Purpose
To establish guidelines for the coding of personnel expenses of the Utah Department of Transportation (Department).

Policy
A. All personnel expenses will be charged to the Unit to which the employee is assigned.

B. The Comptroller’s Office will work with the relevant areas or groups to devise a coding block to track labor when a more complete accounting or tracking of employees’ time is necessary or appropriate. Such a coding block will not charge labor to a Unit other than that to which the employee is assigned.

Background
Labor costs for every employee should be budgeted and accounted for in the Unit field of the FINET accounting block.

The FINET coding block allows personnel expense to be reported in various ways. It is possible to prepare management and other reports that include the cost of labor and still allow for personnel services to be managed and budgeted at the Unit level where the Legislature appropriates the funds.