



**MEMORANDUM**

**TO:** Financial Managers AC202207  
**FR:** Nick Miller, Division Administrator, State Accounting Enterprise  
**DATE:** March 24, 2022  
**RE:** **Accounting Policy Changes Effective April 1, 2022**

**PLEASE PASS THIS INFORMATION TO THE APPROPRIATE PERSONNEL**

Below is a summary of changes to the State Accounting Policy and Procedure Manual, with April 1, 2022 as the new Revision Date.

**Because these policies changes will create a gap in dates during the current reimbursement period, please note the following:**

Each of these policies contain two-year periods in which reimbursements are allowed, with the current two-year period being July 1, 2021 through June 30, 2023. The reimbursable amount is being increased in each policy, but the increased reimbursable amount is only allowable on April 1, 2022 through June 30, 2023.

**Example:** An employee purchased cold weather clothing on September 20, 2021, and received the full reimbursement of \$100.00. Prior to April 1, 2022, that was all the employee was eligible to receive. Beginning April 1, 2022, the employee may purchase additional cold weather clothing up to the new reimbursable allowance of \$200.00, if the cold weather clothing purchase was made on or after April 1, 2022 through June 30, 2023. Cold weather clothing purchased before this date is not eligible for reimbursement over \$100.00.

- The reimbursement total for the current period is based on previous reimbursements the employee may have received in this period. In this example, the employee received \$100.00 in reimbursement and is now allowed reimbursement for an additional \$100.00 if purchased on April 1, 2022 through June 30, 2023.

- If the employee had received reimbursement of \$75.00 prior to April 1, 2022, the new eligible reimbursement allowed is \$125.00, if purchased on April 1, 2022 through June 30, 2023.

Beginning with the two-year period starting on July 1, 2023, eligible reimbursements are allowed for the full amount during the entire two-year period.

Each policy has a different increase amount, so use the correct policy when requesting reimbursement. All rules of the policy must continue to be followed.

Because claims are audited according to the rules that were in effect at the time the expense occurred, departments must retain copies of current policies for use when processing claims with dates occurring before April 1, 2022.

Procedures related to this policy are located in the State Accounting Policy and Procedure Manual at: <https://das.iowa.gov/manuals/state-accounting-policies-procedures> and are the updated policies are available for temporary viewing until 4/1/2022 at:

PROCEDURE	CHANGE
220.550 Employee Expenses - Cold Weather Clothing	The reimbursement amount for cold weather clothing will <u>increase</u> from \$100.00 to \$200.00 on April 1, 2022.
220.650 Employee Expenses - Footwear	The reimbursement amount for footwear will <u>increase</u> from \$150.00 to \$200.00 on April1, 2022.