

[PNP MEMORANDUM CIRCULAR NO. 2008-019, December 16, 2008]

REORGANIZATION OF THE PNP TRUST RECEIPTS FUND BOARD

I. REFERENCES:

1. Administrative Order No. 257 dated December 27, 1991, authorizing the PNP to continue collecting fees and charges and treating the same as Trust Receipts.
2. DBM-DILG Joint Circular No. 1-92 dated May 8, 1992, "Rules and Regulations in the Proper Handling/Administration of the Trust Receipts of the Philippine National Police;
3. NHQ PNP SOP No. 24 (as amended) dated May 18, 2000, "Administration of the PNP Trust Receipts"; and
4. PNP Memorandum Circular No. 01-2005, Prescribing the Guidelines in the Creation of the PNP Trust Receipts Fund Board (PNPTRFB).

II. PURPOSE:

This Memorandum Circular outlines the guidelines relative to the reorganization of the PNP Trust Receipts Fund Board (PNPTRFB) and reaffirms the prescribed manner by which the PNPTR has been previously administered which is consistent with DBM-DILG Joint Circular No. 1-92.

III. RATIONALE:

1. The reorganization of the PNPTRFB is imperative considering that its creation pursuant to Memorandum Circular No. 01-2005 is not consistent with the policies and guidelines set forth under DBM-DILG Joint Circular No. 1-92 where the Office of the Director for Comptrollership was specifically mandated to consolidate and administer the sources of the trust fund.
2. As set forth in Section 2, AO 257, increments or the whole amount of the trust fund shall be made available to the Chief of the PNP to augment the PNP appropriations, subject to the approval of the Secretary of the Interior and Local Government.
3. Under DBM-DILG Joint Circular No. 1-92, the rules and regulations implementing AO 257, the concerned PNP Offices and Units are the ones mandated to submit the Estimates of Income and Revenue from operations/exercise of statutory powers together with their Program of Expenditures (POEs) to the Chief, PNP, copy furnished the Director for Comptrollership (4.1.2) which shall be consolidated by the Office of the