



Funding the Republic

Republic of the Philippines
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Manila



TREASURY CIRCULAR NO. 3-2024
12 April 2024

TO : Heads of National Government Agencies, State Universities and Colleges, All Disbursing/Special Disbursing Officers and Cashiers, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officer-II/Officers-In-Charge, Branch Managers of Authorized Government Depository Banks, Authorized Government Servicing Banks and all others concerned

SUBJECT: Supplemental Guidelines to Treasury Circular No.02-2022 dated 31 May 2022 in line with the implementation of the National Government Collection and Disbursement System (NGCDS) of the Bureau of the Treasury

1.0 LEGAL BASIS

This Circular is issued pursuant to Section 1, Item No.2 of Executive Order No.449, Series of 1997, empowering the Bureau of the Treasury to Formulate adequate Guidelines for Fiscal and Financial policies and Executive Order No.55 Series of 2011 on current fiscal policy initiatives under the Public Financial Management Framework.

2.0 PURPOSE

This Circular supplements Treasury Circular (TC) No.02-2022, s. 2022 for the purpose of re-aligning current systems and procedures of the Bureau relative to the monitoring of the various collection and disbursement systems of the National Government and to discontinue previous guidelines that have become mooted, inapplicable, and irrelevant over the years.

3.0 GUIDELINES

3.1 To update the list of receipts and income and properly determine the fund classification of the collections to be remitted to the corresponding designated clearing accounts, Section C. (1) Deposit/Remittance of Collections is hereby revised as follows:

ISO 9001:2015 Quality Management System
Certificate No. SCP000233Q



Ayuntamiento Building, Cabildo Street corner A. Soriano Avenue, Intramuros, 1002 Manila
Trunkline (+632) 663-2287 URL: www.treasury.gov.ph

“I. Deposit/Remittance of Collection

The NGAs shall determine the proper fund classification of the collections to be remitted and use the corresponding clearing accounts assigned for each type of fund:

Account Name	LBP Account Number	DBP Account Number	Receipts and Income
1. BTr -Regular Fund	3402-2844-20	0405-833453-608	<p>All fees, charges, assessments, and other receipts or revenues collected by departments, bureaus and offices of the National Government, including Constitutional Offices accruing as income of the General Fund.</p> <p>Excess/unused/unutilized from the finished projects, cash advance, refund, disallowances; excess fund from bid docs after payment of honorarium. Idle/unused/ unutilized cash balance and interest income earned by deposits or investment pursuant to DOF Circular 002-2022.</p>
2. BTr - Inter Agency Transfer of Fund (IATF)	3402-2844-38	0405-833454-608	Receipts or fund transfers from any government agency and GOCC to another agency to facilitate project/program implementation.
3. BTr - Other than IATF	3402-2844-46	0405-833455-608	Trust Receipts from other sources including private persons or foreign institutions <i>such as performance bonds, affiliation fees, fiduciary fund, Legal Research Fund, PLI's service fees, guarantee/security deposit, donation and other receipts</i> for the fulfillment of some obligations.
4. BTr-Special Account in the General Fund (SAGF)	List of SAGF accounts as Revised Annex “A” Designated separate clearing accounts for SAGF per each NGA that has Organization and Funding Source Codes as assigned by DBM		Receipts authorized by law to be recorded as a SAGF or a fund other than the General Fund which were established in accordance with rules and regulations issued by the Permanent Committee. The said special funds may be made available for expenditure, subject to any special provision of the agencies concerned; and other instances authorized by law.

3.2 Additional sub-section under Section C. I. a. Remittance through National Collecting Officer (NCO) of NGA (Cash/Check) is hereby inserted to read as follows:

“ iv. AGDBs shall accept all checks with payee name under the NGAs and/or “Bureau of the Treasury” for deposit in any of the BTr clearing accounts.”

3.3 Additional sub-section under Section C. II. Report of Collection is inserted to read:

“h. AGDBs shall upload to NGCDS the total amount of daily collections from electronic/online channels remitted/credited to the designated clearing accounts. The details of the said electronic/online collections shall be available to be viewed by the concerned collecting NGAs using the weAccess and/or other available merchant facility.”

3.4 Likewise, the sub-section under Section C. IV. Issuance of Certification is hereby inserted to read:

“5. The respective BTr Regional/District/Provincial Office where the bank branch of the source Agency deposits or remits funds, such as but not limited to, Regular Fund, Special Account in the General Fund (SAGF), Inter Agency Transfer of Fund (IATF), and Other than IATF, shall issue the certification of deposit to the recipient/requesting Agency.”

3.5 Finally, to effectively implement TC No. 02-2022, additional sub-section under Section D is hereby inserted to read as follows:

“3. The concerned agencies no longer have to submit a duplicate copy of their disbursement documents to their respective AGSB Branches, intended as a copy for BTr District/Provincial Offices. Likewise, the submission of bank disbursement reports to BTr District/Provincial Offices shall no longer be required from the AGSB Branches and concerned agencies.”
The disbursement documents include, but are not limited to;

- i. Advice of Checks Issued and Cancelled (ACIC);*
- ii. Duplicate MDS Checks;*
- iii. List of Due and Demandable Accounts Payable-Advice to Debit Accounts (LDDAP-ADA) for National Government Agencies (NGAs);*
- iv. Summary of LDDAP-ADA Issued and Invalidated ADA Entries for NGAs; and*
- iv. Bank Statement of Accounts (SAs) for Authorized Government Servicing Banks (AGSBs).*

4.0 REPEALING CLAUSE

All Circulars, orders, and/or memoranda issued by this Bureau which are inconsistent herewith are hereby repealed and/or modified accordingly.

5.0 EFFECTIVITY

This circular shall take effect immediately.

ORIGINAL SIGNED
SHARON P. ALMANZA
Treasurer of the Philippines

LIST OF CLEARING ACCOUNTS FOR THE SPECIAL ACCOUNT IN THE GENERAL FUND (SAGF)

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
1	BTr-Fidelity Bond Fund	Fidelity Bond Fund	03104344	3402285159	0405-833247-608	Bureau of the Treasury (BTr) (or specific Agency Name of BTr-Regional Office)	110050100000 (or specific Organization Code of BTr-Regional Office)	Public Bonding Law - Sections 313-335 Chapter 15, Revised Administrative Code of 1917
2	BTr- Department of Agrarian Reform- FF ARE SAGF 03104321	Fiduciary Fund for Agrarian Reform Education	03104321	3402284861	0405-833428-608	Department of Agrarian Reform (DAR) (or specific Agency Name of DAR-Regional Office)	040010100000 (or specific Organization Code of DAR-Regional Office)	Interest income from investments in treasury notes - RP-US Agreement P.L 480
3	BTr- Department of Agriculture- ARF SAGF	Agrarian Reform Fund	03104322	3402284489	0405-833429-608	Department of Agriculture (DA) (or specific Agency Name of DA-Regional Office)	050010100000 (or specific Organization Code of DA-Regional Office)	Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth - R.A. 9700
4	BTr- DENR ARF SAGF	Agrarian Reform Fund	03104322	3402284497	0405-833430-608	Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth - R.A. 9700
5	BTr- Land Registration Authority ARF SAGF	Agrarian Reform Fund	03104322	3402284500		Land Registration Authority	150040000000	Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth - R.A. 9700
6	BTr- Presidential Commission on Good Govt ARF SAGF	Agrarian Reform Fund	03104322	3402284519		Presidential Commission on Good Government	150090000000	Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth - R.A. 9700

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
7	BTr- Department of Agrarian Reform- ARF SAGF 03-104322	Agrarian Reform Fund	03104322	3402285043		Department of Agrarian Reform (DAR) (or specific Agency Name of DAR-Regional Office)	040010100000 (or specific Organization Code of DAR-Regional Office)	Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth - R.A. 9700
8	BTr- BFAR- WMF SAGF	Wildlife Management Fund	03104325	3402284527		Bureau of Fisheries and Aquatic Resources (BFAR) (or specific Agency Name of BFAR-Regional Office)	050030100000 (or specific Organization Code of BFAR-Regional Office)	Donations, permits, fines, charges from wildlife related activities - R.A. 9147
9	BTr- Fertilizer and Pesticide Authority- SAGF	Support to the Fertilizer and Pesticide Program	03104326	3402284870		Fertilizer and Pesticide Authority	050050000000	Support to the Fertilizer and Pesticide Program
10	BTr- Livestock Development Council- LDF SAGF	Livestock Development Fund	03104327	3402284888		Livestock Development Council	050070000000	Registration Fees of large cattle - P.D. 914
11	BTr- National Meat Inspection Service MISDTF SAGF	Meat Inspection Service Development Trust Fund	03104328	3402284535		National Meat Inspection Service	050090000000	Fees, fines and other charges by the NMIS - Section 46, R.A. 9296
12	BTr-Early Childhood Care - SAGF	Early Childhood Care and Development Council	03104329	3402285205		Early Childhood Care and Development Council	070060000000	Share from PAGCOR
13	BTr- National Book Dev Board IMDCF SAGF	Instructional Materials Development Center Fund	03104330	3402284543		National Book Development Board	070020000000	R.A. 8047
14	BTr- Department of Energy- SAGF	Collections from other production shares and miscellaneous income	03104332	3402284551		Department of Energy	090010000000	Fees, revenues and receipts from the exploration, development and exploitation of energy resources - P.D Nos. 87/972/1234/1442/9513

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
15	BTr- Department of Energy- TTEMF SAGF	Technology Transfer for Energy Management Fund	03104333	3402284560		Department of Energy	090010000000	Interest Income in USAID-assisted Technology Transfer for Energy Management (TTEM) - R.A. 7638
16	BTr- DENR- IPAF SAGF	Integrated Protected Areas Fund	03104334	3402285051		Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	All income generated from the operation of NIPAS or management of wild flora and fauna - R.A. 7586
17	BTr- DENR- WMF SAGF	Wildlife Management Fund	03104335	3402284578		Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	Fines, awards, fees, charges, donations, endowments, administrative fees or grants in the form of contribution - R.A. 9147
18	BTr- Palawan Council for Sustainable Dev Staff WMF SAGF	Wildlife Management Fund	03104335	3402284586		Palawan Council for Sustainable Development Staff	100060000000	Fines, awards, fees, charges, donations, endowments, administrative fees or grants in the form of contribution - R.A. 9147
19	BTr- DENR- SCL SAGF	Sale of Confiscated Logs	03104336	3402284594		Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	E.O. 277; LOI 1020; BP 879
20	BTr- Environmental Management Bureau- AQMF SAGF	Air Quality Management Fund	03104337	3402284896		Environmental Management Bureau (EMB) (or specific Agency Name of EMB-Regional Office)	100020100000 (or specific Organization Code of EMB-Regional Office)	Fines, awards, fees, donations, endowments, and grants in the form of contribution - R.A. 8749
21	BTr- Mines and Geo-Sciences Bureau- SAGF	Mines and Geosciences Bureau	03104338	3402284608	0405-833432-608	Mines and Geo-Sciences Bureau (MGB) (or specific Agency Name of MGB-Regional Office)	100030100000 (or specific Organization Code of MGB-Regional Office)	10% of all royalties and revenues from development and utilization of the mineral resources (Mineral Reservations - R.A. 7942)

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
22	BTr- Bureau of Customs- NICISPF SAGF	Non-Intrusive Container Inspection System Project Fund	03104339	3402284616		Bureau of Customs	110020100000	Income from Container Security Fee - E.O. Nos. 592/635
23	BTr- Bureau of Customs- SGLTF SAGF	Super Green Lane Trust Fund	03104340	3402284624		Bureau of Customs	110020100000	Service fees for usage of Super Green lane facility - E.O. Nos. 230/563
24	BTr- Bureau of Customs- Tax Refund SAGF	Tax Refund	03104341	3402284632		Bureau of Customs	110020100000	Refund of Input VAT - R.A. 8424
25	BTr- Bureau of Internal Revenue- Bank Penalties Fund SAGF	Bank Penalties Fund	03104343	3402284900		Bureau of Internal Revenue	110030100000	Penalties imposed to banks on delayed remittances - E.O. 937
26	BTr- Insurance Commission- Pre-Need Fund SAGF	Pre-Need Fund	3104346	3402284918		Insurance Commission	110080000000	Retention and Utilization of Fees, Charges and Other Income from the Regulation of Pre-need Companies - R.A. 9829
27	BTr- Food and Drug Administration- SAGF	DOH OSEC FDA- SAGF	03104348	3402284926		Food and Drug Administration	130010200001	Income from fees fines, royalties and other charges authorized under R.A. 9502
28	BTr- Bureau of Quarantine- SAGF	OSEC-BQIHS SAGF	3104349	3402284640		Bureau of Quarantine	130010200002	50% of Income from Quarantine Services - R.A. 9271
29	BTr- Bureau of Fire Protection- SAGF	Bureau of Fire Protection	3104350	3402284659	0405-833433-608	Bureau of Fire Protection (BFP) (or specific Agency Name of BFP-Regional Office)	140020300013 (or specific Organization Code of BFP-Regional Office)	Fees and Fines under the Fire Code of the Philippines - R.A. 9154
30	BTr- Department of Justice- SAGF	Department of Justice (OSEC) Legal Fees	03104351	3402284934		Department of Justice	150010100000	Legal Fees - R.A. 9279
31	BTr- Land Registration Authority- SAGF	Land Registration Authority	03104352	3402284942	0405-833431-608	Land Registration Authority	150040000000	20% of Land Registration Fees of the Register of Deeds of LGUs and LRA - P.D. 1529

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
32	BTr- Office of the Solicitor General- SAGF	Office of the Solicitor General	03104353	3402284950		Office of the Solicitor General	150070000000	50% of fees and charges on naturalized aliens under the old Naturalization Law - L.O.I. 278 /R.A. 9417
33	BTr- DOLE- Verification Fee Fund SAGF	Verification Fee Fund	03104354	3402284969		Department of Labor and Employment (DOLE) (or specific Agency Name of DOLE-Regional Office)	160010100000 (or specific Organization Code of DOLE-Regional Office)	Verification Fees of Foreign Post - E.O. 1022
34	BTr- NCMB- Special Voluntary Arbitration Fund SAGF	Special Voluntary Arbitration Fund	03104355	3402284977		National Conciliation and Mediation Board (NCMB) (or specific Agency Name of NCMB-Regional Office)	160030100000 (or specific Organization Code of NCMB-Regional Office)	CBA Registration Fees - R.A. 6721
35	BTr- Department of National Defense- APDRF SAGF	Asia Pacific Disaster Response Fund	03104356	3402284667		Department of National Defense	170010000000	Tropical Storm Ketsana (Ondoy) Project
36	BTr- AFP- GHQ- Modernization SAGF	AFP Modernization Trust Fund	03104357	3402284675		Armed Forces of the Philippines - General Headquarters	170101700001	Share from the proceeds of sale, lease or joint development, public-private partnership, sale of the products of Government Arsenal, disposal of repairable equipment, budgetary surplus, donations and interest income - R.A. 7227, R.A. 7898, R.A. 10349
37	BTr- Department of Tourism- TDF SAGF	Tourism Development Fund	03104361	3402284683		Department of Tourism (DOT) (or specific Agency Name of DOT-Regional Office)	210010100000	Accreditation, training fees, miscellaneous income - R.A. 9593
38	BTr- LTO- Seat Belt Use Fund SAGF	Seat Belt Use Fund (LTO)	03104364	3402285060		Land Transportation Office (LTO) (or specific Agency Name of LTO-Regional Office)	380011900000 (or specific Organization Code of LTO-Regional Office)	Fines imposed on the implementation of Seat Belt Use - R.A. 8750

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
39	BTr- Maritime Industry Authority- Tonnage Fees SAGF	MARINA Tonnage Fees	03104365	3402284985		Maritime Industry Authority (MARINA) (or specific Agency Name of MARINA-Regional Office)	380030100000 (or specific Organization Code of MARINA-Regional Office)	Tonnage Fees - R.A. 9295
40	BTr- Office for Transportation Security- NCASC SAGF	National Civil Aviation Security Committee (NCASC)	03104366	3402284993		Office for Transportation Security	380050000000	Aviation security fees collected from passengers at the airports - E.O. Nos. 277/311
41	BTr- Phil Statistical Research and Training Inst- IEEF SAGF	Interest Earnings of the Endowment Fund	03104367	3402284691		Philippine Statistical Research and Training Institute	240060000000	Interest Income - E.O. 211
42	BTr- Commission on Filipino Overseas- SAGF	CFO SAGF	03104368	3402284705		Commission on Filipino Overseas	260030000000	Donations from Overseas Filipinos, grants from multinational agencies, financial support from the CFOs corporate and government partners, and other income from projects and activities
43	BTr- CHED- SAGF	Higher Education Development Fund	03104369	3402284713		Commission on Higher Education (CHED) (or specific Agency Name of CHED-Regional Office)	260040100000 (or specific Organization Code of CHED-Regional Office)	40% share from travel tax, 30% from registration fees of PRC and 1% of gross sales of lotto operations of PCSO - RA 7722
44	BTr- Dangerous Drugs Board- SAGF	DDB SAGF	03104370	3402284721		Dangerous Drugs Board	260060000000	25% of gross receipts from breakages of Phil. Racing Club, Inc. and Manila Jockey Club, Inc., 10% of unclaimed/forfeited sweepstakes/lotto prizes from PCSO and P5M per month from PAGCOR - R.A. Nos. 7953, 8407, 1965
45	BTr- Film Development Council of the Philippines- SAGF	FDCP SAGF	03104371	3402285000		Film Development Council of the Philippines	260090000000	Registration fees/charges and amusement taxes - R.A. 9167

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
46	BTr- Games and Amusements Board- SAGF	GAB SAGF	03104372	3402284730		Games and Amusements Board	260100000000	3% of the gross gate receipts from the conduct of professional basketball and other professional games and income from television, radio and motion picture rights - E.O. 120, P.D. 871
47	BTr- Housing and Land Use Regulatory Board- SAGF	HLURB SAGF	03104373	3402285019		Department of Human Settlements and Urban Development (DHSUD) (or specific Agency Name of DHSUD-Regional Office)	390010100000 (or specific Organization Code of DHSUD-Regional Office)	Service/Processing Fees, Fines, Penalties - E.O. Nos. 648/90
48	BTr- MTRCB- SAGF	MTRCB SAGF	03104374	3402284748	0405-833434-608	Movie and Television Review and Classification Board	260150000000	Share on the annual revenue collection of MTRCB - Sec. 20 of P.D. 1986
49	BTr-National Commission for Culture and the Arts (NCCA) - National Endowment Fund for Culture and Arts (NEFCA) - SAGF	National Endowment Fund for Culture and Arts	03104375	3402285302		National Commission for Culture and the Arts-Proper	260170000000	10% of PTA travel tax collections and Interest income - R.A. 7356; Contributions from PAGCOR - R.A. No. 7356 and R.A. No. 10066
50	BTr- Office of the Presidential Adviser on the Peace Process- SAGF	The Asian Foundation	03104376	3402284756		Office of the Presidential Adviser on the Peace Process	260260000000	Donation
51	BTr- Presidential Commission for the Urban Poor- SAGF	PCUP SAGF	03104378	3402284764		Presidential Commission for the Urban Poor	260330000000	Donations from Local Sources
52	BTr- Philippine Coconut Authority- SAGF	PCA SAGF	03104381	3402284772	0405-833435-608	Philippine Coconut Authority	350080100000	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products - P.D. 1234/P.D. 1854

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
53	BTr- Tourism Promotions Board- SAGF	Tourism Promotions Board Fund	03104382	3402284780		Tourism Promotions Board	350410000000	Proceeds from the investment earnings of the Tourism Promotions Trust, Dividend shares from PAGCOR, Duty Free Philippines Corporation and others - R.A. 9593
54	BTr- Environmental Management Bureau- NWQMF SAGF	National Water Quality Management Fund	03104385	3402285027		Environmental Management Bureau (EMB) (or specific Agency Name of EMB-Regional Office)	100020100000 (or specific Organization Code of EMB-Regional Office)	Fines, awards, fees, donations, endowments and grants in the form of contribution - RA 9275
55	BTr- Environmental Management Bureau- AWQMF SAGF	Area Water Quality Management Fund	03104386	3402285035		Environmental Management Bureau (EMB) (or specific Agency Name of DENR-Regional Office)	100020100000 (or specific Organization Code of DENR-Regional Office)	Fees collected under the waste water charge system, donations, endowments and grants - RA 9275
56	BTr- Department of Agriculture- SF SAGF	Seed Fund	03104387	3402284799		Department of Agriculture (DA) (or specific Agency Name of DA-Regional Office)	050010100000 (or specific Organization Code of DA-Regional Office)	Proceeds of sales, fines and donations - R.A. 7308
57	BTr- Department of Agriculture- CEMF SAGF	Competitiveness Enhancement Measures Fund	03104388	3402284802		Department of Agriculture (DA) (or specific Agency Name of DA-Regional Office)	050010100000 (or specific Organization Code of DA-Regional Office)	50% of revenues collected from fees, charges and safeguard duties (RA 8800)
58	BTr- DPWH- National Building Code Development Fund	National Building Code Development Fund	03104389	3402284810		Department of Public Works and Highways	180010100000	National building permit collections and remittances pursuant to PD 1096

Clearing Account Name		Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
59	BTr- Department of Agriculture- LPF SAGF	Livestock Promotion Fund	03104390	3402284829		Department of Agriculture (DA) (or specific Agency Name of DA-Regional Office)	050010100000 (or specific Organization Code of DA-Regional Office)	Sourced from the sale of agricultural propagation, breeding or meat purposes or the renting or loaning for breeding purposes, or the slaughter and sale in the form of meat of the animals
60	BTr- BFAR- FMF SAGF	Fisheries Management Fund	03104391	3402284837	0405-833436-608	Bureau of Fisheries and Aquatic Resources (BFAR) (or specific Agency Name of BFAR-Regional Office)	050030100000 (or specific Organization Code of BFAR-Regional Office)	To be used for the conservation, protection and regulation of fishery and aquatic resources sourced from endowments, grants, donations, administrative fines and penalties imposed under Section 19 of R.A. No. 10654
61	BTr- DICT- SAGF	Free Public Internet Access Fund (FPIAF)	03104392	3402284845		Department of Information and Communications Technology	370010100000	Deposits made by the NTC out of the Spectrum Users Fee - R.A. 10929
62	BTr- DPWH- MVUC SAGF	Special Road Fund	03104394	3402284853	0405-833440-608	Department of Public Works and Highways	180010100000	Motor Vehicle User's Charge (MVUC) Tax Collections - R.A. 11239
63	Coconut Farmers and Industry Trust Fund (CFITF) - SAGF	Coconut Levy Fund	03104395	3402285973		Bureau of the Treasury	110050100000	For transfer to the Coconut Farmers and Industry Fund - Sec. 8 of RA 11524