

Compendium of Budget Information for the 2014 General Session

Infrastructure and General Government Appropriations Subcommittee

Agency: ISF - Administrative Services

Line Item: ISF - Finance

Function

The Division of Finance Internal Service Fund has two programs. They are the Purchasing Card (P-Card) program and the Consolidated Budget and Accounting (CBA) program.

Related Links

[Glossary of Terms](#)

Funding Detail

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the table(s) below.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Dedicated Credits - Intragvt Rev	\$1,624,500	\$1,801,200	\$2,600	\$1,803,800	\$57,100	\$1,860,900
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,624,500	\$1,801,200	\$2,600	\$1,803,800	\$57,100	\$1,860,900

Programs	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
ISF - Purchasing Card	\$195,000	\$320,000	(\$65,800)	\$254,200	\$91,000	\$345,200
ISF - Consolidated Budget and Accounting	\$1,429,500	\$1,481,200	\$68,400	\$1,549,600	(\$33,900)	\$1,515,700

Total	\$1,624,500	\$1,801,200	\$2,600	\$1,803,800	\$57,100	\$1,860,900
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Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$1,402,400	\$1,435,900	\$103,600	\$1,539,500	\$5,600	\$1,545,100
In-state Travel	\$0	\$0	\$0	\$0	\$0	\$0
Current Expense	\$114,600	\$107,300	\$6,700	\$114,000	\$0	\$114,000
DP Current Expense	\$30,900	\$42,400	(\$7,900)	\$34,500	(\$2,000)	\$32,500
Other Charges/Pass Thru	\$83,700	\$235,200	(\$208,000)	\$27,200	\$90,800	\$118,000
Total	\$1,631,600	\$1,820,800	(\$105,600)	\$1,715,200	\$94,400	\$1,809,600

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Budgeted FTE	20	20	0	20	0	20
Actual FTE	18	0	0	0	0	0
Retained Earnings	86,300	59,600	115,300	174,900	51,300	226,200

Program: ISF - Purchasing Card

Function

The Legislature approved the transfer of the P-Card program from the Division of Purchasing and General Services Internal Service Fund to a new Internal Service Fund administered by the Division of Finance beginning FY 2011.

The Purchasing Card or P-Card is a Visa card that is designed to supplement or eliminate a variety of processes including petty cash, local check writing, low-value authorizations and small dollar purchase orders. It provides a more efficient, cost effective method of purchasing and payment for small dollar transactions.

The P-Card can be used for in-store purchases as well as mail, e-mail, telephone and fax orders. Each card carries pre-established transaction and monthly credit limits. Agencies may further limit transaction amounts and the number of daily transactions.

Statutory Authority

UCA 63A-3-103(1)(e) allows the Division of Finance to operate an internal service fund. The Division must submit an annual rate and fee schedule to the Rate Committee.

Performance

Since use of the P-Card has established itself as the most efficient way to make small purchases, the volume of P-Card purchasing is an indicator of statewide efficiency in making small transactions. Note that the Governor's Office of Management and Budget is currently revamping the performance measures for Administrative Services.

Volume of Spending via Purchasing Cards



Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Dedicated Credits - Intragvt Rev	\$195,000	\$320,000	(\$65,800)	\$254,200	\$91,000	\$345,200

Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$195,000	\$320,000	(\$65,800)	\$254,200	\$91,000	\$345,200

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$70,300	\$69,900	\$73,800	\$143,700	\$200	\$143,900
In-state Travel	\$0	\$0	\$0	\$0	\$0	\$0
Current Expense	\$81,900	\$83,000	(\$1,100)	\$81,900	\$0	\$81,900
DP Current Expense	\$1,400	\$1,500	(\$100)	\$1,400	\$0	\$1,400
Other Charges/Pass Thru	\$83,700	\$185,200	(\$158,000)	\$27,200	\$90,800	\$118,000
Total	\$237,300	\$339,600	(\$85,400)	\$254,200	\$91,000	\$345,200

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Budgeted FTE	2	2	0	2	0	2
Actual FTE	1	0	0	0	0	0
Retained Earnings	51,000	59,600	(8,600)	51,000	0	51,000

Program: ISF - Consolidated Budget and Accounting

Function

The Consolidated Budget and Accounting (CBA) is a shared services program organized as a centralized unit to perform the budget and accounting functions for the entire Department of Administrative Services.

Since its inception in May 2011 as part of the Governor's Optimization Commission, CBA has absorbed additional workload from the various Administrative Services Divisions. This has allowed the other divisions to focus on their respective core responsibilities and operations. The goal of CBA is to offer accounting as a service to other agencies in the future.

Funding Detail

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Dedicated Credits - Intragvt Rev	\$1,429,500	\$1,481,200	\$68,400	\$1,549,600	(\$33,900)	\$1,515,700
Total	\$1,429,500	\$1,481,200	\$68,400	\$1,549,600	(\$33,900)	\$1,515,700

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$1,332,100	\$1,366,000	\$29,800	\$1,395,800	\$5,400	\$1,401,200
Current Expense	\$32,700	\$24,300	\$7,800	\$32,100	\$0	\$32,100
DP Current Expense	\$29,500	\$40,900	(\$7,800)	\$33,100	(\$2,000)	\$31,100
Other Charges/Pass Thru	\$0	\$50,000	(\$50,000)	\$0	\$0	\$0
Total	\$1,394,300	\$1,481,200	(\$20,200)	\$1,461,000	\$3,400	\$1,464,400

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Budgeted FTE	18	18	0	18	0	18
Actual FTE	17	0	0	0	0	0
Retained Earnings	35,300	0	123,900	123,900	51,300	175,200

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.