Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure Number 280.150	Page Number 1 of 1	Effective Date June 5, 2017						
Subject ACCOUNTING TRANSACTIONS									
GENERAL ACCOUNTING									
ENCUMBRANCE / GENERAL ACCOUNTING EXPENDITURE (GAE / GAX)									

- 1. The General Accounting Encumbrance (GAE) document is used to encumber funds.
- 2. The department enters the General Accounting Encumbrance on-line, applies all necessary I/3 approvals, and retains the GAE.
- 3. The General Accounting Expenditure (GAX) document is to pay for funds encumbered on the GAE and to pay for orders or claims for the purchase of services and those types of merchandise where it is not necessary to issue a Purchase Request Commodity (PRC) through DAS-Central Procurement & Fleet Services Enterprise. The GAX document shall NOT be used for purchases against Master Agreements (MA). See below for a link to the GAX document.
- 4. The department enters the GAX online and attaches all supporting documentation in I/3.
 - a. When a GAE is utilized and later when the GAX is prepared for payment of that GAE, the GAE document number must be referenced on the GAX in I/3. Referencing the GAE on the GAX unencumbers the funds.
- 5. All GAXs should be on-lined, pre-audited, and have appropriate levels of approval applied by the department in I/3. See Procedure 270.300 for multiple vendor instructions.
- 6. For further instructions see the DAS-SAS ECM Manual at this link: <u>https://sites.google.com/a/iowa.gov/i-3-integrated-information-for-iowa/?pli=1</u>

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