



Republic of the Philippines

Department of Education

REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

29 July 2026

DIVISION MEMORANDUM
No. **510** s. 2026

REITERATION ON PROPER DISTRIBUTION, CARE, RECORDING, RETRIEVAL, AND DISPOSAL OF TEXTBOOKS, TEACHER'S MANUALS, AND OTHER LEARNING RESOURCES

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In reference to **Regional Memorandum No. 451, s. 2026**, dated July 8, 2026, entitled "**Reiteration on Proper Distribution, Care, Recording, Retrieval, and Disposal of Textbooks, Teacher's Manuals, and Other Learning Resources**," this Office reiterates the policies and guidelines on the proper distribution, care, recording, retrieval, inventory, redistribution, and disposal of Textbooks (TXs), Teacher's Manuals (TMs), Supplementary Learning Resources (SLRs), and other instructional materials issued to public schools within the Schools Division of Tayabas City.
2. This Memorandum aims to ensure the efficient utilization, accountability, protection, and sustainability of all government-provided learning resources and to strengthen compliance with existing DepEd issuances and government accounting, auditing, and property management regulations.
3. All School Heads, Learning Resource Supervisor, Supply Officers, Property Custodians, School Librarians, teachers, and other concerned personnel are hereby directed to:
 - a. Ensure the timely distribution of all learning resources received from the Central Office, Regional Office, and Schools Division Office to intended teachers and learners while maintaining complete and updated inventory and issuance records;
 - b. Exercise due diligence in safeguarding all government-owned learning resources and implement appropriate measures to prevent loss, damage, misuse, deterioration, or unauthorized disposal of these materials;
 - c. Properly record the issuance of textbooks and other reusable learning resources to learners and ensure their retrieval, inventory, and assessment at the end of each school year for possible reissuance, redistribution, repair, or replacement, as appropriate;

- d. Conduct periodic inventory and physical count of all learning resources and reconcile the results with existing property and inventory records. Any loss, damage, shortage, or excess shall be immediately reported and acted upon in accordance with existing government accounting, auditing, and property regulations;
 - e. Regularly assess the availability of learning resources within their respective schools and coordinate with the Schools Division Office for the redistribution of excess copies to schools with shortages, whenever feasible, prior to requesting additional allocations;
 - f. Ensure that Supplementary Learning Resources (SLRs), including workbooks, reference books, library books, and other printed learning materials, are properly inventoried, utilized, maintained, and monitored to support curriculum implementation, literacy development, remediation, enrichment, and independent learning; and
 - g. Ensure that learning resources declared obsolete, damaged beyond economic repair, worn out, or no longer serviceable are disposed of only in accordance with **DepEd Order No. 14, s. 2012**, applicable Commission on Audit (COA) rules, and other government property disposal regulations. Prior to any disposal activity, schools shall coordinate with their respective COA Audit Teams and comply with all documentary requirements and prescribed disposal procedures. No government-owned learning resource shall be disposed of without the necessary authority and complete documentation.
4. Immediate and widest dissemination of this Memorandum is desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl.: None

Reference: RM No. 451, s. 2026

DO No. 14, s. 2012

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

LEARNING RESOURCES
TEXTBOOKS

CID-reiteration on proper distribution, care, recording, retrieval, and disposal of textbooks, teacher's manuals, and other learning resource
RECT9-009858/July 29, 2026



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON



08 July 2026

Regional Memorandum
No. 451 s.2026

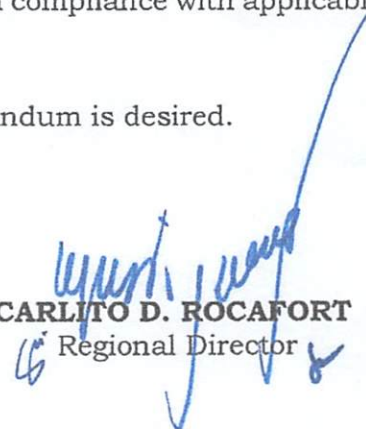
**REITERATION ON PROPER DISTRIBUTION, CARE, RECORDING,
RETRIEVAL, AND DISPOSAL OF TEXTBOOKS, TEACHER'S
MANUALS, AND OTHER LEARNING RESOURCES**

To **Schools Division Superintendents**

1. To ensure the efficient utilization, accountability, protection, and sustainability of government-provided learning resources, this Office reiterates the proper distribution, care, recording, retrieval, inventory, redistribution, and disposal of Textbooks (TXs), Teacher's Manuals (TMs), Supplementary Learning Resources (SLRs), and other instructional materials issued to public schools within the Region.
2. All Schools Division Offices (SDOs) shall ensure the timely distribution of all learning resources received from the Central Office and Regional Office to their respective schools. School Heads shall likewise ensure that these learning resources are made available to teachers and learners immediately, while maintaining a complete and up-to-date inventory and issuance records.
3. School Heads, Learning Resource Supervisors, Supply Officers, Property Custodians, School Librarians, and teachers shall exercise due diligence in safeguarding all government-owned learning resources. Appropriate measures shall be undertaken to prevent loss, damage, misuse, deterioration, or unauthorized disposal of these materials, thereby maximizing their useful life and ensuring their continued availability for future learners.
4. Teachers shall properly record the issuance of textbooks and other reusable learning resources to learners and encourage their careful handling throughout the school year. At the end of each school year, reusable learning resources shall be retrieved, inventoried, and assessed for possible reissuance, redistribution, repair, or replacement, as appropriate.
5. School Heads shall ensure that periodic inventory and physical count of all learning resources are conducted and reconciled with existing property and inventory records. Any loss, damage, shortage, or excess of learning resources

shall be immediately reported and acted upon in accordance with existing government accounting, auditing, and property regulations.

6. Schools and SDOs are encouraged to regularly assess the availability of learning resources within their respective jurisdictions and facilitate the redistribution of excess copies to schools experiencing shortages whenever feasible. This shall help maximize the utilization of available government resources prior to requesting additional allocations.
7. Supplementary Learning Materials, including workbooks, reference books, library books, and other printed learning materials procured or distributed by the Department of Education, shall likewise be properly inventoried, utilized, maintained, and monitored to ensure that they continuously support curriculum implementation, literacy development, remediation, enrichment, and independent learning.
8. Learning resources that are declared obsolete, damaged beyond economic repair, worn out, or no longer serviceable shall only be disposed of in accordance with existing DepEd policies, government accounting and auditing rules, and applicable property disposal regulations. Prior to the disposal of obsolete learning resources, Schools Division Offices (SDOs) and schools shall coordinate with their respective Commission on Audit (COA) Audit Teams to ensure that the appropriate procedures, documentary requirements, and disposal processes are properly observed. No government-owned learning resource shall be disposed of without the necessary authority, documentation, and compliance with applicable laws, rules, and regulations.
9. Immediate and widest dissemination of this Memorandum is desired.


CARLITO D. ROCAFORT
Regional Director

Reference:

DepEd Order No. 14, s. 2012, entitled 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)