



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

CIRCULAR LETTER

NO. 2014 -8

Date: October 20, 2014

TO : All Heads of State Universities and Colleges

SUBJECT : Unified Accounts Code Structure (UACS) Application Course

- 1.0 Pursuant to Joint Circular 2013-1 issued by the Department of Budget and Management (DBM), the Commission on Audit, and the Department of Finance (DOF) on August 6, 2013, the Unified Accounts Code Structure (UACS) shall be adopted as the coding framework for all national government's financial transactions effective January 2014.
- 2.0 To ensure that the UACS is adopted and properly implemented by all agencies, including State Universities and Colleges (SUCs), the Department of Budget and Management and the Commission on Audit (COA) have been conducting the UACS Application Course for COA auditors and finance personnel of all implementing departments/agencies.
- 3.0 For the roll-out of the UACS Application Course in SUCs, the DBM Regional Offices shall coordinate with the SUCs in their respective coverage area regarding the schedule and conduct of the training workshop which is slated within November.
- 4.0 This activity aims to help all PFM practitioners better understand the significance of the UACS as a major reform undertaking under the PFM Reform Agenda of the government; the functionalities and features of UACS and their application in the day-to-day internal operation of all departments/offices.
- 5.0 As the agency counterpart, SUCs are requested to provide funding for the expenses to be incurred and to take charge of other logistics (venue, food and reproduction of materials) for the conduct of the training.
- 6.0 The DBM, for its part, through its regional offices, will provide the resource speakers, the training materials for reproduction and shall facilitate the conduct of the training.


FLORENCIO B. ABAD
Secretary

