

**Commission on Audit
Department of Budget and Management
Department of the Interior and Local Government
Governance Commission for GOCCs
Department of National Defense**

**JOINT CIRCULAR No. 2015-01
January 8, 2015**

TO : Heads of Departments/Agencies/ and Other Offices of the National Government, Government-Owned and -Controlled Corporations including Subsidiaries, Local Government Units, Budget Officers, Heads of Accounting Units, Audit Team Leaders and All Others Concerned

SUBJECT : GUIDELINES ON THE ENTITLEMENT, RELEASE, USE, REPORTING AND AUDIT OF CONFIDENTIAL AND/OR INTELLIGENCE FUNDS

1.0 Rationale

The herein Joint Circular of the **Department of Budget and Management (DBM)**, **Department of the Interior and Local Government (DILG)**, **Department of National Defense (DND)**, **Governance Commission for GOCC(GCG)** and the **Commission on Audit (COA)** provides for the guidelines on the entitlement, release, use, reporting, and audit of Confidential Funds (CF) and Intelligence Funds (IF). The participation of these agencies in establishing the guidelines for Confidential and/or Intelligence Fund is anchored on the following legal bases: a) General Provision Nos. 77 and 78 of the FY 2015 General Appropriations Act (GAA) requiring the DBM to issue said guidelines on the release and/or disbursement of Intelligence and Confidential Funds; b) the Administrative Code of 1987 requiring the DILG to prescribe rules and regulations and other issuances and implementing laws on the general supervision of local government units, and the DND to formulate and coordinate the implementation of policies on matters of common interest to the various departments and agencies of the government concerned with the national security; c) Republic Act No. 10149 creating the GCG as the central advisory, monitoring and oversight body with authority to formulate, implement and coordinate policies involving Government Owned and Controlled Corporations (GOCCs); and d) Section 2(2) Article IX-D, 1987 Constitution, which mandates the COA to promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of

irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and property.

The utilization of such funds is generally confidential and classified by nature, which requires not only strong internal controls in the release and utilization thereof, but also strict accounting and auditing rules to prevent mishandling or improper application of the funds.

2.0 Coverage

This Circular shall cover funds provided for confidential and/or intelligence activities that are in the GAA for the NGAs; in the Corporate Operating Budgets (COBs) of GOCCs, including their subsidiaries, falling under the regulatory jurisdictions of DBM and/or GCG; and in the appropriation ordinances of Local Government Units (LGUs).

3.0 Definition of Terms

For purposes of this Circular, the terms herein used shall be construed to mean as follows:

- 3.1 Accountable Officer (AO)** - refers to every officer of the government whose duties permit or require the possession or custody of government funds and property and who shall be accountable therefor and for the safekeeping thereof in conformity with laws and regulations.
- 3.2 Annual Investment Program (AIP)** – refers to the indicative yearly expenditure requirements of the LGUs' programs, activities, and projects to be integrated into the annual budget.
- 3.3 Audit Observation Memorandum (AOM)** – refers to a written notification to the AO informing of deficiencies noted in the audit of CF and/or IF and requiring comments thereto and/or submission of documentary and other information requirements within a reasonable period.
- 3.4 Cash Disbursement Record (CDR)** – refers to a record maintained by the Special Disbursing Officer (SDO) as herein defined showing the receipt, disbursement and balance of an agency's CF and/or IF at any one time.
- 3.5 COA Audit Team Leader (COA ATL)** – refers to the head of the audit team assigned to audit an agency.
- 3.6 COA Order of Execution (COE)** – refers to a written instruction from the Commission on Audit to withhold payment of salary and other money due to persons liable, for the settlement of their liability.
- 3.7 Confidential Fund (CF)** – refers to the lump-sum amount provided as such in the GAA for NGAs, in appropriation ordinances for LGUs, and in the COBs for GOCCs, for their Confidential Expenses.
- 3.8 Corporate Operating Budget (COB)** – refers to the detailed projection of all estimated income and expenses of the GOCCs based on forecasted revenue in a given year.

- 3.9 Confidential Expenses (CE)** – refer to those expenses pertaining/related to surveillance activities in civilian government agencies that are intended to support the mandate or operations of the agency.
- 3.10 Government-Owned or-Controlled Corporation (GOCC)** - refers to any entity organized as a stock or non-stock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock. The term “GOCC” shall include Government Instrumentalities with Corporate Powers/Government Corporate Entities and Government Financial Institutions, and Subsidiaries as defined under Republic Act (R.A.) No. 10149 or the GOCC Governance Act of 2011.
- 3.11 Governance Commission for GOCCs (GCG)** – refers to the central advisory, monitoring, and oversight body, with authority to formulate, implement and coordinate policies involving GOCCs, created under R.A. No. 10149.
- 3.12 Head of Agency (HoA)** - refers to the highest official of the NGA and LGU. In the case of GOCCs, however, and solely for purposes of this Circular, the HoA refers to the President and/or Chief Executive Officer, who is in-charge of the day to day operations of the corporation.
- 3.13 Intelligence and Confidential Fund Audit Unit (ICFAU)** – refers to the unit created under the Office of the Chairperson of the COA in charge of the audit of CF and IF.
- 3.14 Intelligence Fund (IF)** – refers to the lump-sum amount provided as such in the GAA for NGAs
- 3.15 Intelligence Expenses(IE)** – refer to those related to intelligence information gathering activities of uniformed and military personnel, and Intelligence Practitioners that have direct impact to national security;
- 3.16 Intelligence Practitioners (IP)** – refer to the experts or agents duly designated and authorized to perform intelligence information gathering and surveillance activities of the following government agencies:
- 3.16.1** DND OSEC and Government Arsenal;
- 3.16.2** Philippine Navy, Philippine Air Force, Philippine Army and Armed Forces of the Philippines-General Headquarters;
- 3.16.3** Philippine National Police;
- 3.16.4** Philippine Coast Guard;
- 3.16.5** National Intelligence Coordinating Agency;

3.16.6 Philippine Drug Enforcement Agency; and

3.16.7 Other NGAs which are expressly provided budget allocation for IF under the GAA or other law/s.

3.17 Local Government Unit (LGU)– refers to a province, city or, municipality;

3.18 National Government Agency (NGA)- refers to any department, bureau or office of the national government, or any of its branches and instrumentalities, other than GOCCs and LGUs;

3.19 Notice of Disallowance (ND) – refers to a written notification to the HoA and/or accountant informing and requiring the person/s liable to reconstitute the amount of CE and/or IE disapproved/disallowed in audit, either in whole or in part, as a result of illegal, irregular, or improper disbursement/expenditure of such funds;

3.20 Notice of Suspension (NS) – refers to a written notification to the HoA and/or accountant informing of the temporary disallowance in audit of CE and/or IE which appear illegal/improper/irregular unless satisfactorily explained or justified by the responsible officer/s or until the requirements on matters raised in the course of audit are submitted or complied with;

3.21 Notice of Finality of Decision (NFD) – refers to a written notification that a decision of the Commission on Audit has become final and executory;

3.22 Peace and Order and Public Safety Plan - refers to the 3-year comprehensive and concerted action plan of an LGU that aims to attain a safe, secure, peaceful and progressive community;

3.23 Peace and Order Programs (POP) – refers to any or a combination of the following programs, activities and projects which may be included as part of the Peace and Order and Public Safety Plan of an LGU so that these shall be eligible for funding of the CF:

- a. Crime prevention and law enforcement activities, (e.g. conduct of coordination meetings with partner agencies/stakeholders, increase in police visibility, provision of equipage and/or logistical support for law enforcement agencies and conduct of awareness raising activities for the community);
- b. Aid and/or capability development for personnel of law enforcement agencies, and volunteers/partners;
- c. Programs for anti-illegal drug, illegal gambling, counter-insurgency and/or counter-terrorism, illegal logging, illegal mining, illegal fishing, smuggling and human trafficking.

3.24 Physical and Financial Plan–refers to the plan' approved by the HoA, in the case of NGAs and LGUs and by the Board of Directors in the

case of GOCCs, supporting the request for funds for CE and IE containing the estimated amount per project, activity and program;

- 3.25 Rules and Regulations on Settlement of Accounts (RRSA)** – refers to the rules and regulations on settlement of accounts audited pertaining to the revenues and receipts of and expenditures or uses of government funds under COA Circular No. 2009-006 dated September 15, 2009 and any subsequent amendment/s thereof;
- 3.26 Special Allotment Release Order (SARO)** – refers to a specific authority issued to an identified agency to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority;
- 3.27 Security Officer** – refers to a personnel who by reason of his duty or employment has been officially designated as such to have access to security information;
- 3.28 Security Information** – refers to information, the safeguarding or security of which is necessary in the interest of national security. This information refers to the national defense, peace and order, intelligence and counter-intelligence programs of DND and DILG (PNP) and other government agencies performing intelligence information gathering for internal security operations, territorial and international defense, and security engagement;
- 3.29 Special Disbursing Officer (SDO)** – refers to the HoA or a regular employee designated by the HoA to be in charge of making disbursements of CF and/or IF so received and accountable therefor;
- 3.30 Special Budget Request (SBR)** - refers to a DBM document used to support a request for a release of fund; and
- 3.31 Subsidiary** – refers to a corporation where at least a majority of the outstanding capital stock is owned or controlled directly or indirectly through one or more intermediaries by a GOCC.

4.0 General Guidelines

4.1 The following are entitled to CF and/or IF:

- 4.1.1 NGAs which are expressly provided budget allocation for CF and/or IF under the GAA or other law/s;
- 4.1.2 GOCCs as provided in their COBs in respect only to CF as may be expressly authorized by the GCG under R.A. No. 10149, and by the DBM for all other GOCCs; and
- 4.1.3 LGUs whose peace and order is a priority concern and which have duly allocated CF, but not IF, in their annual appropriation ordinances, provided, that, specific amount for POP is included

in their Peace and Order and Public Safety Plan and, provided further, that there is a specific appropriation for POP in their annual budget. The computation of allowable CF of an LGU shall be based on the budget of the LGU's POP only.

- 4.2** All allocations of CF and/or IF shall be supported with a Physical and Financial Plan (**Annex A**) indicating the proposed amount allocated for each program, activity, and project, where disbursements pertaining to CE and IE shall be based.
- 4.3** For NGAs, the amount appropriated for CF shall be included among the items to be released comprehensively upon the approval of the GAA, the utilization of which shall be subject to the approval of the Department Secretary concerned, or the HoA in the case of Constitutional Commissions and other bodies belonging to the Constitutional Fiscal Autonomy Group (CFAG). On the other hand, releases for IF shall be subject to the prior approval of the President of the Philippines.
- 4.4** In the case of NGAs with specific authority under a special provision in the GAA to use savings to augment its budget allocation for intelligence and counter intelligence activities, approval of the President of the Philippines shall be secured by the agency prior to release and disbursement of such savings for such activities.
- 4.5** For GOCCs, release and utilization of the CF shall require prior approval of the President of the Philippines.
- 4.6** For LGUs, release and utilization of the total CF shall be covered by a resolution duly approved by two-thirds (2/3) of the total membership of the Local Peace and Order Council.
- 4.7** For LGUs, in the event that additional CF in excess of the limitation is extremely necessary, additional appropriation supported with duly authorized supplemental budget shall be approved by the Secretary of DILG.
- 4.8** CF shall be used only for the following Confidential Expenses:
 - 4.8.1** Purchase of information necessary for the formulation and implementation of program, activities and projects relevant to the national security and peace and order;

- 4.8.2 Rental of transport vehicle related to confidential activities;
 - 4.8.3 Rentals and the incidental expenses related to the maintenance of safehouses;
 - 4.8.4 Purchase or rental of supplies, materials and equipment for confidential operations that cannot be done through regular procedures without compromising the information gathering activity concerned;
 - 4.8.5 Payment of rewards to informers (non-employee of concerned government agency) subject to the following conditions:
 - a. Approval by the HoA in the case of LGUs and NGAs and approval by the Chairman of the Board in case of GOCC.
 - b. Supported with documents evidencing the success of the information gathering and/or surveillance activities on account of the information given by the informer; and
 - c. Directly related to the conduct of the specific confidential activities of authorized agencies.
 - 4.8.6 Uncover/Prevent illegal activities that pose a clear and present danger to agency personnel/property, or other facilities and resources under the agency protection, done in coordination with the appropriate law enforcement agencies;
 - 4.8.7 Others that may be authorized by the GAA or other special law/s.
- 4.9 Conduct of confidential activities shall, as far as practicable, be done with proper collaboration with any of the following law enforcement agencies: (a) the Philippine National Police, (b) the Armed Forces of the Philippines, (c) the Philippine Drug Enforcement Agency, or (d) other agencies with law-enforcement functions. Such collaboration, if undertaken, must be specified in the accomplishment report of the concerned agency.
- 4.10 IF shall be used only for the following Intelligence Expenses carried out by uniformed and military personnel, and Intelligence Practitioners:
- 4.10.1 Intelligence and counter intelligence activities that have direct impact to national security.
 - 4.10.2 Special projects and case operation plans as approved by the HoA involving covert or semi-covert psychological, internal security operation, and peace and order activities, as well as programs/projects/campaigns against lawlessness and lawless elements involving intelligence activities.
- 4.11 In no case shall CF or IF be used for:

- 4.11.1 Salaries, wages, overtime, additional compensation, allowance or other fringe benefits of officials and employees who are employed by the government in whatever capacity or elected officials, except when authorized by law.
 - 4.11.2 Representation, consultancy fees or entertainment expenses; or
 - 4.11.3 Construction or acquisition of buildings or housing structures.
- 4.12 Disbursements from CF shall be supported with documentary evidence of payment, among others, which shall be submitted to the ICFAU in a sealed envelope signed by the SDO.
- 4.13 Disbursements from IF shall be supported with documentary evidence of payment in a sealed envelope signed by the SDO, kept at all time in the vault in his office. The same may be inspected by the ICFAU or officers/personnel duly authorized in writing by the COA Chairperson if the circumstances so demand.
- 4.14 The preparation of documentary evidence of payment supporting the IE shall be subject to the handling of Security Information prescribed in Section 5.3 of this Joint Circular.
- 4.15 Disbursements from CF and IF shall be supported by Certification of the Accountable Officer of the CF or IF signed under oath (**Annex B**), containing the following:
- 4.15.1 That the certifying officer or employee is accountable for the disbursements from the cash advance of CF and/or IF;
 - 4.15.2 That expenses were incurred in connection with the agency's intelligence and/or confidential operations and activities, with supporting documents attached to the liquidation for CF, and for the IF, documentary evidence of payment kept in a sealed envelope in the vault in the office of the SDO;
 - 4.15.3 That the details and supporting documents of transactions that are classified are in the custody of the agency and kept in its vault which may be inspected by ICFAU if the circumstances so demand;
 - 4.15.4 That the funds are not used for payment of salaries and wages, overtime, additional compensation, allowance or other fringe benefits of officials and employees, representation/entertainment expenses, consultancy fees and construction or acquisition of buildings or housing structures;

4.15.5 That the purchase of equipment (if there is any) is relevant to the confidential and/or intelligence activities; and

4.15.6 That the expenditures are necessary and utilized for legal purposes.

4.16 In case of misuse of IF//CF, and depending on the participation in the transaction, the Budget Officer, Chief Accountant, the Treasurer and Project Officer may likewise be held accountable with the SDO.

5.0 Procedural Guidelines

5.1 Release, Augmentation and Additional IF/CF

5.1.1 IF of NGAs

5.1.1.1 IF provided for in the budgets of herein allowed agencies including amounts from savings authorized by special provisions to be used for intelligence and counter-intelligence activities, shall be released only upon approval of the President of the Philippines.

5.1.1.2 Upon approval of the GAA, the HoA of the department/agency concerned shall submit to the DBM a SBR.

5.1.1.3 DBM shall endorse the SBR of the agency to Office of the President (OP) for approval. The submission shall include the IF allocation for the project/purpose under the agency specific budget in the GAA and reflected in the Physical and Financial Plan.

5.1.1.4 In augmentation of IF by the use of savings, as authorized by law, the agency shall first submit a request for augmentation of funds to the Office of the President for approval.

5.1.2 CF of GOCCs

5.1.2.1 In the case of GOCCs covered by R.A. No. 10149, before any GOCC can allocate CF in its COB, it must first obtain clearance from the GCG, to justify the provision of CF in its COB. For this purpose, the GOCC shall submit to the GCG the following:

- a. Position paper on how its mandate meets the legislative standards warranting the allocation of CF.

- b. Physical and Financial Plan containing the program, activities and projects to be funded with the CF, with corresponding estimated amount.

5.1.2.2 The effectivity of the clearance from GCG shall be for one (1) year, coterminous with the period of the COB. Its effectivity, however, may be terminated earlier if:

- a. Revoked by the GCG;
- b. The mandate of the GOCC changes; or
- c. The factual premise of the clearance changes.

5.1.2.3 Upon approval by the GOCC Board, the Chairman of the Governing Board of the concerned GOCC shall submit to the DBM the COB incorporating the allocation of CF, supported with the following documents:

- a. GCG Clearance when applicable;
- b. Physical and Financial Plan containing the programs, activities and project to be funded with the CF, with corresponding estimated amount and additional details that may have arisen since the GOCC's application with GCG for clearance;
- c. Other supporting documents the GOCC deems necessary for the proper evaluation of its request.

5.1.2.4 DBM shall evaluate the proposed amounts and recommend the same to the President of the Philippines for approval, subject to modifications that DBM deems necessary.

5.1.3 CF of LGUs

5.1.3.1 LGUs with peace and order concerns shall allocate in their respective Annual Appropriations Ordinance funds for POP, as part of its Peace and Order and Public Safety Plan, as required under 4.1.3 of this Joint Circular.

The total amount for CF shall not exceed thirty percent (30%) of the total annual amount allocated for the LGU's POP.

5.1.3.2 The release and use of CF shall be covered by a Resolution duly approved by two-thirds (2/3) of the total membership of the Local Peace and Order Council.

5.1.3.3 LGUs shall secure Certification from the concerned PNP Chief in their locality relative to the peace and order situation highlighting in concrete details the circumstances which require the urgency in allocating CF.

- 5.1.3.4** Additional CF shall be covered with a supplemental budget authorized by the Sanggunian concerned and/or reviewed by the DBM Secretary or his authorized representative as the case maybe, the source of which shall not come from 20% Development Fund of the LGU.
- 5.1.3.5** Request for additional CF in excess of the ceiling provided in 5.1.3.1 shall be filed with the concerned DILG Field Officer justifying the need thereof supported with the following documentary requirements:
- a. Duly approved Three-Year Peace and Order and Public Safety Plan;
 - b. Annual and Supplemental Appropriations Ordinance indicating the appropriations for CF;
 - c. Certification from the Budget Officer as to the availability of appropriations;
 - d. Certifications from the concerned PNP Chief in their locality relative to the peace and order situation highlighting in concrete details the circumstances which require the urgency in allocating funds for confidential activities;
 - e. Physical and Financial Plans for both the original allocation for CF and the subject request.
 - f. Certification of Full Disclosure Policy (FDP) compliance.
- 5.1.3.6** Upon review of the documents and field-verification of the circumstances as to the need to allocate additional CF, the DILG Regional Office shall forward the request within five (5) days to the Director of the Bureau of Local Government Supervision (BLGS) for further evaluation. The Director of the BLGS shall submit his or her recommendation to the Secretary of the DILG, who shall approve or disapprove the request.

5.2 Reporting Requirements

- 5.2.1** To strengthen accountability, all HoAs of NGAs, LGUs and GOCCs which released CF and/or IF shall submit Quarterly Accomplishment Report on the use of CF and IF (**Annex C**), which must be duly certified by the HoA, not later than the 15th day of the first month of the succeeding quarter, as follows:
- 5.2.1.1 NGAs - to the President of the Philippines, in the case of IF and to the President of the Philippines, the Senate President, and Speaker of the House of Representatives; and to the Department Secretary in the case of CF;
 - 5.2.1.2 GOCCs - to the President of the Philippines, through the Governance Commission for GOCCs (GCG), the

Senate President, and Speaker of the House of Representatives; and,

5.2.1.3 LGUs - to the Secretary of the DILG.

5.2.2 Agencies shall report the specific detail of the corresponding expenditures by object in the Accomplishment Report as indicated in the Physical and Financial Plan

5.3 Protection of Security Information

With due regard for the protection from unauthorized disclosure of classified information relating to sensitive, confidential and intelligence matters, the following procedures shall be observed:

5.3.1 The HoA shall classify the information reflected on the required status reports on CF and IF as "Confidential", using as reference the provisions of OP Memorandum Circular Nos. 78, s. 1964 and 196, s. 1968; Letter of Instruction 1420 s.1984; EO 608, s. 2007, and its Implementing Rules and Regulations dated 14 April 2009.

5.3.2 The Security Officer duly designated by the HoA to handle the intelligence report, and was issued security clearance to have access to such classified information, shall submit accomplishment report pursuant to Sec 5.2 of this Joint Circular.

6.0 Guidelines on the Grant and Liquidation of Cash Advance for CF and/or IF and the Audit thereof

6.1 Granting of Cash Advance

6.1.1 Cash advances shall be used for specific legal purpose related to CF and/or IF. Under no circumstance shall it be used for liquidation of the previous cash advance or be transferred from one accountable to another.

6.1.2 Cash advances for CF and/or IF shall be drawn by duly designated and bonded SDOs or HoA for the implementation of a program, activity, and project chargeable to the corresponding CF and/or IF of the agency, upon approval of the HoA. In no case shall cash advance for CF and/or IF be utilized as reimbursement of the expenses prior to the granting of cash advance.

6.1.3 The cash advance shall not exceed the maximum cash accountability of the SDO/HoA as indicated in his/her designation order and approved bond application.

6.1.4 Cash advances chargeable against the CF and IF of agencies shall not exceed the appropriation therefor and the ceilings as specified herein.

- 6.1.5** Cash advances shall be limited to the requirements for three (3) months. The disbursement voucher (DV) shall clearly state the duration of implementation of the projects. If the implementation of the project will extend to more than three months, additional amount may be granted only after liquidation of the previous cash advance. If on the other hand cash advances are drawn monthly, liquidation shall also be done monthly. Cash advances shall be granted only upon the certification of the Agency Accountant stamped or printed on the disbursement voucher (DV) that previous cash advance for the same purpose, project or activity given to the SDO requesting cash advance has been liquidated and proper accounting thereof was made in accordance with this Joint Circular.
- 6.1.6** No transfer of funds/appropriation through cash advances or any form of payment from one agency to another for purposes of confidential and intelligence activities shall be allowed.
- 6.1.7** The following are the required documents to support the DV for the grant of cash advance for CF and IF common to NGAs, GOCCs and LGUs:
- a. Certified copy of the designation of the SDO. If the HoA is the SDO, a Certification by the HoA to that effect shall be signed by him/her;
 - b. Certified copy of the approved application for fidelity bond together with a copy of the Official Receipt (OR) evidencing payment of premium or List of Accountable Officers with Approved Bond issued and duly certified by the Bureau of Treasury;
 - c. Certified copy of the transmittal letter of the LR of the previous cash advances duly stamped "received" by the ICFAU, COA and certification of the Accountant that the SDO has no unliquidated CF/IF cash advances;
 - d. Original specimen signatures of signatories to DV and Obligation Requests (ObR) in case of GOCCs, NGAs, and LGUs;
 - e. Certified copy of the Physical and Financial Plan where disbursements of the cash advance of the CF/IF shall be based; and
 - f. Certified copy of the annual budget bearing approval of proper authorities concerned except for NGAs whose budget is reflected in the GAA;
- 6.1.8** In addition to those mentioned in 6.1.7, the following are the required documents to support DV for the grant of cash advance for CF and IF for a specific sector;

6.1.8.1 For NGAs

- a. Approval of the President of the Philippines to release the IF and the Department Secretary concerned for CF;
- b. Certified copy of the SBR;
- c. Certified copy of the Special Allotment Release Order (SARO) or any equivalent release order document from DBM
- d. Certified copy of the Notice of Cash Allocation (NCA);
- e. Certified copy of the ObR.

6.1.8.2 For GOCCs

- a. Approval of the President of the Philippines to release the CF except for Bangko Sentral ng Pilipinas;
- b. Copy of the GCG or Clearance required under Section 5.1.2.1 hereof;
- c. Certified copy of the DBM approved COB/Supplemental COB, showing the approved budget for CF.

6.1.8.3 For LGUs

- a. Certified copy of Annual/Supplemental Budget supported with the AIP showing the allocation/budget for POP of the LGU, and the corresponding Appropriation Ordinance approving the budget;
- b. Statement of Itemized POP of the LGU where the allowable CF was computed duly certified by the Budget Officer;
- c. Certified copy of the minutes of the meeting evidencing the 2/3 votes of the Local Peace and Order Council approving the POP and the release of the CF;
- d. Certification from the concerned PNP Chief in the locality highlighting the peace and order situation in the locality and supporting the need to release and use the CF;
- e. Approval by the DILG Secretary in case of additional appropriation for CF; and,
- f. Certified copy of the ObR.

6.1.8.4 Within seven (7) days after release of check, the cash advance voucher with covering transmittal letter (**Annex D**) enumerating the supporting documents

shall be submitted by the Agency Accountant or authorized representative in a sealed envelope, to the concerned COA Audit Team Leader (COA ATL) for post audit.

6.2 Liquidation of Cash Advance

6.2.1 Liquidation of cash advance for CF and IF shall be audited by the ICFAU.

6.2.2 All cash advances for CF and IF shall be liquidated within 30 days after every quarter, or from the approved target date of completion of the project/activity, or after the cash advance had been fully utilized whichever comes first in accordance with the following procedures:

6.2.2.1 Submission of the Liquidation Report (LR) (**Annex E**) duly signed by the HoA or SDO approved by the HoA, together with the supporting documents under Section 6.2.3 hereof and listed in the covering transmittal letter of the LR. These shall be submitted directly to the ICFAU in a sealed envelope with a visible label "CONFIDENTIAL – For ICFAU Only" through any of the following:

- a. registered mail
- b. courier
- c. authorized liaison officer

6.2.2.2 The agency liaison officer's authorization by the HoA must be presented to the receiving staff designated by the ICFAU.

6.2.2.3 The ICFAU authorized receiving staff shall open the sealed envelope in front of the liaison officer to verify completeness of the documents stated in the covering transmittal letter (**Annex F**). If incomplete, the ICFAU authorized receiving staff shall not stamp "received" and shall return the documents in a sealed envelope signed by the ICFAU staff.

6.2.2.4 A copy of the transmittal letter, duly received by the ICFAU authorized staff, shall be forwarded by the liaison officer to the Agency Accountant and the COA ATL concerned. Upon receipt of said transmittal letter, the Agency Accountant shall record the liquidation of the cash advance in the books of accounts.

6.2.2.5 In case of LR received by ICFAU thru mail, the "Received" copy shall immediately be sent to the concerned agency within five (5) days upon its receipt.

- 6.2.2.6** In case ND is issued by ICFAU after post audit of the liquidation of the cash advance, the Agency Accountant shall restore in the books of accounts the cash advance corresponding to the amount of disallowance and shall form part of the unliquidated cash advance of the SDO/HoA.
 - 6.2.2.7** All cash advances for CF and/or IF shall be liquidated at year-end.
- 6.2.3** The liquidation of cash advances for CF and/or IF shall be supported by the following documentary requirements:
- 6.2.3.1** Liquidation Report (Annex E);
 - 6.2.3.2** Certified copy of the check and paid DV of the cash advance drawn for CF and or IF being liquidated signed and/or approved by the HoA with certification by the Agency Accountant stamped or printed on the DV pursuant to Sec. 6.1.5 hereof;
 - 6.2.3.3** Documentary evidence of payments and Certification by the HoA, required under Sections 4.12, 4.13, 4.14 and 4.15 hereof;
 - 6.2.3.4** Copy of the Physical and Financial Plan;
 - 6.2.3.5** Copy of the Accomplishment Report and its proof of submission to the concerned agencies as required under Sec. 5.2 hereof;
 - 6.2.3.6** Copy of the transmittal letter of the DV and supporting documents pertaining to the cash advance being liquidated duly stamped "Received" by the office of the COA ATL; and
 - 6.2.3.7** Other supporting documents the ICFAU deems necessary for the proper evaluation of liquidation documents submitted.

6.3 Responsibilities

- 6.3.1** The Head of Agency shall have the authority and responsibility to:
 - a. In his/her discretion, assume the responsibility as SDO of the IF/CF of his or her agency, or designate a regular/permanent employee of the agency for that purpose;
 - b. Approve the cash advances for CF or IF and oversee its agency-wide use and disposition;
 - c. Institute and maintain sound and effective internal control measures to discourage and prevent irregular, unnecessary,

excessive, extravagant and unconscionable expenditures as well as promote prudence in the use of government resources by those involved in the intelligence and/or confidential operations;

- d. Approve the LR of the cash advances for CF and IF;
- e. Approve and transmit a quarterly accomplishment report on the use of IF to the President of the Philippines, and on the use of CF to the President of the Philippines, the Senate President, Speaker of the House of the Representatives, or to the Secretary of the DILG, as the case may be;
- f. Ensure the submission by the Agency Accountant of all DV for CF and IF cash advance, with complete required supporting documents to the concerned COA ATL within (7) working days from release of the check, as well as the liquidation thereof in accordance with Section 6.2 of this Joint Circular; and
- g. Ensure compliance with this Circular and related issuances of government oversight bodies on CF and IF;

6.3.2 The Special Disbursing Officer shall:

- a. Disburse the CF and IF in accordance with the provisions of this Circular;
- b. Maintain separate records of all transactions in CDR for CF and IF and retain a certified photocopy/duplicate copy of required supporting documents and reports on the utilization of CF and IF;
- c. Prepare and submit to the HoA, for approval, the LR and progress reports of the cash advances and the quarterly accomplishment report on the use of C/IF; and
- d. Prepare and submit to ICFAU the LR of cash advances supported with documentary requirements in accordance with this Joint Circular.

6.3.3 The Agency Accountant shall:

- a. Ensure that the amount of CE and IE will not exceed the authorized funds provided for the CF and IF;
- b. Ensure that the amount of CF and IF handled by the HoA/SDO will not exceed the maximum cash accountability covered by the fidelity bond;
- c. Record the cash advance in the books of accounts and maintain a separate subsidiary record of cash advances solely for CF and IF per SDO;

- d. Submit all DVs for cash advance for intelligence and confidential activities/projects, with complete required supporting documents, within seven (7) working days from release of the check to the COA ATL concerned in a sealed envelope with a visible label "CONFIDENTIAL – For the COA ATL Only" and with a covering transmittal letter enumerating the submissions;
- e. Record the liquidation in the books within five days after the receipt of the copy of the transmittal of documents duly acknowledged by the ICFAU. He shall submit the corresponding Journal Entry Voucher (JEV) to the COA ATL; and
- f. Ensure that the amount subject of ND is restored in the books of accounts upon receipt of the said notice from ICFAU.

6.3.4 The COA Chairperson, thru the ICFAU, shall:

- a. Conduct post audit of the liquidations of disbursements from the cash advances for the CE and IE of government agencies;
- b. Retain for safekeeping all liquidation reports and supporting papers;
- c. Maintain and update a record of the cash advances and their liquidations pertaining to CE and IE for each individual AO and for each agency;
- d. Issue an AOM, NS or ND addressed to the HoA as may be warranted in accordance with the RRSA or COA Circular No. 2009-006 dated Septemebr 15, 2009 and any subsequent amendments thereof;
- e. Keep records of all AOM/NS/ND issued to the HoA including the NFD and COE, in the event of failure to settle the disallowance; and
- f. Provide the concerned ATL and the Agency Accountant with a copy of the AOM, NS and ND issued in relation to the post-audit of the liquidation of cash advances for CF and IF.

6.3.5 The Audit Team Leader shall:

- a. Verify the completeness of the supporting documents attached to the DV of the cash advance for CF and/or IF contained in confidential envelope per transmittal letter submitted by the Agency Accountant. He or his authorized representative shall open the sealed envelope in front of the Agency Accountant or his representative. If found incomplete, the ATL or his representative shall not stamp

- “received” and shall return the cash advance documents in a sealed envelope signed by the COA ATL/authorized staff.
- b. Ensure that the submitted DV and supporting documents have been post-audited within fifteen (15) days from receipt from the Agency Accountant in accordance with the RRSA;
 - c. In the post audit of the cash advance for CF and IF, the COA ATL shall be guided by this Joint Circular and, among others, the provisions of the GAA, charter of the GOCC, issuances of DILG, COA and other oversight agencies, and other pertinent laws, rules and regulations;
 - d. Maintain and update a record for each SDO per agency of the cash advances and their liquidations pertaining to CF and IF; and
 - e. Submit to the Office of the Chairperson, COA, Attention: ICFAU a Report of Submission of Cash Advance for CE and IC and results of Audit thereof (**Annex G**) containing the status of the audit, including copy of the AOM, NS and ND issued, if any, on or before the 5th day of each month. Submission during a given/reported month which have not been audited yet, or when an AOM/NS/ND was issued shall continuously be reported until such month that post audit has been completed or the AOM/NS/ND has been settled.

7.0 Handling, Custody and Disposition of the Cash Disbursement Record (CDR)

- 7.1** The appointed or designated SDO shall maintain a CDR as required in the New Government Accounting System (NGAS) Manual. Before discharging his duties, the new SDO shall be briefed by the Accountant on the proper recording of the CF and/or IF transactions and other matters related to his work;
- 7.2** The SDO shall record each invoice/receipt/voucher individually, or the total disbursements for the day depending on the volume of the transactions;
- 7.3** The SDO shall reconcile the balance of the CDR with cash on hand daily. He shall foot and close the CDR and reconcile with the cash on hand balance at the end of each month;
- 7.4** The CDR shall be kept in the safe or steel cabinet with lock in the office of the SDO when not in use. It may be taken out from his custody only by the ICFAU or a duly authorized representative or an official duly authorized by the HoA, who shall issue necessary receipt thereof;
- 7.5** When the SDO ceases to be one, he shall submit the CDR together with files of the proof of payments in a sealed envelope with his signature on the sealing tape to the Agency Accountant or the

Treasurer (for LGUs) who shall place the same in the vault. Such turnover shall be evidenced by a receipt. No clearance shall be issued to an SDO if he fails to submit the CDR, or if the requirements for handling, custody, recording and reconciliation have not been faithfully complied with;

- 7.6 The CDR shall be available to the ICFAU or a duly authorized representative of the COA Chairperson at any time for examination.

8.0 Administrative Provisions/Penal Sanctions

- 8.1 It shall be the duty of the officials or employees concerned to comply with the requirements of this Circular. Failure or refusal to do so without justifiable cause shall constitute a ground for administrative disciplinary action as well as disallowing the cash advance granted.
- 8.2 The preceding section is without prejudice to the filing of appropriate criminal charges under existing laws against the erring officials or employees.
- 8.3 Failure of the AO to liquidate any public funds for which he is accountable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal use and benefit. (Antonio C. Martinez vs. People of the Philippines and the Sandiganbayan, G.R. No. 126413, 20 August 1999).

9.0 Repealing Clause

All circulars, memoranda, rules, regulations and other issuances inconsistent herewith are deemed repealed and superseded accordingly.


10.0 Separability Clause

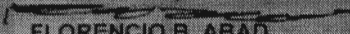
If any part of these rules is declared unconstitutional by a competent court, the remaining part not affected thereby shall remain in force and effect.

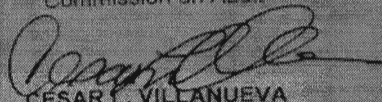
The Commission on Audit reserves right to amend, revise or revoke any of the audit and accounting guidelines, procedures and requirements herein provided in the exercise of its exclusive authority to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and property pursuant to Sec. 2(2) Article IX-D 1987 Constitution.

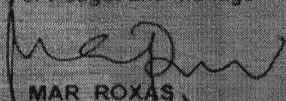
11.0 Effectivity

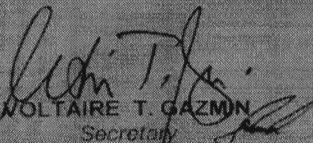
This Circular shall take effect fifteen (15) days after its publication in the Official Gazette or newspaper of general circulation.

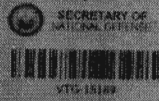

MARIA GRACIA M. PULIDO TAN
Chairperson
Commission on Audit


FLORENCIO B. ABAD
Secretary
Department of Budget and Management


CESAR C. VILLANUEVA
Chairman
Governance Commission for GOCCs


MAR ROXAS
Secretary
Department of the Interior and Local Government


VOLTAIRE T. GAZMIN
Secretary
Department of National Defense



Enclosures:

1. List of Acronyms
2. Annex A - Physical and Financial Plan
3. Annex B - Certification of the Accountable Officer
4. Annex C - Accomplishment Report
5. Annex D - Proforma Transmittal Letter to ATL
6. Annex E - Liquidation Report
7. Annex F - Proforma Transmittal Letter to COA
8. Annex G - Report on the Submission of Cash Advance for CE/IE and results of Audit Thereof

List of ACRONYMS Used in this Circular

<u>Acronym</u>	<u>Description</u>
AIP	- Annual Investment Program
AO	- Accountable Officer
AOM	- Audit Observation Memorandum
ATL	- Audit Team Leader
BLGS	- Bureau of Local Government Supervision
BTr	- Bureau of the Treasury
CA	- Cash Advance
CDR	- Cash Disbursement Record
CE	- Confidential Expenses
CF	- Confidential Fund
CFAG	- Constitutional Fiscal Autonomy Group
CHR	- Commission on Human Rights
COA	- Commission on Audit
COB	- Corporate Operating Budget
COE	- COA Order of Execution
DBM	- Department of Budget and Management
DILG	- Department of Interior and Local Government
DND	- Department of National Defense
DV	- Disbursement Voucher
EO	- Executive Order
FY	- Fiscal Year
GAA	- General Appropriations Act
GCG	- Governance Commission for GOCC
GOCC	- Government-Owned or Controlled Corporations
HoA	- Head of Agency
ICFAU	- Intelligence and Confidential Fund Audit Unit
IE	- Intelligence Expenses
IF	- Intelligence Fund

IP	-	Intelligence Practitioners
JEV	-	Journal Entry Voucher
LGUs	-	Local Government Units
LOI	-	Letter Of Instruction
LR	-	Liquidation Report
NCA	-	Notice of Cash Allocation
ND	-	Notice of Disallowance
NFD	-	Notice of Finality of Decision
NGA	-	National Government Agency
NGAS	-	New Government Accounting System
NS	-	Notice of Suspension
ObR	-	Obligation Request
OMB	-	Ombudsman
OP	-	Office of the President
OR	-	Official Receipt
OSEC	-	Office of the Secretary
PFP	-	Physical and Financial Plan
PNP	-	Philippine National Police
POC	-	Peace and Order Council
POP	-	Peace and Order Program
POPSP	-	Peace and Order and Public Safety Plan
RA	-	Republic Act
RRSA	-	Rules and Regulations and Settlement of Accounts
S	-	Subsidiary
SARO	-	Special Allotment Release Order
SBR	-	Special Budget Request
SDO	-	Special Disbursing Officer
SI	-	Security Information
SO	-	Security Officer

PHYSICAL AND FINANCIAL PLAN
(Confidential/Intelligence)

CY 20__

Department/Agency/LGU _____ Appropriation No. _____ Yearly CIF Approved Budget Appropriation: ₱

Programs, Activities and Projects (PAPs) Fund Source	Expected Outcome	QUARTERLY/MONTHLY PHYSICAL TARGETS							
		1 st Quarter/Months of _____		2 nd Quarter/Months of _____		3 rd Quarter/Months of _____		4 th Quarter/Months of _____	
		Physical Target	Budget (₱)	Physical Target	Budget (₱)	Physical Target	Budget (₱)	Physical Target	Budget (₱)
T o t a l									
Prepared by:		Noted by:			Approved By				
_____ Project Accountable Officer Date		_____ Finance Service/Budget Officer Date			_____ Agency Head/Department Secretary/LCE Date				

C E R T I F I C A T I O N

Date

We hereby certify that the amount of _____
(₱ _____) was incurred by the undersigned in connection with PROJECT
_____ (File Code No.) from the cash advance drawn on
_____ in the amount of _____.

We further certify that:

- a. The certifying officer or employee is accountable for the disbursement from the cash advance of CF and/or IF;
- b. The expenses were incurred in connection with the agency's intelligence and/or confidential operations and activities, with supporting documents attached to the liquidation for CF and for the IF, documentary evidence of payment kept in a sealed envelope in the vault in the office of the SDO;
- c. The details and supporting documents of transactions that are classified are in the custody of the agency and kept in its vault which may be inspected by ICFAU if the circumstances so demand;
- d. The funds are not used for payment of salaries and wages, overtime, additional compensation, allowance or other fringe benefits of officials and employees, representation/ entertainment expenses, consultancy fees and construction or acquisition of buildings or housing structures;
- e. The purchase of equipment is relevant to the confidential and/or intelligence activities; and,
- f. The expenditures are necessary and utilized for legal purposes.

PROJECT CCOUNTABLE OFFICER/SDO

Attested:

**HEAD OF THE AGENCY/
GOVERNOR/MAYOR**

Subscribed and sworn to me this ____ of __, 20 ____.

Name and Signature

(Form applicable to NGA/GOCC/LGU)

Annex C					
ACCOMPLISHMENT REPORT					
UTILIZATION OF CONFIDENTIAL AND INTELLIGENCE FUNDS					
Agency:	(Please check one)			AR No.	
	<input type="checkbox"/>	Monthly Progress			
Period Covered:	<input checked="" type="checkbox"/>	Quarterly		AR Date:	
Total Amount of CF/IF Per Budget CY 20_ P _____	Total Amt of Cash Advance for the Period: P _____				
Program/Project/Activities Per Physical & Financial Plan (Form in Annex C)	Actual Outcome/Accomplishment	Amount Utilized	Limiting Factor	Facilitating Factor	Reference *
	Summary:				
	Amount this Quarter	P			
	Cumulative 1st Quarter to End of this Quarter	P			
Prepared by:			Approved By:		
<u>Signature Over Printed Name</u>			<u>Signature Over Printed Name</u>		
_____			_____		
Designation		Date		Designation	
_____		_____		Date	
<small>* for confidential expenses - state available document attached as evidence of payment Prepared By: (Special Disbursing Officer); Approved By: (Local Chief Executive)</small>			<small>* for intelligence - documents on file with the SDO</small>		

(Proforma transmittal Letter)

Name of Agency

Date _____

The Audit Team Leader
(Agency)

Dear Sir/Madam

We are submitting the herein documents relative to the cash advance drawn for Confidential/Intelligence Fund of this agency in the amount of P_____ for the period _____ by (name of SDO) _____ as follows:

- _____ a. Certified Copy of the Physical and Financial Plan
- _____ b. Certified copy of the designation of the SDO. If the HoA is the SDO, a Certification by the HoA to that effect shall be signed by him/her
- _____ c. Certified copy of the approved application for fidelity bond together with a copy of the Official Receipt (OR) evidencing payment of premium or List of Accountable Officers with Approved Bond issued and duly certified by the Bureau of Treasury
- _____ d. Certified copy of the transmittal letter of the LR of the previous cash advances duly stamped "received" by the ICFAU, COA and certification of the Accountant that the SDO has no unliquidated CF/IF cash advances;
- _____ e. Original specimen signatures of signatories to DV and Obligation Requests (ObR) in case of NGAs and LGUs;

Additional requirements for specific Sector

For NGAs:

- _____ e. Approval of the President of the Philippines to release the IF and the Department Secretary concerned for CF
- _____ f. Certified copy of the SBR
- _____ g. Certified copy of the Special Allotment Release Order (SARO) or any equivalent release order document from DBM

- _____ h. Certified copy of the Notice of Cash Allocation (NCA)
- _____ i. Certified copy of the ObR.

For GOCCs:

- _____ j. Approval of the President of the Philippines to release the CF except for Bangko Sentral ng Pilipinas
- _____ k. Certified copy of the GCG or Clearance
- _____ l. Certified copy of the DBM approved COB/Supplemental COB, showing the approved budget for CF.

For LGUs

- _____ m. Certified copy of Annual/Supplemental Budget supported with the AIP showing the allocation/budget for POP of the LGU, and the corresponding Appropriation Ordinance approving the budget
- _____ n. Statement of Itemized POP of the LGU where the allowable CF was computed duly certified by the Budget Officer
- _____ o. Certified copy of the minutes of the meeting evidencing the 2/3 votes of the Local Peace and Order Council approving the POP and the release of the CF
- _____ p. Certification from the concerned PNP Chief in the locality highlighting the peace and order situation in the locality and supporting the need to release and use the CF
- _____ q. Approval by the DILG Secretary in case of additional appropriation for CF
- _____ r. Certified copy of the ObR.

s. Others:

- _____ s.1 _____
- _____ s.2 _____
- _____ s.3 _____

Please acknowledge receipt hereof.

Very truly yours,

(Head of Agency)

LIQUIDATION REPORT		No: _____
_____ Agency		Date: _____
		Resp. Center Code: _____
Particulars	Amount	
Total Amount Spent	_____	→
Amount of Cash Advance Per DV No. _____ Dtd _____	_____	→
Amount Refunded Per OR No. _____ Dtd _____	_____	→
Amount to be Reimbursed	_____	→
A Certified: Correctness of the above data _____ Claimant	B Certified: Purpose of cash advance duly accomplished _____ Immediate Supervisor	C Certified: Supporting documents complete and proper _____ Head, Acctg Unit or SDO

(Proforma transmittal Letter)

Name of Agency

Date _____

The Honorable Chairperson

Commission on Audit
Quezon City

Attention: **The Head**

Confidential and Intelligence Funds Audit Unit

Dear Chairperson:

We are submitting the herein documents relative to the liquidation of the cash advance drawn for Intelligence/Confidential Fund of this agency in the amount of P_____ for the period _____ by (name of SDO) _____ as follows:

- _____ 1. Liquidation Report
- _____ 2. Certified photocopies of the check and paid DV of the cash advance being liquidated signed and/or approved by the HoA
- _____ 3. Documentary evidence of payments and Certification by the HoA
- _____ 4. Copy of the supporting documents attached to the cash advance for the CF or IF as submitted to the ATL as follows:
 - _____ a. Certified copy of the designation of the SDO. If the HoA is the SDO, a Certification by the HoA to that effect shall be signed by him/her
 - _____ b. Certified copy of the approved application for fidelity bond together with a copy of the Official Receipt (OR) evidencing payment of premium or List of Accountable Officers with Approved Bond issued and duly certified by the Bureau of Treasury
 - _____ c. Certified copy of the transmittal letter of the LR of the previous cash advances duly stamped "received" by the ICFAU, COA and certification of the Accountant that the SDO has no unliquidated CF/IF cash advances;
 - _____ d. Original specimen signatures of signatories to DV and Obligation Requests (ObR) in case of NGAs and LGUs;

- _____ e. Others:
 - _____ e.1 _____
 - _____ e.2 _____
 - _____ e.3 _____

Additional requirements for specific Sector

For NGAs:

- _____ e. Approval of the President of the Philippines to release the IF and the Department Secretary concerned for CF
- _____ f. Certified copy of the SBR
- _____ g. Certified copy of the Special Allotment Release Order (SARO) or any equivalent release order document from DBM
- _____ h. Certified copy of the Notice of Cash Allocation (NCA)
- _____ i. Certified copy of the ObR.

For GOCCs

- _____ j. Approval of the President of the Philippines to release the CF except for Bangko Sentral ng Pilipinas
- _____ k. Certified copy of the GCG or Clearance
- _____ l. Certified copy of the DBM approved COB/Supplemental COB, showing the approved budget for CF.

For LGUs

- _____ m. Certified copy of Annual/Supplemental Budget supported with the AIP showing the allocation/budget for POP of the LGU, and the corresponding Appropriation Ordinance approving the budget
- _____ n. Statement of Itemized POP of the LGU where the allowable CF was computed duly certified by the Budget Officer
- _____ o. Certified copy of the minutes of the meeting evidencing the 2/3 votes of the Local Peace and Order Council approving the POP and the release of the CF
- _____ p. Certification from the concerned PNP Chief in the locality highlighting the peace and order situation in the locality and supporting the need to release and use the CF
- _____ q. Approval by the DILG Secretary in case of additional appropriation for CF
- _____ r. Certified copy of the ObR.

_____ 5. Certified Copy of the Physical and Financial Plan

_____ 6. Certified copy of the Accomplishment Report and its proof of submission to :

_____ a. For NGas - President of the Philippines in the case of IF and the President of the Philippines, the Senate President and the Speaker of the House of Representative and to the Department Secretary in case of CF.

_____ b. For GOCCs – President of the Philippines (through the Governance Commission for GOCCs pursuant to R.A No. 10149), the Senate President and the Speaker of the House of Representative

_____ c. For LGUs - to the Secretary of the DILG

_____ d. Others:

_____ d.1 _____

_____ d.2 _____

_____ d.3 _____

Please acknowledge receipt hereof.

Very truly yours,

(Head of Agency)

Report on the Submission of Cash Advance for Confidential and Intelligence Expenses and Results of Audit Thereof										
Name of LGU/NGA/GOCC _____					Total CIF for 20__ : P _____					
DV No.	Date of Check	Special Disbursing Officer/Payee	Nature of Cash Advance (Confidential/Intelligence)	Period Covered	Amount	Results of Audit* (Please Check)			Number	Date
						AOM	NS	ND		
* Copy attached										
Prepared By: _____					Certified Correct: _____					
Date: _____					Date: _____					
Designation _____					Audit Team Member _____					