



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.

**The four types of adjusting entries are:**

- Journal Vouchers (JV)
- Adjustment to a Paid Expense (Apex)
- Payroll Retro Adjustments (RPAY/Retro)
- Regular Online Journal Entries (JE)

**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 APxxxxxxx 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](mailto:genacctg@mailbox.sc.edu) if you run into issues on any of the correcting entries.