



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



12 March 2026

**Regional Memorandum**  
**No. 194, s. 2026**

**ADVISORY ON THE PAYMENT OF THE SPECIAL HARDSHIP ALLOWANCE (SHA) FOR THE FISCAL YEAR (FY) 2026**

To **Schools Division Superintendents**  
**All Others Concerned**

1. Enclosed is a copy of MEMORANDUM DM-OUHROD-2026-0457 signed by **USec. WILFREDO E. CABRAL**, Undersecretary for Human Resource and Organizational Development and Infrastructure, DepEd Central Office, Meralco Ave., Pasig City, titled "**ADVISORY ON THE PAYMENT OF THE SPECIAL HARDSHIP ALLOWANCE (SHA) FOR THE FISCAL YEAR (FY) 2026**," which is self-explanatory.
2. In this regard, all Schools Division Offices (SDOs) are directed to facilitate the processing and release of the Fiscal Year (FY) 2026 Special Hardship Allowance (SHA) to all eligible personnel at the end of the Second (2<sup>nd</sup>) Quarter of the fiscal year.
3. For clarifications and further inquiries, please coordinate with the Bureau of Human Resource and Organizational Development-School Effectiveness Division (BHROD-SED) through email at [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph).
4. Immediate dissemination of and compliance with this Memorandum are hereby directed.

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

Incl.: As stated

08C/ROA-P1



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Republika ng Pilipinas

## Department of Education

### OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

#### MEMORANDUM

DM-OUHROD-2026-0457

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

FROM : **WILFREDO E. CABRAL**  
*Undersecretary for Human Resource and  
Organizational Development and Infrastructure*

SUBJECT : **ADVISORY ON THE PAYMENT OF THE SPECIAL HARDSHIP  
ALLOWANCE (SHA) FOR THE FISCAL YEAR (FY) 2026**

DATE : 19 February 2026

For the guidance of all Regional Offices (ROs) and Schools Division Offices (SDOs), all are directed to facilitate the processing and release of the Fiscal Year (FY) 2026 Special Hardship Allowance (SHA) to all eligible personnel at the end of the Second (2nd) Quarter of the fiscal year.

For any concerns or clarifications, you may coordinate with the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through email at [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph).

For your information, guidance and strict compliance.

Copy furnished:  
*Office of the Secretary*



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