5. Payroll Adjustments Policy

Policy Statement
Payroll adjustments, transferring payroll charges from one account to another, will be initiated by processing either a personal services journal voucher or a personnel activity report. A personnel activity report is appropriate for any employee who has any portion of his/her salary charged directly to any activity for which an overhead rate is to be determined, has a portion of his/her salary charged to a major activity of the University, or has any portion of his/her time charged to more than one facilities and administrative activity. More information about personal activity reports may be found at http://www.busfin.uga.edu/accounting/. All other payroll adjustments require the use of a personal services journal voucher.

Reason for policy
Payroll expense transfers require proper documentation and approvals to maintain an adequate internal control environment for the University’s accounting system.

Procedures
A department needing to transfer a payroll expense other than those that should be processed via a personnel activity report should prepare and submit a personal services journal voucher form. Information needed on the form includes:

- **Department**: Department requesting the adjustment
- **Employee Name**: Full name of employee whose pay is being corrected/transferred.
- **Home Dept**: Name of employee’s department and its 3-digit identifying number.
- **UGA ID**: Employee’s UGA ID.
- **Pay Period End**: The last day of the pay period being adjusted.
- **Short Title**: Employee’s short title listed on the personnel report
- **Position #**: Employee’s position number listed on the personnel report
- **Accounts**: The names and numbers of the accounts to be debited/credited, as listed on the “UGA Chart of Accounts” (found below in “Appendices”).
- **Debit/Credit Amounts**: The gross amount of the payment.
- **Necessity of JV**: A complete explanation must be provided as to why the payment is to be cancelled.

The completed form must be approved by the department head and should be forwarded to the Payroll Department for processing.

Forms/Instructions
Personal Services Journal Voucher

Additional contacts
Christi Holbert cdh@uga.edu
**Phone Number**: 706-542-6931

Responsibilities
**Responsible University Senior Administrator**: Vice President for Finance & Administration
**Responsible University Administrator**: Associate Vice President for Finance Division
**Policy Owner**: Payroll
Policy Contact: Christi Holbert
Phone Number: 706-542-3431

Record Retention
This series documents changes in employee payroll deductions, tax withholdings, and payroll records. This series may include but is not limited to: pay/budget action forms; time and attendance records; pay reduction/termination notices; and related documentation and correspondence. (Board of Regents: Payroll Records 0472-04-25)

Record Copy: Payroll will keep a copy of the Personal Services Adjustment Voucher
Retention: 5 years

Policy Appendices
UGA Chart of Accounts

Policy Dates
Effective Date:
Date Last Updated: 06/13/2017
Date of Last Review:
Date of Approval:
Previous Version of Policy: