



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**

OSDS/jlb 

RECORDS SECTION, SDO PANABO CITY  
BY 



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## CERTIFICATION

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)