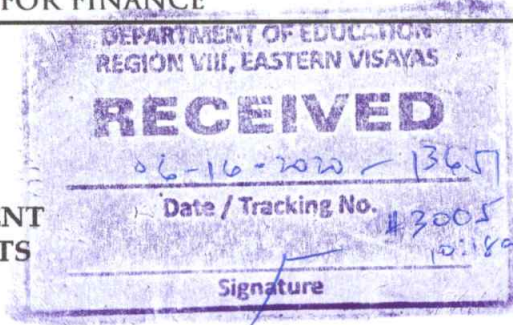






Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM  
OUF-2020-0266



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

FROM :   
ANNALYN M. SEVILLA  
Undersecretary  
  
RAMON FIEL G. ABCEDE  
Assistant Secretary

SUBJECT : PRO-RATED COMPUTATION OF THE CASH ALLOWANCE TO ELIGIBLE  
TEACHERS

DATE : June 11, 2020

This refers to the Department Order (DO) No. 10, s. 2020 dated June 8, 2020, entitled "Guidelines on the Grant of Cash Allowance to Teachers."

Whereas, Section 1, item 4 of the same Order states:

*"The Execom-in-Charge of Finance shall release supplemental guidelines on the computation of pro-rated amount of Cash Allowance for eligible teachers."*

This Office, therefore, issues the following criteria for the pro-rated payment of the Cash Allowance to teachers who are not entitled to such allowances as of the start of classes in the current School Year (SY) but started teaching (or who returned to teaching) duty after the opening of classes in the same SY:

Date Started Teaching 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 School Year	20%

*ADD grant  
6-16-20*



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*Illustrative Example:*

Date Started Teaching from the Date of Opening of Classes <sup>1</sup> (Calendar Days)	Percentage of Cash Allowance to Teachers
August 24 to September 23, 2020	100% or P3,500.00 <sup>2</sup>
September 24 to November 23, 2020	80% or P2,800.00
November 24 to January 23, 2021	50% or P1,750.00
January 24 to April 30, 2021	20% or P700.00

Qualifications and requirements for the grant of Cash Allowance established in the DO No. 10, s. 2020 shall be complied with.

The pro-rated amount will be available in succeeding SYs, unless revised by the Office of the Undersecretary for Finance. The variables will depend on the issuance of DO on school opening for a respective SY, and the approved Cash Allowance budget per the General Appropriations Act.

For clarifications/inquiries on the pro-rated payment, please contact Finance Service – Budget Division thru email at [fs.bd@deped.gov.ph](mailto:fs.bd@deped.gov.ph) or telephone at (02) 8637 4214.

For strict compliance.

Thank you.

cc: **Secretary Leonor Magtolis Briones**

**Undersecretary Nepomuceno A. Malaluan**  
Chief of Staff to the Secretary

**Undersecretary Jesus L.R. Mateo**  
Planning, Field Operations and Human Resources and Organization Development

**Director Jennifer E. Lopez**  
Bureau of Human Resources and Organization Development

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<sup>1</sup> DepEd Order No. 7, s. 2020 dated May 11, 2020 on "School Calendar for School Year 2020-2021"

<sup>2</sup> Special Provision No. 10 of Republic Act No. 11645, the General Appropriations Act (GAA) for Fiscal Year 2020 on "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"