



Republic of the Philippines  
**Department of Education**  
Region III  
**SCHOOLS DIVISION OF PAMPANGA**

February 10, 2026

DIVISION MEMORANDUM

No. 104 , s. 2026

**GRANT OF MEDICAL ALLOWANCE TO ELIGIBLE TEACHING AND NON-TEACHING PERSONNEL FOR FY 2026**

To: Assistant Schools Division Superintendents  
Division Chiefs  
Functional Unit Heads  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
Teaching and Non-Teaching Personnel  
All Others Concerned

1. In compliance with DepEd Order No. 16, s. Per 2025 and DM-OUHROD-2026-0160, this Memorandum provides guidance on the implementation and immediate processing of the Medical Allowance for Fiscal Year (FY) 2026 for eligible personnel.

2. All eligible DepEd personnel are authorized to receive a Medical Allowance in the amount of Seven Thousand Pesos (₱7,000.00) for FY 2026.

a. The following are **eligible personnel** to receive the ₱7,000.00 Medical Allowance for FY 2026:

- 1) 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.**
- 2) **Newly hired personnel** shall be eligible only **after rendering six (6) months of service** within FY 2026.

b. The following are **not eligible** for the grant of Medical Allowance:

- 1) Personnel without an employer-employee relationship:
  - Consultants and experts hired for a limited period to perform specific programs/outputs
  - Student laborers or apprentices
  - Contract of Service (CoS), Job Orders (JOs), or other similarly situated
  - Officials and personnel who are already receiving HMO-based health care service by virtue of special laws
- 2) Personnel already granted by their previous agency within the same year
- 3) Personnel funded by the Local Government Unit (LGU) but assigned to the DepEd



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- 4) Personnel found guilty of an administrative/criminal case
- 5) The penalty imposed is higher than a reprimand
- 6) Personnel on study leave for the entire year

3. **For FY 2026, the Medical Allowance shall be processed through payroll disbursement only**, specifically under the following individual availment options:

**A. Payroll Disbursement for the availment of new /renewal of individual HMO;**

- i. Personnel who already have an HMO-type product shall submit proof of enrollment with their HMO provider to the Administrative Office, such as, but not limited to, 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.*
- ii. Personnel who are enrolled as supplemental members or dependents under their family's HMO plan must show valid proof of their enrollment or registration. They will only receive the medical allowance after submitting this proof, such as, but not limited to, the following:
  - a. *copy of HMO agreement showing their enrollment or registration as supplemental members/dependents;*
  - b. *valid identification card (ID) issued by the HMO provider reflecting the name of the employee; or*

**B. Cash form for payment of medical expenses**, applicable only to personnel who meet the conditions prescribed under DBM guidelines:

- i. *Their localities/communities are **identified as GIDA**, certified by the Schools Division Superintendent;*
- ii. *Their localities have **no adequate HMO branch or office of a licensed HMO company**, as certified by the Schools Division Superintendent;*
- iii. *Application of the personnel concerned in acquiring HMO coverage has been **denied by an HMO company**.*

The following reportorial requirements shall be submitted to the Division Office by qualified employees who availed of the cash form for payment of medical expenses:

- i. *Signed Individual Cash Claim Form (Annex B), Other requirements such as receipts of medical expenses (hospitalization, diagnostics, medicines, etc.) are to be attached to Annex B of DO No. 16, s. 2026.*



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- ii. Certification of GIDA or Certification of No Adequate HMO branch or office, or Proof of Denial from any HMO, including but not limited to a letter or electronic mail.
4. All eligible personnel must submit the following reports, with transmittal, to the **Administrative Office, not later than February 16, 2026**, to wit:
- a) Original and two (2) hardcopies of Annex A (Medical Allowance Registration Form) per governance level (Elementary/Junior HS/SHS/Integrated School), indicating their chosen **individual mode of availment**, with complete employee details and valid signatures.

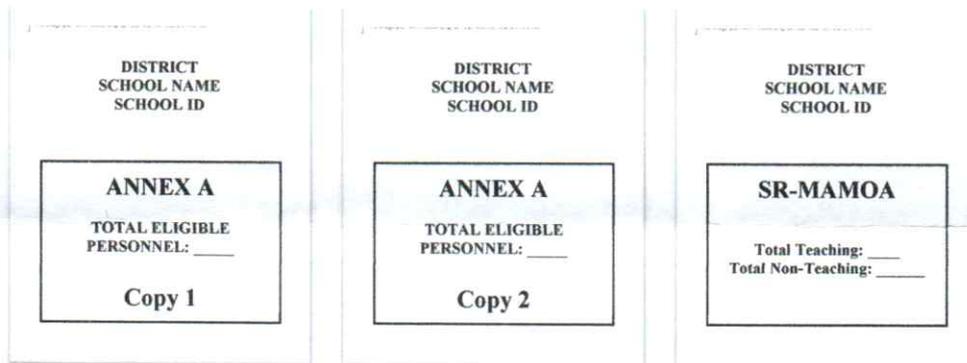
<b>Mode of Availment</b>	<b>Document/s to Submit</b>	<b>When to Submit</b>
<b>Individual Availment</b> <b>Option 1:</b> Payroll disbursement for the availment of <b>new/renewal of own HMO</b>	a. Original hard copy of the (Annex A – Medical Allowance Registration Form) b. certified photocopy of HMO Agreement, or c. certified photocopy of valid identification (ID) card issued by the HMO provider reflecting the name of the employee; or d. official receipt for the payment of the membership fee for the HMO product acquired	Annex A – February 16, 2026  Document b,c or d, immediately as soon as able and available
<b>Individual Availment</b> <b>Option 1.1:</b> Personnel who are enrolled as <b>supplemental members or dependents</b> under their family's HMO plan	a. Original hard copy of the (Annex A – Medical Allowance Registration Form) b. copy of HMO agreement showing their enrollment or registration as supplemental members/dependents; or c. valid identification card (ID) issued by the HMO provider reflecting the name of the employee;	Annex A – February 16, 2026  document b or c, immediately as soon as able and available
<b>Individual Availment</b> <b>Option 2:</b> Cash form for payment of <b>medical expenses - GIDA</b>	a. Original hard copy of the (Annex A – Medical Allowance Registration Form) <b>and</b> b. GIDA Certification from the Schools Division Superintendent; or	Documents a, <b>and</b> b on or before February 16, 2026



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<p><b>Individual Availment</b></p> <p><b>Option 3:</b> Cash form for payment of <b>medical expenses - No available HMO</b></p>	<p>a. Original hard copy of the (Annex A – Medical Allowance Registration Form) <b>and</b></p> <p>c. No adequate HMO branch or office of a licensed HMO company Certification, certified by the Schools Division Superintendent; or</p>	<p>Documents a, <b>and</b> c or on or before February 16, 2026</p>
<p><b>Individual Availment</b></p> <p><b>Option 4:</b> Cash form for payment of <b>medical expenses - HMO application has been rejected</b></p>	<p>a. Original hard copy of the (Annex A – Medical Allowance Registration Form) <b>and</b></p> <p>d. Proof of Application of the personnel concerned in acquiring HMO coverage has been denied by an HMO company. (e.g., Electronic Email/Letter from the HMO company)</p>	<p>Documents a, <b>and</b> d before February 16, 2026</p>

Please follow the sample cover page for the submission of Annex A and SR-MAMOA:



b. Summary Report of Medical Allowance Mode of Availment (SR-MAMOA) to be submitted in one (1) hard and soft copies, which shall serve as the basis for payroll processing. The soft copy of SR-MAMOA in an Excel file shall be uploaded to this link: <https://forms.office.com/r/nGUs5HX1uT>

➤ **Excel templates** for the Summary Report of Medical Allowance Mode of Availment and Annex A: <https://tinyurl.com/tempmedallow2026>

5. Personnel who failed to submit required documents for FY 2025 Medical Allowance are strongly reminded to comply, as non-compliance may affect eligibility for FY 2026.

6. School Heads, with the assistance of their AO II, ADAS, and/or Administrative Support Staff (ASS), shall ensure the accurate, valid, correct, and complete



Address: High School Blvd., Brgy. Lourdes, City of San Fernando (P)  
 Telephone No.: (045) 435-2728; (045) 435-7404  
 Email Address: [pampanga@deped.gov.ph](mailto:pampanga@deped.gov.ph)  
 Website: [www.depedpampanga.ph](http://www.depedpampanga.ph)



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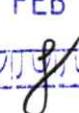
submission of the aforementioned reports. Failure to comply shall release this Office from any administrative liability resulting from such omission or error.

7. For inquiries and clarifications, school heads may coordinate directly with the Administrative Services Unit through the official email: [aoas.pampanga@deped.gov.ph](mailto:aoas.pampanga@deped.gov.ph) or contact us at (045) 435 9998.

8. Strict compliance with this Memorandum is directed.

  
**ROMEO M. ALIP, PhD, CESO V**  
Schools Division Superintendent

AOAS/02-009-2026

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FEB 10 2026  
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SAMPLE FOR INDIVIDUAL CASH (MEDICAL EXPENSES)

**Annex A**  
Medical Allowance Registration Form

**Data Privacy Notice:** The Department of Education recognizes its responsibility under the Republic Act No. 10173, otherwise known as the *Data Privacy Act of 2012*, with respect to the data they collect, record, organize, update, use, consolidate or destruct from their personnel. The personal data obtained from this form is entered and stored within the organization's authorized information and communications system and will only be accessed by authorized personnel. The organization has instituted appropriate technical and physical security measures to ensure the protection of personal data.

Furthermore, the information collected and stored in the portal shall only be used for the purposes of this activity. DepEd shall not disclose any personal information without consent and shall retain this information over a period of (10) ten years for the effective implementation and management of its activities.

**Section 1: Employee Information**

Full Name:	<b>Juan A. Dela Cruz</b>		
Employee ID No.	<b>4000011</b>		
Position/Designation:	<b>Teacher III</b>		
Office:	<b>Division of Pampanga – Personnel Unit</b>		
Date of Appointment (dd/mm/yyyy):	<b>01/23/1981</b>		
Sex:	<input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	Date of Birth (mm/dd/yyyy):	<b>07/21/1987</b>
Mobile Number:	<b>0919-001-3333</b>		
Email:	<b>juan.delacruz@deped.gov.ph</b>		

**For teaching personnel**

Region:	<b>III</b>
Division:	<b>Pampanga</b>
School:	<b>Rosa ES, District Name</b>

**Employment Status:**  Permanent     Contractual  
 Casual     Substitute

**Section 2: Availment**

Kindly select **one**:

Group

Agency Procurement

Individual

Payroll Disbursement for the availment of new /renewal of individual HMO  
 Cash form for payment of medical expenses

**Section 3: Certification**

I hereby confirm that the information provided above is accurate and truthful. I agree to comply with the terms and conditions outlined in the Guidelines on the Grant of medical allowance to DepEd personnel, including the submission of required documents for verification and processing.

**Employee's Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_