
Corrections to General Ledger

Revised: 00.00.00

I. POLICY

Corrections for an incorrect fund or TCC should be made to the general ledger via a *Journal Entry Form*.

II. PROCEDURES

The following procedures should be utilized when making general ledger corrections:

- **When a correction is made on an *Journal Entry Form* by a department:**
 - Indicate the FUND-DEPT-TCC and PROJECT NUMBER (if applicable) to be charged.
 - Indicate the amount to be charged.
 - Indicate the FUND-DEPT-TCC and PROJECT NUMBER (if applicable) to be credited
 - Indicate the amount to be credited.
 - In the description area, record the **reference number of the original transaction being corrected**. This can be a *Voucher, Purchase Order, Receipt, Accounts Receivable Charge or Credit or a Journal Entry* number.

Please refer to the Refund Section for additional information on corrections to appropriated funds.

- **When a correction is made on a *Journal Entry Form* by Accounting Services or the Grants & Contracts Administration Office:**
 - Indicate the FUND-DEPT-TCC and PROJECT NUMBER (is applicable) to be charged.
 - Indicate the amount to be charged.
 - Indicate the FUND-DEPT-TCC and PROJECT NUMBER (if applicable) to be credited.
 - Indicate the amount to be credited.
 - In the description area, **record the reference number of the original transaction being corrected**. This can be a *Voucher, Purchase Order, Receipt, Journal Entry, Accounts Receivable Charge or Credit or a Journal Entry* number.

- **When a correction is made to a grant or contract fund (fund numbers 4000-5499):**
 - A memo should be forwarded or an email should be sent to the Grants & Contracts Administration office describing the situation surrounding the need for the correction. The information should include the reference number of the original transaction, the amount, the proper FUND-DEPT-TCC and PROJECT NUMBER (if applicable) to be charged and the FUND-DEPT-TCC and PROJECT NUMBER (if applicable) that was charged in error. The department **should not** make the correction, but rather forward the aforementioned information to the Grants & Contracts Administration Office.
 - If the correction for the grant fund is a salary correction, the department should complete a *Request for Salary Correction Form* and submit it to the Grants & Contracts Administration Office. This form may be obtained from the Grants & Contracts Administration Office or from the Grants & Contracts Administration web site.