



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 9 – Accounting System Processing and Correcting Errors 1.4	EFFECTIVE DATE: 05/05/1983
TITLE: Erroneous Entries in the Accounting System	REVISION DATE: 12/13/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

POLICY

Division and institution personnel should notify the Bureau of Fiscal Services (BFS) of erroneous entries that they detect in the Accounting System. BFS will notify divisions of what action, if any, has been taken to correct the erroneous entry.

PROCEDURES

1. When division or institution staff detects erroneous entries, immediately notify your respective fiscal liaison in the division or the business manager in the institution. The fiscal liaison or business manager is responsible to notify the assigned accountant in BFS about the error and discuss what action should be taken.
2. If the project accountant in BFS agrees with that a correction needs to be made, a journal voucher or budget document will be prepared by BFS in accordance with the procedures in STAR.
3. If the request for correction is not acceptable, BFS will return the request for the adjusting entry to the division fiscal liaison or institution business manager within 10 days, explaining why the course of action was not acceptable.

CONTACTS

[BFS Lead Accountants](#)