



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

JOINT CIRCULAR NO. 2014-1
November 7, 2014

FOR: All Heads of Departments, Agencies, Bureaus, Offices, Commissions, State Universities and Colleges, Heads of Government-Owned and/or Controlled Corporations receiving 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, MDS – Government Servicing Banks And All Others Concerned

SUBJECT: ENHANCEMENT OF THE UNIFIED ACCOUNTS CODE STRUCTURE (UACS) PER COA-DBM-DOF JOINT CIRCULAR No. 2013-1

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 (BTr) jointly developed the Unified Accounts Code Structure (UACS), a government-wide coding framework, to provide a harmonized budgetary and accounting code classification that took effect on January 1, 2014.

2.0 OBJECTIVE

To amend the following elements of the UACS specified under COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013:

- 2.1 *Funding Source Code* – The six digits Funding Source Code shall be enhanced to add a two digit code for the Fund Cluster for purposes of accounting, banking and reporting.

2.2 *Major Final Output (MFO) / Program, Activity, and Project (P/A/P) Code*
– this element shall be enhanced considering the following:

- Adoption of the Organization for Economic Cooperation and Development (OECD) international standard for Sector and Sub-Sectors Outcome which is the Classification of Functions of Government (COFOG), with some minor additions that are specific to the government's needs. This COFOG is also consistent with the already adopted Government Finance Statistics (GFS) required by the IMF, which will facilitate the required finance statistics reporting by Bureau of the Treasury. This will provide the ability to track budgets to the sector outcomes.
- Identification of horizontal programs implemented by several agencies with the Sector/Horizontal Outcomes sub-element of the MFO/PAP Code. This provides the tagging of the horizontal outcomes.
- Expansion of the last segment (2nd Activity Level / Project Title / 3rd Activity Level) code digits is needed to ensure that there is sufficient number of code values available for new MFO/PAP 2nd Activity Level / Project Title / 3rd Activity Level codes.

3.0 **COVERAGE**

This Circular covers all agencies, Constitutional Commissions/Offices, State Universities and Colleges, Government-Owned and/or Controlled Corporations receiving budgetary support from the National Government, including those maintaining Special Accounts in the General Fund, and other instrumentalities of the government.

4.0 **CHANGES IN THE UACS CODING STRUCTURE**

The updated UACS Code Framework is now a 54-digit code, as shown in **Annex A**.

The changes in the UACS Code Elements are as follows:

- 4.1 *Funding Source Code – Fund Cluster* – This code becomes an 8 digit code with the addition of a two digit Fund Cluster as a prefix to the Funding Source Code, as shown in Annex B of this circular.

4.2 *MFO/PAP Code* – This code becomes a 15-digit code, with the addition of the 5-digits for Sector / Horizontal Outcome, and the expansion of 1-digit for the 2nd Activity Level (Programs) / Project Title (Projects) / 3rd Activity Level (Purpose).

4.2.1 *MFO/PAP Code – Sector / Horizontal Outcome* – This is an additional five digit code that is a prefix of the MFO/PAP Code. The Sector Outcomes is a 3-digit code and the horizontal outcome is a 2-digit code. The code values for Sector Outcomes and Horizontal Outcomes are shown in **Annex C**.

4.2.2 *MFO/PAP Code – 2nd Activity Level (Programs) / Project Title (Projects) / 3rd Activity Level (Purpose)* – This code is 4-digits in the UACS Manual. Upon effectivity of this Joint Circular, this code becomes a 5-digit code, as shown in **Annex A**.

5.0 ADOPTION / IMPLEMENTATION OF THE UACS CODING STRUCTURE CHANGE

5.1 This update to the UACS Coding Structure shall be adopted by all units covered by Item 3.0 of this Circular and each one shall be responsible in ensuring that it is properly implemented. Heads of departments/agencies shall ensure that the UACS, including the adoption of the changes prescribed in this Joint Circular, is properly implemented for all financial transactions and reporting.


5.2 Consistent with item 6.2 of the COA-DBM-DOF Joint Circular No. 2013-1, any issues related to herein prescribe UACS changes shall be raised with the DBM for resolution.

6.0 REPEALING CLAUSE

All aspects of the original UACS Manual and Codes issued through the COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 which are not inconsistent with the provisions of this circular shall remain in effect. These additional coding structure changes are enhancements to the existing UACS specifically on sub-segments under the Funding Source Code and the MFO/PAP Code.

7.0 EFFECTIVITY

This Joint Circular shall be applied to all financial transactions beginning January 1, 2015. Existing transactions/reports prior to the issuance of this Joint Circular shall be adjusted using the amended UACS codes, as authorized under National Budget Circular No. 554 for reporting purposes.

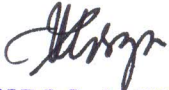

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ANNEX A

Updated Overall UACS Code Structure:

Fund Cluster	Financing Source	Authorization Code	Fund Category	Department Code	Agency Code	Operating Unit Classification	Lower Level Operating Unit	Region	Province	City/Municipality	Barangay	Sector / Horizontal Outcomes	Program/Project	MFO/Project Category	Act. Level 1/Project Sub-Cat.	Act. Level 2/Project Title	Revised Chart of Accounts	Sub-Object Code
Funding Source (8)				Organization Code				Location Code				MFO / PAP (15)					Object Code	
New (2)	Existing (6)			Existing (12)				Existing (9)				New (5)	Existing (9) - (Now 10)				Existing (10)	
00	0	00	000	00	000	00	00000	00	00	00	000	000 00	0	00	00	00000	00000000	00

Elements	Existing No. of Digits	New No. of Digits
Funding Source	6	8
Organization	12	12
Location	9	9
MFO/PAP	9	15
Object	10	10
Total	46	54

Annex B
UACS Funding Source - Fund Cluster Code Values

Fund Cluster Code	Fund Cluster Description
01	Regular Agency Fund
02	Foreign Assisted Projects Fund
03	Special Accounts - Locally Funded / Domestic Grants Fund
04	Special Accounts - Foreign Assisted / Foreign Grants Fund
05	Internally Generated Funds
06	Business Related Funds
07	Trust Receipts

Details of ANNEX B
UACS Funding Source - Fund Cluster – Clustering by Fund Category

Fund Cluster Code	Existing UACS Funding Source Code	Description
Cluster 01: <u>Regular Agency Fund</u>		
General Fund (GF) – New General Appropriations		
01	101101	Specific Budgets of National Government Agencies
	101111	ARMM-DepEd's GSIS Contribution
01	101252	Special Shares of LGUs in the Proceeds of National Taxes
01	101253	Barangay Officials Death Benefits Fund
01	101254	Local Government Support Fund
01	*	101255 Special Shares of LGUs in the Proceeds of Fire Code Fees
01	101276	BSGC - Equity Contribution
01	101277	BSGC - Subsidies
01	101278	BSGC - Loans
01	101279	BSGC - Advances
01	101301	Financial Assistance to MMDA - Subsidies
01	101401	SPF - National Disaster Risk Reduction and Management Fund (Calamity Fund)
01	101402	SPF - Contingent Fund
01	101403	SPF - DepEd - School Building Program/Educational Facilities Fund
01	101404	SPF - E-Government Fund
01	101405	SPF - International Commitments Fund
01	101406	SPF - Miscellaneous Personnel Benefits Fund
01	101407	SPF - Pension and Gratuity Fund
01	101409	SPF - Allocation for Capital Outlays of State Universities and Colleges (SUCs)
01	101410	SPF - Feasibility Studies Fund
01	101411	SPF - Rehabilitation and Reconstruction Program
General Fund (GF) – Continuing Appropriations		
01	102101	Specific Budgets of National Government Agencies
01	102252	ALGU - Special Shares of LGUs in the Proceeds of National Taxes
01	102253	ALGU - Barangay Officials Death Benefits Fund
01	102254	ALGU - Local Government Support Fund
01	102276	BSGC - Equity Contribution
01	102277	BSGC - Subsidies
01	102278	BSGC - Loans
01	102279	BSGC - Advances
01	102401	SPF - National Disaster Risk Reduction and Management Fund (Calamity Fund)

Fund Cluster Code		Existing UACS Funding Source Code	Description
01		102402	SPF - Contingent Fund
01		102403	SPF - DepEd - School Building Program/Educational Facilities Fund
01		102404	SPF - E-Government Fund
01		102405	SPF - International Commitments Fund
01		102406	SPF - Miscellaneous Personnel Benefits Fund
01		102407	SPF – Pension and Gratuity Fund
General Fund (GF) – Supplemental Appropriations			
01		103101	Specific Budgets of National Government Agencies
01		103401	National Disaster Risk Reduction and Management Fund (Calamity Fund)
General Fund (GF) –Automatic Appropriations			
01		104102	Retirement and Life Insurance Premiums
01		104103	Pension under R.A. No. 2087, as amended by P.D. 1625 and R.A. No. 5059
01		104105	Customs duties and taxes, including tax expenditures
01		104106	Proceeds from sales of non-serviceable, obsolete and unnecessary equipment
01		104108	Tax Refunds
01		104109	Debt Principal Amortization
01		104110	Debt Interest Payments
01		104251	Internal Revenue Allotment
01		104280	BSGC - Net Lending
General Fund (GF) – Unprogrammed Funds			
01		105276	BSGC - Equity Contribution
01		105277	BSGC - Subsidies
01		105278	BSGC - Loans
01		105279	BSGC - Advances
01		105421	General Fund Adjustments
01		105422	Support for Infrastructure Projects and Social Programs
01		105423	AFP Modernization Program
01		105424	Debt Management Program
01		105425	Total Administrative Disability Pension
01		105426	People's Survival Fund
01	*	105429	Risk Management Program
01	*	105430	Disaster Relief Mitigation Fund
01	*	105431	Reconstruction and Rehabilitation Program

Fund Cluster Code	Existing UACS Funding Source Code	Description
Cluster 02: <u>Foreign Assisted Projects Fund</u>		
General Fund (GF) – New General Appropriations		
02	101151	GoP Counterpart Funds
02	101152	Asian Development Bank
02	101153	Australia
02	101154	Austria
02	101155	Belgium
02	101156	Canada
02	101157	China
02	101158	Denmark
02	101159	European Commission
02	101160	France
02	101161	Germany
02	101162	Global Environment Facility
02	101163	International Bank of Reconstruction and Development (IBRD)
02	101164	International Development Fund (IDF)
02	101165	International Fund for Agricultural Development (IFAD)
02	101166	Italy
02	101167	Japan
02	101168	Korea
02	101169	Millennium Challenge Corporation
02	101170	Netherlands
02	101171	New Zealand
02	101172	Norway
02	101173	Saudi Arabia
02	101174	Spain
02	101175	Switzerland
02	101176	United Kingdom
02	101177	United States
02	101178	United Nations Development Fund for Women (UNIFEM)
02	101179	United Nations Population Fund (UNFPA)
02	101180	OPEC Fund for International Development (OFID)
General Fund (GF) – Continuing Appropriations		
02	102151	GoP Counterpart Funds
02	102152	Asian Development Bank
02	102153	Australia
02	102154	Austria

Fund Cluster Code	Existing UACS Funding Source Code	Description
02	102155	Belgium
02	102156	Canada
02	102157	China
02	102158	Denmark
02	102159	European Commission
02	102160	France
02	102161	Germany
02	102162	Global Environment Facility
02	102163	International Bank of Reconstruction and Development (IBRD)
02	102164	International Development Fund (IDF)
02	102165	International Fund for Agricultural Development (IFAD)
02	102166	Italy
02	102167	Japan
02	102168	Korea
02	102169	Millennium Challenge Corporation
02	102170	Netherlands
02	102171	New Zealand
02	102172	Norway
02	102173	Saudi Arabia
02	102174	Spain
02	102175	Switzerland
02	102176	United Kingdom
02	102177	United States
02	102178	United Nations Development Fund for Women (UNIFEM)
02	102179	United Nations Population Fund (UNFPA)
02	102180	OPEC Fund for International Development (OFID)
General Fund (GF) – Unprogrammed Funds		
02	105152	Asian Development Bank
02	105153	Australia
02	105154	Austria
02	105155	Belgium
02	105156	Canada
02	105157	China
02	105158	Denmark
02	105159	European Commission
02	105160	France
02	105161	Germany
02	105162	Global Environment Facility
02	105163	International Bank for Reconstruction and Development (IBRD)

Fund Cluster Code	Existing UACS Funding Source Code	Description
02	105164	International Development Fund (IDF)
02	105165	International Fund for Agricultural Development (IFAD)
02	105166	Italy
02	105167	Japan
02	105168	Korea
02	105169	Millennium Challenge Corporation
02	105170	Netherlands
02	105171	New Zealand
02	105172	Norway
02	105173	Saudi Arabia
02	105174	Spain
02	105175	Switzerland
02	105176	United Kingdom
02	105177	United States
02	105178	United Nations Development Fund for Women (UNIFEM)
02	105179	United Nations Population Fund (UNFPA)
02	105180	OPEC Fund for International Development (OFID)

Cluster 03: Special Account - Locally Funded / Domestic Grants Fund

Automatic Appropriations		
03	104104	Domestic Grant Proceeds
03	104107	Military Camps Sales Proceeds
03	104322	Agrarian Reform Fund – Income and collections from Agrarian Reform operations and proceeds from assets recovered and sales of ill-gotten wealth – R.A. 9700
03	104323	DA - Agricultural Competitiveness Enhancement Fund - All duties collected from the importation of agricultural products under the minimum access volume mechanism - R.A. Nos. 8178 /9496
03	104324	DA - Agro-Industry Modernization Credit and Financing Program (AMCFP)
03	104326	DA - Support to the Fertilizer and Pesticide Program
03	104327	DA - Livestock Development Fund – Registration Fees of large cattle – P.D. 914
03	104328	Meat Inspection Service Development Trust Fund - Fees, fines and other charges by the NMIS - Section 46, R.A. 9296
03	104329	DEPED - Early Childhood Care and Development Council - Share from PAGCOR
03	104330	DEPED - Instructional Materials Development Center Fund – R.A. 8047
03	104331	Malampaya Gas Fund - Production shares from Malampaya Gas-to-Power Project per Service Contract No. 38 – P.D. 910

Fund Cluster Code	Existing UACS Funding Source Code	Description
03	104332	Collections from other production shares and miscellaneous income - Fees, revenues and receipts from the exploration, development and exploitation of energy resources - P.D Nos. 87/972/1234/1442/9513
03	104333	Technology Transfer for Energy Management Fund - Interest Income in USAID-assisted Technology Transfer for Energy Management (TTEM) - R.A. 7638
03	104334	DENR - Integrated Protected Areas Fund - All income generated from the operation of NIPAS or management of wild flora and fauna - R.A. 7586
03	104335	Wildlife Management Fund - Fines, awards, fees, charges, donations, endowments, administrative fees or grants in the form of contribution - R.A. 9147
03	104336	DENR - Sale of Confiscated Logs – E.O. 277; LOI 1020; BP 879
03	104337	DENR - Air Quality Management Fund - Fines, awards, fees, donations, endowments, and grants in the form of contribution - R.A. 8749
03	104338	DENR - Mines and Geosciences Bureau - 10% of all royalties and revenues from development and utilization of the mineral resources (Mineral Reservations - R.A. 7942)
03	104339	BOC - Non-Intrusive Container Inspection System Project Fund - Income from Container Security Fee - E.O. Nos. 592/635
03	104340	BOC - Super Green Lane Trust Fund - Service fees for usage of Super Green lane facility - E.O. Nos. 230/563
03	104342	BIR - Special Education Fund - 1% share of taxes on local Virginia-type cigarettes - R.A. 5447
03	104343	BIR - Bank Penalties Fund - Penalties imposed to banks on delayed remittances - E.O. 937
03	104344	BTR - Fidelity Bond Fund - Public Bonding Law - Sections 313-335 Chapter 15, Revised Administrative Code of 1917
03	104345	Insurance Commission (IC) Fund - 25% share I premium tax collections of the BIR – P.D. 612 / R.A. 8424
03	104346	IC - Pre-Need Fund - Retention and Utilization of Fees, Charges and Other Income from the Regulation of Pre-need Companies - R.A. 9829
03	104347	Department of Health (OSEC) - Shares from Franchise tax/VAT- R.A. Nos. 6631/6632/7953/8407
03	104348	DOH OSEC FDA-SAGF – Income from fees fines, royalties and other charges authorized under R.A. 9502
03	104349	DOH OSEC – BQIHS SAGF – 50% of Income from Quarantine Services – R.A. 9271
03	104350	DILG - Bureau of Fire Protection - Fees and Fines under the Fire Code of the Philippines - R.A. 9154
03	104351	Department of Justice (OSEC) - Legal Fees - R.A. 9279
03	104352	DOJ - Land Registration Authority - 20% of Land Registration Fees of the Register of Deeds of LGUs and LRA - P.D. 1529
03	104353	DOJ - Office of the Solicitor General - 50% of fees and charges on naturalized aliens under the old Naturalization Law - L.O.I. 278 /R.A. 9417
03	104354	DOLE OSEC - Verification Fees of Foreign Post - E.O. 1022
03	104355	DOLE – NCMB - Special Voluntary Arbitration Fund - CBA Registration

Fund Cluster Code	Existing UACS Funding Source Code	Description
		Fees - R.A. 6721
03	104356	Asia Pacific Disaster Response Fund - Tropical Storm Ketsana (Ondoy) Project
03	104357	DND - AFP Modernization Trust Fund - 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
03	104358	DPWH - Special Road Support Fund - 80% of Motor Vehicle Users' Charge Tax collections (MVUC) - R.A. 8794
03	104359	DPWH - Special Local Road Fund - 5% of Motor Vehicle Users' Charge Tax collections (MVUC) - R.A. 8794
03	104360	DPWH - Special Road Safety Fund - 7.5% of Motor Vehicle Users' Charge Tax collections (MVUC) - R.A. 8794
03	104361	DOT - Tourism Development Fund - Accreditation, training fees, miscellaneous income - R.A. 9593
03	104362	DTI - Micro, Small and Medium Enterprise Development Council Fund - 90% of the penalties collected by BSP from lending institutions for non-compliance with the provisions of the amended Magna Carta for SMEs - R.A. 9501
03	104363	DOTC - Special Vehicle Pollution Control Fund - 7.5% of Motor Vehicle Users' Charge Tax collections (MVUC) - R.A. 8794
03	104364	DOTC - Seat Belt Use Fund (LTO) - Fines imposed on the implementation of Seat Belt Use - R.A. 8750
03	104365	DOTC - MARINA Trust Funds - Tonnage Fees - R.A. 9295
03	104366	DOTC - National Civil Aviation Security Committee (NCASC) - Aviation security fees collected from passengers at the airports - E.O. Nos. 277/311
03	104367	NEDA - SRTC - Endowment Fund - Interest Income - E.O. 211
03	104368	CFO SAGF - Donations from Overseas Filipinos, grants from multinational agencies, financial support from the CFOs corporate and government partners, and other income from projects and activities
03	104369	CHED - Higher Education Development Fund - 40% share from travel tax, 30% from registration fees of PRC and 1% of gross sales of lotto operations of PCSO - RA 7722
03	104370	DDB SAGF - 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
03	104371	FDCCP SAGF - Registration fees/charges and amusement taxes - R.A. 9167
03	104372	GAB SAGF - 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
03	104373	HLURB SAGF - Service/Processing Fees, Fines, Penalties - E.O. Nos. 648/90
03	104374	Share on the annual revenue collection of MTRCB - Sec 20 of P.D.

Fund Cluster Code	Existing UACS Funding Source Code	Description
		1986
03	104375	NCCA - National Endowment Fund for Culture and Arts - 10% of PTA travel tax collections and Interest income - R.A. 7356
03	104376	OPAPP - The Asian Foundation - Donation
03	104377	PSC - National Sports Development Fund - Share from taxes on horse races from Manila Jockey Club and PRC Inc. during special holidays - R.A. 6847; 3% share of all taxes collected on imported athletic equipment; Proceeds from the sale of stamps depicting sports events
03	104378	PCUP SAGF - Donations from Local Sources
03	104379	CCP SAGF - 50% tobacco inspection fee collections of BIR - P.D. 1158/R.A. 8424
03	104380	NTA - Tobacco Fund - Proceeds of fifty per centum of the tariff or taxes of imported leaf tobacco - R.A. 4155
03	104381	PCA SAGF - Fees from copra exporters, oil millers, desiccators and other end-users of coconut products - P.D. 1234/P.D. 1854
03	104382	Tourism Promotions Board Fund - Proceeds from the investment earnings of the Tourism Promotions Trust, Dividend shares from PAGCOR, Duty Free Philippines Corporation and others - R.A. 9593

Cluster 04: Special Account - Foreign Assisted / Foreign Grants Fund

Automatic Appropriations		
04	104152	Asian Development Bank
04	104153	Australia
04	104154	Austria
04	104155	Belgium
04	104156	Canada
04	104157	China
04	104158	Denmark
04	104159	European Commission
04	104160	France
04	104161	Germany
04	104162	Global Environment Facility
04	104163	International Bank for Reconstruction and Development (IBRD)
04	104164	International Development Fund (IDF)
04	104165	International Fund for Agricultural Development (IFAD)
04	104166	Italy
04	104167	Japan
04	104168	Korea
04	104169	Millennium Challenge Corporation
04	104170	Netherlands
04	104171	New Zealand

Fund Cluster Code	Existing UACS Funding Source Code	Description
04	104172	Norway
04	104173	Saudi Arabia
04	104174	Spain
04	104175	Switzerland
04	104176	United Kingdom
04	104177	United States
04	104178	United Nations Development Fund for Women (UNIFEM)
04	104179	United Nations Population Fund (UNFPA)
04	104180	OPEC Fund for International Development (OFID)
Cluster 05: <u>Internally Generated Funds</u>		
Off-Budgetary Funds – Retained Income Funds		
05	206441	SUCs Internally Generated Income - Tuition and matriculation fees/other receipts - R.A. 8292
05	206442	Securities and Exchange Commission Retained Income - P100M from license fees from securities brokers/dealers, registration of corporations, Special Purpose Vehicle Act - R.A. Nos. 8799 and 9182
05	206443	Hospital Retained Income applicable to all DOH - retained hospitals - Hospital fees, medical/dental/laboratory fees, rent income from use of hospital equipment/facilities, proceeds from sale of hospital products, devices, donations and other income - DOH-DOF-DBM J.C. 2003-1
05	206444	Intellectual Property Office Retained Income - Registration fees, grants of patents, registration of trademarks, subscription fees and other income - R.A. 8043
05	206445	Overseas Workers Welfare Administration (OWWA) Fund
05	206446	Government Arsenal Retained Income - All income generated from hospital operations
05	206447	Veterans Memorial Medical Center Retained Income - Hospital fees, medical, dental and laboratory fees / Retained Income
05	206448	General Headquarters-Proper Retained Income - All income generated from hospital operations
05	206449	AFP Medical Center Retained Income - Hospital Income, medical, dental and laboratory fees and all other income generated from hospital operations
05	206450	AFP-PA Retained Income – All income generated from hospital operations
05	206451	AFP-Philippine Air Force Retained Income - All income generated from hospital operations
05	206452	AFP-PN Retained Income – All income generated from hospital operations
05	206453	PSC - National Sports Development Fund - 5% share of the gross income of the PAGCOR and 30% share on charity fund of proceeds of six (6) sweepstakes or lottery draws per annum - R.A. 6847
05	206454	TJ – SCPL - Judicial Development Fund - Legal fees, court fees, other income - P.D. 1949

Fund Cluster Code	Existing UACS Funding Source Code	Description
05	206455	Judicial Training Center, Philippine Judiciary Academy and Mandatory Continuing Legal Education - Seminar fees and other services income
05	206456	Special Allowance for the Judiciary - Legal fees, new fees - R.A. 9227
Cluster 06: <u>Business Related Funds</u>		
Off-Budgetary Funds - Revolving Funds		
06	207501	DA - Agricultural Training Institute Revolving Fund - Charges from dormitory operations, printing, publication, rental facilities, other business and grants/donations
06	207502	DA - Bureau of Animal Industry Revolving Fund - Proceeds from sale of animals, meat and other animal byproducts – R.A. 7308
06	207503	DA - Bureau of Animal Industry Revolving Fund – GAA General Provisions Dormitory Operations
06	207504	DA - Plant Quarantine Revolving Fund - Permit/inspection fees and charges on the importation and export of plants for improvement and strengthening of plant quarantine services – P.D. 1433
06	207505	DA - National Seed Industry Fund - Fees and charges from clearance certification fees, inspection fees, miscellaneous income for the promotion and development of the seed industry – R.A. 9168
06	207506	DA - Plant Variety Protection Fund – Collection of fees for plant variety protection – R.A. 9168
06	207507	DA - Bureau of Soils and Water Management Revolving Fund - Rentals from use of buildings/facilities and board and lodging for maintenance of buildings
06	207508	DA - Fertilizer and Pesticide Authority Fund - Rentals for use of Training Centers/Rooms
06	207509	DA - Philippine Carabao Center Revolving Fund - Sale of carabao's meat, milk and other key carabao products and byproducts, and other miscellaneous receipts – R.A.7307
06	207510	DA - Philippine Center for Post Harvest Development and Mechanization Revolving Fund - Rental of Facilities – R.A. 10156
06	207511	DBM - Procurement Service Revolving Fund - Sec 4 of EO 359 and Special Provision No. 1 of RA 7663
06	207512	DEPED - School Revolving Fund - Income earned from manufacturing and production programs, including auxiliary services of national schools
06	207513	DEPED - RELC Revolving Fund - Registration Fees of Regional Education Learning Centers – B.P. 6831
06	207514	DEPED - Eco-Tech Center Revolving Fund - Income from seminars, conferences
06	207515	DEPED - Applied Nutrition Center Revolving Fund - Income from Dormitory Operations, Miscellaneous Income
06	207516	DEPED - Boracay National High School Hostel Revolving Fund - Income from Dormitory Operations, Miscellaneous Income
06	207517	DEPED - Baguio Teachers Camp Revolving Fund – Lodging Fees, Rental of Facilities, Interest Income – GAA

Fund Cluster Code	Existing UACS Funding Source Code	Description
06	207518	DEPED - National Educators Academy of the Philippines Revolving Fund - Registration Fees, Use of Buildings, Interest Income (F 161)
06	207519	DEPED - National Science Teaching Instrumentation Center Revolving Fund - Rental of Staff Houses
06	207520	DEPED - National Museum Revolving Fund - Income from Museum Operations – R.A. 8492
06	207521	DENR - Environmental Management Bureau Revolving Fund - Fines and penalties related to environmental compliance and other pollution violations – P.D. Nos. 984/1226
06	207522	DOF - Municipal Development Fund Revolving Fund - - P.D. 1914
06	207523	DOF - Local Loans Fund – Policy Governing Board (PGB) Resolution
06	207524	DOF - Program Support Fund - - Policy Governing Board (PGB) Resolution
06	207525	DOF - Assessment Revolving Fund - National government contribution of P50M, assessment fees and other income – P.D. 1002
06	207526	DOF - Cooperative Development Loan Fund - - P.D. 175/R.A. 6939
06	207527	DOF - Cooperative Marketing Project Fund – E.O. 113
06	207528	DOF - Cooperative Support Fund – E.O. 116 / R.A. 6939
06	207529	DOF - Cooperative Rehabilitation Development Fund – E.O. 634 / R.A. 6939
06	207530	DOF - Privatization and Management Office Revolving Fund - Income for conservation and disposition of transferred assets – E.O. 323
06	207531	DOF - Insurance Commission Revolving Fund – Security Fund for Life and Non-Life Accounts
06	207532	DFA - Passport Revolving Fund - Fees collected in excess of the regular fee for processing and issuance of passport requiring special consideration, waiver or issuance beyond regular office hours – R.A. 8239
06	207533	DOH - Drugs and Medicines Revolving Funds - Drugs and Medicines – N.B.C. 321
06	207534	DOJ - BuCor Revolving Fund – Sale of agro-industry products, rental income and fines/penalties – R.A. 9206
06	207535	DOLE - TESDA Revolving Fund - All income derived from various training-cum production activities – E.O. 939
06	207536	DND - Philippine Veterans Affairs Office-Proper Revolving Fund - Entrance and parking fees, rental of stalls and guesthouse – E.O. 159/197 and DOF-DBM J.C. 2-94; entrance fees and rentals for the use of military shrine installations and facilities, and board and lodging
06	207537	Department of Public Works and Highways-OSEC Revolving Fund - Toll Fees – P.D. 1004
06	207538	Information and Communications Technology Office Revolving Fund - Seminar fees from trainees and other fees
06	207539	DSWD - Self-Employment Assistance Revolving and Settlement Fund - Income from loan repayments for micro-enterprise projects/loan – R.A. 5416

Fund Cluster Code	Existing UACS Funding Source Code	Description
06	207540	DOT - Intramuros Administration Revolving Fund - Rental of concessionaires, i.e., Casa Manila, Fort Santiago; fees from catering, shooting and reservations – P.D. 1616
06	207541	NEDA - Public-Private Partnership Center of the Philippines Revolving Fund - Project Development Facility and Project Development and Monitoring Facility
06	207542	PCOO - National Printing Office Revolving Fund - Sale of government accountable forms, non-accountable forms, official gazette and public documents, special jobs and information materials for production costs – B.P. 40, N.B.C. 332, DOF Circular 5-80, COA Circular 80-140
06	207543	CHED - Student Micro-Project Loan Fund - Philippine-Australia Agritech Project and MOA between the CHED, Decs-EDPITAF and the Australian Agency for International Development (AusAID)
06	207544	FDCP Revolving Fund – Film Fund
06	207545	National Commission for Culture and Arts Revolving Fund - Proceeds from sale of books, magazines and cultural items – R.A. 7356
06	207546	National Historical Commission of the Philippines Revolving Fund - Proceeds from sales of publications, park entrance fees and donations, rendering of technical services, conferences, workshops and similar income – R.A. 10086
06	207547	CSC - Civil Service Commission Revolving Fund - Fees from examinations, certifications, training courses, seminars and workshops – Sections 62 and 63, Chapter 10, Title I (A), Book V of E.O. No. 292, s. 1987
06	207548	Career Executive Service Board Revolving Fund - Fees from trainings/seminars/conferences and examinations – CSC Resolution Nos. 90-536 and 90-731, dated June 4 and August 7, 1990, respectively
06	207549	Commission on Audit Revolving Fund - Fees from dormitories, trainings and seminars
06	* 207874	DND - Veterans Memorial Medical Center Revolving Fund - VMMC Golf Club membership dues and green fees, income from driving range, concessions of the restaurants and golf equipment outlets, and such other business-related operations of the golf course

Cluster 07: Trust Receipts

Custodial Fund – Trust Receipts		
07	308601	Inter-Agency Transferred Fund (IATF)
07	308602	Receipts Deposited with the National Treasury other than IATF
07	308603	Receipts Deposited with Authorized Government Depository Banks (AGDB)

Note: * - Not specified in the UACS Manual – New Code Added after issuance of UACS Manual

Annex C

UACS MFO/PAP Element – Sector Outcome Code Values

The following are the Sector Values:

Code Value	Description	Type
100	General public services	Sector
120	Defense	Sector
140	Public order and safety	Sector
160	Economic affairs	Sector
180	Environmental protection	Sector
200	Housing and community amenities	Sector
220	Health	Sector
240	Recreation, culture and religion	Sector
260	Education	Sector
280	Social protection	Sector

The following are the Sub-Sector Values:

Code Value	Description	Type
100	General public services	Sector
101	Executive and legislative organs, financial and fiscal affairs, external affairs	Sub-Sector
102	Foreign economic aid	Sub-Sector
103	General services	Sub-Sector
104	Basic research	Sub-Sector
105	R&D General public services	Sub-Sector
106	General public services n.e.c.	Sub-Sector
107	Public debt transactions	Sub-Sector
108	Transfers of a general character between different levels of government	Sub-Sector
109	Governance / Government Institutions and Regulatory Regime	Sub-Sector
110 - 119	<i>Not yet assigned</i>	<i>Sub-Sector</i>
120	Defense	Sector
121	Military Defense	Sub-Sector
122	Civil Defense	Sub-Sector
123	Foreign military aid	Sub-Sector
124	R&D Defense	Sub-Sector
125	Territorial integrity	Sub-Sector
126	Defense against cybercrimes	Sub-Sector

Code Value	Description	Type
127	Defense n.e.c.	Sub-Sector
128-139	<i>Not yet assigned</i>	<i>Sub-Sector</i>
140	Public order and safety	Sector
141	Police services	Sub-Sector
142	Fire-protection services	Sub-Sector
143	Law courts	Sub-Sector
144	Prisons	Sub-Sector
145	R&D Public order and safety	Sub-Sector
146	Public order and safety n.e.c.	Sub-Sector
147-159	<i>Not yet assigned</i>	<i>Sub-Sector</i>
160	Economic affairs	Sector
161	General economic, commercial and labor affairs	Sub-Sector
162	Agriculture, forestry, fishing and hunting	Sub-Sector
163	Fuel and energy	Sub-Sector
164	Mining, manufacturing and construction	Sub-Sector
165	Transport	Sub-Sector
166	Communication	Sub-Sector
167	Other industries	Sub-Sector
168	R&D Economic affairs	Sub-Sector
169	Economic affairs n.e.c.	Sub-Sector
170-179	<i>Not yet assigned</i>	<i>Sub-Sector</i>
180	Environmental protection	Sector
181	Waste management	Sub-Sector
182	Waste water management	Sub-Sector
183	Pollution abatement	Sub-Sector
184	Protection of biodiversity and landscape	Sub-Sector
185	R&D Environmental protection	Sub-Sector
186	Environmental protection n.e.c.	Sub-Sector
187-199	<i>Not yet assigned</i>	<i>Sub-Sector</i>
200	Housing and community amenities	Sector
201	Housing development	Sub-Sector
202	Community development	Sub-Sector
203	Water supply	Sub-Sector
204	Street lighting	Sub-Sector
205	R&D Housing and community amenities	Sub-Sector
206	Housing and community amenities n.e.c.	Sub-Sector
207-219	<i>Not yet assigned</i>	<i>Sub-Sector</i>

Code Value	Description	Type
220	Health	Sector
221	Medical products, appliances and equipment	Sub-Sector
222	Outpatient services	Sub-Sector
223	Hospital services	Sub-Sector
224	Public health services	Sub-Sector
225	R&D Health	Sub-Sector
226	Health insurance	Sub-Sector
227	Health n.e.c.	Sub-Sector
228-239	<i>Not yet assigned</i>	<i>Sub-Sector</i>
240	Recreation, culture and religion	Sector
241	Recreational and sporting services	Sub-Sector
242	Cultural services	Sub-Sector
243	Broadcasting and publishing services	Sub-Sector
244	Religious and other community services	Sub-Sector
245	R&D Recreation, culture and religion	Sub-Sector
246	Recreation, culture and religion n.e.c.	Sub-Sector
247-259	<i>Not yet assigned</i>	<i>Sub-Sector</i>
260	Education	Sector
261	Pre-primary and primary education	Sub-Sector
262	Secondary education	Sub-Sector
263	Post-secondary non-tertiary education	Sub-Sector
264	Tertiary education	Sub-Sector
265	Education not definable by level	Sub-Sector
266	Subsidiary services to education	Sub-Sector
267	R&D Education	Sub-Sector
268	School Buildings	Sub-Sector
269	Education n.e.c.	Sub-Sector
270-279	<i>Not yet assigned</i>	<i>Sub-Sector</i>
280	Social protection	Sector
281	Sickness and disability (Persons with Disabilities)	Sub-Sector
282	Old age (Senior Citizens)	Sub-Sector
283	Survivors (Gender and Development, Internally Displaced Persons and Disaster Relief Assistance)	Sub-Sector
284	Family and children (Street Families)	Sub-Sector
285	Unemployment (Labor Standards, Minimum Wages, Emergency Employment, etc.)	Sub-Sector
286	Housing	Sub-Sector
287	Pantawid Pamilya Program or the Conditional Cash Transfer (CCT)	Sub-Sector
288	Social exclusion n.e.c	Sub-Sector

Code Value	Description	Type
289	R&D Social protection	Sub-Sector
290	Local membership to insurance (SSS, PhilHealth, GSIS, OFW, IDPs, etc.)	Sub-Sector
291	Conflict-affected areas	Sub-Sector
292	Social protection n.e.c.	Sub-Sector

Note: “n.e.c.” – Not Elsewhere Classified

Business Rules for MFO/PAP Sector Outcomes:

The Sector Code shall not be utilized, these are intended as headings. Only the Sub-Sector Code shall be utilized.

All MFO/PAPs are required to have Sub-Sector Outcome Code Value.

UACS MFO/PAP Element – Horizontal Outcome Code Values

The following are the Horizontal Outcome Code Values:

Code Value	Description
01	Disaster Related
02	Climate Change - Mitigation
03	Climate Change - Adaptation

Business Rules for MFO/PAP Horizontal Outcomes:

The Horizontal Outcome shall only be utilized for applicable Program, Activity, or Project (P/A/P). If the P/A/P is not applicable to any Horizontal Outcome, the code value is 00.