R13. Administrative Services, Administration.
R13-10. State Entities' Posting of Financial Information to the Utah Public Finance Website.
R13-10-1. Purpose.

The purpose of this rule is to establish procedures related to the posting of the participating state entities' financial information to the Utah Public Finance Website (UPFW).

R13-10-2. Authority.

This rule is established pursuant to Section 63A-1-204, which authorizes the Department of Administrative Services to make rules governing the posting of financial information for participating state entities on the UPFW after consultation with the Utah Transparency Advisory Board.

R13-10-3. Definitions.

(1) Terms used in this rule are defined in Section 63G-1-201.

(2) Additional terms are defined as follows:

(a) "Utah Public Finance Website" (UPFW) or "Transparent Utah" means the website created in Section 63A-1-202 which is administered by the Office of the State Auditor and which permits Utah taxpayers to view, understand, and track the use of taxpayer dollars by making public financial information available on the internet without paying a fee.

(2) "Division" means the Division of Finance of the Department of Administrative Services.

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

(4) "Institution" means an institution of higher education such as colleges, universities, and the Utah System of Technical Colleges, including all component units of these entities as defined by the Governmental Accounting Standards Board (GASB).

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

R13-10-4. Public Financial Information.

(1) Each participating state entity shall submit 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. The Division shall submit the detail transactions for all participating state entities that are recorded in the central general ledger of the State, FINET.

(2) Each participating state entity shall submit 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. The Division shall submit the employee compensation detail information that is recorded in the central payroll system of the State that is operated by the Division.

(a) Employee compensation detail information will, at a minimum, break out the following amounts separately for each employee:

(i) total wages or salary;

(ii) total benefits, benefit detail that is protected by Subsection 63G-2-302(1)(g) may not be disaggregated;

(iii) incentive awards;

(iv) taxable allowances and reimbursements; and

(v) leave paid, if recorded separately from wages or salary in the participating state entity's payroll system.

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

(i) name;

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

(iii) job title

(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.

R13-10-5. UPFW Data Submission Procedures.

(1) Each entity must submit data to the UPFW according to the file specifications listed below.

(a) The public financial information required in Section R13-10-4 shall be submitted to the UPFW in a pipe delimited text file. The detail file layout is available from the Office and is posted on the UPFW under the Helps and FAQs tab.

(b) Data shall be submitted to the UPFW at the detail transaction level. However, the detailed transactions for compensation information for each employee may be summarized into transactions that represent an entire fiscal year.

(c) Each transaction submitted to the website must contain the information required in the detail file layout including:

(i) Organization - Categorizes transactions within the entity's organization structure. If applicable, at least two levels of organization will be submitted but not more than 10 levels.

(ii) Category - Categorizes transactions and further describes the transaction type. If applicable, at least two levels of category will be submitted but not more than seven levels.

(iii) Fund - Categorizes transactions by fund types and individuals funds. At least one but not more than four levels of fund will be submitted.

KEY: Utah Public Financial Website, transparency, state employees, finance
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