



*Republic of the Philippines*  
**COMMISSION ON AUDIT**  
**DEPARTMENT OF BUDGET AND MANAGEMENT**  
**DEPARTMENT OF FINANCE**

**JOINT CIRCULAR NO. 2013-1**  
**August 6, 2013**

**FOR** : All Heads of Departments, Agencies, Bureaus, Offices, Commissions, State Universities and Colleges, Heads of Government-Owned and/or Controlled Corporations with Budgetary Support from the National Government, including those maintaining Special Accounts in the General Fund, and Other Instrumentalities of the Government, Chiefs of Financial and Management Services, COA Auditors and all Others Concerned

**SUBJECT: UNIFIED ACCOUNTS CODE STRUCTURE (UACS)**

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**1.0 POLICY STATEMENT**

Consistent with the Public Financial Management Reforms Roadmap, the Department of Budget and Management (DBM), Commission on Audit (COA), Department of Finance (DOF), and Bureau of the Treasury jointly developed the Unified Accounts Code Structure (UACS), a government-wide coding framework, to provide a harmonized budgetary and accounting code classification that will facilitate the efficient and accurate financial reporting of actual revenue collections and expenditures compared with programmed revenues and expenditures, respectively, starting Fiscal Year (FY) 2014.

The UACS Manual accompanying this Circular contains the accounts and codes to be adopted in identifying, aggregating, budgeting, accounting, auditing and reporting the financial transactions of the government.

**2.0 PURPOSE**

- 2.1 To prescribe the implementing guidelines, rules and regulations on the use of the UACS that harmonizes budgetary and accounting classifications and structures for simplifying and consolidating financial reports.
- 2.2 To enhance the quality and timeliness of financial data for the generation of the required reports and analysis of the same by:



- 2.2.1 Providing easy access to real-time financial data as required by the oversight agencies and heads of departments/agencies; and
  - 2.2.2 Ensuring consistency with the classification system of the Public Sector Accounting Standards (Philippines and International standards), and the Government Finance Statistics.
- 2.3 To strengthen financial controls and accountability.

### **3.0 COVERAGE**

This Circular covers all agencies, Constitutional Commissions/Offices, State Universities and Colleges, Government-owned and/or Controlled Corporations with budgetary support from the National Government, including those maintaining special accounts in the General Fund, and other instrumentalities of the national government.

### **4.0 KEY ELEMENTS OF THE UACS**

The key elements of the UACS are as follows:

- 4.1 Funding Source codes – Six-digit code to reflect the Financing Source, Authorization and Fund Category (Chapter 1 of the Manual);
- 4.2 Organization codes – Twelve-digit code to reflect the Department, Agency and Sub-Agency or Operating Unit/ Revenue Collecting Unit (Chapter 2 of the Manual);
- 4.3 Location codes – Nine-digit code to reflect the Region/ Province/ Municipality/ Barangay following the Philippine Standard Geographic Code prescribed by the National Statistical Coordination Board (Chapter 3 of the Manual);
- 4.4 Major Final Output (MFO)/ Program, Activity and Project (PAP) codes - Nine-digit code to reflect the MFO/PAP code (Chapter 4 of the Manual); and
- 4.5 Object Codes – Eight-digit code to reflect the Assets, Liabilities, Equity, Income, and Expense accounts by object following the Revised Chart of Accounts and two-digit code to reflect sub-object codes provided by the Bureau of the Treasury (BTr) for the Cash in Bank Accounts, the Bureau of Internal Revenue (BIR) for the Tax Revenue Accounts, Bureau of Customs for the Import Duties Accounts, the DOF for the Non-Tax Revenue Accounts and the DBM for the Expense Accounts (Chapter 5 of the Manual).



## **5.0 ADOPTION/IMPLEMENTATION OF THE UACS**

- 5.1 Starting FY 2014, the UACS shall be the coding framework for the national government's financial transactions in all phases of the budget cycle, namely: budget preparation, legislation, execution and accountability.
- 5.2 The UACS Manual and its Appendices shall provide guidance on the assigned codes to be used by all Departments and Agencies in their financial transactions.
- 5.3 An orientation and training program on the adoption of the UACS shall be conducted for all finance (accounting and budget) personnel of Departments/Agencies, COA auditing personnel, and other users.

## **6.0 RESPONSIBILITIES**

- 6.1 All heads of departments/agencies and chiefs of financial and management services shall ensure the proper adoption of all accounts classification and coding in the attached UACS Manual.
- 6.2 Resolution of issues relative to:
  - 6.2.1 Validation and assignment of new codes for funding source, organization, sub-object codes for expenditure items shall be the responsibility of the DBM
  - 6.2.2 Consistency of account classification and coding structure with the Revised Chart of Accounts shall be the responsibility of the COA
  - 6.2.3 Consistency of account classification and coding standards with the Government Finance Statistics shall be the responsibility of the DOF – BTr
  - 6.2.4 Validation and assignment of new Program, Activity, Project Codes shall be decided jointly by the proponent agency and the DBM

## **7.0 REPEALING CLAUSE**

All codes issued under the National Standard Agency Coding System shall continue to be used until December 31, 2013 only.

Upon effectivity of this Joint Circular, all existing guidelines on Funding Source Codes, Organization Codes, Location Codes, MFO/PAP Codes and Object Codes which are inconsistent herewith, are deemed repealed.



## **8.0 EFFECTIVITY**

This Joint Circular takes effect on January 1, 2014.

In anticipation of the effectivity of this Joint Circular, the UACS is already adopted in the preparation of the FY 2014 budget.



**FLORENCIO B. ABAD**

Secretary

Department of Budget and Management

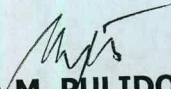


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