

---

## FISCAL TOPICS

Fiscal Services Division

November 15, 2021



---

Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## State Accounting Enterprise (DAS)

The State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS) is responsible for administering the State of Iowa's centralized payroll, collecting and reporting of financial information, and processing financial transactions for all branches of government. The Integrated Information for Iowa (I/3) System was implemented in June 2004 and is administered by the SAE within the DAS. The I/3 system supports the State financial process including general accounting, fixed assets, procurement, accounts receivable, accounts payable, and budget preparation.

In 2020, the State launched a transition to replace the State's I/3 system with the Workday Enterprise Resource Planning system. Workday is a cloud-based human capital and financial management software program that is expected to replace I/3 by July 2022. In September 2021, the first phase of the Workday transition was rolled out, which includes human capital management, payroll, and expense functions.

### I/3 Formula

Services for I/3 are billed monthly to agencies through the eDAS billing system. The costs assessed to each agency are the combined total calculated for each agency by module. The modules are as follows:

- Human resources (payroll) module allocation makes up 24.74% and is based on 100.0% filled full-time and part-time FTE (full-time equivalent) positions.
- Finance and procurement module allocation makes up 47.51% and is based on 50.0% filled full-time and part-time FTE positions, 25.0% expenses, and 25.0% revenues.
- Budget module allocation makes up the remaining 27.75% and is based on 50.0% expenses and 50.0% revenues.

The FTE count used to allocate information to an agency is the five-quarter average of filled permanent full-time and part-time FTE positions as of March each fiscal year. The rate for I/3 is approved by the DAS Customer Council.

Funding for the I/3 utility is deposited in the I/3 Revolving Fund. All State departments contribute to the I/3 Revolving Fund except the State Fair Authority, Community-Based Corrections, Board of Regents Institutions, and the State Library. Unexpended funds remaining at the close of the fiscal year carry forward in the Fund. Three separate allocations are billed for I/3 and added together to determine the final allocation of each agency.

### I/3 Rate Methodology

	Payroll 24.74%	Financial 47.51%	Budget 27.75%
FTEs	100.0%	50.0%	
Expenses		25.0%	50.0%
Revenues		25.0%	50.0%

---

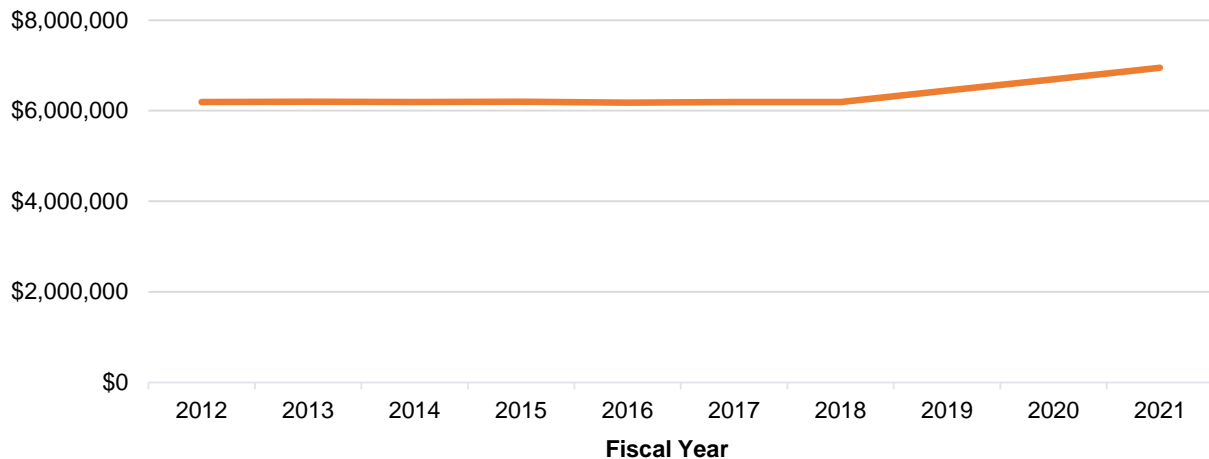
### More Information

Department of Administrative Services — State Accounting: [das.iowa.gov/state-accounting](https://das.iowa.gov/state-accounting)  
Department of Administrative Services — Customer Council: [das.iowa.gov/das-core/das-customer-council](https://das.iowa.gov/das-core/das-customer-council)  
Iowa General Assembly: [legis.iowa.gov](https://legis.iowa.gov)  
LSA Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)

<b>FY 2021 Budget — Integrated Information for Iowa (I/3) Utility Service</b>				
	<b>Total</b>	<b>Finance/ Procurement</b>	<b>Budget</b>	<b>Human Resources</b>
<b>Revenues</b>				
Balance Brought Forward From FY 2020	\$ 1,975,308	\$ 938,469	\$ 548,148	\$ 488,691
I/3 Billing Amounts to Customers	6,944,292	3,299,233	1,927,041	1,718,018
<b>Revenue Totals</b>	<b>\$ 8,919,600</b>	<b>\$ 4,237,702</b>	<b>\$ 2,475,189</b>	<b>\$ 2,206,709</b>
<b>Expenditures</b>				
I/3 Operational Expenses	\$ 7,050,046	\$ 3,349,477	\$ 1,956,388	\$ 1,744,181
Balance Carryforward FY 2021 to FY 2022	1,869,554	888,225	518,801	462,528
<b>Expenditure Totals</b>	<b>\$ 8,919,600</b>	<b>\$ 4,237,702</b>	<b>\$ 2,475,189</b>	<b>\$ 2,206,709</b>
<b>Allocation Percentage</b>		<b>47.51%</b>	<b>27.75%</b>	<b>24.74%</b>

The following chart shows the historical allocation costs<sup>1</sup>:

### I/3 Allocation Costs



Doc ID 1231290

<sup>1</sup> In FY 2014, the General Assembly reallocated the General Fund appropriation for I/3 to all State agencies. The amount totaled \$3,277,946.