



Characteristics of Correct Uniform Chart of Accounts (UCA) Codes:

Author: Alexander Nielson (*Data Analyst for Office of the State Auditor*)

Date: March 13, 2020

Introduction

Hello and thank you for reading this document. The Office of the State Auditor appreciates your time and effort to ensure valid UCA codes. This document serves two primary functions:

- First, it provides a reference which can be used to understand what the UCA field is, why it is important, and what counts as a valid UCA code.
- Second, this document will highlight various use cases and examples of common UCA errors and how they can be corrected. These various use cases and examples may not apply to your entity, so do not confuse all the numerous examples of invalid UCA as applying to your entity. To find the problems with your entity's UCA, please examine the excel or pdf reports attached to the email.

What is the Uniform Chart of Accounts field?

The UCA field is officially labeled as the "Uniform chart of Accounts Coding Block" in our upload layout file.

There are currently two acceptable formats:

1. For non-LEAs and non-Higher Education entities,
 - a. The correct format is "###-#####-#####."
 - b. The character separating the fund, function, and account codes is a hyphen ("-"), not a period or any other type of separator.
2. For LEAs:
 - a. The correct format is "##-###-#####-#####-####-####" (2-digit fund, 3-digit location, 4-digit program, 4-digit function, 3-digit object, 4-digit revenue).

This field is listed as optional, but this is not true for most entities. The field size is listed as 40 characters, but this does not mean that 40 characters is an acceptable UCA code length. Numbers are also supposed to be separated by dashes ('-') only.

To learn more about the acceptable file layout for Transparent Utah reference the following link:

<https://finance.utah.gov/wp-content/uploads/filelayout.pdf>

To learn more about the Office of the State Auditor's Uniform Chart of Accounts reference the following link:

<https://site.utah.gov/auditor/wp-content/uploads/sites/6/2015/10/Chart-of-Accounts-10-26-15.pdf>



Why is the Uniform Chart of Accounts Field important?

Valid UCA is important for three main reasons.

- First, these codes allow the public to understand how their tax payer money is being utilized. They can view this distribution by Fund, Function, and Account aggregates.
- Second, these codes allow for analysts to quickly and easily analyze your data.. This analysis can be for a variety of uses such as answering congressman/congresswoman's questions, answering questions of concerned citizens, discovering discrepancies, enforcing compliance, and even developing a fiscal health index. The point is that we at the Office of the State Auditor need correct UCA to fulfil our duties.
- Finally, we plan in the future to enforce stricter UCA standards. This will result in file/batch upload rejections if the UCA is incorrectly submitted. We want to help fix your UCA now (before those stricter standards are in place), so that you are not inconvenienced later.

What actually counts as a valid Uniform Chart of Accounts code?

A correct UCA code passes the five following tests (each of which is discussed in depth below):

1. **Correct Length.** The UCA code is exactly 19 characters long
2. **Correct Form.** The UCA code is of the form: ###-#####-#####
3. **Correct Mapping.** The UCA code corresponds to an existing code number in the OSA's Uniform Chart of account found here:
<https://site.utah.gov/auditor/wp-content/uploads/sites/6/2015/10/Chart-of-Accounts-10-26-15.pdf>
4. **Correct Transaction Type.** The listed transaction type field corresponds to the account chunk of the UCA code.
5. **Sufficiently Detailed.** The 'Not Applicable' Function code is no longer acceptable



1. Correct Length

An example of a valid UCA code that is 19 characters long,

UCA code	1	0	0	-	2	0	0	3	0	0	-	3	0	0	1	0	1	0	0
Character	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Examples of an invalid UCA due to being too long:

UCA code	1	0	0	-	2	0	0	3	0	0	-	3	0	0	1	0	1	0	0	0
Character	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

An extra zero is not acceptable

UCA code	1	0	0	-	2	0	0	3	0	0	-	3	0	0	1	0	1	0	0			
Character	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Extra blank characters are not acceptable either

An example of an invalid UCA due to being too short:

UCA code	1	0	0	-	2	0	0	3	0	0	-	3	0	0	1	0	1	0
Character	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18



2. Correct Form

Correct UCA codes are of the form: ###-#####-##### (the '#' symbol represents a number)

UCA codes can be atomized as follows:

###	-	#####	-	#####
Fund Code/Chunk	Dash	Function Code/Chunk	Data	Account Code/Chunk

Example of a valid UCA form:

UCA code	1	0	0	-	2	0	0	3	0	0	-	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Examples of invalid UCA form:

UCA code	1	0	0	-	2	0	0	3	0	0	5	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The above UCA code is invalid because it is missing a dash. It is impossible to determine where the Function Chunk ends, and the Account chunk begins.

UCA code	1	0	0		2	0	0	3	0	0		3	0	0	1	0	1	0	0
----------	---	---	---	--	---	---	---	---	---	---	--	---	---	---	---	---	---	---	---

The above UCA code is invalid because there are spaces instead of dashes.

UCA code	1	0	0	/	2	0	0	3	0	0	/	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The above UCA code is invalid because there are forward slashes instead of dashes.

UCA code	1	0	-	0	2	0	0	3	0	0	-	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The above UCA code is invalid because the function code is 2 characters, and the Function code is 7 characters. This is a common error.

UCA code	1	A	0	-	2	0	B	3	0	0	-	C	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The above UCA code is invalid because there are Letters in the codes instead of Numeric only.



3. Correctly Maps to OSA chart of accounts

In addition to being the correct form, UCA codes must “map” to an appropriate code in the Office of the State Auditor Chart of Accounts (found here:

<https://site.utah.gov/auditor/wp-content/uploads/sites/6/2015/10/Chart-of-Accounts-10-26-15.pdf>

)

Example of unmapped Fund Code:

UCA code	1	0	1	-	2	0	1	3	0	0	-	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The fund 101 does not exist. This was likely supposed to be 100, which is the “General Fund”

Example of unmapped Function Code:

UCA code	1	0	0	-	2	0	1	5	0	0	-	3	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

The function 201500 does not exist. This code was likely supposed to be 201300 which is the “Militia and Armories” function.

Example of unmapped Account Code:

UCA code	1	0	0	-	2	0	1	5	0	0	-	5	0	0	1	0	1	0	0
----------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

This account number 50010100 does not map to the OSA UCA because there are no valid codes which start with a five.



4. Correct transaction type correspondence.

It also important that the “account chunk” of the UCA code correspond to a correct transaction type. In the OSA chart of accounts, under the “Account Number” section, you can see the different categories corresponding to the transaction types. Any transaction must correspond to either a Revenue or an Expenditure.

- If you have listed a transaction as a Revenue (RV), then you must have a revenue code associated with the account chunk, meaning it must be of the form 3#####
- Similarly, if you have listed a transaction as an Expenditure (EX) then you must have an expenditure code associated with the account chunk, meaning it must be of the form 4#####



5. Sufficiently Detailed ('Not applicable' function is no longer acceptable)

Another error worth knowing. Although the Office of the State Auditor's Uniform Chart of Account contains the Function number (000000). We are requiring all entities to give a minimum level of detail to the Function Code (unless a valid reason can be given), which means that any UCA codes which contain the 'Not Applicable' Function Code (000000) is no longer acceptable and must be corrected. We encourage you to supply an as detailed Function number/code as possible. We are happy to assist you in this domain.

Next Steps

If you have any trouble understanding why your UCA is flagged as invalid, need clarification, or any help at all, please contact Darrell Swenson or Alexander Nielson. Once you believe you have corrected any faulty UCA codes, please send your corrected batches to Alexander Nielson. Alexander will test whether the batches are correct. After your corrected batch has been approved, you must re-upload your data for each batch in which there was incorrect uca. We will delete the old batches for you at this point.

We thank you for all you do to prepare and upload your Transparency data. We know it can be both a challenging and tedious task, so we truly appreciate your efforts to ensure correct and accurate data.

Contact Info:

Alexander Nielson

alexnielson@utah.gov

385-355-4509

Darrell Swenson

dswensen@utah.gov

801-538-3059