

DepEd ICT Unit
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Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION
 SCHOOLS DIVISION OFFICE OF CITY OF VALENZUELA

**Office of the Schools Division
 Superintendent**

DIVISION MEMORANDUM
 No. 0424 s. 2026

**CLARIFICATORY GUIDELINES ON THE IMPLEMENTATION AND
 INSTRUCTIONS IN THE RELEASE OF MEDICAL ALLOWANCE**

To: OIC – Assistant Schools Division Superintendent
 Chief Education Supervisors - CID and SGOD
 Education Program Supervisors and Public Schools District Supervisors
 Division Unit Heads
 Public Elementary and Secondary School Heads/OICs
 Teaching and Non-Teaching Personnel
 All Others Concerned

1. Attached are Memorandum DM-OUHRODI-2026-1723, s. 2026 titled *Clarificatory Guidelines on the Implementation of Medical Allowance* dated May 13, 2026 from Mr. WILFREDO E. CABRAL, Undersecretary for Human Resource & Organizational Development, and Infrastructure and Regional Memorandum No. 370, s. 2026 titled *Instructions in the Release of Medical Allowance* dated May 18, 2026 from Dr. JOCELYN DR. ANDAYA, Regional Director, NCR and Concurrent Officer-in-Charge, Office of the Assistant Secretary for Governance and Operations, the content of which is self-explanatory, for information and for appropriate action of all concerned.

2. Personnel who received medical allowance are required to submit proof of enrollment with their HMO provider or supporting documents such as but not limited to, **any** of 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
- Official receipt amounting to **Seven Thousand Pesos (Php 7, 000)**.



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3. Considering the initial implementation of the Medical Allowance Program and the late release of funds for Fiscal Year 2025, this division is directed to **accept the above documentary requirements** on or before **June 19, 2026 for the liquidation of FY 2025 Medical Allowance, even if dated 2026**, provided they are otherwise complaint.
4. Moreover, starting **FY 2026 and succeeding years**, all documentary requirements must **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.
5. For special cases, please refer to **items no. 1 to 4** of Memorandum DM-OUHRODI-2026-1723.
6. The School-in-Charge or Human Resource-in-Charge are advised to consolidate and submit the required proof of availment with transmittal (**hard copy and soft copy**) on or before **June 15, 2026, until 5:00 p.m.** It can also be accessed through <https://tinyurl.com/MedAllowance2026-Proof> and shall automatically close after the said deadline. **Document File** shall be renamed in this format (**Name of School Medical Allowance 2026 Proofs**). Non-compliance with the prescribed deadline shall affect the eligibility for the FY 2027 Medical Allowance.
7. Attached is the template of Transmittal for FY 2026 Medical Allowance Individual Availment for reference.
8. School Administrative Officers, Administrative Assistants and School Heads shall be responsible for ensuring the accuracy and correctness of the documents submitted. Any errors or discrepancies shall be considered their accountability.
9. All submissions and inquiries relative to this matter shall be directed to Personnel Section handling Salaries and Benefits.
10. Wide dissemination of and strict compliance with this Memorandum is desired.

NOEL D. BAGANO
Schools Division Superintendent

Encl.: As stated
References: DepEd Order No. 16, s. 2025
To be indicated in the Perpetual Index
under the following subjects:

MEDICAL ALLOWANCE 2026

MAE/KC -CLARIFICATORY GUIDELINES ON THE IMPLEMENTATION AND INSTRUCTIONS IN THE RELEASE OF
MEDICAL ALLOWANCE
_____/May 20, 2026



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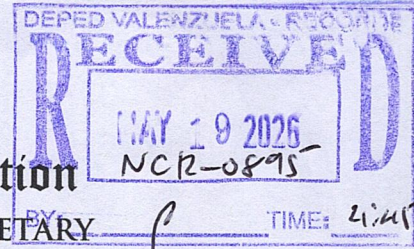


Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE



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

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)**.



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. *Deadline June 20, 2026*

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.

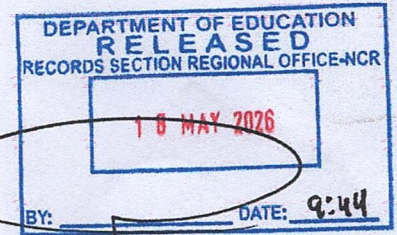
These clarificatory guidelines are issued to ensure consistent implementation of the Medical Allowance Program and compliance with DepEd, DBM, relevant accounting and auditing rules and regulations.

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

For your guidance and compliance.



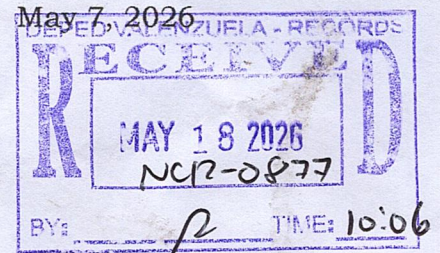
Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION



REGIONAL MEMORANDUM

No. 370, S. 2026

**TO : Schools Division Superintendents
Chiefs of Functional Divisions
Regional Office Personnel
Heads, Public Schools**



INSTRUCTIONS IN THE RELEASE OF MEDICAL ALLOWANCE

1. The Department released the *Guidelines in the Grant of Medical Allowance to DepEd Personnel* under DepEd Order No. 16, s. 2025 on June 9, 2025 and on January 26, 2026, DM-OUROD-2026-0160 was issued by the Office of the Undersecretary for Human Resource as *Instructions on the Implementation and Immediate Processing of Medical Allowance for FY 2026*.
2. Under the Guidelines, the availment of Medical Allowance may be by group or individual. The process of availment is indicated therein.
3. Item 4.1.2., par.C, title V thereof provides that those who already have an HMO-type product shall submit proof of enrollment with their HMO provider, such as but not limited to, **any** of the following:
 - a. Copy of HMO agreement;
 - b. Valid identification card (ID) issued by the HMO provider reflecting the name of the employee; or
 - c. Official receipt for the payment of the membership fee for the HMO product acquired.
 - d. Personnel enrolled as supplement members or dependents under their family's HMO plan must present any valid proof of enrollment or registration that verifies such condition (4.1.3)
4. Pursuant to 4.1.6. par. C, title V of the same Guidelines, failure to comply to the submission of the requirements shall result in the withholding of the medical allowance in the succeeding year until such obligations have been satisfactorily settled.

FY 2025 Medical Allowance

5. For the 2025 medical allowance which was released and paid to all eligible personnel in September 2025, it is expected that all have already complied with the submission of requirements. If not, failure of those who received the medical allowance in FY 2025 to submit the required proofs or

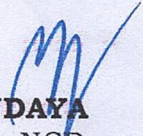


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documentations may affect the eligibility for the FY 2026 Medical Allowance pursuant to DM-OUROD-2026-0160.

FY 2026 Medical Allowance

6. As provided by Memorandum DM-OUROD-2026-0160, employees may avail of medical services or HMO packages through duly registered employee cooperatives or associations which may offer more comprehensive coverage or discounted rates. While this is encouraged to support employee welfare initiatives, no official or employee shall coerce, compel, or unduly influence any personnel to avail of services from any HMO provider.
7. As instructed by the Memorandum, all Focal Offices shall process the release of the medical allowance via payroll disbursement, particularly through the two (2) individual availment options: 1) Payroll Disbursement for availment of new or renewal of existing individual HMO, 2) Cash form for payment of medical expenses subject to the 3 conditions under 4.2.1. of the Guidelines.
8. For Medical Allowance in FY 2026 and succeeding FYs, the submission of the required documents or proofs of availment by individual employees shall be **within thirty days from receipt thereof**. Item No. 4 herein as provided by Item 4.1.6, Par. C, title V of DepEd Order No. 16, s. 2025 shall apply in case of failure to submit the required documents.
9. For information and compliance.


JOCELYN DR ANDAYA
Regional Director, NCR
concurrent Officer-In-Charge,
Office of the Assistant Secretary for Operations