment of the Teaching Allowance for Public School Teachers* and the provisions of the Fiscal Year (FY) 2026 General Appropriations Act (GAA), the following directives are hereby issued for the processing and payment of the FY 2026 Teaching Allowance for eligible public school teachers.

1. DepEd Order No. 005, s. 2025 provides that the Teaching Allowance for eligible public school teachers shall be granted **not earlier than the official start of the school year (SY)**.
2. In consideration of the exigencies of service of the teaching workforce, implementing units of the Department with available cash allocation are authorized to process and release the **TEN THOUSAND PESOS (Php10,000.00)** Teaching Allowance to eligible teachers **not earlier than June 8, 2026**.
3. The Teaching Allowance shall not be subject to income tax.

DEPARTMENT OF EDUCATION
RECEIVED
 RECORDS SECTION REGIONAL DIRECTOR'S OFFICE NO. VIII
 DATE 05/25/26
 TRACKING #: 62569 TIME: 1:00 PM
 SIGNATURE: [Signature]

RECEIVED
 5/25/26
 OFFICE OF THE REGIONAL DIRECTOR
 SIGNATURE: [Signature]

ops #mail 5/25/26

4. The DepEd Regional Offices (ROs) shall ensure that the allotments intended for the purpose are promptly processed and released to the Schools Division Offices (SDOs) upon receipt of the corresponding funding documents and cash allocation.
5. SDOs may further download the funds to Implementing Unit (IU) schools within their area of jurisdiction, if practicable and convenient.
6. SDOs or IU schools, as the case may be, shall ensure the prompt processing and payment of the Teaching Allowance to eligible recipients.
7. School Heads shall validate and certify list of qualified recipients in accordance with the provisions of DO No. 5, s. 2025. Only teachers who meet the eligibility requirements prescribed under the DO shall be entitled to receive the FY 2026 Teaching Allowance.
8. The Finance Officers of the ROs, SDOs, and IU schools are directed to maintain complete supporting documents and records of disbursement for monitoring, reporting, and audit purposes.
9. Details regarding eligibility, exceptions, pro-rated rates, and other conditions are indicated in the DO No. 005, s. 2025.
10. Immediate dissemination of strict compliance with this Memorandum is directed.

For guidance and compliance.

(Sgd.) WILFREDO E. CABRAL

Undersecretary for Human Resource and Organizational Development
and Infrastructure



Office of the Undersecretary for Human Resource
and Organizational Development (OUHROD)
Tel. No.: (02)8633-7206 | Telefax No.: (02) 8631-8494
DEPARTMENT OF EDUCATION
DepEd Complex, Meralco Ave., Pasig City 1600
www.deped.gov.ph

Please help us in improving our service by answering our survey form: <https://forms.office.com/r/0S5c5wG5sQ>

This communication may contain confidential or privileged information, and is intended solely for the individual or entity to whom it is originally addressed. Any disclosure, copying, dissemination, or any action taken in reliance to it by others, other than the intended recipient, is strictly prohibited. The opinions, conclusions, and statements expressed in this message are those of the sender and may not necessarily reflect the views of the Department of Education.

 **[DM-OUHRODI-2026-1824] ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS.pdf**
1587K



Republic of the Philippines
Department of Education

DOCUMENT SLIP

This document has been encoded in the DepEd - Document Management System and routed to the appropriate office/s with the following information:

Sender: **EWD**
Subject: **ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**
Document Code: **CO-BHROD1-2026-05-1884**
Date and Time Added: **2026-MAY-21 11:51:39 AM**
Created by: **BHROD - Employee Welfare Division**

In ensure the traceability and continuity of the document, kindly update all actions taken using the same document code.

This is an auto-generated report. Generated on 2026-May-21 02:47:08 PM.



E/21/ 2026 ERMO ONST For signature of ASAC Sp. Thank you.




Republic of the Philippines
Department of Education
EDUCATION PROGRAMS MANAGEMENT OFFICE

MEMORANDUM

EPMO-2026-0355

May 20, 2026

FOR : **ATTY. EDSON BYRON K. SY**
Assistant Secretary for Finance
Officer-In-Charge, Office of the Undersecretary for Finance

FROM : 
ADEL D. ABAYA
Project Development Officer V
Officer-in-Charge, EPMO

SUBJECT : **CLEARANCE FOR THE ADVISORY ON THE PROCESSING AND PAYMENT OF THE FY 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**

This refers to DM-OUHRODI-2026-1824 titled, "Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers", seeking the comments and recommendations of this office thereon.

The Department issued DepEd Order No. 005, s. 2025, entitled "Additional Implementing Guidelines on the Grant of a Teaching Allowance for Public School Teachers," which provides the guidelines for the grant of Teaching Allowance to eligible public school teachers in accordance with Republic Act No. 11997, otherwise known as the "Kabalikat sa Pagtuturo Act," and its Implementing Rules and Regulations.

After review of the draft Advisory, this Office observes that its contents are in accordance with the prescribed timeline for the payment of the Teaching Allowance, release of funds to the appropriate operating units of DepEd, and the submission of reportorial requirements outlined in the aforesaid issuances. **Therefore, this Office recommends the affixing of the signature of the Assistant Secretary for Finance on the face of the Advisory.**

Respectfully submitted for consideration and possible approval.

Thank you.





Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-1824

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

FROM : **WILFREDO E. CABRAL**
*Undersecretary for Human Resource and
Organizational Development, and Infrastructure*

ATTY. EDSON BYRON K. SY
*Assistant Secretary and Officer-in-Charge
Office of the Undersecretary for Finance*

SUBJECT : **ADVISORY ON THE PROCESSING AND PAYMENT OF THE
FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC
SCHOOL TEACHERS**

DATE : 20 May 2026

Please
SIGN

Pursuant to DepEd Order (DO) No. 005, s. 2025 titled *Additional Implementing Guidelines on the Grant of a Teaching Allowance for Public School Teachers* and the provisions of the Fiscal Year (FY) 2026 General Appropriations Act (GAA), the following directives are hereby issued for the processing and payment of the FY 2026 Teaching Allowance for eligible public school teachers.

1. DepEd Order No. 005, s. 2025 provides that the Teaching Allowance for public school teachers shall be granted **not earlier than the official start of the school year (SY)**.
2. In consideration of the exigencies of service of the teaching workforce, implementing units of the Department with available cash allocation are authorized to process and release the **TEN THOUSAND PESOS (Php10,000.00)** Teaching Allowance to eligible teachers **not earlier than June 8, 2026¹**.

¹ Pursuant to DO No. 009, s. 2026 (*Guidelines on the Implementation of the Three-Term School Calendar in Basic Education*), the SY 2026-2027 shall formally open on Monday, June 8, 2026, and end on Thursday, April 8, 2027.

3. The Teaching Allowance shall not be subject to income tax¹.
4. The DepEd Regional Offices (ROs) shall ensure that the allotments intended for the purpose are promptly processed and released to the Schools Division Offices (SDOs) upon receipt of the corresponding funding documents and cash allocation.
5. SDOs may further download the funds to Implementing Unit (IU) schools within their area of jurisdiction, if practicable and convenient.
6. SDOs or IU schools, as the case may be, shall ensure the prompt processing and payment of the Teaching Allowance to eligible recipients.
7. School Heads shall validate and certify list of qualified recipients in accordance with the provisions of DO No. 5, s. 2025. Only teachers who meet the eligibility requirements prescribed under the DO shall be entitled to receive the FY 2026 Teaching Allowance
8. The Finance Officers of the ROs, SDOs, and IU schools are directed to maintain complete supporting documents and records of disbursement for monitoring, reporting, and audit purposes.
9. Details regarding eligibility, exceptions, pro-rated rates, and other conditions are indicated in the DO No. 005, s. 2025.
10. Immediate dissemination of strict compliance with this Memorandum is directed.

For guidance and compliance.

Copy Furnished:

**Undersecretaries
Assistant Secretaries
Bureau and Service Directors**

¹ Implementing Rules and Regulations of Republic Act No. 10967, dated August 07, 2024