OFFICE OF THE CONTROLLER

Attachments Best Practices Training

September 2026

UNIVERSITY OF
South Carolina

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Transaction Corrections

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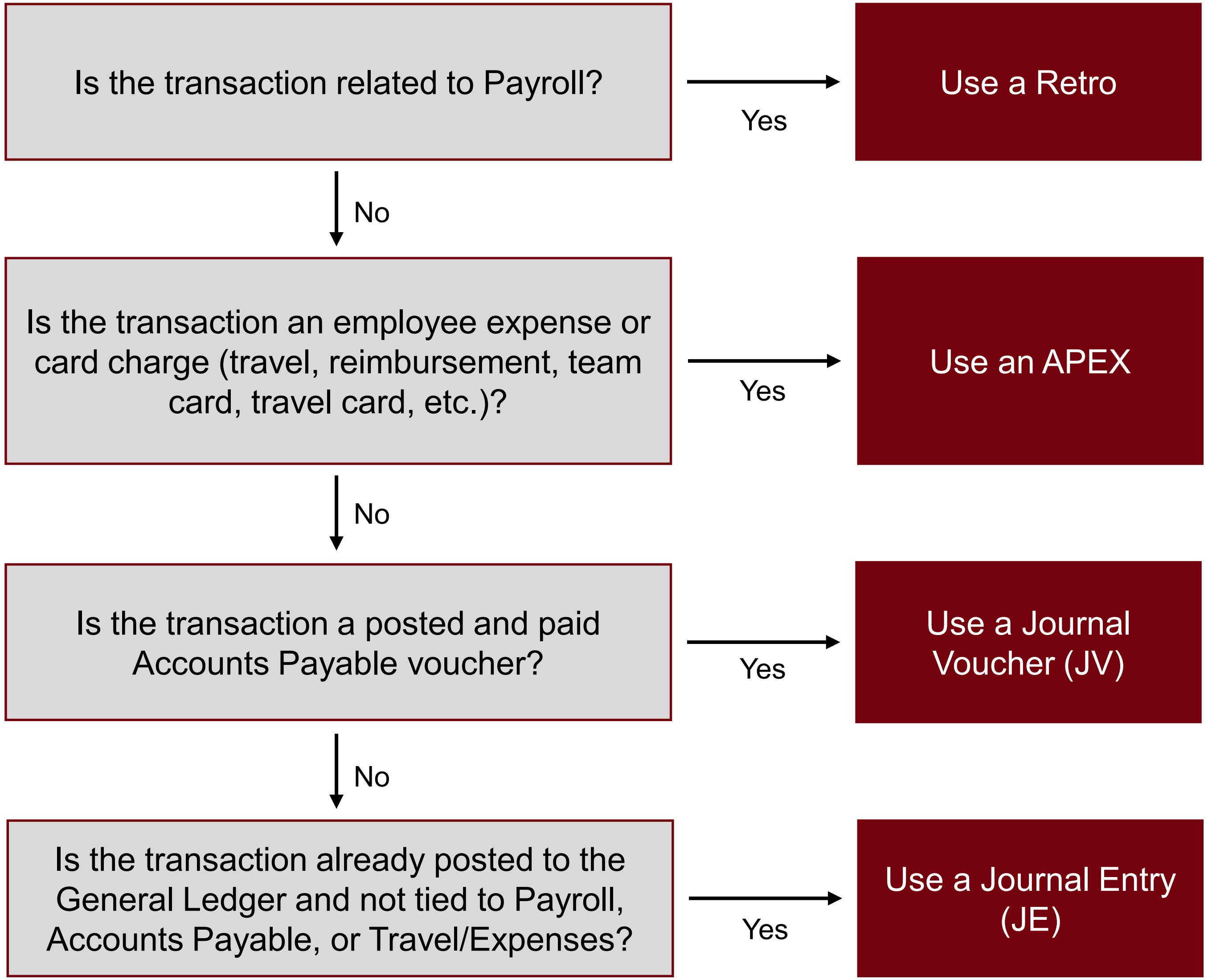
Correction Type Decision Tree



Is the transaction related to Payroll?

Yes

Use a Retro

No

Is the transaction an employee expense or card charge (travel, reimbursement, team card, travel card, etc.)?

Yes

Use an APEX

No

Is the transaction a posted and paid Accounts Payable voucher?

Yes

Use a Journal Voucher (JV)

No

Is the transaction already posted to the General Ledger and not tied to Payroll, Accounts Payable, or Travel/Expenses?

Yes

Use a Journal Entry (JE)

- **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.

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Attachments by Correction Type

Correction Type	Attachments	Key Notes
Journal Entry	• Screenshots or pages from PeopleSoft or the Finance Intranet supporting the entry amount • Spreadsheets, emails, or memos explaining why the JE is needed • Cost Transfer Justification (CTJ) responses if a USCSP project is involved	Attachments are required for approval and posting. Each attachment should include a clear description in the Description field.
Apex	• Detailed justification • Supporting documentation such as invoices, receipts, spreadsheets, GL screenshots, or original expense report attachments • Cost Transfer Justification (CTJ) responses if a USCSP project is involved	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.
Journal Voucher	• Justification explaining the correction • Screenshot of the invoice from the original AP voucher • Screenshot of the charge from the Finance Intranet GL Activity page • Cost Transfer Justification form if moving charges to a USCSP Chartfield	JVs are zero-dollar adjustments used only for posted and paid AP vouchers and must net to zero.
Retro	• Completed Payroll Retro Funding Change Form • Cost Transfer Justification form if moving expenses on or off a sponsored award	Use the current form, original paycheck date, and correct funding Chartfields. All required signatures, including the PI (if applicable), must be obtained.

Attachment Basics

The attachment should let the reviewer answer three questions without having to email you back.

What happened?

What is wrong?

What should be corrected, and why?

Then apply that to each transaction.

For example, “This charge posted to the wrong department. Here is the original GL activity, here is the original invoice/support, and here is the justification for moving it.”

A **single Excel document containing all supporting documentation is preferred** because it keeps the information organized and easy to review.

Building a Good Attachment

Use these questions as a guide to make sure your JV attachment includes the information and supporting documentation needed to clearly explain the correction.

☐ **What needs to move?**
  - Identify the voucher and specific expense being corrected

☐ **Where did it post originally?**
  - Show the original department/chartfield and amount

☐ **Where should it go?**
  - Show the correct department/chartfield and amount

☐ **What proves the original posting?**
  - GL Activity / PeopleSoft screenshot
  - Include date, chartfield string, journal entry number, and amount

☐ **What supports the original purchase?**
  - Original invoice, receipt, or voucher documentation
  - Include spreadsheets or other supporting records when applicable

☐ **Why does the correction need to happen?**
  - Email or memo explaining the reason for the correction
  - Keep the explanation clear and free of secure/personal information

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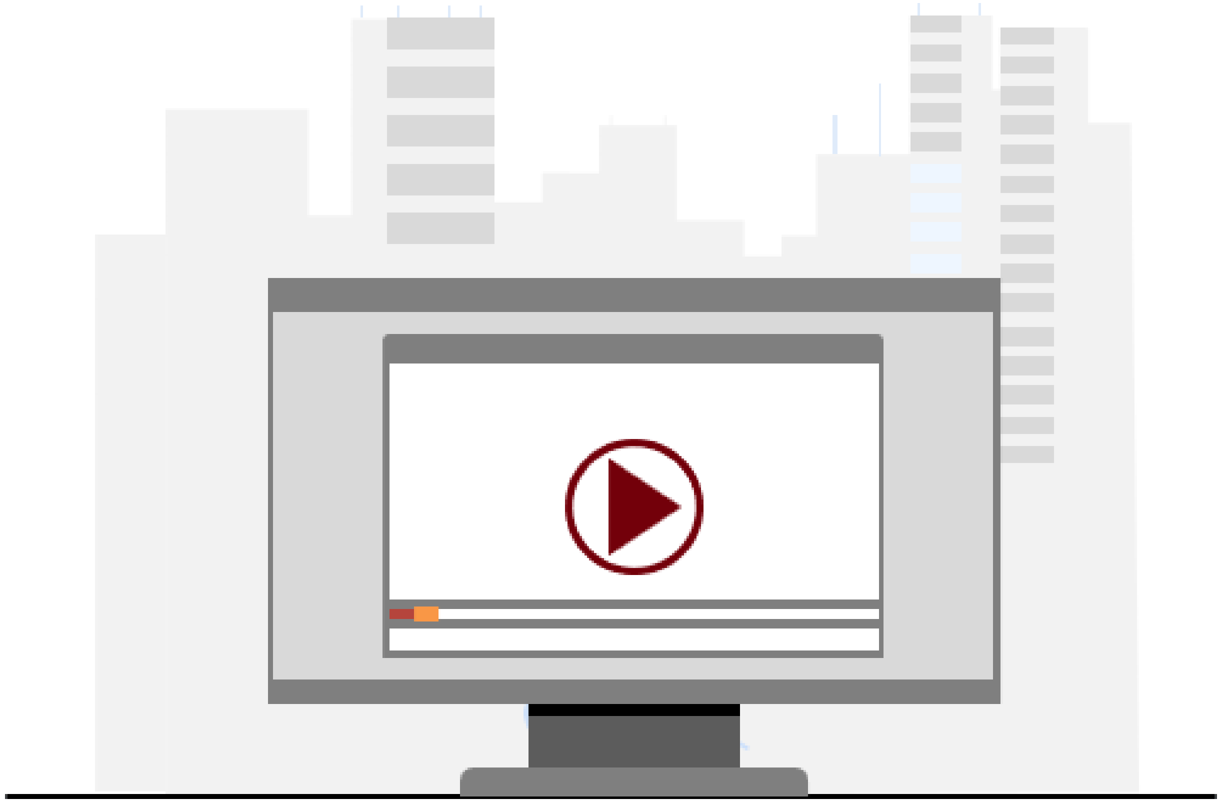

Demonstration

- Journal Voucher Attachments

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Travel

Best Practice: One Attachment

- Use **one attachment** at the header of the expense report
- Organize documentation by **expense type**
- Arrange items within each expense type **oldest to newest**
- Keep supporting documentation together whenever possible
- For **international expenses:**
    - Paid receipt in the **foreign currency**
    - Currency conversion documentation **immediately after the receipt**
    - Foreign Travel requires the completed **Foreign Travel Transparency JotForm**

Best Practice: One attachment. Organized. Easy to review.

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What Does “One Attachment” Look Like?

One combined document can include:

- ✓ **Airfare:** itinerary and paid receipt
- ✓ **Lodging:** itemized hotel folio
- ✓ **Registration:** conference registration/invoice
- ✓ **Ground Transportation:** paid rideshare receipts
- ✓ **Other Travel Expenses:** applicable supporting documentation

The goal: One attachment that tells the complete story of the trip.

The uploaded domestic example demonstrates this approach by combining airfare, hotel, registration, and multiple transportation receipts into one supporting package.

Attachments by Travel Type

Travel Type	Attachments	Key Notes
Employee Expense Report	• Paid receipts for reimbursable expenses • Itemized lodging receipt • Airfare receipt/itinerary • Other supporting documentation	• **One attachment** at the header is best practice • Organize by expense type • Organize **oldest to newest** within each expense type • Submit after the trip using actual travel dates
Travel Card	• Travel Card statement • Paid receipts for card expenses	• **One attachment** is best practice • Redact credit card information • Organize receipts in **date order, oldest to newest**
Student / Non-Employee TRV	• Payee name and valid address • Travel dates, destination, departure/return times • Paid receipts showing proof of payment • Itemized lodging receipt • Original paid airfare receipt	• TRV is used to reimburse students and non-employees • Airfare support should include traveler, dates, flight information, class of service, amount, proof of payment, and ticket number
Travel Authorization (TA)	• Estimated travel expenses • Required travel details and supporting information • Foreign Travel requires the completed Foreign Travel Transparency JotForm	• Students and non-employees require a TA for **all travel** • Employee TAs are required for certain travel, including $5,000+ expenses, foreign travel, and travel advances • TA is completed **before travel**.
Travel Advance	• Approved TA • Travel Advance request/support	• TA is required • Advance is limited to eligible lodging and meal costs • Advance must be applied to an expense report or repaid

Building One Travel Attachment

☐ **Airfare**
- Receipt
- Confirmation/itinerary
- Oldest to newest

☐ **Ground Transportation**
- Paid receipts
- Oldest to newest

☐ **Lodging**
- Itemized hotel folio

☐ **Registration**
- Registration/invoice

☐ **International Travel**
- Foreign-currency receipt
- Exchange-rate documentation immediately after receipt

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What Does “One Attachment” Look Like?

Better	Not So Great
One attachment	Multiple separate attachments
Organized by expense type	Random document order
Oldest to newest	Newest to oldest
Paid receipts included	Quotes or booking confirmations without proof of payment
Foreign receipt + conversion documentation together	Conversion documentation separated from the foreign receipt
Credit card information redacted	Unredacted card information

Ask yourself, “Can the reviewer understand the trip from one attachment?”

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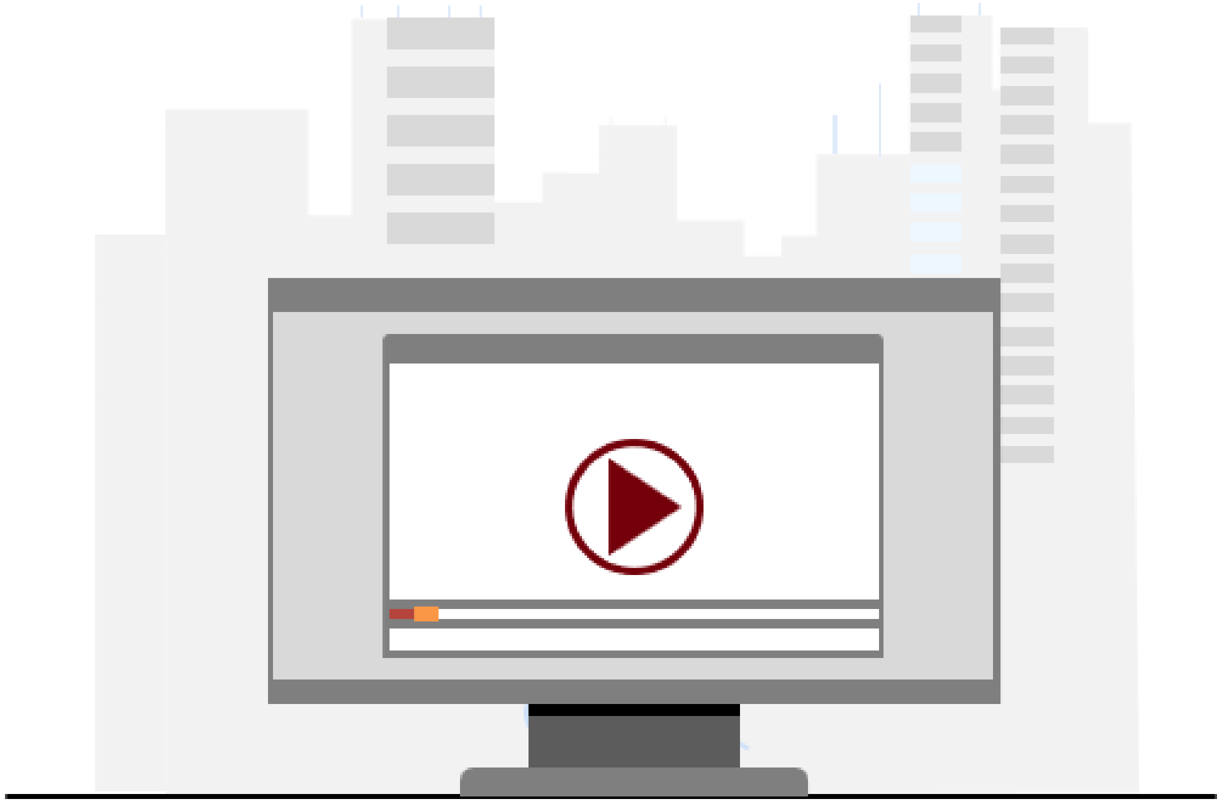

Demonstration

- Travel Attachments

Accounts Payable

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AP Attachments

What type of payment are you processing?

- Identify the Payment Request type
- Use the Payment Request Matrix as the starting point for determining requirements
- Review the matrix for:
  - ✓ Required attachments
  - ✓ Supplier requirements
  - ✓ Special instructions
  - ✓ Required forms or approvals

The payment request type determines what documentation you need.

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Attachments by AP Type

Expense Type	Attachments	Key Notes
Royalties	- Royalty Agreement / Amount Calculation	- Agreement/calculation may be department-specific or use Controller's Office form
Participants	- Participant Program Memo - IRB approval	- Program memo should include program and dates - For more than 10 participants, AP Upload may be used
Participant Support	- Participant Support Payment Form	- Participant Travel goes through TA/TRV eForm - Applies to sponsored-award participant support
Stipends	- Stipend Form or department stipend information - Approved contract/agreement when applicable	- Documentation depends on the type of stipend/payment
Mentor	- Invoice or Payment Memo	- Applies to qualifying mentor payments outside the School of Medicine
Honorarium	- Honorarium Form	- No contract, invoice, or predetermined price

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Attachments by AP Type

Expense Type	Attachments	Key Notes
Contractual Services	- Invoice	- Legal payments require Legal Department approval before submission
Supplies	- Invoice	- For payments under $5,000, use Procurement Card when allowed
Membership Dues	- Invoice or subscription renewal - Membership Justification Memo	- Memo must explain why the membership is reasonable, justifiable, and necessary to benefit the University—not just the individual
Licenses & Fees	- Invoice or licensing/registration form - Justification Memo	- Explain the University benefit/need for the license or fee
Sponsorship Fees	- Invoice or Sponsorship Form	- Used for donations/sponsorships to outside entities
Food	- Itemized invoice - Personal Consumption Memo approval	- Sponsored-award food purchases follow the applicable workflow - Must be signed by VP/Dean or higher - Must be for current year
Utilities	- Invoice or monthly statement	- Multiple invoices for one supplier should be submitted as an AP Upload - Must contain all invoices & AP approval form for AP Upload

When Does a Payment Request Need a Memo?

A memo may be required when the documentation needs to explain something that an invoice or receipt cannot.

Membership Justification Memo

Explains the University benefit and business need

Corrective Action Memo

Explains why the required purchasing/ payment process was not followed

Missing Receipt/Cash Payment Affidavit

Explains why the original receipt is unavailable and certifies the expense

The memo provides the explanation; the supporting documentation provides the evidence.

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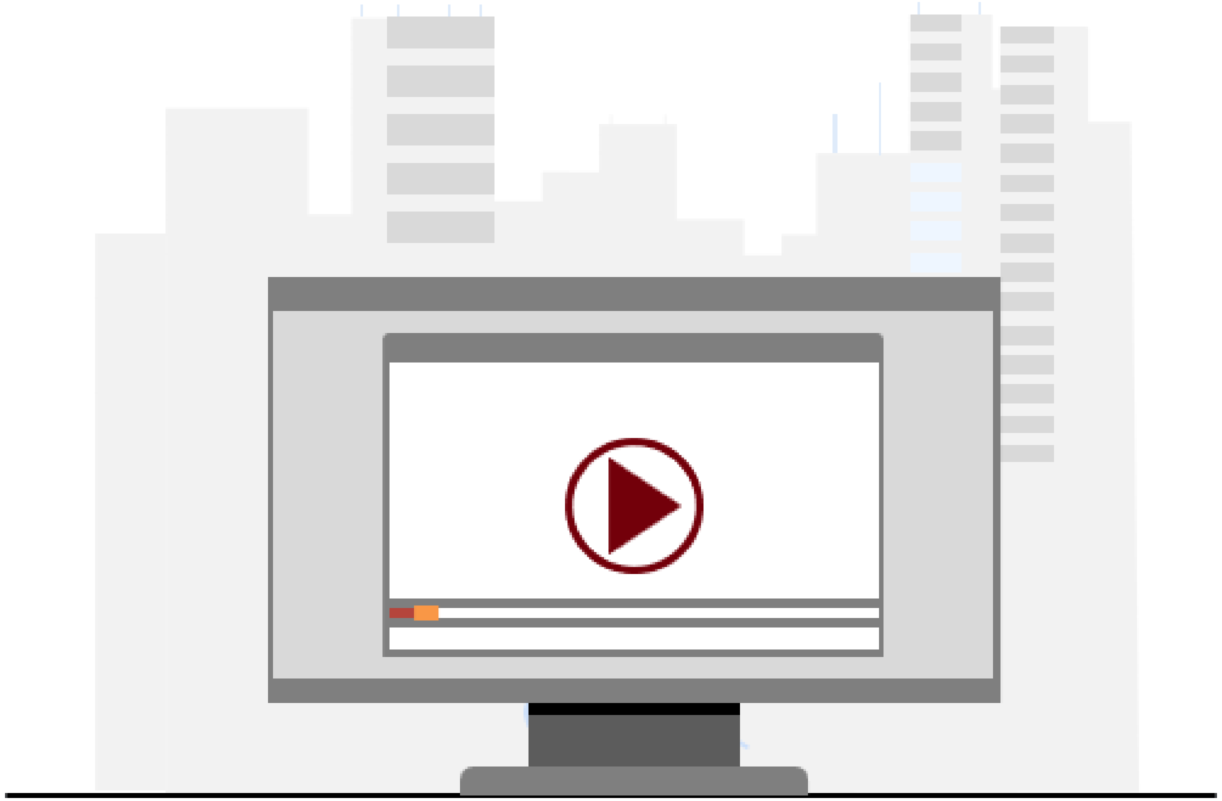
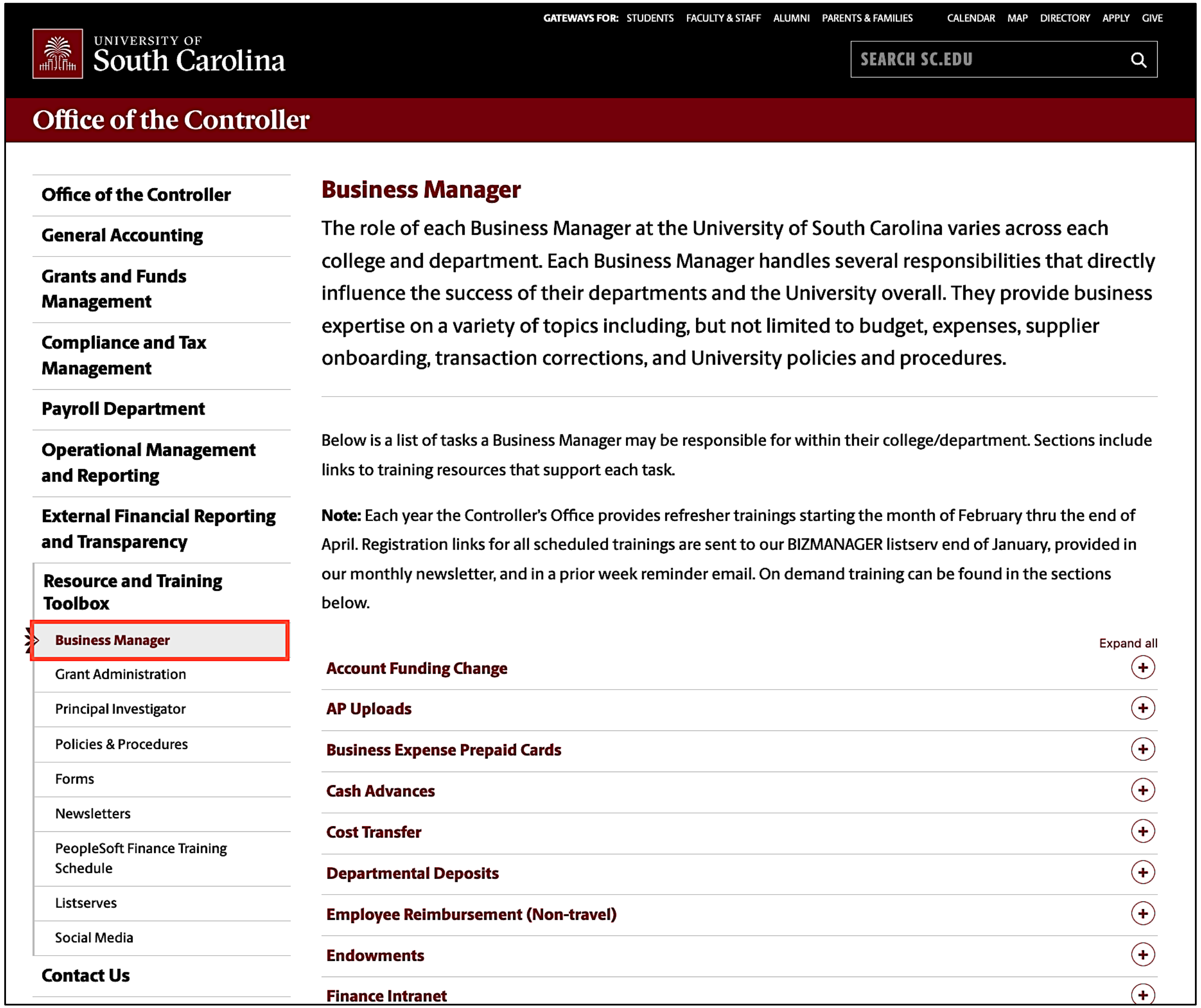


Demonstration

- AP Memo Attachments

Resources and Contacts



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.

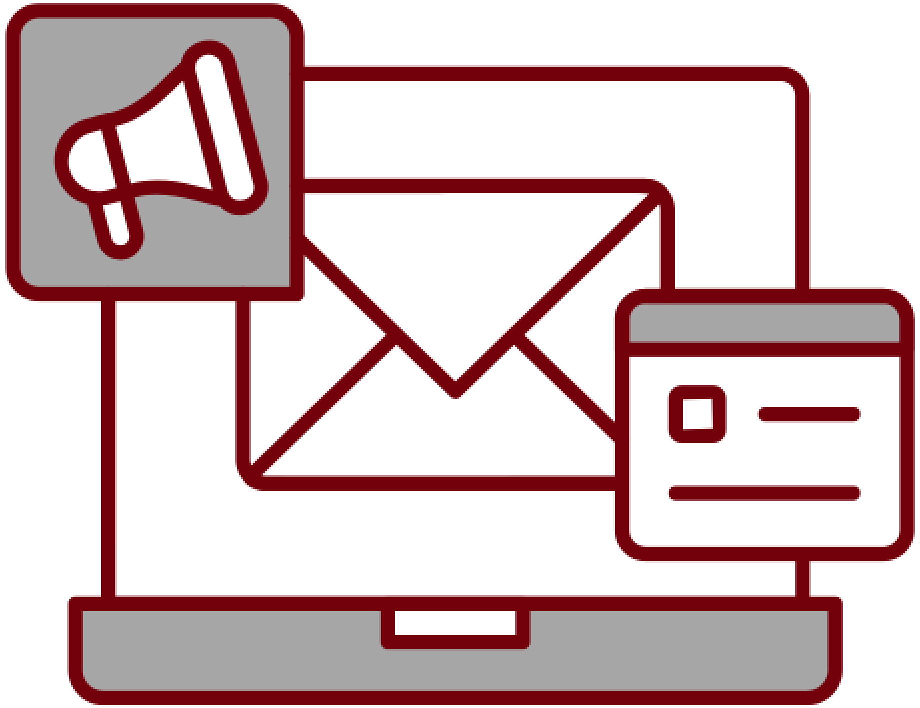
Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand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

- Account Funding Change ⊕
- 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 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

THANK YOU!

Office of the Controller

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

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