



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

DEPARTMENT OF EDUCATION
RECEIVED
REGIONAL OFFICE NO. V
NOV 14 2022
BY: [Signature] TIME: 10:38

MEMORANDUM
DM-OUHROD-2022-0342

OFFICE OF THE DIRECTOR IV
Date and Time Received: 16 Nov 2022 2:15
Signature: [Signature]
Date and Time Released: 16 Nov 2022
Signature: [Signature]

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION OFFICE SUPERINTENDENTS
REGIONAL AND DIVISION PERSONNEL UNITS
FINANCE DIVISION
PERSONNEL UNIT
ALL OTHERS CONCERNED

FROM : *[Signature]*
ANNALYN M. SEVILLA
Undersecretary for Finance *AK 1/10*

[Signature]
GLORIA JUMAMIL-MERCADO *[Signature]*
Undersecretary for Human Resource and Organizational Development,
National Educators' Academy of the Philippines, and
Teacher Education Council Secretariat

SUBJECT : OBSERVATIONS ON THE SPECIAL HARDSHIP ALLOWANCE (SHA)
FUND UTILIZATION REPORT

DATE : 3 November 2022

As part of the Bureau of Human Resource and Organizational Development's (BHROD) role in monitoring the implementation of its policies and programs, reports are regularly collected from Regional Offices, Schools Division Offices, and schools on the implementation of DepEd Order 039, s. 2021 otherwise known as "Guidelines of Special Hardship Allowance for Public School Teachers."

The monitoring aims to ensure that the implementation is consistent with laws and policies as well as to ensure that government resources are spent where they are needed.

From the SDO and RO reports on SHA for FY 2021, the BHROD observed practices that deviate from the DO 039, s. 2021, namely:

Observed Practices	Legal Basis
1. Non-Teaching staff receive SHA	Section 5 (1), DO 039, s. 2021

DMO meml
11/14/22

Observed Practices	Legal Basis
2. Teaching Personnel receive SHA on two criteria (Hardship Post and Pure MG School)	Section 5 (3), DO 039, s. 2021
3. Teaching Personnel who received SHA more than once	Section 56, Administrative Code of 1987
4. The 25% rate is not applied consistently in the computation of Special Hardship Allowance	Section 5 (2), DO 039, s. 2021
5. Ineligible Schools (Non-pure Multigrade Schools and Non-Hardship Post) receive SHA.	Section 7 (3), DO 039, s. 2021 Annex A, DO 039, 2. 2021

In this regard, may we request the concerned SDOs to do the following, whichever is applicable:

1. Discontinue payment of SHA and effect refund from the Non-Teaching Staff who received SHA, Teaching Personnel who received SHA on two criteria, and those who received SHA more than once (Observed Practices 1, 2, and 3). The refund can be made over the counter (Cash Division to collect and issue Official Receipt) or salary deduction (with close coordination with the Payroll and Accounting Units).

In cases of transfer of workstation, where the former and the new school assignment of the teacher have different SHA basis (i.e., Hardship Post, Multigrade School), kindly indicate this as the reason for observed Practices Nos. 2 and 3.

2. Provide an explanation and/or justification for Observed Practice 4.
3. Validate if there are ineligible schools (either as non-hardship post or non-pure Multigrade Schools) that receive SHA. As provided in DO 039 s. 2021 Section 5, only teachers and School heads from Hardship Post and Pure Multigrade Schools are entitled to SHA. To determine if a school is a hardship post, kindly refer to Annex A list of Hardship Post Schools in the DO 039 s. 2021. On the other hand, the determination of Pure Multigrade Schools is left to the expertise of SDO-CID per Section 3 of DO 039, s. 2021.

The BHROD – School Effectiveness Division (BHROD-SED) is also conducting a separate validation of the above-mentioned concern and will communicate to your office once this activity is completed.

The details of the above-mentioned observations can be found in the following Annexes for your reference:

- Annex A: List of Non-Teaching Personnel who received SHA
- Annex B: List of Teaching Personnel who received SHA on two criteria
- Annex C: List of Teaching Personnel who receive SHA more than once
- Annex D: List of recipients with under 25% SHA rate
- Annex E: Summary of Observed Practices per SDO

Kindly provide this Office with a status report on the actions taken regarding these observations on or before November 18, 2022.

For clarifications or concerns, please contact Mr. Christopher L. Devera of the BHROD-SED through email at support.sha@deped.gov.ph.

For compliance and appropriate action.

[BHROD-SED/Devera]