

INSIGHT FROM A DBM JUNIOR LEADER

UACS: The 54-Digit Challenge

Resistance to change is human nature. Even the calmest, most composed of people would raise hell when asked to step out of their comfort zones.

The moment I flashed my presentation slide showing a 46-digit code to unify budget monitoring and reporting—the Unified Accounts Code Structure as we know it—before a crowd of more than a hundred fellow government workers, there was deafening silence. And almost immediately, a surge of side comments that sounded like bees buzzing were upon me. It felt like I was swarmed with a colony of wild bees that I disturbed while hunting for honey.

Everyone in the room could not hold back and speak their minds right at that moment, even after I assured them I would entertain questions at the latter part of the session. I had to pause awhile because I was overwhelmed by their reactions and I needed to think about how to bring them back to focus and tell them that, ‘hang on, this 46-digit code would actually make your work lives easier.’

The loudest opposition came from the operations staff, who perceived compliance to the coding system as additional workload. I understood their sentiments. After all, who would not be shocked if one were to use a 46-digit code in all the financial reports submitted to the oversight agencies? It would not help that the 46-digit code became eight digits more a year after. Hence, as a trainer, I bore the responsibility of allaying their fear of such a complex-looking code. As complicated as it seemed, the unified coding format would in the long run simplify reporting and monitoring of financial transactions and reduce time and effort wasted in duplicative paperwork.

At the end of each training, I would hope that they had agreed with my explanation that the UACS would reshape the way we do budgeting in two ways.

First, the UACS made the impossible possible: it unified previously different formats of reporting the budget as spent,

By **Mary Joy O. de Leon**¹

accounted for, and audited. Second, we went against the odds to involve the entire bureaucracy in learning about this reform and implementing it, unlike before when we used to involve only the agency heads and leave the cascading to their staff. Although it was a financial and logistical challenge to train all the technical staff of all national government agencies in the use of the UACS, I thought that it was the best move we made. By directly sending the message of the reform to those who would use it, we were able to get more champions of reform in our UACS trainees.

As the saying goes, the only constant thing in our life is change; and the government, no matter how stable its institutions are, will encounter changes at one point. This brings me to pointing out one major challenge in implementing the UACS, from my perspective as a trainer: it was rolled out at the height of the rationalization plan. Employees occupying redundant positions were offered retirement, while some others opted for early retirement. Since the agencies only hired new employees in 2015 after the approval of their respective rationalization plans, the new hires—thousands across the agencies under our coverage—were not able to participate in the trainings we offered. Inevitably, they would not have the same appreciation and sense of ownership as the others who we were able to train.

But I believe the sense of ownership will come naturally, especially if the UACS platform is sustained and jointly refined by the oversight agencies (COA, DBM, and DOF). Also, I believe an assessment will help in gauging if the government workforce, especially the new ones, are keeping up with the use of UACS. Despite the challenges, I am glad that change has come, and that my fellows in the bureaucracy are gradually accepting it.

¹ As of this publication, de Leon is a Senior Budget and Management Specialist of the Budget Management Bureau for Food Security, Ecological Protection,

and Climate Change Management Sector.