

TREASURY CIRCULAR No. 2-2025
02 APR 2025

TO: ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND INSTRUMENTALITIES OF THE NATIONAL GOVERNMENT, STATE UNIVERSITIES AND COLLEGES, GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS, BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO GOVERNMENT, AUTHORIZED GOVERNMENT DEPOSITORY/ SERVICING BANKS AND ALL OTHER CONCERNED

SUBJECT: REVISED OMNIBUS GUIDELINES GOVERNING THE OPENING OF ACCOUNTS FOR RECEIPTS AND DISBURSEMENT OF THE NATIONAL GOVERNMENT

1.0 LEGAL BASIS

This Circular is issued pursuant to:

- 1.1 Executive Order No. 449 (s. 1997) "Realigning the Organization of the Bureau of the Treasury";
- 1.2 Executive Order No. 55 (s. 2011) "Directing the Integration and Automation of Government Financial Management Systems", as amended;
- 1.3 Bangko Sentral ng Pilipinas (BSP) Circular No. 811 (series of 2013) with subject "Government Deposits";
- 1.4 Treasury Circular No. 2-2019 dated 25 April 2019 "Revised Omnibus Regulations Governing the Fidelity Bonding of Accountable Public Officers (Sections 313-335 Chapter 15, Revised Administrative Code of 1917)";
- 1.5 National Budget Circular (NBC) No. 581 dated 27 December 2020 "Clarificatory Guidelines and Procedures Applicable to Foreign-Assisted Projects Following the Cash Budgeting System and Treasury Single Account Framework";
- 1.6 Department of Finance (DOF) Circular No. 002-2022 dated 16 May 2022 "Revised Guidelines on Authorized Government Depository Banks" and DOF Circular No. 003-2022 dated 19 August 2022 "Inclusion of the Philippine Veterans Bank as an Authorized Government Depository Bank Amending Section 5.2 of Department Circular 002-2022"; and

- 1.7 Treasury Circular No. 2-2022 dated 31 May 2022 “Guidelines in National Deposited Collections and Issuance of Certification of Deposited National Collections in line with the Enhanced National Government Collection and Disbursement System (NGCDS) of the Bureau of the Treasury” and Treasury Office Order No. 17-2022 dated 22 September 2022 “Guidelines and Procedures to Facilitate Depositing National Collections and Issuance of Certification of Deposited National Collections”.

2.0 PURPOSE

This Treasury Circular (TC) repeals TC No. 04-2024 dated 15 May 2024, and updates its provisions to:

- 2.1 Establish a more efficient process in the procedure and evaluation of requests for authority to open MDS sub-accounts and bank accounts, hereinafter referred to as “accounts”, where applicable, by National Government Agencies (NGAs) and other Implementing Agencies;
- 2.2 Streamline the reporting and monitoring of approved requests and maintained, opened, closed and dormant accounts;
- 2.3 Enhance the BTr Form 1- Request for Authority to Open Account to specify the type of account being requested, BTr Form 2 - Undertaking, and the BTr Form 3A and 3B - Waiver of Confidentiality;
- 2.4 Decentralize certain processes in the BTr District/Provincial Offices to make treasury services more accountable and accessible to clients;
- 2.5 Establish an effective and efficient monitoring/reporting of Agency’s opening and closure of accounts including the strict compliance with the Public Bonding Law;
- 2.6 Include in the coverage those Government Owned- and/or -Controlled Corporations (GOCCs) acting as Implementing Agencies of NGAs required to open MDS sub-accounts;
- 2.7 Include in the coverage those ministries under Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) receiving funds from the National Government for project implementation;
- 2.8 Provide a prescriptive period for the validity of the authority to open account;
- 2.9 Establish a database for all accounts held by government agencies;
- 2.10 Include in the coverage the opening of separate parking account for remittances under the electronic banking collections; and
- 2.11 Promote transparency in public financial management.

3.0 DEFINITION OF TERMS

The following terms, whenever used in this Circular, shall have the following meaning:

- 3.1 **Accountable Officers** - Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law per Public Bonding Law, Book V, Chapter 9, Section 50 of the Revised Administrative Code of 1987 and Section 101 of Presidential Decree No.1445.
- 3.2 **Authorized Government Servicing Bank (AGSB)** - Banks, such as Land Bank of the Philippines (LBP), Development Bank of the Philippines (DBP), and Philippine Veterans Bank (PVB), to which the Department of Budget and Management (DBM) issues the Notice of Cash Allocation (NCAs) for crediting to the MDS sub-accounts of NGAs.
- 3.3 **Authorized Government Depository Bank (AGDB)** - Banks where NGAs / GOCCs / Government Financial Institutions / Government Instrumentalities with Corporate Powers / Government Corporate Entities/ and Local Government Units (LGUs) are allowed by law to deposit government funds and maintain depository accounts, or by way of exception, a bank allowed or designated by the Department of Finance and the Monetary Board to hold government deposits subject to prescribed rules and regulations.
- 3.4 **Bank Account** - refers to interest or non-interest bearing current or savings accounts opened/ maintained by NGAs with AGDBs.
- 3.5 **Bureau of the Treasury (BTr) Provincial/District Office (PO/DO) Head** - refers to the Chief Treasury Operations Officer II/ Officer-in-Charge/ In-Charge of Office having direct supervision and functional control of BTr Provincial/District Office.
- 3.6 **Dormant Account** - a deposit account where collections authorized by law to be deposited with an AGDB have remained inactive or without any transaction for more than five (5) years since its last transaction, in accordance with Section 3.2 of Permanent Committee Resolution No. 4-2012.
- 3.7 **Foreign-Assisted Projects (FAPs)** - Projects partly or fully financed by foreign loans and/or foreign grants/donations
 - 3.7.1 **Government of the Philippines (GOP) Counterpart** - The portion of the cost of a foreign-assisted project shouldered by the borrower as a contribution to the completion of the project as stipulated in the foreign loan or grant agreement.
 - 3.7.2 **Loan and Grant/Donation Proceeds** - Proceeds from program loans and grants/donations that can be used to finance existing

items in the General Appropriations Act (GAA) as agreed with and deemed eligible by the donors.

- 3.8 **Implementing Agency** - Refers to the agency to which the funds are transferred for the purpose of /implementing the project.
- 3.9 **LinkBiz** - Refers to Land Bank alternative payment channel that allows clients to pay for products and services via the internet from both the government and private institutions/sectors.
- 3.10 **Modified Disbursement System (MDS)** - A disbursement system implemented to facilitate effective cash management of the national government's cash resources, whereby NGAs/BTr for GOCCs and LGUs settle their payables either through issuance of checks or direct credit to the bank account of the supplier/contractor/consultant, chargeable against the account of the Treasurer of the Philippines (TOP) being maintained with AGSBs.
 - 3.10.1 **MDS Account** - Refers to the seed fund account maintained by the BTr with the AGSBs.
 - 3.10.2 **MDS Sub-Account** - Refers to a virtual account with the AGSBs to which NCAs issued by the DBM are credited and LDDAP/ ADA, MDS Checks issued by NGAs/GOCCs are debited.
 - 3.10.2.1 **Regular**
 - 3.10.2.1.1 For regular operations including accounts payable and Terminal Leave/Retirement Gratuity
 - 3.10.2.1.2 Special Account in the General Fund (SAGF)
 - 3.10.2.2 **Foreign Assisted Projects (FAPs)**
 - 3.10.2.2.1 FAPs - GOP Counterpart
 - 3.10.2.2.2 FAPs - Loan Proceeds
 - 3.10.2.2.3 FAPs - Grant Proceeds/Donations with a term **exceeding one year**
 - 3.10.2.3 **Trust**
 - 3.10.2.3.1 FAPs - Grant Proceeds/Donations with a term **not exceeding one year**
 - 3.10.2.3.2 Inter-Agency Transferred Funds (IATF)
 - 3.10.2.3.3 Other than IATF

- 3.10.3 **MDS Check** - Refers to a check issued by government agencies chargeable against their MDS sub-accounts, which are maintained with different MDS AGSBs. MDS checks are covered by NCA.
- 3.10.4 **List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA)** - Refers to accountable form integrating the ADA with the LDDAP, which is a list reflecting the names of creditors/payees to be paid by the NGA/Operating Unit (OU) and the corresponding amounts of the unpaid claims, duly certified and approved by the heads of the accounting unit and the agency, or authorized officials.
- 3.11 **Operating Units** - Refer to organizational units carrying out specific substantive functions and directly implementing the program/activities/projects of a department or agency.
- 3.11.1 **Implementing Units (IUs)** - Refer to operating units directly receiving cash allocations, capable of administering their own funds.
- 3.11.2 **Non-Implementing Units (Non-IUs)** - Refer to operating units not yet capable of administering their own funds, hence, not directly receiving cash allocations.
- 3.12 **Revolving Fund** - Receipts derived from business-type activities of departments/agencies which are authorized by law to be constituted as such and deposited in an AGDB. These funds shall be self-liquidating and all obligations and expenditures incurred by virtue of said business-type activity shall be charged against said fund.
- 3.13 **Special Account in the General Fund (SAGF)** - A fund whereby proceeds of specific revenue measures and grants earmarked by law for specific priority projects are recorded.
- 3.14 **Trust Fund** - A fund which accounts for the receipts by any agency of government or by a public officer acting as trustee, agent, or administrator for the fulfillment of some obligations.
- 3.14.1 **Inter-Agency Transferred Funds (IATF)** - Receipts or fund transfers from any government agency or GOCC to another agency, which are deposited in the National Treasury to facilitate project implementation.
- 3.14.2 **Receipts deposited with the National Treasury other than IATF** - Receipts from other sources including private persons or foreign institutions, as defined under TC No. 2-2022 and its amendments and revisions, which are deposited with the National Treasury, pursuant to Executive Order No. 338, for the fulfillment of some obligations; or

- 3.14.3 **Receipts deposited with AGDB** - Receipts from other sources that should be deposited in the AGDB for the fulfillment of some obligations.
- 3.15 **Pass-through Account** - A bank account with no initial deposit and maintaining balance requirement, with zero balance by end of day. Pass-through accounts are classified into:
 - 3.15.1 **Clearing Account** - Refers to a bank account maintained with AGDBs to which transaction details of deposits/remittances are credited temporarily and amount balances at the end of the day will be swept to the TOP-Treasury Single Account
 - 3.15.2 **Parking Account** - A pass-through bank account assigned for remittances under the electronic banking collections that would be eventually swept to designated clearing accounts.
 - 3.15.3 **Disbursement Account** - Account used to facilitate online crediting and NGA-initiated payroll uploading and electronic payment of mandatory government deductions such as Government Service Insurance System (GSIS), Philippine Health Insurance Corporation (PhilHealth), and Home Development Mutual Fund (HDMF).

4.0 PROCEDURE FOR OPENING OF ACCOUNTS

- 4.1 The Head of Agency or Authorized Representative shall:
 - 4.1.1 Submit a request letter to the BTr Provincial/District Office (PO/DO) in the area where the agency is located, supported by the information stated in the **BTr Form 1** - Request for Authority to Open Account (**Annex A**).
 - 4.1.2 Submit an Undertaking in the form of **BTr Form 2 (Annex B)**, except in the opening of the MDS sub-account.
 - 4.1.3 Determine the proper fund classification of the MDS sub-accounts to be opened, and use as reference the list of Unified Accounts Code Structure (UACS) Funding Source Codes as assigned by the DBM (**Annex C**).
- 4.2 The BTr PO/DO Head shall check the completeness of the requirements as stated under Section 4.1, and evaluate and review the purpose and legal basis to open the account pursuant to Treasury Office Order (TOO) No. 04-2016 dated 19 August 2016, Memorandum to BTr Regional Directors dated 15 November 2019 and 16 May 2022, and all other pertinent guidelines. To streamline the processing of requests for opening of accounts, the following shall be evaluated, reviewed, and acted upon by the BTr Regional Directors:
 - 4.2.1 MDS Sub-Account;

- 4.2.2 Foreign Assisted Projects;
 - 4.2.3 Revolving Funds;
 - 4.2.4 Department of Education (DepEd) Non-Implementing Units (Non-IUs) for School MOOE and Program Funds;
 - 4.2.5 Philhealth (PHIC) Auto-Credit Payment Scheme Accounts;
 - 4.2.6 Account for the Sale of Bid Documents;
 - 4.2.7 Current Account for Hospital Income;
 - 4.2.8 Pass-Through Accounts for Payroll, PhilHealth, GSIS, HDMF mandatory deductions;
 - 4.2.9 Department of Environment and Natural Resources (DENR) Provincial Environment and Natural Resources Office (PENRO) Retained Income Accounts; and
 - 4.2.10 Bureau of Jail Management and Penology (BJMP) cash advance for Prisoner's Subsistence Allowance (PSA).
- 4.3 Requests for opening of accounts for purposes other than those mentioned in Section 4.2 shall be forwarded to the BTr Central Office, through the Asset Management Service (AMS), except for those accounts which have prior BTr Central Office authorizations, for further evaluation.
- 4.4 As part of the evaluation, the BTr PO/DO Head shall ensure that all Accountable Officers performing accountable duties or activities relative to the Account/s sought to be opened or transferred have valid fidelity bond coverage pursuant to the Public Bonding Law and TC No. 02-2019 dated 25 April 2019, and its amendments and revisions.
- 4.5 The Treasurer of the Philippines through the BTr Regional Director shall communicate to the government agency in writing the action taken on the request, using the **Letter of Approval (Annex D)** or **Disapproval (Annex E)**, subject to the conditions under Sections 7.6 and 8.3.
- 4.6 For the convenience of transacting clients and to avoid delays in processing, the BTr PO/DO may transmit the evaluated request digitally to the BTr Regional Director for appropriate action, provided that the Philippine National Public Key Infrastructure (PNPKI) digital certificate/signature is used. The BTr PO/DO shall send the digital authority to the government agency, copy furnished the concerned AGDB/AGSB. Original hard copies of the request, authority, and supporting documents shall be provided to the requesting agency.
- 4.7 The BTr Regional Directors shall notify the BTr Central Office through the AMS of the accounts approved for the above-listed purposes using the prescribed format for **BTr Quarterly Report on Inventory of Accounts**

(Annex F) on or before the 10th of the month following the reference quarter.

4.8 In case of transfer of AGSB:

4.8.1 NGAs/GOCCs//BARMM shall:

- 4.8.1.1 Reconcile the account/s with the former bank/branch, which includes but not limited to, monitoring of all outstanding MDS checks issued, past and current ones, prior to the issuance of the authority for the opening of a new account;
- 4.8.1.2 Ensure the closure of their MDS sub-account/s in the former bank/branch as soon as the transfer of account has been effected in their new AGSB, provided that all remaining outstanding MDS checks are fully accounted for and the closure is effected only after the three (3) months validity of MDS checks issued; and
- 4.8.1.3 Inform the concerned BTr Regional Office (BTr RO) of the closure of the bank account for proper monitoring, within five (5) business days from the closure of the previous bank account.

4.9 For opening of parking accounts under electronic collection arrangements:

- 4.9.1 The Head of Agency or Authorized Representative shall submit a request letter to the BTr Central Office through the Accounting Service (AS), supported by the copy of the Memorandum of Agreement relative to the said collection and/or payment scheme with the information and description of the funds to be collected.
- 4.9.2 BTr-AS shall check the completeness of the requirements as stated under Section 4.9.1, evaluate all the necessary UACS Organization and Funding Source Codes and assign the destination clearing account then forward it to the BTr AMS for endorsement to the AGDBs.
- 4.9.3 In case of the opening of a parking account for the LBP's Link.Biz Portal, the NGAs shall directly submit a request letter to the Land Bank of the Philippines (LBP) servicing branch where the agency is located, using the required **BTr template (Annex G)**.

4.10 Requests for authority to open accounts made by a bank branch or any other party in lieu of the agency concerned shall not be considered or entertained.

5.0 BTR REGIONAL AND PROVINCIAL/DISTRICT OFFICE RESPONSIBILITY

The BTr Regional Office through the Provincial/District Office shall:

- 5.1 Ensure the completeness of the Request for Authority to Open Account (BTr Form 1).
- 5.2 Conduct preliminary review and endorse requests for authority to open accounts which falls under Section 4.3 to BTr-AMS.
- 5.3 Provide concerned NGA/GOCC/BARMM with the BTr Form 1 acted upon by the BTr Regional Director and coordinate with requesting agencies on the details of opened accounts, through the submission of AGDB/AGSB-accomplished BTr Form 1, ensuring that these are opened within the validity period provided under Section 7.4.
- 5.4 Monitor the closure of accounts in cases of transfer of Authorized Government Depository/Servicing Bank/Branch.
- 5.5 Coordinate with concerned NGA/GOCC/BARMM on the closure of dormant accounts based on the list of dormant accounts provided by BTr-AMS.
- 5.6 Include in their Quarterly Accomplishment Report (QAR) the list of accounts that were opened and closed, as well as the approved BTr Form 1, copy furnished the BTr-AMS using the BTr Quarterly Report on Inventory of Accounts.

6.0 BTr CENTRAL OFFICE RESPONSIBILITY

The BTr Central Office through the AMS shall:

- 6.1 Review and evaluate forwarded requests for authority to open accounts from BTr ROs, as specified in Section 4.3.
- 6.2 Update and consolidate the database on the Maintained, Opened, and Closed Accounts.
- 6.3 Provide ROs/POs/DOs with the list of dormant accounts on a quarterly basis.

The BTr Central Office through the AS shall:

- 6.4 Check the completeness of the requirements of the request for the opening of parking accounts for electronic collections as specified under Section 4.9.1
- 6.5 Evaluate all the necessary UACS Organization and Funding Source Codes and assign the destination clearing account.
- 6.6 Forward the request for the opening of a parking account to the BTr AMS for endorsement to the AGDBs.
- 6.7 Update the library list of opened parking accounts for electronic collections in the database.

7.0 NGA / GOCC / BARMM RESPONSIBILITY

For the opening of MDS Sub-Account or Bank Account, including Pass Through Accounts provided under Section 4.2.8, the NGA/GOCC/BARMM shall:

- 7.1 Provide the concerned BTr Regional Office with the duly accomplished BTr Form 1.
- 7.2 Submit an Undertaking in the form of BTr Form 2, except in the opening of the MDS sub-account.
- 7.3 Execute, through the Head of Agency or Authorized Representative, and submit the Waiver of Confidentiality on each account in favor of BTr and the AGDB/AGSB using **BTr Form 3-A** for MDS sub-accounts (**Annex H**) and **BTr Form 3-B** for other accounts as defined in Sections 4.2.3 to 4.2.10 and 4.3 (**Annex I**).
- 7.4 Ensure that the requested account is opened within the validity period of the approved BTr Form 1 issued by the BTr Regional Director, which shall be six (6) months from the date of its receipt by the Agency. The extension of its validity may be allowed upon showing, to the satisfaction of the BTr Regional Director, that the failure by the Agency to effect the opening of the account was not attributable to the fault or negligence of their officers and/or employees, same to be reduced in a request letter signed by the Head of said requesting Agency.
- 7.5 Ensure that the procedures provided under Section 4.8 are strictly complied with in case of transfer of AGSB.
- 7.6 Return the AGDB/AGSB-accomplished BTr Form 1 to the concerned BTr Regional/Provincial/District Office within five (5) days upon opening of account, complete with all the required details, including complete account name of agency, bank branch name, account number, date of opening, and duly signed by the AGDB/AGSB authorized representative.

The BTr through the BTr Regional Director reserves the right to recall the authority to open accounts as earlier issued to Requesting Agencies, in the event of the latter's failure to return the AGDB/AGSB-accomplished BTr Form 1 within the prescribed period.

- 7.7 Submit a quarterly report to the concerned BTr Regional/Provincial/ District Office of accounts maintained, opened, and closed on or before the 10th day of the ensuing month following the reference quarter using the prescribed format for **Agency Quarterly Report on Inventory of Accounts (Annex J)**.
- 7.8 The BARMM Government, through its Treasury Office, may issue similar directives/guidelines insofar as the authority to open those accounts is within their exclusive powers and/or authority.

For the opening of Parking Accounts, the NGA/GOCC/BARMM shall:

- 7.9 Submit a request letter to the BTr Central Office through the AS, supported by a copy of the Memorandum of Agreement relative to the said collection and/or payment scheme with the information and description of the funds to be collected.
- 7.10 Advise the electronic service provider/merchant for the assigned parking account to be used in the remittance of collections to BTr.
- 7.11 Submit directly a request letter to the LBP servicing branch where the agency is located for the opening of a parking account for the Link.Biz Portal, using the required BTr template as stated in 4.9.3.

8.0 BANK RESPONSIBILITY

An AGDB/AGSB shall:

- 8.1 Ensure compliance with BSP Circular No. 811 s. 2013 in the opening of accounts by government agencies.
- 8.2 Accomplish BTr Form 1 on the account opened by the government agency with all the required details, including complete account name of agency, bank branch name, account number, date of opening, and duly signed by the AGDB/AGSB authorized representative.
- 8.3 Honor the request from the BTr Regional Director to recall the authority to open account issued to the Requesting Agency, in the event of the latter's failure to return the AGDB/AGSB-accomplished BTr Form 1.
- 8.4 Require the transacting agency to submit the approved BTr Form 1 together with the Confirmation Letter evidencing fidelity bond coverage of the authorized signatories as part of the exercise of due diligence and to prevent the unauthorized opening of account.
- 8.5 Ensure the proper adoption of the UACS Organization and Funding Source Codes in all accounts opened in compliance with TC No. 2-2022, and its amendment and revisions, in the reporting of collections.
- 8.6 Submit a quarterly report to the concerned BTr Regional/Provincial/ District Office of accounts opened and closed on or before the 10th day of the ensuing month following the reference quarter using the prescribed format for **AGDB/AGSB Quarterly Report on Inventory of Accounts (Annex K)**.
- 8.7 Submit a consolidated inventory of parking accounts opened for the electronic collections arrangement on a quarterly basis. This report should be submitted to the National Cash Accounting Division (NCAD) via ncad@treasury.gov.ph and the Fund Validation Division (FVD) via fvd@treasury.gov.ph, with a copy furnished to the Receipts, Investment, and Disbursement Division (RIDD) via ridd@treasury.gov.ph. Alternatively, submissions may be made in hard copy format to the respective divisions.

8.8 Ensure the proper sweeping of all amounts credited in the parking accounts to the designated clearing accounts within the same day.

9.0 REPEALING CLAUSE

This circular repeals TC No. 04-2024 dated 15 May 2024. Further, all circulars, orders, and/or memoranda inconsistent herewith are hereby repealed and/or modified accordingly.

10.0 EFFECTIVITY

This Circular shall take effect immediately.

ORIGINAL SIGNED
SHARON P. ALMANZA
Treasurer of the Philippines

ANNEX A. BTr Form 1 - Request for Authority to Open Account

 BUREAU OF THE TREASURY BTr Form 1 <i>(To be accomplished in quadruplicate)</i>		REQUEST FOR AUTHORITY TO OPEN ACCOUNT	
1 Name of Implementing Agency/Unit		2 Date of Application (MM/DD/YYYY)	
3 Address		4 UACS Organization Code	
5 MDS Sub-Account (thru AGSB)		6 Bank Account (thru AGDB)	
☐ Regular ☐ For Regular Operations ☐ Special Account in the General Fund (SAGF) ☐ Foreign Assisted Projects (FAPs) ☐ GOP Counterpart ☐ Loan Proceeds ☐ Grant Proceeds/Donations <i>(with term exceeding one year)</i> ☐ Trust ☐ Grant Proceeds/Donations <i>(with term not exceeding one year)</i> ☐ Inter-Agency Transferred Funds (IATF) ☐ Other than IATF		☐ Current ☐ Revolving Fund ☐ Pass-through Account <i>(Disbursement Account)</i> ☐ Others ☐ Savings ☐ Revolving Fund ☐ Others ☐ Foreign Currency Deposit Account ☐ USD ☐ Others	
7 Legal Basis and Purpose of Opening the Account <i>(Check all applicable, state pertinent section/provision, and attach a copy)</i>			
☐ Republic Act No. <i>(if per GAA, indicate the GAA, year, SP/GP)</i> ☐ Executive Order No. ☐ FAPs <i>(Indicate the project title and loan agreement)</i> ☐ Others <i>(e.g. Special Provision in the GAA)</i>			
8 UACS Funding Source Code <i>(See list per Annex C)</i>		9 Fund Category <i>(See list per Annex C)</i>	
10 Authorized Signatory / Signatories			
Signature over Printed Name and Position		Date	
Signature over Printed Name and Position		Date	
11 Name of the Head of Agency / Authorized Officer			
Signature over Printed Name and Position		Date	
12 Bank Branch Name and Address where the Agency / Bureau / Office Intends to Open an Account			
Do not fill-up this portion (For Bureau of the Treasury use only)			
Application Reference No.		☐ Approved ☐ Disapproved Reason for Disapproval:	
Recommendation			
Evaluated by			
Name and Position		Regional Director / Authorized Approver	
Date		Date	
The approved BTr Form 1 shall be valid within six (6) months from the date of receipt by the Requesting Agency.			
Valid until (MM/DD/YYYY) - - -			
Do not fill-up this portion (For AGDB/AGSB use only)			
This is to confirm the existence of Account Name (Complete Account Name)			
under (Name of Agency)		with Account No. (Account Number)	
in branch (Name and Address of Bank Branch)		opened on (MM/DD/YYYY)	
Signature over Printed Name of Authorized Bank Officer		Date	
The AGDB/AGSB-accomplished BTr Form 1 shall be returned to BTr Provincial/District Office upon opening of account.			

BTr Form 1 (Revised January 2025)

ANNEX B. BTr Form 2 - Undertaking

UNDERTAKING

KNOW ALL MEN BY THESE PRESENTS:

This Institution _____ represented by _____, with postal address at _____, under and by virtue of these presents, and in compliance with Treasury Circular No. ____-2025 in the opening of account, do hereby agree and undertake to execute, submit and deliver to the Bureau of the Treasury and Authorized Government Depository/Servicing Bank a waiver of confidentiality for each bank account that will be opened or hereinafter be opened to account for government receipts and disbursements.

IN WITNESS WHEREOF, I have hereunto affixed my signature this _____ day of _____ in _____.

Name of Agency/Unit

By:

Name and Signature of Authorized Officer

SIGNED IN THE PRESENCE OF:

ACKNOWLEDGEMENT

Republic of the Philippines)
_____)S.S.

BEFORE ME, Notary Public for and in the _____ this _____ day of _____, 20____ personally appeared:

Name	Complete Proof of Identification	Issued on/Valid Until
_____	_____	_____

Representing <Name of Agency> _____

known to me to be the same person/s who executed the foregoing Undertaking and acknowledged to me that the same is his/her true and voluntary act and deed and of the institution represented.

WITNESS MY HAND AND SEAL on the date and at the place first above written.

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

ANNEX C. UACS Funding Source Code

Fund Category	Funding Source Code	Fund Category	Funding Source Code
I. Regular Fund	01101101		
II. Trust Fund			
a. Inter-Agency Transfer of Fund (IATF)	07308601		
b. Other than IATF	07308602		
III. Special Account in the General Fund			
Domestic Grant Proceeds	03104104	Special Road Safety Fund	03104360
Military Camps Sales Proceeds	03104107	Tourism Development Fund	03104361
Fiduciary Fund for Agrarian Reform Education	03104321	Micro, Small and Medium Enterprise Development Council Fund	03104362
Agrarian Reform Fund	03104322	Special Vehicle Pollution Control Fund	03104363
Agricultural Competitiveness Enhancement Fund	03104323	Seat Belt Use Fund (LTO)	03104364
Agro-Industry Modernization Credit and Financing Program(AMCFP)	03104324	MARINA Tonnage Fees	03104365
Wildlife Management Fund	03104325	National Civil Aviation Security Committee (NCASC)	03104366
Support to the Fertilizer and Pesticide Program	03104326	Interest Earnings of the Endowment Fund	03104367
Livestock Development Fund	03104327	CFO SAGF	03104368
Meat Inspection Service Development Trust Fund	03104328	Higher Education Development Fund	03104369
Early Childhood Care and Development Council	03104329	DOB SAGF	03104370
Instructional Materials Development Center Fund	03104330	FDCP SAGF	03104371
Malampaya Gas Fund	03104331	GAB SAGF	03104372
Collections from other production shares and miscellaneous income	03104332	HLURB SAGF	03104373
Technology Transfer for Energy Management Fund	03104333	Share on the annual revenue collection of MTRCB - Sec. 20 of P.D. 1986	03104374
Integrated Protected Areas Fund	03104334	National Endowment Fund for Culture and Arts	03104375
Wildlife Management Fund	03104335	The Asian Foundation	03104376
Sale of Confiscated Logs	03104336	National Sports Development Fund	03104377
Air Quality Management Fund	03104337	PCUP SAGF	03104378
Mines and Geosciences Bureau	03104338	CCP SAGF	03104379
Non-Intrusive Container Inspection System Project Fund	03104339	Tobacco Fund	03104380
Super Green Lane Trust Fund	03104340	PCA SAGF	03104381
Tax Refund	03104341	Tourism Promotions Board Fund	03104382
Special Education Fund	03104342	Remedies Fund	03104384
Bank Penalties Fund	03104343	National Water Quality Management Fund	03104385
Fidelity Bond Fund	03104344	Area Water Quality Management Fund	03104386
Insurance Commission Fund	03104345	Seed Fund	03104387
Pre-Need Fund	03104346	Competitiveness Enhancement Measures Fund	03104388
Department of Health (OSEC)	03104347	National Building Code Development Fund	03104389
DOH OSEC FDA-SAGF	03104348	Livestock Promotion Fund	03104390
OSEC-BQIHS SAGF	03104349	Fisheries Management Fund	03104391
Bureau of Fire Protection	03104350	Free Public Internet Access Fund (FPIAF)	03104392
Department of Justice (OSEC)	03104351	Rice Competitiveness Enhancement Fund (RCEF)	03104393
Land Registration Authority	03104352	Special Road Fund	03104394
Office of the Solicitor General	03104353	Coconut Levy Fund	03104395
Verification Fee Fund	03104354	Bangko Sentral ng Pilipinas Equity Infusion	03104396
Special Voluntary Arbitration Fund	03104355	Philippine Space Development Fund	03104397
Asia Pacific Disaster Response Fund	03104356	Verification Fee Fund	03104398
AFP Modernization Trust Fund	03104357	Rewards and Incentives Fund	03104399
Special Road Support Fund	03104358	Agri-Agra Special Fund	03104400
Special Local Road Fund	03104359		

Fund Category	Funding Source Code	Fund Category	Funding Source Code
IV. Foreign Assisted Projects Fund (Multilateral and Bilateral Loans/Grants)			
GoP Counterpart Funds	02101151	Japan	02102167
Asian Development Bank	02101152	Korea	02102168
Australia	02101153	Millennium Challenge Corporation	02102169
Austria	02101154	Netherlands	02102170
Belgium	02101155	New Zealand	02102171
Canada	02101156	Norway	02102172
China	02101157	Saudi Arabia	02102173
Denmark	02101158	Spain	02102174
European Commission	02101159	Switzerland	02102175
France	02101160	United Kingdom	02102176
Germany	02101161	United States	02102177
Global Environment Facility	02101162	United Nations Development Fund for Women (UNIFEM)	02102178
International Bank for Reconstruction and Development (IBRD)	02101163	United Nations Population Fund (UNFPA)	02102179
International Development Fund (IDF)	02101164	Asian Infrastructure Investment Bank (AIIB)	02102180
International Fund for Agricultural Development (IFAD)	02101165	Asian Infrastructure Investment Bank (AIIB)	02102181
Italy	02101166	Clean Technology Fund	02102182
Japan	02101167	GoP Counterpart Funds	02105151
Korea	02101168	Asian Development Bank	02105152
Millennium Challenge Corporation	02101169	Australia	02105153
Netherlands	02101170	Austria	02105154
New Zealand	02101171	Belgium	02105155
Norway	02101172	Canada	02105156
Saudi Arabia	02101173	China	02105157
Spain	02101174	Denmark	02105158
Switzerland	02101175	European Commission	02105159
United Kingdom	02101176	France	02105160
United States	02101177	Germany	02105161
United Nations Development Fund for Women (UNIFEM)	02101178	Global Environment Facility	02105162
United Nations Population Fund (UNFPA)	02101179	International Bank for Reconstruction and Development (IBRD)	02105163
OPEC Fund for International Development (OFID)	02101180	International Development Fund (IDF)	02105164
Asian Infrastructure Investment Bank (AIIB)	02101181	International Fund for Agricultural Development (IFAD)	02105165
Clean Technology Fund	02101182	Italy	02105166
GoP Counterpart Funds	02102151	Japan	02105167
Asian Development Bank	02102152	Korea	02105168
Australia	02102153	Millennium Challenge Corporation	02105169
Austria	02102154	Netherlands	02105170
Belgium	02102155	New Zealand	02105171
Canada	02102156	Norway	02105172
China	02102157	Saudi Arabia	02105173
Denmark	02102158	Spain	02105174
European Commission	02102159	Switzerland	02105175
France	02102160	United Kingdom	02105176
Germany	02102161	United States	02105177
Global Environment Facility	02102162	United Nations Development Fund for Women (UNIFEM)	02105178
International Bank for Reconstruction and Development (IBRD)	02102163	United Nations Population Fund (UNFPA)	02105179
International Development Fund (IDF)	02102164	Asian Infrastructure Investment Bank (AIIB)	02105180
International Fund for Agricultural Development (IFAD)	02102165	Asian Infrastructure Investment Bank (AIIB)	02105181
Italy	02102166		

Fund Category	Funding Source Code	Fund Category	Funding Source Code
V. Special Account - Foreign Assisted/Foreign Grants Fund (Multilateral and Bilateral Loans/Grants)			
Asian Development Bank	04104152	Japan	04104167
Australia	04104153	Korea	04104168
Austria	04104154	Millennium Challenge Corporation	04104169
Belgium	04104155	Netherlands	04104170
Canada	04104156	New Zealand	04104171
China	04104157	Norway	04104172
Denmark	04104158	Saudi Arabia	04104173
European Commission	04104159	Spain	04104174
France	04104160	Switzerland	04104175
Germany	04104161	United Kingdom	04104176
Global Environment Facility	04104162	United States	04104177
International Bank for Reconstruction and Development (IBRD)	04104163	United Nations Development Fund for Women (UNIFEM)	04104178
International Development Fund (IDF)	04104164	United Nations Population Fund (UNFPA)	04104179
International Fund for Agricultural Development (IFAD)	04104165	Climate Change Fund	04104181
Italy	04104166	United Nations Food and Agriculture Organization (UNFAO)	04104183

For complete and updated list please refer to:

UACS Website < <https://uacs.gov.ph/resources/uacs/funding-source/all> >

ANNEX D. BTr Transmittal Letter of Approval

DD MONTH YEAR

NAME OF ADDRESSEE

Agency

Address

Dear _____:

Greetings from BTr Regional Office ____.

This is to inform you that your request for authority to open a <type of account> with the <Bank/Bank Branch> has been approved by this office after having satisfactorily complied with all the requirements under Treasury Circular No. ____-2025, issued pursuant to Executive Orders No. 449 and 55, and Bangko Sentral ng Pilipinas (BSP) Circular No. 811.

Please be advised that the authority given hereof shall only be valid for **six (6) months** from the date of receipt by your Agency of the duly approved BTr Form 1.

Further, please return the same BTr Form 1 within five (5) days upon opening of the aforementioned bank account, complete with the required annotations from the AGDB/AGSB Branch. The BTr reserves the right to recall the authority to open accounts in the event of failure to return the AGDB/AGSB-accomplished BTr Form 1 within the prescribed period.

Lastly, please submit a quarterly report to the concerned BTr Regional/Provincial/District Office of accounts maintained, opened and closed on or before the 10th day of the ensuing month following the reference quarter using the [Quarterly Report on Inventory of Accounts \(Agency Report\)](#).

For your proper guidance and compliance hereof.

Thank you.

Very truly yours,

NAME OF REGIONAL DIRECTOR

Regional Director

Attention:

The Branch Manager

Name of AGDB/AGSB

Name of AGDB/AGSB Branch

Address

ANNEX E. BTr Transmittal Letter of Disapproval

DD MONTH YEAR

NAME OF ADDRESSEE

Agency

Address

Dear _____:

Greetings from BTr Regional Office ____.

We regret to inform you that your request for authority to open a <type of account> with the <Bank/Bank Branch> has been disapproved by this office for the reason/s:

- ☐ Incomplete/unsigned BTr Form 1 and/or supporting documents
- ☐ Signatories to the account is/are without a valid Fidelity Bond Coverage
- ☐ Lack of sufficient legal basis or legal authority to open Account
- ☐ Others (pls. specify): _____

Except if the disapproval is for lack of sufficient legal basis/purpose, we encourage your office to comply with the afore-mentioned discrepancy/ies immediately.

Rest assured that we shall be more than happy to assist you in getting your request approved on time.

For your proper guidance and compliance hereof.

Thank you.

Very truly yours,

NAME OF REGIONAL DIRECTOR

Regional Director

Attention:

The Branch Manager

Name of AGDB/AGSB

Name of AGDB/AGSB Branch

Address

ANNEX F. BTr Quarterly Report on Inventory of Accounts



BUREAU OF THE TREASURY
REGIONAL OFFICE _____

QUARTERLY REPORT ON INVENTORY OF ACCOUNTS
FOR THE QUARTER _____

I. Opening of Accounts

Region	Agency Name	Date Opened	Bank Name	Bank Branch/Address	Account Name	Account Number	Account Type	Funding Source	Purpose/Legal Basis	Remarks

II. Closing of Accounts

Region	Agency Name	Date Closed	Date Opened	Bank Name	Bank Branch/Address	Account Name	Account Number	Account Type	Funding Source	Purpose/Legal Basis	Reason for Account Closure	Remarks

III. Approved Requests for Authority to Open Account (BTr Form 1)

Region	Agency Name	Date Approved	Bank Name	Bank Branch/Address	Account Name	Account Number	Account Type	Funding Source	Purpose/Legal Basis	Remarks	Valid Until

Prepared by: _____

Name and Position/Designation _____

Approved by: _____

Name and Position/Designation _____

Name and Position/Designation _____

Date _____

ANNEX G. BTr Template (for opening of Parking account for LinkBiz)

“REQUESTING AGENCY’S LETTERHEAD”

DD/MM/YY

MR.MS _____

Branch Head

LAND BANK OF THE PHILIPPINES-_____ Branch

_____ (Street)

_____ (Municipality/City/Province)

Dear Mr./Ms. _____:

Please open a Link.BizPortal parking account for the (Name of NGA) online/electronic collections to the Land Bank of the Philippines – Cash Department with the following information:

Account Name	Funding Source Code*	UACS Organization Code of Agency to be Credited (12 digits numeric)	Destination Account Number **
BTr- Name of NGA - LinkBiz			

*** Funding Source**

Indicate one of the following:

(01-101101) Regular Fund

(07-308601) Trust Fund – IATF

(07-308602) Other than IATF

(03 - - - - -) Specific SAGF Fund Code

**** Destination Account Number**

Indicate one of the following:

3402-2844-20 BTr- Regular Fund

3402-2844-38 BTr- Inter-Agency Transfer of Funds

3402-2844-46 BTr-Other than IATF

3402-nnnn-nn Specific SAGF Clearing Account

The new account will facilitate fast and efficient process of monitoring, recording, reconciliation, and certification of deposited national collections of (Name of NGA).

Moreover, the funds remitted/credited into the requested parking account will eventually be swept to the Other NGAs Mother Account with account number 3402-1036-97. Kindly let us know when the aforementioned account has been opened.

Thank you.

Very truly yours,

Authorized Signatory Name

Designation/ Unit/ Office

ANNEX H. BTr Form 3A - Waiver of Confidentiality (for MDS Accounts)

WAIVER OF CONFIDENTIALITY

KNOW ALL MEN BY THESE PRESENTS:

That pursuant to our request to open a new MDS sub-account we, _____, hereby unconditionally waive our right to the secrecy of bank deposits under the Bank Secrecy Law over Account Number (Bank/Account No.) _____ in favor of the Bureau of the Treasury/Treasurer of the Philippines or his/her duly Authorized Representative and the bank branch to which the bank account is opened and maintained.

That we declare that we have read this document and have fully understood its contents. We further declare that we voluntarily and willingly executed this Waiver with full knowledge of our rights under the law.

IN WITNESS WHEREOF, I have hereunto set my hand at _____, this _____ day of _____.

Name of Agency/Unit

By:

Name and Signature of Authorized Officer

SUBSCRIBED AND SWORN to before me this day of _____,
affiant exhibited to me his/her competent proof of identity.

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

ANNEX I. BTr Form 3B - Waiver of Confidentiality (for Other Accounts)

WAIVER OF CONFIDENTIALITY

KNOW ALL MEN BY THESE PRESENTS:

That in compliance with our Undertaking dated _____, in favor of the Bureau of the Treasury and the Authorized Government Depository/Servicing Bank, we, _____, hereby unconditionally waive our right to the secrecy of bank deposits under the Bank Secrecy Law over Account Number (Bank/Account No.) _____ in favor of the Bureau of the Treasury/Treasurer of the Philippines or his/her duly Authorized Representative and the bank branch to which the bank account is opened and maintained.

That we declare that we have read this document and have fully understood its contents. We further declare that we voluntarily and willingly executed this Waiver with full knowledge of our rights under the law.

IN WITNESS WHEREOF, I have hereunto set my hand at _____, this _____ day of _____, _____.

Name of Agency/Unit

By:

Name and Signature of Authorized Officer

SUBSCRIBED AND SWORN to before me this day of _____, affiant exhibited to me his/her competent proof of identity.

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

ANNEX J. Agency Quarterly Report on Inventory of Accounts

NAME OF NGA / GOCC / LGU / BARMM OFFICE
REGIONAL OFFICE / BRANCH / PROVINCE

QUARTERLY REPORT ON INVENTORY OF BANK ACCOUNTS FOR THE QUARTER

I. Opening of Accounts

Region / Branch / Province	Agency Name	Date Opened	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Remarks

II. Closing of Accounts

Region / Branch / Province	Agency Name	Date Closed	Date Opened	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Reason for Account Closure	Remarks

III. Approved Requests for Authority to Open Bank Account (BTr Form 1)

Region / Branch / Province	Agency Name	Date Approved	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Remarks	Valid Until

IV. Maintained Accounts

Region / Branch / Province	Agency Name	Date Opened	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Account Balances	Remarks

Prepared by:

Approved by:

Name and Position/Designation

Name and Position/Designation

Date

ANNEX K. AGDB/AGSB Quarterly Report on Inventory of Accounts

NAME OF AGDB/AGSB
NAME OF AGDB/AGSB BRANCH

QUARTERLY REPORT ON INVENTORY OF ACCOUNTS FOR THE QUARTER _____

I. Opening of Accounts

Region/ Branch	Agency Name	Date Opened	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Remarks

II. Closing of Accounts

Region/ Branch	Agency Name	Date Closed	Date Opened	Bank Name	Bank Branch/ Address	Account Name	Account Number	Account Type	Funding Source	Purpose/ Legal Basis	Reason for Account Closure	Remarks

Prepared by: _____

Approved by: _____

Name and Position/Designation

Name and Position/Designation

Date