



Republic of the Philippines  
**Department of Education**  
 REGION I



**REGIONAL MEMORANDUM**

No. 501 s. 2025

**SUBMISSION OF FY 2024 SPECIAL HARDSHIP ALLOWANCE UTILIZATION REPORT**

To: Schools Division Superintendents

1. Enclosed is a copy of Memorandum DM-OUHROD-2025-0851 dated April 2, 2025 from Wilfredo E. Cabral, Undersecretary for Human Resource and Organizational Development re: Submission of FY 2024 Special Hardship Allowance (SHA) Utilization Report, content duly noted, for your information, guidance, and appropriate action.

2. Attention is invited to the **Instructions for the accomplishment and submission of the FY 2024 SHA Utilization Report for Schools Division Offices.**

3. The Schools Division Offices shall use the prescribed template accessible in this link: <https://bit.ly/SDO-SHATemplate>. Submit the following reports to the Regional Office via [ps.region1@deped.gov.ph](mailto:ps.region1@deped.gov.ph) no later than **April 15, 2025**.

3.1 Scanned copy of the SDO utilization report which is duly signed by the Schools Division Superintendent; and

3.2 Editable Excel File (not necessarily signed) of the SDO Utilization report.

4. Kindly be reminded that this report is essential in justifying the SHA budget allocation for the region/division and improving the SHA guidelines.

5. Immediate and wide dissemination of and strict compliance with this Memorandum is desired.

**TOLENTINO G. AQUINO**

For Director IV

Encl. and Ref: as stated.  
 To be indicated in the Perpetual Index  
 Under the following subjects:

TEACHERS ALLOWANCE REPORT

ADMIN/gnn/lgm/RM\_FY2024SHAREPORT  
 April 7, 2025



Doc. Ref. Code	RM-ORD	Rev	00
Effectivity	11.18.2024	Page	1 of 1





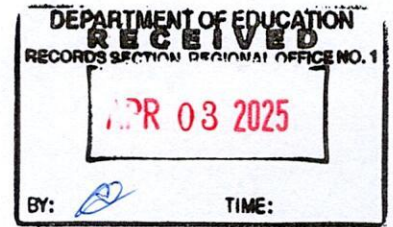


Republika ng Pilipinas

# Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT



**MEMORANDUM**  
**DM-OUHROD-2025- 0251**

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

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



**SUBJECT : SUBMISSION OF FY 2024 SPECIAL HARDSHIP ALLOWANCE (SHA) UTILIZATION REPORT**

**DATE : 2 April 2025**

In accordance with Department Order No. 039, s. 2021, *Guidelines on the Provision of Special Hardship Allowance for Public School Teachers*, issued on 22 September 2021, the Regional and Schools Division Offices are hereby instructed to submit their respective SHA Utilization Report for FY 2024 **on or before April 30, 2025**. This report is essential for the effective monitoring and evaluation of SHA implementation in the field.

To ensure the completeness and accuracy of the collected data, the following tasks shall be diligently observed at each governance level:

Responsible Office/Unit	Task
<b>Central Office (CO)</b> Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED)	<ul style="list-style-type: none"> <li>Disseminate the prescribed template that will be used for the submission of SHA Utilization Report</li> <li>Collect, clean, and consolidate the SHA Utilization Reports submitted by the Regional Offices</li> </ul>
<b>Regional Office (RO)</b> Personnel Unit	<ul style="list-style-type: none"> <li>Consolidate the list of SHA Recipients submitted by the Schools Division Offices and submit to BHROD-SED</li> </ul>
<b>Schools Division Office (SDO)</b> Personnel Unit	<ul style="list-style-type: none"> <li>Prepare the utilization report using the template provided in coordination with the SDO Finance Unit and submit the list of SHA Recipients to RO</li> </ul>



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494, (+632) 86366549  
Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

Doc. Ref. Code	OM-OUHROD	Rev	00
Effectivity	03.23.23	Page	1 of 2





**Instructions for the accomplishment and submission of the FY 2024 SHA Utilization Report:**

**Schools Division Office**

1. Download and use the prescribed template accessible in this link: <https://bit.ly/SDO-SHATemplate> for SDOs.
2. Refer to the **SHA Utilization Report Quick Guide** for assistance in accomplishing the report.
3. Avoid any alteration or modification of the template (*i.e., column deletion, merging, etc.*).
4. Accomplish the template completely and correctly, ensuring that all required fields are filled out.
5. Avoid adding irrelevant columns or additional data not found in the template.
6. Submit the reports **ONLY TO REGIONAL OFFICE** for consolidation **on or before April 15, 2025**:
  - a. Scanned copy of the SDO Utilization report which is duly signed by the Schools Division Superintendent; and
  - b. Editable Excel File (not necessarily signed) of the SDO Utilization report.
7. BHROD-SED will **NOT CONSIDER INDIVIDUAL SUBMISSIONS** from the SDOs. SDOs shall strictly follow the submission process.

**Regional Office**

1. Download and use the prescribed consolidator template accessible in this link: <https://bit.ly/RO-SHATemplate> for ROs.
2. Ensure SDO submitted reports are accurate and complete, with no duplicates, missing field entries, or wrong data inputs. Kindly refer to the *SHA Utilization Report Quick Guide* for consolidation and checking of reports.
3. **RO Personnel/HRMOs shall submit the consolidated reports following the required format indicated below to BHROD-SED on or before April 30, 2025** through email address at [support.sha@deped.gov.ph](mailto:support.sha@deped.gov.ph)
  - a. Scanned copy of the RO Utilization report which is duly signed by the Regional Director;
  - b. Editable Excel File (not necessarily signed) of the RO Utilization report using the consolidation template saved in .xlsx format; and
  - c. Editable Excel File document saved in .csv format.
4. The reports to be submitted are essential in justifying the SHA budget allocation for the region/division and improving the SHA guidelines.

For clarifications or concerns, please contact **Ms. Mave-ryn Jade Balean** of BHROD-SED via email at [support.sha@deped.gov.ph](mailto:support.sha@deped.gov.ph) or through the landline at (02) 8633-5397.

For immediate and appropriate action.

Copy Furnished:  
**OFFICE OF THE SECRETARY**  
Department of Education



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600  
Telephone Nos.: (+632) 86337206, (+632) 86318494, (+632) 86366549  
Email Address: [usec.hrod@deped.gov.ph](mailto:usec.hrod@deped.gov.ph) | Website: [www.deped.gov.ph](http://www.deped.gov.ph)

Doc. Ref. Code	OM-OUHROD	Rev	00
Effectivity	03.23.23	Page	2 of 2

