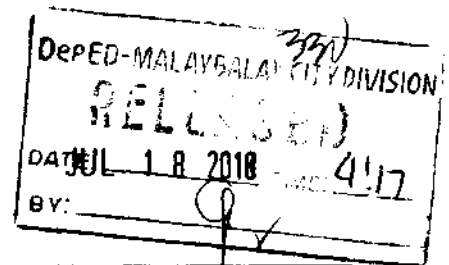




Republic of the Philippines  
**Department of Education**  
Region X- Northern Mindanao  
**DIVISION OF MALAYBALAY CITY**



July 13, 2018

**DIVISION MEMORANDUM**

NO. 330, S. 2018

**TO: Sunny Ray F. Amit, Assistant Schools Division Superintendent**  
**Jutchel L. Nayra, Administrative Officer V**  
**Paul John Arias, Information Technology Officer**  
**Manuel D. Dinlayan II, Project Development Officer II**  
**Darvy C. Daguimol, Administrative Officer IV (Property and Supply)**  
**Eduard Clem O. Madronero, Administrative Assistant II**  
**Gilbert Jade D. Ahictin, Administrative VI**

**FROM: REBONFAMIL R. BAGUIO**  
Schools Division Superintendent

**Date: July 13, 2018**

**Re: RECONSTITUTION OF DIVISION DISPOSAL AND APPRAISAL COMMITTEE**

1. Pursuant to the herein Executive Order (EO) No. 309, s. 1996, EO No. 888, s. 1983, COA Circular No. 89-296 and DepED Order No. 14 s. 2012, this Office hereby reconstitutes the **Division Disposal and Appraisal Committee**, to wit:

**Chairperson: Sunny Ray F. Amit, Assistant Schools Division Superintendent**

**Members:**

**Jutchel L. Nayra, Administrative Officer V**  
**Darvy C. Daguimol, Administrative Officer IV**  
**Paul John Arias, Information Technology Officer**  
**Manuel D. Dinlayan II, Program Development Officer II**

**Secretariat: Eduard Clem O. Madronero, Administrative Assistant II**  
**Gilbert Jade D. Ahictin, Administrative Aide VI**

2. The Division Disposal and Appraisal Committee shall perform the following duties and responsibilities:

#### **a. Inspection**

- i. Identify the property in accordance with its description in the inventory list or directive**
- ii. Check the condition of the property and determine whether the property is operational, under repair or irreparable. Check for the damage/worn-out or missing parts. Careful determination of the present physical condition that shall serve as the basis for its depreciation and correct evaluation/value.**
- iii. Determine if the property is economical and repairable considering the most probable cost of its repair and the current cost of spare parts.**
- iv. Verify the state rating, capacity, model, years of manufacture, serial number, chassis number, motor number, and other technical specifications, and accessories, if any.**
- v. Determine the correct date when the property was acquired or its present age/number of years the property was actually used.**
- vi. See if the property is obsolete or is still being manufactured, and if the spare parts are still available in the market. If the property is found to be obsolete, appraise the property as "junk".**
- vii. Determine the quality or degree of maintenance, repair, restoration or upgrade that was made, check the logbook if available.**
- viii. Determine the extent of use, mileage, rate of depreciation, and any excessive wear and tear.**
- ix. Determine whether the property has still market demand; or the probable existence of buyers in the locality.**
- x. Inspect the location of the property and the available facility for transport.**
- xi. See if the property is sheltered or exposed to bad elements and theft.**
- xii. Determine the parts that could be profitably used such as the engine, dynamo, wheels, tires, axles, body/chassis, etc. of motor vehicles. These parts could either be transferred to or used by in other government vehicles that shall serve as its spare or standby parts.**

#### **b. Appraisal**

- i. Conduct an actual ocular inspection of the property to be appraised to assess its physical condition.**
- ii. Seek reference price information such as acquisition cost or current fair market price of similar property or replacement cost for a similar new property.**
- iii. Compute the appraised value following the revised formula on appraisal of government property except real estate, antique property and works of art contained in Section 8.0 EO No. 309 and 888, that takes into account the property's actual physical condition, the relevant reference price information, expected guarantee of the depreciation and those caused by changes in the value of the property, as well as, favorable changes in the exchange rate value of the Philippine peso.**

c. The following shall be the factors determining the property to be unserviceable

- i. Property which can no longer be repaired/reconditioned;
- ii. Property whose maintenance costs of repair is beyond the benefits and services that will be derived from its continued use;
- iii. Unnecessary serviceable property that has been rendered obsolete due to the change in agency's function or mandate;
- iv. Unused supplies and materials that are dangerous to be used because of prolonged storage or the use of its – is detrimental or hazardous/dangerous to health and safety.

d. The Disposal and Appraisal Committee shall appraise the unserviceable equipment and materials and shall recommend to the Head of the Agency the mode of disposal as appropriate and deemed most advantageous to the government, such as:

- i. Condemnation/Destruction of the property
- ii. Transfer of the Property
- iii. Donation of the Property
- iv. Sale of Unserviceable Property

3. This Order shall take effect immediately until revoked.

Encl:

As stated

Copy furnished:

Records Unit  
Property and Supply  
AO

TO BE POSTED IN THE DIVISION WEBSITE



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**EXECUTIVE ORDER NO. 309 March 8, 1996****RECONSTITUTING THE DISPOSAL COMMITTEE CREATED UNDER E.O. NO. 285**

WHEREAS, Executive Order No. 285 was issued on July 25, 1987 creating the Disposal Committee in the national level to be composed of the representative of the owning agency as Chairman, with the representatives of the Commission on Audit (COA) and Department of Budget and Management (DBM) as members, and also creating the Regional Disposal Committees to be composed of the representatives of the regional owning agency as Chairman, and the representatives of the COA Regional Office and DBM Regional Office as Members;

WHEREAS, there is a need to expedite the disposal of unserviceable equipment and property of the government to avoid further deterioration, especially those exposed to the elements;

WHEREAS, COA has withdrawn from being a Member of such Disposal Committees due to the lifting of all pre-audit activities as mandated by Section 2(2), Article IX-D of the Constitution and in so doing, there is now an urgent need to reconstitute the members thereof;

WHEREAS, pursuant to the provisions of Section 10 of the General Provisions of RA. No. 8174, the disposal of unserviceable, obsolete and/or excess equipment, supplies and materials is the responsibility of the respective owning department/agency;

NOW THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and ordain the reconstitution of the Disposal Committee created in each Department, bureau, office or agency under Executive Order No. 285, as follows:

SECTION 1. Reconstitution of Disposal Committees. Pursuant to R.A. No. 8174, the Disposal Committees created under E.O. No. 888 as amended by E.O. No. 285 dated July 25, 1987 in each Department bureau, office or agency are hereby reconstituted as follows:

Chairman C A senior official with a rank not lower than the level of an Assistant Secretary for a department and Assistant Director for a bureau/agency or department manager for a GOCC.

Member C Head of the Department's administrative service or head of agency's administrative division or head of the GOCC's equivalent organizational unit.

Member C Head of the property unit.

SEC. 2. Repealing Clause. All executive orders, rules, regulations other issuances or part thereof, which are inconsistent with this Executive Order, are hereby repealed or modified accordingly.

SEC. 3. Effectivity Clause. This Executive Order shall take effect immediately.

DONE in the City of Manila, 8th day of March in the year of Our Lord, Nineteen Hundred and Ninety-Six.

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**EXECUTIVE ORDER NO. 888 March 18, 1983**

**AUTHORIZING MINISTERS AND HEADS OF MINISTRIES/AGENCIES TO DISPOSE OF, THEIR RESPECTIVE UNSERVICEABLE EQUIPMENT AND DISPOSABLE PROPERTY**

WHEREAS, there are now existing in the various Ministries/Agencies of the Government and their respective field offices throughout the country considerable quantity of unserviceable equipment and property deteriorating and exposed to the elements;

WHEREAS, a more expeditious disposal procedure of unserviceable equipment and property deteriorating and exposed to elements;

WHEREAS, a more expeditious disposal procedure of unserviceable equipment and property is necessary in order to check further deterioration;

WHEREAS, the defunct Ministry of Public Highways has been authorized under Presidential Decree No. 147, as amended by Presidential Decree No. 494, to dispose of, all its unserviceable equipment and property;

WHEREAS, to further facilitate disposal of unserviceable equipment and property of all Ministries/Agencies of the Government, there is a need to prescribe a uniform and expeditious procedure of government property disposal;

WHEREAS, to attain this objective, there is a need to authorize all Ministers and Heads of Ministry/Agency to dispose of, all their unserviceable equipment and property in the same manner that the defunct Ministry of Public Highways has been so authorized;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and ordain:

Sec. 1. Authority to Dispose The provisions of existing laws, rules and regulations to the contrary notwithstanding the Ministers or Heads of Ministries/Agencies of the Government shall have the full and sole authority and responsibility to dispose of, all unserviceable equipment and property of their respective Ministries/Agencies;

Sec. 2. Disposal Committee To expedite disposal of these unserviceable equipment and property, a Disposal Committee is hereby created respectively in each Ministry and Agency, to be composed of the representatives of the following offices:

1. Owing Ministry or Agency Chairman
2. Bureau of Supply Coordination Member
3. Commission on Audit Member

Sec. 3. Duties of the Disposal Committee The Committee shall establish a standard operating procedure to govern its action and shall perform the following functions:

- (1) Inspect or authorize the Ministries/Agencies field offices to inspect the unserviceable equipment and property to verify justification for disposal;
- (2) Set the final appraised value of all disposable property considering obsolescence, market demand, physical condition and result of previous biddings for similar property;
- (3) Recommend to the Minister or Head of Ministry/Agency for approval, the manner of disposal taking into consideration the pertinent provisions of the Revised Administrative Code and the National Auditing Code;
- (4) Conduct public bidding for the sale of the disposable property on an "AS IS," "WHERE IS" basis and to recommend corresponding award;

(5) The representatives of the Commission on Audit and the Bureau of Supply Coordination together with the COA Technical Staff specifically assigned to the Disposal Committee, shall be clothed with full authority to make final decisions in behalf of their respective offices in the various committee deliberations;

(6) In the case of agencies attached to certain Ministries, recommendations of the Disposal Committee is a subject to the final approval of the Minister concerned.

Sec. 4. Regional Disposal Committee To facilitate disposal of unserviceable equipment and property in the Regional field offices, the Minister concerned is hereby authorized to create Regional Disposal Committee, as he may deem necessary, in each region to conduct public biddings for the sale of these disposable property on as "AS IS," "WHERE IS" basis. The Regional Disposal Committee shall be composed of the representatives of the following offices:

1. Regional Office of the Owning Ministry or Agency Chairman
2. COA Regional Office Member
3. Bureau of Supply Coordination Member

This Regional Disposal Committee is hereby clothed with the same authority and charged with the same functions as the Disposal Committee provided that all its recommendations shall be subject to final approval of the Minister or Head of Ministry/Agency concerned.

Sec. 5. Disposal Documents Accountable officials in possession of unserviceable equipment shall submit to the Disposal Committee thru their respective heads of appropriate office, Inventory and Inspection Report (General Form No. 17-A), supported by individual equipment survey reports and current photographs (two view each). In the case of waste materials and worn-out obsolete spare parts, the Waste Material Report General Form No. 64-A shall be used. The heads concerned, after processing such reports, shall refer same to the Disposal Committee or the Regional Disposal Committee, as the case may be, with their recommendations.

Sec. 6. Modes of Disposal Any one of the following modes of disposal, whichever is most appropriate, shall be considered:

- (1) Sale thru public bidding. Sale shall be widely publicized and the Committee appraised value which shall be the minimum selling price should be at realistic levels considering market demand, physical condition, obsolescence and all other relevant factors;
- (2) Should the sale thru public bidding be unsuccessful, the Committee may dispose these property at any manner deemed cost advantageous to the government, including thru barter or negotiated sale at not less than the Committee appraised value;
- (3) Barter with other government agencies and government owned or controlled corporation.

Sec. 7. Dropping from the book of accounts of disposed property shall be subject to existing accounting and auditing regulations.

Sec. 8. Secretariat A Secretariat and technical staff to be manned from existing personnel of the Ministry/Agency concerned shall be formed to handle all the Committee's technical and administrative matters as well as the safekeeping and systematic filing of Committee documents and records.

Sec. 9. All existing Executive Orders, Letters of Instruction, Letters of Implementation, rules and regulations, which are inconsistent herewith are hereby repealed, amended or modified accordingly.

Sec. 10. This Executive Order shall take effect upon approval.

Done in the City of Manila, this 18th day of March, in the year of Our Lord, nineteen hundred and eighty-three.

**COMMISSION ON AUDIT CIRCULAR NO. 89-296 January 27, 1989**

**TO :** All Heads of Departments, Chiefs of Bureaus/Offices of the National Government, Provincial Governors, City Mayors, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations including their Subsidiaries, COA Directors, Heads of National, Local and Corporate auditing units and all others concerned.

**SUBJECT:** Audit Guidelines on the Divestment or Disposal of Property and Other Assets of National Government Agencies and Instrumentalities, Local Government Units and Government-Owned or Controlled Corporations and their Subsidiaries.

**I. PURPOSE: -**

To achieve uniformity and consistency in the observance of audit procedures and to ensure facility in audit with respect to the divestment or disposal of property and other assets of all national government agencies/instrumentalities, local government units and government-owned and/or controlled corporations and their subsidiaries, this Circular prescribes audit guidelines on the matter.

**II. RATIONALE: -**

As a matter of national policy in support of its economic recovery program, the Government has devised a scheme of reducing the number of government entities or instrumentalities and government-owned or controlled corporations and their subsidiaries which have proliferated to unmanageable proportions. To achieve this goal, it has resorted either to privatization of a good number of these corporations and their subsidiaries or the divestment or disposal of their property and other assets as well as that of national government agencies and local government units. In aid of this endeavor, this Commission has deemed it fit to prescribe audit guidelines for the use and observance of the management of these government entities/instrumentalities and of the auditors concerned.

**III. DEFINITION AND SCOPE: -**

These audit guidelines shall be observed and adhered to in the divestment or disposal of property and other assets of all government entities/instrumentalities, whether national, local or corporate, including the subsidiaries thereof but shall not apply to the disposal of merchandise or inventory held for sale in the regular course of business nor to the disposal by government financial institutions of foreclosed assets or collaterals acquired in the regular course of business and not transferred to the National Government under Proclamation No. 50. They shall not also cover dation in payment as contemplated under Article 1245 of the New Civil Code.

As envisioned in this Circular, divestment shall refer to the manner or scheme of taking away, depriving, withdrawing of an authority, power or title. As opposed to investment which signifies the delivery of possession of anything to another, divestment connotes taking away and/or withdrawal of such possession and title (Black's Law Dictionary, Rev. 4th edition; Webster's New School/Office Dictionary).

**IV. AUTHORITY OR RESPONSIBILITY FOR PROPERTY DISPOSAL/DIVESTMENT**

Pursuant to existing laws on the matter, the full and sole authority and responsibility for the divestment or disposal of property and other assets owned by national government agencies or instrumentalities, local government units, and government-owned and/or

controlled corporations and their subsidiaries shall be lodged in the heads of the departments, bureaus, and offices of the national government, the local government units, and the governing bodies or managing heads of government-owned or controlled corporations and their subsidiaries conformably to their respective corporate charters or articles of incorporation, who shall constitute the appropriate committee or body to undertake the same.

#### V. MODE OF DISPOSAL/DIVESTMENT: -

This Commission recognizes the following modes of disposal/divestment of assets and property of national government agencies, local government units and government-owned or controlled corporations and their subsidiaries, aside from other such modes as may be provided for by law.

##### 1. Public Auction

Conformably to existing state policy, the divestment or disposal of government property as contemplated herein shall be undertaken primarily thru public auction. Such mode of divestment or disposal shall observe and adhere to established mechanics and procedures in public bidding, viz:

- a. adequate publicity and notification so as to attract the greatest number of interested parties; (vide, Sec. 79, P.D. 1445)
- b. sufficient time frame between publication and date of auction;
- c. opportunity afforded to interested parties to inspect the property or assets to be disposed of;
- d. confidentiality of sealed proposals;
- e. bond and other prequalification requirements to guarantee performance; and
- f. fair evaluation of tenders and proper notification of award.

It is understood that the Government reserves the right to reject any or all of the tenders.

##### 2. Sale Thru Negotiation

For justifiable reasons and as demanded by the exigencies of the service, disposal thru negotiated sale may be resorted to and undertaken by the proper committee or body in the agency or entity concerned taking into consideration the following factors:

- a. There was a failure of public auction. As envisioned in this Circular, there is failure of public auction in any of the following instances:
  1. if there is only one offeror.

In this case, the offer or bid, if sealed, shall not be opened.

2. if all the offers/tenders are non-complying or unacceptable.



A tender is non-complying or unacceptable when it does not comply with the prescribed legal, technical and financial requirements for pre-qualification.

- b. The negotiation may be conducted singly, i.e., on a one-on-one basis, or in group, provided that due communication between the offerors and the government is established with a view to ensuring that the government gets the best price.
- c. To avert possible confabulation among unscrupulous parties, a record of the proceedings of the negotiation must be maintained.
- d. It is understood that the price agreed upon at the negotiation shall not be lower than the floor price as fixed by the government or the highest offer submitted at the failed public auction whichever is higher.

Conformably to existing law and regulation, in the case of local government units, the Office of the Treasurer shall undertake the negotiated sale subject to approval by the proper Committee on Award. Where the acquisition or transfer cost of the property exceeds ₱5,000.00 in the case of provinces and cities, the approval of this Commission is required. In the case of municipalities, where the acquisition or transfer cost of the property is more than ₱3,000.00, the approval of the Provincial Auditor is required.

3. Barter, which is the direct exchange of commodities without the use of money and without reference to price or the exchange of goods of one character for goods of another, may be made with other government agencies or government-owned and/or controlled corporations. This shall be resorted to where there is an offer that would redound to the interest of and is advantageous to the government.
4. Transfer to Other Government Agencies

Where the property or assets involved are no longer serviceable or needed by the department, agency, corporation or local government unit concerned, they may be transferred to other government entities/agencies without cost or at an appraised value upon authority of the head or governing body of the said agency or corporation, and upon due accomplishment of an Invoice and Receipt of Property (Cf., Sec. 76, P.D. 1445).

5. Destruction or Condemnation

This mode shall be resorted to only when the unserviceable property has no commercial value, or is beyond economic repair, or there is no willing receiver, and/or the appraised value is less than the administrative cost of sale, subject to prior inspection by the Auditor concerned. Valueless property shall be condemned either by burning, pounding, throwing beyond recovery, and the like. The head of the department, agency and corporation and the local chief executive shall approve the disposition.

## VI. AUDIT PROCEDURE: -

- A. To facilitate audit of the disposal/divestment of corporate assets as herein contemplated, the management of the government corporation concerned shall furnish the

Auditor at least twenty (20) days before the advertisement of the call to public auction with a copy each of the following documents:

- a) Program for disposal with time schedules;
- b) Inventory Report showing the itemized list and complete description of the assets;
- c) Appraisal Report showing the appraised values of the assets, prepared by an in house and/or independent appraiser;
- d) Disposal procedure adopted.

which are prepared by the concerned offices/departments of the corporation and submitted to the proper Disposal Committee or similar body constituted by the management thereof.

Upon receipt of these documents, the Auditor shall perform the following functions:

1. Secure and gather the following information regarding the asset -
  - a. In the case of physical assets other than foreclosed collaterals, information relative to the original cost of acquisition, the accumulated depreciation, and the net book value at the time of appraisal.
  - b. In the case of whole companies or government-owned and/or controlled corporations (GOCCs) other than foreclosed collaterals, information about the total loans and capital contribution or equity of the government in the entity concerned.
  - c. Any other information relative to the asset which will assist in arriving at the reasonableness of the appraisal or valuation shall likewise be gathered.
2. Review the corporation's procedures for the sale of assets to determine their propriety and conformity with existing laws and regulations.
3. In the event that the appraisal/valuation is equal to or higher than either the net book value, the principal loan, or total government exposure as mentioned in each of the cases in Nos. 1.a and 1.b above, the Auditor need not forward the appraisal/valuation report to the COA Central Office, but shall file it in his office together with the information gathered in No. 1 above as supporting documents for the review done, which shall be available for review by the COA Central Office.
4. In the disposal/divestment of assets, the Auditor shall also review the actual sales or disposal value of the asset as against the appraisal/valuation report. If the bid/sales value is less than the appraised value, the Auditor shall require justification thereon from management. On the basis of such justification, the Auditor shall make his own evaluation and submit his comment/recommendation to the COA Technical Service Office (TSO).
5. The Auditor, in forwarding the appraisal/valuation report to the TSO shall include in his comments and recommendation a comparative analysis of the foregoing information vis-a-vis the appraisal/valuation report received from management.

The TSO, employing its own organic personnel or engaging the services of a private consultant/specialist, shall review the appraisal/valuation report of the corporation for

reasonableness, thereafter transmitting its comments/action thereon to the Auditor concerned, thru the COA Corporate Audit Office.

B. When property of a local government unit has become in-serviceable for any cause, or is no longer needed, it shall, upon application of the officer accountable therefor, be inspected and appraised by the provincial or city auditor or his duly authorized representative or that of this Commission.

C. The Auditor of a department, bureau or agency of the national government or any local government unit upon receipt from the department/agency head or local chief executive concerned of the Inventory and Inspection Report supported by individual equipment survey reports and current photographs, as well as the Waste Material Report, in case of waste materials and worn-out and obsolete spare parts, shall refer these documents to a Technical Property Inspector assigned to his office, if any, or to the TSO in the COA Central Office for inspection and appraisal of the property. The Technical Property Inspector thus assigned shall;

- a) conduct an inspection of the un-serviceable equipment or property to verify justification for disposal;
- b) appraise the disposable equipment or propriety; and
- c) prepare an Inspection Report which shall indicate the following, among others:
  - 1 - description, quantity and specifications of the equipment or property;
  - 2 - date of purchase;
  - 3 - acquisition cost;
  - 4 - physical condition;
  - 5 - appraised value;
  - 6 - remarks/recommendations.

This Inspection Report shall be submitted to the Auditor who shall transmit the same to the proper Disposal Committee and shall be used as basis for its decisions.

#### VII. COA ROLE DURING DISPOSAL: -

In all modes or instances of disposal of government property or assets as hereinabove contemplated, the proceedings shall be undertaken by the appropriate authority in the presence of the Auditor or other COA representative who shall act as an intelligent, responsive and articulate witness thereto. The said act of witnessing shall not be confined merely to seeing what is being done during the proceedings but shall be related to the more meaningful discharge by the Auditor of his/her constitutional duty to examine, audit and settle all accounts pertaining to the expenditures or uses of government funds and property. Thus, the Auditor acting as such witness may verbally advise the agency head or his duly authorized representative of any objectionable feature/s of the proceedings. Otherwise, he may sign documents and other papers pertinent only to those proceedings which he witnessed with his comments which he deems necessary under the circumstances. Related advices and/or comments done in writing should invariably be sent officially to and duly

received for by head of the agency or his duly authorized representative concerned. These written advices or comments shall form part of the bases of action to be taken by the auditor in the pre-audit or post audit of the subject transactions.

#### VIII. EFFECTIVITY AND REPEALING CLAUSE

All Circulars, Memoranda, rules, regulations and other issuances inconsistent herewith are hereby repealed, amended or modified accordingly.

This circular shall take effect January 2, 1989.

**(SGD.) EUFEMIO C. DOMINGO, Chairman**  
**(SGD.) ALBERTO P. CRUZ, Commissioner**  
**(SGD.) BARTOLOME C. FERNANDEZ, JR., Commissioner**



REPUBLIC OF THE PHILIPPINES

DEPARTMENT OF EDUCATION

**([HTTP://WWW.DEPED.GOV.PH/](http://www.deped.gov.ph/))**

Philippine Standard Time:

# DO 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)

YOU ARE HERE: [DEPED ORDERS \(\[HTTP://WWW.DEPED.GOV.PH/\]\(http://www.deped.gov.ph/\)\)](#) DO 14, S. 2012 – POLICY AND GUID...

February 10, 2012

DO 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) (<mailto:imcs@deped.gov.ph>); [depedimcs@gmail.com](mailto:depedimcs@gmail.com) (<mailto:depedimcs@gmail.com>)

7. Immediate dissemination of and strict compliance with this Order is directed.

Encl.: As stated

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

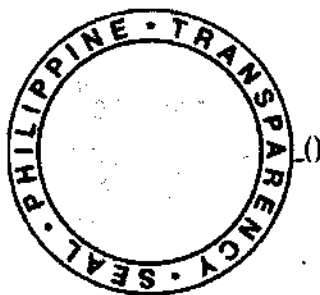
To be indicated in the Perpetual Index under the following subjects:

MANUALS

POLICY

TEXTBOOKS

[DO\\_s2012\\_14 \(/wp-content/uploads/2018/07/DO\\_s2012\\_14.pdf\)](#)



## 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)

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.
- 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 Superintendent 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/TMSs 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.

- 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 be 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 be 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.

- English for Grades 1 to 6
- Mathematics for Grades 3, 4, & 5
- Araling Panlipunan I & II
- English I to IV
- Science and 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, EKA WP, 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.

**Read:**

DepEd Guidelines on Resolving Losses of Textbooks