CIRCULAR LETTER

No. 2013–2
February 28, 2013


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

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.

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. +63 6312127 or +63 9064415864
Fax no. +63 6312123, Email: dappfm.mrivera@dap.edu.ph
The Use and Adoption of the UACS and OSBPS
INDICATIVE PROGRAM

**DAY 1**

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
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<tbody>
<tr>
<td>08:30 AM</td>
<td>Registration</td>
</tr>
<tr>
<td>09:00 AM</td>
<td>Welcome Remarks</td>
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<tr>
<td>09:10 AM</td>
<td>The Philippine Public Financial Management Reform Roadmap</td>
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<tr>
<td>09:30 AM</td>
<td>Changes in the 2014 Budget Call</td>
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<tr>
<td>10:00 AM</td>
<td>The Unified Accounts Code Structure (UACS)</td>
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<td>- The UACS Structure</td>
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<td>- Funding Source Code</td>
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<td>- Location Code</td>
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<td>- MFO/PAP Code</td>
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<tr>
<td>12:00 NN</td>
<td>LUNCH</td>
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<tr>
<td>01:00 PM</td>
<td>The Revised Chart of Accounts</td>
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<tr>
<td>02:00 PM</td>
<td>Case Studies</td>
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<tr>
<td>03:30 PM</td>
<td>Break</td>
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<tr>
<td>03:45 PM</td>
<td>Introduction to the Online Submission of Budget Proposal System (OSBPS)</td>
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<tr>
<td>05:00 PM</td>
<td>End of Day 1</td>
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**DAY 2**

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

<table>
<thead>
<tr>
<th></th>
<th>FULL NAME</th>
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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
OEC - Climate Change Commission
OEC - Governance Commission for Government-Owned or Controlled Corporations
OEC - 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