



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DAVAO DEL NORTE

Office of the Schools Division Superintendent

February 25, 2026

DIVISION MEMORANDUM

No. **0088** s. 2026

PAYMENT OF QUARTERLY SPECIAL HARDSHIP ALLOWANCE (SHA) FOR CALENDAR YEAR 2026

To: Chief Education Supervisor- CID
Chief Education Supervisor- SGOD
Administrative Officer V- Administrative Services
Public Elementary and Secondary School Heads
All Concerned

1. The Office has already given advance information that the Special Hardship Allowance (SHA) to qualified teaching personnel shall now be paid in the last month of the quarter, submitting the following:

First Quarter

- a.) Payroll – January 1- March 31, 2026
- b.) DTR on January 1-31, 2026
- c.) DTR on February 1-28, 2026
- d.) DTR on March 1-15 only
 - Submit on or before **March 31, 2026**

Second Quarter

- a.) Payroll June 8-31, 2026
- b.) DTR March 1-31, 2026
- c.) DTR June 8-15, 2026
 - Submit on or before **June 30, 2026**

Third Quarter

- a.) Payroll July 1- September 30, 2026
- b.) DTR June 8-30, 2026
- c.) DTR July 1-31, 2026
- d.) DTR August 1-31, 2026
- e.) DTR September 1-15, 2026
 - Submit on or before **September 30, 2026**

Fourth Quarter

- a.) Payroll October 1- December 31, 2026
- b.) DTR for September 1-30, 2026
- c.) DTR for October 1-31, 2026
- d.) DTR for November 1-30, 2026



Address: Mankilam, Tagum City, Davao del Norte

Telephone Number: (084) 823 5170

Email Address: depeddavnor.sdo@deped.gov.ph

Website: www.depeddavnor.ph | Facebook: DepEd Davao del Norte



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e.) DTR for December 1-15, 2026

- Submit on or before **December 31, 2026**

2. Everyone is enjoined to continually support and recognize the value of equality and diversity in adherence to the Equal Opportunity Principle (EOP) of the organization.
3. For strict compliance.

REBONFAMIL R. BAGUIO

Assistant Regional Director
Concurrent, Officer-in-Charge
Office of the Schools Division Superintendent

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Accntng/mlmq
FN: payment of quarterly special hardship allowance (sha) for calendar year 2026



Address: **Mankilam, Tagum City, Davao del Norte**
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