



Republika ng Pilipinas  
**Department of Education**  
**OFFICE OF THE UNDERSECRETARY**  
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT



**MEMORANDUM**  
**DM-OUHROD-2025-1060**

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

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

**ATTY. EDSON BRYON K. SY**  
*Assistant Secretary for Finance*  
*Officer-in-Charge, Office of the Undersecretary for Finance*

**SUBJECT : ADVISORY ON THE PROVISION OF THE SPECIAL HARDSHIP  
ALLOWANCE (SHA) FOR THE FISCAL YEAR (FY) 2025**

**DATE : 25 April 2025**

The Department of Education (DepEd), through the Human Resource and Organizational Development (HROD) and Finance Service Strands, takes into consideration to ensure the timely provision of the Special Hardship Allowance (SHA), affirms the validity of **DepEd Memorandum 045 s. 2024** as the current guidelines for SHA this **Fiscal Year 2025**.

With this, **All DepEd Regional Offices (ROs) and Schools Division Offices (SDOs) are hereby directed to immediately commence the processing of SHA payments to eligible recipients for FY 2025.**

Kindly note, however, that a revised policy on SHA is expected to be issued which will take effect beginning FY 2026.

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).

For information and guidance.

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



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