

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	250.100	1 of 1	July 1, 2003 Revised 7/1/11
Subject	REPAYMENT OF REMUNERATIONS HONORARIUMS		

1. Received by Employees

- a. Employees receiving honorariums or fees for lectures, speeches, or other services performed as a result of their position with the State of Iowa, shall remit such honorariums to the state.
- b. Honorariums or fees should be recorded as a decrease to salary expense. A cash receipt (CR) should be prepared using the expenditure objective code 1100. See Procedure 280.101 for additional information about the CR.

2. Paid by State Departments

- a. State departments and agencies paying honorariums shall have a prior written agreement of the total cost to be incurred by the department. See Procedure 240.102.
- b. The agreement should be attached to the claim. If there is more than one payment, Procedure 240.102 should be followed.