



Republic of the Philippines
Department of Education
 REGION I



FEB 02 2026

REGIONAL MEMORANDUM
 No. 134, s. 2026

**SUBMISSION OF FY 2025 SPECIAL HARDSHIP ALLOWANCE (SHA)
 UTILIZATION REPORT**

To: All Schools Division Superintendents
 All Others Concerned

1. This is in reference to the attached MEMORANDUM DM-OUHROD-2026-0156 dated January 23, 2026 from Usec. Wilfredo E. Cabral, Undersecretary for Human Resource and Organizational Development, Department of Education relative to the abovementioned subject.
2. It is reiterated that the utilization report is essential for the monitoring and evaluation of the implementation of the Special Hardship Allowance (SHA) especially on budget utilization, recipient coverage and compliance with the current policy guidelines.
3. In line with this, this Office requests the submission of the said report **on or before February 20, 2026**, using the prescribed template reflected in Annex A, following the instructions in the accomplishment and report submission.
4. For information, guidance and strict compliance.

For the Regional Director:

RHODA T. RAZON
 Director III

Encl.: As Stated
 Reference: None
 To be indicated in the Perpetual Index
 Under the following subjects:

ALLOWANCE

REPORTS

TEACHERS

ADS/PS/hfa/RM_SHARreportFy2025

February 2, 2026



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DEPARTMENT OF EDUCATION
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 Jan 26, 2026
 SED-DM-2026-29
 By: R Malate 10:39 am



SED-DM-2026-29

Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY
 HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

DEPARTMENT OF EDUCATION
RECEIVED
 RECORDS SECTION REGIONAL OFFICE NO. 1
 JAN 27 2026
 BY: TIME: 4:42

MEMORANDUM
DM-OUHROD-2026-0156

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

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

E-signed by
 Wilfredo Cabral
 01/23/2026, 9:13:12 PM

SUBJECT : **SUBMISSION OF FY 2025 SPECIAL HARDSHIP ALLOWANCE (SHA) UTILIZATION REPORT**

DATE : 23 January 2026

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 Schools Division Offices (SDO) through the Regional Offices (RO) are hereby instructed to submit the SHA Utilization Report for FY 2025 **on or before February 27, 2026**.

The submission of the utilization report is essential for the **monitoring and evaluation of the implementation of the SHA** in the field particularly on budget utilization, recipient coverage and compliance with the current policy guidelines.

Please refer to **Annex A** for the detailed submission instructions. All concerned are advised to strictly observe and follow the prescribed submission process.

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

For immediate and appropriate action.

Copy furnished: Office of the Secretary



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Instructions for the accomplishment and submission of the FY 2025 SHA Utilization Report:

Schools Division Office

1. Download and use the prescribed template accessible in this link: <https://tinyurl.com/SHAFY2025-SDOTemplate> 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. Ensure that there is **no duplicate data entry** in the report.
6. Avoid adding irrelevant columns or additional data not found in the template.
7. **SDO Personnel/HRMOs** shall submit the reports **ONLY TO REGIONAL OFFICE** for consolidation **on or before February 20, 2026**:
 - 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.
8. **BHROD-SED will NOT CONSIDER INDIVIDUAL SUBMISSIONS from the SDOs.**

Regional Office

1. Download and use the prescribed consolidator template accessible in this link: <https://tinyurl.com/SHAFY2025-ROTemplate> for ROs.
2. Ensure SDO submitted reports are accurate and complete, with no duplicates, missing field entries, or wrong data inputs.
3. Kindly refer to the *SHA Utilization Report Quick Guide* for consolidation and checking of reports.
4. In cases where there are concerns in the submitted SDO reports, the RO shall immediately notify the concerned division for appropriate action.
5. The following are the documents to be submitted by ROs:
 - a. Editable Excel File (not necessarily signed) of the RO Utilization report using the consolidation template saved in xls format
 - b. PDF file of RO Utilization report duly signed by the Regional Director
6. **RO Personnel/HRMOs shall submit the consolidated reports following the required format through this link: <http://tinyurl.com/SHAFY2025-ROSubmissionForm>. Please ensure to use your Microsoft 365 accounts.**
7. Reports that are incomplete or contain errors shall not be considered officially received.
8. The utilization report should be submitted to BHROD-SED on or before **on or before February 27, 2026**