



Republic of the Philippines
NATIONAL POLICE COMMISSION
NATIONAL HEADQUARTERS, PHILIPPINE NATIONAL POLICE
OFFICE OF THE CHIEF, PNP
Camp BGen Rafael T Crame, Quezon City

OCT 05 2021

PNP MEMORANDUM CIRCULAR

No.: 2021-142

**GUIDELINES AND PROCEDURES IN THE PROMPT PAYMENT OF TRAINING
SUBSISTENCE ALLOWANCE (TSA) OF PNP PERSONNEL UNDERGOING
SCHOOLING IN PNP TRAINING UNITS, PHILIPPINE PUBLIC SAFETY COLLEGE
(PPSC), AND OTHER LOCAL TRAINING UNITS**

1. REFERENCES:

- a. Republic Act (RA) No. 11279 dated April 12, 2019, "An Act Transferring the Philippine National Police Academy (PNPA) and National Police Training Institute (NPTI) from Philippine Public Safety College (PPSC) to the Philippine National Police (PNP), Amending for the Purpose Sections 24, 35, 66, 67, and 68 of RA No. 6975";
- b. RA No. 8551 dated February 25, 1998, "Philippine National Police Reform and Reorganization Act of 1998";
- c. RA No. 6975 dated December 13, 1990, "Department of the Interior and Local Government Act of 1990";
- d. Congress of the Philippines, Joint Resolution No. 4 dated July 28, 2008 entitled, "Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes";
- e. National Police Commission (NAPOLCOM) Resolution No. 91-18 dated October 21, 1991 entitled, "Rationalizing the Structure of Allowances and Incentive Pays Over and Above the Basic Pay and Longevity Pay of Uniformed Personnel of the PNP";
- f. DHRDD Memorandum dated November 25, 1996 with subject: Procedures in the Claim and Payment of Training Subsistence Allowance (TSA) of Uniformed PNP Personnel Undergoing Individual or Grouped Training Program or Courses;
- g. PNP Finance Service (PNPFS) Directive No. 2021-002 dated March 9, 2021 entitled "PNPFS Guidelines and Procedures in the Processing of Documents for the Payment of Allowances and Other Financial Benefits Through the PNPFS Payroll Management System";
- h. Fiscal Directive (FD) No. 2015-09 entitled, "Revised Guidelines and Procedures in the Prompt Payment of Training Subsistence Allowance (TSA) of PNP Personnel Undergoing Schooling in PPSC Constitutive Units and other PNP Training Schools";
- i. FD No. 2006-02 entitled, "Guidelines and Procedures in the Prompt Payment of TSA"; and

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- j. FD Number 99-005 dated July 27, 1999 entitled, "Guidelines and Procedures in the Claim and Payment of Training Subsistence Allowance (TSA)."

2. RATIONALE:

The delay in the payment of TSA to PNP personnel undergoing schooling in the different training schools affects the morale of the police students/trainees and consequently, to some extent, the effectiveness of the training, thus, defeating its purpose of preparing our personnel for higher responsibilities in the organization.

Notwithstanding the issuance of various memoranda and circulars, the problem still exists. In some instances, these issuances are used as tools to delay the processing of the TSA to the prejudice of the students/trainees and to the advantage of unscrupulous PNP personnel involved in some malpractices.

Also, it is about time to depart from the rule-driven, circuitous, and tedious process of paying the TSA and to adapt an automated payment scheme like that of the monthly salary and other allowances. It will put in place a mission-driven streamlined process ensuring accountability, responsibility, and timely release/payment of TSA taking into consideration existing policies/regulations in the General Accounting and Auditing Manual.

3. SITUATION:

The payment of TSA as collateral allowance is based on NAPOLCOM Resolution No. 91-18 that provides "Each student/trainee is paid thru the school a rate of PhP30.00 per day times the number of days of the duration of the course."

However, the innumerable requirements and the lengthy process in claiming the TSA result in the delay in its payment.

The transition from the present payment scheme "payroll" to automation deposited to the individual Automated Teller Machine (ATM) account of the student/trainee is responsive to the Finance Service (FS) strategic objective of ensuring a transparent and prompt payment of salary and allowances.

4. PURPOSE:

This PNP Memorandum Circular (PNP MC) sets forth the guidelines and procedures in the preparation, expeditious processing, and release of TSA claims to ensure its prompt payment to the intended recipients through automation.

5. DEFINITION OF TERMS:

- a. **Automation** – refers to the application of technology, programs, robotics or processes to achieve outcomes with minimal human input. (www.ibm.com).
- b. **Funding Warrant (FW)** - is a document showing the total gross amount of salaries for the month that shall be the basis for the issuance of Notice

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of Fund Availability and Notice of Cash Allocation to support the funding and payment of salaries for the month.


- c. **List of Due and Demandable Accounts Payable with Advice to Debit Account (LDDAP-ADA)** - refers to an accountable form integrating the ADA with the LDDAP, which is a list reflecting the names of creditors/payees to be paid by the National Government Agency/Operating Unit/s and the corresponding amounts of their unpaid claims, duly certified and approved by the head of the accounting unit and the agency, or authorized officials.
- d. **Notice of Cash Allocation (NCA)** - refers to cash authority issued by the Department of Budget and Management (DBM) to central, regional, and provincial offices and operating units through the authorized government servicing banks of the Modified Disbursement System, to cover the cash requirements of the agencies.
- e. **Notice of Fund Availability (NFA)** -refers to the memorandum that the Directorate for Comptrollership (DC) issues to different units in lieu of the Advice of Sub-Allotment (ASA) to inform them on funds ready for release.
- f. **Obligation Request and Status (ORS)** – refers to a form that shall be used by the requesting/originating offices in the utilization of their approved budget allocations per General Appropriations Act (GAA) as release document and other budget laws/authority. It shall be maintained by fund cluster.
- g. **Personnel Accounting and Information System (PAIS) Alpha List** - is the list containing the active PNP personnel entitled to receive salary for a specific pay period, including those with suspension and/or forfeiture of pay.
- h. **Training Offices/Units** – refer to the NPTI, PNP Training Service (PNP TS), Intelligence Training Group School, School for Investigation and Detective Development, and Special Action Force Training Branch. They also include the PPSC, National Police College, National Forensic Science Training Institute (NFSTI) as well as Armed Forces of the Philippines (AFP) and other training institutions.
- i. **Training Subsistence Allowance (TSA)** - is an additional allowance or training emolument, over and above the regular subsistence allowance, given to PNP uniformed personnel undergoing local training in PNP training institutions, PPSC, and the AFP whereby they acquire knowledge, skills, and expertise for professional or career advancement.

6. GUIDELINES:

a. General Guidelines:

- 1) NAPOLCOM Resolution No. 91-18 provides that all regular and collateral allowances/incentive pays shall continue to be paid in

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accordance with existing policies and procedures, subject to the availability of funds for such purpose and charged against the PNP Annual Appropriations, the allowance does not exceed the amount expressly provided for in the GAA, and funding requirements should be subject to the usual auditing and accounting procedures.

- 2) The TSA shall be granted to police student/trainee attending organized individual and unit training activities conducted by training offices/units to enhance accomplishment of their unit's mission, provided that the training activities are within the Annual Training Program approved by the PNP Directorate for Human Resource and Doctrine Development (DHRDD) regardless of the duration of the course/training conducted by training offices/units.
- 3) The TSA is given to Police Commissioned Officers (PCOs) and Police Non-Commissioned Officers (PNCOs) who are covered with appropriate Special Orders (SO) to undergo individual or group training programs or courses at the rate of PhP30.00 per day.
- 4) The grant of the TSA shall be applicable to all trainings regardless of the mode of instruction like actual face-to-face, online platform or blended and shall commence on the date of effectivity and continues until the end of the training period stated in the SO.
- 5) The payment of the TSA for permanent PNP personnel shall be made every end of the month through automation, deposited to the individual ATM accounts of the student/trainee.
- 6) For police trainee, the payment of the TSA shall be made through issuance of the NFA by the DC addressed to the NPTI during the conduct of Public Safety Basic Recruit Course (PSBRC). The NPTI shall have the obligation to convert it into cash.
- 7) No double or multiple payments/claims pay is allowed for any collateral allowances and incentives. If the PNP uniformed personnel is entitled to two or more claims, whichever pay is higher in rate shall apply.
- 8) In case a new rate for the TSA is provided by law or circular, a corresponding FD shall be issued to implement the change in the rate of the TSA.
- 9) The following trainings/courses, for its duration are authorized for the grant of the TSA:
 - a) Mandatory and Leadership Courses:
 - (1) PCOs:
 - (a) Public Safety Officers Orientation Course;
 - (b) Public Safety Officers Basic Course;
 - (c) Public Safety Officers Advance Course;
 - (d) Public Safety Officers Senior Executive Course; and
 - (e) Other career courses that may hereinafter be developed.

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Sr. No. XXXXX

(2) PNCOs:

- (a) PSBRC;
- (b) Public Safety Junior Leadership Course;
- (c) Public Safety Senior Leadership Course;
- (d) Public Safety Officers Candidate Course; and
- (e) Other career courses that may hereinafter be developed.

b) Specialized and Competency Courses:

(1) NFSTI

- (a) Traffic Investigation Course;
- (b) Narcotics Investigation Course; and
- (c) Investigation Detective Course.

(d) All trainings approved and conducted under the Master Training Action Plan; and

(e) All trainings undertaken by the PNP personnel at other local training institutions.

b. Specific Guidelines:

- 1) Admin/HRDD Officers of PNP offices/units shall submit names of their respective personnel to undergo a particular training to the DHRDD or Regional Learning and Doctrine Development Division (RLDDD) of Police Regional Offices (PROs). The DHRDD/RLDDD shall consolidate and validate the list of participants and endorse the same to the Directorate for Personnel and Records Management (DPRM) or Regional Personnel and Records Management Division (RPRMD), PROs for issuance of training orders.
- 2) The DPRM/RPRMD shall issue the training orders of participants three working days before the conduct of the training. Only those personnel with training order can join the training.
- 3) The Training Unit shall process the TSA claims of the police student/trainee. It shall submit to DHRDD the claims for the TSA with the following requirements in Tab Folder (Annex "B"):
 - a) Endorsement from Training Unit;
 - b) Order of Training/Schooling;
 - c) Order of Entitlement;
 - d) Training Directive;
 - e) After Activity Report of Opening/Closing of Training (Annex "C");
 - f) DHRDD Validation;
 - g) Processed Payroll/Disbursement Voucher (DV); and

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(Signature)
DIRECTOR GENERAL
C/O. No. 000241

h) Certificate of Non-Payment (FSO 17).

- 4) For the PSBRC, the Regional Training Director, Regional Training Centers (RTCs) of the NPTI shall, upon take oath of the recruits, prepare the request for the grant of the TSA on a monthly basis.
- 5) The PAIS Alpha List must be finalized within five working days following the opening of the course which shall be forwarded to the Financial Information Management Division (FIMD), PNPFS for the generation of funding warrant.
- 6) All training offices/units shall adhere to the program of instructions to be able to meet the timeline of the course/training. They shall likewise submit the list/pool of instructors of every subject matter of a particular course/training at least ten working days before the conduct of the training.
- 7) Training offices/units shall also submit list of grantees to the DHRDD as proof of their training attendance every 10th day of the month to ensure inclusion of entitled student-personnel in the pay-out.

c. Responsibilities:

1) DHRDD

- a) Endorse to the DPRM the list of participants to undergo training for issuance of training orders;
- b) Verify and validate the request for issuance of the TSA Orders submitted;
- c) After validation, endorse the request to the DPRM for the issuance of the TSA Order; and
- d) Perform other tasks as directed.


2) DPRM

- a) Issue training orders to PNP personnel upon endorsement of the DHRDD;
- b) Issue the TSA Orders of PNP personnel upon endorsement of the DHRDD;
- c) The PAIS, Records Management Division (RMD) shall submit to the FIMD, PNPFS, copy furnish the DC, clean list of PNP personnel entitled to receive the TSA; and
- d) Perform other tasks as directed.

3) DC

- a) Release fund through issuance of the NFA from Fiscal Division and issuance of the NCA of Budget Division; and

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C/O. No. 000000

- b) Perform other tasks as directed.
- 4) **PNPFS**
- a) Process the claim for the TSA endorsed by the PAIS, RMD, DPRM through the PNP Payroll System (PMS). If discrepancies in the generated data occurs, PNPFS shall forward the exception report to PAIS, RMD, DPRM for further validation and update. Thereafter, PAIS, RMD, DPRM shall return the validated and updated data to FIMD, PNPFS for processing;
 - b) Submit/coordinate with the Land Bank of the Philippines (LBP), Camp BGen Rafael T Crame Branch, the soft copy of the payroll and request the schedule of payout, to effect crediting to the individual ATM accounts of entitled PNP personnel; and
 - c) Perform other tasks as directed.
- 5) **NPTI and PNPTS**
- a) Submit to the DHRDD the names of participants and other requirements in a specific training for validation and issuance of the TSA Order within five working days after the course opening; and
 - b) Perform other tasks as directed.
- 6) **PROs/NSUs**
- a) Submit names of their participants for training to the DHRDD/RLDDD at least ten working days before the conduct of the training for issuance of training order;
 - b) Issue training orders to PNP personnel upon endorsement of the RLDDD; and
 - c) Perform other tasks as directed.
- d. **Coordinating Instructions:**
- 1) All PNP offices and units shall adhere to the provisions of this PNP MC;
 - 2) All concerned office/unit shall strictly observe the period in the processing of TSA claims (Annex "A"); and
 - 3) Lateral coordination between offices/units is highly encouraged.

7. PROCEDURES:

- a) Issuance of Training Orders.
 - 1) Admin/HRDD Officers of PNP offices/units shall within ten working days prior the opening of the training, submit names of their respective personnel who will undergo mandatory courses/training,


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and/or other trainings with other training institutions to the DHRDD/RLDDD for issuance of training orders. For competency/specialized courses, the course owner shall likewise provide the DHRDD/RLDDD, list of participants qualified for such training for the issuance of training orders;

- 2) The DHRDD/RLDDD as the office primary responsible in human resource development shall upon receipt of the endorsement for training, immediately consolidate and validate the same and three working days after receipt, forward thereafter to the DPRM/RPRMD for issuance of training order; and
 - 3) The PAIS, RMD, DPRM/RPRMD as the primary data base and keeps the electronic records of PNP personnel (active/inactive), shall release to the DHRDD/RLDDD the training order of participants at least three working days before the conduct of the training.
- b) Process of TSA claim.
- 1) Training offices/units shall, within five working days after the opening of the class submit to the DHRDD the names of students/trainees and other requirements for the TSA claims for validation and issuance of the TSA Order;
 - 2) The DHRDD shall verify and validate the request of training units for issuance of the TSA Order and the TSA claims, and two working days after receipt endorse the same to the PNCOD, DPRM prior issuance of the TSA Orders; The TSA Order shall contain relevant data such as effectivity date, and the amount of the TSA for every PNP personnel for the whole training;
 - 3) The DPRM shall encode the relevant data on the date of effectivity of training orders for each PNP personnel in the PAIS and validate the TSA claims of PNP personnel undergoing training. The PAIS Alpha List shall be finalized within five working days following the opening of the course and provide copy to the DC. Likewise, the PNPFS shall be furnished of the same in excel format via fiber optic for the preparation of the FW;
 - 4) The PNPFS upon receipt of the file in excel format from PAIS, RMD, DPRM with corresponding memorandum/endorsement, shall copy the PAIS file to the PNPFS server and shall subsequently be uploaded in the PMS for processing. The PNPFS shall notify PAIS, RMD, DPRM thru email of any discrepancies in the generated data, for validation and appropriate action. Thereafter, the PNPFS shall generate and print the FW and prepare the corresponding DV;
 - 5) Upon receipt of the validated TSA Orders from the DPRM together with the FW, the Accounting Division, DC shall assign the ORS number to monitor the obligation. The Management Division, DC shall examine the validity of the claims and charge the amount claim

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to the NCA issued by the Department of Budget and Management. Thereafter, the transaction shall be reviewed for completeness and validity, and if the same are confirmed, the TSA shall be recorded/journalized;

- 6) The PNPFS within the day, shall prepare the LDDAP-ADA and forward the same for TDC approval. Once approved, the PNPFS shall forward the same to LBP, Camp BGen Rafael T Crame Branch for crediting to PNP Active Payroll Account; and
- 7) The DC afterwards shall issue the NFA corresponding the amount to be released for the TSA.

8. ADMINISTRATIVE SANCTION:

Any violations of this PNP MC shall be a ground for an administrative charge pursuant to NAPOLCOM Memorandum Circular No. 2016-002, the 2017 Revised Rules on Administrative Cases in the Civil Service, or may serve as the basis for the filing of appropriate criminal or civil cases pursuant to other laws, rules, and regulations.

9. REPEALING CLAUSE:

All other policies, guidelines, issuances, rules and regulations which are contrary or inconsistent with this PNP MC are hereby repealed or modified accordingly.

10. EFFECTIVITY:

This PNP MC shall take effect after 15 days from the date of filing a copy thereof at the University of the Philippines Law Center in consonance with Section 3 and 4, Chapter 2, Book VII of Executive Order No. 292 otherwise known as the "Revised Administrative Code of 1987," as amended.



GUILLERMO LORENZO T ELEAZAR
Police General
Chief, PNP

- Distribution:
- Command Group
 - IG, IAS
 - Commander, APCs
 - D-Staff
 - P-Staff
 - D, NSUs
 - RD, PROs
 - SPA to the SILG

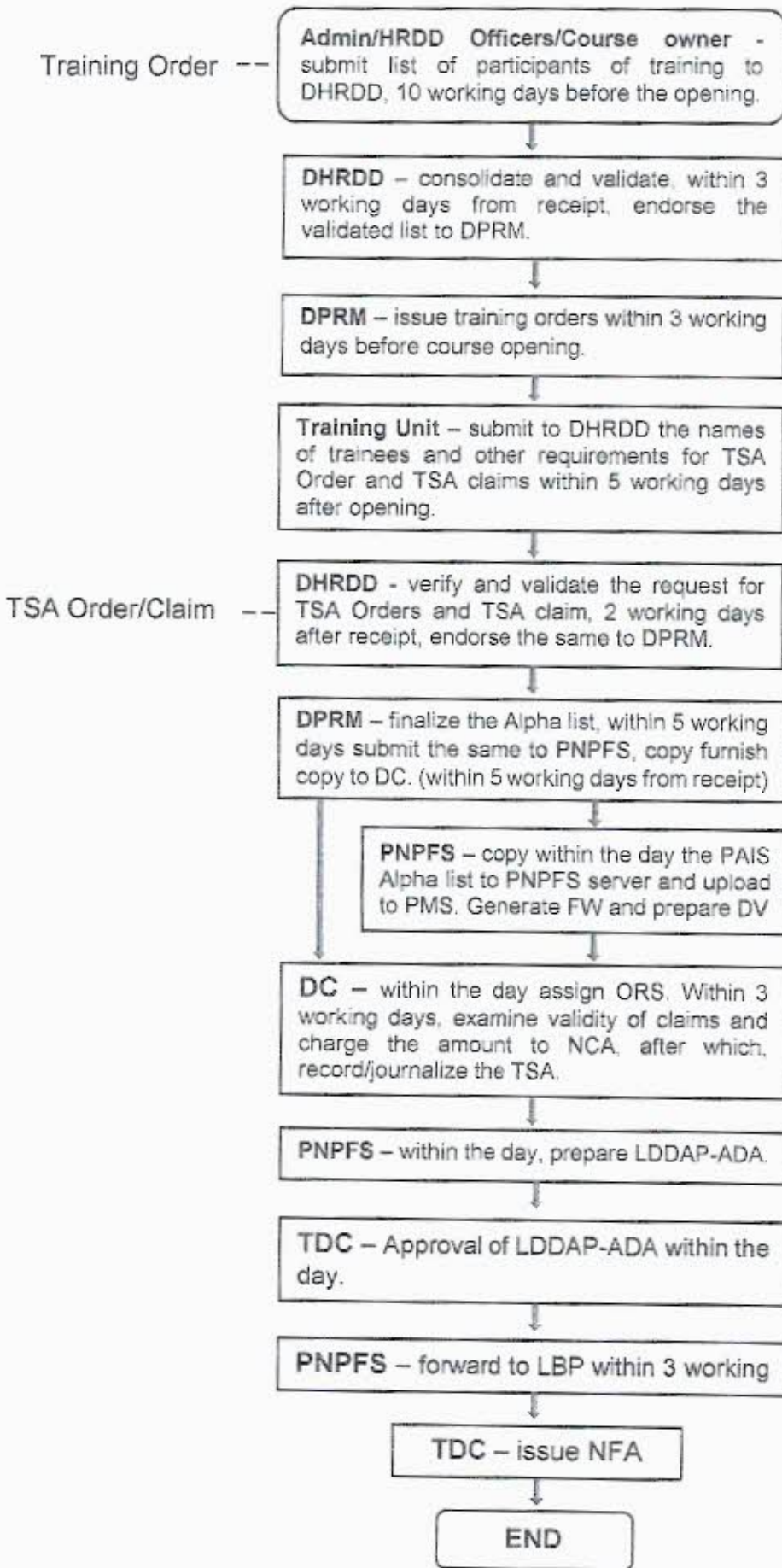


- Attachments:
- Annex "A" - TSA Flow Chart
 - Annex "B" - TSA claim requirements
 - Annex "C" - AAR format

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ALBERTO A. ESPINOSA, JR.
Ch. Sec. 00040

TSA FLOWCHART



Recapitulation	
Office	No. of Working Days
Training Order	
Admin/HRDD Officers	10
ODHRDD	3
ODPRM	3
TSA Order/Claim	
Training Unit	5
ODHRDD	2
ODPRM	5/5
ODC	3
PNP FS	3
TOTAL	39



Republic of the Philippines
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MEMORANDUM

FOR : TDC
THRU : TDPRM _____
: TDHRDD _____
FROM : Director, NPTI
SUBJECT : Training Subsistence Allowance (TSA) Claim of PMSg John E Abad and 105 Others of the Public Safety Senior Leadership Course (PSSLC) Class 2021-02 - National Capital Region Training Center (NCRTC)
DATE :

1. References:

- a. Endorsement from Training Unit;
- b. Order of Training/Schooling;
- c. Order of Entitlement;
- d. Training Directive;
- e. After Activity Report of Opening of Training;
- f. DHRDD Validation;
- g. Processed Payroll/Disbursement Voucher; and
- h. Certificate of Non-Payment.

2. In connection with above references, request processing and funding of the TSA claim of PMSg John E Abad and 105 others who are undergoing the PSSLC Class 2021-02 held at the NCRTC covering the period May 1 to 31, 2021.

3. Attached are the documentary requirements for the said claim.

4. Recommend approval.

ALEX B SINTIN
Police Major General

(Note: Subject of the memorandum should always be the TSA Claim followed by Name of personnel – Class – Requesting Office/Unit for easy follow up and validation conducted by the DHRDD)

TABLE OF CONTENTS

Endorsement from Training Unit	- Tab "A"
Order of Training/Schooling	- Tab "B"
Order of Entitlement	- Tab "C"
Training Directive	- Tab "D"
After Activity Report of Opening of Training	- Tab "E"
DHRDD Validation	- Tab "F"
Processed Payroll/Disbursement Voucher	- Tab "G"
Certificate of Non-Payment	- Tab "H"

(Note: Tab A to E are requirements for DHRDD Validation)



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MEMORANDUM

FOR : TDHRDD
(Attn: C, ITPDD)

FROM : Director, NPTI

SUBJECT : After Activity Report re: Opening Ceremony of the Public Safety Junior Leadership Course (PSSLC) Class 2021- 02- National Capital Region Training Center (NCRTC)

DATE :

1. References:
 - a. Order of Training/Schooling;
 - b. Approved Training Directive; and
 - c. Program of Instruction.

2. This pertains to the Opening Ceremony of the PSSLC Class 2021-02 composed of 106 PNCOs assigned to the different PNP Offices/Units on April 19, 2021, 9:00 AM held at the National Capital Region Police Office Hinirang Multi-Purpose Hall, Camp Bagong Diwa, Bicutan, Taguig City wherein PMGEN VICENTE D DANA0, JR., Regional Director, National Capital Region Police Office was the Guest of Honor and Speaker. In his message, PMGEN DANA0 emphasized the importance of training and advised the students to observe the health protocols for COVID-19. The activity ended at about 10:30 AM of same date.

3. Details of the Training:

a. Title of the Training	: PSSLC Class 2021-02
b. Training Duration	: April 19, 2021 to August 19, 2021
c. Number of Participants	: 106 PNCOs
d. Venue of the Training	: NCRTC
e. Office Conducting the Training	: NCRTC

4. Attached are pictures taken during the activity.
5. For information.

ALEX B SINTIN
Police Major General

(Note: Subject of the memorandum should always be After Activity Report re: Opening of "Name of Training" _____ Class _____ Office/Unit conducting the Training. Likewise, the references indicated should be attached and the details of the training should be indicated for easy follow-up and for validation purposes conducted by DHRDD)