



TO: All Financial Managers AC201109
FROM: Trina Brietske, Daily Processing Program Manager
DATE: June 3, 2011
SUBJECT: Accounting Policy and Procedure Manual Changes

Please share this information with the appropriate personnel.

Below is a summary of changes to the Accounting Policy and Procedure Manual that will go into effect July 1, 2011. These modifications were recommended by the Policy Review Committee and approved by DAS.

The effective date of the policy changes is July 1, 2011. On that date, the policies presently located online will be *replaced* with these updated versions. Because claims are audited according to the rules that were in effect *at the time the expense occurred*, you must retain your own copies of the present policies. You will use these when processing claims with dates occurring before July 1, 2011.

The current policies are located in the DAS State Accounting Policy and Procedure Manual, located at this link: http://das.sae.iowa.gov/internal_services/policy_manual.html.

The updated policies are **temporarily** located in [Section 001-Updated Documents](#) for your review. These policies will replace the appropriate procedures in the manual on July 1, 2011.

For minor changes where the intent of the procedure was not altered, the effective date will remain the same. However, the policy will reflect a page revision date to help ensure that you are using the most recently revised page.

See the following page for a description of the policy changes.

Please refer questions to me at (515) 281-4497 or by email at Trina.Brietske@iowa.gov.

PROCEDURE	CHANGE
220.150 - Employee Expenses Education Leave and/or Education Financial Assistance and Continuing Education	2.a., 6. - Minor changes 5., 6.(1), 7., 1. - Spelled out IAC Added Links
235.025 - Year-End Procedures General Overview of Year-End Processing	2.a.,b. - Changed agencies to departments Minor changes
235.050 - Year-End Procedures Proper Fiscal Year to Charge Goods/Services	Minor changes 2. - Renumbered
235.075 - Year-End Procedures Proper Fiscal Year on Documents	Minor changes and included CDE and CDRs
235.100 - Year-End Procedures Deadlines for Processing Previous Fiscal Year Payments	Minor changes and included CDEs
235.150 - Year-End Procedures Identifying and Working With Late Vendors	Removed DAS headings to make form generic for individual department usage
235.200 - Year-End Procedures Prepayment of Next Year's Expenses	Minor changes and included CDE
235.250 - Year-End Procedures Payments Crossing Fiscal Years	Minor changes made in 1.a.(2), 1.b. 4.b. - Clarified class (15262) 4.c.- Removed
235.350 - Year-End Procedures Department of Administrative Services-General Services Enterprise-Purchasing	Updated to reflect current processes
235.400 - Year-End Procedures Create/Roll/Delete Pre-Encumbrances and Encumbrances	Updated to reflect current processes
235.450 - Year-End Procedures Cash Receipts	1.c., d. - Changed to current processes 2., 3., 4. - Minor changes
235.600 - Year-End Procedures Unusual Expenses	Minor changes and added CDE
235.700 - Year-End Procedures Payments Involving Non-Appropriated Funds	Added "these payments should be made on a Non-Reverting Fund document...."
235.800 - Year-End Procedures Cancelled/Outdated Warrants	Minor changes
235.850 - Year-End Procedures Carry-Forward of Non-General Fund Monies/Appropriations	Added Moines to subject title and added e.g. and CDR.
235.900 - Year-End Procedures Reversion Process	Minor changes 1. - Added "unless otherwise directed by an Appropriation"
235.950 - Year-End Procedures Closing Entries	Minor changes
250.100 - Repayment of Remunerations Honorariums	Minor changes
250.200 - Repayment of Remunerations Reimbursement for Employee Expenses From Outside Sources	2. - Changed should to "shall"

270.101 - Processing General Procedure-DAS-SAE-Daily Processing Pre-Audit Documents	3. - Defined MOU 5. - Minor changes
270.102 - Processing General Procedure-DAS-SAE-Daily Processing- Accounting Documents	Added CDE and CDRs Minor changes 4. - Defined MOU and DW
270.250 - Processing Incorrect Warrant	Updated to reflect current processes
270.300 - Processing Multiple Vendor Documents	Updated to reflect current processes
270.350 - Processing Warrant Register	Updated to reflect current processes
295.000 Effective Dates	Updated dates