



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

03 Aug 2026

DIVISION MEMORANDUM

SGOD-2026-180

**SUBMISSION OF WORKING PAPERS FOR SPECIAL HARDSHIP ALLOWANCE
FOR QUALIFIED EMPLOYEES FOR CY 2026**

To: Assistant Schools Division Superintendent
Public Schools District Supervisors
Public Elementary and Secondary Schoolheads

1. Pursuant to Department of Budget and Management (DBM) and Department of Education (DepEd) Joint Circular No. 1, s. 2021 titled *Revised Guidelines on the Grant of Special Hardship Allowance*, and DepEd Order (DO) No. 39, s. 2021 titled *Guidelines on the Provision of Special Hardship Allowance for Public School Teachers*, which established the Hardship Index (HI) for identifying hardship schools, this Office reiterates the adoption of DO No. 017, s. 2023 as the prevailing policy for SHA implementation for Fiscal Year (FY) 2026, or until a new policy on the matter is issued.
2. Furthermore, DM-OUHROD-2025-1060 dated April 25, 2025 (*Reaffirmation of the List of Hardship Schools*), reaffirms the validity of the current list of identified hardship schools for the FY 2026 SHA implementation.
3. In accordance with the existing guidelines, the following personnel assigned to identified hardship posts or pure multigrade schools are eligible for the provision of SHA:
 - a. All teachers in identified public elementary and secondary hardship schools.
 - b. Multigrade teachers in pure multigrade schools.
 - c. Mobile teachers and Alternative Learning System (ALS) Coordinators handling active ALS classes; and
 - d. School Heads assigned to identified hardship posts or pure multigrade schools.
4. All school heads of identified SHA posts and pure multigrade schools are required to submit the notarized hard copies of their Special Hardship Allowance Working Papers for CY 2026 to the Planning Unit on or before August 17, 2026, for division consolidation.
5. The covered period for SHA CY 2026 computation is from September 1, 2025, to August 14, 2026. Payment shall be based strictly on the actual days physically rendered at the school, subject to the following conditions:
 - a. Tardiness or undertime totaling four (4) hours or more within a day shall be computed as half a day (0.5 day).





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- b. End-of-school-year (EOSY) / summer breaks are excluded from the SHA computation.
 - c. Days covered by Work-From-Home (WFH) arrangements, official holidays, leaves of absence, or attendance at off-site seminars/trainings are excluded from the computation, as the teacher did not experience physical hardship in commuting to and from the assigned school post on those dates.
6. For more queries, please kindly coordinate with the planning office - Mr. Bualan Y. Abid Jr. at number 0928-438-2483.
7. For your information, dissemination, and strict compliance with this memorandum is desired.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: As stated

Reference: As stated

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

FORMS
REPORTS

Adriano A. Daligdig/SGOD/MLA – submission of working papers for special hardship allowance for qualified employees for cy 2026
0540/August 3, 2026





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The list of identified schools for SHA CY 2026 are:

Alabel Municipality

1. Banlibato IS
2. Basak ES
3. Dalid ES
4. Datal Anggas IS
5. Glamang ES
6. Kiangkos ES
7. Kibac IS
8. Kisoy NHS
9. Leopoldo Dacera IS
10. Likon ES
11. Mahayag ES
12. Mayago ES
13. New Canaan IS
14. Paco ES
15. Salimama IS
16. Tagaytay IS
17. Talifara ES
18. Tinungkaan ES
19. Ulo Latian IS
20. Ulo Tubay ES

Glan Municipality

1. Banlas IS
2. Batutuling IS
3. Calatungan ES
4. Calonkambing IS
5. Congan IS
6. D. Masalon Recto ES
7. Dlama ES (Pure Multigrade)
8. E. Alegado IS
9. Edsa IS
10. Elena Mipana NHS
11. F. Bartulaba IS
12. Feliciano Bawa ES
13. Gambaan Annex – Del Neri (Pure Multigrade)
14. Gulo IS
15. Kaltuad IS
16. Kiaol ES
17. Lanao Kapanglao IS
18. Lao ES
19. Lumigo IS
20. Malatabon ES (Pure Multigrade)



Address: Capitol Compound, Maribulan, Alabel, Sarangani Province
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21. Miasong IS
22. Pio L. Siao ES
23. San Jose ES
24. Segafu Esgapo IS
25. Tamala ES
26. Tampus IS
27. Tangan IS

Kiamba Municipality

1. Banate IP School
2. Falel Kesbung IPS with annex school
3. Green Valley IS with annex school
4. Kapanal ES
5. Matingao IS
6. Tabotong ES

Maasim Municipality

1. Arcal ES
2. Blat IS
3. Bongo IS
4. Cabansal Larry IPS
5. Calfungal ES
6. Claudio L. Lim IPS
7. Datal Basak IPS
8. Felicitas Lawa ES
9. Lamlabong IS
10. Langaran ES
11. Lebe IS
12. Ludin Logan IP School with annex school

Maitum Municipality

1. Angko ES
2. Batian ES
3. Henry Mulok Reisland Jr. ES
4. James Alfred Strong IS
5. Sitio Nara ES
6. Tuanadatu ES
7. Wata-wanan IPS

Malapatan Municipality

1. Akbual ES
2. Alna IP School
3. Alyeng IP School
4. Amado M. Quirit NHS
5. Aspang ES
6. Calay IPS



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7. Del Hilado ES with Annex school
8. Dolores Yatoy Millona IS
9. Gnanda P. Maguan IP School
10. Kiahe IS
11. Kinam ES
12. Kinam NHS
13. Laba C. Maguan IPS
14. Lasang ES
15. Malkahi ES
16. Nabol NHS
17. Naidas T. Opong with annex
18. Niyas M. Mintal IPS
19. Pitak ES
20. Rancho ES
21. Sitio Lanao IPS
22. Tocablao ES
23. Tusan IP School

Malungon Municipality

1. Ambang ES
2. Balitangan ES
3. Baliton ES (Pure Multigrade)
4. Camen Wata Bagi NHS
5. Columbio IS
6. Dalamuan IS
7. Danao IS
8. Datu Montong Cawag IPS
9. Fermin Olong ES
10. Fye Falel IPS (Pure Multigrade)
11. Kalbangan ES
12. Kanyugan ES
13. Kibawalan ES (Pure Multigrade)
14. Kidengen ES
15. Kisablay ES
16. Laginan IS
17. Lamlangil ES
18. Lamlinol ES (Pure Multigrade)
19. Langkuas IS
20. Malinis ES
21. Manabawon ES
22. Mateo ES (Pure Multigrade)
23. Nian IS
24. Osmena ES (Pure Multigrade)
25. Panamin IS
26. Pikong ES
27. San Juan IS
28. Sanama ES





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- 29. Taclobo ES
- 30. Tandawanan IS
- 31. Tangali IS
- 32. Upper Lumabat IS

