



TO: All Financial Managers AC201108
FROM: Trina Brietske, Daily Processing Program Manager
DATE: June 1, 2011
SUBJECT: Accounting Policy and Procedure Manual Changes

Please share this information with the appropriate personnel.

Below is a summary of changes to the Accounting Policy and Procedure Manual that will go into effect July 1, 2011. These modifications were recommended by the Policy Review Committee and approved by DAS.

The effective date of the policy changes is July 1, 2011. On that date, the policies presently located online will be *replaced* with these updated versions. Because claims are audited according to the rules that were in effect *at the time the expense occurred*, you must retain your own copies of the present policies. You will use these when processing claims with dates occurring before July 1, 2011.

The current policies are located in the DAS State Accounting Policy and Procedure Manual.

The updated policies are **temporarily** located in [Section 001-Updated Documents](#) for your review. These policies will replace the appropriate procedures in the manual on July 1, 2011.

For minor changes where the intent of the procedure was not altered, the effective date will remain the same. However, the policy will reflect a page revision date to help ensure that you are using the most recently revised page.

See the following page for a description of the policy changes.

Please refer questions to me at (515) 281-4497.

PROCEDURE	CHANGE
204.100 General Provisions-Authorized Signatures	1., 2., 3., 4e., 4g. Added “or electronically approved” 4e. Added TA, TPO and “other external documents” 4g. Added “and other internal documents”
204.101 General Provisions-Pre Auditor’s Authorized Signatures	1., 2., 3., 4e. Added “and electronically approved” 4e. Added TA, TPO, and “and other external and internal documents”
204.150 General Provisions-Claimant’s Signature on a Voucher	Subject line Changed “OF” to “ON”
204.200 General Provisions-Original Invoice	2., 3., 7., 8. Minor changes 4. Added reference to 210.102 6. Changed item/items to goods/services
204.250 General Provisions-Use of a Travel Payment (TP) Versus a General Accounting Expenditure (GAX)	2. Clarified “ direct bill travel expense” 4. Replaced “individuals” with “non-employees” and changed “should” to “must be paid on a TP”
204.300 General Provisions-Department Billing	Minor changes
204.350 General Provisions-Expense Payments to Employees of Other State Departments	Minor changes
204.400 General Provisions-Miscellaneous	Minor changes 5. Replaced “allow the post-auditors to audit” with “permit auditing”
210.102 Travel-Meal, Travel and Work Related Receipts	12. Added reference to see Procedure 204.200, 7.
295.000 Effective Dates	