



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

January 28, 2026

REGIONAL MEMORANDUM
No. **118** s. 2026

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

To: Schools Division Superintendents
Human Resource Management Officers
Finance Officers
All Others Concerned

1. Attached is Memorandum DM-OUHROD-2026-0156 with the subject: Submission of FY 2025 Special Hardship Allowance (SHA) Utilization Report.
2. The Schools Division Superintendents through the Human Resource Management Officers and Finance Officers are requested to immediately comply with the said report using the attached template. Submission to the Regional Office for consolidation is on or before February 20, 2026 through email address: personnel.region8@deped.gov.ph.
3. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONELO AL K. FIRMO CESO IV
Assistant Regional Director
Office-in-Charge
Office of the Regional Director

Enclosure: As stated
Reference: As stated

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

REPORT
SPECIAL HARDSHIP ALLOWANCE



AD-PS-EDR



Address: Government Center, Candahug, Palo, Leyte
Telephone No.: (053) 832-5738
Email Address: region8@deped.gov.ph
Website: region8.deped.gov.ph





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



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

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
1/26/2026, 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 BHROD-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

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**

Department of Education
SPECIAL HARDSHIP ALLOWANCE (SHA) FOR FISCAL YEAR 2025
January to December 2025

TO BE FILLED BY END

PREPARED BY:

Position/Designation: _____
Date: _____
[Signature Over Printed Name]

APPROVED BY:

Position/Designation: _____
Date: _____