



*Funding the Republic*

**TREASURY CIRCULAR NO. 02 – 2009**  
**AUGUST 6, 2009**

**TO :** ALL HEADS OF DEPARTMENTS, BUREAUS AND OFFICES OF NATIONAL GOVERNMENT AGENCIES AND LOCAL GOVERNMENT UNITS, GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS, STATE UNIVERSITIES AND COLLEGES, STATE AUDITORS, AND ALL OTHERS CONCERNED

**SUBJECT:** REVISED OMNIBUS REGULATIONS GOVERNING THE FIDELITY BONDING OF ACCOUNTABLE PUBLIC OFFICERS PURSUANT TO THE PUBLIC BONDING LAW (SECTIONS 313 – 335 CHAPTER 15, REVISED ADMINISTRATIVE CODE OF 1917)

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## **1.0 BASIS**

This Treasury Circular is issued pursuant to Sections 313-335, Chapter 15, otherwise known as Public Bonding Law, under the Revised Administrative Code of 1917, Executive Order No. 449 s. 1997 (Realigning the Organization of the Bureau of the Treasury) in relation to Government Auditing Code of the Philippines (P.D. 1445), Chapter IX Book V of the Administrative Code of 1987 (E.O. 292), and the Local Government Code of 1991 (RA 7160).

## **2.0 PURPOSE**

This Treasury Circular revises Treasury Order Nos. 01-95 and 01-99 pertaining to regulations promulgated for the effective bonding of accountable public officers pursuant to the provisions of the Public Bonding Law.

## **3.0 DEFINITION OF TERMS**

The following terms, whenever used in this Circular, shall have the following meaning:

- a) **Authorized Government Depository Bank (AGDB)** - refers to, a government bank duly authorized by the Bangko Sentral ng Pilipinas to maintain deposits and cash balances of National Government Agencies (NGAs), Local Government Units (LGUs),

Government-Owned or Controlled Corporations (GOCCs) and State Universities and Colleges (SUCs).

- b) **Authority to Accept Payment (ATAP)** – refers to the form issued by the Bureau of the Treasury to the fidelity bond applicant for presentation to the AGDB authorizing the receipt of payment of bond premium (Annex A).
- c) **Bureau of the Treasury (BTr)** - refers to the agency under the Department Finance authorized under E.O 449 s. 1997 in relation to the Public Bonding Law, PD No. 1445 and E.O. 292, s. 1987 to provide fidelity bond to all accountable public officers.
- d) **Chief Treasury Operations Officer II (CTOO II)** - refers to the unit head of the BTr District/Provincial Office.
- e) **Commission on Audit (COA)** - refers to the constitutional agency which implements Government Auditing Code of the Philippines (P.D. No. 1445).
- f) **District Office (DO)** - refers to a division/unit of the BTr Regional Office in the National Capital Region.
- g) **Government Agency or Agency** – refers to any of the various units of the government including departments, bureaus, offices, agencies and instrumentalities, GOCCs, LGUs, and SUCs or a distinct unit therein.
- h) **Head of Agency** – refers to the head of departments, bureaus, agencies and instrumentalities of the government, including GOCCs, LGUs and SUCs.
- i) **Confirmation Letter** - refers to the letter issued by the BTr DO/PO to the Head of Agency, stating the name of bonded public officer, amount of bond, risk number and the period of effectivity of bond (Annex B).
- j) **Public Bonding Law (PBL)** – refers to the Public Bonding Law Sections 313 – 338, Chapter 15, Revised Administrative Code of 1917.
- k) **Provincial Office (PO)** - refers to a division/unit of the BTr Regional Office outside the National Capital Region.
- l) **Public Funds** – refers to funds under the possession, custody or control of a public officer by virtue of his official position/designation which include public moneys of every sort and other resources pertaining to the Government Agency.



- m) **Public Property** – refers to any real or personal property in the possession, custody or control of a public officer by virtue of his position/designation.
- n) **Public Officer** – refers to any person who, by direct provision of the law, popular election or appointment by competent authority, shall take part in the performance of public functions in the Government of the Republic of the Philippines or shall perform in said Government or in any of its branches public duties as an employee, agent or subordinate official of any rank or class (Art. 203, Revised Penal Code).
- o) **Regional Director (RD)** - refers to the unit head of the BTr Regional Office.
- p) **Treasurer of the Philippines (TOP)** – refers to head of the BTr and the officer authorized to issue the implementing rules and regulations on the Public Bonding Law.

#### 4.0 GENERAL PROVISIONS

**4.1 Public Officers Covered** - Every officer, agent, and employee of the Government of the Philippines or of the companies or corporations of which the majority of the stock is held by the National Government (NG), regardless of the status of their appointment shall, whenever the nature of the duties performed by such officer, agent or employee permits or requires the possession, custody or control of funds or properties for which he is accountable, be deemed a bondable officer and shall be bonded or bondable and his fidelity insured (Section 314 & 318, PBL).

**4.2 Coverage in LGUs** - Every officer, agent, and employee of an LGU whose duties permit or require possession, custody or control of local government funds and properties, including but not limited to provincial governors, city and municipal mayors, provincial, city, municipal and barangay treasurers, and punong barangays, shall be accountable and responsible for said funds and properties for the safekeeping thereof and shall be or his fidelity insured/bonded (Section 305(f) R.A. 7160, DILG M.C. No. 99-186, 11 Oct. 1999).

**4.2.1** A Barangay Treasurer shall be bonded in an amount of accountability to be determined by the Sangguniang Barangay but the amount of maximum bond shall not exceed P10,000.00 as authorized by R.A. 7160 or at an amount which may or hereinafter be prescribed by any



other law, premium for which shall be paid by the Barangay (Section 395(d), R.A. 7160).

### 4.3 *Others Covered*

4.3.1 Accountable public officers discharging their duties in a foreign country.

4.3.2 Public officers accountable to others who are primarily accountable.

4.3.3 Public officers designated as authorized signatories and counter signatories in the issuance of checks and approval of disbursement vouchers.

4.3.4 Heads of departments, bureaus, agencies and instrumentalities of the Government.

4.4 ***Accountability for Public Property*** - Every officer, agent and employee, accountable for public property shall be liable for its money value in case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he may be responsible. He shall likewise be liable for all losses, damages or deterioration due to negligence in the keeping or use of the property, whether or not it be, at the time of such loss, damage or deterioration, in his actual custody.

4.5 ***Accountability for Public Funds*** - Every officer, agent and employee accountable for public funds shall be liable for all losses resulting from the unlawful deposit, use, or application thereof, and for all losses attributable to negligence in the keeping of such funds.

4.6 ***Money & Property Accountability*** - An accountable public officer who has both money and property accountability shall be bonded only once to cover both accountabilities in accordance with the Schedule of Premium Rates.

4.7 ***Accountability of Public Officers Acting on Orders of Superiors*** - No accountable public officer shall be relieved from accountability by reason of his having acted under the direction of a superior officer in paying out, applying or disposing of public funds or property which he is accountable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application or disposition. The officer directing any illegal payment, application or disposition of public funds or property shall be primarily liable for the loss, damage or deterioration while the accountable officer, who fails to serve the required notice, shall be secondarily liable.



- 4.8 Extent of Liability and Condition of Bond** - A public officer whose fidelity is insured in the Fidelity Fund shall, from the moment he assumes the duties of the office, is considered bonded to the government for the faithful performance of all duties imposed upon him by law, and for the faithful accounting of all funds and public properties coming into his possession, custody or control by appropriation, collection, transfer or otherwise, as well as for the lawful payment, disbursement and expenditure or transfer of all such funds or public properties in his custody, possession or under his control as accountable or responsible officer. (Sec. 318, PBL). The Fidelity Fund shall be available for the purpose of replacing defalcations, shortages, unrelieved losses in the accounts of bonded public officers, for the payment of fees and costs incident to civil proceedings brought against them to recover sums paid on their account from said Fund (Sec. 326, PBL).
- 4.9 When Considered Bonded** - An accountable public officer shall be considered bonded/insured with the Fidelity Fund upon payment of the bond premium. The Fidelity bond shall be valid and effective at the time of payment and receipt of bond premium by the AGDB. The accountable public officer shall submit to the BTr DO/PO a copy of the AGDB validated deposit slip and ATAP as proof of payment of bond premium, after which the Confirmation Letter shall be issued.
- 4.10 Effect of Approved Bond** – An approved fidelity bond shall be non-transferable and personal to the accountable public officer and shall remain valid and effective for one (1) year from the time of payment and receipt of the bond premium. The fidelity bond shall be subject to renewal yearly before the expiration of the present bond coverage while the accountable public officer is holding such position for which he was bonded. Failure to renew shall consider such bond as automatically cancelled and shall have no legal effect.
- 4.11 Entry of Registered Bonded Public Officers** – The BTr DO/PO shall enter into the Registry of Bonded Public Officers the particulars of the approved fidelity bond.
- 4.12 Effect of Cancellation** - The cancellation of the bond for any cause allowed under this Circular before expiration date, has the effect of limiting the liability of the Fidelity Fund to the transactions within the period covered up to the time of its cancellation. The bond premium paid for the accountable public officer whose bond is cancelled shall not be transferrable and not refundable.
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- 4.13 Effect of Separation from Office or Removal from Accountability** - When the bondable public officer is separated from the service or relieved of accountability by reason of his transfer to another position or government agency, the Head of Agency concerned shall immediately request the BTr DO/PO CTOO II for the cancellation of the fidelity bond. The cancellation of the bond shall take effect on the date of separation, relief or transfer.

## **5.0 AMOUNT OF BOND AND DETERMINATION OF PREMIUM**

- 5.1 Amount of Bond** - The amount of bond shall be based on the total accountability (cash, property and accountable forms) of the accountable public officer as determined by the Head of Agency. Provided, the individual maximum accountability of each accountable public officer shall not exceed One Hundred Million Pesos (P100M). However, the Head of Agency may assign to other public officers the excess accountability for which a separate Fidelity Bond shall be secured.
- 5.2 Authority to Fix Schedule of Premium** - The Treasurer of the Philippines with the approval of the Secretary of Finance shall fix and, from time to time, review the uniform rate of the bond premium chargeable for insurance under the Public Bonding Law and this Circular.
- 5.3 Rate of Premium** - The rate of premium of the fidelity bond is equal to One and One Half Percent (1.5%) of the amount of bond but shall not be less than One Hundred Fifty Pesos (P150.00). The Revised Schedule of Premium Rates (Annex C) shall form an integral part of this Circular until amended or revised.

## **6.0 DUTIES AND RESPONSIBILITIES OF THE HEADS OF AGENCIES/OFFICES OR PERSONS PRIMARILY ACCOUNTABLE**

- 6.1 Primary Liability** - The head of any government agency at all levels, whether national, corporate or local is primarily responsible and accountable for all government funds and property pertaining to his agency.
- 6.2 Duty to Notify** - All Heads of Agencies shall, upon appointment or lawful accession by any accountable public officer to a bondable position or office pertaining to their respective jurisdiction, or separation therefrom of any such public officer, notify in writing the TOP through the BTr DO/PO having

jurisdiction over the agency/office/GOCC/LGU/SUC within five (5) days from such appointment, lawful accession or separation and to submit the required application for bond or cancellation thereof, as applicable.

**6.3 *Preferential Attention*** - The immediate performance of the above duty shall receive preferential attention of such heads of departments, bureaus and offices of the NG including GOCCs, SUCs, heads of LGUs, provincial and local treasurers and other officials concerned.

**6.4 *Effect of Failure to Notify*** - Failure on the part of the Head of Agency to make the required notification to the TOP through the concerned DO/PO shall render them primarily liable to any such loss or damage to public funds or properties their respective agency, province, city or municipality, barangay, as the case may be, may incur on account of such failure.

## **7.0 PROCEDURE FOR APPLICATION, RENEWAL AND CANCELLATION OF BOND**

### **7.1 *Procedure for Application***

**7.1.1** The applicant shall accomplish in duplicate General Form Nos. 57A (Request Form) and 58A (Application Form), copies of which can be secured from BTr DOs/POs. General Form No. 58A shall be subscribed and sworn to before any officer authorized to administer oath, attaching therewith two (2) passport size identification pictures taken within the last three (3) months prior to the date of application. The Request and Application Forms shall be accompanied by the following:

**7.1.1.1** Latest Sworn Statement of Assets, Liabilities and Net Worth (SALN);

**7.1.1.2** List of bondable public officers certified by the agency officer in charge of Administrative and/or Finance Department, Service, Division or unit (Form Annex D).

**7.1.2** The Request and Application Forms, together with required supporting documents, shall be filed with the CTOO II assigned at the BTr DOs/POs having jurisdiction over the agency. The CTOO II shall verify, ascertain and determine the following:



- 7.1.2.1 If General Form Nos. 57A and 58A have been properly accomplished and in order;
  - 7.1.2.2 If the required supporting documents are complete and in order;
  - 7.1.2.3 If the name of the applicant appears on the list of bondable public officers submitted by the agency;
  - 7.1.2.4 If the applicant is a safe and conservative risk in accordance with Sec. 320 of the PBL.
- 7.1.3 In case of non-compliance with Sec. 7.1.2 (Sec. 7.1.2.1 - 7.1.2.4), the CTOO II shall return to the applicant the Request and Application Forms and its supporting documents for necessary corrections and/or compliance. In case the applicant is determined to be an unsafe risk, the CTOO II shall follow the procedure under Sec. 7.1.8.
- 7.1.4 The CTOO II shall assess the applicable bond premium and issue the ATAP when General Forms 57A and 58A and supporting documents are found to be complete and in order.
- 7.1.5 The applicant shall upon receipt of the ATAP, proceed to the nearest AGDB where the TOP has a deposit account for payment of the assessed bond premium. Any check payment for bond premium shall be for the account of the TOP. The CTOO II or his representative shall not, for any reason, receive payment of the bond premium. Violation hereof shall subject the CTOO II or his representative to appropriate sanctions as for grave misconduct defined and penalized under the Revised Uniform Rules in Administrative Cases in the Civil Service in relation to Rule XIV, Omnibus Rule of Implementing Book V of E.O. 292, s. 1987.
- 7.1.6 The applicant accountable public officer shall submit and present to the concerned CTOO II a copy of the validated deposit slip and ATAP as proof of payment of the bond premium.
- 7.1.7 The CTOO II shall transmit all bond application to RD for approval of bond application only upon proof of compliance under Sec. 7.1.6.
- 7.1.8 **Unsafe Risk** - The concerned CTOO II shall evaluate the bond application to determine if the applicant is a safe
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and conservative risk in accordance with Sec. 320 of the PBL. When the CTOO II have basis to prove that the applicant public officer is an unsafe risk owing to character, association, or habits, the following procedures shall be followed:

**7.1.8.1** The CTOO II shall transmit the bond application to the RD with his recommendation for disapproval stating the basis therefor. When the recommendation of the CTOO II is affirmed by the RD, the latter shall communicate the disapproval in writing to the Head of Agency of the applicant public officer stating therein the factual and legal basis for such disapproval;

**7.1.8.2** The disapproval/decision of the RD maybe appealed by the concerned Head of Agency by filing a letter of appeal with the TOP within fifteen (15) days from the receipt of such disapproval/decision. The letter of appeal shall state clearly and distinctively the grounds and arguments of the appeal. A copy of the assailed written action/decision and disapproved bond application and its supporting documents shall be attached to the letter of appeal. The letter of appeal shall likewise be accompanied by a postal money order or MDS check in the amount of Five Hundred Pesos (P500.00) as appeal fee payable to the TOP;

**7.1.8.3** Within five (5) days from receipt of the letter of appeal and the appeal fee, the TOP shall require the RD to elevate the entire records relating the disapproved bond application. The TOP shall have fifteen (15) days from receipt of the records from the RD to resolve the appeal;

**7.1.8.4** The decision of the TOP shall be final and executory and not appealable.

**7.2 *Renewal*** - The fidelity bond of an accountable public officer shall be renewed before the expiration of the bond. The application for renewal of bond shall be accomplished by using General Form 57A and accompanied by the following:

**7.2.1** List of bonded public officers subject for renewal certified by the agency official in charge of Administrative and/or Finance department, service, division or unit; Agency certification that the bond applicant has no pending

administrative and/or criminal case (Annex E). For a bond applicant with pending administrative and/or criminal case, copies of pertinent pleadings, orders and resolutions filed or issued by the disputing parties, prosecutory or investigatory offices and judicial bodies shall be attached to the bond application;

**7.2.2** Copy of the latest BTr approved bond or copy of the Confirmation Letter;

**7.2.3** Latest Sworn SALN.

**7.3 *Increase in Accountability*** – Any increase in the amount of accountability, resulting to an increase in the amount of bond shall be subject to increase in premium.

**7.3.1** The applicant shall accomplish and submit General Form 57A to the concerned DO/PO together with the following:

**7.3.1.1** Special Order increasing the amount of accountability; and

**7.3.1.2** List of bonded public officers certified by the agency official in charge of: Administrative and/or Finance department, service, division or unit.

**7.3.2** The amount of bond premium shall be computed based on the increased amount of bond. The bond shall take effect upon the time of payment of premium on the new bond application.

**7.3.3** The CTOO II concerned shall cancel the previously assigned risk number to the applicant and issue a new risk number to the new bond application.

**7.4 *Cancellation*** – The Head of Agency or authorized representative shall immediately submit a written request for bond cancellation to the concerned BTr DO/PO CTOO II involving accountable public officers who are no longer accountable by reason of retirement, separation from the service, promotion, transfer, suspension from office or for any other cause rendering them not bondable to their present position. The Head of Agency or authorized representative requesting for cancellation of the bond shall accomplish and submit General Form No. 57(A), items 10-16.



## 8.0 ADJUDICATION AND PAYMENT OF CLAIM AGAINST THE FIDELITY FUND

- 8.1 *Application for Relief from Accountability*** - When loss of public funds or property occurs while they are in transit or the loss is caused by fire, theft, or other casualty or force majeure, the public officer accountable therefore or having possession, custody or control thereof shall immediately notify the Commission on Audit or the agency auditor concerned, and within thirty (30) days or such longer period as the Commission or auditor may in the particular case allow, shall present his application for relief with the available supporting evidence.
- 8.2 *Effect of Relief from Accountability by COA*** - The relief from accountability of the accountable public officer granted by the COA shall relieve the agency from responsibility for the loss or damage to public funds or property.
- 8.3 *Fidelity Fund; When Liable*** – When no relief of accountability is granted by COA, the agency concerned may file claim for reimbursement from the Fidelity Fund to the extent of the approved bond covered or amount of loss whichever is lower.
- 8.4 *Claims*** - Any and all claims against the Fidelity Fund shall be filed as a money claim with COA, with copy to BTr together with the evidence relating thereto. Claims approved by the COA shall constitute a legal claim against the Fidelity Fund.
- 8.5 *Requirements for Payment of Adjudicated Claim*** - The agency shall file a claim for payment from the Fidelity Fund with the BTr, attaching therewith the favorable findings of COA. The BTr shall process the claim in accordance with existing budgeting, accounting & auditing rules and regulations.
- 8.5.1** In case of defalcation, shortages and unrelieved losses in the account of bonded public officer, the claim shall be supported by the following documents:
- 8.5.1.1** Agency and COA findings and recommendation on the defalcation, shortages and unrelieved accountability;
  - 8.5.1.2** Latest Statement of Assets and Liabilities of the bonded official/employee;
  - 8.5.1.3** Proof of current and subsisting bond and payment of bond premium; and,

**8.5.1.4** Other document/s which may be required by the BTr.

**8.5.2** In case of proven shortages and defalcation, the public officer responsible thereto should be removed or relieved of his duties without prejudice to civil, criminal or administrative cases to be instilled.

**8.5.3** Only approved claims shall be paid from the Fidelity Fund.

## **9.0 PENAL CLAUSE**

Unjustified failure of an accountable public officer to comply with the requirements to apply the Fidelity Bond pursuant to this Circular and the PBL shall subject the responsible official/employee to applicable criminal, and/or administrative liability under the Revised Penal Code and PD No. 1445.

## **10.0 REPEALING CLAUSE**

All circulars, orders and/or memoranda inconsistent herewith are hereby repealed and/or modified accordingly.

## **11.0 EFFECTIVITY**

This Circular shall take effect fifteen (15) days after publication in two (2) newspapers of general circulation.

  
**ROBERTO B. TAN**

*Treasurer of the Philippines*

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Approved:

  
**MARGARITO B. TEVES**

*Secretary of Finance*

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Republic of the Philippines  
Department of Finance  
**BUREAU OF THE TREASURY - A5514**  
Office of the District/Chief Treasury Operations Officer II

Annex A

National Capital Region - District I  
Address

To: Land Bank of the Philippines  
Intramuros Branch

ATAP NO. \_\_\_\_\_

AUTHORITY TO ACCEPT PAYMENT			
FOR DEPOSIT TO SAVINGS ACCOUNT OF THE TREASURER OF THE PHILIPPINES			
PAYING AGENCY		AREA CODE	
PAYING AGENCY CODE		DATE PREPARED	
ADDRESS		BILL NO. (YEAR-MONTH-NUMBER)	
COMPUTATION OF FIDELITY BOND PREMIUM DUE			
FUND CODE	TRANSACTION CODE	AMOUNT OF BOND (at 1.5% per annum/P150.00)	AMOUNT
			P
TOTAL AMOUNT PAYABLE			P
PREPARED BY:		APPROVED BY:	
Signature over Printed Name and Position		Signature over Printed Name and Position	
FOR BANK'S USE ONLY DETAILS OF PAYMENT			
PARTICULARS	DRAWEE BANK/NUMBER		
CASH			P
CHECK			
TOTAL PAYMENT RECEIVED			P
BANK MACHINE VALIDATION OF AMOUNT AND DATE			



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF THE TREASURY**  
INTRAMUROS, MANILA 1002  
Regional Office No. \_\_\_\_\_

Transmittal No. \_\_\_\_\_

\_\_\_\_\_

Date

CONFIRMATION LETTER

AGENCY CODE:

\_\_\_\_\_

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Sir:

This is to inform you that the request/s for bonding and/or cancellation of bonds of the following officials and employees of your Office/Agency has been approved and duly entered in the Registry of Bonded Public Officers maintained by (District/Provincial Office) of this Bureau

Risk No.	Name and Position of Bonded Public Officers	Station	Approved Amount of Bond	Effective Date	
				Bonding	Cancellation

Coverage of approved bond is one year from date of issue to be renewed on or before the anniversary date, otherwise bond is automatically cancelled.

Please notify this Office if there are changes within the effective period.

Very truly,

ROBERTO B. TAN, CEO II  
Treasurer of the Philippines

By:

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Regional Director



REVISED SCHEDULE OF PREMIUM RATES

I. CASH ACCOUNTABILITY

MINIMUM CASH ACCOUNTABILITY	MAXIMUM CASH ACCOUNTABILITY	AMOUNT OF BOND	BOND PREMIUM
5,001.00	9,000.00	75% of their Total Cash Accountability	Bond Premium shall not be less than P150
9,001.00	12,000.00	9,000.00	150.00
12,001.00	15,000.00	11,250.00	168.75
15,001.00	18,000.00	13,500.00	202.50
18,001.00	21,000.00	16,750.00	251.25
21,001.00	25,000.00	18,900.00	283.50
25,001.00	30,000.00	22,500.00	337.50
30,001.00	35,000.00	26,250.00	393.75
35,001.00	40,000.00	30,000.00	450.00
40,001.00	50,000.00	37,500.00	562.50
50,001.00	60,000.00	45,000.00	675.00
60,001.00	80,000.00	60,000.00	900.00
80,001.00	100,000.00	75,000.00	1,125.00
100,001.00	250,000.00	100,000.00	1,500.00
250,001.00	500,000.00	225,000.00	3,375.00
500,001.00	750,000.00	350,250.00	5,253.75
750,001.00	1,000,000.00	500,000.00	7,500.00
1,000,001.00	2,500,000.00	750,000.00	11,250.00
2,500,001.00	5,000,000.00	1,500,000.00	22,500.00
5,000,001.00	25,000,000.00	3,500,000.00	52,500.00
25,000,001.00	75,000,000.00	4,000,000.00	60,000.00
75,000,001.00	100,000,000.00	5,000,000.00	75,000.00

II. PROPERTY ACCOUNTABILITY

1. Government Securities	30% of their Total Value	x 1.5% = Premium
2. Equipment	30% of their Total Value	x 1.5% = Premium
3. Supplies and Materials	50% of their Total Value	x 1.5% = Premium

III. FOR ACCOUNTABLE FORMS

a) Internal Revenue Stamp	}	10% of their Total Value rounded off to the nearest hundred	x 1.5% = Premium
b) Documentary Stamp			
c) Customs Documentary Stamp			
d) Cash Tickets			
e) Postage and other Stamp Stocks			
f) Cattle Registration Certificates			
g) Marriage Certificates			
h) Auto Driver Certificates			
i) Motor Vehicle License			
j) Other Accountable Forms having face value			

AGENCY LETTERHEAD

LIST OF ACCOUNTABLE PUBLIC OFFICERS  
(FOR NEW APPLICANTS)

NAME OF PUBLIC OFFICER	DESIGNATION	AMOUNT OF ACCOUNTABILITY	REMARKS (WITH/WITHOUT PENDING CASE, STATE NATURE OF CASE)

Prepared by:

Certified and Approved by:

Signature over printed name

Name & Designation of Authorized Official



AGENCY LETTERHEAD

LIST OF BONDED PUBLIC OFFICERS  
(FOR RENEWAL)

NAME OF PUBLIC OFFICER	DESIGNATION	EFFECTIVE DATE		RISK NO.	AMOUNT OF BOND	PREMIUM	REMARKS (WITH/WITHOUT PENDING CASE, STATE NATURE OF CASE)
		From	To				

Prepared by:

Certified and Approved by:

Signature over printed name

Name & Designation of Authorized Official