



Republic of the Philippines  
Department of Education  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF CAPIZ

27 AUG 2024

**DIVISION MEMORANDUM**

No. 496, s. 2024

**ADVISORY ON THE PROCESSING OF THE PAYMENT OF THE SPECIAL  
HARDSHIP ALLOWANCE (SHA) FOR FISCAL YEAR (FY) 2024 WITH REFERENCE  
TO THE DEPARTMENT MEMORANDUM NO. 014, S. 2024 TITLED ADOPTION OF  
DEPED ORDER NO. 017, S. 2023 AS GUIDELINES FOR THE PROVISION OF  
SPECIAL HARDSHIP ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**

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 Memorandum DM-OUHROD-2024-1622 dated August 21, 2024 titled **ADVISORY on the processing of the payment of the Special Hardship Allowance (SHA) for Fiscal Year (FY) 2024 with reference to the Department Memorandum No. 014, s. 2024 titled adoption of Deped Order No. 017, s. 2023 as guidelines for the provision of Special Hardship Allowance for Public School Teachers.**
2. Immediate dissemination of this Memorandum is desired.

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

Enclosure: None

Reference: None

To be indicated in the Perpetual Index  
Under the following subjects

**BENEFITS**

**TEACHERS**

**ALLOWANCE**



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Republika ng Pilipinas

# Department of Education


OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

## MEMORANDUM

DM-OUHROD-2024-1622

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

FROM :   
**WILFREDO E. CABRAL**  
*Regional Director*  
*Officer-in-Charge, Office of the Undersecretary*  
*Human Resource and Organizational Development*

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

SUBJECT : **ADVISORY ON THE PROCESSING OF THE PAYMENT OF THE SPECIAL HARDSHIP ALLOWANCE (SHA) FOR FISCAL YEAR (FY) 2024 WITH REFERENCE TO THE DEPARTMENT MEMORANDUM NO. 045, S. 2024 TITLED ADOPTION OF DEPED ORDER NO. 017, s. 2023 AS GUIDELINES FOR THE PROVISION OF SPECIAL HARDSHIP ALLOWANCE FOR PUBLIC SCHOOL TEACHERS**

DATE : 21 August 2024

The **Regional and Schools Division Offices (ROs and SDOs)** are hereby directed to process the payment of **Special Hardship Allowance (SHA)** to eligible teachers for Fiscal Year (FY) 2024 with reference to the Department Memorandum No. 045, s. 2024 titled the *Adoption of DepEd Order No. 017, s. 2023 as Guidelines for the Provision of Special Hardship Allowance for Public School Teachers* issued on 12 August 2024.

The official list of hardship posts for **FY 2024** is provided as revised **Annex A in DepEd Order (DO) No. 017, s. 2023** titled *Amendment to DepEd Order No. 039, s. 2021 (Guidelines on the Provision of Special Hardship Allowance for Public School Teachers)*.



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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 titled *Revised Guidelines on the Grant of Special Hardship Allowance* and Section 5.1 of DO 039, s. 2021, 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.

Should you have concerns or clarifications, please contact 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) copy furnish [support.sha@deped.gov.ph](mailto:support.sha@deped.gov.ph).

For immediate and appropriate action.