



Republic of the Philippines
Department of Education
 Region VI - Western Visayas
SCHOOLS DIVISION OF SAGAY CITY

SEP 24 2024

DIVISION MEMORANDUM

No. 606, s. 2024

CLARIFICATION ON THE PROVISION OF TRANSPORTATION AND TEACHING AID ALLOWANCE TO ALS TEACHERS

To: Assistant Schools Division Superintendent
 Chief Education Supervisors – CID & SGOD
 Public Schools District Supervisors
 Public Elementary and Secondary School Heads
 All Others Concerned

1. Enclosed is **DepEd Memorandum DM-CT-2024-349** dated September 9, 2024 and **Regional Memorandum No. 863 s.2024** dated September 23, 2024 relative to the *provision of Transportation and Teaching Aid Allowance of ALS Teachers* for the information and guidance of all concerned.
2. It is understood that in the conduct of this activity there shall be no discrimination in the provision of such partnership on account of age, school, gender, civil status, disability, religion or other similar factors, personal circumstances that run counter to the principles of equal opportunity.
3. Immediate and wide dissemination of this Memorandum is desired.

MARK ANTHONY J. TAN, PhD
 Chief Education Supervisor
 OIC - Assistant Schools Division Superintendent
 In-charge of the Division

MARSETTE D. SABBALUCA, CESO VI
 Schools Division Superintendent



Enclosure : As stated
 Reference : As stated
 Allotment : N/A
 No. of Pages : _____
 To be indicate in the **Perpetual Index** under the following subjects:
ALLOWANCE **BENEFITS**

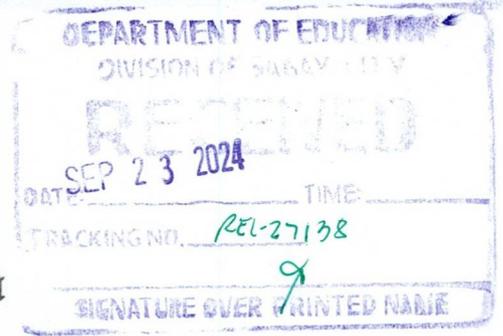
FN: NAbdon/ 09-24-24

(Enclosure No. 1 to Division Memorandum No. _____, s. 2024)





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



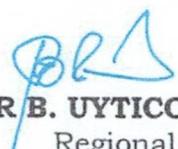
SEP 23 2024

REGIONAL MEMORANDUM
 No. **063**, s. 2024

CLARIFICATION ON CERTAIN PROVISIONS OF DEPED MEMORANDUM NO. 70, S. 2023 (GUIDELINES ON THE PROVISION OF TRANSPORTATION AND TEACHING AID ALLOWANCES TO ALTERNATIVE LEARNING SYSTEM TEACHERS AND DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS STARTING FISCAL YEAR 2022 AND YEARS THEREAFTER)

To: Schools Division Superintendents
 All Others Concerned

- Attached is DepEd Memorandum No. DM-CT-2024-349 titled Clarification on Certain Provisions of DepEd Memorandum No. 70, s. 2023 titled Guidelines on the Provision of Transportation and Teaching Aid Allowances to Alternative Learning System Teachers and DepEd-Engaged Community ALS Implementors starting Fiscal Year 2022 and Years Thereafter.
- Immediate dissemination of this Memorandum is desired.


RAMIR B. UYTICO EdD, CESO III
 Regional Director

Encl.: None
 Reference: As stated
 To be indicated in the Perpetual Index
 under the following subjects:

ALLOWANCE
 BENEFITS

ALTERNATIVE LEARNING SYSTEM
 BUDGET

GCH/CLMD-RM- Clarification on Certain Provisions of DepEd Memorandum No. 70, s. 2023...
 198/September 20, 2024



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Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

MEMORANDUM
DM-CT-2024-349

TO : ALL REGIONAL DIRECTORS

FROM : 
GINA O. GONONG *JO*
Undersecretary for Curriculum and Teaching *gform or*

SUBJECT : CLARIFICATION ON CERTAIN PROVISIONS OF DEPED MEMORANDUM NO. 70, s. 2023 TITLED GUIDELINES ON THE PROVISION OF TRANSPORTATION AND TEACHING AID ALLOWANCES TO ALTERNATIVE LEARNING SYSTEM TEACHERS AND DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS STARTING FISCAL YEAR 2022 AND YEARS THEREAFTER

DATE : September 9, 2024

To comply with Republic Act (RA) No. 11510 or the Alternative Learning System (ALS) Act, the DepEd issued DepEd Memorandum (DM) No. 70, s. 2023 titled Guidelines on the Provision of Transportation and Teaching Aid Allowances to Alternative Learning System Teachers and DepEd-engaged Community ALS Implementors Starting Fiscal Year 2022 and Years Thereafter.

To ensure that the provisions of DM No. 70, s. 2023 are still aligned with the new DepEd issuances, and to address the issues and concerns raised during the online orientation on the salient features of DM No. 70, s. 2023, the Bureau of Alternative Education (BAE) sought guidance from the Office of the Undersecretary for Finance.

In line with this, please be guided by the following:

- a. **Payment of Transportation Allowance for the month of June 2024-**
Since the allowance is intended to cover the transportation expenses incurred by Alternative Learning System (ALS) Teachers to reach learners, payments are based on the expenses as evidenced by the submission of the Statement of Expenses (SOE).

Given that DepEd Order No. 3, s. 2024 titled Amendment to DepEd Order No. 022, s. 2023 (Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024) mandates that “no voluntary or mandatory tasks or activities shall be assigned to teachers from June 1 to 30, 2024,” ALS Teachers will not incur transportation expenses associated with reaching their



learners. **Consequently, the basis for paying the transportation allowance will not be fulfilled, and the transportation allowance cannot be paid.**

b. **Determining the amount of Transportation Allowance to be paid monthly**

As provided in the Definition of Terms of DM No. 70, s, 2023, the purpose of Transportation Allowance is to defray actual transportation expenses incurred by ALS Teachers. This memorandum requires ALS Teachers to submit SOEs as proof of these costs when claiming the allowance. In contrast, the teaching aid allowance does not require proof of expenses. This indicates that the policy is specially designed to reimburse actual transportation expenses, or at least a portion thereof, but not exceeding P3,200.00. Therefore, **the amount to be paid monthly should be either P3,200.00 or the amount specified in the SOEs, whichever is lower.**

Additionally, all ALS Teachers shall submit monthly SOE.

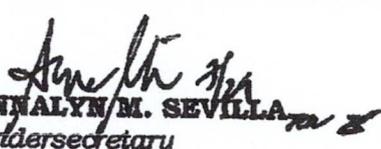
Should there be queries and/or clarifications, please contact **Mr. Jonathan B. Caracas** of the Policy and Quality Assurance Division (PQAD) via email at jonathan.caracas@deped.gov.ph.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2024-0536

TO : **MARILETTE R. ALMAYA**
Director for Bureau of Alternative Education

FROM : 
ANNALYN M. SEVILLA
Undersecretary

SUBJECT : **INPUTS ON THE PROVISION OF TRANSPORTATION ALLOWANCE FOR ALTERNATIVE LEARNING SYSTEM (ALS) TEACHERS**

DATE : July 23, 2024

This refers to the request for comments and technical assistance in addressing the concern on the *Provision of Transportation Allowance for Alternative Learning System (ALS) Teachers for the Month of June 2024* through Memorandum No. OM-BAE-OD-2024-361, dated July 3, 2024.

The Bureau of Alternative Education (BAE) seeks input from the Finance Strand on two issues: (1) the payment of the Transportation Allowance for June 2024, considering the directive in DepEd Order No. 003, s. 2024³, stating that no voluntary or mandatory tasks or activities shall be given to teachers during the said period; and (2) determining the appropriate amount of the transportation allowance to be paid to teachers, i.e., whether it should be fixed Php3,200.00 per month or the amount specified in the *Statement of Expenses*.

1. **Payment of Transportation Allowance for the month of June 2024.** Since the allowance is intended to cover transportation expenses incurred by ALS teachers to reach their learners, payments are based on actual expenses as evidenced by submission of *Statement of Expenses*.

Section 38 (a) of DM 70 s. 2023 provides, that "in compliance with the requirements of the Commission on Audit (COA), ALS Teachers and DepEd-engaged CAIS shall submit a Statement of Expenses (Enclosure No. 6) duly signed by their respective Schools Division Superintended (SDS) upon claiming the transportation allowance."

Thus, given that DO 3 s. 2024, mandates that "no voluntary or mandatory tasks or activities shall be assigned to teachers from January 1 to 30, 2024," ALS teachers will not incur transportation expenses associated with reaching their

³ Amendment to DepEd Order No. 022, s. 2023 (Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024), dated February 19, 2024

learners. **Consequently, the basis for paying the transportation allowance will not be fulfilled, and the transportation allowance cannot be paid**

2. Determining the amount of Transportation Allowance to be paid monthly. As provided in its definition, the purpose of the Transportation Allowance is to defray actual transportation expenses incurred by teachers. DM No. 070, s. 2023 requires teachers to submit a Statement of Expenses as proof of these costs when claiming the allowance. In contrast, the Teaching Aid Allowance does not require proof of expenses. This indicates that the policy is specifically designed to reimburse actual transportation expenses, or at least a portion thereof, but not exceeding Php 3,200. Therefore, **the amount to be paid monthly should be either Php3,200.00 or the amount specified in the Statement of Expenses, whichever is lower.**

In light of these clarifications, **this Office recommends the issuance of Curriculum and Teaching Strand a clarificatory memorandum regarding the payment of the Transportation Allowance for ALS teachers.** It is suggested that the timeline for the submission of requirements for the payment of TTA be specified in the memorandum and the period covered for each SOE be specified to account for each month of the allowance. This will ensure the uniform application and payment of the allowance in the field offices.

Should you require further assistance, kindly contact this Office through the Education Programs Management Office at epmo@deped.gov.ph or call (02) 8637-4211.

Thank you.

Cc: **UNDERSECRETARY GINA O. GONONG**
ASSISTANT SECRETARY JANIR TY DATUKAN
Curriculum and Teaching