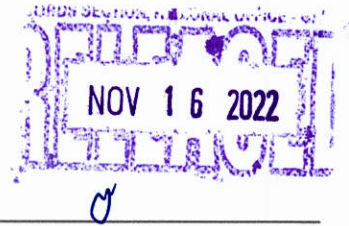




Republic of the Philippines
Department of Education
CARAGA REGION



November 15, 2022

REGIONAL MEMORANDUM
No. 100, s. 2022

To: ASSISTANT REGIONAL DIRECTOR
SCHOOLS DIVISION SUPERINTENDENTS
AGUSAN DEL NORTE DIVISION
AGUSAN DEL SUR DIVISION
BISLIG CITY DIVISION
This Region

SUBMISSION OF STATUS REPORT ON SOME OBSERVATIONS ON SPECIAL
HARDSHIP ALLOWANCE FUND UTILIZATION

1. This Office hereby informs the concerned Schools Division Offices on the enclosed Memorandum relative to the Observations on the Special Hardship Allowance (SHA) Fund Utilization Report which requires submission of Status Report.
2. Attached hereto are Annex C: Personnel who received SHA More than Once and Annex D: Recipients of the SHA under 25%, which deviate the provisions of DepEd Order 39, s. 2021 (Guidelines on the Provision of SHA for Public School Teachers), for your reference.
3. **Submission of Status Report on the actions taken** regarding the observations shall be forwarded to the Office of Undersecretary for Finance Annalyn M. Sevilla, copy furnish the Undersecretary for Human Resource and Organizational Development and the Regional Office, **on or before November 18, 2022.**
4. For your information, guidance and compliance.

 **MA. GEMMA MERCADO LEDESMA**
Regional Director 

Encl.: as stated
Reference: DepEd Order 39, s. 2021 & Memorandum DM-OUHROD-2022-0342
To be indicated in the Perpetual Index, under the following subjects:

FUNDS MEMORANDUM REPORTS TEACHERS

ASD/mcd
11/15/2022



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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

MEMORANDUM
DM-OUHROD-2022-0342

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

FROM : **ANNALYN M. SEVILLA** *AK 4/10*
Annalyn M. Sevilla
Undersecretary for Finance

GLORIA JUMAMIL-MERCADO *GLM*
Gloria Jumamil-Mercado
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

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]

Annex C
Personnel who received SHA More Than Once

No.	Region (1)	Division (2)	District (3)	School ID (4)	School Name (5)	Name of Teacher (6)	Position Title (7)	SHA Category/Partnership Post (1), Pure Multigrade Teacher (2), ALS Coordinator/Mobile Teacher (3) (11)	SHA Rate: (% of Basic Salary) (12)	Actual SHA Receiver - ID months (14)	Funding Source (GAA II, RO/SDO savings, (2), Overall SDO savings, (4) (13)
18085	Region XIII	Agusan del Sur	SIBAGAT II	304743	INDUSTRIES PADAYAN NATIONAL HIGH SCHOOL OF HOME	JOSEPHINE G. TEOFILO	Teacher I	Hardship Post	25%	32,539.60	GAA
18086	Region XIII	Agusan del Sur	SIBAGAT II	304743	INDUSTRIES	JOSEPHINE G. TEOFILO	Teacher I	Hardship Post	25%	22,791.72	GAA
18087	Region XIII	Agusan del Norte	BUENAVISTA IV	131563	New Bohn ES	DAISY C. BALAO	Teacher III	Multigrade Teacher	0.25	21,035.56	GAA
18088	Region XIII	Agusan del Norte	BUENAVISTA 2	211511	CALAYAGON ES	DAISY C. BALAO	Teacher III	Multigrade Teacher	0.25	14,944.60	GAA
18089	Region XIII	Bislig City		132621	Mantaban ES	Decio, Alza A.	Teacher II	Multigrade Teacher	0.15	7,309.80	RO/SDO savings
18090	Region XIII	Bislig City		132621	Mantaban ES	Decio, Alza A.	Teacher II	Multigrade Teacher	0.15	1,256.38	GAA

No.	Region (1)	Division (2)	District (3)	School ID (4)	School Name (5)	Name of Teacher (6)	Position Title (7)	SHA Category (Working Day (1), Part Multiplier Teacher (2), AT, Coordinator/Mobile Teacher (3)) (11)	SHA Rate (% of Basic Salary) (12)	Annex SHA Received 10 months (14)	Funding Source (IDA (1), ID/ODA savings (2), Overall Donor Savings (3)) (15)
413	Region XII	Bulq City		137621	Mantaban ES	Orzo, Alta A.	Teacher II	Multiplier Teacher	15%	7,209.80	ID/ODA Savings
414	Region XII	Bulq City		137621	Mantaban ES	Orzo, Alta A.	Teacher II	Multiplier Teacher	15%	3,256.48	ODA
415	Region XII	Bulq City	2	137629	R. Caribo ES	Abreu, Mary Joy D.	Teacher I	Multiplier Teacher	15%	9,116.67	ID/ODA Savings
416	Region XII	Bulq City	4	137634	San Nicolas ES	Alva, Maria V.	Teacher II	Multiplier Teacher	15%	7,460.84	ID/ODA Savings
417	Region XII	Bulq City	4	137620	Barraman ES	Barraman, Marlene G.	Teacher II	Multiplier Teacher	15%	9,713.92	ID/ODA Savings
418	Region XII	Bulq City	4	137620	Barraman ES	Barraman, Marlene G.	Teacher I	Multiplier Teacher	15%	5,860.72	ID/ODA Savings
419	Region XII	Bulq City	8	137603	San Nicolas ES	Barr, Irma	Teacher I	Multiplier Teacher	15%	9,442.27	ID/ODA Savings
420	Region XII	Bulq City	4	137604	San Nicolas ES	Barr, Mary Jane O.	Teacher I	Multiplier Teacher	15%	1,553.76	ID/ODA Savings
421	Region XII	Bulq City	10	235001	San Nicolas ES	Barr, Mary Jane O.	Teacher I	Multiplier Teacher	15%	8,116.67	ID/ODA Savings
422	Region XII	Bulq City	3	137621	Mantaban ES	Barr, Mary Jane O.	Teacher I	Multiplier Teacher	15%	8,116.67	ID/ODA Savings
423	Region XII	Bulq City	10	235001	San Nicolas ES	Barr, Mary Jane O.	Teacher I	Multiplier Teacher	15%	8,116.67	ID/ODA Savings
424	Region XII	Bulq City	3	235001	San Nicolas ES	Barr, Mary Jane O.	Teacher I	Multiplier Teacher	15%	8,116.67	ID/ODA Savings
425	Region XII	Bulq City	5	137614	Mantaban ES	Carmon, Mary El	Teacher II	Multiplier Teacher	15%	8,554.93	ID/ODA Savings
426	Region XII	Bulq City	4	137621	Mantaban ES	Carmon, Mary El	Teacher II	Multiplier Teacher	15%	8,554.93	ID/ODA Savings
427	Region XII	Bulq City	4	235003	New Bompia ES	Carra, Ronald D.	Teacher II	Multiplier Teacher	15%	9,554.93	ID/ODA Savings
428	Region XII	Bulq City	8	235003	New Bompia ES	Carra, Ronald D.	Teacher II	Multiplier Teacher	15%	8,805.65	ID/ODA Savings
429	Region XII	Bulq City	10	235001	San Nicolas ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	9,279.47	ID/ODA Savings
430	Region XII	Bulq City	2	235001	San Nicolas ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	10,480.01	ID/ODA Savings
431	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,977.10	ID/ODA Savings
432	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,651.49	ID/ODA Savings
433	Region XII	Bulq City	1	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,465.48	ID/ODA Savings
434	Region XII	Bulq City	1	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	6,149.32	ID/ODA Savings
435	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,392.66	ID/ODA Savings
436	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,260.58	ID/ODA Savings
437	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,116.67	ID/ODA Savings
438	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,213.52	ID/ODA Savings
439	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,213.52	ID/ODA Savings
440	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	10,980.02	ID/ODA Savings
441	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,793.02	ID/ODA Savings
442	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	9,779.71	ID/ODA Savings
443	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	9,855.57	ID/ODA Savings
444	Region XII	Bulq City	4	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	11,466.30	ID/ODA Savings
445	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,805.65	ID/ODA Savings
446	Region XII	Bulq City	2	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	10,280.66	ID/ODA Savings
447	Region XII	Bulq City	5	137629	R. Caribo ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	8,819.72	ID/ODA Savings
448	Region XII	Bulq City	10	235001	San Nicolas ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,743.51	ID/ODA Savings
449	Region XII	Bulq City	10	235001	San Nicolas ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	5,709.59	ID/ODA Savings
450	Region XII	Bulq City	10	235001	San Nicolas ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	7,711.64	ID/ODA Savings
451	Region XII	Bulq City	4	137620	Mantaban ES	Carra, Ronald D.	Teacher I	Multiplier Teacher	15%	10,582.58	ID/ODA Savings

Note: Data Source from SDO SHA Utilization Reports