



Republic of the Philippines  
**Department of Education**  
 REGION VI – WESTERN VISAYAS  
 SCHOOLS DIVISION OF AKLAN

June 1, 2026

**DIVISION MEMORANDUM**

No. 314, s. 2026

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

To: Assistant Schools Division Superintendent  
 Chief Education Supervisors  
 Public Schools District Supervisors/Principal/Head Teacher-In-Charge of the Districts  
 School Heads of Secondary Implementing Unit Schools (IU-Schools)  
 Accountants/Bookkeepers/Finance Staff of Secondary IU-Schools  
 All Others Concerned

1. Attached is the Regional Memorandum No. 528 s. 2026 and Memorandum DM-OUHRODI-2026-1824 titled **“Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers”** dated June 1, 2026 and May 20, 2026 respectively; for your information, guidance, and appropriate action.
2. Immediate dissemination of and compliance with this Memorandum are desired

**FELICIANO C. BUENAFE JR. CESO VI**  
 Schools Division Superintendent

Encl. : As stated  
 Reference : RM 528 s., 2026 dated June 1, 2026 and Memorandum DM-OUHRODI-2026-1824 dated May 20, 2026

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

ALLWOWANCE REPORTS	BUDGET	PAYMENT
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/MAJ/ARLN



Poblacion, Numancia, Aklan  
 Tel/Fax No. (265 3740 | 265 3741 | 265 3743)  
 Website: <https://depedaklan.online>  
 Email Address: [aklan.1958@deped.gov.ph](mailto:aklan.1958@deped.gov.ph)



Republic of the Philippines  
**Department of Education**  
REGION VI-WESTERN VISAYAS

JUN 01 2026

REGIONAL MEMORANDUM

No **528** - s. 2026

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

To: Schools Division Superintendents  
All Others Concerned

1. Attached is Memorandum DM – OUHRODI - 2026 - 1824 dated May 20, 2026, issued by Atty. Edson Byron K. Sy, Assistant Secretary, Officer-in-Charge, Office of the Undersecretary for Finance and Wilfredo E. Cabral, Undersecretary for Human Resource and Organizational Development and Infrastructure, relative to the Advisory on the Processing and Payment of the Fiscal Year (FY) 2026 Teaching Allowance for Public School Teachers.
2. Immediate dissemination of and compliance with this Memorandum are desired.

  
**CRISTITO A. ECO, CESO III**  
Regional Director

Encl.: As Stated  
Reference: As Stated  
To be indicated in the Perpetual Index  
under the following subjects:

ALLOWANCE  
BUDGET  
PAYMENT  
REPORTS

MIARRE\_FIN/RM- payment teaching allowance  
2026-295/May 26, 2026



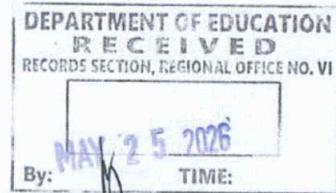
Address: Duran Street, Iloilo City, 5000  
Telephone Nos: (033) 337-0149  
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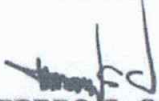
Republika ng Pilipinas  
**Department of Education**  
 OFFICE OF THE UNDERSECRETARY



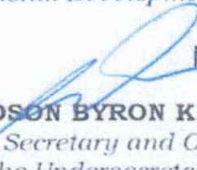
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

**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, 2026<sup>1</sup>**.

<sup>1</sup> 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 tax<sup>2</sup>.
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**

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





Republic of the Philippines  
**Department of Education**

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## DOCUMENT SLIP

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

Sender: **EWD**  
Subject: **ADVISORY ON THE PROCESSING AND PAYMENT OF THE FISCAL YEAR (FY) 2026 TEACHING ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**  
Document Code: **CO-BHROD1-2026-05-1884**  
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5/21/2026 ERMG OAST FOR signature of ASAC 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 aforementioned 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*

**Please SIGN**

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

**DATE :** 20 May 2026

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