



Republic of the Philippines
Department of Education
REGION I



REGIONAL MEMORANDUM

No. 1174 s. 2026

**PROCESSING OF THE PAYMENT OF THE SPECIAL HARDSHIP ALLOWANCE
(SHA) FOR FISCAL YEAR 2026**

To: Schools Division Superintendents
Assistant Schools Division Superintendents
CID/SGOD Chiefs
All Others Concerned

1. The Department of Education (DepEd) recognizes the need to recruit, retain, and encourage personnel to serve in hard-to-reach, far-flung stations and other areas with challenging working conditions. The grant of the Special Hardship Allowance (SHA) supports this effort by providing incentives to qualified personnel assigned in such areas.
2. In this regard, Memorandum DM-OUHRODI-2026-2753, issued by the Office of the Undersecretary for Human Resource and Organizational Development and Infrastructure, Wilfredo E. Cabral, and the Undersecretary of Finance, Atty. Edson Byron K. Sy, calls for the immediate processing and payment of the SHA to all qualified personnel for Fiscal Year 2026, in accordance with existing guidelines, including DepEd Order No. 39, s. 2021, and DepEd Order No. 017, s. 2023.
3. Attached is the advisory on the processing and payment of the SHA, which aims to prevent delays in the release of benefits, ensure the timely utilization of SHA appropriations, and provide continued support to eligible personnel. All concerned offices are requested to take the necessary action accordingly.
4. Immediate dissemination of and compliance with this Memorandum are desired.


ESTELA P. LEON-CARIÑO, EdD, CESO III
Director IV/Regional Director

Encl.: As stated

References: DepEd Order No. 39, s. 2021
DepEd Order 017, s. 2023

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





Republic of the Philippines
Department of Education
REGION I

HARDSHIP ALLOWANCE
BENEFITS

PAYMENT

FTAD/rgm/SpecialHardshipAllowance
September 9, 2026



Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT AND INFRASTRUCTURE

MEMORANDUM

DM-OUHRODI-2026-2753

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

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

ATTY. EDSON BYRON K. SY
Undersecretary for Finance

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

DATE : 10 August 2026

All Regional Offices (ROs) and Schools Division Offices (SDOs) are hereby advised to immediately facilitate the processing and payment of the Special Hardship Allowance (SHA) to all qualified teaching personnel for Fiscal Year 2026, using the current guidelines such as DepEd Order 39 s. 2021 and DepEd Order 017 s. 2023.

This advisory is issued to prevent delays in the release of benefits, ensure the timely utilization of SHA appropriations, and continue to provide support for eligible personnel.

Meanwhile, the revised SHA policy is still undergoing final review and consultation with concerned DepEd offices and oversight agencies to ensure their responsiveness and alignment with the Department's direction to strengthen welfare initiatives for teaching personnel.

Further guidance on the revised SHA guidelines shall be issued through a separate communication once finalized and approved.

For concerns or clarifications, you may coordinate with **Ms. Noverose B. Dadole** or **Mr. Christopher L. Devera** of the Bureau of Human Resource and Organizational Development – School Effectiveness Division (BHROD-SED) through email at **bhrod.sed@deped.gov.ph**.

For information and guidance.

Copy furnished: Office of the Secretary



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MEMORANDUM

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