



Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

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July 29, 2026

No. 0366, s.2026

**STRENGTHENING ACCOUNTABILITY, TRANSPARENCY, AND EFFECTIVE LEARNING
RESOURCE MANAGEMENT THROUGH THE PREPARATION OF THE INVENTORY OF
LEARNING RESOURCES & CONTINUOUS IMPROVEMENT FILE BOX**

To: Assistant Schools Division Superintendent
Chief Education Supervisors, (CID/SGOD)
Public Schools District Supervisors
Public Elementary & Secondary School Heads
All Other Concerned

1. Consistent with the Department of Education's commitment to ensuring quality, equitable, and accessible education, and to strengthen accountability, transparency, and effective management of learning resources, all public elementary and secondary schools in the Schools Division of Ligao City are hereby directed to prepare and maintain one (1) **File Box** labeled **"Inventory of Learning Resources and Continuous Improvement."**

2. The File Box shall serve as the official repository of records related to the receipt, inventory, distribution, utilization, retrieval, monitoring, and accountability of learning resources and learning tools and equipment.

3. More importantly, schools are reminded that the delivery of learning resources is **not an end in itself**. Learning resources are government investments intended to support effective teaching and meaningful learning. Hence, every textbook, teacher's manual, supplementary learning resource, learning tool, and equipment delivered to schools shall be **made available, accessible, and consistently utilized by teachers during classroom instruction**.

4. To ensure that government-provided learning resources are efficiently managed and effectively translated into improved teaching practices and learner outcomes, the following roles and responsibilities shall be observed by the concerned officials and personnel:

4.1. School Head:

- a. Provide overall leadership and supervision in the implementation of this Memorandum.
- b. Ensure the completeness, accuracy, updating, and proper maintenance of the **Inventory of Learning Resources and Continuous Improvement File Box**.



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- c. Ensure that all learning resources received by the school are properly inspected, accepted, inventoried, recorded, safeguarded, distributed, and accounted for in accordance with existing DepEd policies and government accounting and property regulations.
- d. Ensure the equitable allocation and timely distribution of learning resources to teachers and learners.
- e. Monitor the effective utilization of all delivered learning resources by ensuring that they are systematically incorporated into teachers' lesson plans, instructional delivery, and classroom learning experiences, thereby translating government investments into improved learner outcomes.
- h. Conduct regular monitoring and provide technical assistance to teachers on the appropriate utilization, care, retrieval, and conservation of learning resources.

4.2 The Assistant Principal, Administrative Officer II, School Property Custodian, and/or designated Property Coordinator shall:

- a. Inspect, verify, and document all delivered learning resources in coordination with the School Head.
- b. Prepare and maintain Inventory Custodian Slips (ICS), property records, acknowledgment receipts, and other inventory documents.
- c. Ensure that all received learning resources are properly recorded in the school's inventory and property records.
- d. Maintain complete and updated copies of Delivery Receipts, Inventory Custodian Slips (ICS), Inspection and Acceptance Reports, Property Transfer Reports, and other accountability documents.
- e. Assist in the conduct of annual physical inventory, reconciliation, disposal, transfer, and inventory verification of learning resources.
- f. Safeguard inventory documents and ensure compliance with existing government accounting, auditing, and property management rules and regulations.

4.3 Teachers shall:

- a. Ensure the proper use, care, and safekeeping of all learning resources issued to them.



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- b. Integrate textbooks, teacher's manuals, supplementary learning resources, and learning tools and equipment into daily classroom instruction to enhance learner engagement and achievement.
- c. Maintain accurate records of issued textbooks and accomplish School Form 3 (SF3): Book Issued and Returned, as applicable.
- d. Promote responsible use and preservation of learning resources among learners.
- e. Report damaged, lost, or insufficient learning resources to the School Head.

4.4 Education Program Supervisors shall:

- a. Provide curriculum-focused technical assistance to teachers and School Heads on the effective integration of textbooks, teacher's manuals, supplementary learning resources, and other learning resources into lesson planning, instructional delivery, and classroom assessment.
- b. Monitor and validate the integration and utilization of learning resources as reflected in teachers' lesson plans and actual classroom instruction.
- c. Ensure that delivered learning resources are aligned with the curriculum, learning competencies, and instructional objectives, and are utilized to enhance learner engagement and achievement.
- d. Coach and mentor teachers on the effective selection, adaptation, and integration of learning resources to improve the quality of lesson design and classroom instruction.
- e. Monitor the extent to which learning resources contribute to improving teaching practices, learner participation, and student learning outcomes, and recommend appropriate instructional interventions when necessary.
- f. Collaborate with the Learning Resource Management Section (LRMS), Public Schools District Supervisors, School Heads, and teachers in promoting the effective utilization of government-provided learning resources and strengthening evidence-based instructional practices.
- g. Document and share best practices and innovative strategies on the effective classroom integration and utilization of learning resources to support continuous instructional improvement.



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4.5 The Public Schools District Supervisors shall:

- a. Monitor schools' compliance with this Memorandum and other existing DepEd policies, standards, and guidelines on learning resource management.
- b. Ensure that schools establish and maintain an updated **Inventory of Learning Resources and Continuous Improvement File Box** and complete inventory records and supporting documents.
- c. Verify that school systems and internal controls are in place to ensure the equitable distribution, safekeeping, maintenance, and accountability of learning resources.
- d. Provide governance-focused technical assistance to School Heads in strengthening learning resource management systems, inventory controls, and documentary compliance.
- e. Recommend appropriate interventions and monitor the implementation of corrective actions to address deficiencies identified during monitoring and validation activities.
- g. Submit monitoring reports and recommendations to the Learning Resource Management Section to support evidence-based decision-making and continuous improvement in learning resource management.

5. The File Box shall contain the following folders:

Folder A – Summary Inventory List of Learning Resources (Textbooks, Supplementary Learning Resources, Learning Tools and Equipment–SME, LTE–EPP/TLE/TVL, MAPEH & Sports, SNED, and other learning resources)

Folder B – Issued Division Memoranda, Advisories, DepEd Orders, Regional Memoranda, and other official issuances related to the distribution, utilization, retrieval, and inventory of learning resources

Folder C – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Textbooks and Teacher's Manuals arranged chronologically

Folder D – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Supplementary Learning Resources

Folder E – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Learning Tools and Equipment (LTE–SME)

Folder F – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Learning Tools and Equipment (LTE–EPP/TLE/TVL)



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- Folder G** – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Learning Tools and Equipment (MAPEH & Sports)
- Folder H** – Copies of Delivery Receipts and/or Inventory Custodian Slips (ICS) for Special Needs Education (SNED) Learning Resources
- Folder I** – Copies of Delivery Receipts, Inventory Custodian Slips (ICS), Deeds of Donation, Acknowledgment Receipts, and other supporting documents for donated learning resources received from the Local Government Unit (LGU), private organizations, non-government organizations (NGOs), alumni associations, PTA, and other stakeholders
- Folder J** – Record of Issuance of Textbooks and Teacher's Manuals to Teachers
- Folder K** – School Form 3 (SF3): Book Issued and Returned, organized by grade level and learning area
- Folder L** – Inventory Reports, Reconciliation Reports, Disposal Documents (if applicable), Property Transfer Reports, Acknowledgment Receipts, Inspection Reports, and other supporting inventory documents
- Folder M** – Technical Assistance Coaching Log for Teachers
- Folder N** – Monitoring, Validation, Technical Assistance, and Inspection Reports accomplished by the Curriculum Implementation Division (CID), Learning Resource Management Section (LRMS), Public Schools District Supervisors (PSDS), and other authorized monitoring teams.

6. Learning resource management shall be a continuing school responsibility and shall not be limited to annual inventory or scheduled monitoring activities. Schools shall ensure that inventory records are updated immediately following the receipt, issuance, transfer, retrieval, replacement, disposal, or donation of learning resources. Maintaining accurate and current inventory records strengthens accountability, promotes transparency, minimizes losses, and ensures that reliable information is available for planning, budgeting, procurement, and equitable resource allocation.

7. For information and guidance.


NYMPHA D. GUOMO
Schools Division Superintendent