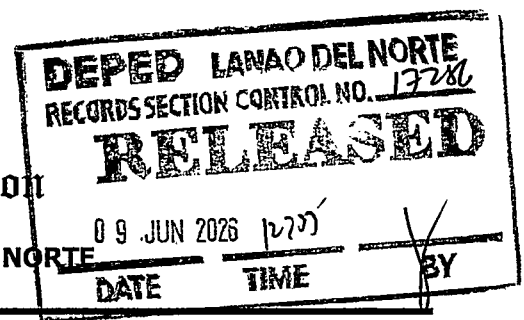




Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA O DEL NORTE



June 8, 2026

DIVISION MEMORANDUM

No. 288, s. 2026

RELEASE OF CASH ALLOWANCE 2026

To: ALL TEACHING AND NON-TEACHING PERSONNEL
This Division

1. DepEd Order No. 005, s. 2025 provides that Cash Allowance will be given to all qualified DepEd public school teachers who are engaged in basic education curriculum consistent with the policy guidelines and learning delivery modalities recognized and implemented by DepEd, and are **assigned with teaching load** regardless of the hours or minutes within the current school year.

2. The payment of the pro-rated teaching allowance for teachers covered by Section 10(a) in relation to Section 9, paragraphs (a) and (b) of the IRR of RA 11997, particularly, (1) those with no teaching load and performing non-teaching functions, duties, and responsibilities within the current school year and (2) those who are on absence without leave (AWOL), indefinite sick leave, maternity leave, study leave or scholarship within the current school year who resume duty within the current school year, and Section 10 (c), those school heads or head teachers initially assigned with no teaching load but who are required to render actual teaching hours or minutes due to the absence or unavailability of a teacher, shall be computed based on the following formula:

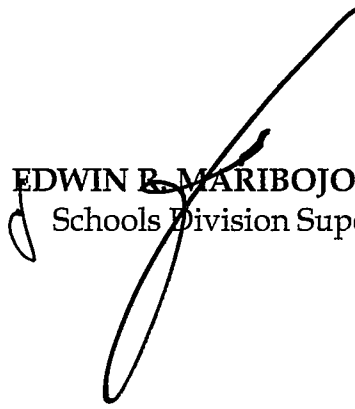
<i>Date of Assumption of Duty from the Date of Opening of Classes (Class Days)</i>	<i>Percentage of Teaching Allowance</i>
<i>a. Within the first 30 days</i>	<i>100%</i>
<i>b. After the first 30 days but not more than 90 days</i>	<i>80%</i>
<i>c. After 90 days but not more than 150 days</i>	<i>50%</i>
<i>d. After 150 days until the end of the SY</i>	<i>20%</i>

3. For school heads or head teachers initially assigned with no teaching load but who are required to render actual teaching hours or minutes, **they are required to submit the accomplished electronic School Form 7 (eSF7)** as proof of actual teaching hours or minutes rendered to qualify for a pro-rated teaching allowance.

4. The payment of the pro-rated teaching allowance for teachers covered by Section 10, paragraph (b) of the IRR of RA 11997, particularly those teachers who are expected to retire within the current school year⁵, shall be computed based on the following formula:

<i>Number of Actual Teaching Days Served (From the Date of Opening of Classes until the Last Day of Teaching)</i>	<i>Percentage of Teaching Allowance</i>
<i>a. Served more than 150 days from the start of classes until the last day of teaching</i>	<i>100%</i>
<i>b. Served 150 days but not less than 91 days</i>	<i>80%</i>
<i>c. Served 90 days but not less than 31 days</i>	<i>50%</i>
<i>d. Served 30 days or less</i>	<i>20%</i>

5. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.


EDWIN B. MARIBOJOC, CESO V
Schools Division Superintendent

Reference: DepEd Order No. 005, s. 2025; IRR of RA 11997
To be indicated in the Perpetual Index under the following subjects:
BENEFITS ADMINISTRATION PAYROLL PERSONNEL