



Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

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May 10, 2002

Ms. Doris C. Pladevega
Executive Director
Criminal Justice Planning Agency
P.O. Box 501133
Saipan, MP 96950

Dear Ms. Pladevega:

Subject: Compilation Report - Department of Public Safety's Confidential Informant Funds for Fiscal Years 2000 and 2001 (Report No. M-02-05)

This report presents information gathered on the Department of Public Safety's (DPS) Confidential Informant Funds (CIF) for Fiscal Years 2000 and 2001¹. Please note that this compilation of information was not conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and therefore should not be considered an audit report.

BACKGROUND

On December 14, 2001, staff from the Office of the Public Auditor met with the former Commissioner of DPS, a representative from the Criminal Justice Planning Agency (CJPA), and a Program Manager from the Bureau of Justice Assistance (BOJA) who advised that BOJA needed to submit a financial report on the CIF as required by the Office of Justice Program Comptroller. Such report should include an accounting of CIF expenses and cash balances and should state whether any CIF funds remaining were fully accounted for and deposited in the general fund. The Program Manager also advised that the report should include the results of the Federal case²

¹ The CIF recorded by the Department of Finance in Fiscal Years 2000 and 2001 actually came from Federal funds under the Interagency Finance Crimes/Drug Enforcement Task Force Program for calendar year 1998 (Account Number J85794) and calendar year 1999 (Account Number J95794), respectively.

² United States District Court Case Number CR-01-00018-001.

filed against the former FY 2000-2001 custodian³ that generated this Federal inquiry, and that FY 2002 funding for the CIF was being suspended until such report is submitted to BOJA.

Before filing the Federal case, the Attorney General's Office - Investigation Unit (AGIU) requested OPA to assist in organizing and compiling CIF financial records. As a result, OPA prepared a schedule of CIF transactions used during the investigations. OPA's limited review and analyses were not considered an audit because OPA did not retain certain documents and other confidential information in its working papers but rather returned such information to law enforcement authorities. Nevertheless, OPA was able to compile sufficient information to account for the FY 2001-2002 CIF transactions.

The Executive Director of CJPA then requested OPA to prepare a compilation report presenting the financial status of the CIF, the final disposition of any remaining cash, as well as information on the Federal case filed against the former FY 2000-2001 custodian.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of the compilation were to provide information on: (1) the financial status of the CIF for FY 2000 and FY 2001, (2) the amount and disposition of any remaining CIF cash, and (3) the results of the Federal case filed against the former FY 2000-2001 custodian.

Our compilation report covered CIF transactions for the Fiscal Years ended September 30, 2000 and 2001. To accomplish our objectives, OPA conducted a cash count and a limited review of CIF transactions⁴. We obtained documents from DPS investigators to update the financial status of the CIF, as well as documents showing CIF deposits to the general fund. We also obtained pertinent documents from OPA's Investigation Unit and the United States District Court relative to the Federal case filed against the former FY 2000-2001 custodian.

THE CONFIDENTIAL INFORMANT FUNDS

The CNMI's DPS Commissioner is responsible for law enforcement and protection activities. The CNMI DPS police force has a Special Investigation Unit within its Criminal Investigation Bureau which maintains the CIF. A Criminal Investigation Bureau (CIB) officer is designated as the CIF custodian. The CIF is used to finance undercover operations, and to purchase evidence and related information involving drugs and organized crimes.

³ In accordance with statutory restrictions in the Auditing and Ethics Acts, names of individuals and corporations are not disclosed in this report.

⁴ OPA issued a Confidential Report on May 22, 2001 addressed to the AGIU to assist it in its investigation. The report presented the CIF financial status and a summary of questionable CIF transactions and unaccounted-for cash balances as of March 22, 2001.

Accounting for the Fund

To properly monitor and account for the CIF, the fund's custodian must adhere to Federal guidelines prescribed in the Office of Justice--Program Financial Guide. Among other requirements, the guidelines require that investigators for undercover and surveillance operations document cash advances using a Confidential Funds Advance (CFA) form. To liquidate such CFA advances, investigators must submit receipts or vouchers explaining how funds were used. Investigators must return or liquidate funds within 48 hours unless management authorizes an extension in writing. Finally, the custodian must maintain a ledger for recording fund transactions.

CIF Financial Status for the Fiscal Years Ended September 30, 2000 and 2001

On March 22, 2001, DPS relieved the former FY 2000-2001 custodian from duty because of an ongoing investigation by the AGIU and another investigation agency. The AGIU sought OPA's assistance in determining the CIF balance for Fiscal Years 2000 and 2001 as CIF records were not being maintained in accordance with the Federal guidelines prescribed in the Office of Justice--Program Financial Guide. To comply, OPA initially conducted a count of cash on hand at March 22, 2001, and determined that \$445 remained on hand from the CIF for FY 2000. OPA also prepared a schedule of CIF financial transactions.

Later on April 30, 2001, OPA was requested to conduct another cash count of the CIF because of a report that additional cash was discovered in the CIF vault. During the subsequent count, OPA found cash of \$7,992 in addition to the \$445 previously counted on March 22, 2001. The \$7,992 in additional cash consisted of: (1) \$1,419 labeled as FY 1997 CIF, (2) \$787⁵ in FY 1999 CIF funds, and (3) \$5,786 for which DPS officials could provide no explanation. On May 11, 2001, total cash counted of \$8,437⁶ was deposited by DPS with the CNMI Treasury pending a determination on how it can be accounted for and allocated to the proper grant periods.

On May 22, 2001, OPA issued a confidential report to the AGIU presenting the financial status and a summary listing of questionable CIF transactions and unaccounted-for cash balances as of March 22, 2001. On June 26, 2001, the former FY 2000-2001 custodian was formally charged in Federal court with theft of Federal program funds. Information in OPA's confidential report was used in Federal court.

⁵ This amount was transferred by the CIF FY 1999 custodian to the FY 2000-2001 custodian on May 5, 2000 as witnessed by OPA, and was also included in the cash counted on April 30, 2001.

⁶ Amount was deposited to account number J95794-65120.

Based on the two cash counts and the review of CIF transactions through February 2002, OPA determined the financial status of the CIF for the Fiscal Years ended September 30, 2000 and 2001, and established the existence and allocation of the additional CIF funds as shown in **Table 1**.

Our review showed that the former FY 2000-2001 custodian handled cash totaling \$70,636. This included \$1,419 remaining from FY 1997, \$787 remaining from FY 1999, and fund replenishment checks of \$34,430 for FY 2000 and \$34,000 for FY 2001. CIF records, however, showed that the former FY 2000-2001 custodian had disbursed \$64,396 and had \$8,437 in cash as of April 30, 2001, or a total of \$72,833. CIF records thus reflect \$2,197 in excess of what the custodian handled.

Description	FY 1997	FY 1999	FY 2000	FY 2001	Total
Cash handled by custodian	\$1,419	\$787	\$34,430	\$34,000	\$70,636
Less: Cash disbursed					
Receipted expenses			30,395	23,496 ⁷	53,891
Un-receipted expenses				3,500	3,500
Unliquidated advances			4,700	2,305	7,005
Total cash disbursed	0	0	35,095	29,301	64,396
Cash that should be on hand	1,419	787	(665)	4,699	6,240
Less: 4/30/01 cash count	1,419	787	445	5,786	8,437
Cash overage	\$0	\$0	(\$1,110)	(\$1,087)	(\$2,197)

Table 1 - CIF Financial Status

The investigation by the AGIU and another investigation agency determined that \$8,491 of the \$23,496 in receipted expenses in FY 2001 was supported by bogus car rental receipts. On February 1, 2002, the former FY 2000-2001 custodian was found guilty of theft in the receipt of Federal program funds, sentenced to 27 months in prison, and ordered to pay a fine of \$15,000 and restitution of \$8,491. Subsequently, on February 14, 2002, the former FY 2000-2001 custodian paid the restitution and fine to the United States District Court. The Clerk of Court will disburse the restitution of \$8,491 to DPS.

Questionable Transactions and Cash Overage

Upon review of the CIF financial status, OPA questioned \$8,308 in CIF disbursements because DPS failed to adequately document and liquidate expenses as prescribed by Federal guidelines addressing fund accounting. A summary of these questioned costs is shown in **Table 2**.

⁷ \$8,491 of this amount was recovered as restitution from the former CIF FY 2000-2001 custodian.

Description	FY 2000	FY 2001	Total
Un-receipted expenses	\$3,500	\$0	\$3,500
Unliquidated advances	2,305	4,700	7,005
Cash overage	(1,087)	(1,110)	(2,197)
Total	\$4,718	\$3,590	\$8,308

Table 2 - Questioned Costs

The \$3,500 in un-receipted expenses consists of expenses incurred by the former FY 2000-2001 custodian and by an investigator, neither of whom provided supporting documentation. The \$7,005 in unliquidated advances to the former FY 2000-2001 custodian and three other investigators remains outstanding. DPW should take steps to recover the \$3,500 in un-receipted expenses and the \$7,005 in unliquidated advances from the responsible parties. The excess cash of \$2,197 may have resulted either from inaccurate recording of cash advances or from unrecorded expense liquidation. See **Schedules A to K** for information supporting **Tables 1 and 2**.

OPA Conclusion and Recommendations

Based on our review of the CIF for FY 2000 and FY 2001, we determined that \$16,928 in cash remains available, namely \$8,437 on deposit in the CNMI's General Fund and \$8,491 in restitution. We also determined that \$8,437 were funds remaining from prior year grants as follows:

Source	Amount
CIF for FY 1997	\$1,419
CIF for FY 1999	787
CIF for FY 2000	445
CIF for FY 2001	5,786
Balance	\$8,437

Accordingly, we recommend that the CJPA Executive Director:

- Consult with the grantor on how the available funds of \$16,928 will be used or disposed of; and

- Follow-up with DPS on its efforts to determine the validity of the \$3,500 in un-receipted expenses and the \$7,005 in unliquidated advances. DPS should ask the individual DPS investigators whether they actually received the cash from the former FY2000-2001 custodian and if they have the documents to support the liquidation. Proper liquidation should be recorded or recovery instituted depending on the result of the inquiry.

Thank you for giving us the opportunity to provide information concerning the CIF. Should you have any questions or require additional information, please don't hesitate to call us.

Sincerely,

A handwritten signature in blue ink, appearing to read "MSablan", written in a cursive style.

Michael S. Sablan, CPA
Public Auditor

cc: Mr. Edward C. Camacho, DPS Commissioner

Schedule A

**Department of Public Safety
Cash Count Sheet
For Fiscal Year Ending September 30, 20__**

Name of Fund Confidential Informant Funds (CIF) Date 4/30/01
 Location DPS - CIB Time 3:40 pm
 Custodian Lt. John Maratita Amount _____

Denomination	Qty	Amount
\$100	10 ✓	\$ 1,000.00
50	8 ✓	400.00
20	0	
10	0	
5	3 ✓	15.00
1	2 ✓	2.00
0.25	7 ✓	1.75
0.10	2 ✓	.20
0.05	1 ✓	.05
0.01	7 ✓	.07

Total Cash \$ 1,419.07
 Fund Vouchers (Schedule A) \$ _____
 Others (specify) \$ _____
 Total Per Count \$ _____
 Total Accountability (Schedule B) \$ _____
 Overage (Shortage) \$ _____

The above CIF (name of the fund) has been counted in my presence by Lt. John Maratita (DPS staff) on 4/30/01 (date) at 3:40 pm (time) and was returned to me intact. The count showed an overage (shortage) of \$ _____. The overage (shortage) was due to _____

Schedule A: Verification of Fund Vouchers

Fund Vouchers : from _____ to _____
 Total Amount : \$ _____

Schedule B: Verification of Accountability

Total Appropriation Amount : \$ _____

There are no other funds under my custody except for the following:

Description	Amount
<u>From C.I. Fund for 1997</u>	
<u>Lt. Maratita</u>	<u>James Athens Jr. Baker</u>
Custodian's Name and Signature	Witness's Name and Signature

Schedule C

**Department of Public Safety
Confidential Informant Funds
Cash Handled by Custodian
For Fiscal Year 2000**

Check No.	Check Date	Amount
129037	11/26/99	\$5,000
129147	12/06/99	5,000
129377	12/22/99	5,000
129625	01/12/00	5,000
164080	02/16/00	5,000
130446	03/21/00	5,000
130850	04/20/00	2,930
171110	07/20/00	1,500
Total Cash Handled by Custodian		\$34,430

Schedule D

Department of Public Safety Confidential Informant Funds Receipted Expenses For Fiscal Year 2000

CFA* Date	Requesting Investigator	Total Expenses	Nature of Expenses							
			Evidence	Information	Car Rental	Hotel Room	Gasoline	Services Food/Drinks	Car Tinting	Alcohol
12/06/99	FY 2000-2001 Custodian	\$354.24			\$354.24					
12/09/99	FY 2000-2001 Custodian	50.66			50.66					
12/16/99	FY 2000-2001 Custodian	354.24			354.24					
12/24/99	FY 2000-2001 Custodian	361.44			361.44					
12/29/99	FY 2000-2001 Custodian	350.00							\$350.00	
12/31/99	FY 2000-2001 Custodian	361.44			361.44					
01/06/00	FY 2000-2001 Custodian	265.68			265.68					
01/12/00	FY 2000-2001 Custodian	341.77			341.77					
01/19/00	FY 2000-2001 Custodian	341.77			341.77					
01/27/00	FY 2000-2001 Custodian	341.77			341.77					
02/11/00	FY 2000-2001 Custodian	50.00		\$50.00						
02/11/00	FY 2000-2001 Custodian	414.75			414.75					
02/18/00	FY 2000-2001 Custodian	619.92			619.92					
02/26/00	FY 2000-2001 Custodian	619.92			619.92					
03/11/00	FY 2000-2001 Custodian	354.24			354.24					
03/24/00	FY 2000-2001 Custodian	619.92			619.92					
04/20/00	FY 2000-2001 Custodian	885.60			885.60					
05/12/00	FY 2000-2001 Custodian	688.80			688.80					
05/27/00	FY 2000-2001 Custodian	984.00			984.00					
06/16/00	FY 2000-2001 Custodian	787.20			787.20					
07/01/00	FY 2000-2001 Custodian	787.20			787.20					
07/14/00	FY 2000-2001 Custodian	619.92			619.92					
07/28/00	FY 2000-2001 Custodian	984.00			984.00					
08/17/00	FY 2000-2001 Custodian	984.00			984.00					
09/07/00	FY 2000-2001 Custodian	688.80			688.80					
09/20/00	FY 2000-2001 Custodian	787.20			787.20					
	Sub-total	13,998.48		50.00	13,598.48				350.00	
12/02/99	Investigator 5	373.50			355.00		\$18.50			
12/7&9/99	Investigator 5	1,629.54	\$200.00	350.00	922.34		59.55	\$97.65		
12/15 & 16/99	Investigator 5	1,216.30	800.00	10.00	329.95		31.85	44.50		
12/17/99	Investigator 5	685.00		10.00	675.00					
12/22/99	Investigator 5	1,994.55	700.00	30.00	900.00		273.50	91.05		
01/17/00	Investigator 5	2,777.09		350.00	1,955.00	\$151.06	249.50	71.53		
05/10/00	Investigator 5	20.00					20.00			
07/25/00	Investigator 5	1,528.78	650.00	340.00	400.00		47.00	91.78		
	Sub-total	10,224.76	2,350.00	1,090.00	5,537.29	151.06	699.90	396.51	0.00	
02/21/00	Investigator 2	1,000.00			1,000.00					
02/24/00	Investigator 2	800.00	600.00	50.00	100.00		20.00	30.00		
02/24/00	Investigator 2	1,100.00	600.00	500.00						
04/05/00	Investigator 2	1,000.00	600.00	400.00						
	Sub-total	3,900.00	1,800.00	950.00	1,100.00	0.00	20.00	30.00	0.00	
12/7&13/99	Investigator 7/Investigator 1	914.70			504.00	326.70	66.00			\$18.00
02/18/00	Investigator 7	1,256.68		200.00	300.00	343.20	31.30	382.18		
	Sub-total	2,171.38	0.00	200.00	804.00	669.90	97.30	382.18	0.00	18.00
01/12/00	Investigator 6	100.00		100.00						
	Sub-total	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total	\$30,394.62	\$4,150.00	\$2,390.00	\$21,039.77	\$820.96	\$817.20	\$808.69	\$350.00	\$18.00

*CFA = Confidential Fund Advance

Schedule E

**Department of Public Safety
Confidential Informant Funds
Unliquidated Advances
For Fiscal Year 2000**

Confidential Fund Advance Date	Requesting Investigator	Confidential Fund Advance Amount
11/26/99	FY 2000-2001 Custodian	\$200.00
12/06/99	Investigator 6	500.00
01/03/00	Investigator 1	1,500.00
01/04/00	Investigator 1	1,500.00
04/08/00	Investigator 1	1,000.00
Total Unliquidated Advances		\$4,700.00

Department of Public Safety
Cash Count Sheet
For Fiscal Year Ending September 30, 2000

Name of Fund Confidential Fund Date 3/22/01
 Location DPS - CIB Time 3:00 P.M.
 Custodian Bellert Sablan Amount 34,430

Denomination	Qty	Amount
\$100	<u>2</u>	\$ <u>200</u>
50	<u>-0-</u>	<u>-0-</u>
20	<u>11</u>	<u>220</u>
10	<u>-0-</u>	<u>-0-</u>
5	<u>1</u>	<u>5</u>
1	<u>18</u>	<u>18</u>
0.25	<u>4</u>	<u>1</u>
0.10	<u>6</u>	<u>600</u>
0.05	<u>1</u>	<u>50</u>
0.01	<u>3</u>	<u>030</u>
Total Cash		\$ <u>444.08</u>
Fund Vouchers (Schedule A)		\$ _____
Others (specify)		\$ _____
Total Per Count		\$ _____
Total Accountability (Schedule B)		\$ _____
Overage (Shortage)		\$ _____

The above _____ (name of the fund) has been counted in my presence by _____ on _____ (date) at _____ (time) and was returned to me intact. The count showed an overage (shortage) of \$ _____. The overage (shortage) was due to _____

Schedule A: Verification of Fund Vouchers
 Fund Vouchers from _____ to _____
 Total Amount \$ _____

Schedule B: Verification of Accountability
 Total Appropriation Amount \$ _____

There are no other funds under my custody except for the following

Description	Amount
_____	_____
_____	_____

[Signature]
Custodian's Name and Signature

[Signature]
Witness's Name and Signature

Schedule G

**Department of Public Safety
Confidential Informant Funds
Cash Handled by Custodian
For Fiscal Year 2001**

Check No.	Check Date	Amount
176125	09/28/00	\$5,000
176862	10/13/00	5,000
178015	10/27/00	5,000
179010	11/17/00	5,000
180158	12/07/00	5,000
181568	01/04/01	5,000
183506	02/13/01	4,000
Total Cash Handled by Custodian		\$34,000

Schedule H

Department of Public Safety Confidential Informant Funds Receipted Expenses For Fiscal Year 2001

CFV* Date	Requesting Investigator	CFV* Amount	Nature of Expenses							
			Evidence	Information	Car Rental	Airfare/Tax	Gasoline	Services Food/Drinks	Hotel Room	Others
10/03/00	FY 2000-2001 Custodian	\$950.00				\$950.00				
10/06/00	FY 2000-2001 Custodian	433.34			\$94.00	40.00	\$37.10	\$76.26	\$151.48	\$34.50
10/10/00	FY 2000-2001 Custodian	984.00			984.00					
10/26/00	FY 2000-2001 Custodian	688.50			688.50					
10/31/00	FY 2000-2001 Custodian	57.75			57.75					
11/09/00	FY 2000-2001 Custodian	619.92			619.92					
11/22/00	FY 2000-2001 Custodian	619.92			619.92					
12/01/00	FY 2000-2001 Custodian	619.92			619.92					
12/14/00	FY 2000-2001 Custodian	619.92			619.92					
12/23/00	FY 2000-2001 Custodian	619.92			619.92					
01/04/01	FY 2000-2001 Custodian	619.92			619.92					
01/24/01	FY 2000-2001 Custodian	619.92			619.92					
02/08/01	FY 2000-2001 Custodian	619.92			619.92					
02/21/01	FY 2000-2001 Custodian	619.92			619.92					
03/01/01	FY 2000-2001 Custodian	619.92			619.92					
03/15/01	FY 2000-2001 Custodian	619.92			619.92					
	Sub-total	9,932.71			8,643.37	990.00	37.10	76.26	151.48	34.50
10/05/00	Investigator 3	1,450.00	\$400.00	\$850.00	200.00					
11/28/00	Investigator 3	2,135.10	500.00	400.00	1,040.00		195.10			
12/11/00	Investigator 3	1,004.02	400.00	166.00	360.00		70.00			8.02
01/18/01	Investigator 3	2,054.95		100.00	1,745.00		135.00	33.25		41.70
02/16/01	Investigator 3	2,014.33	650.00	50.00	1,230.00		24.00	40.62		19.71
	Sub-total	8,658.40	1,950.00	1,566.00	4,575.00	0.00	424.10	73.87	0.00	69.43
01/10/01	Investigator 2	2,008.09		665.00	983.00		111.85	228.24		20.00
01/11/01	Investigator 2	2,002.00	450.00	700.00	820.00		32.00			
	Sub-total	4,010.09	450.00	1,365.00	1,803.00	0.00	143.85	228.24	0.00	20.00
10/10/00	Investigator 5	894.50	400.00	100.00	300.00		74.00	20.50		
	Sub-total	894.50	400.00	100.00	300.00	0.00	74.00	20.50	0.00	0.00
	Grand Total	\$23,495.70	\$2,800.00	\$3,031.00	\$15,321.37	\$990.00	\$679.05	\$398.87	\$151.48	\$123.93

* CFV = Confidential Fund Voucher

Schedule I

**Department of Public Safety
Confidential Informant Funds
Unreceipted Expenses
For Fiscal Year 2001**

Confidential Fund Voucher Date	Requesting Investigator	Confidential Fund Voucher Amount
10/28/00	FY 2000-2001 Custodian	\$400.00
11/07/00	FY 2000-2001 Custodian	500.00
12/01/00	FY 2000-2001 Custodian	350.00
12/29/00	FY 2000-2001 Custodian	200.00
01/04/01	FY 2000-2001 Custodian	200.00
01/08/01	FY 2000-2001 Custodian	200.00
01/20/01	FY 2000-2001 Custodian	200.00
01/21/01	FY 2000-2001 Custodian	200.00
01/23/01	FY 2000-2001 Custodian	200.00
Sub-total		2,450.00
10/20/00	Investigator 4	400.00
10/27/00	Investigator 4	350.00
10/31/00	Investigator 4	300.00
Sub-total		1,050.00
Total Unreceipted Expenses		\$3,500.00

**Department of Public Safety
Confidential Informant Funds
Unliquidated Advances
For Fiscal Year 2001**

Confidential Fund Advance Date	Requesting Investigator	Confidential Fund Advance Amount
10/10/00	Investigator 5	\$105.50
11/24/00	Not Provided	200.00
03/06/01	Investigator 1	2,000.00
Total Unliquidated Advances		\$2,305.50

Schedule K

**Department of Public Safety
Cash Count Sheet
For Fiscal Year Ending September 30, 20__**

Name of Fund CIF Date 4/30/01
 Location DPS - Time 3:30 pm.
 Custodian Lf. John Maratita Amount \$ 5,786.40

Denomination	Qty	Amount
\$100	57 ✓	\$ 5,700. -
50	0	
20	4 ✓	80. -
10	0	
5	1 ✓	5. -
1	0	
0.25	2 ✓	.50
0.10	5 ✓	.50
0.05	7 ✓	.35
0.01	5 ✓	.05

Total Cash \$ 5,786.40 ✓
 Fund Vouchers (Schedule A) \$ _____
 Others (specify) \$ _____
 Total Per Count \$ _____
 Total Accountability (Schedule B) \$ _____
 Overage (Shortage) \$ _____

The above CIF (name of the fund) has been counted in my presence by Lf. John Maratita (DPS staff) on 4/30/01 (date) at 3:30 pm. (time) and was returned to me intact. The count showed an overage (shortage) of \$ _____. The overage (shortage) was due to _____.

Schedule A: Verification of Fund Vouchers

Fund Vouchers : from _____ to _____
 Total Amount : \$ _____

Schedule B: Verification of Accountability

Total Appropriation Amount : \$ _____

There are no other funds under my custody except for the following:

Description	Amount
<u>[Signature]</u>	_____
<u>[Signature]</u>	_____

Lf. Maratita J.U.
Custodian's Name and Signature

[Signature]
Witness's Name and Signature