

S. No. 1964  
H. No. 9682

Republic of the Philippines  
Congress of the Philippines  
Metro Manila

Nineteenth Congress

Second Regular Session

Begun and held in Metro Manila, on Monday, the twenty-fourth  
day of July, two thousand twenty-three.



[ REPUBLIC ACT NO. **11997** ]

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

*Be it enacted by the Senate and House of Representatives of the  
Philippines in Congress assembled:*

SECTION 1. *Short Title.* – This Act shall be known as  
the “Kabalikat sa Pagtuturo Act”.

SEC. 2. *Declaration of Policy.* – It is the policy of the  
State to protect and promote the right of all citizens to quality  
education at all levels and to take appropriate steps to make  
such education accessible to all.

Towards this end, the State shall provide assistance to  
the teachers by covering the expenses necessary for the  
delivery of such education.

SEC. 3. *Coverage.* – The grant of the cash allowance authorized in this Act shall cover all public school teachers who are engaged in basic education curriculum, consistent with the policy guidelines and learning delivery modalities recognized and implemented by the Department of Education (DepEd).

SEC. 4. *Teaching Allowance.* – All public school teachers shall be granted a Teaching Allowance for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation or conduct of various learning delivery modalities in the total amount of Five thousand pesos (P5,000.00) per teacher for School Year 2024-2025; and Ten thousand pesos (P10,000.00) per teacher for School Year 2025-2026 and thereafter.

The Teaching Allowance shall not be subject to income tax.

SEC. 5. *Appropriations.* – The initial amount necessary for the implementation of this Act shall be charged against the current budget of the DepEd. Thereafter, such sums as may be needed for the continued implementation of this Act shall be included in the annual General Appropriations Act (GAA).

SEC. 6. *Implementing Rules and Regulations.* – Within sixty (60) days from the approval of this Act, the Secretary of Education shall, in consultation with the Department of Budget and Management, promulgate the rules and regulations necessary for the effective implementation of this Act.

SEC. 7. *Separability Clause.* – If any provision of this Act is declared unconstitutional, the remainder thereof not otherwise affected shall remain in full force and effect.

SEC. 8. *Repealing Clause.* – All laws, presidential decrees, executive orders, letters of instruction, proclamations or administrative regulations that are inconsistent with the provisions of this Act are hereby repealed, amended, or modified accordingly.


SEC. 9. *Effectivity.* – Notwithstanding the non-issuance of the implementing rules and regulations, this Act shall take effect fifteen (15) days after its publication in the *Official Gazette* or in a newspaper of general circulation.

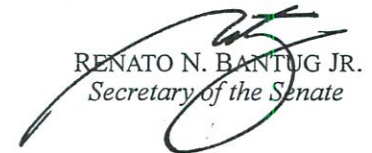
Approved,

  
 FERDINAND MARTIN G. ROMUALDEZ  
*Speaker of the House of Representatives*


  
 JUAN MIGUEL F. ZUBIRI  
*President of the Senate*

This Act, which is a consolidation of Senate Bill No. 1964 and House Bill No. 9682, was passed by the Senate of the Philippines and the House of Representatives on March 13, 2024.

  
 REGINALD S. VELASCO  
*Secretary General House of Representatives*

  
 RENATO N. BANTUG JR.  
*Secretary of the Senate*

Approved: **MAY 31 2024**

  
 FERDINAND ROMUALDEZ MARCOS JR.  
*President of the Philippines*

