



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
**Schools Division OF NEGROS ORIENTAL**

**Office of the Schools Division Superintendent**

DIVISION MEMORANDUM

No. 583 s. 2023

17 AUG 2023

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 0578, s. 2023 TITLED “ADVISORY  
ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2023 CASH  
ALLOWANCE TO TEACHERS**

To : Asst. Schools Division Superintendents  
Chiefs, CID and SGOD  
Education Program Supervisors / Division Coordinators  
Public Schools District Supervisors / District In-Charge  
Public Elementary & Secondary School Administrators  
Administrative Unit / Payroll Services Section  
All Others Concerned

1. This office disseminates Regional Memorandum No. 0578, s. 2023 dated August 12, 2023 to the field titled “**Advisory on the Processing and Payment of the Fiscal Year (FY) 2023 Cash Allowance to Teachers**”.
2. For more information, please see attached Regional Memorandum No. 0578, s. 2023 and Joint Memorandum dated August 4, 2023.
3. For widest dissemination.

  
**NERI C. OJASTRO, EdD, CESE**  
Schools Division Superintendent

8/16/23

NCO/MKP/JMA/NLR/RBP/jpp



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Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS

Office of the Regional Director

AUG 12 2023

REGIONAL MEMORANDUM


No. **0578**, s. 2023

**ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2023  
CASH ALLOWANCE TO TEACHERS**

To: Schools Division Superintendents  
Assistant Schools Division Superintendents  
All Others Concerned

1. For the information and guidance of all concerned, attached is a copy of the Joint Memorandum entitled "Advisory on the Processing and Payment of the Fiscal Year (FY) 2023 Cash Allowance to Teachers" issued by the Offices of the Undersecretary for Finance and the Undersecretary for Human Resource and Organizational Development.

2. Immediate and wide dissemination of this Memorandum is desired.

  
**SALUSTIANO T. JIMENEZ JD, EdD, CESO V**  
Director IV  
Regional Director

STJ/FYA/FD/sls




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

**JOINT MEMORANDUM**

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

**FROM :**   
ANNALYN M. SEVILLA,  
Undersecretary for Finance

  
GLORIA JUMAMIL-MERCADO  
Undersecretary for Human Resource and Organizational Development

**SUBJECT :** ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2023 CASH ALLOWANCE TO TEACHERS

**DATE :** AUGUST 04, 2023

The following are the directives in the processing and payment of FY 2023 Cash Allowance to Teachers amounting to Five Thousand Pesos per classroom teacher for the purchase of teaching supplies and materials, for internet subscription and other communication expenses, and for an annual medical expense<sup>1</sup> for the School Year (SY) 2023 - 2024:

1. DepEd Joint Circular No. 2, s. 2021 provides that the Cash Allowance shall be given to entitled public school teachers **not earlier than the official start of every SY<sup>2</sup>**.
2. In the exigency of the service of the entire teaching force, the Five Thousand Pesos cash allowance for implementing units of the Department that have available cash allocation shall release/pay eligible teachers **not earlier than August 29, 2023<sup>3</sup>**.
3. The Regional Offices must ensure that the allotment for the purpose shall be processed and released to Schools Division Offices as soon as possible.
4. The criteria for the pro-rated payment of the Cash Allowance will be as follows:

Date of Assumption of Duty 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 SY	20%

1-Annex A (1-A) of the Guidelines to Implement the Policy of the Secretary on the Revised Teachers' Pay System (FY 2023 Annual Appropriation Act) (2023-2024) (Mandanas Bulletin No. 28, 2021)  
2-DepEd Order No. 10, s. 2021 on the Processing and Payment of the Cash Allowance to Teachers for the School Year 2021-2022  
3-Annex A (1-A) of the Guidelines to Implement the Policy of the Secretary on the Revised Teachers' Pay System (FY 2023 Annual Appropriation Act) (2023-2024) (Mandanas Bulletin No. 28, 2021)



5. Details regarding eligibility, exemptions, and other matters are indicated in DBM-DepEd Joint Circular No. 2, s. 2021 and DO 10, s. 2020<sup>4</sup>.

Please be guided accordingly.

Cc: **Undersecretaries**  
**Assistant Secretaries**  
**Bureau and Service Directors**

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<sup>4</sup> Guidelines on the Grant of Cash Allowance to Teachers issued on June 08, 2020.



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:

Date of Assumption to Duty from the Date of Opening of Classes (Calendar Days)	Percentage of Cash Allowance to Teachers	Amount
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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BERNARDO T. TAMBIS  
Administrative Officer IV

Page 2 of 2

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.

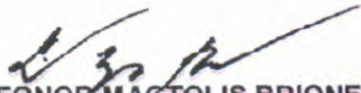
**6.0 Effectivity**

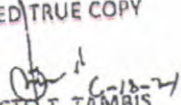
This Circular shall take effect immediately upon issuance.

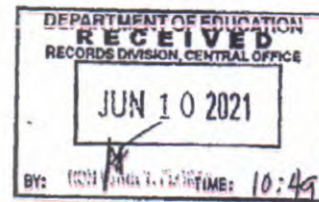
For the guidance of all concerned.

  
**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







Republic of the Philippines  
**Department of Education**

AUG 04 2023

DepEd ORDER  
No. **022**, s. 2023

**IMPLEMENTING GUIDELINES ON THE SCHOOL CALENDAR  
AND ACTIVITIES FOR THE SCHOOL YEAR 2023-2024**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Minister, Basic, Higher and Technical Education, BARMM  
Regional Directors  
Schools Division Superintendents  
Public and Private Elementary and Secondary School Heads  
State/Local Universities and College Heads  
All Others Concerned


1. The Department of Education (DepEd) issues the enclosed **Implementing Guidelines on the School Calendar and Activities for the School Year (SY) 2023-2024** to enable schools and community learning centers (CLCs) to implement school activities and maximize instructional time in cognizance of the goals and objectives of the DepEd **MATATAG** Agenda effectively and efficiently.
2. Pursuant to Republic Act (RA) No. 11480, otherwise known as **An Act to Lengthen the School Calendar from Two Hundred (200) Days to Not More Than Two Hundred Twenty (220) Class Days**, the **SY 2023-2024** shall formally open on **Tuesday, August 29, 2023**, and end on **Friday, June 14, 2024**, inclusive of the End-of-School-Year (EOSY) Rites.
3. For the Alternative Learning System (ALS), learning intervention shall formally open on the same date as the public formal basic education, **August 29, 2023**. The program duration shall depend on the learners' individual learning agreements based on the results of the pre-assessments and the recognition of their prior learning.
4. Private schools and state/local universities and colleges may adopt these omnibus implementing guidelines on the school calendar and shall follow the provisions stipulated under RA 11480 concerning the required number of class days and the opening of the SY. Schools shall report any inevitable deviation from these guidelines in advance to their respective regional offices (ROs).
5. All DepEd Orders and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
6. This Order shall take effect upon its approval, issuance, and publication on the DepEd website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.





7. For more information, please contact the **Bureau of Learning Delivery-Office of the Director**, 4th Floor, Bonifacio Building, DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [bld.od@deped.gov.ph](mailto:bld.od@deped.gov.ph) or at telephone numbers (02) 8536-6540 and (02) 8637-4347.

8. Immediate dissemination of and compliance with this Order is directed.

  
**SARA Z. DUTERTE**  
*Vice President of the Republic of the Philippines*  
*Secretary of the Department of Education*

Encls..  
As stated



References:  
DepEd Order Nos. 044, and 034, s. 2022

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

CALENDAR, SCHOOL  
CELEBRATIONS AND FESTIVALS  
CLASSES  
LEARNERS  
POLICY  
SCHOOLS  
TEACHERS



**IMPLEMENTING GUIDELINES ON THE SCHOOL CALENDAR AND ACTIVITIES  
FOR SCHOOL YEAR (SY) 2023-2024**

**I. RATIONALE**

1. The Department of Education (DepEd) ensures the effective and efficient implementation of the K to 12 Curriculum in accordance with the goals and objectives of the DepEd MATATAG Agenda.
2. The implementation of these guidelines on the school calendar and activities for SY 2023-2024 shall allow schools and community learning centers (CLCs), schools division offices (SDOs), and regional offices (ROs) to continuously improve management and operations relative to the implementation of school activities and enhancement of the teaching-learning process. Likewise, these guidelines shall allow the SDOs and ROs to provide technical assistance (TA) to schools, particularly in areas of instruction and progress monitoring and evaluation (M&E).
3. However, recognizing the occurrence of unforeseen circumstances in the form of natural disasters, armed conflicts, health emergencies, and other crises that may disrupt classes, further issuance/s shall be released to effect changes in the school calendar.

**II. SCOPE**

4. The **Implementing Guidelines on the School Calendar and Activities for SY 2023-2024** shall apply to public elementary and secondary schools, including CLCs nationwide. Private schools and state /local universities and colleges may adopt these guidelines but shall not deviate from the provisions stipulated under Republic Act (RA) No. 11480 which provides that the school calendar shall consist of not more than 220 class days.

**III. DEFINITION OF TERMS**

5. For this policy, the following terms are operationally defined as follows:
  - a. *Alternative Delivery Modes (ADMs)* refers to the non-traditional education program recognized by DepEd which applies a flexible learning philosophy and a curricular delivery program that includes non-formal and informal sources of knowledge and skills. An alternative delivery mode may include the use of facilitator-aided and interactive self-instructional print and audio-based learning materials, videotapes, face-to-face structured learning groups, semi-structured and unstructured discussions, one-on-one tutorials, study groups, and self-learning groups, demonstration sessions, home visits, mentoring, and remediation (RA 10618, *Rural Farm Schools Act*).
  - b. *Blended Learning Delivery Modality (BLDM)* refers to a learning delivery modality that combines in-person classes with any or a mix of Online Distance Learning, Modular Distance Learning, TV/Radio-based Instruction.
  - c. *Brigada Eskwela Week* refers to the week dedicated to the conduct of Brigada Eskwela activities to prepare the school for the opening of classes (DO



24 s. 2008, *Institutionalization of the Brigada Eskwela Program or the National Schools Maintenance Week*).

d. *Class Days* refers to the days when curricular and co-curricular activities are conducted within or outside school premises, including the home, devoted to attaining learning objectives and intended to ensure effective curriculum delivery (DO 7, s. 2020, *School Calendar and Activities for School Year 2020-2021*).

e. *Community Learning Center (CLC)* refers to a physical space to house learning resources and facilities of a learning program for adults and out-of-school children in special cases. It is a venue for face-to-face learning activities and other learning opportunities for community development and the improvement of people's quality of life (RA 11510, *Alternative Learning System Act*).

f. *Co-curricular Activities* refers to voluntary and non-graded in- or off-campus activities organized by DepEd to reinforce curriculum delivery. They are considered extensions of formal learning experiences as they are anchored on curriculum content and standards and enrich the diverse intelligences and skills of the learners.

g. *Curricular Activities* refers to opportunities and experiences undertaken by the learners in the classrooms, laboratories, workshops, and homes, as well as school-based and out-of-school activities conducted to ensure learners' acquisition of the K to 12 learning standards and the 21<sup>st</sup>-century skills (DO 21, s. 2019, *Policy Guidelines on the K to 12 Basic Education Program*).

h. *Distance Learning* refers to a learning delivery modality where learning takes place between the teacher and learners who are geographically remote from each other during instruction. It includes Modular Distance Learning (MDL), Online Distance Learning (ODL), Television (TV)/Radio-based Instruction (TV/RBI), and Blended Distance Learning.

i. *End-of-the-School Year (EOSY)* refers to the last day of the school calendar. Thus, for SY 2023-2024, the EOSY is on June 14, 2024.

j. *Exit Assessment* refers to a standardized set of examinations taken by learners in Grades 4, 6, 10, and 12. It covers 21<sup>st</sup>-century skills and is designed to determine if learners are meeting the learning standards outlined in the K to 12 Basic Education Program (DO 55, s. 2016, *Policy Guidelines on the National Assessment of Student Learning for the K to 12 Basic Education Program*).

k. *Extra-Curricular Activities* refers to voluntary and non-graded off-campus activities initiated and coordinated by external stakeholders. They are conducted beyond class hours and complement curriculum delivery to help promote learners' holistic development.

l. *Homeschooling Program* refers to an Alternative Delivery Mode of public and private elementary and secondary schools where the learner's education is managed by parents or guardians and happens primarily at home (DO 001, s. 2022, *Revised Policy Guidelines on Homeschooling Program*).



*m. In-Service Training (INSET) refers to a modality of professional development (PD) intervention organized either at school-level (school-based INSET) or division/district level (cluster-based INSET) to address and resolve areas of need identified by the teachers or school leaders to continuously improve their competencies. INSET classes are participatory and should be offered to small groups to maximize impact on teacher and school leader quality (DO 11, s. 2019, Implementation of the NEAP Transformation).*

*n. Modular Distance Learning (MDL) refers to one among the sub-categories of distance learning delivery modality (DLDM) which is a form of self-directed learning using self-learning modules (SLMs), textbooks, and activity sheets as primary learning resources (LRs) and other supplementary learning materials.*

*o. Online Distance Learning (ODL) refers to one of the sub-categories of DLDM that allows teachers to conduct classes using various technologies accessed via the internet while they are geographically remote from the learners.*

*p. Parent-Teacher Conference (PTC) refers to an opportunity to bring parents and legal guardians and teachers together to discuss the learners' academic progress and social behavior to support their holistic success in school (DO 34, s. 2022, School Calendar and Activities for School Year 2022-2023).*

#### **IV. POLICY STATEMENT**

6. DepEd issues the **Implementing Guidelines on the School Calendar and Activities for SY 2023–2024** to assist schools and CLCs in planning for continuous improvement in management and operations related to the implementation of school activities and enhancement of teaching-learning process and to allow SDOs and ROs to provide technical assistance through progress Monitoring and Evaluation (M&E). These guidelines are intended to ensure that public and private schools and non-DepEd schools offering basic education adhere to the number of class days required to implement the curriculum and other measures provided herein to maximize contact time between teachers and learners to achieve the prescribed learning standards.

#### **V. GENERAL GUIDELINES**

7. Pursuant to RA 11480, the school year (SY) 2023–2024 shall formally start on **August 29, 2023, Tuesday** and end on **June 14, 2024, Friday**.

8. For the Alternative Learning System (ALS), learning intervention shall formally open on the same date as the public formal basic education, August 29, 2023. The program duration shall depend on the learners' individual learning agreements based on the results of the pre-assessments and the recognition of their prior learning.

#### **LEARNING DELIVERY MODALITIES**

9. Recognizing its crucial role in enabling in-depth and real-time teacher-learner interaction, in-person learning shall remain the primary learning delivery modality in all schools.



10. For private schools, paragraph 2 of DO 44, s. 2022 shall remain in effect for SY 2023–2024. It stipulates that private schools may continue to implement any of the following options:

- a. Five (5) days of in-person classes
- b. Blended Learning Delivery Modality (BLDM)
  - b.1. Three (days of in-person classes and two (2) days of distance learning MDL, ODL, or TV/RBI;
    - e.g., Mondays to Wednesdays (in-person classes) and Thursdays to Fridays (distance learning)
    - e.g., Mondays to Thursdays (in-person classes) and Fridays (distance learning)
- c. Full Distance Learning

11. Schools and CLCs shall automatically implement Blended Learning Delivery Modality (BLDM) in the event of a declaration of suspension or cancellation of in-person classes by authorized offices, including LGUs, brought about by natural or human-induced disasters or calamities, armed conflicts, emergencies that endanger the lives and limbs of learners and teaching and non-teaching personnel, and other disruptions to in person classes. Home learning activities shall only be provided if learners can accomplish them based on the severity of the situation in their respective areas. Teachers shall ensure that learners have access to the print or non-print self-learning modules (SLMs) and the home learning plan to guide them during class suspensions.

For guidance on the cancellation or suspension of in-person classes, DO 037, s. 2022, otherwise known as the *Guidelines on the Cancellation or Suspension of Classes and Work in Schools in the Event of Natural Disasters, Power Outages/Power Interruptions, and Other Calamities*, shall apply.

12. In the event of a declaration of suspension or cancellation of in-person classes for one (1) week or more, where learners temporarily stay in evacuation centers, school heads shall ensure that teachers are assigned to provide learner instructional support which can be delivered through any of the learning delivery modalities.

#### **National and Local Celebrations and Holidays**

13. Schools and CLCs shall only observe national and local holidays declared by law.

#### **Preparations for the Opening of Classes**

14. In preparation for the opening of classes, public schools shall conduct the following activities:

- a. **Early Registration of Learners.** DO 10, s. 2023, Amendment to DO 3, s. 2018 (*Basic Education Enrollment Policy*) stipulates that early registration for all **incoming Kindergarten, Grades 1, 7, and 11 learners** in all public elementary and secondary schools shall be conducted from **May 10 to**



**June 9, 2023** to allow the Department to make necessary preparations and adjustments of plans for the incoming SY. **Grades 2 to 6, 8 to 10, and 12** are considered **pre-registered** and shall not be required to participate in the early registration.

- b. **Enrollment.** Schools and CLCs shall facilitate the process of registering learners into the Learner Information System (LIS) upon submission of the required supporting documents. DO 3, s. 2018 discusses the eligibility and documentary requirements in the registration, tagging, and enrollment-recording protocols. Enrollment shall start on **August 7, 2023** and shall end on **August 26, 2023**.
- c. **Brigada Eskwela.** The Brigada Eskwela is a DepEd initiative under the Adopt-A-School Program that calls for the engagement and collaboration of various DepEd personnel and stakeholders, such as, but not limited to students, teachers, school officials, private individuals, parents, community members, local government officials, non-government organizations, religious groups, and other private sectors for school readiness in the opening of classes.

For SY 2023–2024, the Department, through the External Partnerships Service (EPS), shall implement the Brigada Eskwela Program on **August 14–19, 2023** with the theme, **“Bayanihan Para sa MATATAG na Paaralan.”** The National Kick-off Program shall be held on **August 7, 2023**, to be streamed live via DepEd Philippines official Facebook Page. ROs and SDOs may hold their own kick-off ceremonies and advocacy activities after the national kick-off program, from **August 8–11, 2023** to launch and campaign for the *Brigada Eskwela* in their respective areas.

- d. **Oplan Balik Eskwela (OBE).** The OBE is an annual initiative that engages agencies, organizations, and other stakeholders in preparation for the opening of the SY. It is part of DepEd’s effort to ensure that learners from public and private schools are properly enrolled and that problems, queries, and other concerns commonly encountered by the public at the start of the school year are promptly and properly addressed. It shall be conducted from **August 14 to August 26, 2023**.

#### **Classroom-Based and System Assessment**

15. To monitor learners’ progress vis-à-vis the learning competencies and provide appropriate instructional support, teachers shall regularly conduct formative and summative assessments. At the national level, the Bureau of Education Assessment (BEA) shall conduct the following system assessments as stipulated in DO 55, s. 2016, *Policy Guidelines on the National Assessment of Student Learning for the K to 12 Basic Education Program*:

- a. **Early Language Literacy and Numeracy Assessment (ELLNA)** shall be administered at the end of Grade 3 as a key stage assessment to determine if learners are meeting the learning standards in early language, literacy, and numeracy. ELLNA shall be administered to Grade 4 learners three (3) weeks after the first day of classes.



b. **National Achievement Test (NAT)** shall be administered to Grades 6, 10, and 12 learners to assess their 21<sup>st</sup>-century skills, i.e., problem-solving, information literacy, and critical thinking, and to determine if learners have met the learning standards in their respective key stages. NAT Grades 6 and 10 shall be administered to Grades 7 and 11 learners three (3) weeks after the first day of classes while NAT Grade 12 shall be administered on the third week of the second semester.

c. **National Career Assessment Examination (NCAE)** shall be administered to Grade 9 learners to ascertain their aptitude and interests and provide them with relevant information on their skills, abilities, and readiness for academic and non-academic courses. For SY 2023–2024, it shall be administered within the month of October.

d. **Accreditation and Equivalency Assessment (A&E)** is to be taken by out-of-school youth and adults (OSYAs) to certify elementary and secondary education completion. It shall be administered yearly every first Sunday of October for the Luzon cluster and every second Sunday of October for the Visayas and Mindanao clusters at designated testing centers in SDOs. Walk-in clients shall be accommodated to take the same test only after the administration of the test in field offices in October.

e. **Grade Level Placement Assessment** is administered for learners in special circumstances specified in Section 6 of DO 55, s. 2016 to determine their appropriate grade level in the formal system.

16. All elementary schools shall administer the **Early Childhood Development (ECD) Checklist** for Kindergarten during the opening of classes, midyear, and EOSY. The results shall be used to plan and formulate appropriate interventions for the learners.

17. As provided for in DO 14, s. 2018, *Implementing Guidelines on the Administration of the Revised Philippine Informal Reading Inventory (Phil-IRI)*, the **Phil-IRI Groups Screening Test (GST)** for Filipino (Grades 3 to 6) and for English (Grades 4 to 6) shall be conducted within the first or second month of the SY while the individualized Phil-IRI Assessment shall be completed within a month after the GST has been administered. The GST and individualized assessment post-test shall be administered at least within a month or two before the EOSY. The results of Phil-IRI shall provide feedback data to classroom teachers as bases for designing and delivering appropriate reading interventions for learners.

18. The **Multi-Factored Assessment Tool (MFAT)** shall be administered to Grade 1 learners a month after the opening of classes, as provided for in DO 29, s. 2018, *Policy on the Implementation of MFAT*. The results shall be used as bases for instructional planning and formulating appropriate intervention strategies for learners who exhibit developmental advancement, delays, or manifestations of learning disabilities.

#### **Career Guidance Activities**

19. Career guidance activities shall be conducted within the first or second quarter of the SY to assist junior high school (JHS) learners in making informed decisions regarding their preferred senior high school (SHS) track, as well as to support SHS



learners in pursuing their subsequent curriculum exits. College and middle-level skills fairs, job fairs, business and entrepreneurship expos, and similar activities shall be conducted during the last quarter of the SY.

#### **General Assembly and PTA Conferences**

20. Schools shall hold a general assembly with stakeholders at the beginning of the SY to orient stakeholders on DepEd's vision, mission, core values, and the curriculum and ancillary services that support learners' development. Public schools shall conduct General Assembly at the start of the SY, midway through the SY, and at the EOSY to present the School Report Cards (SRC) and consult stakeholders on how to achieve the school's vision, goals, and objectives better. The SRC provides stakeholders with the school's current context and performance in achieving learning outcomes. The General Assembly may be conducted via in-person, online, or hybrid modality.

21. Parent-Teacher Conferences (PTC) shall be conducted to distribute report cards, apprise the parents/legal guardians about their children's learning progress and performance, and promote parental involvement in school activities. PTCs shall be conducted after the quarterly examinations on a date and time to be determined by the schools.

#### **Professional Development of Teachers**

22. There shall be an annual five-day mid-year break that shall be spent for the conduct of the Midyear Performance Review and Evaluation and the School-Based In-service Training (INSET) of teachers. For **SY 2023-2024**, the five-day mid-year break shall be from **January 24-26** and **January 29-30, 2024**. The first two (2) days shall be spent evaluating the school's progress in implementing the educational programs, projects, and activities, as well as reviewing the performance of teachers and the school staff to address concerns through cooperative effort. The last three (3) days shall be devoted to the conduct of school-based INSET activities for the teachers and preparation of instructional materials. The National Educators Academy of the Philippines (NEAP) shall issue a policy that will guide the conduct of INSET.

23. The Learning Action Cell (LAC) shall be sustained by conducting it at least once a month - in any modality. DO 35, s. 2016, *The Learning Action Cell as a K to 12 Basic Education Program School-Based Continuing Professional Development Strategy for the Improvement of Teaching and Learning*, suggests the following broad areas of discussion from which specific topics may be deduced:

- a. Learner Diversity and Student Inclusion;
- b. Assessment and Reporting in the K to 12 Basic Education Program;
- c. 21<sup>st</sup> Century Skills and ICT Integration in Teaching and Assessment; and
- d. Curriculum Contextualization, Localization, and Indigenization.

24. In selecting subjects for the LAC sessions, schools shall be guided by the Professional Development (PD) Priorities for Teachers which is drawn from the Philippine Professional Standards for Teachers (PPST). The PD priorities shall adhere to the provisions defined in Item VI, Nos. 16-18 of DO 001, s. 2020 which states among others, that PD priorities shall allow flexibility for specific local needs, priorities, and emerging developments in teacher professional development (DM 050,



s. 2020, *DepEd Professional Development Priorities for Teachers and School Leaders for SY 2020-2023*).

#### **Christmas Break**

25. For SY 2023-2024, the Christmas break shall begin on **December 18, 2023**, and end on **January 2, 2024**. Classes shall resume on **January 3, 2024**.

#### **Year-End Deliberation of Awards**

26. The deliberation of awards and recognition may be conducted not later than **ten (10) calendar days before the conduct of the EOSY rites** by the School Awards Committee for the following: (a) learners who will receive recognition and awards; and (b) learners who are candidates for graduation.

27. The accomplishment of year-end financial clearance of learners is strictly prohibited in public schools in accordance with DO 19, s. 2008, *Implementation of No Collection Policy in all Public Elementary and Secondary Schools*.

#### **End of School Year Break**

28. The End of School Year break shall be from **June 17 to August 25, 2024**.

#### **Monthly School Calendar of Activities for School Year 2023-2024**

29. Enclosure No. 2 of this policy presents the school calendar with the following markings on relevant dates:

- a. Declared holidays (X);
- b. Days for INSET, Co-Curricular Activities, and Home-School Collaboration-Related Activities (□); and
- c. Days for the administration of Quarterly Examinations (Δ).

#### **VI. MONITORING AND EVALUATION**

30. The Bureau of Learning Delivery (BLD), through the Curriculum and Learning Management Division (CLMD), shall monitor the schools' compliance with the provisions of these guidelines. The SDOs, through the Curriculum Implementation Division (CID) and the School Governance Operations Division (SGOD), shall submit reports to the ROs on the implementation of this policy and the compliance of schools with the number of class days.

31. The Planning Service (PS) in coordination with the School Effectiveness Division of the Bureau of Human Resource and Organizational Development (BHROD) shall monitor the conduct of the General Assembly at the start of the SY, midway through the SY, and at the EOSY to present the School Report Cards (SRC). The ROs and SDOs, through the Policy, Planning, and Research Division (PPRD) and SGOD, respectively, shall submit M&E reports to PS.

32. The Bureau of Learner Support Services (BLSS) and the Disaster Risk Reduction and Management Service (DRRMS) shall monitor the schools' compliance with the standards, particularly on health and safety protocols and the mechanisms during class suspensions or cancellations brought about by natural disasters or



calamities and other emergencies. The ROs and SDOs shall ensure that measures to protect the safety and security of learners, teachers, and non-teaching personnel are in place during these eventualities. The SDOs shall submit progress M&E reports to the BLSS and DRRMS.

33. The BLSS shall lead the monitoring and evaluation of the consistent compliance of DepEd offices and schools regarding the ban on unnecessary single-use plastics and ensure that schools establish effective measures that guarantee the strict enforcement of these guidelines. It shall coordinate with BLD in ensuring compliance with the integration of environment education into the school curriculum.

34. The External Partnerships Service (EPS) shall lead the M&E of the implementation of the conduct of PTA Conferences and *Brigada Eskwela* and the compliance of ROs, SDOs, and schools vis-a-vis the guidelines set forth under this issuance. It shall prepare the M&E tool and Monitoring Plan for adoption by the ROs and SDOs. The M&E tool and Monitoring Plan shall guide the ROs - Education Support Service Division (ESSD) as the lead division, as well as the SGOD - Social Mobilization and Networking (SocMobNet) as the lead unit in gathering relevant data and submitting M&E reports.

35. The EPS shall lead an annual review of the program implementation and processes to assess its effectiveness. At the end of the *Brigada Eskwela* implementation, it shall lead the evaluation of this policy and its operating procedures. The policy and its feedback shall be discussed by the respective policy owners across governance levels through regular meetings and conferences.

36. Queries on the guidelines shall be addressed to the Office of the Director of the Bureau of Learning Delivery (BLD), via email address [bld.od@deped.gov.ph](mailto:bld.od@deped.gov.ph) or at telephone numbers 8637-4346 and 8637-4347.

## VII. REFERENCES

37. The following references are used in the development of this policy.

Republic Act No. 11480. *An Act Amending Section 3 of Republic Act No. 7797, Otherwise Known As "An Act to Lengthen the School Calendar from Two Hundred (200) Days to Not More than Two Hundred Twenty (220) Class Days.*

Republic Act No. 11510. *An Act Institutionalizing the Alternative Learning System in Basic Education For Out-Of-School Children in Special Cases and Adults and Appropriating Funds Therefor.*

Department of Education. (2023). DepEd Order No. 14, s. 2023, *Policy Guidelines on the Implementation of the National Learning Camp.*

Department of Education. (2022). DepEd Order No. 34, s. 2022, *School Calendar and Activities for School Year 2022-2023.*

Department of Education. (2022). DepEd Order No. 001, s. 2022, *Revised Policy Guidelines on Homeschooling Program.*

Department of Education. (2019). DepEd Order No. 21, s. 2019, *Policy Guidelines on the K to 12 Basic Education Program.*



Department of Education. (2018). DepEd Order No. 03, s. 2018, *Basic Education Enrollment Policy*.

Department of Education. (2018). DepEd Order No. 14, s. 2018, *Implementing Guidelines on the Administration of the Revised Philippine Informal Reading Inventory*.

Department of Education. (2018). DepEd Order No. 029, s. 2018, *Policy on the Implementation of Multi-Factored Assessment Tool*.

Department of Education. (2016). DepEd Order No. 35, s. 2016, *The Learning Action Cell as a K to 12 Basic Education Program School-Based Continuing Professional Development Strategy for the Improvement of Teaching and Learning*.

Department of Education. (2016). DepEd Order No. 55, s. 2016, *Policy Guidelines on the National Assessment of Student Learning for the K to 12 Basic Education Program*.

Department of Education. (2005). DepEd Order No. 9, s. 2005, *Instituting Measures to Increase Engaged Time-On-Task and Ensuring Compliance Therewith*

#### **VIII. EFFECTIVITY**

38. This Order shall take effect upon its approval, issuance, and publication on the DepEd website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

#### **IX. REPEALING CLAUSE**

39. All DepEd Orders and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.



**Monthly School Calendar of Activities for School Year 2023-2024**

Month	Activity																																																		
May	• Early Registration	May 10 to June 9, 2023																																																	
July		<p style="text-align: center;"><b>JULY 2023</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>Sa</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> </tr> <tr> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> </tr> <tr> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> </tr> <tr> <td>16</td> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> </tr> <tr> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> <td>29</td> </tr> <tr> <td>30</td> <td>31</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right;">Class days: 0</p>	S	M	T	W	T	F	Sa							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					
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<p><b>August</b></p> <p>7-26</p> <p>7</p> <p>14-19</p> <p>21</p> <p>26</p> <p>28</p> <p>29</p>	<ul style="list-style-type: none"> <li>• Start of Enrollment Period</li> <li>• Brigada Eskwela National Kick-Off</li> <li>• Brigada Eskwela (National Schools' Repair and Maintenance Period)</li> <li>• Ninoy Aquino Day</li> <li>• End of Enrollment Period</li> <li>• National Heroes Day</li> <li>• Opening of Classes/Opening of ALS Learning Intervention</li> </ul>	<p style="text-align: center;"><b>AUGUST 2023</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>Sa</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>6</td> <td>7</td> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>12</td> </tr> <tr> <td>13</td> <td>14</td> <td>15</td> <td>16</td> <td>17</td> <td>18</td> <td>19</td> </tr> <tr> <td>20</td> <td>21</td> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> </tr> <tr> <td>27</td> <td>28</td> <td>29</td> <td>30</td> <td>31</td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right;">Class days: 3</p>	S	M	T	W	T	F	Sa			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
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<p><b>September</b></p> <p>TBA</p> <p>TBA</p> <p>TBA</p> <p>TBA</p>	<ul style="list-style-type: none"> <li>• Accreditation and Equivalency Test (A&amp;E)</li> <li>• Start of Career Guidance Orientation for Grades 9, 10, 11, and 12</li> <li>• Early Language, Literacy, and Numeracy Assessment (ELLNA)</li> <li>• National Achievement Test for Grades 6 and 10 (NAT G6 and G10)</li> </ul>	<p style="text-align: center;"><b>SEPTEMBER 2023</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>Sa</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>2</td> </tr> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> </tr> <tr> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> </tr> </tbody> </table> <p style="text-align: right;">Class days: 21</p>	S	M	T	W	T	F	Sa						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30							
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25	• EDSA People Power Revolution Anniversary (Special Non-working Day)																																																		
<b>March</b>																																																			
TBA	• National Achievement Test (NAT) for Grade 12	<p style="text-align: center;"><b>MARCH 2024</b></p> <table border="1"> <thead> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>Sa</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>2</td> </tr> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> </tr> <tr> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> </tr> <tr> <td>31</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right;">Class days: 19</p>	S	M	T	W	T	F	Sa						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						
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17	18	19	20	21	22	23																																													
24	25	26	27	28	29	30																																													
31																																																			
28	• Maundy Thursday (Regular Holiday)																																																		
29	• Good Friday (Regular Holiday)																																																		



April		APRIL 2024						
3-4 4 5 9 TBA	<ul style="list-style-type: none"> <li>Third Quarter Examination</li> <li>End of Academic Quarter 3</li> <li>Start of Academic Quarter 4</li> <li>The Day of Valor (Regular Holiday)</li> <li>Parent-Teacher Conference (PTC)/ Distribution of Report Cards</li> </ul>	S	M	T	W	T	F	Sa
			1	2	△	△	5	6
		7	8	9	10	11	12	13
		14	15	16	17	18	19	20
		21	22	23	24	25	26	27
		28	29	30				
Class days: 21								
May		MAY 2024						
1 1st -2nd Week 23-24 30-31	<ul style="list-style-type: none"> <li>Labor Day (Regular Holiday)</li> <li>SPG/SSG Election (First to Second Week)</li> <li>Fourth Quarter Examination (Final Examinations for Grades 6 and 12)</li> <li>Fourth Quarter Examination (Final Examinations for Grades 1-5 &amp; 7-11)</li> </ul>	S	M	T	W	T	F	Sa
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		12	13	14	15	16	17	18
		19	20	21	22	△	△	25
		26	27	28	29	△	△	
Class days: 22								
June		JUNE 2024						
10 11, 13-14 12 17 TBA	<ul style="list-style-type: none"> <li>End of Academic Quarter 4</li> <li>End of School Year Rites</li> <li>Independence Day</li> <li>Start of EOSY Break</li> <li>Parent-Teacher Conference (PTC)/ Distribution of Report Cards</li> </ul>	S	M	T	W	T	F	Sa
								1
		2	3	4	5	6	7	8
		9	10	11	12	13	14	15
		16	17	18	19	20	21	22
		23	24	25	26	27	28	29
		30						
Class days: 11								
July		JULY 2024						
29  TBA TBA TBA	<ul style="list-style-type: none"> <li>Start of National Learning Camp (NLC) and other EOSY Break Activities</li> <li>National Talents (NFOT)</li> <li>National Schools Press Conference (NSPC),</li> <li>Palarong Pambansa, Learners' Convergence and other activities</li> </ul>	S	M	T	W	T	F	Sa
			1	2	3	4	5	6
		7	8	9	10	11	12	13
		14	15	16	17	18	19	20
		21	22	23	24	25	26	27
		28	29	30	31			
Class days: 0								
August		AUGUST 2024						
TBA Last week of August	<ul style="list-style-type: none"> <li>Brigada Eskwela</li> <li>Term Opening of SY 2025-2026</li> </ul>	S	M	T	W	T	F	Sa
						1	2	3
		4	5	6	7	8	9	10
		11	12	13	14	15	16	17
		18	19	20	21	22	23	24
		25	26	27	28	29	30	31
Class days:								

Legend:  
 X - Declared Holidays  
 □ - Days for INSET, Co-Curricular Activities, and Home-School Collaboration-Related Activities  
 △ - Administration of Quarter Examination





Republic of the Philippines  
Department of Education

08 JUN 2020

DepEd ORDER  
No. 010 s. 2020

**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 **Guidelines on the Grant of Cash Allowance to Teachers** for School Year (SY) 2020-2021 and the SYs thereafter pursuant to the Special Provision No. 10 of Republic Act No. 11645, the General Appropriations Act (GAA) for Fiscal Year 2020, titled *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*.
2. DepEd may issue supplemental guidelines to further implement this Order in the event of additional requirements set by national laws or policies, or as may be necessary.
3. This Order shall take effect immediately upon issuance.
4. Immediate dissemination of and strict compliance with this Order is directed.

  
LEONOR MAGTOLIS BRIONES  
Secretary

Encl.:  
As stated



Reference:  
Memorandum OUP-2020-0167 dated May 04, 2020

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

ALLOWANCE	POLICY
EXPENSES	PURCHASE
FUNDS	RULES AND REGULATIONS
MONITORING AND EVALUATION	TEACHERS

SMMA, APA, MPC, JoRM, Cash Allowance  
May 22, 2020

## GUIDELINES ON THE GRANT OF CASH ALLOWANCE TO TEACHERS

### I. PURPOSE

1. In the constant effort to capacitate and empower the teachers, the Department of Education (DepEd) is continuously expanding their welfare and benefits through the grant of Cash Allowance to Teachers, formerly known as the **Chalk Allowance**. This allowance is intended to augment the expenses incurred/spent by teachers in the actual performance of their teaching responsibilities.
2. The actual amount of the allowance to be given shall be governed by the provision indicated in the approved general appropriations act (GAA) of the current year:
  - a. For the fiscal year (FY) 2020, Special Provision No. 10 of the Republic Act No. 11645, the GAA for FY 2020, or **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**, stated that the Cash Allowance to Teachers shall be used for the payment of **Three Thousand and Five Hundred Pesos (P3,500.00)** per classroom teacher every school year for the purchase of teaching supplies and materials.
  - b. For succeeding years, the amount shall depend on the approved allowance to be indicated in the GAA.

### II. SCOPE OF COVERAGE

1. The Cash Allowance shall be granted to all permanent and provisional teachers, including those in the Alternative Learning System (ALS) Mobile Teachers and District ALS Coordinators (DALS-Cs), in all public elementary, junior, and senior high schools, community learning centers, who are in service<sup>1</sup> in DepEd for the current school year, and assigned **with at least one teaching load**.

Teachers 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 Cash Allowance. Teachers whose assumption to duty is beyond 30 days after the official first day of school shall be entitled to the Cash Allowance on a pro-rata basis.

2. Public School Teachers are defined in RA No. 4670 or the **Magna Carta for Public School Teachers**, as **All persons engaged in classroom teaching, in any level of education, on full-time basis, including guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all schools, colleges, and universities operated by the government or its political subdivisions; but this shall not include school nurses, school physicians, psychologists, and other school employees.**

<sup>1</sup> Reckoned from the date of assumption to duty





### III. EXEMPTIONS

1. Public school teachers who fall under the following circumstances **shall not be entitled** to the grant of Cash Allowance:
  - a. Those who have a **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 of absence, maternity leave, or study leave within the current school year;
  - c. Those who are **found guilty of any offense in connection with their work** in the previous school year; and
  - d. Those who are no longer in service as of the official start of the current school year.
2. Teachers who fall under a. and b. who resume duty and are assigned with at least a **teaching load** within the current school year shall be entitled to the Cash Allowance on a pro-rata basis.

### IV. GUIDELINES AND PROCEDURES

1. The Cash Allowance shall be given to entitled public school teachers not earlier than the **first day of every school year<sup>2</sup>**, as stipulated in the annual issuance on the **School Calendar**, or as may be decided by the Secretary or his/her designee in cases of emergency situations.
2. The Secretary shall delegate authority to the Execom-in-Charge of Finance in determining the payment schedule of the Cash Allowance.
3. Teachers who resume duty beyond 30 calendar days after the official start of the school year shall be eligible for the Cash Allowance on a pro-rata basis.
4. The Execom-in-Charge of Finance shall release supplemental guidelines on the computation of the stipulated amount of Cash Allowance for eligible teachers.
5. The Cash Allowance shall cover the expenses of teachers for the purchase of teaching materials and materials, tangible or intangible, for the implementation of various modes of learning delivery.
6. Said expenses shall be considered as an outright expense. Presentation or submission of receipts shall not be required.
7. Regional Office Memoranda specific for the payment of the Cash Allowance shall be issued in accordance with the Provisions of the GAA starting FY 2020 and the years thereafter.



DEPED-OSEC-433561

<sup>2</sup> -The school year shall start on the first Monday of June but not later than the last day of August as per Section 3 of Republic Act No. 1859, as amended, or the School Calendar from Two Hundred (200) Days to Not More Than Two Hundred Twenty (220) Days.

<sup>2</sup> -The school year shall start on the first Monday of June but not later than the last day of August as per Section 3 of Republic Act No. 1859, as amended, or the School Calendar from Two Hundred (200) Days to Not More Than Two Hundred Twenty (220) Days.

8. School Division Offices (SDOs) shall submit the lists of eligible teachers to the respective Regional Offices (ROs) to facilitate the processing and payment of the Cash Allowance.
9. In cases where there will be a deficit in the allocated funds per SDO, the School Division Superintendent, through the RO, shall submit the request for additional funds to the DepEd Central Office (CO), through the Office of the Executive Director of Finance.
10. ROs shall submit Reports on Payment of the Cash Allowance (RPCA) to the Finance Service - Budget Division, based on the reporting schedule set by the latter office.
11. FS - Budget Division shall consolidate the RPCA and furnish the Bureau of Human Resources and Organizational Development-Personnel Division (BHROD-PD) for monitoring purposes.

#### **V. MONITORING AND EVALUATION**

1. All offices and accountable officials and personnel thereof shall comply with existing financial reporting guidelines on the use of funds for this purpose.
2. Any related concerns of the offices not covered by the provisions of the policy shall be referred to the appropriate governance level.
3. The BHROD-PD, Finance Service-Budget and Accounting Divisions, Regional Administrative Finance Division, and Finance Unit of SDOs shall monitor compliance and facilitate implementation of this DepEd Order.

#### **VI. EFFECTIVITY**

1. All existing Orders and Memoranda inconsistent with the provisions of this Order are hereby repealed. The guidelines stated herein shall remain in effect, unless further repealed, amended, or rescinded.
2. This Order shall take effect immediately upon approval.



To authenticate this document, please scan the QR code.



DEPED-OSEC-433581