



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

February 20, 2026

DIVISION MEMORANDUM  
OSDS- 2026 - 037

**UPDATES ON THE SIGNATORIES ON THE LIQUIDATION REPORT FORM AND  
CHECK DISBURSEMENT REGISTRY (CDR)**

To: Assistant Schools Division Superintendent  
SGOD Chief  
School Heads  
School – based Administrative Officer II  
School – based Bookkeepers and Disbursing Officers  
All others concerned

1. To ensure uniformity of signatories of Liquidation Reports and Check Disbursement Registry in compliance with existing Government Accounting Manual (GAM) of National Government Agency. All Non-IUs school finance personnel are reminded to follow the new signatories.

2. The signatories for the Liquidation Report Form (Appendix 44) are the following:

<b>Box A Certified:</b> Correctness of the above data	<b>Box B Certified:</b> Purpose of travel/cash advance duly accomplished	<b>Box C Certified:</b> Supporting documents complete and proper
<b>SCHOOL HEAD</b>	<b>ASSISTANT SCHOOLS DIVISION SUPERINTENDENT</b>	<b>ACCOUNTANT III</b>

3. The signatories for the Check Disbursement Registry form are the following:

<b>Certified Correct:</b>	<b>Noted by:</b>	<b>Received by:</b>
Clustered/School Disbursing Officer	School Head	<b>ALJOY MARIE A. NICOLAS</b> (for - East, West & South Clusters)  <b>KELVIN MARK A. APUD</b> (for Secondary, North & Central Clusters)

4. Effective February 20, 2026, updated signatories stated above for two forms shall be followed.



Address: Alunan Highway, Poblacion, Tacurong City 9800  
Telephone Numbers: (064)-200-6316; 0919-065-6425  
Email: [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
Website: [depedtacurong.org](http://depedtacurong.org)



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5. All division related policies and other issuances which are inconsistent with the provision of this Memorandum are hereby modified.
6. Immediate dissemination of and compliance to this Memorandum is desired.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent

Enclosures: None.  
Reference: None  
Allotment: None  
To be included in the perpetual Index under  
RECORDS

JGS/OSDS/DM/UPDATES ON THE SIGNATORIES ON THE LIQUIDATION REPORT FORM AND CHECK DISBURSEMENT REGISTRY (CDR)



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