
FISCAL TOPICS

Fiscal Services Division

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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 Department of Administrative Services (DAS). The I/3 System supports the State financial process including general accounting, fixed assets, procurement, accounts receivable, accounts payable, as well as budget preparation.

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

Department of Administrative Services — Customer Council: das.iowa.gov/das-core/das-customer-council

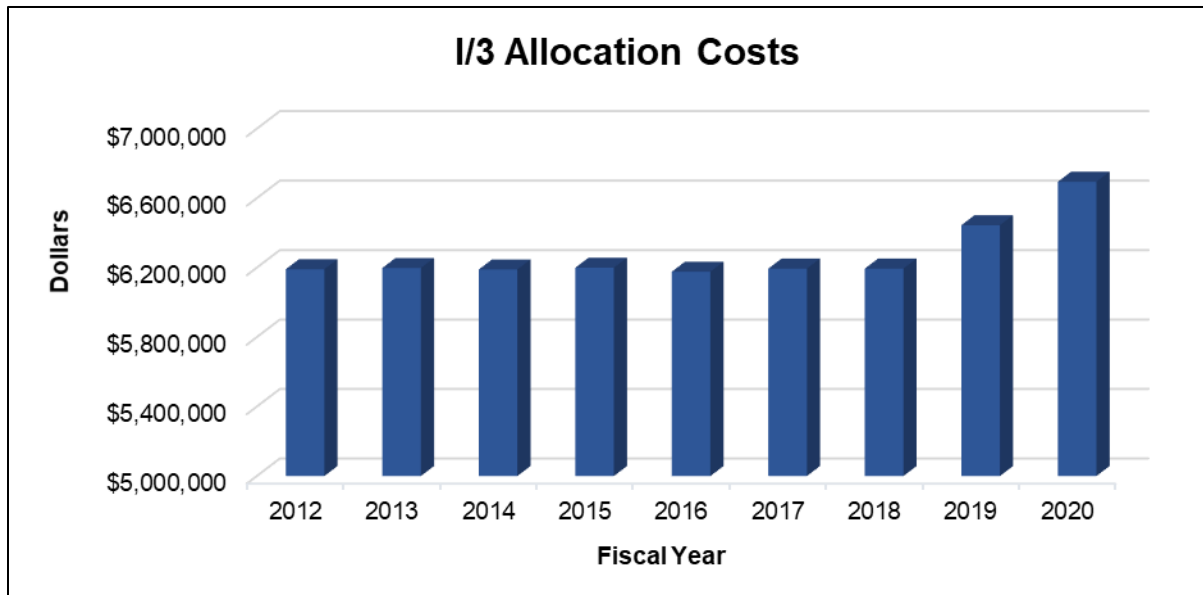
Iowa General Assembly: legis.iowa.gov

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FY 2020 Budget — Integrated Information for I/3 Utility Service				
	Total	Finance/ Procurement	Budget	Human Resources
Revenues				
Balance Brought Forward From FY 2019	\$ 9,069,364	\$ 4,308,855	\$ 2,516,749	\$ 2,243,761
I/3 Billing Amounts to Customers	6,694,293	3,180,459	1,857,666	1,656,168
Revenue Totals	\$ 15,763,658	\$ 7,489,314	\$ 4,374,415	\$ 3,899,929
Expenditures				
I/3 Operational Expenses	\$ 13,788,350	\$ 6,550,845	\$ 3,826,267	\$ 3,411,238
Balance Carryforward FY 2020 to FY 2021	1,975,308	938,469	548,148	488,691
Expenditure Totals	\$ 15,763,658	\$ 7,489,314	\$ 4,374,415	\$ 3,899,929
Allocation Percentage		47.51%	27.75%	24.74%

For FY 2020, additional expenditures were made to support the [Workday](#) transition. Workday is a cloud-based human capital and financial management software program that is expected to replace I/3 by July 2022. Two payments were made to the Office of the Chief Information Officer (OCIO) in the amounts of approximately \$4.2 million and \$2.4 million in FY 2020. Additional billings through a Memorandum of Understanding (MOU) between OCIO and DAS for the months of April through June 2020 totaled an estimated increase of \$1.0 million. These payments to OCIO account for a \$7.7 million increase in I/3-related expenditures when comparing FY 2020 to FY 2019.

The following chart shows the historical allocation costs:¹



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