**R123. Auditor, Administration.**

**R123-7. Required Governmental Entities' Posting of Financial Information to Transparent Utah, formerly known as the Utah Public Finance Website.**

**R123-7-1. Purpose.**

The purpose of this rule is to establish procedures related to the posting of reasonably complete and accurate financial information from qualifying entities to the Utah Public Finance Website.

**R123-7-2. Authority.**

This rule is established pursuant to Section 67-3-12, which authorizes the Office of the State Auditor to make rules governing the posting of financial information for qualifying entities to the Utah Public Finance Website.

**R123-7-3. Definitions**.

(1) Terms used in this rule are defined in Section 67-3-12.

(2) Additional terms are defined as follows:

(a) "Utah Public Finance Website" (UPFW) or "Transparent Utah" means the website created in Section 67-3-12 accessible to the public at transparent.utah.gov.

(b) "Division" means the Division of Finance of the Department of Government Operations.

(c) "FINET" means the State of Utah centralized accounting system.

(d) "Office" means the Office of the State Auditor.

**R123-7-4. Public Financial Information.**

(1)(a) Except as provided in Subsection (1)(b), each qualifying entity shall submit to the Office its detail revenue and expense transactions from its general ledger accounting system to the UPFW at least quarterly and within one month after the end of the fiscal quarter.

(b) The Division shall ensure that detailed transactions for all participating state entities that post finances to FINET, are available to the Office.

(2)(a) Except as provided in Subsection (2)(b), each qualifying entity shall submit to the Office its employee compensation detail information on a basis consistent with its fiscal year to the UPFW at least once per year and within three months after the end of the fiscal year.

(b) The Division shall ensure that employee compensation detail information that is recorded in the central payroll system of the State is available to the Office.

(c) Employee compensation detail information will, at a minimum, break out the following amounts separately for each employee, including any full-time contract employees:

(i) total wages or salary, including incentive awards and leave paid;

(ii) total benefits, including reimbursements. Benefit details that are protected by Subsection 63G-2-302(1)(g) may not be disaggregated.

(d) In addition, the following information will be submitted for each employee:

(i) name;

(ii) hourly rate for those employees paid on an hourly basis;

(iii) job title; and

(iv) gender.

(3) An entity may not submit any data to the UPFW that is classified as private, protected, or controlled by Sections 63G-2-302, 63G-2-303, 63G-2-304, and 63G-2-305 or any other statute. All detail transactions or records are required to be submitted; however, the words "redacted" or "not provided" shall be inserted into any applicable data field in lieu of private, protected, or controlled information. The word "redacted" is preferred.

**R123-7-5. UPFW Data Submission Procedures.**

(1) Each entity that submits data for the UPFW must upload its files to the Office's State Reporting System.

(2) Each entity that submits data for the UPFW must submit it according to the following file specifications:

(a) The public financial information required in Section R123-7-4 shall be submitted to the Office in a pipe delimited text file. The detail file layout is available from the Office.

(b) Each transaction must contain the information required in the detail file layout including:

(i) Organization - Categorizes transactions within the entity's organization structure. If applicable, a transaction will contain at least two levels of meaningful organization. The Office may require an entity to report additional levels of organization detail.

(ii) Category - Categorizes transactions and describes the financial nature of the transaction. If applicable, a transaction will contain at least two levels of meaningful category. The Office may require an entity to report additional levels of category detail.

(iii) Fund - Categorizes transactions by fund types and individual funds. If applicable, a transaction will contain at least the identifiable fund. The Office may require an entity to report additional levels of fund detail.

(iv) Program -- Categorizes transactions by a plan of coordinated activities to accomplish specific objectives. Required reporting for all entities within the system of public education. If applicable, a transaction will contain at least the identifiable program. The Office may require an entity to report additional levels of program detail.

(v) Function -- Categorizes transactions according to the purpose of the financial activity. Required reporting for all entities within the system of public education. If applicable, a transaction will contain at least two levels of meaningful function. The Office may require an entity to report additional levels of function detail.

(vi) Uniform Chart of Account Code -- Code provided by the Office that maps an entity's chart of account to the corresponding uniform chart of account for that entity type. If applicable, a transaction will map to the closest matching available code. The Office, in conjunction with the Utah State Board of Education, has promulgated a uniform chart of account for all local education agencies. The Office has also promulgated a uniform chart of account for all other local governmental entities that are not local education agencies.

**KEY: Utah Public Financial Website, Transparent Utah, financial transparency, state employees, finance**

**Date of Last Change: July 9, 2025**

**Authorizing, and Implemented or Interpreted Law: 67-3-12; 63G-2-304; 63G-2-302; 63G-2-305; 63G-2-303**