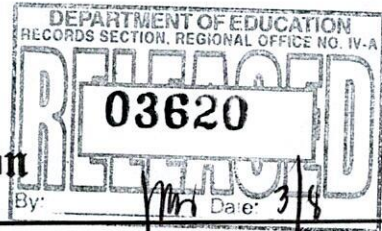




Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON



06 March 2023

**Regional Memorandum**

No. 134 s.2023

**ADVISORY ON THE PAYMENT FOR THE SPECIAL HARDSHIP  
ALLOWANCE (SHA) FOR THE FISCAL YEAR 2023**

To **Schools Division Superintendent**

1. Attached is the DepEd Memorandum-OUHROD-2023-0148 dated January 26, 2023, pertaining to increasing the list of hardship posts specified in Annex A of the DepEd Order 39, s. 2021.
2. Attention is invited to paragraphs 2 and 3 of the said Memorandum.
3. Please be guided accordingly.

**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
Regional Director

ROA3



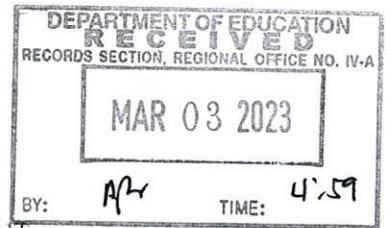
Address: Gate 2, Karangalan Village, Cainta, Rizal  
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Admin-RM-2023-134





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Republika ng Pilipinas

**Department of Education**

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT,  
NATIONAL EDUCATORS ACADEMY OF THE PHILIPPINES, AND  
TEACHER EDUCATION COUNCIL SECRETARIAT**MEMORANDUM****DM-OUHROD-2023-0148**

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

FROM : **GLORIA JUMAMIL-MERCADO**  
*Undersecretary for Human Resource and Organizational  
Development, National Educators Academy of the Philippines, and  
Teacher Education Council Secretariat*

**ANNALYN M. SEVILLA**  
*Undersecretary for Finance*

SUBJECT : **ADVISORY ON THE PAYMENT FOR THE SPECIAL HARDSHIP  
ALLOWANCE (SHA) FOR FISCAL YEAR 2023**

DATE : 26 January 2023

With reference to the increase of the FY 2023 budget for Special Hardship Allowance (SHA), the Department of Education (DepEd), in coordination with the Department of Budget and Management (DBM), shall expand the list of hardship posts provided in Annex A of DepEd Order 39, s. 2021.

In this regard, the **Regional and Schools Division Offices are directed to wait for the revised Annex A which will serve as the official list of hardship posts for FY 2023.** A new Department Order shall be issued amending the HI cut-off and the list of hardship posts. Once the new DO is issued, a separate memorandum for the processing of payment for SHA recipients (with reference to the new DO and revised Annex A) shall be issued to serve as guide to the SDOs in processing the payment of SHA to all eligible teachers for FY 2023, on a quarterly basis.

Further, this is to reiterate the eligibility criteria for SHA as articulated in Section 3.0 of the DBM-DepEd Joint Circular (JC) No. 1, s. 2021 entitled "Revised Guidelines on the Grant of Special Hardship Allowance" and Section 5.1 of the DepEd Order (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:

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.

