



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS
Meralco Avenue, Pasig City

OFFICE OF THE SECRETARY

October 11, 1996

DECS Order No. 73, s. 1996

REVISED GUIDELINE ON THE PAYMENT OF HARDSHIP ALLOWANCE
TO ELIGIBLE PUBLIC SCHOOL TEACHERS

To: Bureau Directors
Regional Directors
Schools Division Superintendents
Principals of Public Schools
All Others Concerned

1. **Special Provision No. 2** concerning a Special Hardship Allowance on page 81 of Republic Act No. 8174, otherwise known as the 1996 General Appropriations Act (GAA), states that "The amount herein appropriated shall be used to pay the allowance of teachers exposed to hardship or extreme difficulty in the place of work and to teachers assigned to handle multi-grade classes as determined by the Secretary of the Department of Education, Culture and Sports." Guidelines for availment of this allowance by multi-grade teachers is in a separate DECS Order. Accordingly, special hardship allowances for public school teachers assigned to hardship posts shall be computed and paid as described below, sample computation is shown in the attached Annex A.

2. Hardship posts are hereby defined as public schools which are accessible only by hiking, animal ride or banca ride, partly or wholly.

3. Hardship allowance shall be given to all teachers and principals assigned to hardship posts, whether resident or transient, regular or temporary, at the rate of six (6) percent per month of their basic monthly salary for each hour of hiking, animal ride or banca ride normally needed to reach their respective stations from the nearest point of available motorized land transport, provided that the aggregate allowance shall not exceed 25% of the annual basic salary. Fractions of an hour of

R.T.P

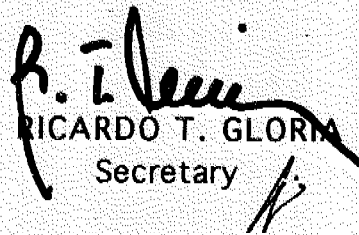
10/12

qualified travel and ratios of days present to total class days shall be reckoned to the nearest peso, provided that qualified travel of less than one-third (1/3) of an hour or attendance ratio of less than one to three (1:3) for the month shall not be compensated.

4. Certifications as to qualified travel and attendance shall be submitted to the regional director by the division superintendent concerned using the prescribed form, sample attached, as basis for payment. Funds shall be sub-alloted and cash allocations obtained through the usual procedures, after verification, determination and submission of required amounts by the regional office or the division office. Payment shall be made by separate check issued to each qualified teacher either monthly or quarterly, or integrated into the basic salary check, whichever is more facilitative. Erroneous or fraudulent payment shall be subject to sanctions and penalties in accordance with existing laws, rules and regulations.

5. Accrual of this allowance shall start with the School Year 1996-1997 and cover the period that a teacher is assigned to a hardship post as defined above.

6. This Order shall be effective immediately.


RICARDO T. GLORM
Secretary

Incls.:
As stated

References:
DECS Order: No. 65, s. 1993
Unnumbered Memorandum dated June 17, 1994

Allotment: 1-2--(M.O. 1-87)

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

✓ ALLOWANCE
✓ TEACHERS

COMPUTATION OF TEACHERS' HARDSHIP ALLOWANCE

A. Formula for Hardship Allowance:

$$(\text{Salary/mo.} \times 6\%/\text{hr.} \times \text{Qualified Travel Time}) \times \frac{\text{Days Present}}{\text{Class Days/mo.}}$$

Explanatory Notes:

- 1) The product of the factors in the parenthesis is the rate of Hardship Allowance expressed in pesos/mo.
- 2) The other factor in the formula (outside of the parenthesis) is the number of days a teacher is present divided by the total class days for the month.
- 3) Qualified travel time is defined as the total time normally needed to reach a teacher's station by hiking, animal ride or banca ride from the nearest point of available motorized transport.
- 4) Qualified travel time in excess or short of an hour should be expressed in fractions of an hour by dividing the minutes by 60 (i.e., 3 hours and 15 minutes = 3.25 hrs; 45 minutes = .75 hrs).
- 5) In case a teacher's qualified travel time is less than $\frac{1}{3}$ of an hour (less than 20 minutes) or if the number of days he/she is present is less than $\frac{1}{3}$ of the total class days for the month (less than 6.67 days for a month with 20 class days), the teacher is not entitled to hardship allowance.

B. Sample Computation of Hardship Allowance:

Assumptions:

Sample Teachers	Position Title	Salary Rate	Qualified Travel (Hrs.)	No. of Days Present (Days)	Total Class Days for Mo. (Days)
a) Teacher A	Teacher I	P 6,013.00	3 hrs. & 15 mns.	20	20
b) Teacher B	Teacher I	P 6,013.00	30 mns.	15	20
c) Teacher C	Teacher I	P 6,013.00	18 mns.	20	20
d) Teacher D	Teacher I	P 6,013.00	2 hrs. & 30 mns.	6	20

Using the preceding table for the sample teachers, the Hardship Allowance (H.A) are computed as follows:

Teacher A

$$(\text{P}6,013.00/\text{mo.} \times .06/\text{hr.} \times 3.25 \text{ hrs.}) \times \frac{20 \text{ days}}{20 \text{ days/mo.}} = \text{Hardship Allowance}$$

$$(\text{P}1,172.54/\text{mo.}) \times 1 \text{ mo.} = \text{Hardship Allowance}$$

$$\text{P}1,172.54 = \text{Hardship Allowance}$$

Teacher B

$$(\text{P}6,013.00/\text{mo.} \times .06/\text{hr.} \times 50 \text{ hrs.}) \times \frac{15 \text{ days}}{20 \text{ days/mo.}} = \text{Hardship Allowance}$$

$$(\text{P}180.39/\text{mo.}) \times .75 \text{ mo.} = \text{Hardship Allowance}$$

$$\text{P}135.29 = \text{Hardship Allowance}$$

Teacher C

not entitled to Hardship Allowance because her qualified travel is less than $\frac{1}{3}$ of an hour (less than 20 minutes).

Teacher D

not entitled to Hardship Allowance because her number of days present is less than $\frac{1}{3}$ of the total class days for the month (less than 6.67 days).

2.7.7

HARDSHIP POST SAMPLE FORM

School : _____ Division: _____
 Barangay: _____ Region : _____
 District: _____ EDP Code: _____

1. DESCRIPTION OF TRAVEL FROM MUNICIPAL POPULATION TO SCHOOL EDP CODE

a. Total distance from population to school _____ kms.

b. FIRST LEG Distance _____ kms.
 From: _____ To: _____
 Mode of transport: _____
 Frequency of trips per hour/day/week/month: _____ / _____
 Travel time (1-way; in hrs:minutes): _____ : _____
 Average fare 1-way: ₱ _____

c. SECOND LEG Distance _____ kms.
 From: _____ To: _____
 Mode of transport: _____
 Frequency of trips per hour/day/week/month: _____ / _____
 Travel time (1-way; in hrs:minutes): _____ : _____
 Average fare 1-way: ₱ _____

d. THIRD LEG Distance _____ kms.
 From: _____ To: _____
 Mode of transport: _____
 Frequency of trips per hour/day/week/month: _____ / _____
 Travel time (1-way; in hrs:minutes): _____ : _____
 Average fare 1-way: ₱ _____

e. FOURTH LEG Distance _____ kms.
 From: _____ To: _____
 Mode of transport: _____
 Frequency of trips per hour/day/week/month: _____ / _____
 Travel time (1-way; in hrs:minutes): _____ : _____
 Average fare 1-way: ₱ _____

2. NAME OF TEACHER	POSITION	GRADE	CLASS SIZE

(All signatures should be under printed names)
 Prepared by: _____ Verified by: _____ Certified Correct: _____