



Republic of the Philippines
Department of Education
CARAGA REGION

APRIL 30, 2026

REGIONAL MEMORANDUM

No. 0391, s. 2026

To: Schools Division Superintendents
All Others Concerned

SUB-ALLOTMENT RELEASE ORDER (Sub-ARO) FOR HARDSHIP PAY

1. This Office announces the issuance of a Sub-Allotment Release Order (Sub-ARO) to fund the **FY 2026 Special Hardship Allowance (SHA)**, under FY 2026 GAA.
2. Attached for reference is the approved request.
3. Upon receipt of the Sub-ARO, the Schools Division Offices (SDOs) are directed to promptly request the issuance of a Notice of Cash Allocation from the DBM Regional Office XIII. The disbursement of these funds shall adhere to standard government accounting and auditing rules and regulations.
4. Immediate dissemination of this Memorandum is highly desired.

Digitally
signed by
Asuncion
Maria Ines
Casona
Date:
2026.04.23
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MARIA INES C. ASUNCION
Director IV
Regional Director

FIN/nap
04/21/2026



Republic of the Philippines
Department of Education
CARAGA REGION

April 8, 2026

MARIA INES C. ASUNCION

Director IV
Regional Director
DepEd Caraga Regional Office
J. Rosales Ave., Butuan City

Madam:

This is to request to download a Sub-Allotment Order (SARO) to the **12 SCHOOLS DIVISION OFFICES** of this Region. The fund is intended to be used to cover funding requirement for **PAYMENT OF THE FY 2026 SPECIAL HARDSHIP ALLOWANCE (SHA)**, chargeable against FY 2026 Special Hardship Allowance:

Division	No. of Recipient Schools (For Teachers assigned in Hardship Posts and Multigrade Classes)	No. of Recipient Schools Districts and CLCs (For Mobile and ALS Teachers)	No. of Teachers Entitled to SHA	2026 PRO-RATED ALLOCATION
Agusan del Norte	25	52	169	7,926,954.00
Agusan del Sur	1549	76	1625	88,407,027.00
Bayugan City	38	23	61	3,382,405.00
Bislig City	8	20	52	2,973,634.00
Butuan City	11	43	97	5,417,784.00
Cabadbaran City	4	4	37	1,999,031.00
Dinagat Island	160	15	363	25,248,938.00
Siargao	50	12	280	16,216,135.00
Surigao City	15	26	97	4,541,324.00
Surigao del Norte	55	13	399	18,489,915.00
Surigao del Sur	320	83	805	71,303,680.00
Tandag City	5	10	34	2,418,173.00
TOTAL	2240	377	4019	248,325,000.00


SHERYL R. PUYO
AO V/HRMO III

Funds Available:


ELAINE N. NAVARRO
Chief Administrative Officer
Finance Division

Approved:


MARIA INES C. ASUNCION
Director IV
Regional Director