

Expenditure Transfer Requests (ETR)

Created By: Kami Kowalski 6/16/2017

ETR: First things First

- Expenditure transfers are allowable between closely related projects when the transfer meets **all** conditions specified in the sponsor's policies, guidelines, and/or terms and conditions.
- The following conditions are typical for an allowable transfer:
 - Projects are scientifically and technically **related**
 - Projects are under the direction of the **same PI**
 - **No change in scope** of individual projects involved
 - Transfer is **not detrimental** to each individual project
 - Transfer is not used to circumvent the terms and conditions of an individual award

ETR: First things First

- **Unallowable Transfers from Sponsored Account to Sponsored Account:**
 - Clearing an overdraft
 - Convenience
 - Attempting to “spend out an award”
 - “Parking” expenses on a grant account
 - Moving expenses outside of the period of performance
 - Moving expenses onto an account that is over-drafted or will result in an overdraft (*F&A)
 - Avoiding restrictions imposed by law or restriction in a sponsored agreement

ETR: First things First

- SPS only processes ETRs for Programs 11-14
 - As long as at least one grant account is associated with the ETR you may process
- Any ETR with an Object of (00,01,07) should go straight to Payroll
- Any ETR with an Object of 10 bring to the attention of your supervisor before processing
- Form should have two signatures: Administrator(Authorized Signer) and PI (If PI signature is not present-write "Unavailable")

I certify these expenditures to be appropriate charges to the above recipient account(s), meet approved budgetary guidelines, and directly support program/project objectives.

NAME OF PRINCIPAL INVESTIGATOR (recipient account)	SIGNATURE	TITLE	DATE
	unavailable		
NAME OF ADMINISTRATOR (recipient account)	SIGNATURE	TITLE	DATE
Ben Weller	<i>Ben Weller</i>	Grant Specialist	4/3/17

REPORT CERTIFICATION STATEMENT

Justification/Explanation

- All ETRs must provide a Justification/Explanation
- The BPPM lists different Justifications by number, BPPM 30.25.6
- Generally if only a number is provided go back to dept for additional info.

1. To **remove an overdraft of a terminated sponsored project** by transferring expense(s) to a state or local project. (Use object-subobject 03-WV.)
2. To **move an expense from one state or local project to another state or local project**. Example: To equipment replacement fund, or a gift account. Additional justification is not required.
3. To **correct a typographical error**. Example: A data entry error caused the wrong account code to be entered. The error was found when the principal investigator reviewed periodic accounting reports.
4. To **correct an account coding error**. Example: A principal investigator has multiple awards and the wrong project number or object code for this expense was given to the account administrator. The error was found when the principal investigator reviewed periodic accounting reports.
5. To **redistribute a high number of low cost individual or minor charges**. Example: Copy machine rental, paper costs, telephone charges, mailing charges, or office supplies were billed to departmental accounts, but a portion of the total applies to a sponsored project. (NOTE: Telephone, mailing, and office supply costs must be in the proposal budget as approved by the sponsor.)

If an expenditure is identifiable as an entry in Account Balances/Detail, a reference is required. If not identifiable, departments must maintain internal records/logs of such usage to support the adjustment. Provide details on the Expenditure Transfer Request.
6. To **record a change in the original decision** as to the use of the goods or services. Example: A case of beakers originally charged to a teaching program is subsequently transferred to a research project. The requestor is certifying that the expenditures are appropriate charges to the recipient account.
7. To record a **transfer between interrelated accounts**. These expenditures are being transferred between interrelated accounts. Sponsor guidelines and procedures have been followed in determining interrelatedness. (NOTE: The process for establishing interrelatedness varies among sponsors.)
8. **Other reasons**. Explain how the error occurred, and how the costs will benefit the funding source.

Justification/Explanation: 90-Day

- 90-Day Exception MUST explain why the transfer was not initiated in time to meet the 90-day deadline and what internal control procedures have been implemented to reduce the risk of reoccurrence.

Example:

“Please accept this 90-day justification, expense posted to account in error and was missed due to staffing issues. Business Center has hired additional employees and will work to review termed accounts more frequently in the future”

- 90-Day Exception not necessary when moving expense from a grant account to a NON-grant account or 03WV.

Expectation

- ETRs have a **three** business day turnaround in processing
 - Day 1 for “From Acct” person
 - Day 2 for “To Acct” person
 - Day 3 for Data entry and releasing



Be on the look-out

- Does the ETR make sense? Is the object valid/allowable on recipient account?
- Is the expenditure allowable, reasonable, allocable, and appropriate for the recipient account?
- Does the recipient account have sufficient unexpended balance to absorb the charge without going overdraft? (consider F&A)
**Check for GAR
- Is equipment being transferred onto grant at the end of the grant?
- Will transfer “spend out” grant?

Be on the look-out

- Has the expense been transferred already, check F2-05 for document number, F2-06 for reference number. Tab through transactions to check.

ACAB5705 ACCOUNT DETAIL REPORT 05 - DOCUMENT NUMBER DETAIL 06/15/17									
BUDGET: 3028 BIOLOGICAL SYSTEMS ENGINEERING									DOC.NO.
PROJECT: 3780 US DAIRY ADOPTION ANAEROBIC DIGESTION SYST									214

FY	DATE	-----AMOUNT-----		ID NUMBER	FUND	PRG	OBJECT	TT	REF.NO.

UNIVERSITY STORES									
17	07/29/16	EXP	3.22	000001000	14501	11D	03 FM	97	84750
UNIVERSITY STORES									
17	08/31/16	EXP	3.22	000001000	14501	11D	03 FM	97	84750

ACAB5706 ACCOUNT DETAIL REPORT 06 - REFERENCE NUMBER DETAIL 06/15/17									
BUDGET: 3028 BIOLOGICAL SYSTEMS ENGINEERING									REF.NO.
PROJECT: 3780 US DAIRY ADOPTION ANAEROBIC DIGESTION SYST									84750

FY	DATE	-----AMOUNT-----		ID NUMBER	FUND	PRG	OBJECT	TT	DOC.NO.

UNIVERSITY STORES									
17	07/29/16	EXP	3.22	000001000	14501	11D	03 FM	97	214
UNIVERSITY STORES									
17	08/31/16	EXP	3.22	000001000	14501	11D	03 FM	97	214
BUD	0.00	EXP	28.98	ENC	0.00	ACCOUNT TOTAL			

Be on the look-out

- Is the expenditure within the period of performance of the recipient account?
 - Check the posting date, F1-01b account number, adjust dates, enter through

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Position number detail | Position No. (6) | Budg(4) + Proj(4)
Document number detail | Document (7) | Budg(4) + Proj(4)
Reference number detail | Reference (7) | Budg(4) + Proj(4)
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Position number summary | Position No. (6) | Budg(4) + Proj(4)
Description detail | Name (1 to 16) |
Accounts receivable open invoices | Budget+Proj (8) |
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Report has both A and B format pages - fund may be selected optionally
Report number: 01b Report criteria: 30283780
Selected fiscal year (or ALL): all Date criteria: 080116 thru 061917
Option (E)xp/(R)ev: E Date range available: 120115 thru 061917
Subfund: (for Report 01 only)
Report 01 - EXPENSE 08/30/16 TO 06/15/17
Page 1
BUDGET: 3028 BIOLOGICAL SYSTEMS ENGINEERING
PROJECT: 3780 US DAIRY ADOPTION ANAEROBIC DIGESTION SYST
PROGRAM: 11D OBJECT: 03 - Consumable Goods and Services FUND:
----- ID NUMBER FUND TT
FY CC DATE DESCRIPTION -----AMOUNT----- DOC.NO. REF.NO.
-----
SUBOBJ FM - DEMURRAGE
17 08/31/16 UNIVERSITY STORES EXP 3.22 000001000 14501 97
214 84750
    
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Department Responsibility

- Department should fill in form completely:
 - Object/subobject
 - Doc No
 - Ref No
 - Vendor No
 - Amount –If partial amount, must state partial and include an explanation
 - Vendor Name
 - Date of expense posting in “Other”
- If the department has neglected to complete certain fields SPS is able to write them in, only on a case by case basis.
 - Doc No, Vendor Name, Date of expense posting

EXPENDITURE TRANSFER REQUEST

See BPPM 30.25 for instructions

JV NUMBER

- TO: **Sponsored Programs Services** (For all transfers involving programs 11-14.)
- Payroll** (For transfers involving wages except in programs 11-14.)
- Travel** (For transfers involving travel (object 04) except in programs 11-14.)
- IRI Desk** (For interdepartmental transfers except in programs 11-14.)
- Accounts Payable** (For all other transfers.)

**Washington State University
Controller's Office**

Fields Department Completes

(H) 3076-6080

COLLEGE/DEPARTMENT Biological Systems Engineering	MAIL CODE 6384	CONTACT NAME AND TELEPHONE Amanda Wagar 335-4281	E-MAIL grants.fsclark@wsu.edu	DATE 4/3/2017
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	Tran Code	Prg	Budget	Proj	Obj/Sub Scr/Sub	Doc No.	Ref No.	Vendor No.	Amount	Vendor Name	Other
Transfer From: (Decrease Expense)	92	11D	3028	3780	03FM	214	84750		\$3.22	University Stores	8/31/2016
Transfer To: (Increase Expense)	91	10A	3028	1554	03FM	214	84750		\$3.22	University Stores	
Complete for wage transfers	Name (one per form)		WSU ID Number			Payroll Dates			Hours Worked	Position No.	
Complete for all transfers	Justification/Explanation Remove expense posted past term date. Please accept 90day justification, expense posted after termed date and request to close was sent. Business Center will work to review termed accounts more frequently.										

KK

I certify these expenditures to be appropriate charges to the above recipient account(s), meet approved budgetary guidelines, and directly support program/project objectives.

NAME OF PRINCIPAL INVESTIGATOR (recipient account)	SIGNATURE unavailable	TITLE	DATE
NAME OF ADMINISTRATOR (recipient account) Ben Weller	SIGNATURE Ben Weller	TITLE Grant Specialist	DATE 4/3/17

EFFORT CERTIFICATION STATEMENT

(Wage transfers only)—After personal review of this transfer and having firsthand knowledge of the effort expended, I certify that the time indicated is a reasonable estimate of effort expended.

NAME OF ADMINISTRATOR/SUPERVISOR	SIGNATURE	TITLE	DATE
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ROUTING: The department transferring the expenditure retains a copy and routes the original form to the department assuming the expenditure. After approving the transfer, the department assuming the expenditure retains a copy and routes the original to the Controller's Office.

CONTROLLER'S OFFICE REVIEW	DATE
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WSU 1048-CONTRO45-1206

Sponsored Programs Services Use Only		
Budget/Project	LEAD Date	Checked initials
3820-3780	4-6-17	KC
Exact Amount (including benefits)? Yes <input type="checkbox"/> No <input type="checkbox"/>		

SPS Responsibility

- If the “To Acct” is not the home account, at the top of the form write (H)3076-6780 and highlight, otherwise highlight the “To Acct”.

- Once determined expense is allowable initial to the right of the date box.
 - Initial each expense if multiple expenses are present on the form.
 - If the “Fr Acct” and “To Acct” are both your awards initial each line.

Transfers involving programs 11-14.)
 (in programs 11-14.)
 (except in programs 11-14.)
 (not in programs 11-14.)

WASHINGTON STATE UNIVERSITY
 CONTROLLER'S OFFICE

(H) 3076-6780

CONTACT NAME AND TELEPHONE Amanda Wagar 335-4281		E-MAIL grants.fsclark@wsu.edu	DATE 4/3/2017		
Doc No.	Ref No.	Vendor No.	Amount	Vendor Name	Other
214	84750		\$3.22	University Stores	8/31/2016 KK
214	84750		\$3.22	University Stores	
SU ID Number		Payroll Dates		Hours Worked	Position No.
Justification/Explanation Request for 90day justification, expense posted after termed date and request to close was sent. Business Center will work on the account(s), meet approved budgetary guidelines, and directly support program/project objectives.					
JRE available	TITLE			DATE	
JRE emiller	TITLE Grant Specialist			DATE 4/3/17	

I certify that the time indicated is a reasonable estimate of effort expended.

SPS Responsibility

- Complete the “Sponsored Programs Services Use Only” box in the bottom right corner by entering each budget/project, the LEAD, and your initials
 - If the LEAD is only a few days away please highlight it.

NAME OF ADMINISTRATOR/SUPERVISOR SIGNATURE TITLE DATE

ROUTING: The department transferring the expenditure retains a copy and routes the original form to the department assuming the expenditure. After approving the transfer, the department assuming the expenditure retains a copy and routes the original to the Controller's Office.

CONTROLLER'S OFFICE REVIEW DATE

WSU 1048-CONTR045-1206

Sponsored Programs Services Use Only		
Budget/Project	LEAD Date	Checked initials
30203780	4-6-17	KC
Exact Amount (including benefits)?		Yes <input type="checkbox"/> No <input type="checkbox"/>

- To change LEAD:
- FACTS—CHGACCTB—F8 to save

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CATM6640          Financial Accounting System          08:56:12 06/20/17
                  Change Budget Sub Account

      Chart of Accts Cd: Budget          Begin Date CY: 08/01/2012
Bdgt Subsidiary Acct Num: 302837800    Final Activity
      Effective Date: 06/20/2017        Processing Date: 99/99/9999
+----- WSU Budget Subsidiary Account Maintenance ----- Window 01 of 03 ---+
| Account Title: US DAIRY ADOPTION ANAEROBIC DIGESTION SYST
| End Date CY: 07 31 2016
| Award Eff Date: 08 01 2012
|
| Last Expense Adj Date: 04 06 2017
| Account Renewal Date:
| Overdraft Deadline Date: 07 31 2016
|
| Admin Bdgt Cd: 3028          Admin Proj Cd: 6780
| Branch Campus Cd: 7570      Resp Area Num: 30
| Resp Unit Num: _____    Resp Dept Num: 1170
    
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SPS Responsibility

- In the “Tran Code” Boxes on the left middle please write JV92 and JV91
- If more than one accountant is involved write AG codes to the left of Tran Code box.

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	Tran Code	Prg	Budget	Proj	Obj/Sub Scr/Sub	Doc No.
Transfer From: (Decrease Expense)	92	11D	3028	3780	03FM	214
Transfer To: (Increase Expense)	91	10A	3028	1554	03FM	214

**If ETR is moving more than 5 expenses, please acquire an excel spreadsheet from the department for data entry

- Once the JV has been entered in FACTS write the JV number in the top right Box

JV NUMBER

Washington State University
Controller's Office

EXPENDITURE TRANSFER REQUEST

See BPPM 30.25 for instructions

JV NUMBER
~~Washington State University~~
Controller's Office

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 IRI Desk (For interdepartmental transfers except in programs 11-14.)
 Accounts Payable (For all other transfers.)

Fields SPS Completes

(H) 3076-6780

COLLEGE/DEPARTMENT Biological Systems Engineering	MAIL CODE 6384	CONTACT NAME AND TELEPHONE Amanda Wagar 335-4281	E-MAIL grants.fsclark@wsu.edu	DATE 4/3/2017
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	Tran Code	Prg	Budget	Proj	Obj/Sub Scr/Sub	Doc No.	Ref No.	Vendor No.	Amount	Vendor Name	Other
Transfer From: (Decrease Expense)	92	11D	3028	3780	03FM	214	84750		\$3.22	University Stores	8/31/2016
Transfer To: (Increase Expense)	91	10A	3028	1554	03FM	214	84750		\$3.22	University Stores	
Complete for wage transfers	Name (one per form)				WSU ID Number			Payroll Dates		Hours Worked	Position No.
	Justification/Explanation										
Complete for all transfers	Remove expense posted past term date. Please accept 90day justification, expense posted after termed date and request to close was sent. Business Center will work to review termed accounts more frequently.										

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WSU 1048-CONTRO45-1206

Sponsored Programs Services Use Only		
Budget/Project	LEAD Date	Checked initials
3020-3780	4-6-17	HS
Exact Amount (including benefits)? Yes <input type="checkbox"/> No <input type="checkbox"/>		

30.25.9

03WV ETR

*To remove an overdraft from a terminated sponsored award

- One 03WV ETR is allowable per account
- Cannot clear an overdraft to another grant account
- 90 Day Justification not necessary for 03WV
- 03WV should only remove direct expenses (F&A will come off automatically as long as SOC has not been added to account)
- Cannot remove “unallowable” expenses via 03WV
- Cannot clear overdraft to FPCA unless moving individual expenses
 - FPCA is technically a grant account, therefore falls within grant policies & procedures

EXPENDITURE TRANSFER REQUEST

See BPPM 30.25 for instructions

Fields Accountant completes
Fields Department completes

JV NUMBER

Washington State University
Controller's Office

- TO: **Sponsored Programs Services** (For all transfers involving programs 11-14.)
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	Tran Code	Prg	Budget	Proj	Obj/Sub Scr/Sub	Doc No.	Ref No.	Vendor No.	Amount	Vendor Name	Other
Transfer From: (Decrease Expense)	92	11D	3028	3780	03WV				\$84.72	TO:10A-3028-1554	KK
Transfer To: (Increase Expense)	91	10A	3028	1554	03WV				\$84.72	FR:110-3028-3780	
Complete for wage transfers	Name (one per form)		WSU ID Number		Payroll Dates			Hours Worked		Position No.	

The "Vendor Name" box should say "To:10A-3028-1554 and FR:11D-3028-3780"

Complete for all transfers
Remove account overdraft. Please use 001-01 funds for transfer.

I certify these expenditures to be appropriate charges to the above recipient account(s), meet approved budgetary guidelines, and directly support program/project objectives.

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NAME OF ADMINISTRATOR/SUPERVISOR	SIGNATURE	TITLE	DATE
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ROUTING: The department transferring the expenditure retains a copy and routes the original form to the department assuming the expenditure. After approving the transfer, the department assuming the expenditure retains a copy and routes the original to the Controller's Office.

CONTROLLER'S OFFICE REVIEW	DATE
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WSU 1048-CONTRO45-1205

Sponsored Programs Services Use Only		
Budget/Project	LEAD Date	Checked initials
3028-3780	4-6-17	KK
Exact Amount (including benefits)?		Yes <input type="checkbox"/> No <input type="checkbox"/>

03WV ETR

- If the overdraft is under \$25 SPS is able to clear it to the 08R Office of Research Account without a form from the department.
- Only one 03WV is allowable per account
- If multiple accounts per award have overdrafts, the cumulative must be under \$25 in order to clear to the 08R account.

Workflow: Electronic--Paper

1.SPS receives paper ETR, Bryce gives form to the “From Acct” person

1.SPS receives Emailed ETR, Bryce forwards email to the “From Acct” person

2.“From Acct” person reviews form and passes it on to the “To Acct” person

2.“From Acct” person reviews and saves form in “ETR” folder within the “Document” folder on shared drive. Label format: “To Acct” prog/budg/proj_AG (11D30283780_63)

Send email notification to “To Acct” person

Workflow: Electronic--Paper

3."To Acct" person reviews form and passes to Data Entry Team

3."To Acct" person reviews form and renames PDF prog/budg/proj_AG_DE
(11D30283780_63_DE)

Send email notification to Data Entry Team (Jil & Bryce)

4.Data Entry enters JV and scans document saving per normal ETR format. "To Acct"
Budget/project_B#_FY_Initials (30283780_B005678_FY17) Pass ETR to supervisor for
releasing.

4.Data Entry enters JV, updating form with B# and rename PDF
11D30283780_63_DE_B#_FY_Initials (11D30283780_63_DE_B005678_FY17_KK)

Workflow: Electronic--Paper

3. Supervisor releases JV and passes to "To Acct" person

3. Supervisors will check the "ETR" folder daily for releasing, renaming PDF with RLSD

(11D30283780_63_DE_B005678_FY_KK_RLSD)

4. "To Acct" person checks AIS next day to ensure ETR posted correctly, then file form or pass to Data Entry Team for filing.

4. "To Acct" person checks AIS next day to ensure ETR posted correctly, then move PDF to home account folder and rename as **HOME** account_B#_FY
(30283780_B005678_FY17)

Equipment

- If the ETR is moving an expense with object coding of 06 make a copy, stamp “COPY” and put in “Property” inbox in general accounting
- Be sure to make copies of any backup documentation as well
- If ETR was processed electronically please print and take down to the “Property” inbox ** don’t forget to stamp “COPY”



Quick Check

- Signatures present
- Justification present
- Verify expense information in AIS–write posting date
- Verify expense w/in POP
- Verify expense is allowable, reasonable, allocable, and appropriate
- Complete LEAD box
- Add JV92 JV91
- Add Ag codes if appropriate
- Highlight home account
- If 03WV adjust for F&A
- Initial expense lines
- Submit to data entry
- Form is released and returned
- Check posting of ETR
- Make a copy and save in eFolder, file physical copy
- If equipment make copy & take to property inbox