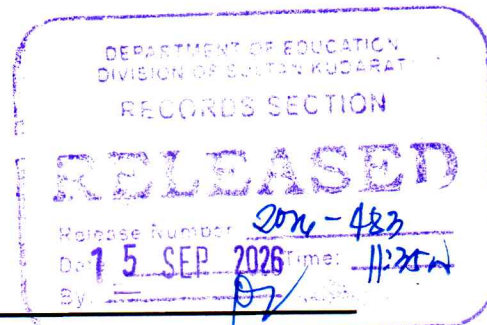




Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT



September 14, 2026

Division Memorandum
No. **181**
OSDS-PSU No. 181 s. 2026

**SUBMISSION OF REQUIREMENTS FOR THE SPECIAL HARDSHIP ALLOWANCE
OF QUALIFIED SCHOOLS, ALTERNATIVE LEARNING SYSTEM (ALS) MOBILE
TEACHERS, AND PURE MULTIGRADE SCHOOL TEACHERS**

To: Assistant Schools Division Superintendent
Chiefs of the Functional Divisions
District Supervisors/Principals In-Charge
Elementary and Secondary School Heads
Administrative Officers II
All Others Concerned
This Division

1. In reference to DepEd Order No. 039, s. 2021, and Memorandum No. DM-OUHRODI-2026-2753 dated August 10, 2026, re: Adoption of DepEd Order No. 017, s. 2023, titled "Amendment to DepEd Order No. 039, s. 2021 (Guidelines on the Provision of Special Hardship Allowance for Public School Teachers)," this Office requires all Pure Multigrade Teachers, ALS Mobile Teachers, and teachers assigned to Special Hardship posts to submit the necessary documents for the grant of the Special Hardship Allowance covering the period, January 1, 2026 to August 31, 2026, on or before **September 21, 2026**, to the Payroll Services Unit (PSU).

2. To facilitate the efficient processing of payrolls, three copies of the following documents are required:

- a. Daily Time Record (DTR) for January to June 2026 (for substitute teachers in qualified SHA schools, Pure Multigrade Schools, or the Alternative Learning System);
- b. Hard copy of the List of Qualified Teachers per school;
- c. Copy of the Detailed/Office/Special Order (for teachers detailed to Special Hardship Allowance, Pure Multigrade, or Alternative Learning System schools);
- d. Copy of the CSC-attested appointment (for substitute teachers in qualified SHA schools, Pure Multigrade Schools, or the Alternative Learning System);
- e. Copy of BIR Form 1902 (for substitute teachers in qualified SHA schools, Pure Multigrade Schools, or the Alternative Learning System); and

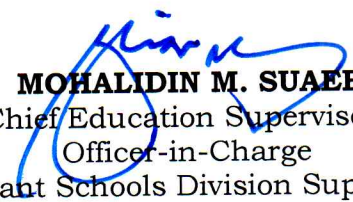


Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

- f. Copy of the Letter of Introduction for Direct Payment to the Account of the Creditor/Payee (for substitute teachers in qualified SHA schools, Pure Multigrade Schools, or the Alternative Learning System).
3. The Daily Time Records submitted to the Payroll Services Unit (PSU) shall undergo further validation. Qualified personnel for the Special Hardship Allowance (SHA) must ensure that all entries are accurate, as any false or inaccurate information may cause delays in payroll processing or hinder the immediate action on claims.
4. Attached is the list of qualified schools for your reference.
5. Public Schools District Supervisors and school heads are requested to monitor and follow up the submission of the required documents and ensure that all information provided is accurate, thoroughly reviewed, and duly signed.
6. For more queries and clarifications, all concerned may contact Ms. ARLENE C. MONTERO, Administrative Assistant III/SHA-In-Charge at email address: arlene.montero01@deped.gov.ph
7. For dissemination and immediate compliance.

ROBERTO J. MONTERO, CESO V
Schools Division Superintendent

By the Authority of the Schools Division Superintendent


MOHALIDIN M. SUAEB
Chief Education Supervisor
Officer-in-Charge
Assistant Schools Division Superintendent

Encl/s.: as stated

References: as stated

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

REQUIREMENTS

SPECIAL HARDSHIP

SUBMISSION

ACM/OSDS-PSU/DM- Submission of Requirements for the Special Hardship Allowance of Qualified Schools, Alternative Learning System (ALS) Mobile Teachers, and Pure Multigrade School Teachers/ September 14, 2026



Address: Kenram, Isulan, Sultan Kudarat
Telephone No.: (064) 471 1007
Website: <https://divisionsk.org>
Email: depedsk.r12@deped.gov.ph



Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

List of Hardship Post Schools

Annex A

**Source of data: DepEd Order No. 017, s. 2023*

	Level	School ID	School Name	District	Municipality	Hardship Index (HI) Score
1	JHS and SHS	304604	Keytodac National High School	Bagumbayan I	Lebak	0.5
2	ES	130935	Daluga Elementary School	Bagumbayan III	Bagumbayan	0.33
3	ES	130946	New Datal Elementary School	Bagumbayan III	Bagumbayan	0.35
4	ES	130952	Sia-an Elementary School	Bagumbayan III	Bagumbayan	0.35
5	ES	130955	Tulale Elementary School	Bagumbayan III	Bagumbayan	0.37
6	JHS	304583	Sumilil National High School	Bagumbayan III	Bagumbayan	0.35
7	JHS and SHS	500717	Dante Integrated School	Bagumbayan III	Bagumbayan	0.33
8	ES	130958	Eday Elementary School	Cumbio I	Cumbio	0.34
9	ES	130963	Polomolok Elementary School	Cumbio I	Cumbio	0.37
10	ES	130964	Sucob ES	Cumbio I	Cumbio	0.36
11	ES	209021	Usman ES	Cumbio I	Cumbio	0.34
12	ES	130956	Balisan ES	Cumbio II	Cumbio	0.35
13	ES	130970	Lam-alis Elementary School	Cumbio II	Cumbio	0.41
14	ES	130973	Limonzo Elementary School	Cumbio II	Cumbio	0.43
15	ES	130976	New Bantangan Elementary School	Cumbio II	Cumbio	0.43
16	ES	130978	Salnaong Elementary School	Cumbio II	Cumbio	0.42
17	ES	209032	Balnate Elementary School	Cumbio II	Cumbio	0.4
18	ES	130981	Dapulan Elementary School	Esperanza III	Esperanza	0.37
19	ES	130992	Salumping Elementary School	Esperanza III	Esperanza	0.38
20	ES	209035	Kanalan Elementary School	Esperanza III	Esperanza	0.34
21	ES	209037	Abang Elementary School	Esperanza III	Esperanza	0.35
22	ES	281528	Datu Bangbang - Jumbo Elementary School	Esperanza III	Esperanza	0.45
23	ES	281529	Datu Gambangan Saliling Elementary School	Esperanza III	Esperanza	0.48
24	ES	281531	Kitakal Elementary School	Esperanza III	Esperanza	0.37
25	JHS	500437	Marawir Integrated School	Esperanza III	Esperanza	0.33
26	ES	501173	Bongo-Bongo Integrated School	Esperanza III	Esperanza	0.39
27	JHS	501173	Bongo-Bongo Integrated School	Esperanza III	Esperanza	0.4
28	JHS	501672	Legodon Integrated School	Esperanza III	Esperanza	0.4
29	ES	131031	Kubo Banday Elementary School	Kalamansig I	Kalamansig	0.59



Republic of the Philippines
Department of Education

REGION XII
DIVISION OF SULTAN KUDARAT

30	ES	131034	Don Modesto Buenaflor Sr. Elementary School	Kalamansig I	Kalamansig	0.38
31	ES	131035	Minorok Elementary School	Kalamansig I	Kalamansig	0.4
32	ES	131036	Sabanal Elementary School	Kalamansig I	Kalamansig	0.58
33	ES	131037	Sta. Maria Elementary School	Kalamansig I	Kalamansig	0.39
34	ES	131038	Teresita Patalinjug Memorial Elementary School	Kalamansig I	Kalamansig	0.34
35	ES	136942	Datu Gidel Batilan Elementary School	Kalamansig I	Kalamansig	0.71
36	ES	136943	Datu Bak-Bak Apang Elementary School	Kalamansig I	Kalamansig	0.74
37	ES	136944	Datu Ina Capitan Elementary School	Kalamansig I	Kalamansig	0.68
38	ES	136945	Datu Bago Lebeg Elementary School	Kalamansig I	Kalamansig	0.77
39	ES	136946	Sultan Tibong Bote Elementary School	Kalamansig I	Kalamansig	0.65
40	JHS and SHS	304591	Kalamansig National High School	Kalamansig I	Kalamansig	0.34
41	JHS and SHS	316808	Sabanal National High School - Kalamansig Annex	Kalamansig I	Kalamansig	0.51
42	ES and JHS	500946	Artemio L. Martin Integrated School	Kalamansig I	Kalamansig	0.56
43	ES and JHS	501175	Datu Malayat Integrated School	Kalamansig I	Kalamansig	0.49
44	ES	103714	Blanga Elementary School	Kalamansig II	Kalamansig	0.58
45	ES	131040	Datu Wasay Elementary School	Kalamansig II	Kalamansig	0.51
46	ES	131041	Hinalaan Elementary School	Kalamansig II	Kalamansig	0.44
47	ES	131043	Nalilidan Elementary School	Kalamansig II	Kalamansig	0.39
48	ES	131044	Pag-asa Elementary School	Kalamansig II	Kalamansig	0.35
49	ES	131045	Roquildo D. Talapian Sr. Memorial Elementary School	Kalamansig II	Kalamansig	0.45
50	ES	131046	Ricardo Cabaluna Memorial Elementary School	Kalamansig II	Kalamansig	0.43
51	ES	131047	Sta. Clara Elementary School	Kalamansig II	Kalamansig	0.36
52	ES	131048	Francisco Baluyot Concha Memorial Elementary School	Kalamansig II	Kalamansig	0.37
53	ES	209002	Saint Andrews Mission School - Main	Kalamansig II	Kalamansig	0.48
54	ES	209003	St. Andrew's Mission ES - Annex	Kalamansig II	Kalamansig	0.52
55	ES	209039	Maat Elementary School	Kalamansig II	Kalamansig	0.5
56	JHS and SHS	304592	Sangay National High School	Kalamansig II	Kalamansig	0.5
57	JHS and SHS	304593	Datu Wasay National High School	Kalamansig II	Kalamansig	0.51
58	JHS and SHS	304623	Sta. Clara National High School	Kalamansig II	Kalamansig	0.36



Republic of the Philippines
Department of Education
 REGION XII
 DIVISION OF SULTAN KUDARAT

59	ES, JHS and SHS	500718	Datu Etang Integrated School	Kalamansig II	Kalamansig	0.42
60	ES and JHS	500815	Limulan Integrated School	Kalamansig II	Kalamansig	0.36
61	ES	501174	Datu Ito Andong Integrated School	Kalamansig II	Kalamansig	0.55
62	JHS	501174	Datu Ito Andong Integrated School	Kalamansig II	Kalamansig	0.49
63	ES	101727	Mantil Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.5
64	ES	127198	Datu Gas Tubo Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.37
65	ES	131049	Balite Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.37
66	ES	131051	Bugso Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.35
67	ES	131052	Bunay Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.35
68	ES	131063	Sewal Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.35
69	ES	209017	Basag Elementary School - Tinalon Annex	Kulaman I (SNA)	Sen. Ninoy Aquino	0.38
70	ES	209024	Tudog Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.33
71	ES	209025	Tamangan Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.35
72	ES	281538	Lageten Elementary School	Kulaman I (SNA)	Sen. Ninoy Aquino	0.44
73	SHS	316802	Sewod National High School - Langgal Annex	Kulaman I (SNA)	Sen. Ninoy Aquino	0.34
74	ES	131067	Bagsing Elementary School	Kulaman II	Sen. Ninoy Aquino	0.36
75	ES	131068	Banali Elementary School	Kulaman II	Sen. Ninoy Aquino	0.41
76	ES	131069	Basag Elementary School	Kulaman II	Sen. Ninoy Aquino	0.4
77	ES	131070	Benebol Elementary School	Kulaman II	Sen. Ninoy Aquino	0.44
78	ES	131071	Buklod Elementary School	Kulaman II	Sen. Ninoy Aquino	0.33
79	ES	131072	Gapok Central School	Kulaman II	Sen. Ninoy Aquino	0.33
80	ES	131073	Kapatagan Elementary School	Kulaman II	Sen. Ninoy Aquino	0.41
81	ES	131074	Lagubang Elementary School	Kulaman II	Sen. Ninoy Aquino	0.37
82	ES	131075	Langgal Elementary School	Kulaman II	Sen. Ninoy Aquino	0.37
83	ES	131078	Paraiso Elementary School	Kulaman II	Sen. Ninoy Aquino	0.49
84	ES	131079	Pinandian Elementary School	Kulaman II	Sen. Ninoy Aquino	0.43
85	JHS and SHS	304599	Langgal National High School	Kulaman II	Sen. Ninoy Aquino	0.37



Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

86	JHS	304600	Datu Ampak Kawan National High School	Kulaman II	Sen. Ninoy Aquino	0.33
87	SHS	304600	Datu Ampak Kawan National High School	Kulaman II	Sen. Ninoy Aquino	0.36
88	ES	103711	Datu Manguda Capitan Elementary School	Lebak Central	Lebak	0.63
89	ES	131119	Adalla Elementary School	Lebak Central	Lebak	0.38
90	ES	131120	Bululawan Elementary School	Lebak Central	Lebak	0.51
91	ES	131122	Dimapitan Elementary School	Lebak Central	Lebak	0.4
92	ES	131123	Elem Elementary School	Lebak Central	Lebak	0.54
93	ES	131124	Keytodac Central School	Lebak Central	Lebak	0.43
94	ES	131125	Kimakang Elementary School	Lebak Central	Lebak	0.49
95	ES	131126	New Calinog Elementary School	Lebak Central	Lebak	0.43
96	ES	131127	F. Parohinog Sr. Elementary School	Lebak Central	Lebak	0.33
97	ES	131128	S.A. Balabagan Elementary School	Lebak Central	Lebak	0.57
98	ES	131129	Salangsang Elementary School	Lebak Central	Lebak	0.4
99	ES	131131	Villamonte Elementary School	Lebak Central	Lebak	0.43
100	ES	281527	Bitogen Elementary School	Lebak Central	Lebak	0.62
101	ES	281530	Datu Manggong Elementary School	Lebak Central	Lebak	0.55
102	JHS and SHS	304603	Lebak National High School	Lebak Central	Lebak	0.43
103	JHS and SHS	316804	Mangudadatu National High School - Villamonte Annex	Lebak Central	Lebak	0.47
104	ES and JHS	500945	Capilan Integrated School	Lebak Central	Lebak	0.42
105	ES and JHS	501241	Tibong-Tibong Integrated School	Lebak Central	Lebak	0.49
106	ES	131108	Babato Elementary School	Lebak East	Lebak	0.41
107	ES	131110	Christianuevo Elementary School	Lebak East	Lebak	0.33
108	ES	131111	Datu Karon Elementary School	Lebak East	Lebak	0.49
109	ES	131112	Don Marcelino Concha Memorial Elementary School	Lebak East	Lebak	0.36
110	ES	131114	Pansud Elementary School	Lebak East	Lebak	0.35
111	ES	131117	Tinonggos Elementary School	Lebak East	Lebak	0.42
112	ES	131118	Tran Elementary School	Lebak East	Lebak	0.48



Republic of the Philippines
Department of Education
 REGION XII
 DIVISION OF SULTAN KUDARAT

113	JHS and SHS	304586	E. Arcaño Memorial National High School	Lebak East	Lebak	0.33
114	JHS and SHS	304626	Tran National High School	Lebak East	Lebak	0.39
115	ES and JHS	500433	Bolebak Integrated School	Lebak East	Lebak	0.33
116	ES	500723	Tapudi Integrated School	Lebak East	Lebak	0.4
117	JHS	500723	Tapudi Integrated School	Lebak East	Lebak	0.44
118	SHS	500723	Tapudi Integrated School	Lebak East	Lebak	0.4
119	ES and JHS	501178	Nuling Integrated School	Lebak East	Lebak	0.34
120	ES	501678	Pigel integrated School	Lebak East	Lebak	0.52
121	JHS	501678	Pigel integrated School	Lebak East	Lebak	0.51
122	ES	131132	Ampad-Guiabar Memorial Elementary School	Lebak West	Lebak	0.35
123	ES	131133	Bonifacio M. Difuntorum Sr. Elementary School	Lebak West	Lebak	0.35
124	ES	131135	Gestosani Memorial Elementary School	Lebak West	Lebak	0.39
125	ES	131136	Guintales Elementary School	Lebak West	Lebak	0.36
126	ES	131140	Nabagbag Elementary School	Lebak West	Lebak	0.47
127	ES	131141	Pasandalan ES	Lebak West	Lebak	0.36
128	ES	131142	Posadas Elementary School	Lebak West	Lebak	0.45
129	JHS and SHS	304605	Lebak Legislated National High School	Lebak West	Lebak	0.33
130	ES	131150	Maindang Elementary School	Lutayan I	Lutayan	0.41
131	ES	131156	Panagas-Devera Elementary School	Lutayan II	Lutayan	0.34
132	ES	131164	Badiangon Elementary School	Palimbang I	Palimbang	0.53
133	ES	131165	Baluan Elementary School	Palimbang I	Palimbang	0.44
134	ES	131166	Baranayan Elementary School	Palimbang I	Palimbang	0.49
135	ES	131167	Barongis Elementary School	Palimbang I	Palimbang	0.52
136	ES	131168	Datu Sipot Elementary School	Palimbang I	Palimbang	0.46
137	ES	131169	Dionisio Cagadoc Sr. Memorial Elementary School	Palimbang I	Palimbang	0.7
138	ES	131173	Kalibuhan Elementary School	Palimbang I	Palimbang	0.45
139	ES	131174	Kanipaan Elementary School	Palimbang I	Palimbang	0.51
140	ES	131175	Kilbog Elementary School	Palimbang I	Palimbang	0.57
141	ES	131176	Kiponget Elementary School	Palimbang I	Palimbang	0.58
142	ES	131179	Maganao Elementary School	Palimbang I	Palimbang	0.45
143	ES	131180	Mandod Elementary School	Palimbang I	Palimbang	0.5
144	ES	131182	Palimbang Central School	Palimbang I	Palimbang	0.53



Republic of the Philippines
Department of Education
 REGION XII
 DIVISION OF SULTAN KUDARAT

145	ES	131183	Pusot Elementary School	Palimbang I	Palimbang	0.47
146	ES	131184	Lupoken Elementary School	Palimbang I	Palimbang	0.54
147	ES	209005	Tibuhol Elementary School	Palimbang I	Palimbang	0.53
148	ES	209011	Wasag Elementary School	Palimbang I	Palimbang	0.58
149	ES	209013	Wal Elementary School	Palimbang I	Palimbang	0.49
150	JHS and SHS	304611	Baluan National High School	Palimbang I	Palimbang	0.4
151	JHS and SHS	304615	Palimbang National High School	Palimbang I	Palimbang	0.52
152	JHS and SHS	304616	Kalibuhan National High School - Palimbang ANNEX	Palimbang I	Palimbang	0.45
153	ES and JHS	500499	Dona Catalina Memorial Elementary School	Palimbang I	Palimbang	0.61
154	ES and JHS	500719	Langali Integrated School	Palimbang I	Palimbang	0.57
155	ES and JHS	500757	Isuko Integrated School	Palimbang I	Palimbang	0.7
156	ES and JHS	500758	Dumolol Integrated School	Palimbang I	Palimbang	0.6
157	ES and JHS	501176	Imam Adil Memorial Integrated School	Palimbang I	Palimbang	0.55
158	ES	131185	Baliango Elementary School	Palimbang II	Palimbang	0.52
159	ES	131187	Kraan Elementary School	Palimbang II	Palimbang	0.51
160	ES	131188	Maguid Elementary School	Palimbang II	Palimbang	0.51
161	ES	131189	Malisbong Elementary School	Palimbang II	Palimbang	0.47
162	ES	131190	Milbuk Central Elementary School	Palimbang II	Palimbang	0.47
163	ES	131192	San Roque Elementary School	Palimbang II	Palimbang	0.51
164	ES	209016	Matabai Namil Elementary School - Tagadtal Annex	Palimbang II	Palimbang	0.52
165	ES	209026	Montani Pelangking Memorial Elementary School	Palimbang II	Palimbang	0.47
166	JHS and SHS	304610	Milbuk National High School	Palimbang II	Palimbang	0.47
167	JHS	304612	Mamansual Abdul National High School Palimbang Annex	Palimbang II	Palimbang	0.47
168	SHS	304612	Mamansual Abdul National High School Palimbang Annex	Palimbang II	Palimbang	0.41
169	ES and JHS	500763	Kolong-Kolong Integrated School	Palimbang II	Palimbang	0.47
170	ES	500764	Tagadtal Elementary School	Palimbang II	Palimbang	0.52
171	JHS	500764	Tagadtal Elementary School	Palimbang II	Palimbang	0.51

Nothing Follows



Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

List of Pure Multi-grade Schools

	School ID	School Name	District	Municipality	
1	137337	Adam Akil ES	Palimbang III	Palimbang	PURE MG
2	130929	Alas-As Lower ES	Bagumbayan III	Bagumbayan	PURE MG
3	130930	Alas-As Upper ES	Bagumbayan III	Bagumbayan	PURE MG
4	137053	Alfredo Ancheta ES	Kalamansig II	Kalamansig	PURE MG
5	131066	Alhambra-Gotanggogan ES	Kulaman II	Senator Ninoy Aquino	PURE MG
6	137132	Datu Salayan ES	Bagumbayan III	Bagumbayan	PURE MG
7	137079	Datu Sangkulan Mala ES	Palimbang II	Palimbang	PURE MG
8	137255	Malanut ES	Kalamansig II	Kalamansig	PURE MG
9	131077	Matanao ES	Kulaman II	Senator Ninoy Aquino	PURE MG
10	209019	Mauno ES	Cumbio II	Cumbio	PURE MG
11	130945	Nalum ES	Bagumbayan III	Bagumbayan	PURE MG
12	131062	Sariling Sikap ES	Kulaman I	Senator Ninoy Aquino	PURE MG
13	130950	Seguya ES	Bagumbayan III	Bagumbayan	PURE MG
14	137140	Datu Sangkupan Talon ES	Kalamansig II	Kalamansig	PURE MG
15	131061	Sapale ES	Kulaman I	Senator Ninoy Aquino	PURE MG
16	130961	New Ilocos ES	Cumbio I	Cumbio	PURE MG
17	136965	Datu Umbol ES	Kalamansig I	Kalamansig	PURE MG
18	131025	Mantisao ES	West Isulan	Isulan	PURE MG

Nothing Follows

**NOTE: Some pure multigrade schools that are qualified to receive special hardship allowance were not included in the list of pure multigrade schools because qualified teachers are entitled to receive either of the allowances mentioned in this Memorandum.*