



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:

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

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

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