GUIDELINES IN THE ACCEPTANCE OF DONATION OF TANGIBLE GOODS OR ASSETS IN FAVOR OF THE PNP

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1. REFERENCES:

a. General Accounting and Auditing Manual
b. Civil Code of the Philippines
c. Presidential Decree 1445, titled, "Ordaining and Instituting a Government Auditing

Code of the Philippines" dated June 11,1978 .

2. OBJECTIVES:

a, To define preconditions and procedures in accepting donation of tangible goods or assets in favor of the PNP.
b. Delegate levels of authority to sign acceptance donation and give due recognition to donors.

3. PURPOSE:

The circular prescribes the policies and guidelines in the acceptance of tangible goods or assets to the Philippine National Police and proper disposition thereof.

4. DEFINITION OF TERMS:

a. Donation - is an act of liberality whereby a person, juridical entity, government or non-government organization disposes gratuitously of a thing or right in favor of the PNP, who accepts it
b. Donor- any person, natural or juridical entity, government or non-government organization that gives, donates, or presents goods or assets to the PNP.
c. Donee - as used in this circular refers to a PNP unit/office as recipient of a donation, such as equipment/property needed by the PNP in furtherance of its mission.
d. Deed of Donation -an instrument in a form of public document whereby a donor officially transfer possession and ownership/right over a specific thing or asset in favor of a donee PNP unit/office wherein by virtue of such donation acquires legal ownership/right over the subject donation.
e. Acceptance - it is an express act reduced in writing by which a PNP Officer authorized by this circular to accept donation acceded to an offer of donation.
f. Tangible Goods or Assets - as used in this circular, pertains to but not limited to equipment, supplies, cash, movable or immovable property, regardless of its amount or value needed by the PNP in furtherance of its mandated mission and functions.

5. POLICIES

a. The authority to approve and sign for acceptance of donations for, and in behalf of the PNP unit/office shall only be vested to the following officers:

1. Chief, PNP

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2. Directors of D-Staff
3. Directors of NSUs
4. Regional Directors/District Directors
5. Provincial Directors/City Directors
6. Group Directors of Regional Mobile Group
7. Chiefs of Police
8. Station Commanders of NCRPO

b. Donations shall only be accepted if such act will redound to the benefit of the PNP organization, particularly in the attainment of its goals and objectives.
c. The PNP shall only accept donations from legal or legitimate sources.
d. For purposes of accounting, and in order for the donation to be valid, it must always be executed through a deed of donation where proper valuation of the donated real property, equipment or supplies shall be determined for purposes of accounting and recording in the books of account of the recipient PNP unit. In case of absence, proper valuation thereof shall be determined by an appraisal committee to be created by DI/RLD

The Appraisal Committee shall be composed of the following:

1. Supply Accountable Officer
2. Concerned Supply Officers/PNCO
3. Concerned Budget and Finance Officer
4. Representative from COA
5. Representative from the Accounting Office

e. Entry into the Book of Accounts -With fifteen (15) days upon acceptance of the donation, Supply Officers shall enter the donated goods or assets into the property book and submit a report to the Directorate for Logistics thru channel.
f. It is the policy of the PNP not to give special treatment to the donors or to whoever facilitated the donation. As a result of such donation the donor and the latter shall not expect anything in return.
g. The donation shall only be used for official functions or duties of the PNP Chiefs of unit/office shall ensure strict adherence hereof.
h. The Donee shall before accepting donation, ensure that equipment, supplies or items and real properties donated are free from tax liens, mortgage, encumbrances, and other obligations. Documents which do not entail financial expenses may be secured with the assistance of donee.
i. On the actual date of acceptance of donation, the DL/RLD shall be represented to observe the turn-over of donations to the authorized vested unit/office, and to be accompanied by the following representatives corresponding to the prescribed equipment/ property to be donated:

TMG for donation of motor vehicle
FED for donation of firearms .
ES for donation of real/property
FS for donation of cash/fund .

j. NHQ/RHQ representatives will serve as witness in the ceremonial turn-over of donations and shall render After Activity report to the CPNP or RD in the case of PROs thru channel.
k. Equipment/property donated to the PNP shall only be accepted when it is made without any intention to defraud creditors and other parties in interest relative to the subject or item of donation and that the donor has sufficient funds and properties reserved for himself and his obligations.

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6. PROCEDURES;

a. In the Deed of Donation, the following terms of agreement must be verbatim incorporated:

- A statement of the proposed use of the donation and any conditions placed on its Use by the donor.
- A statement of the authority for the PNP's use of the donation;
- A statement that the donation is a bonafide donation such that the donor does not expect any special treatment from the PNP as a result of the donation.

b. When any individual or juridical entity is determined to donate tangible goods or assets for a particular unit of the PNP, a prior notice should be made by the respective chiefs of office or commander to the next higher approving authority for his approval and clearance.

On donation of the following equipment/property, the prescribed procedures must be met:

I. MOTORVEHICLE

a. In donation of vehicle, the donor should transfer the deed of donation, official receipt and certificate of registration to the donee.
b. The TMG shall assist the donee in speedy facilitation of transfer of ownership, registration and shall certify that the donation is not included in the list of carnapped vehicles.
c. Concerned PNP Officers who are authorized to accept donations shall ensure compliance to the standard markings, colors, and specifications of motor vehicles as prescribed by DRD and existing NAPOLCOM Resolutions.

II. FIREARMS

a. The donor shall submit a request for Authority to Purchase prior to procurement of high-powered firearms (HPFAs) for processing at (FED) and subject to approval by the C, PNP The FED shall process and issue the Certificates of Registration (licenses) of the firearms in the name of the Donee upon approval of the said Authority to purchase in order to prevent their diversion to unauthorized users.
b. Ownership of firearms donated must be with the PNP and said firearm shall only be used by PNP personnel for official functions.
c. DRD shall ensure that the donated firearms must comply with standing NAPOLCOM Resolution. Directors/Chiefs of concerned Office shall ensure compliance to such standard.
d. No portion of the donated firearms shall be used or issued to the donor or any other person/office aside from the PNP,

III. REAL PROPERTY

a. Acceptance of Donated Lot. The Head of units/offices to whom the property was offered shall prepare the Deed of donation which shall be signed by the donor before a. Notary Public. After due execution of the donation by the Donor, the Chief of Office may accept the donation or the same shall be the transmitted to the Chief, PNP for acceptance (Attn: Directorate for Logistics, PNP) in eight (8) copies with the following supporting papers:

1. Transfer Certificate of Title;
2. Lot location plan of the property duly certified by a Registered Geodetic Engineer .
3. Tax Declaration (current);
4. Real Estate Tax Receipt;
5. Board/Sangguniang Bayan/Lungsod/Panialawigan resolution confirming the act of the Donor for LGU

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donated properties. Included in the resolution is the juridical personality of the donor whether a corporation, LGU or individual.

b. In case the Chief of Office/Unit accept the donation, he shall submit an original copy of the donation to the Directorate for Logistics copy furnish the Director, PNP Engineering Service.
c. The donor shall be notified of the acceptance and consummation of the donation.
d. Titling procedures according to classification of land are as follows:

For registered land (portion donated for the mother lot)

1. Conduct research and secure documents pertaining to the lot at PNP DENR or LRA
2. Submit survey plan to DENR for approval
3. Payment of Taxes/Gov't Fees
4. Proceed to Register of Deeds for application of TCT

For registered land (donation of whole as stated in TCT/OCT)

1. Conduct research and secure documents pertaining to the lot at PNP, DENR or LRA
2. Payment of Taxes/Gov't fees
3. Proceed to register of deeds for application of TCT

e. For unregistered land thru judicial titling

1. Conduct research and secure documents pertaining to the lot at PNP, DENR or LRA 2. Conduct survey of property
3. Submit survey plan to DENR for approval
4. Application for titling at the RTC
5. Publication
6. Hearing
7.Gov't Or der from RTC
8. Issuance of Decree Number from LRA
9. Issuance of OCT at Register of Deeds

f. For unregistered land thru Administrative Titling

1. Conduct research and secure documents pertaining to the lot
2. Conduct survey property
3. Submit survey plan to DENR for approval
4. Secure Clearances from barangay, Municipal/City, DOH, DPWH and etc.
5. Application for Presidential Proclamation with DENR
6. Issuance of Presidential Proclamation by the President
7. Application of Special Patent with the DENR

g. If the purpose of the donated property is for the construction of police station, it should conform to the requirements of the approved building type and standard of police station based in its category and class.

IV. CASH/FUND

1. Acknowledgement Receipt shall be issued by the Collecting Officer of the Finance Service (FS, PNP NHQ) or the Regional Finance Service, in case of PROs to the donor upon receipt of the donated fund.
2. Funds donated whether in the form of cash or check in favor of the PNP shall be deposited with Land Bank of the Philippines under the trust receipt account opened for the purpose and its utilization shall be in accordance with the deed of donation and/or approved program of expenditures, as the case maybe.

3. The donor shall be given an update upon procurement or completion of the project as intended in the deed of donation.
4. In case of inter-agency donations/funds transfer to the PNP Finance Service shall submit the Report of Checks Issued (RCI) and the Report of Disbursements (RD) to report the utilization of funds.
5. A separate subsidiary ledger shall be maintained for each account.

V. OTHER EQUIPMENT

Other tangible goods or assets donated not mentioned in the preceding paragraphs, should comply with the requirements prescribed by applicable laws, provisions of this circular and shall at all times be properly recorded, documented and valuated.

7. RESPONSIBILITIES:

a. Directors/Heads of Offices/Chiefs of Police/Commanders shall be directly responsible for the strict implementation of this circular.
b. Regional Directors of PROs thru their respective Chiefs, Regional Logistics Division shall ensure that all tangible goods or assets acquired thru donations within their respective PNP unit/office are documented, reported to DL and properly entered into the PNP property book.
c. DO, in coordination with Dl, shall appraise the operational needs and resources of Police Units against existing threats as basis for granting Authority to Purchase HPFA and other special weapons.
d. DL shall issue supply directive for the issuance of the donated equipment/property to the donee PNP Unit.
e. Dl, IG and RID upon request of the concerned officer authorized to accept the donation shall conduct background investigation on the donor to establish the source and integrity of the latter.
f. Civil Security Group shall release the firearms procured only when there is deed of donation executed by the donor in favor of the donee.
g. Provincial Directors/Heads of Offices/Chiefs of Police/Commanders thru their respective Logistics Officer/PNCO shall ensure that ail tangible goods or assets donated shall be exclusively utilized in official PNP activities,
h. Directors/Heads of Offices/Chiefs of Police/Commanders shall give appropriate recognition/appreciation to donor/s.
i. Supply Accountable Officers (SAO) shall ensure that all goods or assets donated is recorded, documented and entered into the property book and furnish the accounting office, copy of deed of donation with the corresponding valuation and other supporting documents for recording in the books of accounts. Likewise, the Collecting Officer, shall record in his official cash book and do the same, in case of cash/fund donations in favor of the PNP.
j. SAO and Logistics Officers should submit to B&FO, DL or respective RLD the budgetary requirements for the maintenance of acquired equipment for inclusion in the next budget proposal.
k. Directors/Heads of Offices/Chiefs of Police/Commanders shall ensure that all donated tangible goods or assets shall form part of their monthly report to higher headquarters for evaluation and rating purposes.
I. Directors of concerned NSUs shall extend assistance to the donee in processing the transfer/documentation of equipment/property donated to the PNP.
m. It shall be the responsibility of the Supply Accountable Officers (SAO) and Logistics Officers (DL, RLD) to furnish the Accounting Division within fifteen (15) days pertinent papers regarding the properties donated to the PNP to properly maintain the PPE ledger cards in accordance with the provision of the Manual on New Government Accounting System (NGAS) and in order to reconcile the property books and the accounting books.

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8. PENALTY CLAUSE:

Any violation of this circular shall be investigated and, if warranted by evidence, appropriate criminal, civil, and administrative charges shall be filed against those who may be responsible thereof.

9. EFFECTIVITY:

This Circular takes effect fifteen (15) days after publication.

Adopted: 04 Oct. 2007

(SGD.) AVELINO I. RAZON.,JR
Police Director General
Chief, PNP

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