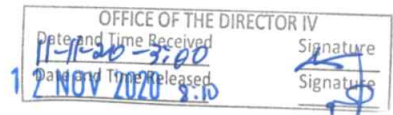



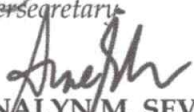
Republika ng Pilipinas
Department of Education
 OFFICE OF THE UNDERSECRETARY
 PLANNING, HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM

DM-PHROD-2020-00382



TO: Regional Directors
 Schools Division Superintendents
 All Others Concerned

FROM: 
 JESUS L.R. MATEO
 Undersecretary

 ANNALYN M. SEVILLA
 Undersecretary

SUBJECT: Processing and Release of the Special Hardship Allowance (SHA) for FY 2020

DATE: October 30, 2020

For the information and guidance of all concerned, enclosed is a copy of Joint Circular No. 1, s. 2019 by the Department of Budget and Management (DBM) and the Department of Education (DepEd) titled "Guidelines to Implement DepEd-Office of the Secretary (OSec) Special Provision No. 7 in the FY 2019 General Appropriations Act (GAA) on Special Hardship Allowance (SHA)", and a copy of National Budget Circular No. 514, s. 2007 by DBM titled "Guidelines on the Grant of Special Hardship Allowance (SHA)".

Pending the issuance of the new SHA guidelines, DepEd Regional and Schools Division Offices (ROs and SDOs) are directed to use the DBM-DEPED JOINT CIRCULAR No. 2019-1 as the basis for the computation and provision of SHA to qualified recipients for FY 2020.

In view thereof, ROs and SDOs shall urgently and efficiently facilitate the processing and release of SHA payment to qualified recipients. The payments for SHA shall be primarily charged to the FY 2020 GAA funds specifically identified for this allowance. The RO and SDO savings shall only be used as a fund source once the GAA allocation has been exhausted.

Handwritten note: OKD mail 11-11-20

ROs and SDOs are advised to diligently monitor disbursement of SHA for easier, more accurate accomplishment and submission of the SHA utilization report to the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED).

For concerns or clarifications, please contact BHROD-SED through email at bhrod.sed@deped.gov.ph.

For immediate, appropriate action.

BHROD-SED/Dndole



DEPARTMENT OF BUDGET AND MANAGEMENT
DEPARTMENT OF EDUCATION
Joint Circular No. 1, s. 2019
29 November 2019



TO: SCHOOLS DIVISION SUPERINTENDENTS, HEADS OF DEPARTMENT OF EDUCATION (DepEd)-SUPERVISED PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, ALL CENTRAL AND REGIONAL OFFICIALS OF THE DepEd AND THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM), AND ALL OTHERS CONCERNED

SUBJECT: GUIDELINES TO IMPLEMENT DepEd-OFFICE OF THE SECRETARY (OSEC) SPECIAL PROVISION NO. 7 IN THE FY 2019 GENERAL APPROPRIATIONS ACT (GAA) ON SPECIAL HARDSHIP ALLOWANCE (SHA)

1.0 Purpose

This Joint Circular is issued to prescribe guidelines to implement DepEd-OSEC Special Provision No. 7 in the FY 2019 GAA pursuant to the Veto Message of the President, which reads:

*"In this regard, the implementation of **DepEd-OSEC, Special Provision No. 7, "Special Hardship Allowance," Volume I-A, page 193,** shall be subject to the guidelines issued jointly by the Department of Budget and Management (DBM) and the DepEd."*

2.0 Coverage


This Circular shall cover all classroom teachers in elementary and secondary schools and school heads/administrators assigned to a hardship post, multi-grade teachers, mobile teachers, and Non-formal Education or Alternative Learning Systems (ALS) Coordinators.

3.0 Guidelines

The DBM and DepEd shall continue to adopt **National Budget Circular No. 514, s. 2007** entitled, "Guidelines on the Grant of Special Hardship Allowance," as the basis for the grant of SHA to public school teachers, school heads/administrators, multi-grade teachers, mobile teachers, and ALS Coordinators for FY 2019, until such time that new guidelines are issued.

4.0 Effectivity

This Circular shall take effect immediately upon issuance.


WENDEL E. AVISADO
Secretary, DBM




LEONOR MAGTOLIS BRIONES
Secretary, DepEd



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

NOV 03 2020

SECRETARY LEONOR MAGTOLIS BRIONES

Department of Education (DepEd)
DepEd Complex, Meralco Avenue
Pasig City

Attention: **Director Anne Rachel C. Miguel**
Bureau of Human Resource and Organizational Development

Dear **Secretary Briones**:

This pertains to the request of the DepEd for clarification on whether or not the provisions of **Department of Budget and Management (DBM)-DepEd Joint Circular (JC) No. 1**¹ dated November 29, 2019 could be used as basis in the grant of the Special Hardship Allowance (SHA) to qualified personnel of the DepEd for FY 2020.

Please note that the DBM-DepEd JC No. 1, s. 2019 was issued to prescribe the guidelines to implement DepEd-Office of the Secretary (OSEC) Special Provision (SP) No. 7 in the FY 2019 General Appropriations Act (GAA) pursuant to the Veto Message of the President, which reads:

*"In this regard, the implementation of **DepEd-OSEC, Special Provision No. 7, "Special Hardship Allowance," Volume I-A, page 193**, shall be subject to the guidelines issued jointly by the Department of Budget and Management (DBM) and the DepEd)."*

Specifically, **Section 3** of said JC states that the DBM and the DepEd shall continue to adopt **National Budget Circular (NBC) No. 514**², **s. 2007** as basis for the grant of the SHA to public school teachers, school heads/administrators, multi-grade teachers, mobile teachers, and Alternative Learning Systems Coordinators for FY 2019, **until such time that new guidelines are issued.**

May we highlight that DepEd-OSEC SP No. 9 in the FY 2020 GAA provides that the grant of the SHA is subject to the guidelines issued jointly by the DepEd and the DBM.

¹ Guidelines to Implement DepEd-Office of the Secretary (OSEC) Special Provision No. 7 in the FY 2019 General Appropriations Act (GAA) on Special Hardship Allowance (SHA)

² Guidelines on the Grant of Special Hardship Allowance

As coordinated with the DBM's Legal Service (LS), considering that the FY 2019 President's Veto Message subjected the implementation of the SHA to the guidelines issued jointly by the DBM and DepEd (i.e. **DBM-DepEd JC No. 1, s. 2019**, issued in relation to NBC No. 514, s. 2007), the same may still be used as basis for the grant of the SHA to qualified personnel of the DepEd, until it is repealed or amended by subsequent guidelines.

The DBM-LS also emphasized that, as a rule, the principle of prospective application shall apply on the new guidelines that are yet to be issued, unless stated otherwise. In this regard, in the absence of new or amendatory rules, the existing rules or guidelines on the grant of the subject SHA shall still apply.

We hope to have adequately responded to the aforementioned concern of the DepEd. Rest assured of our commitment to work with DepEd on the finalization of the updated guidelines on the grant of the SHA beginning FY 2021.

Thank you very much.

Very truly yours,

A handwritten signature in black ink, appearing to read 'KIM ROBERT C. DE LEON', written over a horizontal line.

KIM ROBERT C. DE LEON
Assistant Secretary



REPUBLIC OF THE PHILIPPINES

Department of Budget and Management

Building I, General Solano Street, San Miguel, Manila



NATIONAL BUDGET CIRCULAR

NO. 514
December 5, 2007

TO : The Secretary of Education, Bureau and Regional Directors of the Department of Education (DepEd), Schools Division Superintendents, Heads of DepEd Implementing Units and All Others Concerned

SUBJECT : Guidelines on the Grant of Special Hardship Allowance

1.0 PURPOSE

To provide the guidelines on the grant of Special Hardship Allowance under Special Provision No. 1 of DepEd, Republic Act (RA) No. 9401 (FY 2007 General Appropriations Act) and in compliance with Item B. "Financial Assistance to Teachers", Part III. Items for Conditional Implementation, under the President's Veto Message on RA No. 9401.

2.0 COVERAGE

These guidelines shall apply to the following personnel of the Department of Education:

- 2.1 Classroom teachers in elementary and secondary schools and school heads/administrators assigned to a hardship post;
- 2.2 Multi-grade teachers;
- 2.3 Mobile teachers; and
- 2.4 Non-formal Education or Alternative Learning System (ALS) Coordinators.

3.0 DEFINITION OF TERMS

- 3.1 Special Hardship Allowance (SHA) – refers to the allowance granted to qualified teachers under any of the following situations: (1) being assigned to a hardship post; (2) performing multi-grade teaching; (3) carrying out mobile teaching functions; or (4) performing functions of non-formal education (now Alternative Learning System) coordinators. The qualified teachers may either be resident or transient having regular or temporary appointment.

3.2 Hardship Post (HP) – refers to public schools or community learning centers located in areas characterized by extraordinarily hard, uncomfortable and extreme difficulties in any of the following conditions:

3.2.1 Transport Inaccessibility

- Accessible only by hiking, animal ride, banca ride, or other unusual/irregular means of transportation, partly or wholly from the nearest point of available regular motorized land/water transport (minimum distance of 5 km)

3.2.2 Difficulty of Situation

- Place declared calamitous by the President based on National Disaster Coordinating Council (NDCC) recommendation
- Involves hazards to life, including exposures to armed conflict, to be determined by the Schools Division Superintendent (SDS)
- Inconvenience of travel due to dangerous terrain, isolation and extreme weather condition to be determined by the SDS

3.3 Multi-grade teachers (MGT) – refer to public elementary school teachers handling a class of two or more grades.

3.4 Mobile teachers – refer to specialized public school teachers conducting learning sessions using the alternative learning delivery mode who usually move from one station to another in depressed, disadvantaged and underserved communities.

3.5 Non-formal Education or ALS Coordinators – refer to a public school teacher who is officially designated by the SDS to perform ALS program coordinating functions in addition to his/her regular duties as learning facilitator.

4.0 GUIDELINES

4.1 In consonance with the intention of Section 19 of RA No. 4670 (Magna Carta for Public School Teachers), priority in the payment of Special Hardship Allowance shall be given to classroom teachers in elementary and secondary levels and to school heads/administrators exposed to hardship or extreme difficulty in a place of work as defined in Section 3.2 hereof.

4.2 After item 4.1 above has been complied with, only then can teachers, whether having regular or temporary appointments, handling multi-grade classes, mobile teachers, or non-formal education or ALS coordinators, be entitled to Special Hardship Allowance.

4.3 SHA shall be given to teachers and school heads/administrators assigned to a hardship post provided that the total SHA shall not exceed twenty five percent (25%) of the annual basic salary. Fraction of an hour of 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 is to three (1:3) for the month shall not be compensated. The allowable SHA shall be computed as follows:

SHA = (Basic salary x rate per distance) x number of days present in a month over number of working days in a month; wherein rate per distance is shown hereunder:

Distance*	Rate per distance (% of basic salary)
5-10 km	15%
11-20 km	20%
21 km & above	25%

* Distance in kilometers of the hardship post from the nearest point of available regular motorized land/water transport

Example: $(P10,933.00 \times 15\%) \times (17/22)$
 $= P1,639.95 \times 0.77$
 $= P1,262.76$

Wherein: P10,933.00 = basic salary
 15% = rate corresponding to the distance of the hardship post
 17 = number of days present in a month
 22 = total number of working days in a month

4.4. For multi-grade teachers, mobile teachers and non-formal education or ALS coordinators:

4.4.1 For multi-grade teachers, the SHA shall be paid as follows:

Handling classes of 2 grades	15% of basic salary
Handling classes of 3 grades	20% of basic salary
Handling classes of 4 or more grade:	25% of basic salary

The SHA shall be withdrawn as soon as the MGT transfers to a single grade class or when the multi-grade class is converted to a single grade due to increase in enrolment and the subsequent assignment of an additional teacher.

4.4.2 For Mobile Teachers and Non-Formal Education or ALS Coordinators:

Handling 1 learning level	15% of basic salary
Handling 2 different learning levels	20% of basic salary
Handling 3 or more learning levels	25% of basic salary

Wherein: the learning levels refer to:

- a. Basic Literacy
- b. Elementary Level
- c. Secondary Level
- d. Special Projects, i.e., income-generating projects; projects involving hearing impaired, informal education for parents or indigenous people.

5.0 FUNDING SOURCE AND RELEASE OF FUNDS

5.1 The amount necessary for payment of SHA shall be sourced from the following:

- a. Allotment under the regional lump-sum of DepEd specifically provided for this purpose in the annual General Appropriations Act;
- b. Savings of the school/schools division office and DepEd Regional Office (RO) concerned for the current year in case of funding deficiency; and
- c. Overall savings of DepEd for the current year in case of further funding deficiency.

5.2 The DBM Regional Offices shall release the funds for SHA to the DepEd RO/schools division office/school in accordance with the Direct Release of Funds System for DepEd.

6.0 Effectivity

These guidelines shall take effect retroactive January 1, 2007.


ROLANDO G. ANDAYA, JR.
Secretary