GUIDELINES ON THE UTILIZATION OF PCSO-SMALL TOWN LOTTERY (PCSO-STL) FUND TO THE PHILIPPINE NATIONAL POLICE

PNP MEMORANDUM CIRCULAR NO. 2011-002, January 17, 2011

Read online (full-text search, related cases, audio case brief): https://batas.org/library/ff9139e968a5/

I REFERENCES

A. Republic Act 1169
B. PCSO Resolution No. 464
C. PCSO Resolution No. 312 dated July 18, 2007
D. PCSO Resolution No. 323 dated May 14, 2008
E. NAPOLCOM Resolution No. 2006-116
F. COA Circular No. 94-116

II. SCOPE

This Memorandum Circular shall cover the accounting and utilization of funds remitted to the Philippine National Police by the PCSO-STL. The funds shall come from Small Town Lottery (STL) operation based on PCSO Memo Circular 464 and to be disbursed in accordance with the rules and regulations set forth by the Commission on Audit under COA Circular No. 94-013.

III. PURPOSE

The purpose of these guidelines is to prescribe uniform rules and procedures for the proper accounting and utilization of funds remitted to the Phlipine National Police by the PCSO, to promote transparency, accountability and equity in the utilization of funds in accordance to the approved government accounting procedures.

IV. DEFINITION OF TERMS

- STL Fund - cash or money remitted to the PNP as part of the percentage share from the PCSO-STL Project.

- Unit - territorial office of the PNP that includes the National Headquarters down to the smallest police offices.

- PNP Official Receipt - an official form issued by authorized PNP Collection Officer upon receipt of any funds remitted/transferred in favor of the PNP.

- Program of Expenditure (POE) - is an itemized list of authorized projects prepared by requesting unit for funding purposes.

V. PRINCIPLES AND POLICIES

A. Remittance of Revenue Share

Correspondingly, an official receipt will be issued to PCSO by the Collection Officer for the checks received.

A checking account shall be opened in the name of PNP-STL Fund of respective Police Regional Office. Initial deposits incurred in the opening of account shall be charged to the STL Fund of the Regional Office.

B. Income from PNP-STL remittance shall constitute the PNP-STL Fund, which is available for use by the PNP subject to the approval of the CPNP/RD/PD.

C. The PNP-STL Fund shall not be utilized for payment of additional compensation to employees in the form of allowances, incentive pay, bonuses or other forms of additional compensation except as may be authorized pursuant to PD 985 of PD 1597.

D. The PNP-STL Fund shall likewise not be used to create new positions and to augment salaries of regular personnel.

E. Disbursement increments of or the total net programmable amount of the PNP- STL Fund in the National Headquarters shall be made available to the Chief of the Philippine National Police to fund PNP programs and projects.

F. Utilization shall be based on a Program of Expenditures (POE), which shall be approved by the CPNP/RD/PD subject to existing accounting and auditing rules and regulations. Approval for all obligating instruments and DVs chargeable against the PNP-STL Fund are:

Approving Authority

Over 1 Million Chief, PNP

Below P1 Million DC/RD

Below P500,000 DDC

The authorized signatories for checks chargeable against the PNP-STL Fund are

Signed by: Countersigned by:

Over 1 Million D, PNPFS Chief, PNP

Below P1 Million CO, RFSO RD

Below P500,000 CO, RFSO C, RCD

G. Submission of corresponding POE for PNP-STL Fund shall be made on a monthly basis subject to the approval of CPNP/RD/PD.

H. Realignment may be made from within the POE during the fund execution subject to the approval of the Chief, PNP, RD or PD.

VI. PROCEDURES

A. Collections and Remittances

1. The PNP Finance Service shall designate Collection Officers/Fund Custodians in Regional and Provincial Offices.

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2. The designated Collection Officers/Fund Custodians of the NHQ/PROs PPOs shall deposit all their collections into their respective PNP-STL Fund Account in authorized Government Depository Bank.

3. The designated Collection Officers/Fund Custodians of the NHQ/PROs/PPOs shall accomplish the AGDB deposit slip in three (3) copies. A List of Collections (LC) shall be attached to the deposit slip copy. Distribution of the validated deposit slips are as follows:

a. Original Copy - AGDB Branch
b. Second Copy - Collecting Officer
c. Third Copy (with attached LC) - TFE

4. The Collection Officers/Fund Custodians of NHQ/PROs/PPOs shall submit a monthly Report of Collections and Disbursements, together with a duly authenticated copy of the deposit slip to DC (Attn: Accounting Division and Management Division) not later than 15th day of the following month.

5. Collections pertaining to dishonored checks shall be footnoted making reference to the date subject check was deposited.

B. Disbursements

Disbursement Vouchers/claims shall be made in accordance with the approved Program of Expenditures (POE) subject to existing accounting and auditing rules and regulations. Transactions covered by COA pre-audit shall be implemented which pertains to procurements of supplies amounting to P2,0000,00.00 above.

Disbursement Vouchers (DVs) shall be prepared, processed and certified as to availability of funds by the Accounting Division before the checks are issued. A Report of Disbursement shall be submitted to NHQ certified by the Regional Accountant and verified by the Regional Auditor on a quarterly basis. Since STL funds are considered government funds, the paid vouchers are subject to post audit by COA.

1. There shall be NHQ STL Board that shall prepare the POE of STL fund allocated for the NHQ and shall be approved by the Chief, PNP.

2. There shall be a Regional STL Board that shall prepare the POE of STL fund allocated to the PRO and shall be approved by the Regional Director.

3. There shall be a Provincial STL Board that shall prepare the POE of STL fund allocated to the PPO and its Police Stations and shall be approved by the Provincial Director.

VII. RESPONSIBILITIES

A. Finance Service (FS)

1. The Director, PNP Finance Service shall designate a responsible officer who will be charged of the custody and accounting of the deposit slips. The designated responsible officer must be properly bonded.

2. The Director, PNP Finance Service shall designate Collection Officers in NHQ, PROs and Provincial Offices who shall be responsible for the following:

a. Responsible for the collection of remittances from franchise holders operating the PCSO-STL Project.

b. Accounting preparation of disbursement vouchers and disbursement of funds to the respective unit/office concerned.

B. Directorate for Comptrollership (DC)

1. Conduct regular audit and accounting on the collection and utilization of funds.

2. The DC (C, Accounting Division) shall reconcile the Bank Statements with the Credit Advice, Abstracts of regular Colections, Consolidated Order of Payment Forms not later than the last day of the month for deposits received from the 1st day to the 15th day of the month and not later than the 15th day of the following month for the deposit received from the 16th to the last day of the month.

C. Regional Directors (thru Regional STL Board)

1. Prepare the Program of Expenditures (POE) for the Regional level utilization and disbursement of PNP-STL fund, subject to existing accounting and auditing rules and regulations. The corresponding supporting documents shall be identified and likewise bear the sub-responsibility code.

2. Study and approve the Program of Expenditures (POE) at the Provincial/District level and the same shall be subject to existing accounting and auditing rules and regulations. The corresponding supporting documents shall be identified and likewise bear the sub-responsibility code.

3. Implement programs and projects in accordance to the approved POE. The accompanying liquidating instruments shall likewise be prepared in accordance to accounting and auditing rules and regulations.

4. Identify and compile data on the operations of PCSO-STL franchise holders operating in their AOR.

D. Provincial/District Directors (thru Provincial STL Board)

1. Prepare the Program of Expenditures (POE) for the Provincial/District level utilization and disbursement of fund, subject to existing accounting and auditing rules and regulations. The corresponding supporting documents shall be identified and likewise bear the sub-responsibility code.

2. Study and approve the Program of Expenditures (POE) at the City/Municipal Station level and the same shall be subject to existing accounting and auditing rules and regulations. The corresponding supporting documents shall be prepared and submitted.

3. Implement programs and projects in accordance to the approved POE, the accompanying liquidating instruments shall likewise be prepared in accordance to the accounting and auditing rules and regulations.

4. Identify and compile data on the operations of PCSO-STL franchise holders operating in their AOR.

VIII. ADMINISTRATIVE SANCTION

Any personnel who shall be violating the prescribed guidelines and procedures shall be held administratively liable and shall be meted with appropriate sanctions.

IX. EFFECTIVITY

These guidleines shalltake effect upon approval.

Adopted: January 17, 2011

(SGD.) ATTY RAUL M BACALZO, Ph. D
Police Director General
Chief, PNP

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