

DOT - Spires Conversion

The SPIRES is the system used to track capital projects for the state.

The fund used for capital projects is an “earmarked” fund within SPIRES.

On occasion when DOT has capital projects funded with “state general funds”, an “earmarked” fund must be established in the SPIRES system.

The project is set up, with “earmarked” budget, and expenditures are incurred in the “earmarked” fund with an assigned SPIRES number.

Since DOT has state general funds to pay of the project, and the funds came with budget in “state general” funds, we then journalize the expenditures by way of a transfer code to the state funds assigned to DOT.

Consequently, on the SCIES monthly 424 expenditure report the capital project shows being budgeted in two places and expenditures in two places, state general funds and “earmarked” funds.

In the DOT Program Evaluation Report responses, DOT excluded one of the sets of budget/expenditures to avoid counting them twice.