

January 15, 2015

**DIVISION MEMORANDUM**  
NO. 12, S. 2015

**POSTING OF TRANSPARENCY BOARD**

**To : OIC – Asst. Schools Division Superintendent  
Education Program Supervisors  
Public School District Supervisor  
Unit Heads  
Elementary and Secondary School Heads / Administrators  
Both Public and Private Schools**

1. In reference to DBM National Budget Circular No. 542, this Office reiterates the compliance of all schools in this Division to put up Transparency Board with the Transparency Seal Logo in their school/district.

A pearl buried inside a tightly-shut shell is practically worthless. Government information is a pearl meant to be shared with the public in order to maximize its interest value.

As reflected in the Transparency Seal Logo:

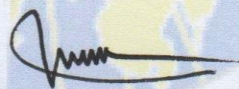
*“The transparency seal depicted by a pearl shining out of an open shell is a symbol of a policy shift towards openness in access to government information.”*

*“On the one hand, it hopes to inspire Filipinos in the civil service to be more open to citizen engagement; on the other, to invite the Filipino Citizenry to exercise their right to participate in governance.”*

*“This initiative is envisioned as a step in the right direction towards solidifying the position of the Philippines as the Pearl of the Orient – a shining example for democratic virtue in the region.”*



2. The Transparency Board, which will promote transparency and accountability, shall display liquidation, cash disbursements register and others. It should present the following:
  - a. MOOE Funds and Utilization
  - b. SPED Funds and Utilization
  - c. School Operating Budget such as canteen funds, organizations/clubs and the like
  - d. Authorized but voluntary contributions
  - e. Programs and Project such as PTAs (Homeroom and General), Fund Raising Activity, Field Trips, etc.
  - f. Annual Procurement Plan
  - g. Other financial matters not stated above.
3. The report on the Transparency Board must be clear, easy to read, accessible and up-to-date. It should be duly signed by the school head/district supervisor before posting.
4. The Transparency Board shall be accessible to the public but not displayed/posted inside the Principal's Office.
5. In addition, all schools are requested to submit Annual Financial Statement of all funds generated/downloaded using the attached format (enclosure no. 1) **on April 17, 2015**. For MOOE, please submit copies of duly signed Cash Disbursement Register from January to December 2014.
6. For your information, guidance and strict compliance.



**MERTHEL M. EVARDOME, Ed.D.**  
Acting Asst. Schools Division Superintendent  
OIC-Office of the SDS