



Republic of the Philippines  
Department of Education  
REGION III-CENTRAL LUZON  
SCHOOL DIVISION OF SAN JOSE DEL MONTE CITY  
GRACEVILLE ELEMENTARY SCHOOL  
GRACEVILLE AVE. BRGY. GRACEVILLE

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October 17, 2022

**SCHOOL MEMORANDUM  
NO. 088 S. 2022**

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

To: All personnel

1. Relative to the Audit Observation Memorandum issued by the Commission on Audit re. Inventory of Textbooks (TXs) issued by the DepEd Central Office to DepEd Schools Division of City of San Jose del Monte, this School Office would like to reiterate DepEd Order No. 14, s. 2012 otherwise known as 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).
2. Enclosed is the SDM No. 373, s. 2022 and DepEd Order No. 14, s. 2012 for information, reference, guidance and compliance.

  
**DIANALYN A. PALAGANAS PhD**  
School Principal II

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Republic of the Philippines  
**Department of Education**  
REGION III

**SCHOOLS DIVISION OF CITY OF SAN JOSE DEL MONTE**



October 17, 2022

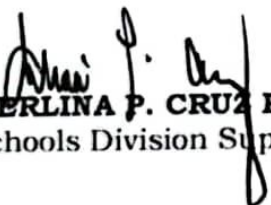
**SCHOOLS DIVISION MEMORANDUM**

No. 333, s. 2022

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

To: All Public Elementary and Secondary School Heads  
All Others Concerned

1. Relative to the Audit Observation Memorandum issued by the Commission on Audit re. Inventory of Textbooks (TXs) issued by the DepEd Central Office to DepEd Schools Division of City of San Jose del Monte, this Schools Division Office would like to reiterate DepEd Order No. 14, s. 2012 otherwise known as 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).
2. Enclosed is the DepEd Order No. 14, s. 2012 for information, reference, guidance and compliance.
3. Wide dissemination of this Memorandum is earnestly desired.

  
**MERLINA P. CRUZ PhD, CESO V**  
Schools Division Superintendent

**"Malasakit. Bayanihan. San Joseño.  
We heal as one. We rise as one!"**

osds/acctg/kjdq  
CN-2022-10-075



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Republic of the Philippines  
**Department of Education**

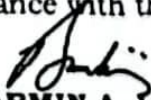
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DepEd ORDER  
No. **14**, s. 2012

**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](mailto:imcs@deped.gov.ph); [depedimcs@gmail.com](mailto: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](http://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

**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 & Ars 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.