

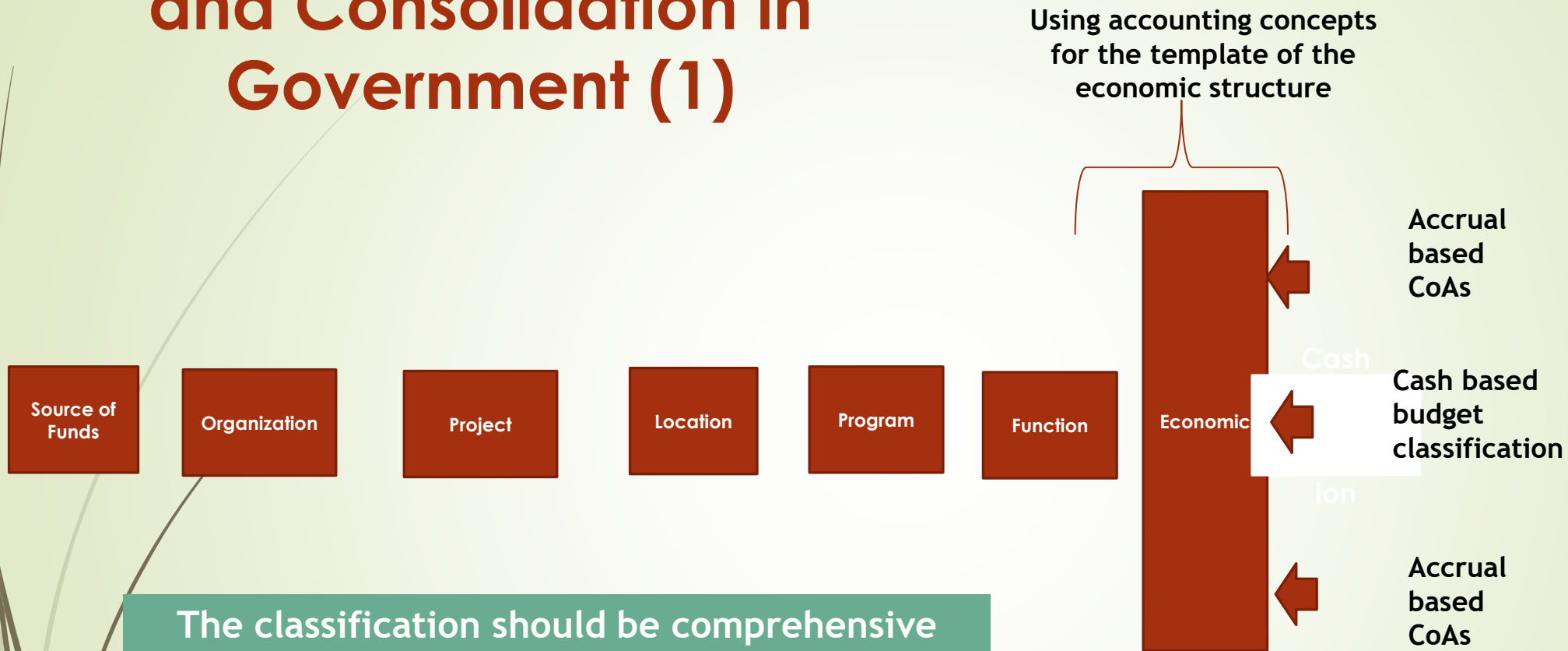
Unified Data Structures in Government – A Comprehensive Reporting Capacity including Cross Cutting Reporting (Revisiting the key Recommendations of the UCoA Knowledge Product)

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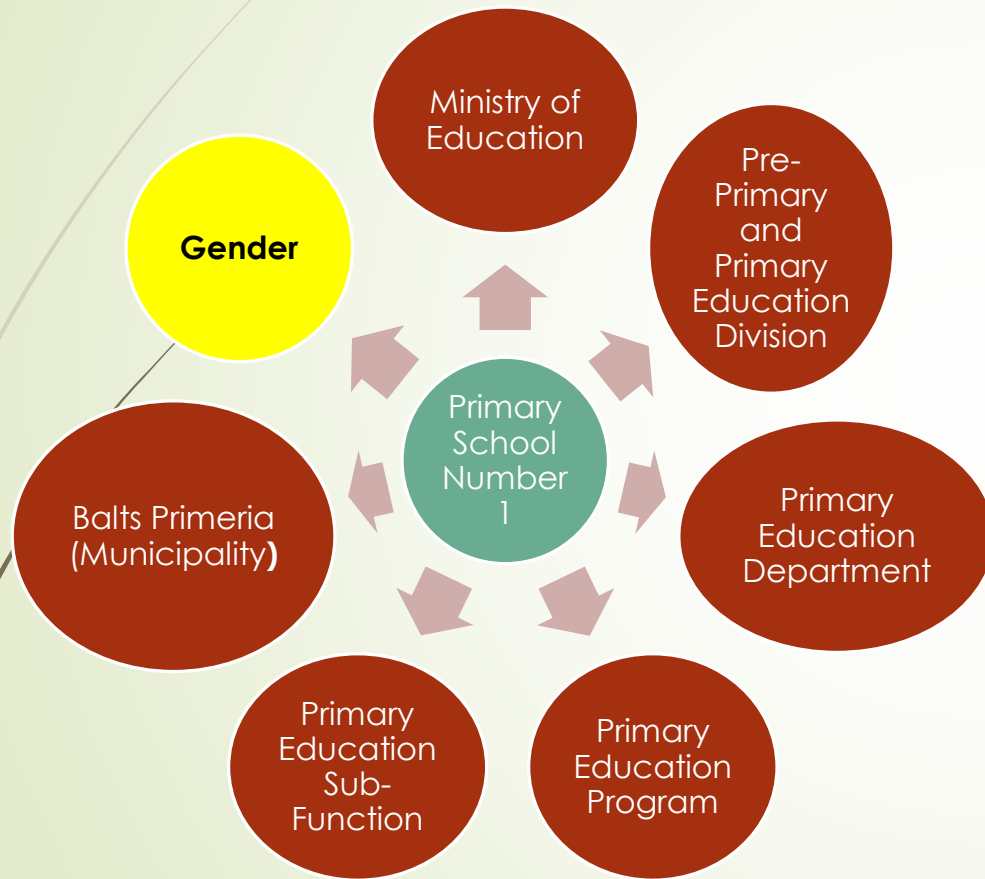
Tbilisi, Georgia

Revisiting Data Coverage and Consolidation in Government (1)



The classification should be comprehensive covering the major reporting requirements across the PFM system both on a consolidated basis but also for detailed reporting and control in spending units

Revisiting Data Coverage and Consolidation in Government (2)



It may not always be possible to develop the perfect UCoA but if you can convince decision-makers to capture transactions at a detail level then reporting capabilities will be maximized – This can also enhance the reliability of cross cutting reporting too!

This approach uses tagging/mapping of existing CoA structures

COVID Tracking - Building Cross Cutting Reporting Capabilities into the UCoA for the Long-term

Source of Funds	Organisation	Function	Project	Geographic	Economic	Program	Cross Cutting Issues
							XXX
							Where 1 denotes COVID

Non- Financial Performance Data

Modern government is complex - reporting effectively requires detailed classifiers to meet sophisticated reporting requirements. If treasury does not provide this someone else will

Tagging uses existing coding structures providing a mapping table for producing reports. Where this is possible it should be utilized as it minimizes the impact on existing CoA elements - however where tagging/mapping is not reliable, an explicit classifier will be required.

Both tagging and new classifiers require careful management and central agency quality assurance - both approaches will only produce quality reports where capacity of users is assured through training and quality assurance processes

Summary Remarks – Ensuring Comprehensive Reporting from the UCoA

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- A major issue with some modern CoAs is that the conceptual design and final structures do not include all stakeholder reporting requirements, including cross cutting reporting and linkages to non-financial performance reporting
- Departmental officials largely consider reporting and the automation of processes only from their own perspectives
 - budget officials need to appreciate that while the budget has primary importance it is not the only reporting requirement
 - annual financial /GFSM reporting are also not the only focus for a UCoA albeit important ones
- When designing or upgrading the UCoA comprehensive design supporting all stakeholder requirements is key as is building in flexibility for future reporting requirements
- Treasury has an opportunity to lead on reporting across government including supporting current and emerging cross-cutting reporting and linkages to non-financial performance reporting too

THANK YOU!

