



Republic of the Philippines  
Department of Education

NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

5115AR

Office of the Schools Division  
Superintendent

**MEMORANDUM**

No. 194, s. 2024

**PAYMENT OF CASH ALLOWANCE TO TEACHERS SY 2024-2025**

**TO:** Assistant Schools Division Superintendent  
Chief Education Supervisor, CID  
OIC-Chief Education Supervisor, SGOD  
Public Elementary & Secondary School Heads/OICs  
Administrative Officer V  
All Others Concerned

1. In the preparation for the release of the **CASH ALLOWANCE SY 2024-2025**, attached is **DepED Order No. 13 s. 2021: Supplemental Guidelines of the Grant of Cash Allowance to Teachers**, for your information and guidance.
2. School Administrative Officers or Human Resource In-Charge are advised to submit the softcopy of the school payroll of the **Cash Allowance** on **July 9, 2024**, on or before **3:00 PM** for validation using the link <https://tinyurl.com/CashAllowanceSY2024-2025>.
3. Be it noted that the link will be strictly closed after the deadline. Validated soft copy of the payroll will be returned to the School AO/HR-in-Charge via email, for printing and submission. Sent validated payroll will be **due one day upon receipt in the email. Failure to comply will merit the delay of the release of these monetary incentives.**
4. Attached is Annex A Template of the Cash Allowance Payroll 2024.
5. Strict compliance to this memorandum is enjoined.

  
**VIOLETA M. GONZALES**

Assistant Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division Superintendent

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

BONUS BENEFITS INCENTIVES

JJR/DM/ PAYMENT OF THE CASH ALLOWANCE SY 2024-2025/  
194/July 2, 2024

NUM-2024-194



Student Center for Life Skills Bldg., Centennial Ave., Brgy. Tunasan, Muntinlupa City

(02) 8829 – 2308, (02) 8478-2846

[sdo.muntinlupa@gmail.com](mailto:sdo.muntinlupa@gmail.com)

<https://deped-muntinlupa.com>

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ANNEX A

**GENERAL PAYROLL**  
**DIVISION OF MUNTINLUPA**  
**SCHOOL NAME**  
**CASH ALLOWANCE SY 2024-2025**

Fund Cluster : \_\_\_\_\_

Payroll No.: \_\_\_\_\_  
 Sheet \_ of \_ Sheet

We acknowledge receipt of cash shown opposite our name as full compensation for services rendered for the period covered.

Serial No.	Name	Position	Employee No.	Monthly Salary	COMPENSATION	REMARKS	Net Amount Due	Account No.	Serial No.	Signature of Recipient
					CASH ALLOWANCE					
1									1	
2									2	
3									3	
4									4	
5									5	
6									6	
7									7	
8									8	
9									9	
10									10	
11									11	
12									12	
13									13	
14									14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
					<b>GRAND TOTAL</b>					
<b>A CERTIFIED :</b> Service duly rendered as stated.					<b>C APPROVED FOR PAYMENT:</b>					
_____ School Head					<b>VIOLETA M. GONZALES</b> Assistant Schools Division Superintendent Officer-in-Charge Office of the Schools Division Superintendent					
Date _____					Date _____					
<b>B CERTIFIED:</b> Supporting documents complete and proper, and cash available in the amount of _____					<b>D CERTIFIED:</b> Each employee whose name appears on the payroll has been paid the amount as indicated opposite his/her name.					<b>E</b>
<b>KARINA E. MEDINA</b> Accountant III/Accounting Unit					<b>MARIA CRISTINA F. MALACAD</b> Administrative Officer IV/Cashier Unit					ORS/BURS No. Date : JEV No. Date :
Date _____					Date _____					



Republic of the Philippines  
**Department of Education**

17 MAR 2021

DepEd ORDER  
No. **013** s. 2021

**SUPPLEMENTAL GUIDELINES ON THE GRANT  
OF CASH ALLOWANCE TO TEACHERS**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Supplemental Guidelines on the Grant of Cash Allowance to Teachers** in compliance with the approved increase from Three Thousand Five Hundred Pesos (P3,500) to Five Thousand Pesos (P5,000) per classroom teacher for every school year (SY) pursuant to Special Provision (SP) No. 11 of the General Appropriations Act (GAA) for Fiscal Year (FY) 2021, and as defined in I. Purpose, Section 2 of DepEd Order (DO) No. 010, s. 2020 titled *Guidelines on the Grant of Cash Allowance to Teachers*.
2. Pursuant to SP 11 of the GAA for FY 2021, the appropriated Cash Allowance to Teachers this year shall cover the following:
  - a. annual medical and physical examination expense;
  - b. internet and other communication expenses; and
  - c. purchase of teaching supplies and materials, tangible or intangible, for the implementation or conduct of various modes of learning delivery.
3. For teachers who are assigned with at least one teaching load within the current SY and whose assumption or resumption to duty is beyond 30 days after the official first day of school, the criteria for the pro-rated payment of the Cash Allowance will be as follows:

<b>Date of Assumption to Duty from the Date of Opening of Classes (Calendar Days)</b>	<b>Percentage of Cash Allowance to Teachers</b>
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 SY	20%

4. The variables of the pro-rated amount will depend on the issuance of a DO on school opening.



5. All other provisions of DO 010, s. 2020 shall remain enforced.
6. For more information, please contact the following:
  - Pro-rata and Payment Concerns:  
**Office of the Undersecretary for Finance**  
2/F Alonzo Building, Department of Education Central Office  
DepEd Complex, Meralco Avenue, Pasig City  
Telephone Number: (02) 8633-9342  
Email Address: usec.financebpm@deped.gov.ph
  - Guidelines and Procedures Concerns:  
**Bureau of Human Resource and Organizational Development  
Employee Welfare Division**  
4/F Mabini Building, Department of Education Central Office  
DepEd Central Office, Meralco Avenue, Pasig City  
Telephone Numbers: (02) 8633-7229 or (02) 8635-3760  
Email Address: bhrod.ewd@deped.gov.ph
7. This Order shall take effect immediately upon its issuance.
8. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Reference:  
DepEd Order No. (010, s. 2020)

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

ALLOWANCE  
EXPENSES  
FUNDS  
POLICY  
PURCHASE  
RULES AND REGULATIONS  
TEACHERS



To submit to the document  
please use the QR code



DEPED-OSEC-440937



DEPARTMENT OF BUDGET AND MANAGEMENT

DEPARTMENT OF EDUCATION

RECORDS DIVISION

Joint Circular No. 02, s. 2021

May 28 2021



RELEASED 03983

By: [Signature] Date: JUN 10 2021

TO : SCHOOLS DIVISION SUPERINTENDENTS, HEADS OF DEPARTMENT OF EDUCATION (DEPED)-SUPERVISED PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, ALL CENTRAL AND REGIONAL OFFICIALS OF THE DEPED AND THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) AND ALL OTHERS CONCERNED

SUBJECT : GUIDELINES TO IMPLEMENT DepEd-OFFICE OF THE SECRETARY (OSEC) SPECIAL PROVISION NO. 11 IN THE FY 2021 GENERAL APPROPRIATIONS ACT (GAA) ON CASH ALLOWANCE

1.0 Purpose

This Joint Circular is issued to prescribe guidelines to implement DepEd-OSEC Special Provision No. 11 in the FY 2021 GAA, which reads:

Cash Allowance to Teachers. The amount appropriated herein for Cash Allowance to teachers shall be used for the payment of Five Thousand Pesos (P5,000) per classroom teacher for every school year for the purchase of teaching supplies and materials, for internet and other communication expenses, and for annual medical examination expense, subject to guidelines to be issued by the DBM and DepEd.

2.0 Coverage

This circular shall cover all permanent and provisional public-school teachers, as defined under Sec. 2 Republic Act (R.A.) No. 4670 or the Magna Carta for Public School Teachers, including Alternative Learning System (ALS) Mobile Teachers and District ALS Coordinators (DALSCs), in all public elementary, junior, and senior high schools, and community learning centers, who are in service in the DepEd for the current school year, and assigned with at least one teaching load.

3.0 Guidelines

3.1 Uses of the Cash Allowance

- 3.1.1 Purchase of teaching supplies and materials, tangible or intangible, for the implementation or conduct of various modes of learning delivery;
3.1.2 Internet and other communication expenses; and
3.1.3 Annual medical and physical examination expense.

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BENEDICTO T. TAMBIS Administrative Officer IV



Item 3.1.3 is consistent with Section 22 of R.A. No. 4670 or the Magna Carta for Public School Teachers, which provides, among others, for compulsory medical examination for teachers before they take up teaching, at least once a year for the duration of the teacher's professional life.

- 3.2 Teachers who are in service in DepEd as of the official first day of the school up to 30 calendar days after the start of the school year shall be entitled to the full amount of the Cash Allowance. Teachers whose assumption to duty is beyond 30 calendar days after the first day of school shall be entitled to the Cash Allowance on a pro-rata basis.
- 3.3 Public School Teachers who fall under the following circumstances **shall not be entitled** to the grant of Cash Allowance:
- 3.3.1 Those with **no teaching load** and performing non-teaching functions, duties, and responsibilities within the current school year;
  - 3.3.2 Those who are on absence without leave (AWOL), indefinite sick leave of absence, maternity leave, or study leave within the current school year;
  - 3.3.3 Those who are found guilty of any offense in connection with their work and meted the penalty in the previous school year; and
  - 3.3.4 Those who are no longer in service as of the official start of the current school year.

However, teachers in Items 3.3.1 and 3.3.2 who resume duty and are assigned with at least one (1) teaching load within the current school year shall be entitled to the Cash Allowance on a pro-rata basis.

- 3.4 The Cash Allowance shall be given to entitled public school teachers not earlier than the official start of every school year, as stipulated in the annual issuance on the official School Calendar, or as may be decided by the Education Secretary or his/her designated authority in cases of emergency situations.
- 3.5 Pro-rated rates

The criteria for the pro-rated payment of the Cash Allowance will be as follows:

<b>Date of Assumption to Duty from the Date of Opening of Classes (Calendar Days)</b>	<b>Percentage of Cash Allowance to Teachers</b>	<b>Amount</b>
a. Within the first 30 days	100%	P5,000
b. After the first 30 days but not more than 90 days	80%	P4,000
c. After 90 days but not more than 150 days	50%	P2,500
d. After 150 days until the end of the SY	20%	P1,000

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BENEDICTO T. TAMBIS  
Administrative Officer IV

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3.5.1 The variables of the pro-rated amount will depend on the issuance of a DepEd Order (DO) on school opening.

**4.0 Resolution of Issues**

Issues and concerns that may arise in the implementation of this JC, including cases not covered herein, shall be referred to the DBM or DepEd, as the case may be, for resolution.

**5.0 Repealing Clause**

All circulars, memoranda, rules and regulations, and other issuances inconsistent with this Joint Circular are hereby repealed or modified accordingly.

**6.0 Effectivity**

This Circular shall take effect immediately upon issuance.


For the guidance of all concerned.

  
**WENDEL E. AVISADO**  
Secretary  
Department of Budget and Management



  
**LEONOR MAGTOLIS BRIONES**  
Secretary  
Department of Education

CERTIFIED TRUE COPY

  
**BENEDICTO T. TAMBIS**  
Administrative Officer IV  
Records Division-DepEd Central Office

