

# OFFICE OF THE CONTROLLER

## General Accounting

Transaction Corrections: JE, JV, Apex, Payroll Retro Funding Change

March 2026





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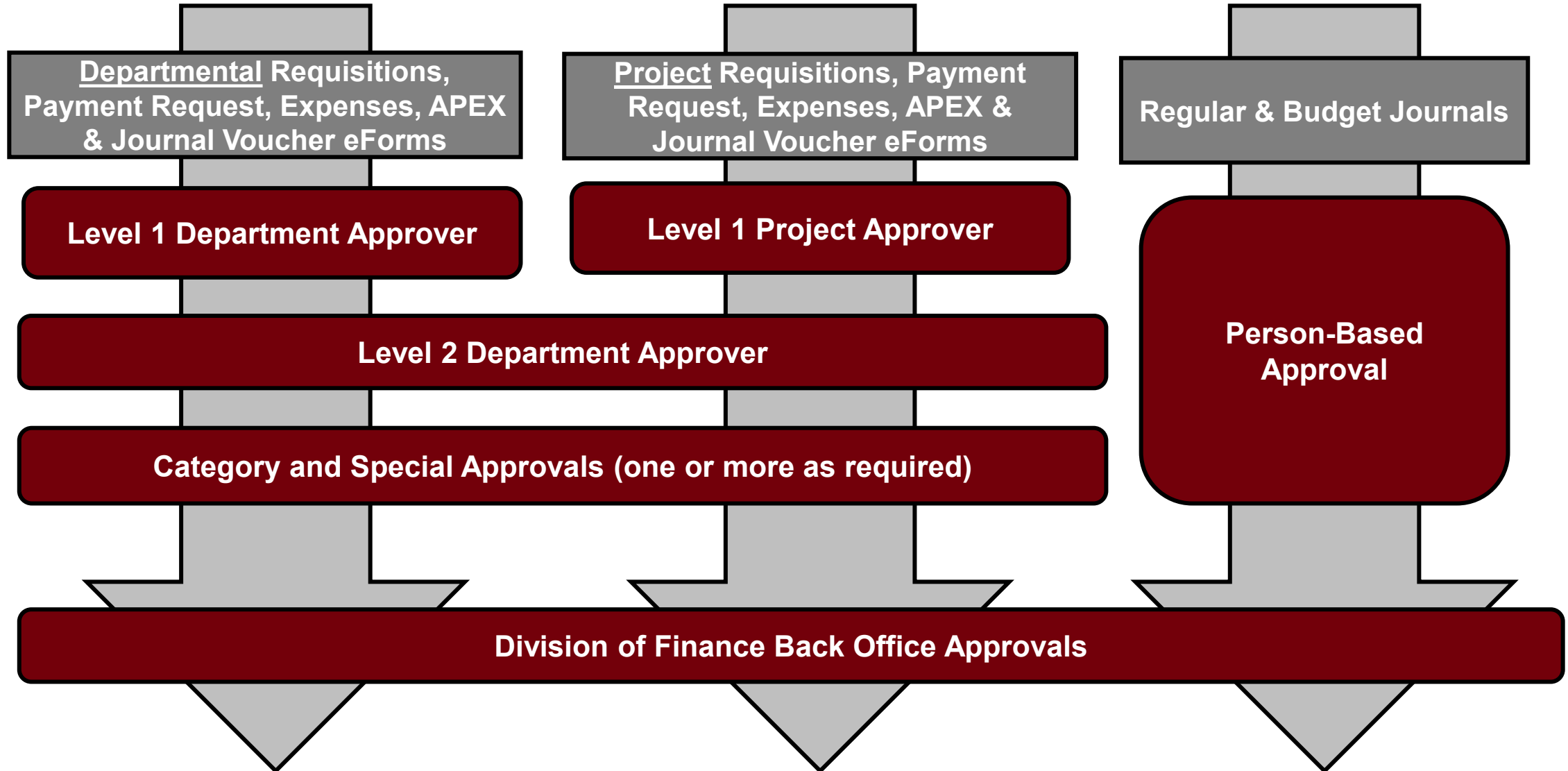
# Understanding Approval Workflow in PeopleSoft Finance



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# PeopleSoft Finance Approval Workflow Levels

**\*Note:** Employee expense reimbursements require employee approval prior to the levels shown below



# Making Corrections in PeopleSoft



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# What is a Correction?

A correction is a **redistribution or change** of a posted transaction that originated from a prior regular Journal Entry (JE) or a PeopleSoft posting.

Corrections are used to adjust or correct posted vouchers, expense transactions, processed payroll, and journal entries.



# Corrections Types

## Journal Vouchers

Used to adjust or correct posted and paid AP vouchers in the AP module

**JV**

## Expense Module Corrections

Used to adjust or correct paid expense reports for Travel, Employee Reimbursement (non-travel), Procurement Cards and Team Cards.

**APEX**

## Journal Entries

Used to correct deposits, record 86xxx/81xxx transfer entries and Intra-institution transfers, and correct previously posted ONL JEs, pre-PeopleSoft transactions, and any single pay AP supplier vouchers

**JE**

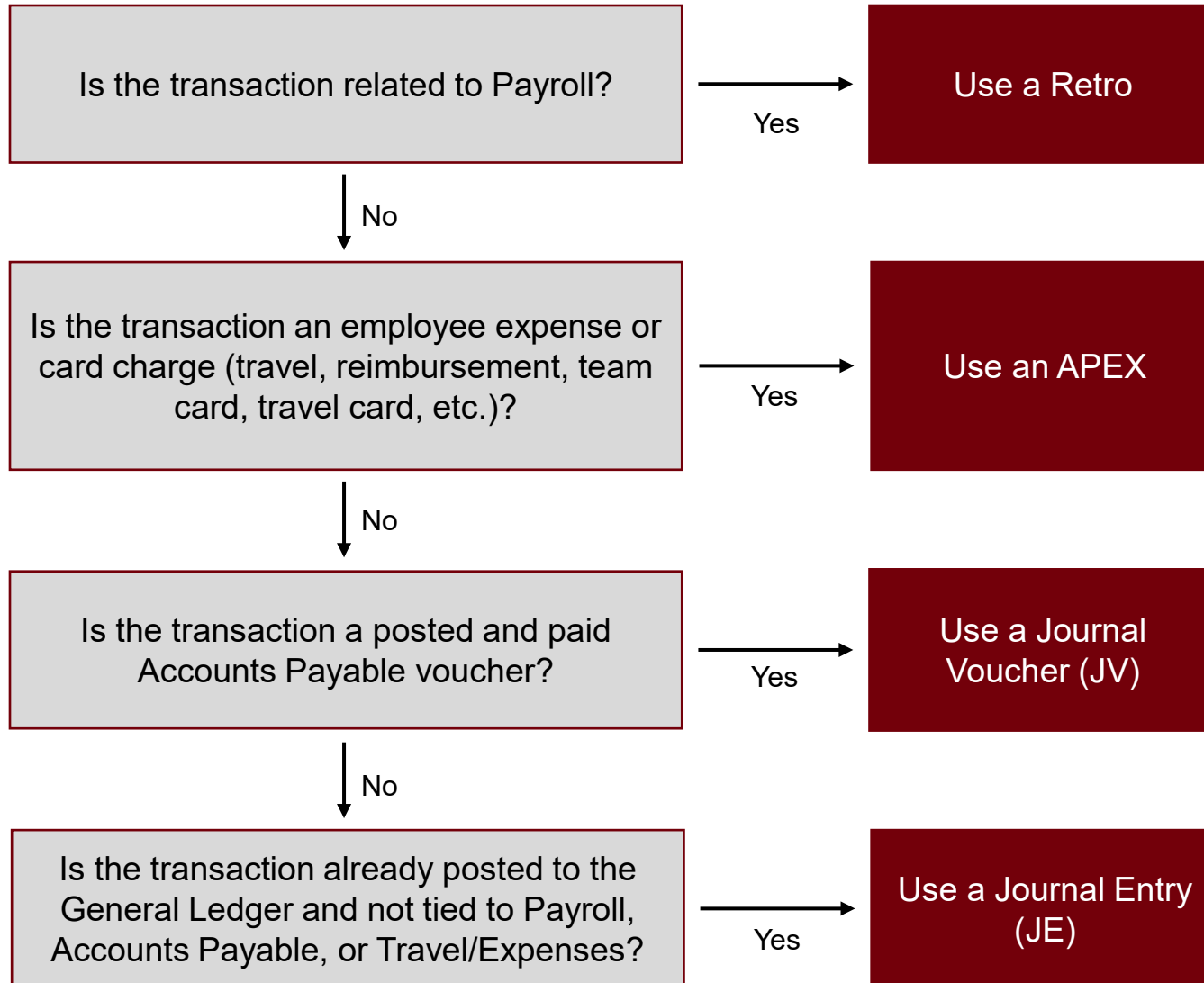
## Payroll Corrections

Used to correct items originally processed in Payroll/HCM

**RETRO**



# Correction Type Decision Tree



- **Retro:** Correct funding for payroll expenses.
- **Apex:** Correct Chartfields on paid expense and card transactions.
- **Journal Vouchers (JV):** Make zero-dollar corrections to paid Accounts Payable vouchers.
- **Journal Entries (JE):** Correct or reclassify non-payroll, non-expense transactions in the General Ledger.



# Attachments

Correction Type	Attachments	Key Notes
<b>Journal Entry</b>	<ul style="list-style-type: none"> <li>• Screenshots or pages from PeopleSoft or the Finance Intranet supporting the entry amount</li> <li>• Spreadsheets, emails, or memos explaining why the JE is needed</li> <li>• Cost Transfer Justification (CTJ) responses if a USCSP project is involved</li> </ul>	Attachments are required for approval and posting. Each attachment should include a clear description in the Description field.
<b>Apex</b>	<ul style="list-style-type: none"> <li>• Detailed justification</li> <li>• Supporting documentation such as invoices, receipts, spreadsheets, GL screenshots, or original expense report attachments</li> <li>• Cost Transfer Justification (CTJ) responses if a USCSP project is involved</li> </ul>	Documentation must be detailed enough for someone unfamiliar with the transaction to understand the correction. Apex corrections cannot be used to fix a prior Apex.
<b>Journal Voucher</b>	<ul style="list-style-type: none"> <li>• Justification explaining the correction</li> <li>• Screenshot of the invoice from the original AP voucher</li> <li>• Screenshot of the charge from the Finance Intranet GL Activity page</li> <li>• Cost Transfer Justification form if moving charges to a USCSP Chartfield</li> </ul>	JVs are zero-dollar adjustments used only for posted and paid AP vouchers and must net to zero.
<b>Retro</b>	<ul style="list-style-type: none"> <li>• Completed Payroll Retro Funding Change Form</li> <li>• Cost Transfer Justification form if moving expenses on or off a sponsored award</li> </ul>	Use the current form, original paycheck date, and correct funding Chartfields. All required signatures, including the PI (if applicable), must be obtained.

# Making Corrections in PeopleSoft

Journal Entry



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# Journal Entries (JE)

- Used to correct deposits (post to GL with a DEPxxxxxxx journal entry).
- Record Internal Charges (5xxxx / 6xxxx).
- Used to record 86000 / 81000 transfer entries.
- Correct previously posted ONL JEs.
- Correct any single pay supplier vouchers.



# Journal Entry Overview

**PeopleSoft Journal Entries (JEs), are used to make any adjustment other than PeopleSoft AP payment voucher adjustments and Expense Module Adjustments:**

- JEs are processed by departments using PeopleSoft's online system. Once they are submitted and approved by the department, the Controller's Office will review, approve, and post entries.

## **When to Create a Journal Entry:**

- Deposit corrections; 86/81 transfers; Creating/Correcting internal charges
- ONL source transaction adjustment (Online Journal Entry)
- Any Single Pay AP payment Vouchers

## **When NOT to Create a Journal Entry:**

- **To adjust AP Vouchers:**
  - ✓ A Journal Voucher (JV eForm) should be submitted via PeopleSoft. Instructions can be found on the Controller's Office website.
- **To adjust Expense Module transactions for the following:**
  - ✓ Employee Travel and Non-Travel, Pcard, Team Card, Travel Card corrections
  - ✓ An Expense Module Correction (APEX) must be used.



# Internal Charge Journal Entries

## Internal Charges - 5xxxx to 6xxxx Comparison

Expense	Contra Expense	Account Title
52001	62001	INT CHRG ALLOCATED SERVICES
5202%	62020	INT CHRG TRAVEL
52030	62030	INT CHRG TELEPHONE AND NETWORK
52031	62031	INT CHRG TELEPHONE TOLLS
52032	62032	INT CHR TELEPHONE AND NETWORK
52034	62034	INT CHRG NETWORK PARTS
5204%	62040	INT CHRG REPAIRS
5205%	62050	INT CHRG PRINTING ADVERTISING
52060	62060	INT CHRG UTILITIES
52061	62061	INT CHRG UTILITIES POWER
52062	62062	INT CHRG UTILITIES HEAT
52063	62063	INT CHRG UTILITIES WATER
5207%	62070	INT CHRG CONTRACTUAL SERVICE
52075	62075	INT CHRG ANIMAL CARE SERVICES
52078	62078	INT CHRG CONTRACT INSTRUCTION
5208%	62080	INT CHRG SECURITY SERVICES
52083	62083	INT CHG USC WORK CONTRACT SERV
52150	62150	GFM UNREIMBURSED EXPENSES
53%	63000	INT CHRG SUPPLIES
54%	64000	INT CHRG FIXED COSTS
5411%	64110	INT CHRG CONFERENCE REGIST
54520	62000	INT CHRG CONTRACTED SERVICES
56%	66000	INT CHRG EQUIPMENT
57%	67000	INT CHRG CAPITAL PROJECTS
59%	62xxx or 63xxx	VARIOUS

\*Note: Account Code 69000 is not to be used unless receiving approval from GFM

An **Internal Charge** is a transaction where one USC department provides a good or service to another USC department. It is processed as regular online journal entries (JE) within PeopleSoft Finance.

- The JE consists of a 5xxxx expense account and a 6XXXXX contra expense account.
- The 5xxxx account code is used for the department receiving the goods or services and will be a **debit/positive** value on your JE.
- The 6xxxx account code is used by the department providing the goods or services and will be a **credit/negative** value on your JE. The 6xxxx account acts as a revenue for the department for financial reporting purposes.
- The 5xxxx account will determine the 6xxxx contra account to use.



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# Internal Charge Journal Entries

Internal Charges - 5xxxx to 6xxxx Comparison		
Expense	Contra Expense	Account Title
52001	62001	INT CHRГ ALLOCATED SERVICES
5202%	62020	INT CHRГ TRAVEL
52030	62030	INT CHRГ TELEPHONE AND NETWORK
52031	62031	INT CHRГ TELEPHONE TOLLS
52032	62032	INT CHR TELEPHONE AND NETWORK
52034	62034	INT CHRГ NETWORK PARTS
5204%	62040	INT CHRГ REPAIRS
5205%	62050	INT CHRГ PRINTING ADVERTISING
52060	62060	INT CHRГ UTILITIES
52061	62061	INT CHRГ UTILITIES POWER
52062	62062	INT CHRГ UTILITIES HEAT
52063	62063	INT CHRГ UTILITIES WATER
5207%	62070	INT CHRГ CONTRACTUAL SERVICE
52075	62075	INT CHRГ ANIMAL CARE SERVICES
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57%	67000	INT CHRГ CAPITAL PROJECTS
59%	62xxx or 63xxx	VARIOUS

\*Note: Account Code 69000 is not to be used unless receiving approval from GFM

- Be sure to list the internal charge in your JE long description to speed up the approval and posting process.
- Supporting documentation must be attached to the JE. For example, a copy of the created invoice, memo, or letter explaining the charge.
- Internal charges to sponsored awards must be fully documented to support the expense or sponsors may deny the charge resulting in the entry being reversed.



# Types of Supporting Documentation

- Pages or screenshots from PeopleSoft or the Finance Intranet can support the entry amount.
- Spreadsheets with labels, emails, or memos can support why the JE is being submitted.
- Relevant attachments are required for the JE to be approved and posted.
- When attaching documents, be sure to add a description of the document using the Description Field.

**Journal Entry Attachments** x

Unit USC01      Journal ID NEXT      Date 04/01/2022 Help

**Details**

⌵ 🔍 1-1 of 1 | View All

File Name	Show to Approver?	Description	User	Name	Date/Time Stamp	
<a href="#">Correct_Dep_ID_193653.xlsx</a>	<input checked="" type="checkbox"/>	<input style="border: 2px solid red;" type="text"/>				<input type="button" value="-"/>

Adding large attachments can take some time to upload, therefore, it is advisable to save the transaction before adding large attachments.

# JE Upload Template

Option #1: Each transaction has two lines, a debit and a credit.

Option #2: Each expense (5xxxx) item is a separate line, but the contra expense (6xxxx) item is one combined total line.

	Unit	Ledger	Account	Speed Type	Amount	Oper Unit	Dept ID	Fund	Class	Product	Proj Unit	Project	Activity	Analysis	Cost Share	Funding Source	Stat Amount	Description	Reference
Option #1	USC01	ACTUALS	52051		10.25	CL038	150000	A0001	101									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	62000		(10.25)	CL078	650200	E1000	603									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	52051		20.01	CL039	160000	B0001	101									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	62000		(20.01)	CL078	650200	E1000	603									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	52051		30.00	CL031	170000	F1000	101		USCSP	10001234	1	GLE				Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	62000		(30.00)	CL038	650200	E1000	603									Jan-18 Bulk Mailing	Jan PEBA
Option #2	USC01	ACTUALS	52051		10.25	CL031	150000	A0001	101									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	52051		20.01	CL071	160000	B0001	101									Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	52051		30.00	CL059	170000	F1000	101		USCSP	10001234	1	GLE				Jan-18 Bulk Mailing	Jan PEBA
	USC01	ACTUALS	62000		(60.26)	CL078	650200	E1000	603									Jan-18 Bulk Mailing	Jan PEBA

Any JE upload spreadsheet containing a USCSP project will be routed to GFM for approval prior to being uploaded into PeopleSoft.  
 Always use capitalized USC01 and ACTUALS in these fields for all lines of spreadsheet.  
 Always be sure value is rounded to 2 decimal places and the total of all amounts nets to zero.

## Some tips and tricks:

- Minimum of 10 lines in order to use template
- Send completed template to General Accounting
- Provide user ID in email since JE will be routed through normal JE workflow
- Amounts must be rounded to 2 decimal places
- Journal line description is required, and journal reference is optional but recommended



# Journal Entry – Analysis Types

**Analysis types are used in the Project Costing module for creating invoices for sponsors and running other processes.**

Analysis types are required on ALL lines that use a project within USCSP, USCIP, USCEN, and USCSA business units.

- **GLE – GL Expense:** For expenses and contra expenses (5xxxx and 6xxxx account codes)
- **GLR – GL Revenue:** For revenue (4xxxx account codes)

**Note:** There are others that are unique to certain grant activity such and F&A. If you are creating out of the ordinary entries, reach out to your Post Award Accountant (PAA).



# Analysis Type Chart

Account Code	USCSP 1xxxxxxx	USCCP 5xxxxxxx	USCIP 8xxxxxxx	USCEN Exxxxxxxx	USCSA Sxxxxxxx
1xxxx	BAL	BAL	BAL	BAL	BAL
10203	ADV	ADV	ADV	ADV	ADV
2xxxx	BAL	BAL	BAL	BAL	BAL
3xxxx					
4xxxx		GLR	GLR	GLR	GLR
51xxx					
52xxx-56xxx	GLE		GLE	GLE	GLE
57xxx		GLE			
58xxx-59xxx			GLE	GLE	GLE
6xxxx			GLE	GLE	GLE
7xxxx					
81000		GLR	GLR	GLR	GLR
86000		GLE	GLE	GLE	GLE

**Note:** All GL journal transaction lines related to USCSP, USCIP, USCEN, and USCSA PC Business Units MUST follow the above Analysis Type Guide to ensure accurate data is cost collected into the Grants module.



# Journal Entry rules

- If correcting a 5xxxx to a different 5xxxx account, provide documentation supporting the amount and reason for the correction.
- Internal charges should not use a 4xxxx account.
- If you have a 5xxxx account, then the contra is the 6xxxx.
- Transfer entries must balance between 81000 and 86000.
- Transfer entries cannot be used between Z and non-Z funds.
- Z Funds must have a 4xxxx and 5xxxx account.



# Debits vs. Credits / Positives vs. Negatives

Account Number	Account Name	Accounting Debit Effect	Accounting Credit Effect	PeopleSoft JE Positive Effect	PeopleSoft JE Negative Effect	Intranet Signs Compared to PeopleSoft
1xxxx	Assets	Increase	Decrease	Increase	Decrease	Same as PeopleSoft
2xxxx	Liabilities	Decrease	Increase	Decrease	Increase	Opposite of PeopleSoft
4xxxx	Revenue	Decrease	Increase	Decrease	Increase	Opposite of PeopleSoft
5xxxx	Expense	Increase	Decrease	Increase	Decrease	Same as PeopleSoft
6xxxx	Contra Expense	Decrease	Increase	Decrease	Increase	Same as PeopleSoft
81xxx	Transfer In	Decrease	Increase	Decrease	Increase	Opposite of PeopleSoft
86xxx	Transfer Out	Increase	Decrease	Increase	Decrease	Same as PeopleSoft

- Remember the difference between debits/credits and positive/negative PeopleSoft values on your account. This chart shows the general accounting effect of debits/credits and the positive/negative values posting in PeopleSoft Finance.
- For example, a credit/negative value increases revenue (4xxxx account codes) while a debit/positive value increases an expense account (5xxxx).
- The last column shows the values in the Finance Intranet, which on some occasions are reversed when compared to PeopleSoft since the Intranet is for more formal internal reporting purposes.



# What does the JE Number Mean in PeopleSoft?

- Each journal entry in PeopleSoft is assigned a unique ten-digit ID number.
- In simple terms, there are two different types of JEs: system JEs and user created JEs. System JEs are auto-generated entries containing information stored in another module (AP, AR) or system (Banner, HCM).
- They always begin with a 3–4-character prefix that describes the source where the information contained in the JE originated.
- User created JEs are the JEs that PeopleSoft users manually create to record items to the GL (Internal Charges, 86/81 transfers). Both types of JEs also contain a pre-assigned numerical value.
- As JEs are created, the next numerical value is automatically assigned.



# Journal Entry Number Chart

Use this chart as tool to understand what each JE does and how it can or cannot be adjusted.

JE Number	Source	System/Manual Generated	Description	Reference Field	How to Correct
ADD0123456	AM	Manual/System	Asset Additions	Blank	Entry can not be adjusted
ADJ0123456	AM	Manual/System	Asset Adjustment	Blank	Entry can not be adjusted
RECAT23456	AM	Manual/System	Asset Recategorization	Blank	Entry can not be adjusted
RET0123456	AM	Manual/System	Asset Retirement	Blank	Entry can not be adjusted
TRF0123456	AM	Manual/System	Asset Transfer	Blank	Entry can not be adjusted
LSEPY23456	AM	Manual/System	Capital Lease Payable	Blank	Entry can not be adjusted
DEPR123456	AM	Manual/System	Depreciation Expense	Blank	Entry can not be adjusted
AP00123456	AP	System	AP Accruals	AP voucher number	Journal Voucher eForm
AP00123456	AP	System	AP Cancelled Payments	AP voucher number	Entry can not be adjusted
AP00123456	AP	System	AP Close Vouchers	AP voucher number	Entry can not be adjusted
APPY123456	AP	System	AP Payments	AP voucher number	Entry can not be adjusted
ARM0123456	AR	System	GFM AR Maintenance	Blank	Manual Journal Entry (check with GFM first)
ARP0123456	AR	System	GFM AR Payments	Blank	Manual Journal Entry (check with GFM first)
DEP0123456	AR	System	AR Direct Cash Journal	Blank	Manual Journal Entry
BI00123456	BI	System	GFM Billing	Blank	Manual Journal Entry (check with GFM first)
BNR0123456	BNR	System	Banner	Various term and detail code info	Manual Journal Entry (check with Bursar's Office first)
EXA0123456	EX	System	Expense Accrual	Expense report number	Expense Module Correction Form (Apex)
EXC0123456	EX	System	Expense Sheet Close	Expense report number	Entry can not be adjusted
EXP0123456	EX	System	Expense Payment	Expense report number	Entry can not be adjusted
EXX0123456	EX	System	Expense Canceled Payment	Expense report number	Entry can not be adjusted
EXU0123456	EXU	System	Expense Ues Tax Accrual	Expense report number	Expense Module Correction Form (Apex)
CAGM123456	GM	System	CA Grants	Blank	Manual Journal Entry (check with GFM first)
GM00123456	GM	System	F&A Calculations	Blank	Manual Journal Entry (check with GFM first)
0000123456	ONL	Manual	Regular Journal Entry	Free field value when creating JE	Manual Journal Entry
COR0123456	ONL	Manual	Journal Entry correction	Free field value when creating JE	Manual Journal Entry
REV0123456	ONL	Manual	Journal Entry Reversal	Free field value when creating JE	Manual Journal Entry
RPAYA12345	ONL	Manual	Payroll Retro	Free field value when creating JE	Payroll Retro Form
PAY0123456	PAY	System	HR Payroll	Blank	Payroll Retro Form
TR00123456	TR	Manual/System	Treasury	Bank statement accounting ID	Manual Journal Entry (check with Controller's Office first)

# Understanding Journal/Budget Status

- Errors could be caused by various things, including chartfield errors, exceeds budget, or budget date out of bounds.
- Below are different status codes and their definitions.

Status Code	Description	Definition
N	Not Edited	Not edited, cannot be processed
E	Error	Edited, contains errors
V	Valid	Valid, ready for posting to GL
P	Posted	Posted to the GL
T	Incomplete	Marked incomplete to bypass processing
I	In-Process	Process still running, email GL if status remains for extended period

**Note:** If you use an award that has been expired for more than 60 days the system will show E for Error because all expenses should have been posted before that time. If you have permission to charge after the 60 days, contact GFM.

# Terminated JEs


## Terminated at Level 1 or 2

If a JE is adjusted and edited after it has been submitted for approval, it may fall to a Terminated status. If this happens, correct the entry as needed and then re-edit it. Once the entry is back to Valid, use the Submit button on the approval tab of the JE to restart the approval workflow.


**GL JE Journal Approval**

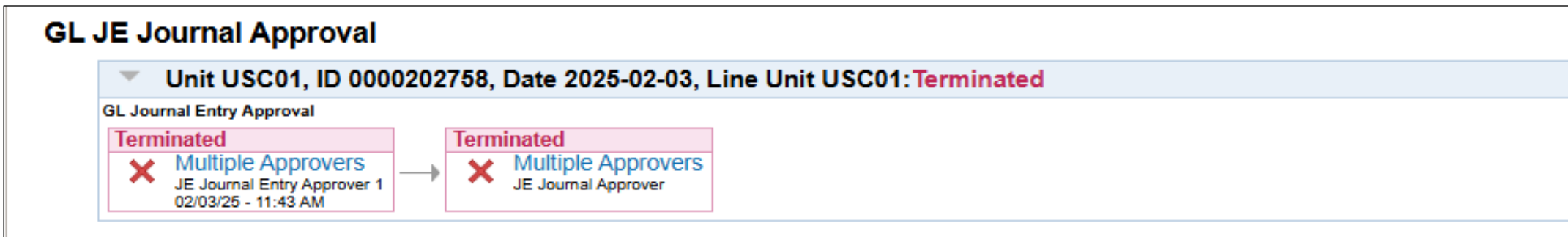
Unit USC01, ID 0000202758, Date 2025-02-03, Line Unit USC01: **Terminated**

GL Journal Entry Approval

**Terminated**  **Multiple Approvers**  
JE Journal Entry Approver 1  
02/03/25 - 11:43 AM

→

**Terminated**  **Multiple Approvers**  
JE Journal Approver





# Demonstration

- Creating a Journal Entry



# Journal Entry Page: Tips & Tricks

- Remember the different **required chartfields** (depending on project/non-projects).
- Journal Reference/Journal Line descriptions should reflect the purpose of the JE and is required for JE approval. These descriptions appear on the queries and GL Activity on the Intranet and provide a quick view of why the transactions was created.
- A JE must be **self-containing** and **self-supporting** so that someone reviewing the entry (including AUDITORS) can see what adjustment was made and why.
- When submitting a JE and a project is involved, use the **Speed type** field to automatically populate the chartstring.
- The speed type is the letter P followed by the project ID (P100xxxx).
- **SAVE** often when working in PeopleSoft!



# Making Corrections in PeopleSoft

Apex



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# Adjusting a Paid Expense

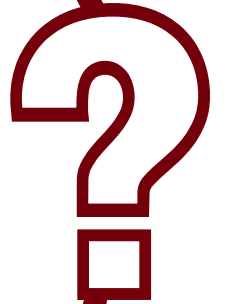


## What is an Apex?

The term “Apex” refers to the **A**ddjustment of a **P**aied **E**xpense. An Apex eForm is used to adjust or correct the accounting associated with paid expense reports for travel, employee non-travel reimbursements, procurement cards (P-cards), team cards, and travel cards.

## What can be corrected with an Apex?

An Apex is used to correct any portion of the chartfield string that was used on the original paid and posted expense report. This could be anything from the operating unit to the project and all values in between.



# Expense Module Corrections (Apex)

- Use the Apex eForm to adjust or correct paid expense reports for Travel, Employee Reimbursement (non-travel), Procurement Cards, Team Cards, and Travel Cards.
- These adjustments or corrections may include but are not limited to Departments, Funds, Accounts, Projects, and distribution amounts.
- Answer Cost Transfer Justification questions directly on the eForm if correction involves moving a charge on or off a USCSP project.
- Using the Apex eForm will allow corrections and adjustments to be connected directly with the original expense report.
- Post to the GL with an EXAxxxxxxx journal entry.



# Adjusting a Paid Expense



## Why can't I just process a journal entry (JE)?

The use of an Apex rather than a JE to correct expense reports allows the correction to remain in the expense module and flow to the general ledger (GL) in the same manner as the original item did. It also allows easy future reference to the correction, as it will be directly linked to the original expense report.

## How can I tell if I need to process an Apex instead of a JE?

The easiest way to tell is to look at how the item needing correcting posted to the GL. If it posted with a JE beginning with EX, such as EXA0012345 for example, an Apex would be needed. JEs beginning with any other prefix would require different means to correct.



# Attachments

Each Apex at a minimum will need a justification and an attachment before it can be submitted.

The justification and attachment need to be very detailed, to allow anyone with no prior knowledge of the entry to be able to tell what is being done.

Some good examples of attachments include:

- Invoices
- Receipts
- Spreadsheets
- any additional items attached to the original expense report.

An annotated copy of the GL Activity Report from the Finance Intranet should be attached to show the original transactions. Apex's involving a USCSP project will also need Cost Transfer Justification (CTJ) questions to be completed.



# Cost Transfer Justification

Be sure to provide detailed explanations when responding to the three Cost Transfer questions that will populate if you are correcting a USC Sponsored Project (USCSP) project to allow Grants and Funds Management and the project PI to verify the validity of the entry on the project level.

**Cost Transfer Justification**

---

**\*More Information**

Please specify the transactions(s) being moved and how it directly benefits the sponsored project it is being moved to/from.

**\*CTJ1**

How was this error or situation discovered? Please include the reason this was originally charged to the incorrect sponsored project or account.

**\*CTJ2**

How will this type of error or situation be prevented from happening in the future?

**\*CTJ3**

# Understanding the Different Form Status

Apex eForm Status	
<b>Saved</b>	The Apex eForm has not been submitted.
<b>Withdrawn</b>	The creator of the Apex has cancelled the eForm and therefore it cannot be resubmitted.
<b>Pending</b>	The Apex eForm has been submitted and waiting for approvals.
<b>Denied</b>	An approver denied the Apex and therefore it cannot be resubmitted.
<b>On Hold</b>	An approver has put the Apex on hold, but the creator and approver can continue to make changes to the Apex and resubmit using the Update Apex option on the landing page.
<b>Executed</b>	The Apex is fully approved and is assigned an ID.
<b>Recycle</b>	An approver has returned the Apex to the creator. When recycled, only the creator can make changes and resubmit using the Update Apex option on the landing page. The form status will show partially approved.





# Demonstration

- Creating an Apex
- Update an Apex
- View an Apex



# Apex eForm: Tips & Tricks

- Review the Landing Page to stay up to date on the various Apex module sections along with tips and tricks to help as you complete your entry.
- Make sure as you use the “Copy Down” feature that you are copying down the correct row(s) that you wish to move.
- Attach as much back-up information related to entry as possible. Be so thorough and detailed that someone with no prior knowledge of your transaction could easily review and understand it.
- If you use a USCSP Sponsored Award project in the “project” field for the to or from section, remember to thoroughly answer the three on screen CTJ questions. Use as much information as possible.
- If you use a USCSP Sponsored Award project in the “cost share” field for the to or from section, remember to attach a complete/PI signed copy of the Cost Transfer Justification form.
- Watch your Accounting date at the top of the page as the entry moves through the edit and approval steps. Always be sure it is within the current open period.



# Making Corrections in PeopleSoft

Journal Voucher



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# Journal Vouchers (JV)

- Used to adjust or correct posted and paid AP vouchers in the AP module.
- Zero amount vouchers and all adjustments must have a zero effect to the voucher.
- Post to the GL with an APxxxxxxx journal entry.
- Include Cost Transfer Justification Form if correction involves moving a charge on or off a USCSP project.



# What is a Journal Voucher (JV) eForm

Journal voucher eForms (JVs) are used in PeopleSoft to adjust or correct posted and paid AP vouchers.

- Journal vouchers are zero amount vouchers, and all adjustments must have a zero effect to the voucher.
- **These adjustments may include, but are not limited to:**
  - ✓ departments
  - ✓ funds
  - ✓ accounts
  - ✓ Projects
- Journal voucher eForms link the JV to the original voucher.

**Please note:** All “Single Pay Expense” vouchers with a Supplier ID “SP000000XX” are processed via Journal Entry.



# Attachments

Each JV at a minimum will need a justification and an attachment before it can be submitted.

The justification and attachment need to be very detailed, to allow anyone with no prior knowledge of the entry to be able to tell what is being done. Some good examples of attachments include:

- Screenshot of the invoice from the original voucher
- Screenshot of the charge from the Finance Intranet GL Activity page

If the JV will be moving a charge to a USCSP chartfield string, a Cost Transfer Justification form is also required.



# Understanding the Different Form Status

Journal Voucher Status	
<b>Saved</b>	The Journal Voucher eForm has not been submitted.
<b>Withdrawn</b>	The creator of the Journal Voucher has cancelled the eForm and therefore it cannot be resubmitted.
<b>Pending</b>	The Journal Voucher eForm has been submitted and waiting for approvals.
<b>Denied</b>	An approver denied the Journal Voucher and therefore it cannot be resubmitted.
<b>On Hold</b>	An approver has put the Journal Voucher on hold, but the creator and approver can continue to make changes to the JV and resubmit using the Update JV option on the landing page.
<b>Executed</b>	The Journal Voucher is fully approved and is assigned an ID.
<b>Recycle</b>	An approver has returned the Journal Voucher to the creator. When recycled, only the creator can make changes and resubmit using the Update JV option on the landing page. The form status will show partially approved.





# Demonstration

- Creating a Journal Voucher
- Update a Journal Voucher
- View a Journal Voucher



# Journal Voucher eForm: Tips & Tricks

- Make sure as you use the “Copy Down” feature that you are copying down the correct row(s) that you wish to move.
- Attach as much back-up information related to entry as possible. Be so thorough and detailed that someone with no prior knowledge of your transaction could easily review and understand it.
- Remember to attach a complete/PI signed copy of the Cost Transfer Justification form if you are moving to or from a USCSP Sponsored Award Project. This includes the use of a 1xxxxxxx project in either project or cost share fields.
- Watch your Accounting date at the top of the page as the entry moves through the edit and approval steps. Always be sure it is within the current open period.



# Making Corrections in PeopleSoft

Payroll Retro Funding  
Change




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# Payroll Corrections/Retro Funding Change Form

- Used to adjust or correct items originally processed in Payroll/HCM system.
- All requests must include back-up that shows where the salary expense was originally charged.
- The Cost Transfer Justification Form must be included for all requests including the USCSP PC Business Unit.
- 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 form.
- Post to the GL with an RPAYxxxxxx journal entry.



# Payroll Retro Funding Change Form

		UNIVERSITY OF SOUTH CAROLINA		PAYROLL RETRO FUNDING CHANGE					
<b>TO BE COMPLETED BY THE DEPARTMENT</b>									
USC ID:			NAME (Last, First):				PAY GROUP:		
JUSTIFICATION/NOTES (Cost Transfer Justification Form must be completed and attached if a USCSP project is part of the transaction):									
PAYCHECK DATE:		Has this paycheck date previously been moved via a Retro Funding Change Journal Entry?					YES <input type="checkbox"/>		NO <input type="checkbox"/>
<b>CURRENT DISTRIBUTION</b>									
OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
<b>TOTAL RETRO FUNDING CHANGE</b>									\$ 0.00
<b>SIGNATURES</b>									
Initiated by:			Date:			Approved by:			Date:
Printed Name:						Printed Name:			
<b>CONTROLLER'S OFFICE USE ONLY</b>									
Grants & Funds Management :					Date:				

- Please make sure you are using the current form.
- Use the **original paycheck date**.
- Be sure to enter the **correct** funding chart strings and corresponding combo codes.



# Cost Transfer Justification Form

**Cost Transfer Justification Form**

**PURPOSE**

This justification form will help ensure compliance with Uniform Guidance along with University policy regarding cost transfers. In the event of an audit, the information provided below will be used to substantiate the adjustment. This form is required for any cost transfers that adjust expenditures involving sponsored project accounts (the USCSP Business Unit). Principal Investigator (PI) certification and approval is required for all cost transfer requests. Once completed, this form needs to be attached with required supporting documentation to the proper request (Payroll Retro, Expense Module Correction Form, JV eform, etc.). If this form is not included, the request will not be completed.

**COST TRANSFER TYPE**

Payroll Retro Funding Change Request       Expense Module (payment with pcard)  
 JV (payment through check/voucher)       Other

Original (incorrect) chartfield \*:

Correct chartfield \*:

*\* For payroll retro forms, "see retro form" may be listed if multiple projects/funds are involved in the request*

**JUSTIFICATION**

1. Please specify the transaction(s) being moved and how it directly benefits the sponsored project it is being moved to, if this is being moved to a USCSP account.

2. How was this error or situation discovered? Please include the reason this was originally charged to the incorrect sponsored project or account.

3. How will this type of error or situation be prevented from happening in the future?

**CERTIFICATION**

As PI, I approve this expense to be adjusted according to the fund(s)/project(s) listed above. I certify this expense is in accordance with the award budget as well as allocable and necessary for accomplishing the scope of work.

PI Signature: <input type="text"/>	Date: <input type="text"/>	**PI Signature: <input type="text"/>	Date: <input type="text"/>
Printed Name: <input type="text"/>		**Printed Name: <input type="text"/>	

*\*\* If adjustment impacts more than one PI*

- **Required** if moving expenses on or off a sponsored award.
- Be sure to answer all three questions.
- **PI must sign** the form.
- Form can be found on the Controller's Office website.



# Payroll Retro Funding Change Process

- The Controller’s Office reviews forms received.
- If approved, a JE will be uploaded.
- Expect **3-5 business days** before you can view the change in HCM Distribution.
- Will show as pink lines within HCM Distribution once posted.

1920-7 : RPAY000042	UG82	C12	06/30/2019	RPAY000042	01/10/2020	A00000034158	MC000-180000- F1000-301-10009070-	(2,063.66)	-21.87%	(155.55)	(297.73)	(0.02)	(0.24)	(61.04)	(1.04)	(515.62)	24.99%	(2,579.28)
1920-1 : PAY0081351	UG82	C12	07/15/2019	8000080700	07/15/2019	A00000034158	MC000-180000- F1000-301-10009070-	(619.11)	-6.56%	(46.69)	(135.02)	(0.02)	(0.11)	(26.16)	(0.43)	(208.43)	33.67%	(827.54)
1920-7 : RPAY000042	UG82	C12	07/15/2019	RPAY000042	01/10/2020	A00000034158	MC000-180000- F1000-301-10009070-	2,063.66	21.87%	155.56	450.09	0.03	0.36	87.21	1.47	694.72	33.66%	2,758.38

- Please remember to submit any corrections for USCSP within **90 days** of the pay date otherwise the charges will not be allowed to transfer to another grant and will be moved to a departmental account.





# Demonstration

- Creating a Payroll Retro Funding Change



# Retro Payroll Funding Change: Tips & Tricks

- Make sure you are using the current Payroll Retro Funding Change Form.
- Enter as much explanation for the purpose of the change in the Justification/Notes section of the form.
- Original paycheck date should be the one used and not pay period ending date.
- Break down separately by paycheck date if moving multiple pay periods.
- Amount on the form should only be the Labor and does not include Fringe or Taxes amounts.
- Retro Change Form should be completely signed.
- Attach the HCM Distribution query as your back up document, and Cost Transfer Justification Form if moving expenses on or off USCSP projects.
- Answer all questions on the Cost Transfer Justification Form.
- If there are different PIs for the sponsored award projects on the form, both should sign on it.
- Make sure your corrections for the USCSP projects are within 90 days of the pay date; otherwise, departmental account will be charged.



# Resources



UNIVERSITY OF  
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## Office of the Controller

## Office of the Controller

## General Accounting

Accounts Payable

Capital Assets

Chart of Accounts

## General Ledger

Moving and Relocation

Travel

Treasury Management

General Accounting Staff Directory

Grants and Funds  
ManagementCompliance and Tax  
Management

## Payroll Department

Operational Management  
and ReportingExternal Financial Reporting  
and TransparencyResource and Training  
Toolbox

## Contact Us

## General Ledger

The General Ledger (GL) team is responsible for the review and approval of all items that post to the university ledger. This includes journal entries (JE), journal vouchers (JV), expense module corrections (Apex) and all system generated entries that flow from various Peoplesoft modules.

The General Ledger area is responsible for making sure all items post to the ledger in both a detailed and accurate manner. This is done while also complying with all generally accepted accounting principles and auditing standards. The GL team also provides customer service to the entire USC community as they review and process transactions.

## Deposits

Expand all



## Journal Entry



## Journal Voucher



## Apex eForm - Expense Module Correction



## General Information



## Contact General Ledger

For questions about any General Ledger services, please contact us directly:

1600 Hampton Street, 6th floor  
Columbia, SC 29208

Email: [genacctg@mailbox.sc.edu](mailto:genacctg@mailbox.sc.edu)

# Where to Find the Resources

For JE, JV, and Apex resources, visit the General Ledger section on our General Accounting page.



## Office of the Controller

### Office of the Controller

### General Accounting

### Grants and Funds Management

### Compliance and Tax Management

### Payroll Department

### Operational Management and Reporting

### External Financial Reporting and Transparency

### Resource and Training Toolbox

#### Business Manager

Grant Administration

Principal Investigator

Policies & Procedures

Forms

Newsletters

PeopleSoft Finance Training Schedule

Listserves

Social Media

### Contact Us

## Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

**Note:** Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

#### Account Funding Change

Expand all



#### AP Uploads



#### Business Expense Prepaid Cards



#### Cash Advances



#### Cost Transfer



#### Departmental Deposits



#### Employee Reimbursement (Non-travel)



#### Endowments



#### Finance Intranet

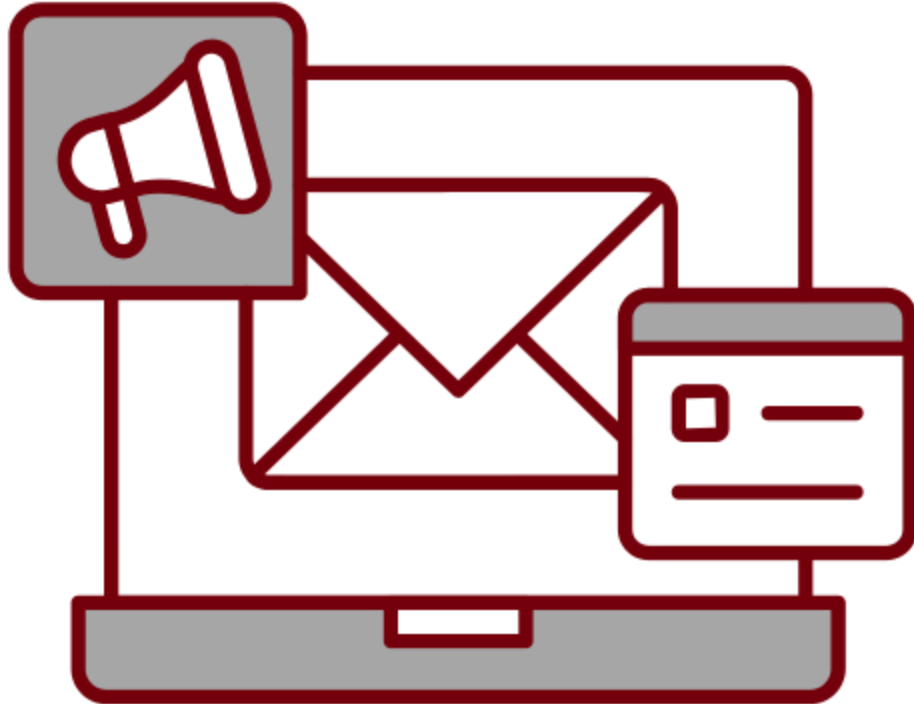


# Where to Find the Resources

For transaction correction training resources, visit our [Business Manager](#) page.



# Contact Us



For specific questions, please visit our [website](#) to find the appropriate contact.



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# Questions



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# THANK YOU!

## Office of the Controller



Alone, we can do so little; together,  
we can do so much.



**Address:**

1600 Hampton Street  
Columbia, SC 29208



**Contact Number:**

Phone: 803-777-2602  
Fax: 803-777-9586



**Email Address:**

[controller@sc.edu](mailto:controller@sc.edu)



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