



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 9 – Accounting System Processing 1.1	EFFECTIVE DATE: 02/07/1984
TITLE: Submission of Vouchers to the Bureau of Fiscal Services	REVISION DATE: 12/13/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### POLICY

Voucher documents that are submitted to the Bureau of Fiscal Services (BFS) are required to be legible, written in ink or typed.

Any delegated keyed vouchers are to be forwarded directly to the BFS Expenditure Accounting Section. Exceptions to this general procedure are described below.

### PROCEDURES

1. State Building Trust Fund Voucher – Appropriations 490 and 495

Approval to pay should appear on the invoice and is to be signed and dated by the appropriate institution personnel. Write the purchase order number on the invoice if it is not already on the invoice.

Submit all material to the BFS capital projects coordinator, Expenditure Accounting Section.

2. Refund of Revenue Vouchers

On certain occasions, we may have to return collected money to a person or entity from whom we initially received it.

- a. Prepare a Refund Request (F-80391). Include the accounting string for the refund in the Refund Justification section. Only the original Refund Request should be sent to BFS.
- b. Submit the Refund Request to BFS and any other items to the BFS Expenditure Accounting Section, Accounts Payable. If the check is needed immediately, please indicate this and BFS can process a “next day check” in the accounting system.

### FORMS

Refund Request, [F-80391](#)

### CONTACTS

[Expenditure Accounting Section Chief](#)

[Capital Projects Coordinator, Expenditure Accounting Section](#)

[Accounts Payable Refund Returned Item Processor](#)

[BFS Lead Accountants](#)