

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	220.450	1 of 1	July 1, 2003 Revised 7/1/16
Subject	EMPLOYEE EXPENSES PHOTOGRAPHS		

1. The State Executive Council on October 6, 1969, issued and reaffirmed on October 15, 1984, a policy to prohibit the use of State funds for the purchase of photographs of Department Heads or Commissioners, as this is a personal expenditure to be paid for by the individual.
2. Claims for photographs will be accepted only when they relate to the following:
 - a. State work involving a project being done by State employees or State contractors, photographs of a proposed project area, or an office project or area that is intended to be used in booklet or promotional pieces.
 - b. State buildings.
 - c. The following is an exception to the above Executive council order:

Elected officials, commission members, or department directors, when the photograph is to be hung in a State owned or leased building that contains the State department of the individual in the photograph, and all photographs, proofs, and negatives will become the property of the State of Iowa. Photographs cannot be purchased for field office locations.
3. All claims involving photographs shall have a statement on the claim indicating the purpose for the expenditure. This includes claims for the purchase of film and the payment for processing the film. Actual receipts **MUST** be attached. All proofs and negatives are the property of the State of Iowa.