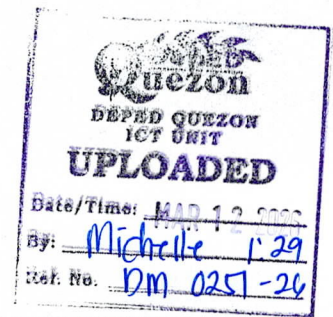




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



11 March 2026

**DIVISION MEMORANDUM**

No. 0257, s. 2026

**GENERAL PROVISIONS ON FIDELITY BONDING OF ACCOUNTABLE PUBLIC OFFICERS**

**To:** Assistant Schools Division Superintendents  
Chiefs - CID/SGOD  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
All Others Concerned

1. In reference to **Treasury Circular No. 1, s. 2026**, issued by the Bureau of the Treasury (BTr), titled "*Prescribing the Revised Omnibus Guidelines for the Fidelity Bonding of Accountable Public Officers*," this Office reiterates the **general provisions on fidelity bonding** to ensure strict compliance by all accountable officials and employees in the Schools Division Office.
2. As provided in the said Circular, **every public officer or employee whose duties involve the possession, custody, or control of public funds, properties, or accountable forms shall be considered a bondable or accountable public officer and is required to secure a Fidelity Bond** prior to the performance of such duties.
3. The following officials and employees are generally **required to secure Fidelity Bonds**, provided that their accountability is not less than **Five Thousand One Pesos (₱5,001.00)**:
  - a. Heads of Government Agencies who are primarily responsible for government funds and property;
  - b. Property or Supply Officers and Custodians of Accountable Forms;
  - c. Disbursing Officers, Cashiers, Treasurers, and authorized signatories to government bank accounts;
  - d. Collecting Officers and Special Disbursing Officers;
  - e. Public Officers who are secondarily responsible for public funds, property, or accountable forms.
4. The Fidelity Bond serves as a guarantee for the **faithful performance of duties and proper accountability of public funds, properties, and accountable forms entrusted to accountable public officers**. It ensures that government

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resources are properly safeguarded and accounted for in accordance with existing laws, rules, and regulations.

5. All concerned officials are reminded that **accountability for public funds and property includes responsibility for any loss resulting from unlawful use, negligence, or improper handling of such resources**. In addition, public officers shall remain accountable for all funds and properties under their custody from the time they assume their duties until they are properly relieved of such accountability.
6. The **rate of premium for Fidelity Bond is one and one-half percent (1.5%) of the amount of bond**, but not less than **One Hundred Fifty Pesos (P150.00)**.
7. Applications for Fidelity Bonding, including new applications, renewals, increases in accountability, or cancellation of bonds, shall be processed through the **Online Fidelity Bonding System (OFBS)** of the Bureau of the Treasury.
8. School Heads and other accountable public officers are hereby directed to ensure that all accountable officials and employees under their supervision maintain **valid and effective Fidelity Bonds**. In addition, **all School Heads are required to initiate the processing of their Fidelity Bond applications at least 60 days prior to the expiration of their respective bonds** to avoid any lapse in bond coverage and to ensure continuous compliance with the requirements of the Bureau of the Treasury.
9. Wide and immediate dissemination of this Memorandum is desired.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

Admbjam03/11/2026

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