



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division of Bohol

**Office of the Schools  
Division Superintendent**

April 20, 2026

**DIVISION MEMORANDUM**

No. 256, s. 2026

**Subject: Fidelity Bond Renewal, Annual Reporting, and Submission of Hard Copies to the Division Office for Accountable Officers of Both Implementing and Non-Implementing Units**

Assistant Schools Division Superintendent  
Division Chiefs (SGOD/CID)  
Public Schools District Supervisors/Acting PSDS  
School Heads  
Administrative Officers II  
Senior Bookkeepers  
All Others Concerned

1. This is to reiterate Treasury Circular No. 02-2009 dated August 6, 2009, which prescribes the rules on the Fidelity Bonding of Accountable Public Officers under the Public Bonding Law (Sections 313–335, Chapter 15 of the Revised Administrative Code of 1917). All accountable officers, including Disbursing Officers, are required to secure fidelity bonds. Those with existing bonds are advised to renew them at least two (2) months prior to expiration through the Online Fidelity Bonding System.
2. Public Schools District Supervisors (PSDS) or Acting PSDS shall designate a non-teaching personnel in each district to serve as the Agency User account responsible for facilitating the processing of fidelity bonds. Meanwhile, Accountable Officers, Administrative Officers II, and Senior Bookkeepers shall ensure the monitoring of fidelity bond validity and the timely updating of essential information required for the proper discharge of their duties as Accountable Officers.
3. To ensure effective implementation of monitoring mechanisms and proper tracking of fidelity bond coverage and expiration dates of all Accountable Officers (AOs) in both Implementing Units (IUs) and Non-Implementing Units (Non-IUs), hard copies of the Fidelity Bond Confirmation Letters must be submitted annually to the Accounting Office through the Congressional District (CD) Coordinators. Submission shall be **on or before January 10 of every year**. However, for Calendar Year 2026, submission will be on or before **April 30, 2026**. Documents must be organized per district and compiled in a single folder. This will support monitoring by the Schools Division Office and the Commission on Audit.
4. All Accountable Officers are likewise required to accomplish the Fidelity Bond Monitoring Report through the designated Google link below.

**<https://tinyurl.com/2026SDOBoholFidelityBond>**

5. This link serves as a tracking system for bond coverage, expiration dates, transfers, and reassignment of accountable personnel. The report must be filled out completely and accurately, including the following details:



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division of Bohol

---

- Name of School/Office Assigned
- Complete Name of the Accountable Officer
- NEP Annual Allocation
- Position/Designation
- Risk Number of the Bond
- Approved Amount of Accountability
- Approved Amount of Bond
- Effective Date of the Bond

Accountable Officers must indicate all approved bonds covering their accountability and upload a copy of the corresponding confirmation letter(s).

6. The monitoring report will facilitate audit processes and serve as a reference for the Division Office and the Commission on Audit in verifying valid fidelity bond coverage prior to the release of cash advances to Accountable Officers. Establishing and maintaining a reliable monitoring system is essential to ensure continuous compliance with bonding requirements. This mechanism will also help identify expired bonds and unbonded personnel handling government funds.
7. The Division Internal Audit Section shall validate the submitted data and regularly monitor bond expiration dates. A periodic review (quarterly or semi-annual) of fidelity bond coverage for all Accountable Officers shall be conducted.
8. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

  
**FAY C. LUAREZ, EdD, PhD, TM, CESO VI**  
Schools Division Superintendent 

