
FISCAL TOPICS

Fiscal Services Division

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State Accounting Enterprise (DAS)

Background

The State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS) is responsible for administering centralized payroll, collecting and reporting financial information, and processing financial transactions for all branches of government for the State of Iowa. 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 I/3 System. In September 2021, Workday was implemented, which included human capital and payroll management. In March 2024, the cloud-based financial management system, Iowa Advantage, was released.

Workday/Iowa Advantage Formula

Services 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:

- The human resources (payroll) module allocation makes up 24.7% and is based on 100.0% filled full-time and part-time full-time equivalent (FTE) positions.
- The finance and procurement module allocation makes up 47.5% and is based on 50.0% filled full-time and part-time FTE positions, 25.0% expenses, and 25.0% revenues.
- The budget module allocation makes up the remaining 27.8% and is based on 50.0% expenses and 50.0% revenues.

The makeup of each module allocation is shown in **Figure 1**.

Figure 1 — Module Allocation by Percentage

	<u>Payroll 24.7%</u>	<u>Finance 47.5%</u>	<u>Budget 27.8%</u>
FTE Positions	100.0%	50.0%	
Expenses		25.0%	50.0%
Revenues		25.0%	50.0%

The FTE position 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 Workday/Iowa Advantage is approved by the DAS Customer Council.

Funding for the Workday/Iowa Advantage 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 Workday/Iowa Advantage and added together to determine the final allocation of each agency.

More Information

Department of Administrative Services — State Accounting: das.iowa.gov/state-accounting

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I/3 Rate Methodology

Figure 2 illustrates the Workday/Iowa Advantage utility service revenues and expenditures for the FY 2024 budget.

Figure 2 — Workday/Iowa Advantage Utility Service for FY 2024 Budget

	Total	Finance/ Procurement	Budget	Human Resources
Revenues				
Balance Brought Forward From FY 23	\$ 3,974,052	\$ 1,888,072	\$ 1,102,799	\$ 983,180
Billed Amounts to Customers	8,762,991	4,163,297	2,431,730	2,167,964
Revenue Totals	\$12,737,043	\$ 6,051,369	\$ 3,534,529	\$ 3,151,144
Expenditures				
Operational Expenses	\$ 6,568,292	\$ 3,120,596	\$ 1,822,701	\$ 1,624,995
Balance Carryforward FY 24 to FY 25	6,168,751	2,930,774	1,711,828	1,526,149
Expenditure Totals	\$12,737,043	\$ 6,051,369	\$ 3,534,529	\$ 3,151,144
Allocation Percentage		47.5%	27.8%	24.7%

Figure 3 illustrates the Workday/Iowa Advantage historical allocation costs by fiscal year.

Figure 3 — Workday/Iowa Advantage Allocation Costs from FY 2016 through FY 2024.

