



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

UACS

Unified Accounts Code Structure

PRIMER



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Message

We are at the core of making strong transformations in the Philippine public financial management (PFM) system that will best serve the interests of the Filipino people – a more efficient, transparent, and accountable government in the way it manages the people’s budget.

Since the beginning of the Aquino Administration, we have undertaken significant key reforms to improve our budget system, all of which are strongly backed by the introduction of the Unified Accounts Code Structure (UACS). The UACS is now being implemented in the government oversight agencies, thereby harmonizing the way we account for, analyze, and reconcile the finances of the government.

To further ensure that the UACS is properly implemented within our agency and by our partner agencies, the UACS Primer was developed to serve as a guide for everyone responsible for planning, budgeting, and accounting in their respective agencies. With this, information and guidance would be well within your immediate reach.

The primer and its accompanying developments would not have been possible without the efforts of the implementation team in DBM and technical assistance provided by the Australian Government.

Let us continuously strengthen good governance in the country, and remain committed, persistent, and steadfast in enhancing the Philippine PFM system.

A handwritten signature in black ink, appearing to read 'F. Abad', written in a cursive style.

FLORENCIO B. ABAD

Secretary

Department of Budget and Management

I. INTRODUCTION

This booklet answers many of the basic questions about the Unified Accounts Code Structure (UACS). Most of the articles contained herein are extracted from the UACS Manual as adopted pursuant to Department of Budget and Management (DBM), Department of Finance (DOF), Commission on Audit (COA) Joint Circular No. 2013-1 dated August 6, 2013. The UACS Manual is composed of three parts: Joint Circular – Pages 1 to 4; UACS Manual (policies) - Pages 1 to 41; UACS Manual - Appendices – Pages 1 to 349. The Primer also contains materials and information gathered from the combined efforts of the oversight agencies in cooperation with the UACS Harmonization Team during a series of trainings conducted in the first half of the year of implementation of the UACS. This booklet serves as a handy guide to all financial users of the government involved in the implementation of the UACS.

This Primer is expected to provide direction and guidance to DBM on the proper implementation of the UACS in all phases of the budget cycle, and generally for all UACS financial users. This is also intended to be used for the UACS Help Desk as resource material and shall be posted and be made available on the UACS website for financial users' access.

II. BACKGROUND

Executive Order No. 55 s. 2011 mandated the Public Financial Management (PFM) Committee composed of the COA, DBM, DOF and the Bureau of the Treasury (BTr) to oversee the integration and automation of government financial and information systems and the implementation of the PFM Reform Roadmap. The Roadmap is implemented through six key initiatives, namely: Budget Reporting and Performance Standards (BRPS), Accounting and Auditing Reforms (AAR), Improvement of Treasury Cash Management Operations (ITCMO), Liability Management (LM), Government Integrated Financial Management Information System (GIFMIS), and Capacity Building (CB).

In response to the BRPS reform initiative, and to enable the integration of financial systems, it is necessary to harmonize, simplify and consolidate data structures and apply a consistent set of budgeting and accounting rules and regulations for generating financial and physical performance reports vis-à-vis plans, policies and targets. In April 2013, the PFM Committee adopted a government-wide harmonized budgetary, treasury and accounting code classification structure or the UACS.

While the UACS has been implemented by the DBM and all other national government agencies in the budget preparation and execution processes, many issues and concerns have been identified on how to apply the UACS properly. In a series of trainings and meetings conducted with the oversight agencies, many questions were raised regarding this. These issues or concerns have been provided with solutions.

III. THE UNIFIED ACCOUNTS CODE STRUCTURE (UACS)

A. UACS Definition

1. What is the UACS?

The UACS is a government-wide harmonized budgetary, treasury and accounting code classification structure jointly developed by the DBM, COA, DOF and BTr which aims to facilitate financial reporting and consolidation of actual revenue collection and expenditures, enable the assessment of outturns against transparency/accountability and improve efficiency in terms of utilization of government funds. The UACS was initially adopted for the FY 2014 budget.

B. UACS Purpose

1. What is the objective of the UACS?

The objective of the government-wide UACS is to establish the accounts and codes needed in reporting the financial transactions of the National Government of the Republic of the Philippines. The UACS provides the framework for identifying, aggregating and reporting financial transactions in the budget process, accounting and auditing.

2. What is the key purpose of the UACS?

The key purpose of the UACS is to enable the timely and accurate reporting of actual receipts, collections and expenditures against budgeted programmed revenues and expenditures.

3. What benefits will the UACS provide financial users?

As a coding framework for financial transactions, the UACS ensures that all processes, from budgeting and cash management to accounting and audit, will follow a single classification system. The new codes facilitate the gathering, aggregation, consolidation and reporting of financial transactions within an agency and across government agencies.

The UACS serves as the backbone for recording, accounting, analyzing and reporting government finances, and will facilitate the integration of financial systems towards the implementation of the Government Integrated Financial Management Information System (GIFMIS).

4. What are the reports that are best served by the UACS?

Reporting requirements that will be best served by the UACS include:

- a. Financial reports as required by the DBM, COA, DOF and other agencies,
- b. Financial Statements as required by the Public Sector Accounting Standards Board (PSASB) of the Philippines,
- c. Reports required by the executive officials/heads of departments and agencies, and
- d. Economic statistics consistent with the Government Finance Statistics (GFS) Manual 2001.

C. UACS Application

1. What are the government agencies covered by the application of the UACS?

The UACS will be used by all departments and agencies of the National Government and Government-Owned or Controlled Corporations (GOCCs) with Budgetary Support from the National Government including those maintaining the Special Account in the General Fund (SAGF).

2. Are Local Government Units required to use the UACS?

Not at this time. But it is envisioned that the local government units will also implement the UACS in the near future.

D. Responsibilities for the UACS

1. Who are responsible for the administration of the UACS?

- a. The DBM, DOF-BTr, Philippine Statistics Authority (PSA, formerly National Statistical Coordination Board [NSCB]) and the COA are collectively responsible for the UACS.
- b. Validation and assignment of new codes for funding source, organization, and sub-object codes for expenditure items shall be the responsibility of the DBM.
- c. Validation and assignment of new Program, Activity, and Project (PAP) Codes shall be decided jointly by the proponent agency and DBM.
- d. Consistency of account classification and coding structure with the Revised Chart of Accounts shall be the responsibility of the COA.
- e. Consistency of account classification and coding standards with the Government Finance Statistics shall be the responsibility of the DOF – BTr.
- f. Consistency of the location codes shall be the responsibility of the PSA – formerly NSCB.

2. What is the responsibility of all agencies under the UACS?

All agencies are required to implement the UACS in all their financial transactions, from data capture to reporting requirements.

E. The Elements of the UACS

1. How many digits are the existing UACS Codes?

The existing UACS consists of 46 digits, with the following key elements:

- a. Funding Source (6-digit)
- b. Organization (12-digit)
- c. Location (9-digit)
- d. MFO/PAP (9-digit), and
- e. Object (10-digit)

There is further refinement to the structure which will be discussed in the succeeding topic.

2. Why is there a need for refinement/improvement of the UACS?

The UACS has generally worked well for the budget preparation process. As it begins to be utilized extensively, being applied in the budget execution, accounting, disbursement, and reporting processes, improvements were identified.

These improvements are either unforeseen recording or reporting requirements or are recent requirements that were not considered or anticipated when the coding harmonization was being conceptualized.

For example, for funding source, maintaining books of accounts needs to be by funding source which from one previous fund (Fund 101) can be about 34 funding source codes in the UACS. This is equivalent to 34 books of accounts and can possibly have 34 different bank accounts. This is not the real intent of the UACS and is also contrary to another PFM reform which is the Treasury Single Account or TSA.

Another example is the shift from Output-based to Outcome-based budgeting (results-oriented), and the budget identification (tagging) of Sector and Sub-sector (using Classification of the Functions of Government (COFOG)), and Horizontal Outcomes (e.g., Disaster-Related, Climate Change, etc.), which are all new requirements for budget preparation and execution.

3. What elements of the UACS are affected by the refinement?

The UACS elements affected by the refinement are:

- a. The Funding Source wherein an additional two-digit code called “Fund Cluster” was added as a prefix to the existing 6-digit code;
- b. The MFO/PAP Code wherein an additional five-digit code called “Sector/Horizontal Outcomes” was added also as a prefix to the existing 9-digit code; and
- c. The additional 1 digit to the Project Title to accommodate more projects in the budget of an agency for several years.

4. How many digits will the UACS have after the refinement?

The refined/improved UACS is now 54 digits, with the following key elements:

- Funding Source (8-digit)
- Organization (12-digit)
- Location (9-digit)
- MFO/PAP (15-digit)
- Object (10-digit)

5. What are the components of Funding Source Code?

Funding Source is composed of 8 digits, with segments for:

- Fund Cluster – 2 digits
- Financing Source – 1 digit
- Authorization – 2 digits
- Fund Category – 3 digits

6. What are the components of Organization Code?

Organization is composed of 12 digits, with segments for:

- Department – 2 digits
- Agency – 3 digits
- Operating Unit Classification – 2 digits
- Lower Level Operating Unit Classification – 5 digits

7. What are the components of Location Code?

Location is composed of 9 digits, with segments for:

- Region – 2 digits
- Province – 2 digits

- City/Municipality – 2 digits
- Barangay – 3 digits

8. What are the components of MFO/PAP Code?

The MFO/PAP is composed of 15 digits, with segments for:

- Sector/Sub-sector Outcomes – 3 digits
- Horizontal Outcomes – 2 digits
- Program/Project/Purpose – 1 digit
- MFO/Project Category/Activity Level 1 – 2 digits
- Activity Level 1/Project Sub-Category/Activity Level 2 – 2 digits
- Activity Level 2/Project Title/Activity Level 3 – 5 digits

9. What are the components of Object Code?

The Object Code is composed of 10 digits, with segments for:

- Object – 8 digits, based on the COA Revised Chart of Accounts
- Sub-object – 2 digits

10. What is the general rule for the assignment of UACS Codes?

Assigned codes are never reused for a purpose other than that for which they were originally assigned. New codes are always to be assigned to new fund sources, organizational entities, location, MFOs, PAPs and object descriptors.

11. What is the status of a code at the time it is created?

Generally, most of the new UACS codes are tagged as “Active” at the time it was created. Exceptions are made for some Organization Codes like for DepEd wherein some new schools are already assigned codes even if these are not yet fully functioning as an operating unit, in which case, the organization code is inactive at the time it was created.

12. What is meant by a “deactivated code” in the UACS?

A “deactivated code” in the UACS is a code under any element of the UACS that was previously active or used but for some reasons like transfer of organization from one department or agency to another (for Organization code), was precluded to be utilized. However, the “deactivated codes” remain permanently in the UACS repository database for the purpose of maintaining its transaction history.

A deactivated code is still accessible as “read-only” in the UACS database for the purpose of reporting historical transactions but can no longer be used to accommodate new transactions, unless it is reactivated.

13. When will a code be deactivated?

A code can be deactivated upon request by the oversight agencies or the implementing agency concerned to the DBM.

14. Can a “deactivated” code be reused?

Yes. If for any valid reason, there is a need to utilize the deactivated UACS code, the same will be reactivated by the UACS Administrator in the DBM.

It must be used for the original purpose.

15. How does the deactivated code differ from an inactive code in UACS?

As compared to a deactivated code, an “inactive” code is an assigned code under any element of the UACS that has not been used as of the date of issuance of the UACS Manual, but can be activated once the conditions for activation are met.

16. Who are authorized or responsible for the deactivation and reactivation of the UACS codes?

The duly designated UACS Administrator in the DBM shall have the sole responsibility for the creation, deactivation and reactivation, and any changes or alterations to any UACS Code element in the UACS, subject to the proper approval authority.

17. If the required UACS code does not exist in the UACS Manual, is it possible to use the code classified as “Others”?

No. The code classified as “Others” should not be utilized. This code describes the components of UACS key elements for items pending identification, subject to the submission of a request for specific code assignments to the UACS Administrator in the DBM.

However in the case of Object Code, there are Object Codes, such as, Other Supplies and Materials Expenses, Other Professional Services, Other General Services that are provided in the Revised Chart of Accounts that are also for use in recording transactions.

18. How often are the UACS Codes updated?

The UACS Complete List of Codes are updated immediately as the Element Owners (Funding Source, Organization and Sub-Object Code – DBM, Location – PSA (formerly NSCB), Object Code – COA) issue new codes.

Funding Source Code

1. What is a Funding Source?

Funding Source consists of financial resources of the government set aside for specific purposes to finance specific programs and projects of the government. This includes General Fund, Off-Budgetary Funds (Retained Income/Receipts and Revolving Funds) and Custodial Funds (Trust Receipts).

2. What is a Fund Cluster?

Fund Cluster is an aggregation of Funding Sources for the purpose of recording transactions and preparing reports in the Budget, Treasury and Accounting processes.

The aggregation of Funding Sources into the Fund Cluster is necessary, otherwise, each Funding Source will have its own books of accounts.

3. What are the clusters of funding sources?

The clusters of funding sources are:

<u>Code</u>	<u>Description</u>
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

4. In keeping the books of accounts, is it by Funding Source Code up to the lowest fund category level? Or by Fund Cluster?

The maintenance/keeping of the books of accounts shall be by Fund Cluster, but the data capture or the recording of transactions shall be at the lowest detail possible which in this case, goes down to the fund category code level.

The proper 8-digit code shall always be utilized. This is to provide the ability to record and analyze information at various levels within the funding source.

5. What is the purpose of the Financing Source Code and what is its classification?

Financing Source Code indicates the basis of funds to which the expenditures shall be charged, identifying whether the source is within or outside the General Fund. This is classified as:

- 1 – General Fund
- 2 – Off-Budgetary Funds
- 3 – Custodial Funds

6. What is the Authorization Code and what is its classification?

The Authorization Code provides the legal basis of the appropriation or funds, which is classified as:

- 01 – New General Appropriations
- 02 – Continuing Appropriations
- 03 – Supplemental Appropriations
- 04 – Automatic Appropriations
- 05 – Unprogrammed Funds
- 06 – Retained Income/Funds
- 07 – Revolving Funds
- 08 – Trust Receipts

7. What is a Fund Category Code, and how is it classified?

The Fund Category Code identifies specific funds maintained by the agency for accounting purposes, as well as for recording and reporting budget, treasury and accounting transactions. This is a summary of classifications according to funding source, as follows:

Fund Category Classification and Code Table

Classification/Description	Existing NSACS Fund Code/s	UACS Fund Category Code - Series
Specific Budgets of NGAs	101	101 to 150
GoP Counterpart Funds and Loans/Grants from Development Partners	102/171	151 to 250
Allocations to Local Government Units	103	251 to 275
Budgetary Support to Government Corporations	103/104	276 to 300
Financial Assistance to MMDA		301 to 320

Special Accounts in the General Fund	105, 183, 401, 151 to 159	321 to 400
Special Purpose Funds		401 to 420
Unprogrammed Funds		421 to 440
Retained Income/Funds		441 to 500
Revolving Funds	161 to 164	501 to 600
Trust Receipts	101-184, 187	601 to 610
Others (Specify)		611 - 999

8. Is there a need to create different Funding Sources for the same Special Account in the General Fund (SAGF) being utilized by the different agencies?

No. For the SAGF used by more than one agency, only one Funding Source Code shall be used. For example, the funding source code 01104322 assigned to Agrarian Reform Fund under the DAR-OSEC shall be used by all agencies availing funds from that SAGF (i.e. DOF, DOJ).

9. What is the basis for the creation or assignment of the Funding Source Code of each agency?

The assignment of the Funding Source Code is based on representations by agencies concerned that the creation of funds, i.e., Special Accounts in the General Fund, Trust Receipts, Revolving Funds, among others, as well as the use/s thereof, are authorized by law. Accordingly, the same shall be without prejudice to the eventual determination by the DBM that the creation of said funds is without legal basis, or not in full compliance with laws, rules and regulations. The DBM is further authorized to deactivate the fund code previously assigned and deactivate the same in the UACS Manual and its Appendices and such other actions necessary in the proper administration of the Funding Source Codes.

Organization Codes

1. In the UACS, what is considered to be a Department?

For purposes of the UACS, a Department is defined as the primary subdivision of the Executive Branch responsible for the overall management of a sector or a permanent national concern with nationwide or international impact. A Department is headed by a Secretary or an official with an equivalent position level. In addition, Constitutional Offices, the Judiciary and the Legislature are categorized as department-level entities.

2. What are the specific UACS Codes for a Department?

The specific Department Codes under the UACS pursuant to the COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 are the following:

Department Name	UACS Code
Congress of the Philippines	01
Office of the President (OP)	02
Office of the Vice President (OVP)	03
Department of Agrarian Reform (DAR)	04
Department of Agriculture (DA)	05
Department of Budget and Management (DBM)	06
Department of Education (DepEd)	07
State Universities and Colleges (SUCs)	08
Department of Energy (DOE)	09
Department of Environment and Natural Resources (DENR)	10
Department of Finance (DOF)	11
Department of Foreign Affairs (DFA)	12
Department of Health (DOH)	13
Department of the Interior and Local Government (DILG)	14
Department of Justice (DOJ)	15
Department of Labor and Employment (DOLE)	16
Department of National Defense (DND)	17
Department of Public Works and Highways (DPWH)	18
Department of Science and Technology (DOST)	19
Department of Social Welfare and Development (DSWD)	20
Department of Tourism (DOT)	21
Department of Trade and Industry (DTI)	22
Department of Transportation and Communications (DOTC)	23
National Economic and Development Authority (NEDA)	24
Presidential Communications Operations Office (PCOO)	25
Other Executive Offices	26
Autonomous Region In Muslim Mindanao (ARMM)	27
Joint Legislative - Executive Councils	28

The Judiciary	29
Civil Service Commission (CSC)	30
Commission on Audit (COA)	31
Commission on Elections (COMELEC)	32
Office of the Ombudsman	33
Commission on Human Rights (CHR)	34
Budgetary Support to Government Corporations	35
Financial Assistance to Metropolitan Manila Development Authority	36

3. In the UACS, what is an Agency, and how is it related or distinguished from a Department?

Agency refers to any of the various units of the government, including an office, instrumentality or GOCC that may not approximate the size of a department, but which nevertheless performs tasks that are equally important and whose area of concern is nationwide in scope.

For purposes of the UACS, an agency is an entity under a department whose budget is directly released to the latter, and may include the summation of all budgets of sub-agencies listed under it, if any.

4. In the UACS, what is an Operating Unit?

An Operating Unit is charged with carrying out specific substantive functions or which directly implements PAPs of a department or agency, such as line bureaus, regional offices and field units.

For the purposes of the UACS, each operating unit shall have its own Organization Code if it falls under any of the following instances:

- a. Directly receiving budgets from the DBM
- b. Recipients of fund transfers from higher level OUs
- c. Authorized to collect revenues

In the case of the DepEd, however, a school which does not fall under any of the above-mentioned instances, will have an “Inactive” Organization Code which shall only be activated once the school meets any of the said conditions.

5. What is the purpose of the UACS classification code?

The purpose of the classification code is to identify specific operational and/or administrative functions of an organizational unit within a department, agency or any other government organization.

The classification code is defined as the classification of an organizational unit with specific and properly delineated duties and responsibilities that is unique across different functional levels within a government organization, a department, or an agency.

6. What are the specific UACS classification codes for each operating unit?

The list of departments, agencies, lower-level operating units and GOCCs, and their respective codes are the following:

Lower Level Operating Units Classifications	UACS Code
Central Office	01
Staff Bureaus	02
Department/Agency Regional Offices/Centers for Health Development/Regional Field Units – DA	03
State Universities and Colleges – Campuses	04
Provincial Offices – DAR and DENR	05
National Irrigation Administration Regional Offices – DA	06
Extension or Field Offices - CDAMDOF/Penal Colonies – BUCOR	07
Schools Division/District Offices – DepEd	08
Secondary Schools - DepEd/Campuses – PSHS	09
Collection Districts** – BOC	10
Revenue Regional Offices* – BIR	11
Revenue District Offices** – BIR	12
Embassies/Consulates General/Manila and Regional Consular Offices – DFA	13
Special/Retained Hospitals – DOH	14
Treatment and Rehabilitation Centers – DOH	15
Technical/Vocational Schools – TESDA	16
Key Budgetary Units – DND	17
District Engineering Offices and Sub District Engineering Offices – DPWH	18
Land Transportation Offices – DOTC	19
Land Transportation Franchising and Regulatory Board – DOTC	20

Regional Development Councils – NEDA	21
Autonomous Region in Muslim Mindanao	22
Philippine National Railway	23
Budgetary Support to Government Corporations (BSGC) – Subsidiary	24

* An operating unit as well as a revenue collecting unit

** A revenue collecting unit but not an operating unit

7. What are the specific business rules for Organization Code under the UACS?

- a. As a general rule, code 01 is assigned to a lower-level operating unit classified as Central Office. As an exception, the DOTC-Office of the Secretary (OSEC), which has three central offices, shall be assigned the following codes: DOTC-OSEC Central Office – 01, Land Transportation Office - Central Office – 19 and Land Transportation Franchising and Regulatory Board - Central Office – 20.
- b. As a general rule, code 03 is assigned to a lower-level operating unit classified as Regional Office.
- c. As a general rule, the last five digits of the lower-level operating unit code refers to the assigned code for the individual operating unit without reference to the Region Code. An exception to the rule, however, is made for the Department of Education (DepEd) Secondary Schools and Division Offices, for which the first two digits refer to the regional code and the last three digits refer to the assigned code for the individual Secondary School and Division Office.
- d. If an agency has been moved from one department to another or if an operating unit has been moved from one agency to another, new coding numbers will be created accordingly. The old codes shall never be assigned to any new agency/operating unit so as to preserve the transaction history of each agency.
- e. In no case shall the old codes be used for any newly-created organizational entity.

8. Will there be a new Organization Code for a renamed organizational entity?

As a rule, if an organizational entity has been renamed by virtue of any law, statute, or local ordinance, without necessarily having changes in or additional functions, such organizational entity shall retain its UACS Organization Code, provided that the description is updated to specify the

new name plus an enclosed in parenthetical notation the word “Formerly” and the old name of the agency. The parenthetical notation - (“formerly Old Name”) - shall be kept as part of the agency name for at least 3 years for the purpose of budget comparison and familiarization of the agency name. On the other hand, if the renaming of agencies includes changes in or additional functions, a new Organization Code shall be created and the old Organization Code deactivated.

9. Will there be a new Organization Code for schools transferred from one Division to another within the same region?

No. The UACS Code Structure for Organization Code does not include the Division Code of schools but up to the Regional Code only.

Transferring the School from one Division to another within the same region will not affect the Organization Code of the school.

The complete list of schools under a specific Division Level within a Region is available at the UACS website at www.uacs.gov.ph.

Location Codes

1. What is the use and basis of the Location Codes?

The Location Code provides UACS coding for the Region, Province, City/ Municipality, and Barangays in accordance with the Philippine Standard Geographic Code (PSCG) prescribed by the PSA (formerly by the NSCB).

2. Where can I get the complete list of Location Codes?

The complete list of Location Codes can be obtained by visiting the website of the NSCB: <http://nscb.gov.ph/activestats/psgc/default.asp> or the UACS website: www.uacs.gov.ph

3. What are the basic business rules for Location coding?

The basic rules for Location coding are:

- a. For all transactions, the region code at the very least will be recorded; and
- b. For secondary schools, the region and province code, at the very least, will be recorded.

4. Is the Legislative District included in the coding structure?

No. But a mapping of the Barangay to the specific Legislative District is provided in the UACS website: www.uacs.gov.ph

5. How do we use the Location Code in the UACS?

Currently, for Personnel Services (PS) and Maintenance and Other Operating Expenses (MOOE), the Location Code to be used is the physical location of the Office; and for Capital Outlay (CO), the physical location thereof.

This rule will be subject to further issuances in the future.

MFO/PAP Codes

1. What is COFOG?

Developed by the Organization for Economic Cooperation and Development (OECD), the Classification of the Functions of Government (COFOG) classifies government expenditure data from the System of National Accounts by the purpose for which the funds are used. The first-level COFOG splits expenditure data into 10 “functional” groups or sectors of expenditures (such as defense, education and social protection), and second-level COFOG further splits each first-level group up to twelve sub-groups.

A Sector/Sub-sector Classification is derived from the COFOG, which is the internationally-recognized sector for Outcome.

A complete list of the Sector/Sub-sector Outcomes is provided in Part VI of this Primer.

2. Should the Sector Code be utilized for transaction capture and reporting?

No. The sector code should never be utilized. All MFO/PAPs are required to have Sub-sector Outcome Code Value.

The Sub-sector is automatically related to the sector group.

3. Can we change the wordings of the Sub-sector?

No, these are the internationally-defined sub-sectors and the description of each sub-sector is fixed.

4. What is a Horizontal Outcome in MFO/PAP?

The Horizontal Outcome is a specific program implemented with the aim of achieving common policy objectives among government agencies.

A complete list of Horizontal Outcomes is provided in Part VII of this Primer.

5. What are the basic business rules for MFO, Program and Activity?

The basic rules for MFO, Program and Activity are:

- a. The first program is General Administration and Support (GAS), which consists of activities involving the provision of overall administrative management support to the entire agency operation. This includes general management and supervision, legislative liaison services, human resource development, and financial and administrative services, among other related services. Funds provided for GAS are management overhead expenses and are, therefore, indirect costs of delivering MFOs.
- b. The second program is Support to Operations (STO), which consists of activities that provide technical and substantive support to the operations and projects of the department/agency. These include planning and policy formulation, program monitoring and evaluation, public information programs, research and development, statistical services and information systems development, among other related functions. The types of services included under STO are common across agencies, and are considered indirect costs of delivering MFOs. Some agencies, however, do not have a program for STO.
- c. The third program is Operations, which consists of activities directed at fulfilling the department or agency mandate.
- d. Any reference to location (such as Region or Division) or implementing unit (such as schools) must not appear in the descriptions for PAP codes, as they do not comply with the definitions in the OPIF Reference Guide for MFOs, programs, activities, and projects. Coding for Regional Offices or the DepEd's Division Offices and Secondary Schools is managed under the operating unit segment of organization coding.
- e. For presentation purposes in the NEP/GAA, projects and SPFs shall not be attributed to a particular MFO.

6. What is a Project?

For UACS purposes, a Project is defined as special agency undertakings which are to be carried out within a definite time frame and are intended to result in some pre-determined measure of goods and services.

7. What is a Project Category?

For UACS purposes, a Project Category is defined as a classification or group of projects having common qualities. This is divided into 1) Physical Infrastructure which is composed of interrelated systems and facilities providing commodities and essential services that house and transport people and goods to enable, sustain, or enhance societal living conditions; and 2) Non-Physical Infrastructure which refers to the services of government agencies that are required to maintain the economic, health, and cultural and social standards of a country, such as the financial system, the education system, the health care system, the system of government, and law enforcement, as well as emergency services.

The list of project categories and their respective codes are the following:

Project Category	UACS Code
Physical Infrastructure	
Buildings and Other Structures	01
Flood Control and Drainage	02
Non-Road Transport Infrastructure	03
Power and Communication Infrastructure	04
Roads and Bridges	05
Water Management	06
Non Physical Infrastructure Projects	
Economic Development	07
Education	08
Environmental Protection	09
Governance	10
Health	11
Recreation, Sports and Culture	12
Research and Development	13
Social Protection	14

Additional project category may be added as the need arises following the UACS Administration Procedures.

8. Is the Project Category unique to each agency?

No, it is not unique to each agency. Each department/agency may utilize the Project Categories depending on its mandate.

9. Is there any possibility that one project sub-category may appear in more than one project category?

Yes. The Housing sub-category does appear under both Buildings and Other Structures, and Social Protection. Housing projects for government employees should be categorized as Buildings and Other Structures, while housing projects for displaced persons should be categorized as Social Protection.

The complete list of sub-categories is found in Chapter 4.4.2 of the UACS Manual.

10. Can a Project Title be applicable to both Projects and Operations?

Yes. If the activity involves implementation of projects but is not part of the agency's mandate, it is part of Projects. If the project is part of the agency's MFO, it is used as the second level activity under Operations.

11. Will the MFO/PAP Code be the same or is it changing every year?

Generally, if there is no change in the description, which means the same activity is being done or funded from year to year, the MFO/PAP Codes to be utilized in subsequent years must be the same as the previous year. However, if the activity or a project is new, a new Code shall be created.

12. If a project or an activity is completed, can the Code be utilized for another project or activity in the succeeding year?

No. Codes of projects or activities that are completed, terminated or rescinded for whatever reason should not be utilized for any other purpose. In this case, the Code shall be deactivated in the system to avoid usage, but may be reactivated for the original purpose, when necessary.

13. What MFO/PAP Code shall be used for FY 2013 appropriation with validity extended up to December 31, 2014 (continuing appropriation)?

For continuing appropriation of FY 2013, the 2014 MFO/PAP Code shall be used if the description of a PAP is the same or does exist in the 2014 budget

of an agency; otherwise there is a need to request for the creation of a new MFO/PAP for the FY 2013 appropriation to be utilized in 2014.

14. When will the Project Code in the UACS be deactivated?

In some instances, where a project is cancelled or terminated or for whatever valid reason, can no longer be continued, the UACS code for such projects should be deactivated. For specific projects to be deactivated, the agencies must make a request to DBM.

15. What MFO/PAP will be used for the Special Purpose Fund?

Special Purpose Funds (SPFs) are lump-sum funds included in the GAA which are not within the approved appropriations of departments/agencies/lower level operating units, and which are available for allocation to any department/agency/lower level operating unit or local government unit for a specific purpose, as may be duly approved in accordance with the Special Provisions on the use of such funds.

The MFO/PAP Code(s) to be used for the SPFs shall be determined by the DBM, subject to the UACS Administration Procedures on updating the UACS repository.

Object Code

1. What is the purpose of object information in the UACS?

The object information provides a method for classifying and coding transactions to enable the reporting of information (including the impact of government revenues and expenditures on the economy), as well as the nature and standard classification of transactions for internal departmental analysis, as well as for decision-making purposes of oversight agencies.

In addition, the object coding in the information system provides a repository of government-wide information, which can be used by oversight agencies without requiring departments and agencies to submit additional reports.

2. What is the source and basis of object coding in the UACS?

The Object Codes in UACS is based on the Revised Chart of Accounts for National Government Agencies, of the Commission on Audit as adopted

under COA Circular No. 2013-002 dated January 30, 2013, and COA Circular No. 2014-003 dated April 15, 2014.

3. What is the standard used as a basis of coding in the COA Revised Chart of Accounts?

The COA Revised Chart of Accounts is based on the PPSAS as adopted from the IPSAS.

4. What is the accounting basis for recording financial transactions in the national government?

The basis for accounting for financial transactions of the national government is accrual basis, which requires transactions to be recorded in the period when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate.

5. Under the UACS, how are the allotment classes of expenses categorized?

The 3rd digit of the Object Code defines the allotment classes of expenses. These are categorized as follows:

PARTICULARS	UACS CODE
Personnel Services	1
Maintenance and Other Operating Expenses	2
Financial Expenses	3
Direct Costs (manufacturing and trading)	4
Non-Cash Expenses	5
Capital Outlays	6

6. Which agencies are responsible for disaggregation of Object Code into Sub-object Codes?

Accounts	Agency Responsible for Disaggregation
Cash in Bank	BTr
Taxes	BIR
Import Duties	BOC
Non-Tax Revenues	DOF and BTr

Personnel Services	DBM
MOOE	DBM and COA
Financial Expenses	DBM and COA
Capital Outlays	DBM and COA

7. How is the object coding for Capital Outlays being harmonized?

From the time of budget appropriation until funds are disbursed, the relevant amounts of allotment, cash release, and obligations should be processed in capital outlay accounts, such as one of the accounts for infrastructure capital outlays. The full list appears at the end of the expenditure code listing in Appendix C.5.6 of the UACS Manual.

In accordance with accrual accounting principles, the expenditure should be recognized as an asset in the form of infrastructure construction in progress at the point of disbursement. This process is intended to be automated in GIFMIS so that the spending is shown as capital outlays in DBM management reports, and as capital outlays in the cash flow statement, but as an asset in the Statement of Financial Position/Balance Sheet and not disclosed in the Operating Statement/Profit and Loss Statement/Income and Expense Statement.

Once the project is completed, the infrastructure construction in progress account would be cleared (i.e., credited) and a Public Infrastructure Asset recognized, such that, an asset account (like Road Networks) is debited.

8. How do we book the Retirement and Life Insurance Premiums (RLIP) for personal share and government share?

For RLIP, the personal share must be a proper charge against regular Personnel Services (PS) budget of the agency under Funding Source Code 01101101 and Object Code 5010101001 for Salaries but the Government Share must be charged to the Automatic Appropriation on RLIP, with Funding Source Code 01104102 and the Object Code 5010301000.

IV. ACRONYMS

As used in this Primer, the following acronyms are hereby described:

- BIR – Bureau of Internal Revenue
- BOC – Bureau of Customs
- BRPS – Budget Reporting and Performance Standards
- BTr – Bureau of the Treasury

CB	–	Capacity Building
COA	–	Commission on Audit
COFOG	–	Classification of Functions of Government
DBM	–	Department of Budget and Management
DepEd	–	Department of Education
DOF	–	Department of Finance
DOTC	–	Department of Transportation and Communications
GAA	–	General Appropriations Act
GAS	–	General Administration and Support
GFS	–	Government Finance Statistics
GIFMIS	–	Government Integrated Financial Management Information System
GOCC	–	Government-Owned or Controlled Corporations
GOP	–	Government of the Philippines
IPSAS	–	International Public Sector Accounting Standards
ITCMO	–	Improvement of Treasury Cash Management Operations
MFO	–	Major Final Output
MMDA	–	Metro Manila Development Authority
MOOE	–	Maintenance and Other Operating Expenses
NEP	–	National Expenditure Program
NGA	–	National Government Agency
NSACS	–	National Standards Agency Coding System
NSCB	–	National Statistical Coordination Board
OECD	–	Organization for Economic Cooperation and Development
OEO	–	Other Executive Offices
OPIF	–	Organizational Performance Indicator Framework
OSEC	–	Office of the Secretary
OU	–	Operating Unit
PAP	–	Program, Activity, Project
PFM	–	Public Financial Management
PPSAS	–	Philippine Public Sector Accounting Standards
PS	–	Personnel Services
PSA	–	Philippine Statistics Authority
PSASB	–	Public Sector Accounting Standards Board
PSGC	–	Philippine Standard Geographic Code
RLIP	–	Retirement and Life Insurance Premiums
SAGF	–	Special Account in the General Fund
SPF	–	Special Purpose Fund
STO	–	Support to Operations
TSA	–	Treasury Single Account
UACS	–	Unified Accounts Code Structure

V. Definition of Terms

Activity. A work process that contributes to the fulfillment of a program or project. Each activity shall be attributed to only one Major Final Output (MFO). Activities are to be assigned to General Administration and Support, or Support to Operations if they benefit integral clients. On the other hand, an activity that benefits external clients shall be attributed to an MFO.

Custodial Funds. Receipts or cash received by any government agency from either a private source or another government agency for the fulfillment of a specific purpose.

Foreign Assisted Projects. Government projects which are wholly or partly financed by foreign loans and/or foreign grants.

General Fund. Fund which is available for any purpose to which the Congress may choose to apply, and is composed of all receipts or revenues which are not otherwise accruing to other funds.

Government Integrated Financial Management Information System (GIFMIS). A computerized system of the public financial management processes (budget preparation, execution to accounting and reporting), with the integrating element of a common, single, reliable database or a series of interconnected databases to and from which all data are expressed in a financial terms flow. GIFMIS will store, organize, and make access to government financial information easy, timely, and on a government-wide availability basis.

Locally-Funded Projects (LFPs). Projects financed out of revenue collections and domestic borrowings.

Major Final Outputs (MFOs). Goods and services that a department or agency is mandated to deliver to external clients through the implementation of programs, activities and projects.

Off-Budgetary Funds. Receipts which are authorized to be deposited with government financial institutions for expenditure items which are not part of the National Expenditure Program. These are categorized into: (a) Retained Income/Receipts; (b) Revolving Funds; and (c) Receipts from borrowings by BTr.

Operating Units. Charged with carrying out specific substantive functions or which directly implements PAPs of a department or agency, such as line bureaus, regional offices and field units.

(Operating Units) Classification Code. Classification of an organizational unit with the specific and properly delineated duties and responsibilities that is unique across different functional levels within a government organization, a department, or an agency.

Program. An integrated group of activities that contributes to an agency or department's continuing objective. Examples include General Administration and Support, Support to Operations, and Operations.

Project. Special agency undertakings which are to be carried out within a definite time frame and which are intended to result to some determined measure of goods and services.

Project Category. A classification or group of projects having some quality or qualities in common. This is divided into: 1) Physical Infrastructure which is composed of interrelated systems and facilities providing commodities and essential services that house and transport people and goods to enable, sustain, or enhance societal living conditions; and 2) Non-Physical Infrastructure which refers to the services of government agencies that are required to maintain the economic, health, and cultural and social standards of a country, such as the financial system, the education system, the health care system, the system of government, and law enforcement, as well as emergency services.

Public Financial Management (PFM). Deals with all aspects of resource mobilization and expenditure management in government. It is about the way government raises its income (in the form of taxes, customs duties and other revenues) and manages its expenditures to deliver essential services to its citizens, i.e, education, health care and other social programs, roads and infrastructure, the rule of law and security, and those areas which generally make the lives of citizens better off.

Receipts. The sum of revenues and gross borrowings for a given period.

Retained Income/Funds. Collections which are authorized by law to be used directly by agencies concerned for their operations or specific purposes.

Revenue. Refer to projected cash inflows like collections from taxes by BIR/BOC and other tax agencies, and fees and charges imposed by the government agencies, as well as proceeds from grants.

Revolving Funds. Receipts derived from business-type activities of departments/agencies which are authorized by law to be constituted as such and deposited in an authorized government depository bank. These funds shall be self-liquidating and all obligations and expenditures incurred by virtue of said business-type activity shall be charged against the said fund.

Special Accounts in the General Fund (SAGF). A fund whereby proceeds of specific revenue measures and grants earmarked by law for specific priority projects are recorded.

Special Purpose Funds (SPFs). Appropriations in the GAA provided to cover expenditures for specific purposes for which recipient agencies/departments have not yet been identified during budget preparation. These shall be available for allocation to agencies/departments in addition to built-in appropriations during budget execution, pursuant to special conditions per SPF. Among such SPFs are Calamity Fund, Contingent Fund, e-Government Fund, International Commitments Fund, and Pension and Gratuity Fund.

Unprogrammed SPFs, e.g., BSGC, FAPs, are provided to cover deficiencies, i.e., requirements cannot be fully accommodated, vis-à-vis provisions in the agency specific budgets, subject to availability of excess/unexpected inflow of revenues/financing sources.

Trust Fund. 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.

Unified Accounts Code Structure (UACS). A government-wide harmonized budgetary, treasury and accounting code classification structure jointly developed by the DBM, COA, DOF and BTr which aims to facilitate financial reporting and consolidation of actual revenue collection and expenditures, enable the assessment of outturns against transparency/accountability and improve efficiency in terms of utilization of government funds. The UACS was initially adopted for the FY 2014 budget.

Unprogrammed Appropriations. Appropriations which provide standby authority to incur additional agency obligations for priority programs or projects when revenue collections exceed targets, or when additional foreign funds are generated.

VI. 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	Not yet assigned	Sub-Sector
120	Defense	Sector
121	Military Defense	Sub-Sector
122	Civil Defense	Sub-Sector
123	Foreign military aid	Sub-Sector

Code Value	Description	Type
124	R&D Defense	Sub-Sector
125	Territorial integrity	Sub-Sector
126	Defense against cybercrimes	Sub-Sector
127	Defense n.e.c.	Sub-Sector
128-139	Not yet assigned	Sub-Sector
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	Not yet assigned	Sub-Sector
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	Not yet assigned	Sub-Sector
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	Not yet assigned	Sub-Sector

Code Value	Description	Type
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	Not yet assigned	Sub-Sector
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	Not yet assigned	Sub-Sector
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	Not yet assigned	Sub-Sector
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

Code Value	Description	Type
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	Not yet assigned	Sub-Sector
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
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

VII. 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

