

UERS Uniform Chart of Accounts (COA) Update FY 24-25

Under G.S. 115C-12 (18) the State required NCDPI to establish the Uniform Education Reporting System (UERS). As part of those requirements to ensure we have standard reporting of student data, personnel data and fiscal data there is a Uniform Chart of Accounts.

The COA segments have been modified effective for all PSUs July 1, 2024. These segments were established several years ago to accommodate the needs of the new ERP Financial Systems under that RFP process and to help ensure that there was more flexibility in the COA for the PSUs and those financial systems. *These specifications were formally updated in January 2023 and provided to all software vendors and PSUs at that time.*

The new COA also helps establish the Grant Year funding code segment required by the State to ensure appropriate grant year reporting for the federal funds with the new State ERP Accounting System (NCFS).

- **Grant Year reporting is required for all FUND 3 (Federal Grants).** The X for the grant year segment in Fund 3 must carry a valid # (0 thru 9) to align the expenditures to the grant year allotment and cash being drawn from USED for those grants.
- Should a value of 3X be received in the monthly UERS Data File transmissions, that will be treated as an invalid account code and may result in the pullback of federal funds when the monthly processing for cash zero-out is completed.

Other non-defined new segments will return either the X or a Zero, until they are defined by either the LEA (Y) or DPI (X).

Below is the FY 24-25 Uniform COA Segment structure:

UERS Uniform Chart of Accounts: Code Structure

The budget code is defined by the NC Department of Public Instruction under UERS General Statutes. This is mandated for all by July 1, 2024 – all files will need to be in this format. This is how the coding will be reflected on NCDPI Reports. (note: software vendors have flexibility in how they design their accounting systems, as such these segments may be in different order/location within those software applications)

