UACS: A Tough But Necessary Transition

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B*akit ang daming numbers, parang mas kumplikado,"* was my initial reaction when the Unified Accounts Code Structure, or UACS, was presented to us by the UACS Consultant Team. My idea of a reform, in general, is something that would streamline a process. But in the case of the UACS, it seemed like the opposite happened.

When I joined the Department of Budget and Management in 2009, I was part of the group that administered the coding system of the government, which was then called the National Standard Agency Coding System, or NSACS. This system was composed of the department code, the agency code, and the fund code. The department code contained a two-digit numeric identifiers; the agency code, five alphanumeric characters; and the fund code, a three-digit numbered code. As an administrator then, my responsibilities included issuing these codes, based on the recommendation of the DBM bureau handling the requesting agency, as well as maintaining the databank that contained the historical and current codes.

However, in 2013, the NSACS was replaced by the UACS, which covers the funding source, organization, location, MFO/PAP, up to Object Codes. As such, the NSACS' 10 alphanumeric codes changed into the UACS' 54 digits. Imagine how we, the code administrators, felt about this massive change—we were overwhelmed because the work seemed like an overhaul.

My group faced challenges and difficulties before its implementation. First, the mapping of the old codes with the new codes was tedious. The task required days to finish because of the voluminous number of regional offices, state universities and colleges, PAROs, PENROs, Department of Education's secondary schools, as the case may be, for every department or agency of the national government, including the GOCCs. We identified inactive codes that were still being used by the agencies. We also noted the codes whose supporting documents were missing, which we

verified with the help of the BMBs and other DBM. Second, we spent considerable time attending meetings, seminars, and trainings. I considered this a challenge because it ate up hours that we needed for our regular functions. But, as administrators, we needed to be present, to discuss and agree on the procedure in issuing codes and address the other queries of the Consultant Team.

I enjoyed learning the UACS. In one of the trainings on the use of the UACS repository (a system used to administer and process the UACS code database), we needed to role-play as requester, reviewer, and approver—to check if the system was working or not. Since the only authorized person to approve the system should have the position of an undersecretary, some of us role-played as the undersecretary.

If not for the UACS, the maintenance or processing of request or issuance of codes would have remained manual, since the system not was linked. For instance, the use of Excel files as database for the codes would have required manual encoding of codes. Likewise, it made possible the synchronization of the DBM IT systems, e.g., BMPS, and eBudget.

The UACS improved the reporting system of the government as a whole. It helped harmonize the reports of the oversight agencies. The UACS turned out to ease up budget preparation, execution, reporting, accountability, treasury, and accounting. I feel honored to be involved in this reform that brought about a great impact on the national government process.

Today, the UACS is being used by new DBM IT systems, such as the URS which is used in the online submission of targets and actual obligations of departments and agencies; the newly-developed BCA, which would be used in generating reports; and the on-going development of BTMS.