



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

September 30, 2026

**OFFICE MEMORANDUM**

AD-2026- 510

**SUBMISSION OF PROOF OF ENROLLMENT WITH HEALTH MAINTENANCE ORGANIZATION (HMO) PROVIDER FOR CALENDAR YEAR 2026**

To: Regional Office Regular Employees  
All Others Concerned

1. With the release of the 2026 Medical Allowance, all concerned employees are advised to renew their existing Health Maintenance Organization (HMO)-type product and submit proof of enrollment, which may include, but shall not be limited to any of the following to the Personnel Section on or before **November 30, 2026**.
  - a. Copy of HMO agreement;
  - b. Valid identification (ID) card 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.
2. 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.
3. 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.
3. Failure to comply shall result in the withholding of the personnel's Medical Allowance for the succeeding year, until such obligations are settled.
4. For information and strict compliance.

**SALUSTIANO T. JIMENEZ JD, EdD, CESO III**

Regional Director



AD-PS-EDR



Address: Government Center, Candahug, Palo, Leyte  
Telephone No.: (053) 832-5738  
Email Address: region8@deped.gov.ph  
Website: region8.deped.gov.ph





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

May 26, 2026

**REGIONAL MEMORANDUM**

No. **652** s. 2026

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

To: Schools Division Superintendents  
Regional Office Personnel  
All Others Concerned

1. Attached is Memorandum DM-OUHRODI-2026-1723 with the subject: Clarificatory Guidelines on the Implementation of Medical Allowance Program.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.

  
**SALUSTIANO T. JIMENEZ JD, EdD, CESO III**  
Regional Director



Enclosure: As stated

Reference: As stated

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

CLARIFICATIONS

GUIDELINES

MEDICAL ALLOWANCE

AD-PS-EDR



Republika ng Pilipinas

## Department of Education

OFFICE OF THE UNDERSECRETARY

HUMAN RESOURCE AND ORGANIZATIONAL DEVELOPMENT, AND INFRASTRUCTURE

DEPARTMENT OF EDUCATION

**RECEIVED**

RECORDS SECTION REGIONAL OFFICE NO. VIII

DATE: 5/20/2026

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**

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)**.



Room 102, Rizal Building, DepEd Complex, Meralco Ave., Pasig City 1600

Telephone Nos.: (+632) 86337206, (+632) 86318494

Email Address: usec.hrod@deped.gov.ph | Website: www.deped.gov.ph

|                |           |      |        |
|----------------|-----------|------|--------|
| Doc. Ref. Code | DM-OUHROD | Rev  | 00     |
| 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 (BHRD-EWD)** through email [bhrod.ewd@deped.gov.ph](mailto:bhrod.ewd@deped.gov.ph).

For your guidance and compliance.

