



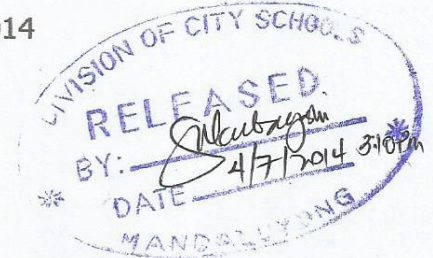
Republic of the Philippines
Department of Education
National Capital Region
DIVISION OF CITY SCHOOLS
City of Mandaluyong

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April 7, 2014

DIVISION MEMORANDUM
NO. 11, S. 2014



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

TO : Asst. Schools Division Superintendent
Education/District Supervisors
Principals, Public Elementary and Secondary Schools

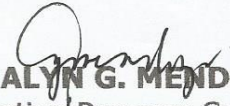
1. Enclosed are DepED Orders No. 14 s. 2012 by Br. Armin A. Luistro FSC, Secretary, Department of Education, dated February 10, 2012 on "**Policy Guidelines on the Proper Distribution, Care, and Recording Retrieval and Disposal of Textbooks with Teachers Manual and Other Instructional Materials**", and DepEd No. 25 s. 2003 regarding **Resolving Losses of Textbooks**, contents of which are self-explanatory for the information and compliance of all concerned.

2. We reiterate, that our policy and guidelines on the proper distribution, care and recording retrieval and disposal of textbooks with the teachers' manual and other instructional materials and resolving losses of textbooks must be strictly enforced.

3. Particular attention is invited to the attached DepEd Orders.

4. Prompt and wide dissemination of this **Memorandum** is desired.

For: **EVANGELINE P. LADINES**
Schools Division Superintendent

By: 
ALYN G. MENDOZA
Education Program Supervisor
In-charge of the Division



Republic of the Philippines
Department of Education

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

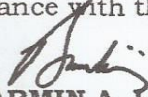
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**POLICY AND GUIDELINES ON THE PROPER DISTRIBUTION, CARE, RECORDING,
RETRIEVAL AND DISPOSAL OF TEXTBOOKS (TXs) WITH THE TEACHER'S
MANUALS (TMs) AND OTHER INSTRUCTIONAL MATERIALS (IMs)**

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

Madel: 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

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.



REPUBLIKA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON
DEPARTMENT OF EDUCATION
DepEd Complex, Meralco Avenue, Pasig City, Philippines

Tanggapan ng Kalihim
Office of the Secretary

Direct Line: 633-7208
E-Mail: deped@pacific.net.ph
Website: <http://www.deped.gov.ph>

DepEd ORDER
No. 25, s. 2003

APR 04 2003

RESOLVING LOSSES OF TEXTBOOKS

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

1. This DepEd Order is intended to clarify the Department's policies concerning loss of textbooks by students in public elementary and secondary schools. This also reiterates the policy prohibiting the imposition of fines or salary deductions to teachers for the loss of textbooks by his/her students as contained in DECS Order No. 23, s. 2001 dated May 31, 2001.

2. The following guidelines shall be followed:

2.1 For causes due to natural cause or *force majeure*

- i) A student who has lost his/her textbook due to natural causes (i.e., typhoon, flood, earthquake), fire, theft, casualty or *force majeure* must write a letter informing his/her Teacher-Adviser about the loss and explaining the circumstances regarding the loss within 15 days from the occurrence of loss. The letter must be duly signed by the student's parent or guardian.
- ii) The Teacher-Adviser should furnish the School Property Custodian a copy of the student's letter immediately to give the Custodian time to assess the validity of the cause of loss and advise the Teacher of any additional requirements to relieve him/her from accountability.

2.2 Losses arising from transfer or dropping out of students

In cases where loss of textbooks is caused by transfer or dropping out of students without returning the books and the whereabouts of said students are unknown, the Teacher-Adviser must write a letter to the School Property Custodian applying for relief from accountability citing specific reasons and providing justifications. The letter must be duly noted by the School Head.

2.3 Losses due to negligence of the student

Monetary payment shall be made by the student for textbooks lost due to negligence while in his/her custody. For lost textbooks procured under the Social Expenditure Management Project (SEMP), Third Elementary Education Project (TEEP), or Secondary Education Development and Improvement Project (SEDIP), the amount to be paid by the student will be based on the Price List of Textbooks under Different Procurement Initiatives (Annex 1). If the textbook/s was/were procured outside of SEMP/TEEP/SEDIP, the amount to be paid shall be based on the price ceiling in DECS Order No. 35, s. 2000.

However, if the lost textbook has been used for at least one year, the amount to be paid by the student will be determined by following the straight line method depreciation. *G*

Example:

Amount to be paid = acquisition cost - depreciation amount, where
depreciation amount = acquisition cost divided by 5 (the estimated useful life of a textbook) multiplied by the number of years the lost textbook has been used.

An official receipt of payment shall be duly issued and signed by authorized officials and payment shall be remitted in the same manner as payment of other government property in accordance with COA rules and regulations.

3. Requisites for relief from accountability

- 3.1** Before the end of the schoolyear, the Teacher must apply for relief from accountability over lost textbooks as described in Items 2.1 to 2.3. The application must be submitted to the School Property Custodian and the School Head, together with supporting documents pursuant to COA Memorandum No. 92751 dated February 24, 1992; as follows:

For Item 2.1 A copy of the student's letter duly signed by his/her parent or guardian and any other additional documents as may be required by the School Property Custodian

For Item 2.2 A copy of the Teacher's letter to the School Property Custodian noted by the School Head

For Item 2.3 A copy of the receipt of payment issued to the student

- 3.2** A certificate of clearance may immediately be issued by the School Property Custodian upon receipt from the Teacher concerned of all the required documents in the application for relief from accountability, over lost textbooks as described in Items 2.1 to 2.3.

However, notwithstanding the issuance of the aforesaid clearance in cases falling under Items 2.1 and 2.2, the Teacher shall only be free of liability herefrom (if any) upon the issuance of an order of relief from accountability by the Commission on Audit.

- 3.3** At the end of the schoolyear, the School Property Custodian must submit to the School Head a summary report of all the textbooks lost, including the pertinent supporting documents. A copy of this summary report must be endorsed by the School Head to the Division Office, which in turn will endorse to the resident COA of the Division for the issuance of the relief from accountability by the authorized COA officials, so that said textbooks may be dropped from the school's accountability and records upon the issuance of an order for relief from accountability. The Regional Office must be furnished copies of the summary report endorsed by the School Head to the Division Office and the endorsement of the Division Office to the resident COA.

- 3.4** Any loss or damage of textbooks amounting to P10,000 or more must be reported by the School Head or Property Custodian to the Division Office and the resident COA within 30 days from the occurrence of loss.

- 4.** Strict compliance with this Order is directed.


EDILBERTO C. DE JESUS
Secretary

Encls.:
As stated

References:
DECS Order (Nos. 23, s. 2001 and 35, s. 2000)

Allotment 1—(D.O.-50-97)

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

: POLICY
STUDENTS
TEACHERS
TEXTBOOKS