

Republic of the Philippines
CORDILLERA ADMINISTRATIVE REGION
DEPARTMENT OF EDUCATION
Division of Ifugao
Lagawe

FW

MEMORANDUM -----

No. 03 s. 2016

**TO : All PSDS, Coordinating Principals, School Heads
Elementary and Secondary Level**

**FROM: SALLY B. ULLALIM, CESO V
Schools Division Superintendent**

DATE : January 4, 2016

SUBJECT: CY2015 HARDSHIP ALLOWANCE

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1. In line with the payment of hardship allowance for CY 2015 of qualified hardship post, Multi-grade class, and ALS, please submit your accomplished forms to the Accounting section **on or before March 31, 2016.**
 2. Qualified recipients to this allowance are the following;
 - a. Permanent teachers
 - b. Division paid contractual teachers (Preschool)
 - c. Substitute teachers
 3. Period covered is from January to December 31, 2015.
 4. For schools that are both a hardship post and at the same time a multi-grade, please use the form for a Hardship Post. Just indicate in the grade level the grades handled by a particular teacher. For schools that are multi-grade but not considered a hardship post, please use the forms intended for multi-grade.
 5. **The School Head shall be responsible in checking whether all teachers entitled to said benefit are included in the lists submitted. All Hardship Allowance reports shall be submitted to their respective PSDS/OICs for concurrence and checking of data submitted, consolidates and submits to the Accounting Office. No school shall be submitting their report individually at the Accounting Office except for the secondary schools. Late or non-submission of report will make the School Head and District Head personally liable, hence, will be the one to pay the teacher incase of non payment of benefit.**
 6. Please be guided accordingly.
 7. Immediate and wide dissemination of this memorandum is enjoined.