



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

July 29, 2024

REGIONAL MEMORANDUM
FD – 2024 - **851**

DISSEMINATION OF MEMORANDUM OUF—2024-0534

To: Schools Division Superintendents
School Heads of Implementing Unit Secondary Schools
All Others Concerned

1. Attached is Memorandum OUF-2024-0534 dated July 18, 2024, from Undersecretary Annalyn M. Sevilla entitled "**Processing and Release of the Fiscal Year (FY) 2024 Teaching Allowance to Teachers**", for appropriate of all concerned.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


EVELYN R. FETALVERO CESO IV
Regional Director

Enclosures: as stated

References: as stated

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

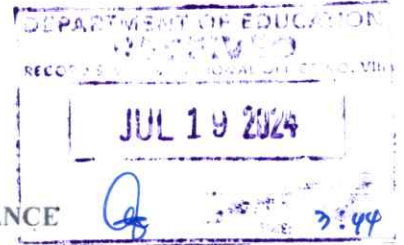
FY 2024 TEACHING ALLOWANCE

FD-BS-GJNC






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



MEMORANDUM
OUF-2024-0534

TO : REGIONAL DIRECTORS
 REGIONAL FINANCE OFFICERS
 ALL OTHERS CONCERNED



FROM : 
 ANNALYN M. SEVILLA
 Undersecretary

SUBJECT : PROCESSING AND RELEASE OF THE FISCAL YEAR (FY) 2024
 TEACHING ALLOWANCE TO TEACHERS

DATE : JULY 18, 2024

- 1.0. This refers to the joint memorandum *OUF-OUHROD-2024-007*¹ which provided directives for the processing and release of payment of Teaching Allowance for FY 2024, amounting to **Five Thousand Pesos (Php5,000.00)**, which shall be released to teachers for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation of various learning delivery modalities.
- 2.0. The Teaching Allowance **shall not be subject to income tax and should be paid beginning July 29, 2024.**
- 3.0. In preparation for the said release, please refer to the allotment directly released to Regional Offices². The Regional Offices must ensure that the allotment and cash for the purpose shall be processed and released to the respective Schools Division Offices (SDOs), with the utmost expediency.
- 4.0. Please also accomplish and indicate the status and readiness of the region for this instruction **on or before July 22, 2024 (Monday)** via this link: <https://bit.ly/46cd6kD>.

For compliance.

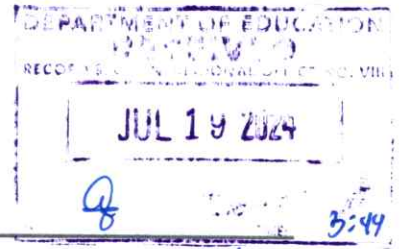
CC : OFFICE OF THE SECRETARY
 USEC. ATTY. REVSEE A. ESCOBEDO, Operations
 OIC-USEC. WILFREDO E. CABRAL, Human Resource and Organizational Development
 ASEC. FRANCIS CESAR B. BRINGAS, Operations

¹ OUF-OUHROD-2024-007 Advisory on the processing and payment of the FY 2024 Teaching Allowance dated July 9, 2024
² List of Directly Released Funds to ROs for Payment of Teaching Allowance



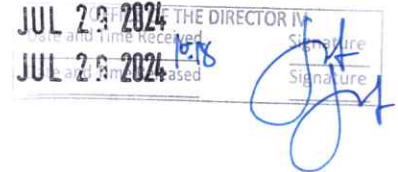


Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY



MEMORANDUM
OUF-OUHROD-2024-007

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



FROM : ANNALYN M. SEVILLA
Undersecretary

Annalyn M. Sevilla
 Digitally signed by Sevilla Annalyn
 Maram Date: 2024.07.10 09:01:28 +0800

Wilfredo E. Cabral
WILFREDO E. CABRAL
Regional Director
Officer-in-Charge, Undersecretary for Human Resource and
Organizational Development

SUBJECT : ADVISORY ON THE PROCESSING AND PAYMENT OF THE
 FISCAL YEAR (FY) 2024 TEACHING ALLOWANCE TO
 TEACHERS

DATE : July 9, 2024

This refers to Republic Act No. 11997, otherwise known as the *Kabalikat sa Pagtuturo Act*, which mandates the provision of a Teaching Allowance to all public school teachers. Pursuant to the provisions of the said Act, the Department is currently undertaking the formulation of the Implementing Rules and Regulation of the Act. Pending the finalization thereof, the following directives for the processing and release of the Fiscal Year (FY) 2024 Teaching Allowance are hereby issued:

- a. The Teaching Allowance for FY 2024, amounting to **Five Thousand Pesos (Php5,000.00)**, shall be released to teachers for the purchase of tangible or intangible teaching supplies and materials, the payment of incidental expenses, and the implementation of various learning delivery modalities.¹

¹ Section 4, *Kabalikat sa Pagtuturo Act*



- b. The Teaching Allowance shall be released to eligible teachers **not earlier than the official start of the School Year 2024-2025, or not earlier than July 29, 2024.**²
- c. **The Teaching Allowance shall not be subject to income tax.**³
- d. The Regional Offices must ensure that the allotment for the purpose shall be processed and released to the respective Schools Division Offices (SDOs), with the utmost expediency.
- e. Any other conditions and guidelines shall be subject to the issuance of the approved IRR.

Please be guided accordingly.

cc: **UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS**

² Amendment to DepEd Order No. 003, s. 2024 (Amendment to DepEd Order No. 022, s. 2023 [Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024]) and Start and End of School Year 2024-2025, dated June 18, 2024

³ *Supra*

**DIRECTLY RELEASED FUNDS TO REGIONAL OFFICES FOR THE PAYMENT OF
FY 2024 TEACHING ALLOWANCE**

REGION	AMOUNT IN PESOS
Regional Office - NCR	409,610,000
Regional Office - I	264,360,000
Regional Office - CAR	98,040,000
Regional Office - II	189,860,000
Regional Office - III	483,430,000
Regional Office - IVA	563,360,000
Regional Office - IVB	185,590,000
Regional Office - V	363,270,000
Regional Office - VI	403,145,000
Regional Office - VII	389,460,000
Regional Office - VIII	293,210,000
Regional Office - IX	213,630,000
Regional Office - X	240,205,000
Regional Office - XI	244,315,000
Regional Office - XII	217,085,000
Regional Office - XIII	166,840,000
TOTAL	4,725,410,000