

## **Department Error Correction Procedures**

Departments or university units should make every effort to initially charge the Banner FOAPAL appropriately. However, if an error occurs, the department or university unit may correct the error and properly state the charge by processing a Department Error Correction (DEC).

A DEC is a form of a journal entry and is prepared to correct an error on a Fund, Organization, Account, Program, or Activity code within the Banner Finance System. The transaction should be processed electronically, using the Self-Service Banner application “eJournal vouchers.” In order to properly document corrections to the Banner Finance System, the rule class code, “DEC” is used in the “rule” type field.

DECs should be submitted within 90 days of the original charge. If the correction is over 90 days, the Controller’s Office will evaluate whether or not the correction will be processed or if a Budget Change Order (BCO) should be prepared. It is the intent to correct the ledgers; however, unless the transaction occurred on a sponsored project fund, a correction for a prior fiscal year will not be processed. Items relating to a prior fiscal year should be corrected using a BCO. This includes DEC requests queued to Financial Reporting in October to correct errors which occurred in September.

For sponsored program FUNDS or cost share FUNDS/ORGs, the DECs must be forwarded to Contracts and Grants Accounting. The eJournal items should be routed to the Contracts and Grants Accounting queue. The 90-day policy of transferring charges **TO** a contract or grant fund is applicable; however, there is not a time frame if an unallowable expenditure has been charged to sponsored project FUNDS or cost share ORGs. Please refer to the *Non-Salary Cost Transfers involving Sponsored Project Policy*.

The DEC should include the reason for the correction, stated in the “additional comments” section. The description field should contain the original transaction date (MO-DA-YR) and the eight digit original banner document number, which is posted to Banner (not the SSB JV number). Proper backup documentation is required to be attached. This should at least include a screen shot of the original charge or the PDF of the document obtained via “View Document” in Self Service Banner. The documentation should include the entire incorrect FOAPAL.

Supporting documentation attached to the eJournal vouchers are automatically uploaded into the University’s imaging system.