

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	270.500	1 of 2	January 1, 2020
<b>Subject</b>	PROCESSING OUTDATED WARRANTS		

1. [Section 8A.519](#) of the Code of Iowa requires the Department of Administrative Services-State Accounting Enterprise (DAS-SAE) to monthly outdate warrants which have been outstanding and unredeemed for 6 months and longer.
2. Each department is provided a report at month's end, from DAS-SAE- Daily Processing, of the accounting transaction data which details the disposition of each outdated warrant. (Report No. J625I368 - Outdated Warrants). Funds from an outdated warrant may be credited to a currently active account, the General Fund, or other appropriate fund balance. All situations are dependent upon the status of the account from which the warrant was originally written.

To determine which document to use, first verify the following:

- a. Determine the issuing budget fiscal year (BFY) of the original Outdated Warrant, as current BFY or prior budget BFY.
- b. Determine the original fund source used for the Outdated Warrant; non-reverting funds, 100% reverting funds, or a combination percentage of both non-reverting and reverting funds.
- c. If the Outdated Warrant outdates during the current BFY in which the warrant was originally issued, process an OUTD document.
- d. If the Outdated Warrant outdates from a prior closed FY and was a 100% non-reverting funding source, process an OUTDN document.
  - 1) Additionally, a JV1 document with event type GA29 must be processed to move the full fund equity back to the full account coding used in the original outdated warrant. See Procedure 235.500.
- e. If the Outdated Warrant outdates from a prior closed FY and is a 100% reverting fund source, process an OUTDR document. See Procedure 260.250.
  - 1) The Appeal Board Claim form is required to be attached to the OUTDR.
  - 2) The OUTDR requires the accounting line with appeal board coding.
- f. If the Outdated Warrant outdates from prior closed FY and it is a combination percentage of both non-reverting and reverting funds, process an OUTDR document. See Procedure 260.250.
  - 1) The Appeal Board Claim form is required to be attached to the OUTDR.
  - 2) The OUTDR requires an accounting line from the original warrant with non-reverting percentage amount and also requires an accounting line with the appeal board code for that percentage amount.

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3. To re-issue any outdated warrant, (OUTD, OUTDN, OUTDR) the following procedure **must** be followed in addition to any policy requirements referenced for N and R documents above:
  - a. The department determines the type of document to process and prepares an Outdated Warrant Document in I/3.
  - b. Use a miscellaneous vendor code.
  - c. If possible, attach a copy of the outdated warrant with the supporting documentation in I/3. Send the original outdated warrant to DAS-SAE with a note to destroy.
  - d. Attach all supporting documentation to the Header Section in I/3, including the JV1 if applicable, and enter the I/3 document designated field as requested below. Information entered into the description lines may be used for running reports.
    - 1) Vendor name. Enter on the vendor line.
    - 2) Original warrant number. Enter on document or line description line.
    - 3) Original issue date. Enter on document or line description line.
    - 4) Amount. Enter on accounting section line.
    - 5) Date the warrant outdated. Enter on the document or line description line.
4. The OUTD/R/N will workflow to the DAS-SAE Outdated Warrant Coordinator for approval.
  - a. When the Coordinator approves the document in I/3, it will workflow back to the department for the appropriate levels of approval in I/3.
5. No document for outdated warrants shall be honored for re-issue without the approval of the Coordinator. Payment of outdated warrants may be requested for warrants issued up to five (5) years from the original issue date. See [Section 25.2](#) of the Code of Iowa.
6. Contact the DAS-SAE Outdated Warrant Coordinator with questions relating to the reissuance of an outdated warrant.