



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF PANABO CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2025-0151

To : ALL NON-TEACHING PERSONNEL

Subject: **REVISED CERTIFICATION FOR THE IMPLEMENTATION OF LIQUIDATION CROSS-CHECKING**

Date : September 22, 2025

Please be advised that the Division Accounting Section shall strictly implement the **Revised Certification for Liquidation Cross-Checking** effective immediately. This revision is intended to:

1. **Ensure accuracy and consistency** in the preparation and submission of liquidation reports;
2. **Strengthen internal control measures** by requiring systematic cross-checking and validation of financial documents;
3. **Promote transparency and accountability** in the use of school and division funds; and
4. **Standardize certification formats** to align with updated auditing and compliance requirements.

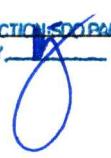
All non-teaching personnel are hereby directed to use only the prescribed **revised certification format** in the preparation, submission, and validation of liquidation reports.

For your guidance and compliance.


JINKY B. FIRMAN PhD, CESO VI
Schools Division Superintendent

 **RELEASED**

 **SEP 23 2025**

 **RECORDS SECTION, SDS PANABO CITY**
BY 

OSDS/jlb 



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C E R T I F I C A T I O N

This is to certify that a liquidation report cross-checking was conducted for (Name of School) covering the use of funds for the period _____ on (date/s of cross-checking).

Upon checking the liquidation report documents of School Name, it was found that all transactions and disbursements are compliant with existing accounting and auditing rules and regulations.

This certification is issued upon the completion of the said cross-checking.

Issued this _____ day of _____ 20____ at School Name and Address.

Checked by:

Name of Cross-checker
(Name & Position)
(School Name)

Certified by:

Name of Division Bookkeeper
Name & Position
(Office/Division)