UNIVERSITY OF
South Carolina

Controller's Office – General Ledger
Making Adjustments to USC GL

There are four separate types of USC GL correcting entries. The type used for a specific correction is determined by how the item being corrected originally posted.

Journal Vouchers (JV)	• Used to adjust or correct posted and paid AP vouchers in the AP module. • Processed in PeopleSoft: **Main Menu → USC Finance eForms → Journal Voucher eForm** • Zero amount vouchers and all adjustments must have a zero effect to the GL. • JV will be linked to the original voucher. • Post to the GL with an APxxxxxxxx journal entry.
Adjust Paid Expense (Apex)	• Used to adjust or correct paid expense reports for Travel, Employee Reimbursement (non-travel), Procurement Cards, Team Cards, and Travel Cards. • Processed using paper request sheet sent to the Controller's Office. • Zero amount expense report will be created. • Apex will be linked to the original expense report. • Post to the GL with an EXAxxxxxxx journal entry.
Payroll Corrections/Retro Funding Change Form (RPAY/Retro)	• Used to correct items originally processed in Payroll/HCM. • Processed using paper request sheet sent to the Controller's Office. • All requests must include back-up that shows where the salary expense was originally charged. • If moving payroll for more than one check date, they must be broken out separately. If moving more than three pay checks, please attach a second form. • Post to the GL with a RPAYxxxxxxx journal entry.
Regular Online Journal Entry (JE)	• Processed in PeopleSoft: **Main Menu → General Ledger → Journals → Journal Entry → Create/Update Journal Entries** • Used to correct deposits which post to GL with a DEPxxxxxxx journal entry. • Used to correct/record internal charge (IIT) between two USC Departments (5xxxx/6xxxx). • Used to correct/record 86xxx/81xxx transfer entries between different operating units, departments, funds, or projects. • Used to correct previously posted ONL JEs. • Used to correct any single pay supplier vouchers where there is not a specific supplier in AP module. • Post to the GL with a 0000xxxxxx journal entry.

Notes for submitting any type of correction
- Include Cost Transfer Justification form if correction involves moving a charge on or off a USCSP project.
- Always attach screenshot showing where item being moved originally posted to GL.
- Be sure back-up is sufficient so that anyone can review entry at any point in time with no prior knowledge of correction being made.
- For Apex and Retro corrections, be sure appropriate signatures are obtained on the paper form.
- For JVs and JEs, be sure they make it through all the PeopleSoft approval processes.
- Email the GL team at genacctg@mailbox.sc.edu if you run into issues on any of the correcting entries.