

March 28, 2018

DIVISION MEMORANDUM

No. 232 s, 2018

TO: Assistant Schools Division Superintendent,
SGOD Chief, CID Chief, Schools District Supervisors,
School Principals (Elem. & Sec.), School Heads (Elem. & Sec.),
Property Custodians (Elem. & Sec.)

REITERATING THE DEPED ORDER NO. 25, s. 2003, dated April 4, 2003 entitled "Resolving Losses of Textbooks"

1. It has come to the attention of this office to reiterate the aforementioned DepEd Order;
2. Attention is invited to paragraph 2.1-2.3;
3. During this period, the field is supplied with Learner's Materials which has a life span of 3 years. Following the formula of Amount to be paid = Acquisition Cost – Depreciation Cost, wherein Depreciation Cost = Acquisition Cost / Life Span of LM multiplied by the Number of years the LM has been used, the formula will be Amount to be paid = Acquisition Cost – Depreciation Cost, the Depreciation Cost is to be computed as follows:

$$\text{Acquisition Cost} / 3 \text{ (life span of LM) multiplied by the number of years the LM has been used;}$$
4. Requisites for Relief from Accountability is stipulated in paragraphs 3.1-3.4 of the same DepEd Order;
5. Enclosed is the copy of the said DepEd Order for the information and guidance of the field;
6. Strict compliance of this memorandum is enjoined.


RHEA MARA ANGTUD, Ed. D., CESO VI
Schools Division Superintendent



REPUBLIKA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON
DEPARTMENT OF EDUCATION
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DepEd ORDER
No. 25, s. 2003

APR 10 4 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

Department of Education
THIRD ELEMENTARY EDUCATION PROJECT

Annex 1-A

PRICE LIST OF TEXTBOOKS PROCURED UNDER TEEP (1999 & 2000)

SUPPLIER	TITLES	UNIT COST	
		TX	TM
I. TEEP 1999			
SD Publication	Math for Everyday Life 1	33.87	47.93
	Math for Everyday Life 2	31.36	44.37
	Math for Everyday Life 3	37.54	46.66
	Math for Everyday Life 4	38.68	44.85
	Math for Everyday Life 5	42.33	49.71
	Math for Everyday Life 6	49.55	55.37
	Fun in English 1	46.09	60.75
	Fun in English 2	46.09	60.75
	Fun in English 3 (Language)	38.53	
	Fun in English 3 (Reading)	38.36	50.97
	Bagong Filipino sa Salita at Gawa 3 (Wika)	36.34	
	Bagong Filipino sa Salita at Gawa 3 (Pagbasa)	43.80	39.26
	Science and Health 4	48.92	45.36
	Science and Health 5	51.56	49.09
	Science and Health 6	55.53	55.51
	Fun in English 4 (Language)	42.37	
	Fun in English 4 (Reading)	35.12	50.05
	Fun in English 5 (Language)	48.13	
	Fun in English 5 (Reading)	43.08	54.16
	Fun in English 6 (Language)	51.38	
	Fun in English 6 (Reading)	48.74	58.34
	Bagong Filipino sa Salita at Gawa 4 (Wika)	31.66	
	Bagong Filipino sa Salita at Gawa 4 (Pagbasa)	38.38	38.36
	Bagong Filipino sa Salita at Gawa 5 (Wika)	50.97	
	Bagong Filipino sa Salita at Gawa 5 (Pagbasa)	38.76	35.12
Watana Phanit	Sining sa Wika at Pagbasa 6 (Wika)	34.07	
	Sining sa Wika at Pagbasa 6 (Pagbasa)	37.65	46.03
	Sining sa Wika at Pagbasa 1	37.03	34.34
	Sining sa Wika at Pagbasa 2	39.95	36.19
II. TEEP 2000			
SD Publications	Science and Health 1	25.84	26.13
	Science and Health 2	25.26	25.54
Rex Bookstore Inc.	Science and Health 3	29.93	27.20

Prepared by:


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Noted by:


YOLANDA S. QUIRINO
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Secondary Education Development and Improvement Project (SEDIP)
Textbooks and Teachers' Manuals Contract Award CY 2001
Price List per Book Title

Book Title/ Subject Area	SEDIP TXs and TMs			
	Supplier	Unit Price (Php)	Handling Cost (Php)	Total Cost (Php)
<i>English Arts I</i>	SD			
ENG I TX	Publication	34.77		34.77
ENG I TM		38.82		38.82
<i>English Arts II</i>	SD			
ENG II TX	Publication	38.10		38.10
ENG II TM		41.02		41.02
<i>English Arts III</i>	SD			
ENG III TX	Publication	41.92		41.92
ENG III TM		58.80		58.80
<i>Bridges to Better Communication</i>	Book Media			
ENG IV TX	Press	32.78		32.78
ENG IV TM		33.49		33.49
<i>Ginlong Pamana I</i>	Daewoo/Nerwin			
FIL I TX		36.96	0.38	37.34
FIL I TM		46.65	0.38	47.03
<i>Timbulan II</i>	Book Media			
FIL II TX	Press	22.72		22.72
FIL II TM		25.29		25.29
<i>Dagilab III</i>	Daewoo/Nerwin			
FIL III TX		62.19	3.09	65.28
FIL III TM		89.00	3.09	92.09
<i>Wika at Panitikan IV</i>	Watana Phanit			
FIL IV TX		48.07	0.38	48.45
FIL IV TM		65.81	0.38	66.19
<i>Integrated Math I</i>	SD			
MATH I TX	Publication	34.10		34.10
MATH I TM		38.82		38.82
<i>Integrated Math III</i>	SD			
MATH III TX	Publication	51.17		51.17
MATH III TM		52.40		52.40
<i>Pilipinas: Kasaysayan at Pamahalaan</i>	SD			
SOC SCI I TX	Publication	40.37		40.37
SOC SCI I TM		44.83		44.83
<i>Asya: Ngayon at Hinaharap</i>	SD			
SOC SCI II TX	Publication	44.46		44.46
SOC SCI II TM		45.50		45.50
<i>Kasaysayan ng Daigdig</i>	SD			
SOC SCI III TX	Publication	46.60		46.60
SOC SCI III TM		58.92		58.92
<i>Ekonomiks IV</i>	SD			
SOC SCI IV TX	Publication	56.41		56.41
SOC SCI IV TM		60.89		60.89

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Lolita M. Andrada
LOLITA M. ANDRADA
Project Manager

Unit Costs of Textbooks and Teacher's Manuals
 Procured under SEMP '99 to '02 for Zones 1 to 4

Including Calm

Subject/Grade Level	Title	Unit Cost Zone 1								Unit Cost Zone 2								Unit Cost Zone 3								Unit Cost Zone 4							
		1999/RO		2000/RO		2001		2002		1999/RO		2000/RO		2001		2002		1999/RO		2000/RO		2001		2002		1999/RO		2000/RO		2001		2002	
		TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM	TX	TM		
Elementary																																	
English 1	Fun in English 1																																
Science 1	Science and Health 1																																
Math 1	Mathematics for Everyday Life 1																																
Health 1	Health and Safety 1																																
Silaba at Kultura 1	Silaba at Kultura 1 (Alphabet 'L')																																
Silaba at Kultura 1	Silaba at Kultura 1 (Alphabet)																																
Silaba at Kultura 1	Psychology for Living Filipino 1																																
English 2	Fun in English 2																																
Science 2	Science and Health 2																																
Math 2	Mathematics for Everyday Life 2																																
Health 2	Health and Safety 2																																
Silaba at Kultura 2	Silaba at Kultura 2																																
Science 3	Science and Health 3																																
Math 3	Mathematics for Everyday Life 3																																
Health 3	Health and Safety 3																																
Silaba at Kultura 3	Silaba at Kultura 3																																
English 4	Fun in English 4																																
Science 4	Science and Health 4																																
Math 4	Mathematics for Everyday Life 4																																
Health 4	Health and Safety 4																																
Silaba at Kultura 4	Silaba at Kultura 4																																
English 5	Fun in English 5																																
Science 5	Science and Health 5																																
Math 5	Mathematics for Everyday Life 5																																
Health 5	Health and Safety 5																																
Silaba at Kultura 5	Silaba at Kultura 5																																
HEKASI 4	HEKASI 4																																
HEKASI 5	HEKASI 5																																

Unit Costs of Textbooks and Teacher's Manuals
Procured under SEMP 99 to 02 for Zones 1 to 4

Subject/Grade/Level	Title	Unit Cost Zone 1				Unit Cost Zone 2				Unit Cost Zone 3				Unit Cost Zone 4			
		1999/R0	2000/R0	2001	2002	1999/R0	2000/R0	2001	2002	1999/R0	2000/R0	2001	2002	1999/R0	2000/R0	2001	2002
Philippine 6-Wikha	Hayas sa Wikha at Pagsasa 6																
Philippine 6-Palabas	Hayas sa Wikha at Pagsasa 6																
Philippine 6-Wika	Landas sa Wikha at Pagsasa 6	36.93															
Philippine 6-Pagsasa	Landas sa Wikha at Pagsasa 6	37.03	71.05														
English 6-Reading	English for All Times 6																
English 6-Reading	English for All Times 6																
English 6-Reading	Into the Future: Science and Health 6																
H&M 6	Mathematics for Everyday Uses 6																
HEKASII 6	Philippine Baitang Papanindah 6	43.71	62.54														
Secondary																	
English 1 TX	New Horizons in Learning English I																
English 1 TX	English Arts I	41.19	54.60														
Philippine I	Genesis																
Science I	Science and Technology for the Modern World: Science and Health: Mediana I	46.70	44.34														
Math I	Moving Ahead with Mathematics I																
Math I	Integrated Math I																
Math I	Essential Algebra I																
Average Parilipunan I	Bayang Kasiyapan ng Parnalalang Pulitika ng Kabataan, Kasiyapan ng Pulitika, Kasiyapan ng Pulitika, Kasiyapan ng Pulitika																
Average Parilipunan I	Ang Pulitika, Ideolohiya, Kasiyapan ng Pulitika	87.72	109.40														
English II	Moving Ahead in English II																
English II	New Horizons in Learning English II																
English II	Communication for Progress II	45.88	47.47														
English II	English Arts II																
Philippine II	Gulang Parante: Wika at Parante II																
Math II	Moving Ahead with Mathematics II																
Math II	Integrated Algebra II																
Science II	Science and Technology for the Modern World: Science and Health: Mediana II																
Average Parilipunan II	Ayer, Noon, Ngayon at sa Hinaharap II																
English III	Functional English For Today III																
Philippine III	Dulang Filipino III	50.01	45.03														
Math III	Wika at Parante III																
Math III	Geometry III																
Science III	Science and Technology III: Chemistry																
English IV	Moving Ahead in English IV																
English IV	Functional English For Today IV	54.64	48.51														
Philippine IV	Wika at Parante IV																
Philippine IV	Dulang Filipino IV	54.92	45.05														

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SOCORRO A. PILOR
Executive Director II

Unit Costs of Textbooks and Teacher's Manuals
SEMP2 & TEEP 2002

Subject Grade/Year Level	Title	Supplier	Zone 1		Zone 2		Zone 3		Zone 4		Average Cost	
			TX	TM	TX	TM	TX	TM	TX	TM	TX	TM
Elementary												
1	Elementary Mathematics 1	ANVIL	31.59	22.94	31.30	22.49	31.37	22.60	31.58	22.94	31.46	22.74
1	Fun In English 1	Watana	47.02	33.32	46.95	33.26	48.43	34.73	49.13	35.44	47.88	34.19
2	Fun In English 2	Watana	46.36	32.66	32.59	41.73	47.77	34.07	48.47	34.78	43.80	35.81
2	Pagdiriwang ng Wikang Filipino 2	Brown Madonna	33.44	31.29	33.38	31.29	34.15	31.28	34.43	31.29	33.85	31.29
2	Pagsisibol ng Lahing Pilipino 2	ALKEM	33.55	37.46	33.10	37.01	34.30	38.21	34.95	38.86	33.98	37.83
4	Fun In English 4-Language	Watana	48.34	35.30	48.27	35.24	49.75	36.71	50.45	37.42	49.20	36.16
4	Fun In English 4-Reading	Watana	41.79	41.73	41.73	43.20	43.20	43.91	43.91	42.66	42.66	41.00
4	Grade School Mathematics 4	ALKEM	43.70	40.58	43.25	40.13	44.45	41.33	45.10	41.98	44.13	41.00
4	Hiyas sa Pagbasa 4	SD	37.91	35.26	37.82	35.26	39.59	37.02	39.83	37.25	38.79	36.20
4	Hiyas sa Wikla 4	SD	36.29	36.20	36.20	37.97	37.97	38.21	38.21	37.17	37.17	36.42
5	English for All Times 5-Language	SD	41.02	35.48	41.01	35.48	42.80	37.24	43.04	37.47	41.97	36.42
5	English for All Times 5-Reading	SD	37.78	37.78	37.78	39.57	39.57	39.81	39.81	38.73	38.73	46.48
5	Grade School Mathematics 5	ALKEM	46.05	46.05	45.60	45.60	46.80	46.80	47.45	47.45	46.48	46.48
5	Hiyas sa Pagbasa 5	SD	32.93	28.26	32.93	28.26	34.66	29.96	34.90	30.19	33.86	29.16
5	Hiyas sa Wikla 5	SD	31.39	31.39	31.39	33.12	33.12	33.36	33.36	32.32	32.32	48.36
5	Pilipinas: Bansang Malaya 5	ALKEM	49.53	47.94	49.08	47.49	50.28	48.89	50.93	49.34	49.95	48.36
6	English for All Times 6-Language	SD	46.02	39.23	46.02	39.23	47.92	41.10	48.18	41.35	47.04	40.23
6	English for All Times 6-Reading	SD	43.45	43.45	43.45	45.35	45.35	45.61	45.61	44.46	44.46	44.91
6	Into the Future: Science & Health 6	ALKEM	51.52	44.49	51.07	44.04	52.27	45.24	52.92	45.89	51.94	44.91
6	Pilipinas: Bansang Papanlad 6	ALKEM	49.53	47.94	49.08	47.49	50.28	48.89	50.93	49.34	49.95	48.36
AVERAGE COST FOR ELEMENTARY BOOKS												
											37.95	
Secondary												
I	English Arts I	Watana			50.85	37.82	52.33	39.36	53.04	40.00	52.07	39.04
I	Gangsa I	ANVIL	47.60	15.82	47.32	15.37	47.39	15.48	47.60	15.82	47.48	15.62
II	English Arts II	Watana	53.56	35.96	53.49	35.90		56.68	38.02	54.24	36.63	
II	Gitlong Famaan: Wikla at Pantikan II	Watana	55.49	39.21	55.42	39.14	56.90	40.62	57.60	41.32	56.35	40.07
II	Science and Technology for the Modern World II	ALKEM	46.83	49.18	46.38	48.73	47.58	48.33	48.23	50.58	47.26	49.60
III	Science and Technology III-Chemistry	Watana	71.16	46.36	71.10	46.29	72.57	47.77	73.28	48.47	72.02	47.22
III	Wikla at Pantikan III	Watana	66.60	47.02	66.53	46.95	68.01	48.43	68.71	49.13	67.46	47.88
IV	Wikla at Pantikan IV	Watana	72.48	47.02	72.42	46.95	73.89	48.43	74.60	49.13	73.35	47.88
AVERAGE COST FOR SECONDARY BOOKS												
											58.78	
OVERALL AVERAGE											50.38	
											39.32	

Assumption : US\$1.00 = P55.00

Prepared by: *Paolito*

EVELYN C. ABIAD
Project Development Officer III

Noted by: *Supina*

SOCORRO A. PILOR
Executive Director II, IMCS