



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
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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. Ⓞ

**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

Encls.:  
As stated

References:  
DECS Order (Nos. 23, s. 2001 and 35, s. 2000)

Allotment 1—(D.O.-50-97)

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

: POLICY  
STUDENTS  
TEACHERS  
TEXTBOOKS

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
<b>I. TEEP 1999</b>			
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
<b>II. TEEP 2000</b>			
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

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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	36.10		36.10
ENG II TM		41.02		41.02
<i>English Arts III</i>	SD			
ENG III TX	Publication	41.92		41.92
ENG III TM		56.80		56.80
<i>Bridges to Better Communication</i>	Book Media			
ENG IV TX	Press	32.78		32.78
ENG IV TM		33.49		33.49
<i>Gintong 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>Dagiteb 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 II</i>	SD			
MATH II TX	Publication	51.17		51.17
MATH II 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		60.69		60.69

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**Unit Costs of Textbooks and Teacher's Manuals  
Procured under SEMP '99 to '01 for Zones 1 to 4**

Subject/Graded Level	Title	Unit Cost Zone 1				Unit Cost Zone 2				Unit Cost Zone 3				Unit Cost Zone 4				
		1999/RD	2000/RD	2001	TX	1999/RD	2000/RD	2001	TX	1999/RD	2000/RD	2001	TX	1999/RD	2000/RD	2001	TX	
Elementary																		
English 1	Fun in English 1		48.65	37.92														
Science 1	Science and Health 1	SD Publications/Watana	29.94	36.08	28.80	27.74												
Math 1	Into the Future: Science and Health 1	Dwa Scholastic/Watana																
Math 1	Mathematics for Everyday Life 1	JTW Corp./Watana			48.60	45.84												
Filipino 1	Power in Numbers 1	St. Mary's Publishing/Nerwin Daewoo																
Sibika at Kultura 1	Landas sa Wika at Pagpasa 1	Dane Publishing/EduSystem			29.51	25.74												
Sibika at Kultura 1	Sibika at Kultura 1 (Mhelle "L")	Mhelle "L"/Book Media, J.C. Palabay																
Sibika at Kultura 1	Sibika at Kultura 1 (Miranda)	Miranda BMM/Merwin Daewoo																
Sibika at Kultura 1	Pagsisulong Lahing Filipino 1	Dwa Scholastic/Watana	35.80	37.51														
English 2	Fun in English 2	SD Publications/Watana			51.05	43.49												
Science 2	Science and Health 2	SD Publications/Watana	30.93	39.39	29.11	26.87												
Math 2	Power in Numbers 2	St. Mary's Publishing/Nerwin Daewoo																
Filipino 2	Landas sa Wika at Pagpasa 2	Dane Publishing/EduSystem	45.40	35.44	29.52	26.06												
Sibika at Kultura 2	Pagsisulong Lahing Filipino 2	Dwa Scholastic/Watana	35.91	38.84														
Science 3	Science and Health 3	SD Publications/Watana	36.89	42.74	40.13	38.83												
Math 3	Mathematics for Everyday Life 3	JTW Corp./JV	34.27	48.14														
Filipino 3-Wika	Mathematics for Everyday Use 3	Dane Publishing/EduSystem			35.25	29.36												
Filipino 3-Pagpasa	Bagong Filipino sa Salita at Gaw 3	SD Publications/Watana			37.38	31.48												
Sibika at Kultura 3	Bagong Filipino sa Salita at Gaw 3	SD Publications/Watana			35.29	31.48												
Sibika at Kultura 3	Sibika at Kultura 3	Mhelle "L"/J.C. Palabay	28.71	29.08	26.19	20.88												
English 4-Language	Fun in English 4	JGM & S Corp./Watana	40.45	44.80														
English 4-Reading	Fun in English 4	JGM & S Corp./Watana	33.59															
Science 4	Science and Health 4	SD Publications/Watana			37.50	29.39												
Science 4	Into the Future: Science and Health 4	Dwa Scholastic/Watana	47.74	35.54														
Math 4	Mathematics for Everyday Life 4	JTW Corp./JV																
Math 4	Grade School Math 4	Dwa Scholastic/Watana	45.57	38.13														
Filipino 4-Wika	Hlas sa Wika at Pagpasa 4	LG & M Corp./JV	35.91	66.92	32.92	29.21												
Filipino 4-Pagpasa	Hlas sa Wika at Pagpasa 4	LG & M Corp./JV	34.94		34.44													
HEKASI 4	Pilipinas: Perlas ng Silangan 4	Dane Publishing/EduSystem			38.29	31.47												
HEKASI 4	Pilipinas: Perlas ng Silangan 4	J.C. Palabay/Watana	47.77	36.85														
EPP 4	Sa Dalig ng mga Gawain 4	Rex Bookstore	44.88	33.33														
English 5-Language	Fun in English 5	JGM & S Corp./SD Consortium	43.75	49.33														
English 5-Reading	Fun in English 5	JGM & S Corp./SD Consortium	37.64															
Science 5	Into the Future: Science and Health 5	Dwa Scholastic/Watana	51.00	40.16														
Filipino 5-Wika	Pagdiriwang ng Wikang Filipino 5	Dwa Scholastic/Watana	42.53	51.75														
Filipino 5-Pagpasa	Pagdiriwang ng Wikang Filipino 5	Dwa Scholastic/Watana	43.62															
Math 5	Grade School Math 5	Dwa Scholastic/Watana	47.82	44.11														
HEKASI 5	Pamana 5	Christian Publishing/Watana	47.76	40.76														
Filipino 6-Wika	Hlas sa Wika at Pagpasa 6	LG & M Corp./JV	36.93	71.05														
Filipino 6-Pagpasa	Hlas sa Wika at Pagpasa 6	LG & M Corp./JV	37.03															
HEKASI 6	Pilipinas Bansang Papanaulad 6	SD Publications/Watana	43.71	62.54														
Secondary																		
English 1	New Horizons in Learning English 1	Rex Bookstore, Inc.			33.39	29.21												
English 1 TX	English Arts 1	JTW Corp./JV	41.19	54.60														
Science 1	Science and Technology for the Modern World 1	Dwa Scholastic/Watana	46.70	44.34	53.59	49.52												
Math 1	Moving Ahead with Mathematics 1	FNB Educational, Inc.			44.30	42.64												

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	2001	1999/RO	2000/RO	2001	2001	1999/RO	2000/RO	2001	2001	1999/RO	2000/RO	2001	2001	
Math I	Integrated Math I	JTW Corp./Watana	TX	TM	TX	TM	2001	TX	TM	TX	TM	2001	TX	TM	TX	TM	2001	TX	TM
Math I	Elementary Algebra I	JTW Corp.																	
Araling Panlipunan I	Dakby ng Kasaysayan ng Pamahalaang Pilipino I	Dene Publishing/Eduyatem			43.66	45.36	34.00												
Araling Panlipunan I	Ang Pilipinas, Heograpiya, Kasaysayan, at Pamahalaan	St. Bernadette	87.72	109.40						43.09	44.94	34.00							
English II	Moving Ahead in English II	FNB Educational, Inc.			42.71	45.35													
English II	New Horizons in Learning English II	Ren. Bookstore, Inc.								31.56	34.52								
English II	Communication for Progress II	Christian Publishing/Watana	45.88	47.47						45.74	47.33								
Math II	Moving Ahead with Mathematics II	FNB Educational, Inc.			44.15	42.89	34.00			43.70	42.64	34.00							
Math II	Intermediate Algebra II	JTW Corp.																	
Araling Panlipunan II	Asya: Noon, Ngayon at sa Hinaharap II	SD Publication/Watana			66.35	57.56				65.85	57.03								
Filipino III	Diwang Filipino III	FNB Educational, Inc.	50.01	45.03						48.97	45.03								
Math III	Geometry III	JTW Corp.					37.00					37.00							
English IV	Moving Ahead in English IV	FNB Educational, Inc.	54.64	48.91						54.61	46.90								
Filipino IV	Diwang Filipino IV	FNB Educational, Inc.	54.92	45.05						53.88	45.03								

Excluding Bank charges for LCs of SEMP '99

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