



Republic of the Philippines  
**DEPARTMENT OF BUDGET AND MANAGEMENT**  
Malacañang, Manila



**CIRCULAR LETTER**

No. 2013-2  
February 28, 2013

**TO :** ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND OTHER AGENCIES OF THE NATIONAL GOVERNMENT, INCLUDING STATE UNIVERSITIES AND COLLEGES, CONGRESS OF THE PHILIPPINES, THE JUDICIARY, CONSTITUTIONAL COMMISSIONS, THE OFFICE OF THE OMBUDSMAN, AND ALL OTHERS CONCERNED

**SUBJECT :** TRAINING PROGRAM ON THE UNIFIED ACCOUNTS CODE STRUCTURE (UACS) AND ONLINE SUBMISSION OF BUDGET PROPOSAL SYSTEM (OSBPS)

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**1.0 POLICY STATEMENT**

The Philippine Government, through the Public Financial Management (PFM) Reform Program, aims to clarify, simplify, improve and harmonize the government's financial management processes and information systems in order to improve efficiency, transparency and accountability in public fund use. In line with this, the Department of Budget and Management (DBM), together with the Commission on Audit (COA), the Department of Finance (DOF), and the Bureau of the Treasury (BTr), developed the Unified Accounts Code Structure (UACS) and its related system, the Online Submission of Budget Proposals System (OSBPS) for rollout to departments/agencies.

As contained in the National Budget Call for FY 2014 (NBM 115, s.2012), the Government will "pilot the implementation of the UACS which harmonizes the classification of accounts for budgeting, accounting and cash management as well as the OSBPS, which will automate the encoding of the agency budget proposal submission. Agencies shall be trained in the use of the UACS and OSBPS starting February 2013."

**2.0 BENEFIT OF UACS**

By providing a harmonized budgetary and accounting classification, the UACS will facilitate the financial reporting and consolidation of actual revenue collections and expenditures of the agency and enable comparison with programmed revenues and expenditures. And as the UACS will also be applied to the preparation of the harmonized, consolidated financial reports to DBM and COA, it will effectively reduce the number and duplication of reports submitted by departments/agencies.

### **3.0 PURPOSE**

- 3.1 To inform departments/agencies of the purpose, scope and schedule of the training on UACS and OSBPS;
- 3.2 To help the agency financial management personnel understand and apply the new UACS in the preparation of budget proposals and financial reports; and,
- 3.3 To define the roles and responsibilities of departments/agencies, participants, and training team involved in the program.

### **4.0 COVERAGE**

This Circular covers the Central Office of all departments/agencies and their staff who shall prepare and submit their agency's consolidated budget proposal to the DBM, including those of their regional offices and lower operating units, using the UACS and the OSBPS during this budget preparation cycle. Hence, participants to this training shall come from the Budget, Accounting, Planning, and Audit divisions of those Central Offices.

State Universities and Colleges (SUCs) shall submit their budget proposals to the Commission on Higher Education (CHED), who shall be responsible for encoding these into the OSBPS.

### **5.0 TRAINING APPROACH**

- 5.1 The program will have two (2) phases: Phase 1 Training is intended for Budget Officers/Staff. Phase 2 is intended for agency Financial Managers and Technical Staff, including Accountants, Planning Officers and Auditors.
- 5.2 Annex 1 contains the training program, schedules, and registration/reply form for Phase 1 – UACS and OSBPS Training for Budget Officers/Staff. Target participants are the staff from Budget Divisions, responsible for preparing documentation in response to the National Budget Call, and those staff likely to be directly inputting budget data of their department/agency including those of their lower operating units for submission to the DBM through the OSBPS.
- 5.3 DBM shall issue a separate circular in relation to Phase 2 of the UACS Training Program.

### **6.0 RESPONSIBILITIES**

- 6.1 Departments/Agencies shall submit to the DBM, through the Development Academy of the Philippines, the names and contact information of their participants to the training. Said participants shall be given user names to the OSBPS by the DBM.

- 6.2 Participants to the UACS and OSBPS training will be asked to bring on the day of the training whatever is available by way of draft FY 2014 budget estimates of the department/agency, including those from their regional offices and lower operating units for use in trial or pilot input into OSBPS.
- 6.3 Participants will make their own arrangements for transportation to and from the training venue.
- 6.4 The Development Academy of the Philippines (DAP) shall be responsible for designing, developing and delivering the training program. The cost of the training materials, AM/PM snacks and lunch shall be borne by DAP as the training provider.

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**FLORENCIO B. ABAD**  
Secretary

**TRAINING INFORMATION**  
**The Use and Adoption of the UACS and OSBPS**  
Phase 1 – Budget Officers/Staff Training

**DESCRIPTION:** The two-day training aims to help financial management staff of departments/agencies understand and apply the new Unified Accounts Code Structure (UACS) in the preparation of the budget proposals for FY 2014 and in financial reporting, and to use the related Online Submission of Budget Proposal System (OSBPS). The training will involve lectures and practical, hands-on learning exercises on the use of the UACS Manual and the OSBPS.

**TRAINING DATES:** See Batch/Class Assignment List (5 classes/batch)

- Batch 1: March 5-6, 2013
- Batch 2: March 7-8, 2013
- Batch 3: March 12-13, 2013
- Batch 4: March 14-15, 2013
- Batch 5: March 19-20, 2013
- Batch 6: March 21-22, 2013

**DURATION/TIME:** 2 days per class, 8:30 AM to 5:00 PM

**VENUE:** The Linden Suites, 37 San Miguel Avenue, Ortigas Center, San Antonio, Pasig City

**PARTICIPANTS:** Please note the date and room assignment assigned to your agency. Your department/agency may send up to **four (4)** Budget Officer/Staff to this training. Large departments/agencies like DPWH, DoH, CHED, DepEd, DENR and DAR are allowed to send up to **eight (8)** Budget Officer/Staff.

**IMPORTANT:** PARTICIPANTS TO TRAINING ARE EXPECTED TO BE THE USERS OF THE OSBPS, AND AUTHORIZED BY THE AGENCY OR FINANCE HEAD TO BE GIVEN ACCESS TO THE OSBPS.

**FOR CONFIRMATION/QUERIES:**

(Kindly submit reply forms on or before February 27, 2013)

Mr. Mark Anthony L. Rivera  
Telephone no. +632 6312127 or +63 9064415864  
Fax no. +632 6312123, Email: [dappfm.mrivera@dap.edu.ph](mailto:dappfm.mrivera@dap.edu.ph)

**The Use and Adoption of the UACS and OSBPS  
INDICATIVE PROGRAM**

**DAY 1**

<b>TIME</b>	
<b>08:30 AM</b>	Registration
<b>09:00 AM</b>	Welcome Remarks
<b>09:10 AM</b>	The Philippine Public Financial Management Reform Roadmap
<b>09:30 AM</b>	Changes in the 2014 Budget Call
<b>10:00 AM</b>	The Unified Accounts Code Structure (UACS) <ul style="list-style-type: none"> <li>o The UACS Structure</li> <li>o Funding Source Code</li> <li>o Organization Code</li> <li>o Location Code</li> <li>o MFO/PAP Code</li> </ul>
<b>12:00 NN</b>	LUNCH
<b>01:00 PM</b>	o The Revised Chart of Accounts
<b>02:00 PM</b>	Case Studies
<b>03:30 PM</b>	Break
<b>03:45 PM</b>	Introduction to the Online Submission of Budget Proposal System (OSBPS)
<b>05:00 PM</b>	End of Day 1

**DAY 2**

<b>TIME</b>	
<b>09:00 AM</b>	Using the OSBPS: Instructions for Encoding/Hands-on Exercises
<b>10:00 AM</b>	Break
<b>10:15 AM</b>	Using the OSBPS: Instructions for encoding/Hands-on Exercises (continuation)
<b>12:00 NN</b>	Lunch
<b>01:00 PM</b>	Continuation of Hands-on Exercises
<b>02:30 PM</b>	Discussions on the Hands-on Experience
<b>04:00 PM</b>	Introduction to the Support System
<b>05:00 PM</b>	End of Program

## REGISTRATION/REPLY FORM

"The Use and Adoption of the UACS and OSBPS"

Kindly send the reply slip to fax no. +632 6312123 or scan and email to [dappfm.mrivera@dap.edu.ph](mailto:dappfm.mrivera@dap.edu.ph) on or before February 27, 2013. Should you have any queries regarding the above, please do not hesitate to get in touch with Mr. Mark Anthony L. Rivera at telephone no. +632 6312127 or +63 9064415864.

Name of Department/Agency: \_\_\_\_\_

Training Date: \_\_\_\_\_

Attendees:

	FULL NAME	POSITION	CONTACT NO.	EMAIL
1				
2				
3				
4				
5				
6				
7				
8				

I hereby authorize the following personnel from our department/agency to participate in the UACS and OSBPS Training. I hereby authorize these personnel to be given access/user names for the OSBPS by the DBM, through the Budget and Management Bureau (BMB) Analysts concerned.

\_\_\_\_\_  
Name and Signature of  
Agency Head or Authorized Representative

Date: \_\_\_\_\_

# TRAINING SCHEDULE

## Batch 1

Date : March 5-6, 2013; 8:30am - 5:00pm

### CLASS 1

Department of Public Work and Highways - Office of the Secretary  
OEO - Commission of Higher Education  
Department of Education - Office of the Secretary  
Department of Energy - Office of the Secretary

### CLASS 2

Department of Health - Office of the Secretary  
Department of Health - Commission on Population  
Department of Health - National Nutrition Council  
Department of Budget and Management - Office of the Secretary  
Department of Budget and Management - Government Procurement Policy Board - Technical Support Office  
Commission on Audit

### CLASS 3

Office of the President  
Office of the Vice President  
Congress - Senate Proper  
Senate Electoral Tribunal  
House of Representatives - Proper  
House Electoral Tribunal  
OEO - Energy Regulatory Commission

### CLASS 4

Department of Environment and Natural Resources - Office of the Secretary  
Department of Environment and Natural Resources - Environmental Management Bureau  
Department of Environment and Natural Resources - Mines and Geosciences Bureau  
Department of Environment and Natural Resources - National Mapping and Resource Information Authority  
Department of Environment and Natural Resources - National Water Resources Board  
Department of Environment and Natural Resources - Palawan Council for Sustainable Development

### CLASS 5

Department of Agrarian Reform - Office of the Secretary  
Department of Agriculture - Office of the Secretary  
Department of Science and Technology - Office of the Secretary  
Department of Interior and Local Government - Office of the Secretary  
Department of Justice - Office of the Secretary

## **Batch 2**

Date : March 7-8, 2013; 8:30am - 5:00pm

### **CLASS 6**

Department of Education - National Book Development Board  
Department of Education - National Council for Children's Television  
Department of Education - National Museum  
Department of Education - Philippine High School for the Arts  
Department of Tourism - Office of the Secretary  
Department of Tourism - Intramuros Administration  
Department of Tourism - National Parks Development Committee

### **CLASS 7**

Department of Finance - Office of the Secretary  
Department of Finance - Bureau of Customs  
Department of Finance - Bureau of Internal Revenue  
Department of Finance - Bureau of Local Government Finance  
Department of Finance - Bureau of the Treasury  
Department of Finance - Central Board of Assessment Appeals  
Department of Finance - Cooperative Development Authority

### **CLASS 8**

Department of Finance - Insurance Commission  
Department of Finance - National Tax Research Center  
Department of Finance - Privatization and Management Office  
Department of Finance - Securities and Exchange Commission  
Department of Foreign Affairs - Office of the Secretary  
Department of National Defense - Office of the Secretary  
National Economic and Development Authority - Office of the Director General

### **CLASS 9**

Department of Agriculture - Agricultural Credit Policy Council  
Department of Agriculture - Bureau of Fisheries and Aquatic Resources  
Department of Agriculture - Cotton Development Administration  
Department of Agriculture - Fertilizer and Pesticide Authority  
Department of Agriculture - Fiber Industry Development Authority  
Department of Agriculture - Livestock Development Council

### **CLASS 10**

Department of Agriculture - National Agricultural and Fishery Council  
Department of Agriculture - National Meat Inspection Service  
Department of Agriculture - Philippine Carabao Center  
Department of Agriculture - Philippine Center for Post-Harvest Development and Mechanization  
OEO - Climate Change Commission  
OEO - Governance Commission for Government-Owned or Controlled Corporations  
OEO- Mindanao Development Authority



### **Batch 3**

Date: March 12-13, 2013; 8:30am - 5:00pm

#### **CLASS 11**

Department of Transportation and Communications - Office of the Secretary  
Department of Trade and Industry - Office of the Secretary  
Department of Trade and Industry - Board of Investments  
Department of Trade and Industry - Construction Industry Authority of the Philippines  
Department of Trade and Industry - Construction Manpower Development Foundation  
Department of Trade and Industry - Philippine Trade Training Center  
Department of Trade and Industry - Product Development and Design Center of the Philippines

#### **CLASS 12**

Department of Labor and Employment - Office of the Secretary  
Metro Manila Development Authority  
Department of Social Welfare and Development - Office of the Secretary  
Department of Social Welfare and Development - Council for the Welfare of Children  
Department of Social Welfare and Development - Inter-Country Adoption Board  
Department of Social Welfare and Development - National Council on Disability Affairs  
Department of Social Welfare and Development - National Youth Commission

#### **CLASS 13**

NEDA - National Statistical Coordination Board  
NEDA - National Statistics Office  
NEDA - Philippine National Volunteer Service Coordinating Agency  
NEDA - Public-Private Partnership Center of the Philippines  
NEDA - Statistical Research and Training Center  
NEDA - Tariff Commission  
Commission on Appointment

#### **CLASS 14**

Department of the Interior and Local Government - Bureau of Fire Protection  
Department of the Interior and Local Government - Local Government Academy  
Department of the Interior and Local Government - Bureau of Jail Management and Penology  
Department of the Interior and Local Government - National Police Commission  
Department of the Interior and Local Government - Philippine National Police  
Department of the Interior and Local Government - Philippine Public Safety College  
OEO - Dangerous Drug Board

#### **CLASS 15**

Presidential Communications Operations Office (Proper)  
PCCO - Bureau of Broadcast Services  
PCCO - Bureau of Communications Services  
PCCO - National Printing Office  
PCCO - News and Information Bureau  
PCCO - Philippine Information Agency  
PCCO - Presidential Broadcast Staff (RVTM)

## **Batch 4**

Date: March 14-15, 2013; 8:30am - 5:00pm

### **CLASS 16**

Department of Labor and Employment - Institute for Labor Studies  
Department of Labor and Employment - National Conciliation and Mediation Board  
Department of Labor and Employment - National Labor Relations Commission  
Department of Labor and Employment - National Maritime Polytechnic  
OEO - Commission on the Filipino Language  
OEO - Film Development Council of the Philippines  
OEO - Games and Amusements Board

### **CLASS 17**

Department of Labor and Employment - National Wages and Productivity Commission  
Department of Labor and Employment - Philippine Overseas Employment Administration  
Department of Labor and Employment - Professional Regulation Commission  
Department of Labor and Employment - Technical Education and Skills Development Authority  
Department of Foreign Affairs - Foreign Service Institute  
Department of Foreign Affairs - Technical Cooperation Council of the Philippines  
Department of Foreign Affairs - UNESCO National Commission of the Philippines

### **CLASS 18**

Department of National Defense - Government Arsenal  
Department of National Defense - National Defense College of the Philippines  
Department of National Defense - Office of Civil Defense  
Department of National Defense - Philippine Veterans Affairs Office  
Department of National Defense - Armed Forces of the Philippines  
OEO - Anti-Money Laundering Council  
OEO - Commission on Filipinos Overseas

### **CLASS 19**

Department of Science and Technology - Advance Science and Technology Institute  
Department of Science and Technology - Food and Nutrition Research Institute  
Department of Science and Technology - Forest Products Research and Development Institute  
Department of Science and Technology - Industrial Technology Development Institute  
Department of Science and Technology - Information and Communications Technology Office  
Department of Science and Technology - Metals Industry Research and Development Center  
Department of Science and Technology - National Academy of Science and Technology

### **CLASS 20**

Department of Science and Technology - National Research Council of the Philippines  
Department of Science and Technology - Philippine Atmospheric, Geophysical and Astronomical Services Administration  
Department of Science and Technology - Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development  
Department of Science and Technology - Philippine Council for Health Research and Development  
Department of Science and Technology - Philippine Council for Industry, Energy, and Emerging Technology Research and Development  
Department of Science and Technology - Philippine Institute of Volcanology and Seismology  
Department of Science and Technology - Philippine Nuclear Research Institute

## **Batch 5**

Date: March 19-20, 2013; 8:30am - 5:00pm

### **CLASS 21**

Department of Transportation and Communications - Land Transportation Office  
Department of Transportation and Communications - Land Transportation Franchising & Regulatory Board  
Department of Transportation and Communications - Civil Aeronautics Board  
Department of Transportation and Communications - Maritime Industry Authority  
OEO - Housing and Land Use Regulatory Board  
OEO - Housing and Urban Development Coordinating Council  
OEO - Pasig River Rehabilitation Commission

### **CLASS 22**

OEO - National Anti-Poverty Commission  
OEO - Presidential Commission for Urban Poor  
OEO - Optical Media Board  
OEO - Movie and Television Review and Classification Board  
OEO - National Commission for Culture and the Arts  
OEO - Philippine Commission on Women (National Commission on the Role of Filipino Women)  
OEO - Presidential Management Staff

### **CLASS 23**

Department of Justice - Bureau of Corrections  
Department of Justice - Bureau of Immigration  
Department of Justice - Land Registration Authority  
Department of Justice - National Bureau of Investigation  
Department of Justice - Office of the Government Corporate Counsel  
Department of Justice - Office of the Solicitor General  
Department of Justice - Public Attorney's Office

### **CLASS 24**

Department of Science and Technology - Philippine Science High School  
Department of Science and Technology - Philippine Textile Research Institute  
Department of Science and Technology - Science Education Institute  
Department of Science and Technology - Science and Technology Information Institute  
Department of Science and Technology - Technology Application and Promotion Institute  
Department of Justice - Parole and Probation Administration  
Department of Justice - Presidential Commission on Good Government

### **CLASS 25**

OEO - National Commission on Indigenous People  
OEO - Philippine Drug Enforcement Agency  
OEO - National Telecommunications Commission  
OEO - Presidential Communications Development and Strategic Planning Office

## **Batch 6**

Date: March 21-22, 2013; 8:30am - 5:00pm

### **CLASS 26**

Department of Transportation and Communications - Office of Transportation Cooperatives  
Department of Transportation and Communications - Office for Transportation Security  
Department of Transportation and Communications - Philippine Coast Guard  
Department of Transportation and Communications - Toll Regulatory Board  
OEO - Office of the Presidential Adviser on the Peace Process  
OEO - Philippine Racing Commission  
OEO - Philippine Sports Commission

### **CLASS 27**

Civil Service Commission - Central Office  
Civil Service Commission - Career Executive Service Board  
Commission on Elections  
Commission on Human Rights

### **CLASS 28**

ARMM - Office of the Regional Director  
ARMM - Regional Legislative Assembly  
OEO - Presidential Legislative Liaison Office  
Joint Legislative-Executive Councils - Legislative-Executive Development Advisory Council  
OEO - National Commission on Muslim Filipinos (Office on Muslim Affairs)  
OEO - National Intelligence Coordinating Agency  
OEO - National Security Council

### **CLASS 29**

Judiciary - Supreme Court of the Philippines and the Lower Courts  
Judiciary - Presidential Electoral Tribunal  
Judiciary - Sandiganbayan  
Judiciary - Court of Appeals  
Judiciary - Court of Tax Appeals  
Office of the Ombudsman