



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

1167

February 10, 2026

REGIONAL MEMORANDUM

No. **185** s. 2026

**INSTRUCTIONS ON THE IMPLEMENTATION AND IMMEDIATE PROCESSING OF
THE MEDICAL ALLOWANCE FOR FISCAL YEAR 2026**

To: Schools Division Superintendents
School Heads
Regional Office Personnel
All Others Concerned

1. Attached is Memorandum DM-OUHROD-2026-0160 with the subject: Instructions on the Implementation and Immediate Processing of the Medical Allowance for Fiscal Year 2026.

2. The Schools Division Superintendents shall ensure immediate processing and release of medical allowance for **FY 2026 before the end of Quarter 1, subject to the availability of funds** through the two (1) individual availment options:

2.1 Payroll Disbursement for the availment of new or renewal of individual Health Maintenance Organization (HMO);

- a. Upon receipt of the Medical Allowance, DepEd personnel may use the same for the availment of a new or the renewal of an existing HMO-type product.
- b. The concerned personnel shall submit proof of enrollment with an HMO provider, which may include, but shall not be limited to any of the following:
 - i. Copy of HMO agreement; or
 - ii. Valid identification (ID) card issued by the HMO provider reflecting the name of the employee; or
 - iii. Official receipt for the payment of the membership fee for the HMO product acquired.
- c. In cases where HMO-type product availed is below the rate of P7,000.00 medical allowance, the personnel shall not be obliged to refund the excess amount.

2.2 Cash form for payment of medical expenses

2.2.1 This option shall be granted to personnel who fall under **one of the three conditions** set by DBM Circular No. 2024-6;

- a. Their localities/communities are identified as Geographically Isolated and Disadvantaged Areas (GIDA), as certified by the Regional Director for Regional Office Personnel and Schools Division Superintendent for SDO and School Personnel;



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- b. Their localities have no adequate Health Maintenance Organization (HMO) branch or office of a licensed (HMO) company, as certified by the RD/SDS; or
- c. Their application in acquiring HMO coverage has been denied by an HMO company.

2.2.2 Upon issuance of the said certification, the concerned personnel may now be authorized to utilize the Medical Allowance for the payment of medical expenses, such as but not limited to hospitalization, emergency care, diagnostic tests, and medicines.

2.2.3 Official receipt/s amounting to PhP7,000.00 shall be submitted as proof of expenses for cash payment. When the Medical Allowance is utilized for the payment of medical expenses, any amount incurred in excess of the P7,000.00 shall not be subject to reimbursement by DepEd.

3. Personnel who received the Medical Allowance for FY 2025 but have not submitted required proofs or documents are strongly reminded to comply. Failure to do so may affect eligibility for the FY 2026 Medical Allowance.

4. All SDOs are enjoined to keep their respected records updated in the nationwide online Medical Allowance monitoring system through the link: **<https://tinyurl.com/Medical-Allowance-Report>** and submission of FY 2025 DBM Report Form (Annex C of DO 16, s. 2025) shall be uploaded through: **<https://tinyurl.com/Regional-Data-Availment>** on or before **February 25, 2026** for consolidation by the Regional Office.

5. Immediate dissemination of and strict compliance with this Memorandum are desired.

RONALO K. FIRMO CESO IV
Assistant Regional Director
Office-in-Charge
Office of the Regional Director

Enclosure: As stated

Reference: DepEd Order No. 16, s. 2025

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

INSTRUCTIONS

MEDICAL ALLOWANCE

REPORTS

AD-PS-EDR



EWD-OM-2026-35

Republika ng Pilipinas
Department of Education
OFFICE OF THE UNDERSECRETARY
HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT

MEMORANDUM
DM-OUHROD-2026-0160

TO : **REGIONAL DIRECTORS**
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED

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

E-signed by
Wilfredo Cabral
01/27/2026, 8:48:07 PM

SUBJECT : **INSTRUCTIONS ON THE IMPLEMENTATION AND
IMMEDIATE PROCESSING OF THE MEDICAL ALLOWANCE
FOR FISCAL YEAR 2026**

DATE : 26 January 2026

In line with the implementation of DepEd Order (DO) No. 16, s. 2025 titled *Guidelines on the Grant of Medical Allowance to the Department of Education Personnel*, all Focal Offices (FOs) identified under Section V.F (Roles and Responsibilities) for the Regional Offices (ROs), Schools Division Offices (SDOs), and the Central Office (CO) are hereby directed to **immediately facilitate the release of the medical allowance for FY 2026.**

For FY 2026, FOs across all governance levels are authorized to only process the release of medical allowance via payroll disbursement, particularly through the two (2) individual availment options. This is done to ensure the expeditious release **before the end of Quarter 1 of FY 2026, subject to the availability of funds.** To help meet this timeline, ROs and SDOs may frontload available Personnel Services (PS) funds as necessary.

Personnel who are already in the service and who are expected to render at least a **total or aggregate of six (6) months of service within FY 2026** shall be eligible for the Medical Allowance. **Newly hired personnel** shall be eligible **only after rendering six (6) months of service.** All eligible personnel **must submit Annex A (Medical Allowance Registration Form)** indicating their chosen individual mode of availment. FOs shall consolidate these forms as the basis for payroll processing.

Employees **may opt to 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, it is hereby emphasized that **no official or employee shall coerce, compel, or unduly influence any personnel** to avail of services from any HMO provider.

All ROs and SDOs are likewise enjoined to keep their respective records updated in **the nationwide online Medical Allowance monitoring system** through the following link: <https://tinyurl.com/Medical-Allowance-Report>

Further, all ROs and SDOs are reminded to submit the **FY 2025 DBM Report Form (Annex C of DO 16, s. 2025), consolidated into one report per Region only**, to the Central Office BHRD – Employee Welfare Division on or before **March 1, 2026**. For guidance:

- SDOs shall accomplish a consolidated DBM report covering all schools within their jurisdiction including the SDO proper, to be submitted to their respective Regional Focal person.
- ROs shall accomplish a consolidated DBM report covering all SDOs within their jurisdiction including the RO proper, to be submitted to the Central Office.

All Regional Offices are requested to upload the duly approved/signed consolidated reports through this link: <https://tinyurl.com/Regional-Data-Availment>

To further improve implementation and for the enhancement of the policy, employees and FOs are encouraged to provide feedback on the FY 2025 Medical Allowance implementation through the official feedback form, accessible via the links: <https://tinyurl.com/DO16FeedbackFocalOffices>
<https://tinyurl.com/DO16FeedbackPersonnel>

Personnel who received the Medical Allowance in FY 2025 but have not submitted required proofs or documents are strongly reminded to comply. Failure to do so may affect eligibility for the FY 2026 Medical Allowance.

For inquiries or further clarifications, kindly contact the BHRD-EWD through Viber at 0962 895 1363 or email bhrod.ewd@deped.gov.ph.

This memorandum is issued for your information and strict compliance.