

REORGANIZATION OF THE PNP TRUST RECEIPTS FUND BOARD

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

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/b54b4c86aa06/>

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 Director for Comptrollership, including among others, the cost of administering the sources of the trust fund (4.1.3).
4. Streamlining the preparation of the POE by reorganizing the PNPTRFB will result in the simplification of systems, cutting of red tape and elimination of unnecessary bureaucratic layers, thus, resulting in the acceleration in the augmentation of funds in the delivery of public services and improving the operations of PNP units and offices as well as ensuring facilitation of its transactions, while continuing to preserve and protect the integrity of these transactions.

IV. GUIDELINES:

1. Upon approval of this Circular, the PNPTRFB which is the recommendatory body to the Chief, PNP on the utilization of the Trust Receipts Funds shall be automatically reorganized and shall be composed of the following:

Chairman -

The Chief Directorial Staff

Members -

The Director for Comptrollership

The Director for Logistics

The Director for Operations

2. The Board shall undertake vigorous plans and programs to increase the collection of Trust Receipts, including identification of various activities that shall serve as additional sources of PNP revenues.

3. The Board shall also continue coordinating with the Project Management Office in other activities pertaining to the revenue generation program of the PNP.

4. The Board shall initiate procedural audit and systems review of the TR Program to maximize collection and enhance accountabilities of deputized collection offices and TR beneficiaries.

5. The Board shall religiously subscribe to the development and transformative program of the PNP leadership in its quarterly programming of the PNPTR to better articulate the thrusts and priorities of the Chief, PNP as well as the immediate requirements of the PNP Units/Offices.

6. The Directorate for Comptrollership shall assume the primary responsibility in the consolidation/preparation of the POEs and the rational, progressive, and proactive utilization of the PNPTR and further designating the Chief, Management Division, ODC as Head, PNPTRFB Secretariat.

V. RESCISSION:

All Circulars, Directives, Memoranda and other issuances which are inconsistent with this Circular are hereby repealed, revised or modified accordingly.

VII. EFFECTIVITY :

This Circular shall take effect immediately.

Adopted: 16 Dec. 2008

(SGD.) JESUS A. VERZOSA

Police Director General Chief, PNP

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.