



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



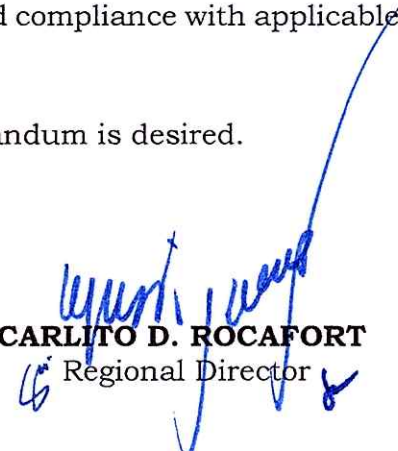
Address: Gate 2, Karangalan Village, Cainta, Rizal
Telephone No.: 02-8682-2114
Email Address: region4a@deped.gov.ph
Website: depedcalabarzon.ph



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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)