



Republic of the Philippines  
Department of Education  
REGION VIII  
SCHOOLS DIVISION OF BILIRAN

May 29, 2026

**DIVISION MEMORANDUM**

No. 219 s. 2026

**CLARIFICATORY GUIDELINES ON THE IMPLEMENTATION OF MEDICAL ALLOWANCE PROGRAM**

TO: OIC-Asst. Schools Division Superintendent  
Chief Education Supervisors  
Division Office Personnel  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
All Others Concerned

1. Attached is a Memorandum DM-OUHRODI-2026-1723 from Wilfredo E. Cabral, Undersecretary for Human Resource and Organizational Development, and Infrastructure with the subject, clarificatory guidelines on the Grant of Medical Allowance to DepEd Personnel.

2. To reiterate, the reportorial requirements shall be as follows:

**a. For Individual Availment on Renewal of an HMO**

Submission of **any one** of the following, provided it bears the name of the personnel and the validity period within the particular year

- Copy of the HMO agreement;
- Valid HMO-issued identification card (ID); or
- Official receipt for the payment of the HMO membership fee

**b. For Payment of Medical Expenses**

Submission of **all** of the following:

- Duly signed and accomplished **Annex B (Individual Cash Claim Form)**;
- Any applicable certifications (GIDA Certification, No Adequate HMO Branch Certification, or Proof of Denial); and
- Original receipts amounting to **Seven Thousand Pesos (Php 7,000.00)**

3. For Personnel who availed one-time HMO plan, or recurring HMO plan, or covered as dependent or who are using certification like GIDA, no adequate HMO Branch, proof of Denial shall be guided of the documents to be submitted based on these clarificatory guidelines.




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SCHOOLS DIVISION OF BILIRAN

4. **All documentary requirements must be dated within the fiscal year as the release of the medical allowance** except for the liquidation of FY 2025 medical allowance which may be dated in 2026 as long as they are compliant.
5. The school-based Administrative Officers shall check the accuracy and completeness of the reportorial requirements of all school personnel before submission to the Division Office Records Section. Lacking or non-compliant documents shall not be accepted. The submission of the said documents for liquidation of FY 2026 Medical Allowance shall start in **June until November 25, 2026.**
6. Wide dissemination of and strict compliance with this Memorandum are desired.

  
**ROBERTO N. MANGALIMAN PhD, CESO VI**  
Schools Division Superintendent

Enclosures:  
DM-OUHRODI-2026-1723



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Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

DATE: \_\_\_\_\_

TRACKING # 6349 TIME 12:08 pm

SIGNATURE: \_\_\_\_\_

MEMORANDUM

DM-OUHRODI-2026-1723

FOR : UNDERSECRETARIES  
 ASSISTANT SECRETARIES  
 BUREAU/SERVICE DIRECTORS  
 REGIONAL DIRECTORS  
 SCHOOLS DIVISION SUPERINTENDENTS  
 PUBLIC ELEMENTARY AND SECONDARY SCHOOLS  
 ALL OTHERS CONCERNED

RECEIVED  
 HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT SECTION  
 5/13/26 4:20 pm

FROM : **WILFREDO E. CABRAL**  
*Undersecretary for Human Resource & Organizational Development, and Infrastructure*

SUBJECT : **CLARIFICATORY GUIDELINES ON THE IMPLEMENTATION OF MEDICAL ALLOWANCE PROGRAM**

DATE : 13 May 2026

This refers to the implementation of the DepEd Order No. 16, s. 2025 titled **Guidelines on the Grant of Medical Allowance to DepEd Personnel**. In accordance with Section 14 of Department of Budget and Management (DBM) Circular No. 2024-6, personnel who received the medical allowance are required to submit proof of enrollment with a Health Maintenance Organization (HMO) provider or supporting documents for the payment of medical expenses.

Please be guided by the following reportorial requirements:

**A. For Individual Availment or Renewal of an HMO**

(Submission of **any one** of the following, provided it bears the name of the personnel and the validity period within the particular year)

- Copy of the HMO agreement;
- Valid HMO-issued identification card (ID); or
- Official receipt for the payment of the HMO membership fee.

**B. For Payment of Medical Expenses**

(Submission of **all** of the following)

- Duly signed and accomplished **Annex B (Individual Cash Claim Form)**;
- Any applicable certifications (GIDA Certification, No Adequate HMO Branch Certification, or Proof of Denial); and
- Original receipts amounting to **Seven Thousand Pesos (Php 7,000.00)**.



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Effectivity	03/23/23	Page	1 of 2



Considering the initial implementation of the Medical Allowance Program and the late release of funds for Fiscal Year (FY) 2025, all Focal Offices (FOs) are directed to **accept the above documentary requirements for the liquidation of FY 2025 medical allowance, even if dated in 2026**, provided they are otherwise compliant.

Starting **FY 2026 and succeeding years**, all documentary requirements must be **dated within the fiscal year as the release of the medical allowance**. Documents that do not correspond to the year of disbursement shall not be accepted, and the concerned personnel shall be required to refund the medical allowance received, subject to existing accounting and auditing rules.

These conditions shall likewise apply to the succeeding fiscal years.

Moreover, please refer to the following special cases:

**1. Personnel who availed a one-time HMO plan**

- Documents submitted shall be valid for the liquidation of **one fiscal year only**, regardless of coverage extending to the succeeding year.

*Illustrative example:* An HMO plan acquired in 2026 and expiring in 2027 may only use to liquidate FY 2026 medical allowance. The basis for validity shall be determined by the year of purchase.

**2. Personnel who availed a recurring HMO plan**

- Personnel shall submit the **latest available document** providing that the HMO plan remains active status, such as sales invoice or certification from the HMO provided.

**3. Personnel covered as Dependents of their spouse/child/relative's HMO plan**

- A certification confirming the personnel's status as dependent under an HMO plan, indicating the principal beneficiary (spouse/child/relative) shall be submitted.

**4. Personnel using Certifications (GIDA, No Adequate HMO Branch, Proof of Denial)**

- Certifications may be reused in subsequent years, provided that the underlying circumstances remain unchanged.
- If the circumstances change (e.g. reassignment from GIDA to a non-GIDA area), the previous certification shall no longer valid, and a new certification or HMO enrollment shall be required.

These clarificatory guidelines are issued to ensure consistent implementation of the Medical Allowance Program and compliance with DepEd, DBM, relevant accounting and auditing rules and regulations.

For further inquiries or concerns, please coordinate with the **Bureau of Human Resource and Organizational Development – Employee Welfare Division (BHROD-EWD)** through email [bhrod.ewd@deped.gov.ph](mailto:bhrod.ewd@deped.gov.ph).

For your guidance and compliance.