



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

DEPARTMENT OF EDUCATION
RECORDS MANAGEMENT DIVISION
AUG 07 2023
<i>[Handwritten initials]</i>

MEMORANDUM
DM-OUHROD-2023-0995

OFFICE OF THE DIRECTOR
Date and Time Received: AUG 07 2023
Date and Time Released: AUG 07 2023

**TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED**

FROM : GLORIA JUMAMIL-MERCADO
[Signature]
Undersecretary for Human Resource and Organizational Development

[Signature]
ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT : ADVISORY ON THE PROCESSING OF THE PAYMENT OF THE SPECIAL HARDSHIP ALLOWANCE (SHA) FOR FISCAL YEAR (FY) 2023 WITH REFERENCE TO THE DEPARTMENT ORDER 017, S. 2023 ENTITLED "AMENDMENT TO DEPED ORDER NO. 039, S. 2021 (GUIDELINES ON THE PROVISION OF SPECIAL HARDSHIP ALLOWANCE FOR PUBLIC SCHOOL TEACHERS)"

DATE : 25 July 2023

The **Regional and Schools Division Offices (ROs and SDOs)** are hereby directed to process the payment of **Special Hardship Allowance (SHA)** to eligible teachers with reference to the DepEd Order (DO) 017, s. 2023 entitled "Amendment to DepEd Order No. 039, s. 2021 (Guidelines on the Provision of Special Hardship Allowance for Public School Teachers)" issued on July 19, 2023. **The official list of hardship posts for FY 2023 is provided as revised Annex A in DO 017, s. 2023.** Kindly note that the said DepEd Order shall serve as the implementing guidelines on SHA for FY 2023.

Further, this is to reiterate the eligibility criteria for SHA as articulated in Section 3.0 of the DBM-DepEd Joint Circular No. 1, s. 2021 entitled "Revised Guidelines on the Grant of Special Hardship Allowance" and Section 5.1 of the DO 039, s. 2021 entitled "Guidelines on the Provision of Special Hardship Allowance for Public School Teachers," the following DepEd personnel are qualified to receive the SHA:

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1. **All teachers** in elementary and secondary schools located in **hardship posts** as determined by the hardship index (HI);
2. **Multi-grade teachers** in **pure multi-grade schools**;
3. **Mobile teachers and Alternative Learning System (ALS) coordinators** concurrently **handling ALS classes**; and
4. **School heads** assigned in hardship posts or pure multi-grade schools.

For information and appropriate action.



BHROD-SED/Dadole