



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**  
Banica, Roxas City

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March 15, 2023

**DIVISION MEMORANDUM**

No. 122, s. 2023

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

To: OIC, Office of the Assistant Schools Division Superintendent  
Chief Education Program Supervisors, SGOD & CID  
Public Schools District Supervisors  
Heads of Public Elementary, Secondary and Integrated Schools  
All Others Concerned

1. Attached is **Regional Memorandum No. 170, s. 2023** titled “**Advisory on the Payment for the Special Hardship Allowance (SHA) for Fiscal Year 2023**”.
2. Immediate dissemination of this Memorandum is desired.

*May*

**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent

Encl: As stated

Reference: As stated

To be indicated in the Perpetual Index  
Under the following subjects:

ALLOWANCE

BENEFITS

BUDGET

POLICY

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osds/admin



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS

REGIONAL MEMORANDUM

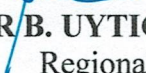
No. 170 s. 2023

MAR 07 2023

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

To: Schools Division Superintendents  
All Others Concerned

1. Attached is Memorandum DM-OUHROD-2023-0148 dated January 26, 2023, signed by **Hon. Gloria Jumamil-Mercado**, Undersecretary for Human Resource and Organizational Development, NEAP and TECS and countersigned by **Hon. Annalyn M. Sevilla**, Undersecretary for Finance, relative to the **Advisory on the Payment for the Special Hardship Allowance (SHA) for Fiscal Year 2023**.
2. Immediate dissemination of this Memorandum is desired.

  
**RAMIR B. UYTICO EdD, CESO III**  
Regional Director

Incl.: As stated  
Reference: As stated

To be indicated in the Perpetual Index  
under the following subjects:

ALLOWANCE      BENEFITS      BUDGET      POLICY



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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.