



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACAÑANG, MANILA

**NATIONAL BUDGET CIRCULAR**

No. 554

Date: March 14, 2014

**TO :** All Heads of Departments/Agencies/State Universities and Colleges and Other Offices of the National Government, Government Owned or Controlled Corporations and Local Government Units; Budget Officers; Heads of Accounting Units; COA Resident Auditors and All Others Concerned

**SUBJECT :** Conversion of Codes to Conform To the Unified Accounts Code Structure

- 1.0 Per COA-DBM-DOF Joint Circular No. 2013-1, the adoption of the Unified Accounts Code Structure (UACS) shall be effective January, 2014.
- 2.0 As a transitory measure, the previous codes are still reflected alongside the UACS codes in the release documents of the Department of Budget and Management, i.e., Special Allotment Release Orders (SARO), Notice of Cash Allocations (NCA), among others.
- 3.0 All national government agencies and operating units, however, are authorized to make the necessary conversion of the appropriate codes, particularly on the funding source and organization codes, to conform to the prescribed codes per UACS Manual.
- 4.0 In case of any discrepancy noted in the indicated UACS codes per SARO/NCA vis-a-vis the UACS Manual, the codes per UACS Manual shall be adopted by the agency concerned.
- 5.0 These guidelines shall take effect immediately.

**FLORENCIO B. ABAD**

Secretary

