



**DEPARTMENT OF BUDGET AND MANAGEMENT  
DEPARTMENT OF EDUCATION  
Joint Circular No. 1, s. 2019  
29 November 2019**



**TO: SCHOOLS DIVISION SUPERINTENDENTS, HEADS OF DEPARTMENT OF EDUCATION (DepEd)-SUPERVISED PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, ALL CENTRAL AND REGIONAL OFFICIALS OF THE DepEd AND THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM), AND ALL OTHERS CONCERNED**

**SUBJECT: GUIDELINES TO IMPLEMENT DepEd-OFFICE OF THE SECRETARY (OSEC) SPECIAL PROVISION NO. 7 IN THE FY 2019 GENERAL APPROPRIATIONS ACT (GAA) ON SPECIAL HARDSHIP ALLOWANCE (SHA)**

**1.0 Purpose**

This Joint Circular is issued to prescribe guidelines to implement DepEd-OSEC Special Provision No. 7 in the FY 2019 GAA pursuant to the Veto Message of the President, which reads:

*"In this regard, the implementation of **DepEd-OSEC, Special Provision No. 7, "Special Hardship Allowance," Volume I-A, page 193**, shall be subject to the guidelines issued jointly by the Department of Budget and Management (DBM) and the DepEd."*

**2.0 Coverage**

This Circular shall cover all classroom teachers in elementary and secondary schools and school heads/administrators assigned to a hardship post, multi-grade teachers, mobile teachers, and Non-formal Education or Alternative Learning Systems (ALS) Coordinators.

**3.0 Guidelines**

The DBM and DepEd shall continue to adopt **National Budget Circular No. 514, s. 2007** entitled, "Guidelines on the Grant of Special Hardship Allowance," as the basis for the grant of SHA to public school teachers, school heads/administrators, multi-grade teachers, mobile teachers, and ALS Coordinators for FY 2019, until such time that new guidelines are issued.

**4.0 Effectivity**

This Circular shall take effect immediately upon issuance.

**WENDEL E. AVISADO**  
Secretary, DBM



**LEONOR MAGTOLIS BRIONES**  
Secretary, DepEd