Purpose

The purpose of this policy is to select and authorize the use of a Fiscal Accounting System for the Utah Department of Transportation in compliance with the Utah Code (Unannotated), section 63-49-7.(2).

Policy

The Department of Transportation will establish an accounting system which will provide the accounting functionality needed to support the Department's general business activities and financial information requirements.

UDOT has selected and authorized the use of the statewide accounting system currently authorized and approved by the State Division of Finance. The Department has, also, adopted the State Accounting Policies and Procedures and will follow the guidelines provided therein.

In the event that the State Accounting Policies and Procedures do not address or allow for unique UDOT operations, the Comptroller will work with the State Division of Finance to make revisions or to develop new policies and procedures relative to that subject.

The Department has elected to retain its own Accounts Receivable and Contract Management System (ARCM). The ARCM system will interface with the state accounting system to allow the transmission of data between the two systems.

Background

In 1994, the Utah State Division of Finance implemented a new statewide accounting system. The new system, named FI-NET, has the following capabilities: financial reporting, budgeting, general ledger, purchasing, encumbrance, accounts payable, accounts receivable, project accounting, cost accounting, federal highway billing and reporting, inventory accounting, and fixed asset accounting. The Dunn and Bradstreet time and attendance subsystem, which was purchased by the State shortly before the FI-NET acquisition, was integrated with the FI-NET system. Because major modifications were required to meet the specialized needs of the department, UDOT implemented the FI-NET system one year later in 1995.

The Department of Transportation currently supports a number of data and information management systems which rely upon the exchange of data between the state accounting (FI-NET) system and the management systems. These systems include: Maintenance Management System (MMS), Equipment Management System (EMS), and Preconstruction Project Management System (PPMS). The operation and maintenance of each information system will be the responsibility of the department user, agency, or group.

Procedures

Fiscal Accounting System UDOT 02-10.1

Responsibility: Comptroller, Budget, Accounting, Administration, Management, and other users.

Actions

1. Refer to the current State Division of Finance Policies and Procedures for FI-NET which are available on-line through the Department of Finance - Publications on Folio. This publication includes the following general subjects:

FIACCT 01-00.00	FI-NET Overview
FIACCT 02-00.00	General Accounting
FIACCT 03-00.00	Budgeting
FIACCT 04-00.00	Purchasing
FIACCT 05-00.00	General Payment (Accounts Payable)
FIACCT 06-00.00	Accounts Receivable
FIACCT 07-00.00	Revenues/Cash Receipts
FIACCT 08-00.00	Inventory
FIACCT 09-00.00	Information Reports
FIACCT 10-00.00	Travel
FIACCT 11-00.00	Payroll
FIACCT 12-00.00	Internal Service Funds
FIACCT 14-00.00	Grant Accounting
FIACCT 15-00.00	Project Accounting
FIACCT 16-00.00	Non-Billing Job Accounting
FIACCT 17-00.00	Labor Distribution
FIACCT 18-00.00	Fixed Assets