LEGAL & CONSTITUTIONAL

ANALYSIS

CONFIDENTIAL FUNDS, COA FINDINGS, AND IMPEACHMENT

What Does Philippine Law Actually Require?

A Legal Analysis of the ₱612.5-Million Confidential-Fund Controversy Involving Vice President Sara Duterte

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Legal Disclaimer

I. Confidential Funds Are Legal Public Funds—But They Are Not Unregulated Funds

The first proposition is straightforward.

Confidential funds are not inherently illegal.

The Philippine government expressly recognizes and regulates confidential and intelligence funds.

The principal administrative framework is COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01, entitled Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential and/or Intelligence Funds.

The Joint Circular expressly establishes rules governing the entitlement, release, use, reporting, and audit of confidential and intelligence funds. It traces its legal foundation, among others, to the General Provisions of the General Appropriations Act and the constitutional authority of the Commission on Audit to promulgate accounting and auditing rules. [1]

The distinction is therefore important:

> **Confidentiality does not mean exemption from accountability.**

The government may protect sensitive operational information, informants, surveillance activities, and intelligence-related matters without eliminating the requirement that public funds be properly authorized, accounted for, and audited.

Indeed, the Joint Circular imposes detailed requirements on the handling and liquidation of such funds. [1]

The annual General Appropriations Act likewise contains specific provisions governing confidential funds. For example, the FY 2019 General Appropriations Act provided that confidential funds authorized in the Act could be released or disbursed only upon approval of the department secretary concerned, defined confidential expenses as expenses relating to surveillance activities in civilian government agencies intended to support the agency's mandate or operations, and required quarterly accomplishment reporting. [2]

Thus, the correct legal formulation is not that confidential funds are secret and therefore cannot be questioned. Nor is it that confidential funds are suspicious and therefore illegal.

The correct formulation is:

Confidential funds are lawful public appropriations whose use remains subject to statutory, budgetary, accounting, auditing, and constitutional controls.

II. Is Spending ₱125 Million in 11 Days Automatically Illegal?

This is perhaps the most misunderstood issue in the controversy.

The prosecution points to the fact that the OVP received ₱125 million in confidential funds on December 21, 2022, while the liquidation records covered the period from December 21 through December 31.

But legally, the question requires greater precision.

There is no simple rule stating that a confidential fund becomes illegal merely because it is spent quickly.

Joint Circular No. 2015-01 contains rules governing the release, cash advances, use, liquidation, reporting, and audit of confidential and intelligence funds. It does not establish a simple prohibition saying that a confidential appropriation cannot be utilized within 11 days. [1]

The relevant legal questions are therefore:

What was the money used for?

Were the activities authorized?

Were the recipients genuine?

Were the expenditures actually incurred?

Were the expenditures properly documented and liquidated?

And what evidence connects any proven irregularity to Vice President Duterte personally?

The fact that money was spent quickly may be relevant circumstantial evidence.

But speed, standing alone, is not an offense.

III. “11 Days” and “Less Than 24 Hours” Are Not the Same Claim

This distinction deserves emphasis.

The House prosecution has relied upon the documentary record showing a liquidation period of December 21 to December 31, or 11 days. [8]

But prosecution witness Ramil Madriaga subsequently testified that the ₱125 million was allegedly disposed of in less than 24 hours. [10]

These are two different propositions.

The first concerns the period covered by the liquidation documents.

The second concerns the witness’s allegation concerning when the money was actually disposed of.

The impeachment court should therefore distinguish between:

1. what the documents establish;
2. what witnesses allege;
3. what can be independently corroborated; and
4. what has ultimately been proven.

That distinction is essential in any proceeding involving hundreds of millions of pesos in public funds.

IV. The More Serious Question Is the Legitimacy of the Transactions

If the prosecution can establish that confidential funds were genuinely used for authorized surveillance or confidential activities, the mere fact that they were utilized quickly would not necessarily establish wrongdoing.

But if the evidence establishes that the alleged recipients did not exist; the money was not actually received by the persons identified in the documents; the transactions were fabricated; the funds were diverted to unauthorized purposes; supporting documents were falsified; or public funds were knowingly misappropriated, then the legal analysis changes dramatically.

The House prosecution has alleged that liquidation documents included acknowledgment receipts bearing names such as “Mary Grace Piattos” and “Milky Sikuya,” among other alleged recipients. It has also alleged that numerous purported recipients could not be matched against Philippine Statistics Authority records during the House investigation. [9]

Those allegations are substantially more important legally than the number of days involved.

The critical questions become:

Did the transactions actually happen?

Who knew what, who authorized what, and who was responsible for the documentation?

Those questions go directly to accountability.

V. The Use of an Alias Is Not Necessarily the Same Thing as Falsification

The controversy has also generated discussion concerning the use of aliases or code names in confidential-fund documentation.

Confidential operations may, by their very nature, involve protecting identities.

But that does not mean that an official may create a fictitious transaction simply by labeling it “confidential.”

If an alias is used to protect the identity of a legitimate confidential operative or informant, the legal analysis is one thing.

If a fictitious name is inserted into a government document to make it appear that an actual person received public funds when no such transaction occurred, the legal consequences may be entirely different.

The important issue is therefore not merely whether an alias was used.

The proper questions are:

Was there a real person behind the identity?

Did the underlying transaction occur?

Was the expenditure authorized?

Was the documentation truthful?

Who prepared, approved, certified, or caused the preparation of the document?

Legal silence on a specific word or practice should not be misunderstood as a blanket authorization to falsify government records.

VI. What Does a COA Notice of Disallowance Actually Mean?

A Notice of Disallowance (ND) is an audit determination by the Commission on Audit concerning a questioned government transaction.

It is serious.

It can have financial and legal consequences.

But it is not synonymous with a criminal conviction.

The Supreme Court has recognized that an audit disallowance does not automatically establish malversation. In Tinga v. People, the Court explained that disallowances for lack of pre-audit are not necessarily equivalent to malversation in law and emphasized the need for careful examination of government accounts. [3]

A COA disallowance may indicate that an expenditure failed to satisfy applicable rules.

But that does not automatically answer every subsequent legal question.

For example:

Was the expenditure actually made?

Was the expenditure for a legitimate government purpose?

Was the deficiency merely documentary?

Was the responsible officer acting in good faith?

Was there personal participation in the irregularity?

Did the circumstances constitute a crime?

Did the conduct amount to betrayal of public trust or another constitutional ground for impeachment?

These are separate inquiries.

VII. Why COA Findings Cannot Simply Be Dismissed

It would be incorrect to say that COA findings are irrelevant simply because they are not criminal convictions.

The prosecution has specifically presented COA auditors to explain the audit process, alleged deficiencies, and notices of disallowance concerning the confidential funds. The House prosecution stated that it had completed the phase tracing the release and encashment of the ₱612.5 million and was moving into the audit phase. [9]

Senate reporting on the trial also records COA auditor Xylene Mae Del Campo raising concerns concerning the handling and disbursement of the confidential funds. [11]

Consequently, COA evidence may be highly relevant.

The legally accurate position is:

A COA finding is evidence of an audit finding. It is not automatically a finding of criminal guilt or constitutional liability.

Its ultimate significance depends upon the facts and upon the other evidence presented at trial.

VIII. Article 217 of the Revised Penal Code

The criminal-law dimension must also be distinguished from impeachment.

Article 217 of the Revised Penal Code addresses malversation of public funds or property.

The offense generally concerns a public officer who has custody or control of public funds and who appropriates, takes, misappropriates, consents to the taking of, or through abandonment or negligence permits another person to take those funds.

The Supreme Court has repeatedly explained that malversation may arise not only from direct personal appropriation but also from legally recognized forms of consent or negligence by an accountable public officer.

Article 217 also contains a presumption concerning failure of an accountable public officer to produce public funds upon lawful demand. But that presumption is not an automatic declaration of guilt, and Supreme Court jurisprudence has emphasized that the circumstances surrounding the accountability and audit must still be properly established. [3]

This is important because it demonstrates why the statement "Sara Duterte must personally have pocketed the money for there to be liability" would be legally too narrow.

The prosecution may attempt to establish responsibility through authority, accountability, consent, participation, or negligence, depending upon the specific theory of liability.

But the converse is also true:

An irregular transaction does not automatically establish the personal criminal or constitutional liability of the head of an agency.

The evidentiary connection must still be established.

IX. What Does the Constitution Require for Impeachment?

The governing constitutional provision is Article XI, Section 2 of the 1987 Constitution.

It provides that the President, Vice-President, Members of the Supreme Court, Members of the Constitutional Commissions, and Ombudsman may be removed from office upon impeachment and conviction for:

1. culpable violation of the Constitution;
2. treason;
3. bribery;
4. graft and corruption;
5. other high crimes; or
6. betrayal of public trust. [4]

The Constitution therefore does not say that a constitutional officer may be impeached whenever COA finds an irregular expenditure.

The constitutional question is whether the proven conduct falls within one of the enumerated grounds.

That distinction is fundamental.

X. "Culpable Violation" vs. "Betrayal of Public Trust"

It is tempting to say that "culpable" means willful, intentional, deliberate.

There is constitutional jurisprudence supporting that understanding in the context of culpable violation of the Constitution itself. Justice Carpio's separate opinion in Republic v. Sereno discussed culpable violation as involving a willful and intentional violation rather than an inadvertent or good-faith mistake. [5]

But that cannot simply be extended to every impeachment ground.

Betrayal of public trust is a separate constitutional ground.

The Supreme Court has discussed betrayal of public trust as a broad constitutional concept encompassing serious misconduct, including conduct that may fall short of a conventional criminal offense but nevertheless demonstrates grave faithlessness to the public trust. [5]

Accordingly, the defense should not make the overbroad claim that unless the prosecution proves criminal intent, there can be no impeachment.

A more defensible argument is:

> **The prosecution must prove conduct attributable to the impeached officer that satisfies a constitutionally recognized ground for removal; a mere technical audit deficiency, without more, does not automatically establish such a ground.**

That is a much stronger legal proposition.

XI. "Betrayal of Public Trust" Is Broad—But Not Unlimited

The breadth of betrayal of public trust does not mean that every mistake becomes impeachable.

The jurisprudence recognizes that serious misconduct, bad faith, gross faithlessness, abuse of power, and similarly grave conduct may fall within the concept, while ordinary human error and good-faith mistakes should not automatically be converted into grounds for removal. [5]

This distinction is particularly important in an audit-heavy case.

Imagine two hypothetical situations.

Hypothetical A: A genuine expenditure with a documentation defect.

Suppose ₱10 million was actually spent on authorized confidential operations, but one supporting document contained a technical defect.

That may constitute an audit problem. It does not automatically establish corruption.

Hypothetical B: A fabricated transaction.

Suppose evidence establishes that officials knowingly fabricated recipients, created false supporting documents, and diverted public funds for unauthorized purposes.

That is fundamentally different.

The second scenario could potentially support criminal, administrative, and constitutional consequences, depending on the evidence and the legal theory pursued.

XII. The Vice President's Personal Connection Is Critical

The impeachment trial is not simply an audit of the OVP.

It is a proceeding against Vice President Sara Duterte.

That means the prosecution ultimately needs to establish the connection between the alleged irregularities and the constitutional officer being prosecuted.

That may be attempted through evidence concerning authority over the confidential funds; approval of transactions; certifications; instructions to subordinates; accountability mechanisms; knowledge of the transactions; participation in the preparation or submission of liquidation documents; communications concerning the funds; testimony from accountable officers; and other documentary or testimonial evidence.

The House prosecution has said that its evidence is intended to trace the movement of the ₱612.5 million, the liquidation documents, alleged fictitious recipients, and COA audit findings. [9]

The legal question, however, remains:

Does that evidence establish personal constitutional responsibility on the part of Vice President Duterte?

That is ultimately for the impeachment court to determine.

XIII. Impeachment Is Different From Criminal Prosecution

Article XI, Section 3 provides that the House of Representatives has the exclusive power to initiate impeachment cases, while the Senate has the sole power to try and decide them.

The Constitution further provides that judgment in impeachment cases extends no further than removal from office and disqualification from holding public office, although the person convicted remains liable to prosecution, trial, and punishment according to law. [4]

The Supreme Court has likewise recognized that impeachment is distinct from ordinary criminal proceedings. In A.M. No. 20-07-10-SC, the Court explained the different nature of impeachment and criminal prosecution and reiterated the constitutional limitation on impeachment judgments. [6]

This means that the Senate is not simply deciding whether the Vice President committed malversation under Article 217.

It is deciding whether the evidence establishes one or more constitutional grounds for impeachment.

The same facts may be relevant to both questions, but the proceedings remain legally distinct.

XIV. Public Office Is a Public Trust

The constitutional framework begins with Article XI, Section 1:

“Public office is a public trust.” [4]

The same provision requires public officials to remain accountable to the people and to serve with responsibility, integrity, loyalty, and efficiency.

This principle is reinforced by Republic Act No. 6713, the Code of Conduct and Ethical Standards for Public Officials and Employees.

Section 2 declares the policy that public officials must be accountable to the people and prioritize public interest.

Section 4 requires public officials, among other things, to uphold the public interest over personal interest and to use government resources efficiently, effectively, honestly, and economically.

Thus, there is no serious legal argument that public officials should be free from scrutiny simply because the funds involved are confidential.

Confidentiality protects legitimate sensitive operations.

It does not transform public money into private money.

XV. Constitutional Accountability Must Follow Constitutional Standards

Because impeachment is the mechanism for removing some of the highest officials of the Republic, it cannot be reduced to a political slogan.

The Supreme Court's jurisprudence recognizes that impeachment is constitutionally distinct from ordinary criminal prosecution and that the constitutional grounds must be established through evidence. [7]

This does not mean impeachment is subject to exactly the same evidentiary rules or burdens as a criminal prosecution.

It does mean that the constitutional grounds must have an evidentiary foundation.

Consequently:

Suspicion is not the same as proof.

An audit exception is not automatically corruption.

A disallowance is not automatically malversation.

An irregular document is not automatically proof that the Vice President personally falsified it.

But equally:

Confidentiality is not immunity.

An agency head is not automatically insulated from responsibility.

An audit finding cannot simply be ignored.

And deliberate misuse of public funds, if proven and attributable to the impeached officer, can have constitutional consequences.

XVI. Three Different Levels of Liability

The controversy becomes easier to understand when possible forms of liability are separated.

Audit liability concerns whether a government transaction complied with accounting and auditing rules. The consequence may include disallowance and an obligation to return or settle funds.

Criminal or administrative liability concerns whether the evidence establishes a violation of criminal statutes, administrative rules, or other applicable laws. Examples may include malversation, falsification, graft, or violations of public-accountability laws, depending on the facts.

Constitutional liability concerns whether the conduct amounts to one of the grounds for impeachment under Article XI, Section 2.

These categories may overlap.

But they are not interchangeable.

A transaction can be disallowed without necessarily proving malversation.

A criminal offense can potentially be established without automatically determining every constitutional question.

And an impeachable act may involve serious misconduct that does not perfectly correspond to a single criminal offense.

XVII. What Should the Senate Ultimately Ask?

The most useful framework may be a series of questions.

1. Were the ₱612.5 million expenditures authorized confidential-fund expenditures?
2. Did the transactions actually occur?
3. Were the alleged recipients genuine and identifiable where required by law?
4. Were the liquidation documents accurate and authentic?
5. Were there violations of the applicable COA-DBM-DILG-GCG-DND rules?
6. Who was responsible for the questioned transactions?
7. What evidence specifically connects Vice President Duterte to those transactions?
8. Does the proven conduct constitute culpable violation of the Constitution, graft and corruption, another impeachable ground, or betrayal of public trust?

That is a far more legally useful framework than simply asking whether ₱125 million was spent in 11 days.

XVIII. The Strongest Argument Is Not "Nothing Was Wrong"

A legally serious defense does not need to claim that every transaction was perfect.

It can instead argue:

"Even assuming that certain transactions were irregular, the prosecution must still establish the legal significance of those irregularities and prove the connection between those acts and the Vice President herself."

That is a legitimate constitutional argument.

Likewise, a legally serious prosecution does not need to argue that the money was spent quickly and therefore the Vice President is guilty.

Its stronger argument would be:

"The unusually rapid expenditure, combined with questionable liquidation documents, alleged fictitious recipients, audit findings, and other evidence, forms a pattern from which the impeachment court may infer misuse, misappropriation, corruption, or betrayal of public trust."

The Senate must then decide whether the evidence actually establishes that proposition.

XIX. The 11-Day Argument Is Circumstantial—Not Conclusive

The ₱125 million figure is politically powerful.

But legal analysis requires something more.

The prosecution may use the 11-day liquidation period to establish circumstances surrounding the transactions.

The defense may argue that no law makes the number of days, by itself, an offense.

Both points can coexist.

The real question is whether the short period, together with the other evidence, demonstrates that the transactions were fictitious, unauthorized, improperly documented, or otherwise unlawful.

And if so:

What evidence establishes the Vice President's personal responsibility?

That is the point at which an audit controversy can potentially become an impeachment controversy.

XX. The Same Caution Applies to the ₱612.5 Million Total

The headline figure—₱612.5 million—is significant.

But the amount itself does not determine liability.

The legal analysis must break the figure down transaction by transaction.

For each amount, the impeachment court should be able to ask:

When was it released?

Who received it?

For what purpose?

What document supports it?

Was the transaction genuine?

Was it authorized?

Was it liquidated?

Was it disallowed?

Who was accountable?

What evidence connects the transaction to the Vice President?

This is especially important because a large aggregate number can create an impression of wrongdoing without necessarily answering the legal questions surrounding each component transaction.

The prosecution has said that its evidence is intended to trace both the movement of the funds and the subsequent audit findings. [9]

That sequencing is legally significant because it allows the impeachment court to examine both where the money went and whether the expenditures complied with the governing rules.

XXI. The Constitutional Balance

There are two constitutional principles competing for attention.

The first is:

"Public office is a public trust."

Public officials must be accountable. Public money must be protected. Corruption must be investigated. Confidential funds cannot be a mechanism for evading accountability.

The second is equally important:

Removal from constitutional office must be based upon a constitutionally recognized ground supported by evidence.

The impeachment power cannot become merely an alternative form of political punishment.

The Constitution gives Congress extraordinary authority over impeachable officers.

That authority exists precisely because the offices involved are extraordinary.

But extraordinary authority must also be exercised according to constitutional limits.

XXII. Conclusion: Audit the Money. Follow the Evidence. Apply the Constitution.

The confidential-fund controversy should not be reduced to a simple choice between "Sara Duterte is guilty because COA found irregularities" and "Sara Duterte is innocent because confidential funds are legal."

Neither proposition is sufficient.

Confidential funds are legally recognized public funds.

But they are subject to rules.

The COA has authority to audit them.

Disallowances may have real legal consequences.

Irregular liquidation may be significant.

Fictitious recipients, if proven, may be extremely serious.

Unauthorized use of public funds may create administrative, civil, criminal, or constitutional consequences depending upon the evidence.

But none of these propositions eliminates the need to answer the central constitutional question:

Has the prosecution proven conduct attributable to Vice President Sara Duterte that falls within one or more of the grounds for impeachment under Article XI, Section 2 of the Constitution?

That is the question.

Not merely: "Why were ₱125 million spent in 11 days?"

Not merely: "Why was there a COA disallowance?"

Not merely: "Who is Mary Grace Piattos?"

And not merely: "Were confidential funds legal?"

The constitutional inquiry is broader and more exacting.

What happened?

What does the evidence establish?

Who was responsible?

What did the Vice President know, authorize, direct, or permit?

And finally:

Does that proven conduct constitute culpable violation of the Constitution, graft and corruption, another enumerated impeachable offense, or betrayal of public trust?

Until those questions are answered through the evidence presented before the Senate impeachment court, neither political rhetoric nor isolated audit findings can substitute for the constitutional inquiry itself.

The proper principle is therefore simple:

> **Audit the money. Follow the evidence. Identify responsibility. Then apply the Constitution.**

That protects both sides of the constitutional equation: accountability for public officials and fidelity to the rule of law.

ENDNOTES / LEGAL AUTHORITIES

[1] COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 (January 8, 2015), "Guidelines on the Entitlement, Release, Use, Reporting and Audit of Confidential and/or Intelligence Funds."

[2] Republic Act No. 11260, General Appropriations Act for FY 2019, provisions on intelligence and confidential funds.

[3] Tinga v. People, G.R. No. L-57650, April 13, 1988.

[4] 1987 Constitution of the Republic of the Philippines, Article XI, Sections 1–3.

[5] Republic v. Sereno, G.R. No. 237428, May 11, 2018, and related opinions.

[6] A.M. No. 20-07-10-SC, January 12, 2021.

[7] G.R. No. 278353, July 2025.

[8] House of Representatives, July 17, 2026, prosecution presentation concerning the ₱612.5 million confidential-fund issue.

[9] House of Representatives, July 29, 2026, prosecution update concerning the release, encashment, and COA audit phases.

[10] Philippine News Agency, April 14, 2026, report on prosecution witness Ramil Madriaga's allegation concerning the ₱125 million fund.

[11] Senate of the Philippines, August 12, 2026, Day 15 trial highlights concerning COA auditor testimony.

LEGAL DISCLAIMER

This article is intended for legal and public-policy analysis and commentary. It does not constitute legal advice, a judicial determination, or a finding that Vice President Sara Duterte or any other person is guilty or innocent of any offense. Allegations presented by either the prosecution or defense should be distinguished from facts judicially or constitutionally established through the proceedings.

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