



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

JUN 0 1 2026

No. 532, s. 2026

To: Schools Division Superintendents
Chiefs of Functional Divisions
All Others Concerned

DISSEMINATION OF MEMORANDUM DM-OUHRODI-2026-1824 RE: ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS

1. Attached is Memorandum DM-OUHRODI-2026-1824 dated May 20, 2026, from WILFREDO E. CABRAL, Undersecretary for Human Resource and Organizational Development and Infrastructure, and ATTY. EDSON BYRON K. SY, Assistant Secretary and Officer-in-Charge, Office of the Undersecretary for Finance, titled **“Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers,”** for information and guidance of all concerned.
2. The Memorandum provides the guidelines and directives on the processing and release of the FY 2026 Teaching Allowance amounting to Ten Thousand Pesos (Php10,000.00) for eligible public school teachers, not earlier than June 8, 2026, pursuant to DepEd Order No. 005, s. 2025 and the FY 2026 General Appropriations Act (GAA).
3. The Schools Division Offices (SDOs), school heads, finance officers, and other concerned personnel are directed to ensure the prompt processing, validation, release, and proper documentation of the said allowance in accordance with the provisions stipulated in the attached Memorandum and existing DepEd policies.
4. Immediate dissemination of and strict compliance with this Memorandum is directed.

RAMIR B. UYTICO EdD, CESO III
Regional Director

SMYL/FD-RM/ DISSEMINATION OF MEMORANDUM DM-OUHRODI-2026-1824 RE: ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS/MAY 26,2027



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Republika ng Pilipinas

Department of Education

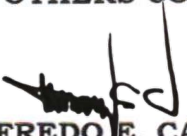
OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

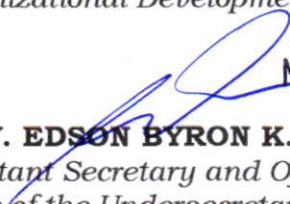
MEMORANDUM

DM-OUHRODI-2026-1824

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

FROM : 
WILFREDO E. CABRAL
*Undersecretary for Human Resource and
Organizational Development, and Infrastructure*

MAY 21 2026


ATTY. EDSON BYRON K. SY
*Assistant Secretary and Officer-in-Charge
Office of the Undersecretary for Finance*

SUBJECT : **ADVISORY ON THE PROCESSING AND PAYMENT OF THE
FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC
SCHOOL TEACHERS**

DATE : 20 May 2026

Pursuant to DepEd Order (DO) No. 005, s. 2025 titled *Additional Implementing Guidelines on the Grant of a Teaching Allowance for Public School Teachers* and the provisions of the Fiscal Year (FY) 2026 General Appropriations Act (GAA), the following directives are hereby issued for the processing and payment of the FY 2026 Teaching Allowance for eligible public school teachers.

1. DepEd Order No. 005, s. 2025 provides that the Teaching Allowance for public school teachers shall be granted **not earlier than the official start of the school year (SY)**.
2. In consideration of the exigencies of service of the teaching workforce, implementing units of the Department with available cash allocation are authorized to process and release the **TEN THOUSAND PESOS (Php10,000.00)** Teaching Allowance to eligible teachers **not earlier than June 8, 2026¹**.

¹ Pursuant to DO No. 009, s. 2026 (*Guidelines on the Implementation of the Three-Term School Calendar in Basic Education*), the SY 2026-2027 shall formally open on Monday, June 8, 2026, and end on Thursday, April 8, 2027.

3. The Teaching Allowance shall not be subject to income tax².
4. The DepEd Regional Offices (ROs) shall ensure that the allotments intended for the purpose are promptly processed and released to the Schools Division Offices (SDOs) upon receipt of the corresponding funding documents and cash allocation.
5. SDOs may further download the funds to Implementing Unit (IU) schools within their area of jurisdiction, if practicable and convenient.
6. SDOs or IU schools, as the case may be, shall ensure the prompt processing and payment of the Teaching Allowance to eligible recipients.
7. School Heads shall validate and certify list of qualified recipients in accordance with the provisions of DO No. 5, s. 2025. Only teachers who meet the eligibility requirements prescribed under the DO shall be entitled to receive the FY 2026 Teaching Allowance.
8. The Finance Officers of the ROs, SDOs, and IU schools are directed to maintain complete supporting documents and records of disbursement for monitoring, reporting, and audit purposes.
9. Details regarding eligibility, exceptions, pro-rated rates, and other conditions are indicated in the DO No. 005, s. 2025.
10. Immediate dissemination of strict compliance with this Memorandum is directed.

For guidance and compliance.

Copy Furnished:

Undersecretaries
Assistant Secretaries
Bureau and Service Directors

² Implementing Rules and Regulations of Republic Act No. 11997, dated August 07, 2024



Republic of the Philippines
Department of Education

DOCUMENT SLIP

This document has been encoded in the DepEd - Document Management System and routed to the appropriate office/s with the following information:

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5/21/2026 EPMO ONST For signature of Asec Sy.
Thank you.



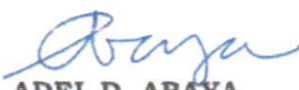
Republic of the Philippines
Department of Education
EDUCATION PROGRAMS MANAGEMENT OFFICE

MEMORANDUM

EPMO-2026-0355

May 20, 2026

FOR : **ATTY. EDSON BYRON K. SY**
Assistant Secretary for Finance
Officer-In-Charge, Office of the Undersecretary for Finance

FROM : 
ADEL D. ABAYA
Project Development Officer V
Officer-in-Charge, EPMO

SUBJECT : **CLEARANCE FOR THE ADVISORY ON THE PROCESSING AND PAYMENT OF THE FY 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**

This refers to DM-OUHRODI-2026-1824 titled, "Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers", seeking the comments and recommendations of this office thereon.

The Department issued DepEd Order No. 005, s. 2025, entitled "Additional Implementing Guidelines on the Grant of a Teaching Allowance for Public School Teachers," which provides the guidelines for the grant of Teaching Allowance to eligible public school teachers in accordance with Republic Act No. 11997, otherwise known as the "Kabalikat sa Pagtuturo Act," and its Implementing Rules and Regulations.

After review of the draft Advisory, this Office observes that its contents are in accordance with the prescribed timeline for the payment of the Teaching Allowance, release of funds to the appropriate operating units of DepEd, and the submission of reportorial requirements outlined in the aforesaid issuances. **Therefore, this Office recommends the affixing of the signature of the Assistant Secretary for Finance on the face of the Advisory.**

Respectfully submitted for consideration and possible approval.

Thank you.





Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-1824

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

FROM : **WILFREDO E. CABRAL**
*Undersecretary for Human Resource and
Organizational Development, and Infrastructure*

ATTY. EDSON BYRON K. SY
*Assistant Secretary and Officer-in-Charge
Office of the Undersecretary for Finance*

SUBJECT : **ADVISORY ON THE PROCESSING AND PAYMENT OF THE
FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC
SCHOOL TEACHERS**

DATE : 20 May 2026

Please
SIGN

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