

Republic of the Philippines
Department of Education
SCHOOLS DIVISION OF MARINDUQUE

Office of the Schools Division Superintendent

MEMORANDUM

CID - 2025- 051

TO: Asst. Schools Division Superintendent
Chief Education Supervisor, CID
Public Schools District Supervisors
Select Public Elementary, Secondary & Integrated School Heads
All Others Concerned

FROM: **LYNN G. MENDOZA, EdD**
OIC, Schools Division Superintendent

SUBJECT: **REMINDERS ON THE PROPER CARE, HANDLING, AND
MAINTENANCE OF ALL AVAILABLE LEARNING RESOURCES**

DATE: **October 28, 2025**

1. Pursuant to DepEd Order No. 14, s. 2012 titled "Policy and Guidelines on the Proper Distribution, Care, Recording, Retrieval and Disposal of Textbooks (TXs) with the Teacher's Manuals (TMs) and Other Instructional Materials (IMs), this Office reiterates the importance of proper care, accountability, and maintenance of all learning resources to ensure their longevity and continued use by learners and teachers.

2. All schools and learning centers are hereby reminded to exercise due care and accountability in the handling, storage, and utilization of all available learning resources, which include but are not limited to:

- a. Self-Learning Modules (SLMs) and Learning Activity Sheets (LASs);
- b. Learner's Materials and Teacher's Guides;
- c. Books and reference materials;
- d. Locally developed storybooks and contextualized resources; and
- e. Multimedia and electronic instructional materials.

3. School Heads shall ensure that all learning resources are:

- a. Properly inventoried and recorded in coordination with the School Property Custodian and LR Coordinator;
- b. Kept in clean, dry, and secured storage areas to prevent damage from moisture, pests, or mishandling;
- c. Systematically distributed and retrieved at the beginning and end of each school year; and
- d. Regularly inspected to identify damaged, missing, or obsolete materials for repair, replacement, or disposal following existing DepEd policies.



4. Teachers and learners shall be oriented on their shared responsibility for maintaining learning resources, as emphasized in the cited DepEd Order. Schools are encouraged to conduct orientations or classroom discussions highlighting the importance of resource care and accountability.
5. In case there are excess SLMs or LASs, schools may share or transfer these learning resources to other schools with identified shortages, following the process standards and documentation requirements prescribed by the Supply Office to ensure accountability and proper record management.
6. Any loss, damage, or misuse of learning resources shall be immediately reported to the School Head and properly documented following the standard procedures set by the Supply Office and Property Custodian.
7. The Learning Resource Management Section (LRMS) in coordination with the Supply Office shall conduct periodic monitoring on the condition, management, and accountability of learning resources across schools.
8. Immediate and strict compliance with this Memorandum is expected.



Republic of the Philippines
Department of Education

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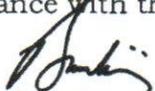
DepEd ORDER
No. **14**, s. 2012

**POLICY AND GUIDELINES ON THE PROPER DISTRIBUTION, CARE, RECORDING,
RETRIEVAL AND DISPOSAL OF TEXTBOOKS (TXs) WITH THE TEACHER'S
MANUALS (TMs) AND OTHER INSTRUCTIONAL MATERIALS (IMs)**

To: Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. This DepEd Order provides the **Policy and Guidelines on the Proper Distribution, Care, Recording, Retrieval and Disposal of Textbooks (TXs) with the Teacher's Manuals (TMs) and Other Instructional Materials (IMs)** in order to improve access to them, maximize their use, and minimize or eliminate damages and/or losses. It also provides guidelines on the proper recording and disposal of damaged and condemned TXs with the TMs and other IMs.
2. These guidelines include reiteration of relevant provisions in DepEd Order No. 25, s. 2003 entitled "*Resolving Losses of Textbooks*" and DECS Order No. 23, s. 2001 entitled "*Loss of Textbooks by Students*."
3. The principals/school heads (SHs) shall ensure that TXs with the TMs and other IMs, which are government property are properly used, cared for, safeguarded from natural and human elements and recorded.
4. The TXs with the TMs are provided to students and teachers free and are intended to be used for at least five (5) years. Therefore, it is the responsibility of every learner, teacher, and SH to exert all efforts to protect the TXs with the TMs and other IMs from damage or loss to prolong their life span.
5. All concerned DepEd officials are enjoined to strictly implement and adhere to the enclosed guidelines and procedures. Hence, any infraction of these guidelines shall be dealt with administratively.
6. For more information, all concerned may contact:

Ms. Socorro A. Pilor
Executive Director
Instructional Materials Council Secretariat (IMCS),
5/F Mabini Bldg., DepEd Complex, Meralco Avenue, Pasig City
Mobile Phone Nos.: 0927-793-7331; 0928-696-0132
Telefax Nos.: (02) 634-0901; (02) 631-3690; (02) 631-4985
E-Mail Addresses: imcs@deped.gov.ph; depedimcs@gmail.com.
7. Immediate dissemination of and strict compliance with this Order is directed.


BR. ARMIN A. LUISTRO FSC
Secretary

Encl.:

As stated

References:

DepEd Order Nos.: (25, s. 2003 and 23, s. 2001)

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

MANUALS
POLICY
TEXTBOOKS

Model: Policy & Guidelines on the Proper Distribution of IMs
887-February 1, 2012

(Enclosure to DepEd Order No. 14, s. 2012)

Policy and Guidelines on the Proper Distribution, Care, Recording, Retrieval and Disposal of Textbooks (TXs) with the Teacher's (TMs) and Other Materials (IMs)

The following policy and guidelines are issued:

a) Textbook Issuance and Distribution within the School

- Textbooks (TXs) and teacher's manuals (TMs) are Government Properties and must each be assigned a property code number as indicated in DepEd Order No. 26, s. 2007, *Submission of Consolidated Inventory Report of Property, Plant, and Equipment (PPE), Textbooks and Desks/Armchairs at DepEd Central Office* or at www.deped-property.wikispaces.com
- At the start of the school year, the school supply officer/designated property custodian shall be responsible for issuing the TXs and TMs to classroom teachers/advisers, who shall likewise issue the same to each student.
- The Schools Division Superintendents and School Heads should ensure that teachers accept TXs and TMs issued to them by the school supply officer/designated property custodian for the use of the pupils. The teacher-advisers who are apprehensive to accept the TXs and TMs due to penalties of losses and accountability, shall be dealt with administratively.
- The supply Officer/designated property custodian shall stamp mark the name of the school at the front and back cover, title page, and anywhere in the body of the TX/TM.
- TXs and TMs issued to each teacher & student shall bear the property code number, where, the TXs/TMs identify with the user. The supply officers/designated property custodians shall maintain a record/logbook of TXs/TMs issued to each user. The teacher-adviser may facilitate the recording by having each student sign in the record/logbook against the designated property code number for which they were assigned a textbook.
- Teachers are encouraged to read to the students "Take Care of the Book" found in the Inside Front Cover of high school TXs and Inside Back Cover of elementary TXs. This shall minimize damage on TXs due to improper handling and usage.

b) Textbook Inventory in the Classroom

- Teachers shall require the students to fill out the "Book Record Form" found in the Inside Front Cover of the TXs. Each teacher-adviser must keep a current inventory of the TXs in his/her classroom. It is suggested that students are randomly checked before leaving the classroom or after every class session.
- School supply officers/designated property custodians are encouraged to conduct an inventory on TXs at least after every grading period or at the end of a semester. Teacher-advisers can facilitate the preparation of an inventory through the submission of an inventory report to the Supply Officer/ designated Property Custodian after every grading period or at the end of the semester.

c) Textbook Retrieval and Loss

- The formula for the computation of loss TXs can be found in DepEd Order 25, s. 2003. The supply officer/designated property custodian must prepare a "Matrix of Computation for TX Losses" in order to standardize the collection. Below is a sample of the computation matrix using the following formula:

Amount to be paid = acquisition cost – depreciation amount, where

The depreciation amount is equal to the acquisition cost divided by 5 (the estimated useful life of the TXs and TMs) multiplied by the number of years the lost TX or TM has been used.

Enclosure to DepEd Order No. __, s. 2012 "Policy and Guidelines on Proper Distribution, Care, Recording, Retrieval, and Disposal of Textbooks and Other Instructional Materials

English Expressways Grade 1 (Zone 1)		
Number of Years in Use	Amount to be Paid	
	Textbooks (Php 35.98)	Teacher's Manuals (Php 29.74)
1	28.784	23.792
2	21.588	17.844
3	14.392	11.896
4	7.196	5.948
5	0.00	0.00
Beyond 5 Years	0.00	0.00

- ◆ Teacher-advisers should encourage the students to return the TXs preferably prior to the closing of classes so losses can be kept to a minimum;
- ◆ Lost and unreturned TXs must be reported immediately to the supply officer/designated property custodian so the school can collect the appropriate cost prior to the closing of the school year and not before or during the opening of classes.
- ◆ In lieu of a notarized Affidavit of Loss, a letter from the student signed by the parent or guardian and endorsed by the teacher-adviser to the Property Custodian/Supply Officer (for losses due to force majeure) or a letter by the Teacher-Adviser noted by the School Head (for losses due to transfer or dropping out of students) may be submitted by the teacher as a supporting document for his/her application for Relief from Accountability.
- ◆ The school should initiate an investigation for reported losses to determine the need to adjust TX requests and allocation for the following school year.
- ◆ To ensure a 1:1 textbook to pupil ratio (TxPR) every school year, the supply officer/designated property custodian may request from the buffer stock of the Division, Region, or Central Office for replacements prior to or during the opening of classes.
- ◆ The school's goal is to keep losses of each textbook title at 1% or less. To ensure the achievement of this goal, the principal/school head should closely monitor retrieval procedures and involve the whole school and community in reminding the students to return TXs before the end of the school year.
- ◆ The schools may provide incentives to encourage the return of textbooks before the end of the school year.

d) Textbook Disposal

- ◆ The supply officer/designated property custodian should identify obsolete, damaged, or worn out TXs/TMs and submit the inventory to the Division Office, copy furnished the Instructional Materials Council Secretariat (IMCS).
- ◆ The principal/school head should ensure that all TXs/TMs for condemnation/disposal are no longer in the inventory list.
- ◆ The Division Office in coordination with the Disposal Committee shall notify the schools on the disposal dates.
- ◆ The following measures are recommended to facilitate TX disposal:
 - i. **Condemn old TXs/TMs procured by the Central Office or other fund sources (LGUs, SEF, Local School Board, etc.) that have been replaced or will be replaced by the following Universal Titles.** This includes TXs/TMs in the following subject areas:
 - Sibika 1 to 3
 - HeKaSi 4 to 6

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Enclosure to DepEd Order No. __, s. 2012 “Policy and Guidelines on Proper Distribution, Care, Recording, Retrieval, and Disposal of Textbooks and Other Instructional Materials

- English for Grades 1 to 6
 - Mathematics for Grades 3, 4, & 5
 - Araling Panlipunan I & II
 - English I to IV
 - Science & Technology I to IV (2004 Revised Edition)
 - Mathematics I to IV (2009 Revised Edition)
 - Music & Arts I, III, & IV
 - Phys. Educ. & Health II & IV
- ii. **Subject to the “Textbook Exchange Program” TXs/TMs, where one (1) class/section shall retain one (1) title of the following subject areas:**
- Science 3 to 6
 - Mathematics 1, 2, & 6
 - Filipino 1 to 6
 - Araling Panlipunan III & IV
 - Filipino I to IV
 - Music & Arts II
 - Phys. Educ. & Health I & III
 - Other non-core subjects (MSEP, EKAWP, TLE, Values Educ.)
- The following measures may be recommended to the Disposal Committee:
- i. Shredding, tearing, or cutting – TXs/TMs should not be disposed as a whole; shredded or cut paper may be sold to paper mills/manufacturing plants for recycling;
 - ii. Donation to teacher, students, and parents, who may wish to utilize old books as reference materials for school projects, for instructional aids, or to the community and barangay who have reading programs, etc.