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

July 2, 2026

REGIONAL MEMORANDUM
No. 848 s. 2026

INTERNAL AUDIT OF THE GOVERNMENT ASSISTANCE AND SUBSIDIES JOINT DELIVERY VOUCHER PROGRAM FOR SENIOR HIGH SCHOOL TECHNICAL VOCATIONAL-LIVELIHOOD (TVL) TRACK AND MONITORING OF THE STRENGTHENED SENIOR HIGH SCHOOL PROGRAM

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Curriculum and Learning Management Division (CLMD), hereby informs the Schools Division Offices (SDOs), through the Education Program Supervisors (EPS) assigned to the Joint Delivery Voucher Program (JDVP) and the Strengthened Senior High School Program (SSHS), of the conduct of an Internal Audit of the Government Assistance and Subsidies (GAS) – Joint Delivery Voucher Program for Senior High School Technical-Vocational-Livelihood (SHS-TVL) and the Monitoring of the Strengthened Senior High School Program.

2. Memorandum IAS-OAD-2026-018, dated June 29, 2026, provides that the Internal Audit of the GAS JDVP in the Division of Samar and the DepEd Regional Office will be conducted from July 6 to 24, 2026.

Date / Schedule	**Process / Activity**	**Audit Team / Monitoring Team**
July 6-24, 2026	JDVP SHS-TVL Audit Execution: SDO Samar	**GAS – JDVP Audit Team:** - Paolo Mikael E. Quilala Director IV - Emilio Q. Agamanos, Jr. Internal Auditor V - Renelyn P. Briones Internal Auditor IV - Jhesuen P. Obelo Internal Auditor III - Leonardo L. Feliciano Internal Auditor II - Jennifer D. Ablan Internal Auditor I
July 7, 2026	Entry Conference at SDO Samar	
July 8, 2026	Audit and inspection at Motiong NHS	
July 9, 2026	Audit and inspection at Jiabong NHS	
July 10, 2026	Audit and inspection of JDVP Partner Institution: Samar Guardians Skilled Workers Assessment Training Center, Inc.	
July 13, 2026	Audit and inspection at Wright NHS	
July 14, 2026	Audit and inspection of JDVP Partner Institution: Perpetual Help Technical Training Institute, Inc.	
July 15, 2026	Audit and inspection of JDVP Partner Institution: St. Isidore De Labrador Technical Schools, Inc.	

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July 16, 2026	Audit and inspection of SDO Samar as implementing division	
July 17, 2026	Consolidation	
July 20-24, 2025	Audit and inspection of the Regional Office	
July 6-10, 2026	Monitoring of SSHS at SDO Samar	**CLMD SSHS Monitoring Team:** Gertrudes C. Mabutin Ernani S. Fernandez Jr. Dandy G. Acuin Margie B. Balledo
July 6, 2026 – end of 2nd Term	Any SDO in coordination with the Division SSHS EPS	

3. In addition, monitoring and evaluation activities for the Strengthened Senior High School Program will commence on July 6, 2026, and continue until the end of the Second Term of School Year 2026–2027. The Division EPS for SSHS shall coordinate with the CLMD Regional Monitoring Team on the specific dates and schedule of the monitoring activities.

4. The overall objective of the audit is to evaluate the processes of the Government Assistance Subsidy (GAS) Program, particularly the implementation of the Joint Delivery Voucher Program (JDVP) for Senior High School–Technical-Vocational-Livelihood (SHS-TVL) learners for School Year 2025–2026. Meanwhile, the monitoring and evaluation of the Strengthened Senior High School (SSHS) Program aim to assess its implementation, ensure compliance with established policies and standards, provide technical assistance to schools, and gather data to support continuous program improvement and informed decision-making.

5. This memorandum is issued to inform all implementing schools, SDOs, and partner institutions to prepare for the conduct of the internal audit of the implementation of the JDVP for School Year 2025–2026.

6. Please refer to the attached memorandum for the complete list of initial documents to be inspected for the audit.

7. Immediate dissemination of and compliance with this Memorandum are desired.

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

Enclosure: As stated
Reference: MEMORANDUM IAS-OAD-2026-018

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

GOVERNMENT ASSISTANCE AND SUBSIDIES
INTERNAL AUDIT
JOINT DELIVERY VOUCHER PROGRAM
MONITORING SSHS PROGRAM

CLMD-ESF

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7/1/24
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Republic of the Philippines
Department of Education
INTERNAL AUDIT SERVICE

DEPARTMENT OF EDUCATION
RECEIVED
RECORDS SECTION REGIONAL OFFICE NO. VIII
DATE: 06/30/24
TRACKING #: 7873 TIME: 5:10pm
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Operations Audit Division

MEMORANDUM
IAS-OAD-2026-018

FOR : **SALUSTIANO T. JIMENEZ JD, EdD, CESO III**
Regional Director, Region VIII

MOISES D. LABIAN, JR., PhD, CESO V
Schools Division Superintendent, SDO Samar

ALL OTHERS CONCERNED

THRU : **ATTY. PAOLO MIKAEL E. QUILALA**
Director IV, Internal Audit Service

FROM : **EMILIO Q. AGAMANOS JR.**
Internal Auditor V, Operations Audit Division

SUBJECT : **INTERNAL AUDIT OF THE GOVERNMENT ASSISTANCE AND SUBSIDIES – JOINT DELIVERY VOUCHER PROGRAM FOR SENIOR HIGH SCHOOL TECHNICAL-VOCATIONAL-LIVELIHOOD (JDVP-TVL)**

DATE : June 29, 2026

1. The Operations Audit Division–Internal Audit Service (OAD-IAS), as authorized by the Office of the Secretary through the approved Authority to Undertake Audit dated 14 August 2025, will conduct the subject activity in the offices and on the dates indicated below:

Particulars		Timeline
RO VIII *(JDVP-TVL)*	DepEd RO VIII SDO Samar Three (3) Sample TVI Partners - St. Isidore De Labrador Technical School, Inc. - Perpetual Help Technical Training Institute, Inc. - Samar Guardians Skilled Workers Assessment Training Center, Inc. Sample Public Schools - Jiabong National High School	July 6 – 24, 2026

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ORD EMAIL 6/29/24

	- Wright National High School - Motiong National High School	

Should there be any changes or adjustments to the schedule, the auditees concerned will be duly notified.

2. The overall objective of the audit is to evaluate the processes of the Government Assistance and Subsidies (GAS) programs. Specifically, the audit aims to: a) determine the degree of compliance of supervision or control with relevant laws, regulations, and managerial policies; b) evaluate the adequacy and effectiveness of internal controls; c) validate the implementation of committed action plans of the Department of Education (DepEd) in the Commission on Audit (COA) Annual Audit Report for CY 2024; and d) develop relevant and appropriate recommendations on internal control deficiencies observed.

3. The audit will cover the implementation of the **Joint Delivery Voucher Program (JDVP) for Senior High School (SHS) Technical-Vocational-Livelihood (TVL) for school year (SY) 2025-2026.**

   Specifically, the audit will focus on the: a) selection of grantees; b) processing of billing statements; and c) conduct of monitoring activities

4. The Audit Team will consist of the following:

Overall Supervision	:	Paolo Mikael E. Quilala, Director IV
Team Lead	:	Emilio Q. Agamanos, Jr., Internal Auditor V
Members	:	Renelyn P. Briones, Internal Auditor IV
		Jhesuen P. Obelo, Internal Auditor III
		Leonardo L. Feliciano, Internal Auditor II
		Jennifer D. Ablan, Internal Auditor I

5. To commence the audit, an **Entry Conference** will be held in the Schools Division of Samar on July 7, 2026, at **10:00 am.** Concerned officers and personnel from the RO, SDO, sample TVI partners, and public schools involved in the subject for review are requested to attend said meeting. The purpose of this conference is to discuss the objectives, scope, and processes of the audit, and to respond to issues or concerns that the auditees may raise in connection with the engagement.

   We will coordinate with you regarding the logistical arrangements for this meeting. And should there be changes or adjustments in the schedule, the auditees concerned will be duly notified.

6. The **initial list of documents** needed for this audit, which we request to be prepared in advance, is enumerated in ***Enclosure 1.***

7. The full support and cooperation of all concerned offices and personnel for all the necessary procedures to be undertaken and the submission of needed documents are essential to ensure the efficient and effective conduct of the audit.

8. For concerns and questions on this audit engagement, your staff may directly coordinate with Mr. Jhesuen P. Obelo at ias.oad@deped.gov.ph or through viber at +639 277-689-116, cc: ias.od@deped.gov.ph.

Encl.: A/S

Enclosure 1: List of Initial Documents*

INTERNAL AUDIT OF THE GOVERNMENT ASSISTANCE AND SUBSIDIES – JOINT DELIVERY VOUCHER PROGRAM FOR SENIOR HIGH SCHOOL TECHNICAL-VOCATIONAL-LIVELIHOOD (JDVP-TVL), School Year (SY) 2025-2026.

1. Memorandum constituting the members of the JDVP Task Force and/or their authorize representative;
2. Original copy of Student files in a folder;
3. Copy of school's certification for TVL track;
4. List of identified learner-beneficiaries;
5. List of public SHS with inadequate TVL facilities, equipment, tools and teachers;
6. Original copy of Letter of Intent/ Application forms (Annex 1 of DO 6, s. 2023) and other documentary requirements of TVI's;
7. List of eligible applications;
8. Copy of Certificates of Eligibility (Annex 2 of DO 6, s. 2023);
9. List of Learners Excluded from the Program (Annex 3A of DO 6, s. 2023);
10. Consolidated list of number of learners excluded from the program (Annex 3B of DO 6, s. 2023) and Justification Letter;
11. Master list of assigned and distributed unique control numbers to each beneficiary;
12. Approved revised master list of assigned unique control numbers and justification letter for revision, if any;
13. Certificate of Participation/Attendance from SDO Orientation/s;
14. Proof of Orientation/s made for the learner-beneficiaries on school rules and expectations, including care and safety in handling equipment and tools;
15. Certification of Learner's Mastery (Annex 4 of DO 6, s. 2023);
16. Voucher of learner-beneficiary (Annex 5 of DO 6, s. 2023);
17. Consent forms signed by parents of learner-beneficiaries;
18. Copy of assigned Trainers and trainer-coordinator for the program;
19. Copy of Education and Training Schedule with the DepEd SHS;
20. Copy of email pertaining to the list of the enrolled learner-beneficiaries with the specializations to the GASO, cc: DepEd public SHSs, SDO and RO
21. Summary of Learner's Competencies and Equivalent Rating (Annex 6 of DO 6, s. 2023);
22. End-of-activity report (Annex 7 of DO 6, s. 2023);
23. Billing Statements and supporting documents for SYs 2024-2025 and 2025-2026 (Annex 8, 9 & 10 of DO 6, s. 2023);
24. Summary of JDVP-TVP Partner for payment;

25. Copy of Land Bank of the Philippines (LBP) Statement of Account for JDVP-TVL;
26. Copy of Official Receipts from the previous year's billings;
27. Copy of Letter/s explaining the reason for refund (if any);
28. Monitoring reports (Annex 11 of DO 6, s. 2023)
29. Copy of documentation of school actions to address findings (if any); and
30. Other related reports.

* Documents that are available and applicable to the identified auditees/offices only.