



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MAY 28 2025

MEMORANDUM
No. 244, s, 2025.

**RETRIEVAL AND INVENTORY OF ALL NATIONAL PROPERTY TEXTBOOKS,
TEACHER MANUALS AND OTHER LEARNING MATERIALS**

To: OIC – Assistant Schools Division Superintendent
Public Elementary and Secondary School Principals/OICs
Accountant/Supply Officer/Finance Officers
School Property Custodians/ Administrative Officer II
All Others Concerned

1. This Office hereby informs all concerned that the inventory of all national property textbooks and other learning materials shall be conducted from **June 4 to 9, 2025**.
2. In line with this, all school property custodians are directed to conduct a **comprehensive school-wide inventory** and to prepare the **Report on the Physical Count of Inventories (Appendix 66)**. The said report must be readily available during the scheduled inspection.
3. Furthermore, all relevant supporting documents — including, but not limited to, stock cards, affidavits covering loss due to robbery, fire, floods, or other calamities, property accountability cards, and other pertinent records — must likewise be presented for verification.
4. Attached herewith are the **Procedures for the Retrieval of Textbooks and Resolution of Losses (Annex A)**, which apply only to textbooks delivered from **2020 to 2025**. Please also refer to **DepEd Order No. 14, s. 2012**
5. Any shortages incurred during the year shall be appropriately addressed and settled upon receipt of the **Summary of Losses (Annex B)** submitted to the Inventory Team.
6. In cases of damaged, unserviceable, or lost textbooks, concerned property custodians are likewise instructed to accomplish the following:
 - **Inventory and Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP)** – for items deemed unserviceable and subject for condemnation; and
 - **Waste Materials Report (WMR)** – for documenting the actual disposal of condemned items, in accordance with COA and DepEd guidelines.

244

NUM 2025-244



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7. The checking and verification of property and records shall be undertaken by the designated **Inventory Team**, in the presence of the concerned **elementary and secondary School Principals or Head Teachers**.
8. Immediate and wide dissemination of this memorandum is hereby enjoined for the information and strict compliance of all concerned.

For

VIOLETA M. GONZALES

Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

By



MA. MYRA E. NAMIT, Ed. D.

Public Schools District Supervisor
Officer-In-Charge

Encl.: As stated

To be indicated in the **Perpetual Index:**

Under the following subjects:

POLICY RULES AND REGULATIONS REPORTS

JIL/ INVENTORY OF TEXTBOOKS AND LMS

244/MAY 22, 2025

Annex A. Steps in the Retrieval of Textbooks and Resolving Losses

1. Posting of Depreciated Costs (Only for textbooks delivered from 2020-2025)

- Prior to the end of the school year (EOSY) or during the retrieval of books, Property Custodians shall publicly post the Matrix of Computation for Textbook (TX) Losses.
- This measure standardizes the collection process for losses due to negligence and serves as a notice to both teachers and students of their potential financial obligations.

2. Collection of Textbooks from Students (Only for textbooks delivered from 2020-2025)

Teacher-Advisers shall collect all issued textbooks from students. Each textbook must be verified against the issuance records (School Form 3 or SF3) or any record of issuance to ensure that the returned quantities match the distributed items.

3. Collection of Payment for Lost Textbooks

- School designated collecting officer/Teacher-Adviser shall collect monetary compensation from students for textbooks lost due to negligence.
- All payments must be properly documented and recorded.

4. Retrieval of Textbooks from Teacher-Advisers

- Property Custodians shall retrieve all textbooks from Teacher-Advisers and verify the returned quantities against the issuance records.
- School designated collecting officer/Teacher-Adviser remit all collected payments for lost textbooks and be validated by the Property Custodian.

5. Inventory and Documentation

- The Property Custodian shall conduct a comprehensive inventory of all retrieved textbooks.
- A Report on the Physical Count of Inventories (RPCI) shall be prepared, identifying any losses or shortages.

6. Final Verification and Payment Settlement

- The Inventory Team shall review and validate the Summary of Losses prepared by the Property Custodian.
- Upon verification, the Accounting Unit shall issue the Order of Payment.

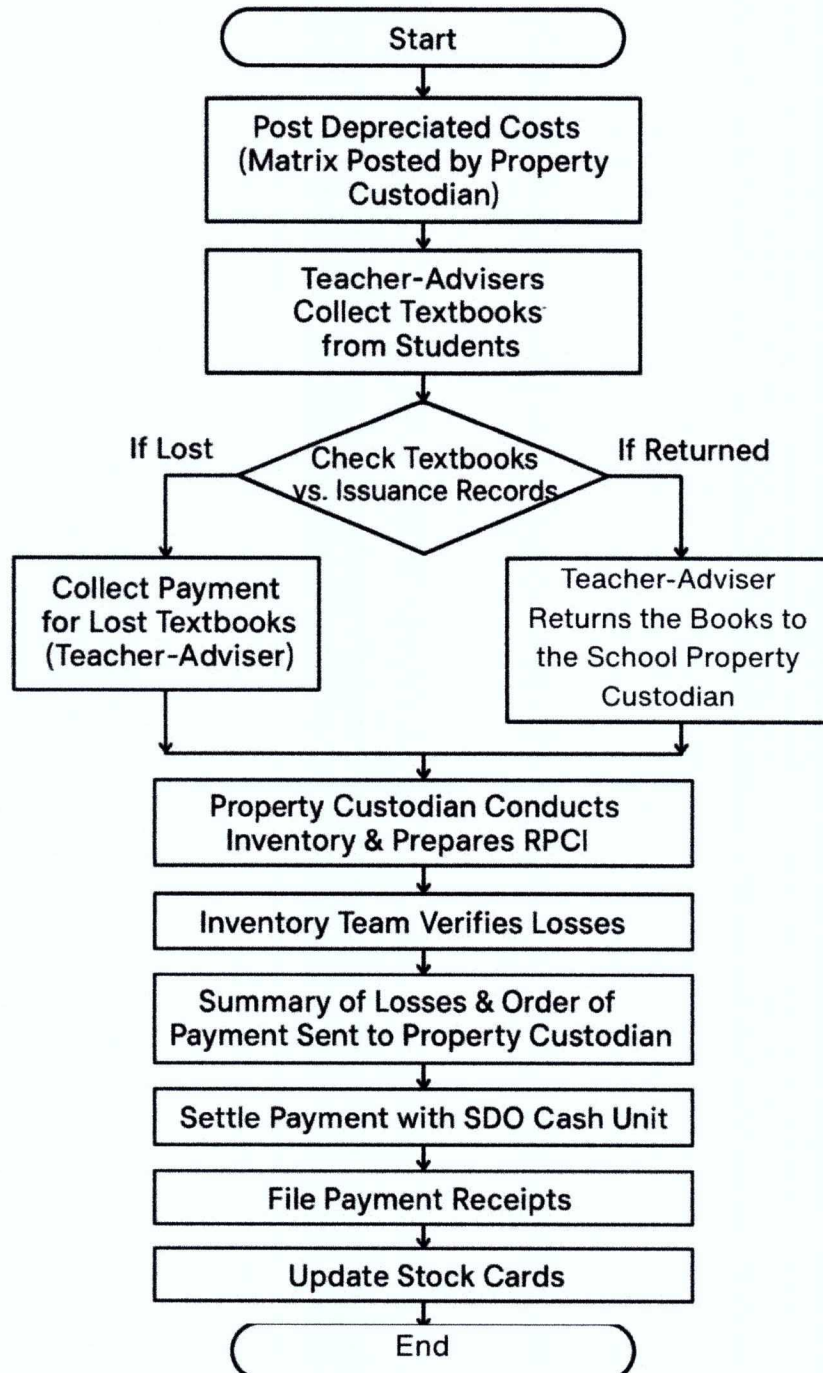
The Property Custodian shall then settle the corresponding amount at the Cash Unit of the Schools Division Office (SDO).

7. Filing of Payment Receipts

- Property Custodians shall file all official receipts as proof of payment settlement and for audit reference.

8. Updating of Stock Cards

- Property Custodians shall update the stock cards to reflect the accurate inventory status of all textbooks following retrieval and settlement.



Name of Principal	Name of School	Date of Inventory

PREPARED BY:

VERIFIED CORRECT:

CERTIFIED CORRECT:

JOICHE I. LUNA
Division Supply Officer

Acknowledged by the Principal:

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

(Type of Inventory Item)

As at

Fund Cluster :

For which (Name of Accountable Officer) , (Official Designation) , (Entity Name) is accountable, having assumed such accountability on (Date of Assumption)

Article	Description	Stock Number	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	Quantity	Value	

Certified Correct by:

Signature over Printed Name of Inventory Committee Chair and Members

Approved by:

Signature over Printed Name of Head of Agency/Entity or Authorized Representative

Verified by:

Signature over Printed Name of COA Representative

As at _____

Fund Cluster : _____

(Station)

[illegible]

WASTE MATERIALS REPORT

Entity Name : _____

Fund Cluster : _____

Place of Storage : _____

Date : _____

ITEMS FOR DISPOSAL

Item	Quantity	Unit	Description	Record of Sales		
				Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			TOTAL			

Certified Correct :

Disposal Approved :

Signature over Printed Name of
Supply and/or Property
Custodian

Signature over Printed Name of Head
of Agency/Entity or his/her
Authorized Representative

CERTIFICATE OF INSPECTION

I hereby certify that the property enumerated above was disposed of as follows:

Item _____ Destroyed
 Item _____ Sold at private sale
 Item _____ Sold at public auction
 Item _____ Transferred without cost to _____ (Name of the Agency/Entity)

Certified Correct:

Witness to Disposal:

Signature over Printed Name of
Inspection Officer

Signature over Printed
Name of Witness