



Republic of the Philippines  
Department of Education

**REGION XI**  
**SCHOOLS DIVISION OF DIGOS CITY**

Office of the Schools Division Superintendent

**DIVISION MEMORANDUM**

OSDS-2026- 094

To : **ADMINISTRATIVE OFFICER V – FRANCIS JUDE D. ALCOMENDRAS**  
**CASHIER – ROSARIO B. DIAMANTE**  
**ACCOUNTANT III- MA. FLORINEL G. GALLARDO**  
**SUPPLY OFFICER II – MANUEL ANGELO PETALCORIN**

Subject : **TREASURY CIRCULAR NO. 1-2026: PRESCRIBING THE REVISED OMNIBUS OF ACCOUNTABLE PUBLIC OFFICERS UNDER SECTION 313-335, CHAPTER 15 OF ACT NO.2711 OR THE REVISED ADMINISTRATIVE CODE OF 1917**

Date : April 6, 2026

This is to inform you that you are hereby directed to strictly comply with the requirements prescribed **under Treasury Circular No. 1-2026** relative to Fidelity Bonding, particularly the following provisions:

**B. Specific Guidelines**

The following are considered accountable Public Officers who are required to secure a Fidelity Bond pursuant to the provisions of the Public Bonding Law (PBL), in relation to Sections 101 and 102 of Presidential Decree No. 1445 (Government Auditing Code of the Philippines), and Article 236 of Act No. 3815 (Revised Penal Code), as amended, provided that the amount of accountability is not less than ₱5,001.00:

**5.1.3** The Head of any Government Agency (GA) who is immediately and primarily responsible for all government funds and property of his/her agency;

**5.1.4** Public Officers who, by appointment or designation, regularly perform the functions of Property Officer, Supply Officer, Custodian of Accountable Forms, Disbursing Officer, or National Collecting Officer.

For purposes of clarity, Disbursing Officers include Public Officers performing the functions of:

- Treasurers;
- Cashiers;



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- Authorized signatories/ counter or alternate signatories in government bank accounts of their GA for purposes of issuance of checks, Advice to Debit Account (ADA), or approval of disbursement vouchers;

**5.1.5** Public Officers who are secondarily responsible to a person who is primarily accountable for public funds or properties of his/her GA;

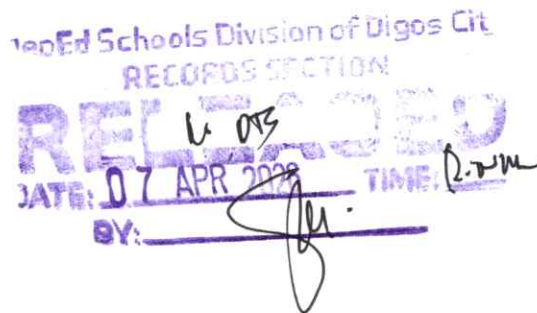
**5.1.6** Public Officers designated as Special Collecting Officers or Special Disbursing Officers; and

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All concerned officials and employees are hereby directed to ensure full compliance with the foregoing requirements within the prescribed period. Failure to secure the required Fidelity Bond shall render the concerned accountable officer administratively liable and may result in the withholding of authority to handle public funds and property, in accordance with existing laws, rules, and regulations.

For strict compliance.

  
**MELANIE F. ESTACIO, PhD, CESO VI**  
Schools Division Superintendent



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