



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

July 2, 2026

REGIONAL MEMORANDUM

No. **867** s. 2026

**CORRIGENDUM TO THE REGIONAL MEMORANDUM NO. 848 S. 2026
RE: 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. In reference to Regional Memorandum No. 848, s. 2026, titled Internal Audit of the Government Assistance and Subsidies Joint Delivery Voucher Program for Senior High School Technical-Vocational-Livelihood (SHS-TVL) Track and Monitoring of the Strengthened Senior High School Program, this Office hereby informs all concerned that the transportation, travel, and other incidental expenses to be incurred in the conduct of the said activities shall be charged against the Strengthened Senior High School Program Funds or any other available funds, subject to the usual government budgeting, accounting, and auditing rules and regulations.
2. All other provisions of the aforementioned Regional Memorandum remain in effect.
3. Immediate dissemination of and compliance with this Memorandum are desired.

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

Enclosure: As stated

Reference: MEMORANDUM IAS-OAD-2026-018, RM No. 848, s. 2026

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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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.	

July 16, 2026	Audit and inspection of SDO Samar as implementing division	CLMD SSHS Monitoring Team: Gertrudes C. Mabutin Ernani S. Fernandez Jr. Dandy G. Acuin Margie B. Balledo
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	
July 6, 2026 – end of 2 nd 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

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