



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

October 18, 2024

REGIONAL MEMORANDUM

No. **1320** s. 2024

**CLARIFICATION ON THE PAYMENT OF FISCAL YEAR (FY) 2023
TRANSPORTATION AND TEACHING AID ALLOWANCES (TTAA)
OF ALTERNATIVE LEARNING SYSTEM (ALS) TEACHERS**

To: Schools Division Superintendents
All Others Concerned

1. Enclosed is Memorandum OUF-2024-0843 from Annalyn M. Sevilla, Undersecretary for Finance, clarifying specific provisions of Fiscal Year (FY) 2023 Transportation and Teaching Aid Allowances (TTAA) of Alternative Learning System (ALS) Teachers, for information and guidance of all concerned.
2. Immediate dissemination of and compliance with this Memorandum are desired.

EVELYN R. FETALVERO, CESO III
Regional Director

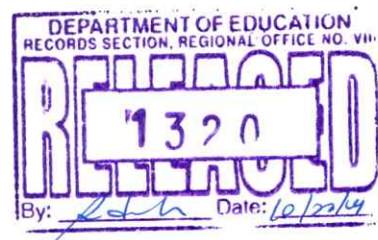
Enclosures: As stated

References: None

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

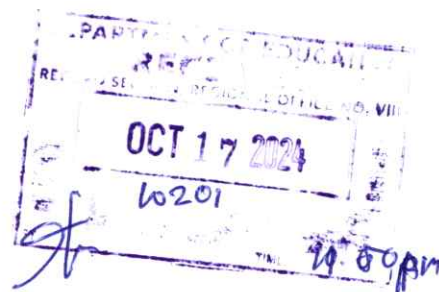
ALLOWANCES ALS TEACHERS FUNDS

FD-GJF

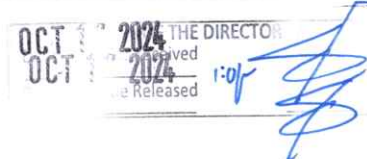




Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
OUF-2024-0843



TO : **EVELYN R. FETALVERO, CESO IV**
Regional Director
Regional Office No. VIII

FROM : **ANNALYN M. SEVILLA**
Undersecretary

SUBJECT : **CLARIFICATION ON THE PAYMENT OF FY 2023
 TRANSPORTATION AND TEACHING AID ALLOWANCES (TTAA) OF
 ALS TEACHERS**

DATE : October 15, 2024

This refers to your letter dated September 26, 2024, requesting clarification on the payment of *FY 2023 Transportation and Teaching Aid Allowances (TTAA) for Alternative Learning System (ALS) Teachers*, amounting to P24,251,600.00 under Sub-ARO No. OSEC-8-24-3982 dated June 4, 2024.

Based on the FY 2023 General Appropriations Act (R.A. No. 11936) and as outlined in its General Provisions under Section 70. Cash Budgeting System and Department of Budget and Management National Budget Circular (NBC) No. 592, dated January 2, 2024, **these funds shall be available for release, obligation, and disbursement for the purpose specified until December 31, 2024.** If obligated within the current fiscal year, the funds shall be treated as Accounts Payable (AP) for FY 2024. This ensures compliance with Section 119 of Presidential Decree No. 1445, the State Audit Code of the Philippines.

Therefore, **the use of the FY 2023 Continuing Appropriations for the payment of the FY 2023 TTAA to qualified ALS teachers within the current year is permissible**, subject to the applicable budgeting, accounting and auditing rules and regulation.

Given the fund's validity, it is imperative that the aforementioned funds be downloaded to the SDOs promptly to allow for the processing and payment of the TTAA to ALS Teachers within the year. This action is in compliance with the FY 2023 General Appropriations Act, Special Provision No. 29, which pertains to the "Provision of Transportation and Teaching Aid Allowances to ALS Teachers" in accordance with Section 22 of R.A. No. 11510 (Alternative Learning System Act). Failure to obligate and



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disburse the funds within the prescribed period may result in their reversion to the National Treasury.

We recommend that the RO coordinate closely with the SDOs to ensure timely fund downloads and monitor the progress of obligations. This will help prevent delays in payments to ALS Teachers and ensure that the process is completed within the prescribed period.

Should you require further assistance or coordination on this matter, the Finance Service and the Education Programs Management Office remains available to provide the necessary support.

We look forward to your prompt action on the matter and kindly request that you keep us informed of the progress of the fund release, obligation, and disbursement to ensure timely payments of TTAA.

Thank you for your attention to this matter.

cc: ***Office of the Undersecretary for Curriculum and Teaching***
Office of the Assistant Secretary for Curriculum and Teaching
Office of the Director - Bureau of Alternative Education