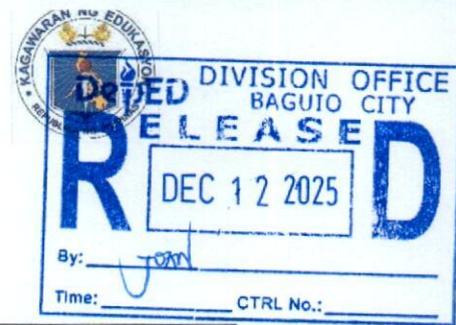


Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OF BAGUIO CITY



December 12, 2025

DIVISION MEMORANDUM

No. **826-2025**

**ADDENDUM TO OFFICE MEMORANDUM (OM) 023, 2025 -
SCHOOL PHYSICAL INVENTORY PLAN (PIP) FOR PROPERTY, PLANT AND
EQUIPMENT (PPE) INCLUDING SEMI-EXPENDABLE PROPERTIES**

To: Public Schools District Supervisor
Secondary School Heads
Elementary School Heads
School Administrative Officers/Property Custodian

1. This memorandum serves as an official **addendum** to the previously issued OM 023, 2025 for the School Physical Inventory Plan (PIP) for Property, Plant and Equipment (PPE) Including Semi-Expendable Properties (SEP) dated March 25, 2025. This addendum is issued to **announce the continued conduct of actual inventories of PPE and SEP at the Division Office and Schools from December 16, 2025 to December 23, 2025 and January 5-16, 2025 covering Districts 1 to District 10 and SDO Proper.**

2. The actual inventories of SEP shall be conducted by two teams, each composed of the following members:

- a. Team 1 - Supply and Property Management Unit Representative
Commission on Audit
Accounting Section Representative
ICT Section Representative
- b. Team 2 - Supply and Property Management Unit Representative
Commission on Audit
Accounting Section Representative
ICT Section Representative

3. Schools are reminded that they should have already conducted their own inventories, which will be verified by the SDO inventory teams during the actual inventory process.

4. The necessary forms and reports for the inventory process are available through the following link <https://tinyurl.com/3sjh9yy9>. These must be prepared and submitted accordingly.

5. This is issued for your information, guidance, and **strict compliance**.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

For the Office of the Schools Division Superintendent

NIEVES D. EBANIO
Administrative Officer V