

**[PNP MEMORANDUM CIRCULAR NO. 2007-10,
October 04, 2007]**

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

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
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.

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