



Republic of the Philippines  
**Department of Education**  
 Caraga Region  
**SCHOOLS DIVISION OF SURIGAO DEL SUR**

Division MEMORANDUM  
 No. 790, s. 2025

**ENSURING TRANSPARENCY AND ACCOUNTABILITY IN STUDENT GOVERNMENT**

To: All Public Schools District Supervisors/ District In-Charge  
 All Secondary and Elementary School Heads  
 All Teacher-Advisers  
 All Others Concerned

1. The Department of Education (DepEd) recognizes that the Learner Government Program, through the Supreme Elementary Learner Government (SELG) and Supreme Secondary Learner Government (SSLG), is the foremost co-curricular learner-led organization authorized to operate and implement pertinent programs, projects, and activities in all schools nationwide.
2. In accordance with DepEd Order No. 47, s. 2014, Article XVIII outlines clear guidelines to promote transparency and accountability in the financial operations of the Learner Government Program.

*Section 1*

- All receipts of money from all sources shall be evidenced by acknowledgement receipts.

*Section 2*

- A monthly report on the receipts and/or collections made duly signed by the Treasurer and the President, and noted by the SPG / SSG Adviser s

*Section 3*

- Financial statements shall be posted in the SPG / SSG Bulletin Board every month, printed in every issue of the School Paper and, the School Head must be furnished with a copy.

3. In line with this directive, the SELG, SSLG, YES-O, BKD, SDRRM, and RCY are required to post their financial reports on the designated transparency board.
4. To support this initiative, **the School Head shall allocate a specific portion of the school's transparency or bulletin board for posting the monthly financial report of the student organizations.**

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5. Immediate dissemination of and strict compliance with this memorandum is directed.
  
6. For more details, please contact the Division Youth Formation Coordinator, Grace Christy Mae Y. Lumanta and Joseph D. Gales, through [gracechristymae.lumanta@deped.gov.ph](mailto:gracechristymae.lumanta@deped.gov.ph).

  
**LORENZO O. MAGASOCOL, PhD, CESO V**  
 Schools Division Superintendent

*Handwritten signature*

Encl.: none  
 References: as stated  
 To be indicated in the Perpetual Index  
 Under the following subjects:

LEARNERS                      ELEMENTARY                      SECONDARY                      EDUCATION

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Balilihan, Mabua, Tandag City, Surigao del Sur,  
 8300  
 (086) 211-3225