

TREASURY CIRCULAR NO. 3-2025
14 APR 2025

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 the Treasury Circular (TC) Nos. 03-2024 dated 12 April 2024 and TC 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 in accordance with Section 1, Item No. 2 of Executive Order No. 449, Series of 1997, which empowers the Bureau of the Treasury to formulate adequate guidelines for fiscal and financial policies, as well as Executive Order No. 55, Series of 2011, concerning current fiscal policy initiatives under the Public Financial Management Framework.

2.0 PURPOSE

This Circular is to supplement Treasury Circulars (TC) Nos. 02-2022 and 03-2024 to facilitate the realignment of existing systems and procedures of the Bureau regarding the depositing and reporting of various collections by the National Government.

3.0 GUIDELINES

3.1 To update the list of major clearing accounts maintained with Authorized Government Depository Banks (AGDBs), Section B. (1) General Guidelines of TC 02-2022, is hereby revised as follows:

*“1. The Bureau of the Treasury (BTr) shall open and maintain **four (4)** major clearing accounts with Authorized Government Depository Banks (AGDBs) designated for the following types of funds to be utilized by all National Government Agencies (NGAs):*

- i. BTr- Regular Fund ¹
- ii. **BTr-NGAs Fees and Charges** ¹
- iii. BTr- Inter Agency Trust Fund (IATF)
- iv. BTr-Other than IATF

3.2 To provide the list of clearing accounts to be used for the Regular Fund collections of the Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) Section B General Guidelines (2) of TC 02-2022 is hereby revised as follows:

*“2. The list of BTr clearing accounts “Annex B” for the **Regular Fund** collections of Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) with AGDBs shall be maintained and automatically swept to the designated BTr-BIR/BOC Mother account within the day.”*

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

“1. Deposit/Remittance of Collection

The NGAs shall determine the appropriate fund classification of the collections for remittance, utilizing the corresponding clearing accounts assigned for each type of fund:

Account Name	LBP Account Number	DBP Account Number	PVB Account Number	Receipts and Income
1. BTr -Regular Fund	3402-2844-20	0405-833453-608	0012015334	<p>a. Excess/unused/unutilized from the cash advance, refund, disallowances; excess fund from bid docs after payment of honorarium. Idle/unused/unutilized cash balance.</p> <p>Reference No. 1:</p> <ul style="list-style-type: none"> a. UACS Organization Code of Remitting Agency b. 110050100001 (BTr Assigned Org Code shall be used by the remitting LGUs) <p>Reference No. 2: NCO Code of remitting agency</p>

¹ All NGAs, LGUs, and GOCCs except BIR and BOC

Account Name	LBP Account Number	DBP Account Number	PVB Account Number	Receipts and Income
				<p>b. Liquidation of the Implementing Agencies to the Source Agency of the Excess/unused/unutilized funds from the finished projects.</p> <p>Reference No. 1: UACS Organization Code of Source Agency Reference No. 2: NCO Code of remitting agency</p> <p>c. Interest income earned by deposits or investment of NGAs/GOCCs pursuant to DOF Circular 002-2022</p> <p>Reference No. 1: 110050100002 (BTr Assigned Org code) Reference No. 2: NCO Code of remitting agency</p>
2. BTr-NGAs Fees and Charges	3402-2870-11	0405-833462-608	0012015344	<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 except for SAGF.</p> <p>Attached as Annex "A" the List of Fees and Charges</p> <p>Reference No. 1: UACS Organization Code of Remitting Agency/ Agency to be Credited Reference No. 2: NCO Code of remitting agency</p>
3. BTr - Inter Agency Transfer of Fund (IATF)	3402-2844-38	0405-833454-608	0012015335	<p>Receipts or fund transfers from any government agency and GOCC to another agency to facilitate project/program implementation.</p> <p>Reference No. 1: UACS Organization Code of Agency to be Credited</p>

Account Name	LBP Account Number	DBP Account Number	PVB Account Number	Receipts and Income
				Reference No. 2: NCO Code of remitting agency
4. BTr - Other than IATF	3402-2844-46	0405-833455-608	0012015336	Trust Receipts from other sources including private persons or foreign institutions such as performance bonds, affiliation fees, fiduciary fund, Legal Research Fund, PLI's service fees, guarantee/security deposit, donation and other receipts for the fulfillment of some obligations. Reference No. 1: UACS Organization Code of Agency to be Credited Reference No. 2: NCO Code of remitting agency
5. BTr-Special Account in the General Fund (SAGF)	List of SAGF accounts as Revised "Annex C" 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. Reference No. 1: UACS Organization Code of Specific Agency to be Credited Reference No. 2: NCO Code of remitting agency

3.4 To amend provisions under the Remittance thru Electronic Banking Collection or E-Payment Section C (d) is revised to read:

" d. Remittance through Electronic Banking Collection/Digital Payment

The remittances executed via electronic/digital payment, encompassing but not limited to the following: Link.BizPortal, weAccess, eMDS, RTGS, and remittances through special tie-ups, are covered under Electronic Banking/ Digital Payment of Collections. Agencies may engage the services of established Payment Service Providers (PSPs) in accordance with Executive Order 170 s. 2022.

"i. The BTr shall open and maintain a separate parking account with the AGDBs upon receipt of request from the NGAs for the electronic /digital payment mode supported with the copy of a Memorandum of Agreement and assign the designated destination major clearing account per type of fund."

3.5 To provide a more comprehensive report on the nature of collection, additional sub-section under Section C. II. Report of Collection is inserted to read:

"i. NGAs shall submit the monthly fees and charges collections with details or nature of the collections as listed under Annex A to the designated Google Shared Drive provided by the BTr (<https://tinyurl.com/3r7n9rvz>) no later than the tenth (10th) calendar day of the succeeding month.

"j. To assist BTr in validation and reconciliation of the submitted data, NGAs shall also submit a soft copy of their Quarterly Report of Revenue and Other Receipts (FAR No. 5) to this Bureau's National Cash Accounting Division and Fiscal Planning and Assessment Division and email to ncad@treasury.gov.ph and fpad@treasury.gov.ph no later than the 30th calendar day after the reference quarter.

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

ANNEX A. List of Fees and Charges

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code
Service and Business Income			
Service Income			
Permit Fees	40201010	00	4020101000
Permit Fees Import	40201010	01	4020101001
Permit Fees Export	40201010	02	4020101002
Other Permit Fees	40201010	99	4020101099
Registration Fees	40201020	00	4020102000
Registration Plates, Tags and Stickers Fees	40201030	00	4020103000
Regular Plates	40201030	01	4020103001
Optional Motor Vehicle Special Plate	40201030	02	4020103002
Vanity Licensed Plates	40201030	03	4020103003
Validating Tags/Stickers	40201030	04	4020103004
Clearance and Certification Fees	40201040	00	4020104000
Clearance Fees	40201040	01	4020104001
Certification Fees	40201040	02	4020104002
Endorsement Fees	40201040	03	4020104003
Identification of Specimens	40201040	04	4020104004
Franchising Fees	40201050	00	4020105000
Licensing Fees	40201060	00	4020106000
Supervision and Regulation Enforcement Fees	40201070	00	4020107000
Spectrum Usage Fees	40201080	00	4020108000
Legal Fees	40201090	00	4020109000
Inspection Fees	40201100	00	4020110000
Verification and Authentication Fees	40201110	00	4020111000
Accreditation Fees	40201110	01	4020111001
Weights and Measures Fees	40201110	02	4020111002
Other Verification and Authentication Fees	40201110	99	4020111099
Passport and Visa Fees	40201120	00	4020112000
Passport Fees	40201120	01	4020112001
Visa Fees	40201120	02	4020112002
Processing Fees	40201130	00	4020113000
Analysis Fees	40201130	01	4020113001
Appeal Fees	40201130	02	4020113002
Application Fees	40201130	03	4020113003
Assessment Fees	40201130	04	4020113004
Execution Fees	40201130	05	4020113005
Express Lane or Special Lane Fees	40201130	06	4020113006
Filing Fees	40201130	07	4020113007
Identity Card Fees	40201130	08	4020113008
Import Processing Fees	40201130	09	4020113009
Oath taking Fees	40201130	10	4020113010
Review Fees	40201130	11	4020113011
Testing Fees	40201130	12	4020113012
Other Processing Fees	40201130	99	4020113099
Fines and Penalties-Service Income	40201140	00	4020114000
Other Service Income	40201990	00	4020199000
Amendment Fees	40201990	01	4020199001
Calibration Fees	40201990	02	4020199002
Escheat Fees of Unclaimed Balances	40201990	03	4020199003
Service Fees on Relent Loan Technology Development Transfer and Commercialization	40201990	04	4020199004
Other Geological and Energy Data	40201990	05	4020199005
Other Service Income	40201990	99	4020199099

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code
Business Income			
School Fees	40202010	00	4020201000
Tuition Fees	40202010	01	4020201001
Income Collected from Students	40202010	02	4020201002
Income from Other Sources	40202010	03	4020201003
Other School Fees	40202010	99	4020201099
Affiliation Fees	40202020	00	4020202000
Examination Fees	40202030	00	4020203000
Seminar/Training Fees	40202040	00	4020204000
Rent/Lease Income	40202050	00	4020205000
Communications Network Fees	40202060	00	4020206000
Transportation System Fees	40202070	00	4020207000
Road Network Fees	40202080	00	4020208000
Waterworks System Fees	40202090	00	4020209000
Power Supply System Fees	40202100	00	4020210000
Seaport System Fees	40202110	00	4020211000
Landing and Parking Fees	40202120	00	4020212000
Income from Hostels/Dormitories and Other Like Facilities	40202130	00	4020213000
Slaughterhouse Operation	40202140	00	4020214000
Income from Printing and Publication	40202150	00	4020215000
Sales Revenue	40202160	00	4020216000
Book Sales	40202160	01	4020216001
Consultancy Fees	40202160	02	4020216002
Entrance Fees	40202160	03	4020216003
Film Showing Fees	40202160	04	4020216004
Sale of Accountable Forms	40202160	05	4020216005
Sale of Animals, Meat and Dairy	40202160	06	4020216006
Sale of Technology thru Payback	40202160	07	4020216007
Sale of Training Manuals	40202160	08	4020216008
Other Sales	40202160	99	4020216099
Sales Discounts	40202161	00	4020216100
Hospital Fees	40202170	00	4020217000
Drugs and Medicines	40202170	01	4020217001
Medical Supplies	40202170	02	4020217002
Medical Fees-Operating Room	40202170	03	4020217003
Medical Fees-Radiology	40202170	04	4020217004
Medical Fees-Laboratory	40202170	05	4020217005
Medical Fees-Hemodialysis	40202170	06	4020217006
Medical Fees-Cardio-Vascular Services	40202170	07	4020217007
Medical Fees-Nuclear Medicine Services	40202170	08	4020217008
Medical Fees-Physical Medicine & Rehabilitation Services	40202170	9	4020217009
Medical Fees-Pulmonary Services	40202170	10	4020217010
Medical Fees-Neurology Services	40202170	11	4020217011
Other Fees	40202170	99	4020217099

ANNEX B. List of Clearing Accounts for Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC)

Agency	UACS Organization Code	Bank	Account Name	Account Number	Nature of Transaction
Bureau of Internal Revenue (BIR)					
General Fund					
BIR <i>(or specific Agency Name of BIR-Revenue Regional Office)</i>	110030100000 <i>(or specific Organization Code of BIR-Revenue Regional Office)</i>	LBP	NATIONAL TREASURY BUREAU OF INTERNAL REV	3402-2803-94	All tax collections and non-tax revenues (fees, charges and other miscellaneous income) collected including collections of Documentary Stamp Tax of BIR Collecting Officers
		DBP	National Treasury Clearing Account - BUREAU OF INTERNAL REVENUE	0405-833023-608	
Name of the Remitting Agency	Organization Code of the Remitting Agency	LBP	BTR BUREAU OF INTERNAL REVENUE DOC STAMP	3402-2829-15	Documentary Stamp Tax Collections of Remitting Agency
Special Account in the Fund (Refer to Annex A)					
Bureau of Customs (BOC)					
General Fund					
BOC <i>(or specific Agency Name of BOC-Port)</i>	110020100000 <i>(or specific Organization Code of BOC-Port)</i>	LBP	NATIONAL TREASURY BUREAU OF CUSTOMS	3402-2804-08	All tax collections and non-tax revenues (fees, charges and other miscellaneous income) collected
		DBP	National Treasury Clearing Account - BUREAU OF CUSTOMS	0405-833022-608	
		PVB	TREASURER OF THE PHILIPPINES BOC	0001-007261-100	
Special Account in the Fund (Refer to Annex A)					

Annex C. Updated List of Designated Accounts for SAGF

	Clearing Account Name	Fund Sub-Category	Funding Source Code	LBP Account Number (ED: July 1, 2022)	DBP Account Number (ED: March 1, 2023)	PVB Account Number (ED: January 23, 2025)	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
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

	Clearing Account Name	Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	PVB Account Number (ED:January 23, 2025)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
10	BTr- Livestock Development Council- LDF SAGF	Livestock Development Fund	03104327	3402284888	0405-833456-608		Livestock Development Council	5007000000	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	0509000000	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	0700600000	Share from PAGCOR
13	BTr- National Book Dev Board IMDCF SAGF	Instructional Materials Development Center Fund	03104330	3402284543			National Book Development Board	0700200000	R.A. 8047
14	BTr- Department of Energy- SAGF	Collections from other production shares and miscellaneous income	03104332	3402284551			Department of Energy	0900100000	Fees, revenues and receipts from the exploration, development and exploitation of energy resources - P.D Nos. 87/972/1234/1442/9513
15	BTr- Department of Energy- TTEMF SAGF	Technology Transfer for Energy Management Fund	03104333	3402284560			Department of Energy	0900100000	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	0405-833457-608		Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	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	0405-833458-608		Department of Environment and Natural Resources (DENR) (or specific Agency Name of DENR-Regional Office)	100010100000 (or specific Organization Code of DENR-Regional Office)	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

	Clearing Account Name	Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	PVB Account Number (ED:January 23, 2025)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
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	0405-833459-608		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)
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	1.1003E+11	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

	Clearing Account Name	Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	PVB Account Number (ED:January 23, 2025)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
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
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	3104357	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

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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	0405-833460-608		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
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 PSM 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)	PVB Account Number (ED:January 23, 2025)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
46	BTr- Games and Amusements Board- SAGF	GAB SAGF	03104372	3402284730		0001-009624-100	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. 1996
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. 10096
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
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

	Clearing Account Name	Fund Sub-Category	Funding Source Code	LBP Account Number (ED:July 1, 2022)	DBP Account Number (ED:March 1, 2023)	PVB Account Number (ED:January 23, 2025)	Agency to be Credited	UACS Organization Code	Description/ Legal Basis
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	0405-833461-608		Department of Public Works and Highways	180010100000	National building permit collections and remittances pursuant to PD 1096
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