DEPARTMENT OF EDUCATION
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LIGAO CITY DIVISION, LIGAO CITY

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Republic of the Philippines
Department of Education
Region V– Bicol
**SCHOOLS DIVISION OFFICE OF LIGAO CITY**

*Office of the Schools Division Superintendent*

101426575

October 14, 2026

**DIVISION MEMORANDUM**
No. 0497 s. 2026

**PROVISION OF LEARNING TOOLS AND EQUIPMENT – SCIENCE AND MATHEMATICS EQUIPMENT (LTE-SME) TO IDENTIFIED PUBLIC SCHOOLS**

To: Asst. Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Elementary and Secondary School Heads
All Concerned

1. The Department of Education shall provide the necessary Learning Tools and Equipment - Science and Mathematics Equipment (LTE-SME) to public elementary and secondary schools. It aims to improve the quality of teaching and learning on these subjects through hands-on experience and in order to produce technically competent learners ready for the world of work.

2. For FY 2026, the six (6) recipient schools identified by DepEd – Bureau of Learning Resources (BLR) are Balanac ES, Culliat ES, Macalidong ES-Quiasa Ext., Busay ES, Amtic NHS, and Oma-Oma NHS. The recipient schools are advised to get their LTE-SME from DepEd Ligao Supply Office starting tomorrow, October 15, 2026.

3. The expenses for the procurement of LTE-SME led by this Office and conduct of LTE-related activities shall be charged against the downloaded LTE-SME Funds while the transportation expenses in hauling the LTE-SME from SDO to school shall be charged against the recipient school's MOOE/local funds subject to the usual accounting and auditing rules and regulations.

4. Enclosed in this Memorandum is the Allocation of LTE-SME per Recipient School.

5. All recipient schools of LTE-SME are reminded to adhere to the salient provisions on the proper receipt, inventory, storage, safekeeping, troubleshooting, utilization and submission of reports as stipulated in DO 20, s. 2022 discussed during the previous online meetings for all school heads.

6. The Public Schools District Supervisors and Education Program Supervisors (Science, Mathematics and Learning Resources) are enjoined to include LTE-SME in their monitoring and technical assistance activities in public schools.

7. For information, guidance and compliance of all concerned.

**NYMPHA D. GUEMO**
*Schools Division Superintendent*

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Enclosure to Division Memorandum No. 0497 s. 2026

ALLOCATION PER SCHOOL

| No. | Item Name | Unit of Issue | Amtic NHS (SHS Core) | Oma NHS (SHS Core) | Balanac ES | | Culliat ES | | Macalidong ES-Quioso Ext ES | | Busay ES | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | K1 | K2 | K1 | K2 | K1 | K2 | K1 | K2 | |
| **Biology - Laboratory Tools** | | | | | | | | | | | | | |
| 5 | Hand Lens, 5x magnification | pc | 0 | 0 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 80 |
| 9 | Tong, Beaker | pc | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 8 |
| 10 | Wash bottle, plastic, 250 mL | pc | 2 | 2 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 8 |
| **Biology - Models of Human Anatomy** | | | | | | | | | | | | | 0 |
| 1 | Model, Human Circulatory System | pc | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 6 |
| 2 | Model, Human Digestive System | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 5 | Model, Human Nose (Nasal-Throat Anatomy) | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 6 | Model, Human Skeleton | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 7 | Model, Human Torso | pc | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 8 | Model, Lung Demonstration | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 9 | Model, Pumping Heart | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 10 | Model, Reproductive System, Female (Pelvic Anatomy) | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 11 | Model, Reproductive System, Male | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| **Biology - Models of Other Biological Structures and Species** | | | | | | | | | | | | | 0 |
| 6 | Model, Invertebrates | set | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 9 | Model, Vertebrates | set | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| **Chemistry - Chemicals** | | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| **No.** | **Item Name** | **Unit of Issue** | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| 5 | Copper Sulfate, CuSO4, 100 grams/bottle | bottle | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 8 | Magnesium Ribbon, 25 grams, 1 roll | roll | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 9 | Manganese Dioxide, 50 grams / bottle | bottle | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11 | Phenolphthalein, 100 grams/bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 12 | Potassium Chloride, 100 grams / bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 13 | Potassium Iodide, 100 grams / bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 14 | Sodium Hydroxide (Lye), 250 grams/bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 15 | Zinc Chloride, 100 grams / bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 16 | Zinc metal, pellets/mossy, 100 grams / bottle | bottle | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| **Chemistry - Laboratory Glasswares, Tools and Accessories** | | | | | | | | | | | | | 0 |
| 1 | Beaker, borosilicate, 100 mL | pc | 2 | 2 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 16 |
| 2 | Beaker, borosilicate, 1000 mL | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 3 | Beaker, borosilicate, 250 mL | pc | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 4 | Beaker, borosilicate, 50 mL | pc | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 5 | Beaker, borosilicate, 500 mL | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 6 | Burette, 10 mL capacity (acid) | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 7 | Burette, 10 mL capacity (base) | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 8 | Burner, Alcohol, glass, 150 mL Capacity | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 10 | Cork Borer | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 12 | Crucible with lid/cover | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Dish, Evaporating, 75 mL | pc | 2 | 2 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 16 |
| 14 | Double burette clamp/holder | pc | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 15 | Filter Paper, crepe, 580mm x 580 mm sheet, Grade 0905 | sheet | 2 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 12 |
| 16 | Flask, Erlenmeyer, borosilicate, narrow-mouth, 250 mL | pc | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 8 |
| 17 | Funnel, borosilicate, fluted | pc | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 8 |
| 18 | Glass Tubing | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 19 | Gloves, Hand, super nitrile | pair | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 20 | Graduated Cylinder, borosilicate, 10 mL | pc | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 12 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | Graduated Cylinder, borosilicate, 100 mL | pc | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 12 |
| 22 | Graduated pipette with rubber pipettor, borosilicate, 10 mL | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 23 | Hydrometer for heavy liquids | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| | | | | | | | | | | | | | 0 |
| **No.** | **Item Name** | **Unit of Issue** | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| 24 | Hydrometer for light liquids | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 25 | Manometer, Open U-tube | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 26 | Mortar and Pestle, porcelain, 150 mL. | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 27 | Nichrome wire. 0.4, 100 ft | spool | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 28 | Reagent Bottle, narrow-mouth, amber, borosilicate, 250 mL | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 29 | Reagent Bottle, wide-mouth, transparent, borosilicate, 250 mL | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 30 | Rubber Stopper # 0 (for Ø 16mm test tube) | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 31 | Rubber Stopper # 6 for Erlenmeyer Flask (narrow-mouth) 250 mL , 1 hole | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 32 | Rubber Stopper # 6 for Erlenmeyer Flask (narrow-mouth) 250 mL , 2 holes | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 33 | Safety Goggles, polycarbonate | pair | 17 | 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 74 |
| 34 | Spatula, spoon, porcelain and glazed | pc | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 16 |
| 35 | Stirring Rod, Ø 6 mm x 250 mm long | pc | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | | 14 |
| 36 | Test tube brush | pc | 2 | 2 | 3 | | 3 | | 3 | | 3 | | 16 |
| 37 | Test Tube, borosilicate, Ø 16 mm x 150 mm long | pc | 0 | 0 | 3 | 6 | 3 | 5 | 3 | 5 | 3 | 6 | 34 |
| 38 | Thermometer, Laboratory | pc | 2 | 2 | 5 | | 5 | | 5 | | 5 | | 24 |
| 39 | Tong, Crucible | pc | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 40 | Universal pH indicator | pc | 20 | 20 | 10 | | 10 | | 10 | | 10 | | 60 |
| 41 | Vial, screw-neck, 25 ml. (with screw-type plastic cap) | pc | 20 | 20 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 52 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 42 | Vial, screw-neck, 50 mL. (with screw-type plastic cap) | pc | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 43 | Volumetric Flask, borosilicate 250 mL | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 44 | Watch Glass, Ø 90 mm | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| **Chemistry - Molecular Geometry Models** | | | | | | | | | | | | | 0 |
| 3 | Model, Crystal Structures Set (Graphite, diamond, sodium chloride, carbon dioxide) | set | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 4 | Model, Molecular, Inorganic/Organic (307-pc) | pc | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| **Earth and Space - Models, Tools and Instruments** | | | | | | | | | | | | | 0 |
| 1 | Anemometer with Wind Vane, Cup type | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 2 | Barometer-Thermometer Humidity (3-in-1 Analog Instrument) | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 3 | Compass, Magnetic | pc | 3 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 3 | | 12 |
| 4 | Hand Lens, 10x magnification | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 6 | Model, Solar System | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| | | | | | | | | | | | | | |
| **No.** | **Item Name** | **Unit of Issue** | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| 7 | Model, Sun-Earth-Moon | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 8 | Rain Gauge | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 3 | Base Ten Blocks | set | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 |
| 4 | Beads | set | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 6 | Compass, Drawing, student type | pc | 0 | 0 | 0 | 20 | 0 | 20 | 0 | 20 | 0 | 20 | 80 |
| 7 | Cuisenaire Rods, set of 5 | set | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 8 | Elapsed Time (Clock) Set | pc | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 12 | Ghost Grid Whiteboard, Mobile Magnetic | unit | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 |
| 13 | Linking Cubes | set | 0 | 0 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 12 |
| 15 | Model, Basic 3D Geometrical Solids | set | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 8 |
| 16 | Pattern Blocks, 250 pcs/set | set | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | Tangrams, set of 30 | set | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 8 |
| **Mathematics - Tools and Instruments** | | | | | | | | | | | | | 0 |
| 2 | Calculator, Scientific | pc | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 3 | Digital Clock, tabletop | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 5 | Meterstick, plastic | pc | 0 | 0 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 64 |
| 6 | Protractor (for student) | pc | 0 | 0 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 320 |
| 7 | Ruler, Plastic, 12 inches or 30 cm | pc | 0 | 0 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 320 |
| 8 | Scale, Spring, Hanging type | pc | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 9 | Scale, Weighing, analog, 10 kg. capacity | pc | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| | | | | | | | | | | | | | 0 |
| **No.** | **Item Name** | **Unit of Issue** | | | | | | | | | | | 0 |
| | | | | | | | | | | | | | 0 |
| 10 | Scale, Weighing, bathroom-type | pc | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 4 |
| 11 | Tape Measure, 1.5 meters | pc | 0 | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 12 | Template, shapes | pc | 0 | 0 | 6 | 0 | 7 | 0 | 7 | 0 | 6 | 0 | 26 |
| **Physics** | | | | | | | | | | | | | 0 |
| 5 | Dry Cell Holder (size D) | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 6 | Dry Cell, 1.5 volts, size D | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 8 | Iron Core Rod (non-corrugated) | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 10 | Long Nose Pliers, 1 pair/set | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 11 | Magnet Wire | spool | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| 14 | Pair of Bar Magnets | pair | 2 | 2 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 24 |
| 16 | Toy Car, non-friction, non-battery | pc | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 4 |
| | | | | | | | | | | | | | |

Note:

Partial delivery by the supplier

K1 Key Stage 1

K2 Key Stage 2