

**IMPLEMENTING RULES AND REGULATIONS  
OF REPUBLIC ACT NO. 11997 TITLED “AN ACT INSTITUTIONALIZING THE GRANT  
OF A TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND  
APPROPRIATING FUNDS THEREFOR”**

The Department of Education (DepEd) hereby issues the following rules and regulations to implement the provisions of Republic Act No. (RA) 11997 titled “AN ACT INSTITUTIONALIZING THE GRANT OF A TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND APPROPRIATING FUNDS THEREFOR,” otherwise known as the “Kabalikat sa Pagtuturo Act,” in consultation with Department of Budget and Management:

**Section 1. Title.** These rules and regulations shall be referred to as the Implementing Rules and Regulations (IRR) of Republic Act No. (RA) 11997, titled “AN ACT INSTITUTIONALIZING THE GRANT OF A TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS AND APPROPRIATING FUNDS THEREFOR,” otherwise known as the “Kabalikat sa Pagtuturo Act.”

**Section 2. Declaration of Policy.** This IRR shall be interpreted in light of the Declaration of Policy found in Section 1 of the Act, to wit:

“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.”

**Section 3. Objective.** The purpose of this IRR is to provide guidance and instructions for the effective implementation of RA No. 11997.

**Section 4. Coverage.** The provisions of this IRR shall apply to all qualified DepEd public school teachers who are engaged in basic education curriculum, consistent with the policy guidelines and learning delivery modalities recognized and implemented by DepEd.

**Section 5. Definition of Terms.** For purposes of this IRR, the following terms shall mean or be understood as follows:

- a. Public school teachers** refer to all persons engaged in classroom teaching, in any level of instruction, whether permanent or provisional, including guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all public schools; but shall not include school nurses, school physicians, school dentists, and other school employees;
- b. Secretary** refers to the Secretary of Education;
- c. Teaching allowance** refers to the cash grant given to public school teachers 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; and
- d. Teaching Load** refers to the actual classroom teaching hours or minutes rendered by a teacher.

**Section 6. Purpose and Nature of Teaching Allowance.** The Teaching Allowance is granted for the purchase of tangible or intangible teaching supplies and materials, payment of incidental expenses, and the implementation or conduct of various learning delivery modalities.

It shall be considered as an outright expense. Grantees of the Teaching Allowance will not be required to present or submit receipts for the expenses incurred.

Additionally, the Teaching Allowance shall not be subject to income tax.

**Section 7. Grant of Teaching Allowance.** Subject to the provision of the succeeding sections, all qualified DepEd public school teachers, as defined in this IRR, shall be granted a Teaching Allowance. This includes guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all public schools. Additionally, Alternative Learning System (ALS) and Mobile Teachers, and District ALS Coordinators, in all public elementary, junior, and senior high schools, and community learning centers are included.

The total amount shall be 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.

**Section 8. Inclusion to the grant of Teaching Allowance.** Qualified DepEd public school teachers assigned with teaching load regardless of the hours or minutes, within the current school year are entitled to receive the full amount of Teaching Allowance.

**Section 9. Exclusion to the grant of Teaching Allowance.** The following public school teachers who fall under the following circumstances shall not be entitled to the grant of Teaching Allowance:

- a. Those with no teaching load and performing non-teaching functions, duties, and responsibilities within the current school year;
- b. Those who are on absence without leave (AWOL), indefinite sick leave, study leave or scholarship within the current school year; and
- c. Those who are no longer in service as of the official start of the current school year.

Provided, that those teachers specified in items a. and b. in this section who resume duty within the current school year shall be qualified to receive the Teaching Allowance.

**Section 10. Pro-rated Teaching Allowance.** The following teachers are entitled to receive a pro-rated teaching allowance:

- a. Those teachers specified in items a. and b. of the preceding section who resume duty within the current school year;
- b. Those teachers who are expected to retire within the current school year; and
- c. Those school heads or head teachers initially assigned with no teaching load but who are required to render actual teaching hours or minutes due to the absence or unavailability of a teacher.

For this purpose, guidelines on the following shall be formulated and issued by DepEd: (i.) the criteria for the pro-rated payment of the Teaching Allowance and (ii.) the required proof of actual teaching hours or minutes rendered by school heads or head teachers.

**Section 11. Schedule of payment.** In consideration of newly hired teachers with possible appointment on the start of the class and of the possible movements of excess or shortages of teachers/final teaching load assignments as a result of the final data of registered learners at the opening of classes, teaching allowance shall be given to entitled DepEd public school teachers not earlier than the official start of every school year, as stipulated in the annual issuance on the official School Calendar in accordance with the law.

Provided, that in the event of exceptional circumstances, including but not limited to natural calamities, war, or pandemics, and upon determination by the Secretary, the release of the Teaching Allowance may be effected prior to the commencement of the school year.

**Section 12. 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).

**Section 13. Additional Implementing Details/Policies and Guidelines.** DepEd may issue such orders enumerating the additional implementing details/policies and guidelines necessary for the effective implementation, monitoring, and evaluation, of the Act and this IRR.

**Section 14. Separability Clause.** If any provision of this IRR is declared unconstitutional, the remainder of this IRR or any provision hereof not affected thereby shall remain in full force and effect.

**Section 15. Repealing Clause.** All provisions of existing implementing rules and regulations, circulars, department issuances, and procedures corresponding to laws and any other law or parts of law inconsistent with this IRR are hereby repealed, amended, or modified accordingly.

**Section 16. Effectivity.** This IRR shall take effect immediately after its publication in the Official Gazette.

This IRR shall be registered with the Office of the National Administrative Register, University of the Philippines Law Center, UP Diliman, Quezon City.

Done this 7 day of August, 2024.



**SONNY ANGARA**

Secretary

Department of Education

