Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

July 27, 2026

DIVISION MEMORANDUM
No. 422 , s. 2026

REPORTORIAL REQUIREMENTS ON THE UTILIZATION OF P7,000.00 MEDICAL ALLOWANCE FOR F.Y. 2026

To: **Chief Education Supervisors**
Education Program Supervisors
Public Schools District Supervisors
Principals/Head Teacher-In-Charge of the District
Heads of Public Elementary, Secondary and Integrated Schools
All Teaching and Non-Teaching Personnel
All Others Concerned

1. In line with DepEd Memorandum DM-OUHRODI-2026-1723, titled *"Clarificatory Guidelines on the Implementation of Medical Allowance Program,"* this Office hereby issues the following reportorial requirements to serve as proof of utilization of the P7,000.00 medical allowance for F.Y. 2026.

2. Personnel who opted for individual availment in cash form for the **payment of new or renewal of individual HMO** plan shall submit any of the following documents as proof of enrollment **provided it bears the name of the personnel and the validity period within the particular year**:
   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.

3. Alternatively, personnel may opt for individual availment in cash form for **payment of medical expenses**, which is **allowed only** if the employee falls under one of the three conditions set by the DBM Circular:
   a. their localities/communities are identified as GIDA, as certified by the head of agency;
   b. their localities have no adequate HMO branch or office of a licensed HMO company, as certified by the head of agency;
   c. application of the personnel concerned in acquiring HMO coverage has been denied by an HMO company.

   Personnel who qualified for this mode of availment, shall submit **all** of the following:

   a. Duly signed and accomplished Individual **Cash Claim Form (Annex B);**
   b. **Certification of GIDA** (to be prepared by the Division Office), or **Proof of Denial from any HMO** including but not limited to letter or electronic mail and:
   c. **Original receipts** amounting to Seven Thousand Pesos (Php 7,000.00)

   Moreover, please refer to the following special cases:

   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.

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

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 provider.

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.

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 be valid, and a new certification or HMO enrollment shall be required.

4. All personnel must submit the required documents not later than **September 30, 2026**. Submissions shall be filed per school, accompanied by a summary list of personnel using the attached template, and forwarded to the District Office for consolidation and submission to the Division Office.

5. As stated in paragraph 4 of the said memorandum, all concerned personnel may submit their documentary requirements for the liquidation of FY 2025 medical allowance, even if dated in 2026 and **another/separate proof of enrollment to an HMO for the liquidation of FY 2026 Medical Allowance**.

   It is reiterated that 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.

6. Immediate dissemination and strict compliance of this memorandum is desired.

FELICIANO C. BUENAFE JR. CESO V
Schools Division Superintendent

Reference: As stated
Encl.: As stated
To be indicated in the Perpetual Index under the following subjects:

ALLOWANCE *BENEFITS* *EMPLOYEES* *POLICY*

/mtb

SUMMARY OF PERSONNEL WHO RECEIVED THE FY 2026 MEDICAL ALLOWANCE
District of _____
(Name of School)

For availment of New/Renewal of HMO

No.	Name of Employee	Mode of Availment *(indicate if New or Renewal of HMO)*	Name of HMO Provider	Amount of HMO	Coverage/Package included in the availed HMO	Validity period
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Add rows as necessary

Prepared by:

AO II/ADAs

Certified correct:

School Head

SUMMARY OF PERSONNEL WHO RECEIVED THE FY 2026 MEDICAL ALLOWANCE
District of _____
(Name of School)

For Schools identified as GIDA (Geographically Isolated and Disadvantaged Areas) or Denied HMO Application

No.	Name of Employee	Mode of Availment *(indicate if GIDA or Denied HMO Application)*	Total amount of medical expenses as reflected in Annex B
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Add rows as necessary

Prepared by:

AO II/ADAs

Certified correct:

School Head