

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	280.351	1 of 2	January 1, 2019 Revised 12/19/19
Subject	ACCOUNTING TRANSACTIONS CORRECTION DOCUMENT EXPENDITURE (CDE)		

1. The Correction Document Expenditure (CDE) was created to serve as an alternative to the Journal Voucher (JV1) document. It may be used interchangeably with the JV1 document in most instances.
2. The CDE is used to correct/redistribute expenditures coded to an incorrect accounting string.
3. To increase an expenditure accounting string, the line amount is a positive number.
4. To decrease an expenditure accounting string, the line amount is a negative number. (-0.00)
5. The following information is used to record travel and subsistence properly in the Salary Book. For the object codes noted on page 2, all corrections using these object codes must be made on a CDE. Corrections to the specified object codes cannot be made on JV1s.

The CDE will require:

- In the Vendor Section, include the vendor code in the Vendor Customer field for object codes on page 2. This allows the vendor code of the employee who was paid to be captured in I/3 Financial.
 - In the Accounting Section/Reference tab, enter the document information being corrected using a Memo reference.
 - Reference the TDA for out-of-state travel
 - Reference the TP, TPR, or TPN, for in-state travel
 - In the Accounting Section/Service Dates tab, enter the paid date of the document information being corrected. This allows the date of the original claim which was paid to be captured in I/3 Financial.
6. Basic information, including document creation in I/3, is found in the ***Basics of I/3 Financial Manual*** on the [I/3 website](#).
 7. All CDEs must have the appropriate supporting documentation attached in I/3, must be pre-audited, and have the appropriate I/3 levels of approval.
 - When increasing expenses for object 2119 - Taxable Meals, an exception to policy signed by the Department Head shall be attached.
 8. For additional instructions see the ***DAS-SAS ECM Manual*** on the [I/3 website](#).
 9. When a CDE has been processed in I/3, a report is created in the Data Warehouse the following day. The report, Daily Accounting Packet - CDE-CDR Receipts, is located in the Data Warehouse at this link: <https://i3access.iowa.gov/BI4/BOE/BI>.

