

Department of Administrative Services - State Accounting Enterprise

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Supporting Documentation requirements for accounting transactions are included in this procedure.

Supporting documentation is required as an attachment in I/3. All recorded transactions (including correcting documents, adjusting entries, or transfers) must be supported by copies of source documents, including, but not limited to claim forms (e.g., TP), original invoices, itinerary, contracts, exception to policies, receiving records, cash receipts, timesheets, credit memos, and other supporting information sufficient to provide clear evidence of the following:

- The authenticity of the transaction
- The purpose or reason for the transaction
- The vendor/customer involved in the transaction, when applicable
- That the transaction was properly authorized
- Adjustments reclassifying transactions are to be traceable to the documentation supporting the original transaction.

Supporting Documentation must be, but is not limited to, and may be a combination of:

1. "Original invoice" shall be defined as the copy of the invoice which any customer, including a department of the State of Iowa, would normally receive from the vendor. The acceptable invoice received from the vendor may be labeled "customer's copy," "original invoice," "payee copy", or any other designation to denote the invoice was presented by the vendor to the customer.
2. If normal business practices of the vendor require credit card payment and an "electronic invoice", that is an acceptable invoice, provided the electronic invoice includes: the vendor's name, telephone number, address (including state), the purchased item(s) or service, date of purchase, and the cost. A payment voucher on a proper form and with proper authorization must accompany an electronic invoice.

"Electronic Invoice" shall be defined as the printed copy of an invoice or order which is generated electronically from a vendor doing commerce over the internet. In general, an electronic invoice will be acceptable as an original invoice, provided it includes all of the usual information of the vendor and the purchased goods/services. This allows for the confirmation of the purchase and that it has been made according to DAS-General Services Enterprise guidelines.

3. Faxed copies or photocopies of original invoices are not acceptable as an original invoice, except in the following instances;
 - (a) The faxed invoice or the photocopy invoice is the normal invoice presented for payment by the vendor.
 - (b) The original invoice was lost or accidentally destroyed.

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In these situations, the department must certify the invoice is to be considered original and that no duplicate payment has been made.

4. When submitting travel documents for reimbursement of expenses, actual receipts must be attached to the Travel Payment (TP). The TP must also contain an original certification. See Procedures 204.150, 3; 204.400, 2; and 210.102. For electronic receipts, see Procedure 280.200. Reimbursement for travel expenses must be submitted within 30 days of completion of travel to the reimbursing department.
5. A document, which has been properly certified by the vendor, may be substituted for the original invoice. A "properly certified" document shall include an original signature and title of the person signing the voucher, as well as the date the document is certified. See Procedure 204.150.
6. The original invoice shall indicate in detail the items of service, expense, thing furnished or the contract upon which payment is sought, as well as the date the goods/services were received. If the invoice contains only merchandise numbers or similar information and does not contain details of what was purchased, then there must be a notation on the document as to what goods/services were purchased.
7. Credit card receipts may be used for payment or reimbursement of expenses if the receipt contains all of the detailed information included on the usual customer receipt/invoice for that type of purchase. The detailed original receipt/invoice will be required if these criteria cannot be met. Specific examples of acceptable credit card receipts would be the type received at Menard's, Target, Wal-Mart, etc., which includes a detailed description of each item purchased.
8. A state department shall not alter invoices or impose additional requirements on the submission of invoices contrary to those contained in this manual unless DAS-SAE-Daily Processing exempts, in writing, that specific department from these invoice requirements.
See Procedures 202.000 and 204.400, 5.
9. If submitting a "generic invoice", (no letterhead, no company name, or no company address), the invoice must be signed and dated in ink by the vendor.
10. When an invoice has been altered and the alteration increases the amount the state will pay, the change must be signed and dated by the vendor.