



Transfer of Expenditure (TOE) Training

UPDATED MARCH 2026

Agenda

Purpose of a Transfer of Expenditure (TOE)

Cost Principles for Federal Programs

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Preparing a TOE (Voucher Example)

Preparing a TOE (Payroll Example)

Approving a TOE

Purpose of a Transfer of Expenditure

Purpose: To transfer actual expense from one GL account to a different GL account.

Common reasons for TOEs

- A vendor payment was charged to an incorrect project or department.
- An employee's salary and benefits were charged to an incorrect project or department.
- An expenditure was charged to multiple GL accounts and the GL distribution is incorrect.

Cost Principles for Federal Programs

Expenditures charged, or transferred, to a federal program must meet all of the following cost principles under the OMB Uniform Guidance.

- Be necessary and reasonable for the performance of the Federal award
- Be allocable. A cost is allocable to a particular Federal award if the goods or services involved are chargeable or assignable to that Federal award in accordance with relative benefits received.
- Be accorded consistent treatment

BEST-PRACTICE: An expenditure cannot be partially charged to a Federal award unless there is documented justification for the percentage distribution and the distribution method is reasonable.

Accessing the TOE Form




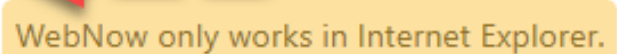
Accessing the TOE Form

The TOE form is available through **Self Service**. Under Employment, select “**Employee eForms**”.

The screenshot shows a navigation menu on the left side of a web application. The menu is dark blue with white text. At the top, there is a red header with a white 'S' icon and the word 'Employment' followed by an upward-pointing chevron. Below this, the menu items are: 'Employee' with a downward-pointing chevron, 'Attendance Web', 'Canvas Login', 'CE System', 'Check My Email (Office365)', 'District Safety Report', 'Electronic Direct Deposit Form', and 'Employee eForms'. A red arrow points to the 'Employee eForms' item. To the right of the menu, there is a light gray header area with the text 'Hello, Welcome to Co' and a red arrow pointing to it. Below the header, there is a 'Notifications' section with a 'Title' field and a notification for 'ITS Loaner Webcam'. Further down, there are two 'Student Finance' sections, each with a green dollar sign icon and a brief description of the service.

Accessing the TOE Form

Perceptive Web Applications (Experience and WebNow)

- [Experience](#)    select to approve a TOE, or to view the status of a TOE already submitted
- [WebNow](#)  WebNow only works in Internet Explorer.

eForms

My Absence & Time Card eForms

Go

Blank eForm (Timekeepers & Approvers only) Budget Change/ Transfer of Expenditures


Go

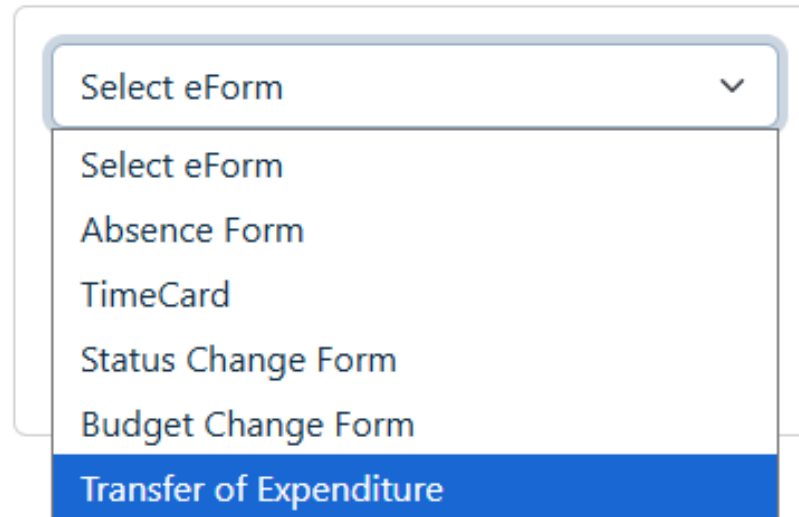
  
select to prepare a TOE

Accessing the TOE Form

Timekeepers & Approvers Only

- Blank Absence eForm Link
- Blank Timecard eForm Link
- Status Change eForm Link
- Budget Change eForm Link
- Transfer of Expenditures eForm Link

 Please email the [Help Desk](#) if you need access to the forms above.



A screenshot of a web application dropdown menu. The menu is open, showing a list of options. The top option is "Select eForm" with a downward arrow. Below it are "Select eForm", "Absence Form", "TimeCard", "Status Change Form", "Budget Change Form", and "Transfer of Expenditure". The "Transfer of Expenditure" option is highlighted with a blue background.

Select eForm
Select eForm
Absence Form
TimeCard
Status Change Form
Budget Change Form
Transfer of Expenditure

Accessing the TOE Form

Supervisors List

Select the administrator who should be the first approver. For grants and categorical programs, this should be the Project Director. For other funds, this should be the supervisor.
Additional approvals are programmed based on Fund, Project, and Site.

Show entries Search:

Link	Supervisor	Department	Division	Position ID	Position Title	Location
eFORM	De Asis, Mark J.	Admissions and Records - SAC	SAC Student Services	1ADM-AF-DN2	Af-Enrollment Std Supp 2410	SAC
eFORM	Hoffman, Simon B.	Admin Services - SAC	SAC Administrative Services	1ADMS-LF-VP	LF-VP, Administrative Svcs	SAC
eFORM	Reynoso, Mark R.	Admin Services - SAC	SAC Administrative Services	1ADMS-UF-DIR2	UF-Dir Campus Budget & Acct	SAC
eFORM	Romero, Christina R.	College Advancement - SAC	SAC Executive Division	1ADV-UF-DIRX	Exec Dir College Advancement	SAC
eFORM	Adams, Jennie R.	Auxiliary Svcs Office - SAC	SAC Business Operations	1AUX-UF-DIR3	UF-Dir Auxiliary Services	SAC

Voucher Example

Preparing a TOE Form – Voucher Example



Transfer of Expenditures Form

Only 1 voucher should be transferred on a TOE form. If transferring 15 or more vouchers, contact the Accounting Department to see if a batch upload is possible.

Enter date the voucher posted to the GL. Refer to your GL0210 report.

During year-end, multiple fiscal years are open. Make sure the correct fiscal year is selected.

Doc Date:

Fiscal year:

Reason for Transfer:

Fiscal Use Only:

Process Date:

Fund Transfer Number:

When transferring a voucher, enter the **Voucher Reference # and the Vendor Name** as shown on your GL0210 report. When the TOE posts, this is the description that will post to the GL and show up on the GL0210 report.

Payroll and Others

Transfer Type:

Payroll Number:

Employee ID:

Employee Name:

Select "Voucher" if transferring a voucher (i.e. vendor payment).

Voucher ID/Journal#:

PO#:

Check#:

Vendor ID:

Vendor Name:

Enter the Voucher Reference #. The system will automatically populate the other fields.

Note: On Federal Projects, a voucher cannot be partially transferred to a Federal award unless there is documented justification for the percentage distribution and the distribution method is reasonable.

Preparing a TOE Form – Voucher Example

Routing Information Routing section is automatically populated based on the first approver selected.

Supervisor Location:

Supervisor Division:

Supervisor:

Supervisor Position:

Expenditure Information

Note: This is not a fund transfer form. Please check with the Accounting Department if you have any questions.

Credit (From)

This is the GL account where the expense is currently posted per your GL0210 report.

Row	GL Acct	Amount	Add/Delete
1	12_3401_672000_54212_5100	15631.00	+ -
Total Amount:		15631.00	

Debit (To)

This is the GL account you are trying to transfer the expense to.

Row	GL Acct	Amount	Add/Delete
1	12_3401_672000_54113_5100	15631.00	+ -
Total Amount:		15631.00	

- * Only use one Fund Type. If transferring expense between different Fund Types submit the TOE in PDF.
- * GL account field will show RED if account does not exist or is inactive.
- * Enter exact amounts including cents.
- * Total Amount on the Debit side and Credit side must equal.

Attach the GL0210 report showing the GL account where the voucher is currently posted.

TOE Attachment

Attach **GL0210 Report** showing the voucher.

Rancho Santiago Community College District

GL Activity
07/01/2023 To 05/06/2024
By Reference (Tot), Obj

GL0210
Page: 1

Source Code: AA, CA, CD, CR, DA, FA, IV, JE, PJ, PR, UA
Reference: **V1098637**
Fund: ALL

Tops: ALL
Dept: ALL
Object: ALL
Project: ALL

<u>Date</u>	<u>Account</u>	<u>Src</u>	<u>Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Net</u>
01/02/24	12_3401_672000_54212_5100	PJ	V1098637	ComplianceLine LLC	15,631.50	0.00	15,631.50
01/02/24	12_0000_000000_00000_9510	PJ	V1098637	ComplianceLine LLC	0.00	15,631.50	-15,631.50
Total Reference V1098637					15,631.50	15,631.50	0.00
Grand Total					\$15,631.50	\$15,631.50	\$0.00

Preparing a TOE Form – Voucher Example

Comment

Describe the expense and explain the reason for the transfer here. If transferring a partial voucher (expense), explain how the percentage distribution is reasonable. Then click "Add Comment" button.

Add Comment

Example: "Expense is for fraud hotline services (ComplianceLine LLC). Transferring expense from the Accounting Department to the Internal Audit Department."

Signatures

Originator:

I approve this Transfer of Expenditures form.

Sign

Unsign

When you are ready to submit, click the "Sign" button and then the "Submit" button.

Please Sign and Submit the form.

Don't forget to attach the GL0210 report.
For Federal Projects, if transferring a portion of an expense, include documented justification for the percentage distribution.

Submit Reset Print Attachments

Payroll Example

Preparing a TOE Form – Payroll Example

General Rules for **All Funds**:

- Only transfer payroll expense for **1 employee per TOE form**.
- If transferring payroll expense for more than 15 employees, contact the Accounting Department to see if a batch upload is possible.
- When transferring salaries/wages, also **include the corresponding statutory fringe benefits and health & welfare cost** on the TOE form. We cannot transfer salaries only. **Refer to Fringe Benefit Matrix worksheet**.
- Expense amounts included on the TOE should be **actual expenditures (not estimated expenditures)**. Expense amounts should be taken from a GL00210 report, not a Cost of Position Worksheet.
- A single TOE form can include salaries and benefits related to **1 to 3 payroll cycles as long as the payroll cycles are in the same quarter**. If payroll expense crosses quarters, please complete 1 TOE form for each quarter.

Preparing a TOE Form – Payroll Example

The table below shows the payroll cycles and months included in each quarter.

Quarters	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
Month	July	August	September	October	November	December	January	February	March	April	May	June
Payroll Cycles	01A 01B	02A 02B	03A 03B	04A 04B	05A 05B	06A 06B	07A 07B	08A 08B	09A 09B	10A 10B	11A 11B	12A 12B

- For example: To transfer Jane Doe’s salaries and benefits for 1B thru 4B, complete a TOE for 1B thru 3B and another TOE for 4B.

Preparing a TOE Form – Payroll Example

General Rules for **All Funds**:

- **Doc Date field** should be the last day of the month being transferred.
 - For example, if only transferring 7A (1 month) then use 01/31/24 as the Doc Date.
 - For example, if transferring 7A-9A (3 months), then use 03/31/24 as the Doc Date.
- **Reason for Transfer field** should have the following standardized info and format: *Employee Type* (CE for certificated or CL for classified) then *Employee ID Number (1 space)* then *Payroll Cycle(s)(1 space)* then *Last Name, First Name*.
 - For example: CL1028371 **01B** GARCIA, JANE
 - For example: CE1028456 **01A-03A** NGUYEN, PAUL
- **Only use 1 Fund Type** on a TOE form. Fund 11, 12, & 13 are the same Fund Type so these Funds can be used on the same TOE form if needed. If transferring expense between different Fund Types, submit the TOE in PDF.

Preparing a TOE Form – Payroll Example

General Rules for **All Funds**:

- **Comments field** should clearly state the desired percentage distribution for the salaries and benefits, or the number of hours being transferred for hourly employees.
- **Required Back-up**
 - Run the GL0210 report by Employee ID for the desired period, and total and sort the GL0210 report by Object Code. Attach the GL0210 report to the TOE form.
 - If a calculation was prepared to transfer a portion of salaries and benefits, attach the calculation worksheet as an Excel file.
 - Attach the Status Change Form with all approvals only if: the position is new; employee's position changed; or there was a correction in the pay rate.

Preparing a TOE Form – Payroll Example

Reminders for [Federal projects](#):

- If transferring payroll expense after an Effort Certificate has been completed, the assigned Accounting staff can help prepare a Revised Effort Certificate.
- If an employee is charged to multiple projects, the percentage distribution for salaries and benefits should be reasonable.
- If revenues are collected on a reimbursement basis (e.g. invoice or drawdown), TOEs should be submitted and expenses finalized for the reimbursement period, before the invoice or drawdown are finalized. This reduces the risk of overdrawing funds and non-compliance with federal requirements for cash management.
- If transferring expense from one award to another award, make sure you are coordinating with the project administrator of the other award. The current approval process only requires approval from the requesting project administrator.

Preparing a TOE Form – Payroll Example



Transfer of Expenditures Form

Only 1 employee should be transferred on a TOE form. A single TOE form should only transfer salaries and benefits within the same quarter. TOE forms should not cross quarters.

Use the last day of the month being transferred as shown on the GL0210 report.

During year-end, multiple fiscal years are open. Make sure the correct fiscal year is selected.

Doc Date:

Fiscal year:

Reason for Transfer:

Fiscal Use Only:

Process Date:

Fund Transfer Number:

Payroll and Others

Transfer Type:

Payroll Number:

Employee ID:

Employee Name:

Employee Type then Employee ID Number then Payroll Cycle(s) then Last Name, First Name.
For example: CL1028371 01B GARCIA, JANE
For example: CE1028456 01A-03A NGUYEN, PAUL

Select "Payroll".

Enter the Payroll Cycle(s). If multiple cycles then separate by commas (e.g. 1B, 2B, 3B).

Enter Employee ID Number. The system will automatically populate the Employee Name.

Voucher ID/Journal#:

PO#:

Check#:

Vendor ID:

Vendor Name:

Credit (From)

These are the GL accounts where the expense is currently posted per your GL0210 report.

Row	GL Acct	Amount	Add/Delete	
1	12_2383_601000_25205_2110	10588.18	+	-
2	12_2383_601000_25205_3215	2824.93	+	-
3	12_2383_601000_25205_3315	659.40	+	-
4	12_2383_601000_25205_3325	154.21	+	-
5	12_2383_601000_25205_3415	1960.76	+	-
6	12_2383_601000_25205_3435	80.99	+	-
7	12_2383_601000_25205_3515	5.31	+	-
8	12_2383_601000_25205_3615	161.98	+	-
9	12_2383_601000_25205_3915	210.83	+	-
Total Amount:		16646.59		

Corresponding benefit accounts should be included.

You can add or delete lines as needed.

- * **Only use one Fund Type.** Fund 11, 12, 13 are the same Fund Type.
- * GL account field will show RED if account does not exist or is inactive.
- * Amount field will show RED if you are trying to transfer more expense than is currently in the account.
- * Enter exact amounts including cents.
- * Total Amount on the Debit side and Credit side must equal.
- * Ensure instructional TOPS are paired with instructional Object Codes.
- * Ensure non-instructional TOPS are paired with non-instructional Object Codes.

Debit (To)

These are the GL accounts you are trying to transfer the expense to.

Row	GL Acct	Amount	Add/Delete	
1	11_3230_619000_25210_2110	5294.09	+	-
2	11_3230_619000_25210_3215	1412.47	+	-
3	11_3230_619000_25210_3315	329.70	+	-
4	11_3230_619000_25210_3325	77.10	+	-
5	11_3230_619000_25210_3415	980.38	+	-
6	11_3230_619000_25210_3435	40.49	+	-
7	11_3230_619000_25210_3515	2.65	+	-
8	11_3230_619000_25210_3615	80.99	+	-
9	11_3230_619000_25210_3915	105.41	+	-
10	12_2385_601000_25205_2110	5294.09	+	-
11	12_2385_601000_25205_3215	1412.46	+	-
12	12_2385_601000_25205_3315	329.70	+	-
13	12_2385_601000_25205_3325	77.11	+	-
14	12_2385_601000_25205_3415	980.38	+	-
15	12_2385_601000_25205_3435	40.50	+	-
16	12_2385_601000_25205_3515	2.66	+	-
17	12_2385_601000_25205_3615	80.99	+	-
18	12_2385_601000_25205_3915	105.42	+	-
Total Amount:		16646.59		

TOE Attachments

Attach GL0210 Report run by Employee ID, totaled and sorted by Object Code. If employee was charged to multiple Funds and Projects. Total and sort by Fund, Project, then Object Code.

Rancho Santiago Community College District

GL Activity
07/01/2023 To 07/31/2023
By Obj (Tot)

GL0210
Page: 1

Source Code: PR
Reference: ALL
Fund: 12
GL Posting Description Matching: 1028371

Tops: ALL
Dept: ALL
Object: ALL
Project: 2383

<u>Date</u>	<u>Account</u>	<u>Src</u>	<u>Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Net</u>
07/31/23	12_2383_601000_25205_2110	PR	CTPY2401B	CL1028371 CUELLAR, ESTELA - 006 #3	10,588.18	0.00	10,588.18
				Total Object 2110	10,588.18	0.00	10,588.18
07/31/23	12_2383_601000_25205_3215	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	2,824.93	0.00	2,824.93
				Total Object 3215	2,824.93	0.00	2,824.93
07/31/23	12_2383_601000_25205_3315	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	659.40	0.00	659.40
				Total Object 3315	659.40	0.00	659.40
07/31/23	12_2383_601000_25205_3325	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	154.21	0.00	154.21
				Total Object 3325	154.21	0.00	154.21
07/31/23	12_2383_601000_25205_3415	PR	HWPY2401B	CL1028371 CUELLAR, ESTELA	1,960.76	0.00	1,960.76
				Total Object 3415	1,960.76	0.00	1,960.76
07/31/23	12_2383_601000_25205_3435	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	80.99	0.00	80.99
				Total Object 3435	80.99	0.00	80.99
07/31/23	12_2383_601000_25205_3515	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	5.31	0.00	5.31
				Total Object 3515	5.31	0.00	5.31
07/31/23	12_2383_601000_25205_3615	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	161.98	0.00	161.98
				Total Object 3615	161.98	0.00	161.98
07/31/23	12_2383_601000_25205_3915	PR	CTPY2401B	CL1028371 CUELLAR, ESTELA - 501 #4	210.83	0.00	210.83
				Total Object 3915	210.83	0.00	210.83
				Grand Total	\$16,646.59	\$0.00	\$16,646.59

TOE Attachments

Attach calculation in Excel if applicable. Calculation can be done on the GL0210 Report.

Date	Account	Src	Reference	Description	Debit	Credit	Net	50% 12-2385	50% 11-3230
07/31/23	12_2383_601000_25205_2110	PR	CTPY2401B	CL1028371 CUELLAR, ESTELA - 006 #3	10,588.18	0.00	10,588.18	5294.09	5294.09
Total Object 2110	10,588.18	0.00	10,588.18						
07/31/23	12_2383_601000_25205_3215	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	2,824.93	0.00	2,824.93	1412.47	1412.46
Total Object 3215	2,824.93	0.00	2,824.93						
07/31/23	12_2383_601000_25205_3315	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	659.40	0.00	659.40	329.70	329.70
Total Object 3315	659.40	0.00	659.40						
07/31/23	12_2383_601000_25205_3325	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	154.21	0.00	154.21	77.11	77.10
Total Object 3325	154.21	0.00	154.21						
07/31/23	12_2383_601000_25205_3415	PR	HWPY2401B	CL1028371 CUELLAR, ESTELA	1,960.76	0.00	1,960.76	980.38	980.38
Total Object 3415	1,960.76	0.00	1,960.76						
07/31/23	12_2383_601000_25205_3435	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	80.99	0.00	80.99	40.50	40.49
Total Object 3435	80.99	0.00	80.99						
07/31/23	12_2383_601000_25205_3515	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	5.31	0.00	5.31	2.66	2.65
Total Object 3515	5.31	0.00	5.31						
07/31/23	12_2383_601000_25205_3615	PR	CTPY2401BF	CL1028371 CUELLAR, ESTELA	161.98	0.00	161.98	80.99	80.99
Total Object 3615	161.98	0.00	161.98						
07/31/23	12_2383_601000_25205_3915	PR	CTPY2401B	CL1028371 CUELLAR, ESTELA - 501 #4	210.83	0.00	210.83	105.42	105.41
Total Object 3915	210.83	0.00	210.83						
Grand Total	\$16,646.59	\$0.00	\$16,646.59						

Preparing a TOE Form – Payroll Example

Comment

50% to 11-3230
50% to 12-2385

Clearly state the percentage distribution for the salaries and benefits, or the number of hours being transferred for hourly employees. Then click the "Add Comment"

Add Comment

Signatures

Originator:
I approve this Transfer of Expenditures form.

When you are ready to submit, click the "Sign" button and then the "Submit" button.

Please Sign and Submit the form.

Don't forget to attach the GL0210 report, calculations if applicable, and Status Change Form if applicable.

Submit Reset Print Attachments

Fringe Benefits Matrix

Fringe Benefits Matrix

Fringe Benefits Matrix is posted on the Fiscal Services webpage.

This matrix shows salary Object Codes, applicable benefits and the benefit rates.

<https://rscsd.edu/Departments/Fiscal-Services/Pages/Fiscal-Services-Department-Forms.aspx>

Updated 06/02/2025

FRINGE BENEFITS MATRIX												
FISCAL YEAR 2025-2026												
		No STRS if EE has PARS	No PERS if EE has PARS			No OASDI if EE has PARS						
25/26 Fringe Benefit Rates		19.10%	26.81%	1.30%	6.20%	1.45%	0.00%	0.05%	1.75%			
Wage Limits for Benefit Calcs		\$350,000 ** or \$182,266	\$350,000** or \$155,801			\$160,200						
Object Code	Salary Object Description	See Note 1	STRS 3111 or 311	PERS 3211 or 321	PARS 3331 or 333	OASDI 3311 or 331	MEDICARE 3321 or 3325	HEALTH & WELFARE 3411 or 3415	Active Ret. Ins. Cost 3431 or 343	SUI 3511 or 351	WCI 3611 or 36	CASH FRINGE 3911 or 391
1110	Contract Instructors	Instructional	If on A Payroll	If on B Payroll	Never	If on B Payroll	Yes (unless hired prior to 1986)	Yes	Yes	Yes	Yes	Yes
1314	Int/Sum-Beyond Contract	Instructional	If on A Payroll	If on B Payroll	See Pay Register	If on B Payroll	Yes (unless hired prior to 1986)	None	Yes	Yes	Yes	None

* May not have HW if short-term, retiree, or interim. Check with HR to see if EE is eligible

** IRS 401(a)(17) pensionable wage limit applies to members hired after 07/01/1996.

Note 1: Salary Object Codes that are Instructional must be paired with Benefit Object Codes that end in "1". Salary Object Codes that are Non-Instructional must be paired with Benefit Object Codes that end in "5".

Using the Fringe Benefits Matrix


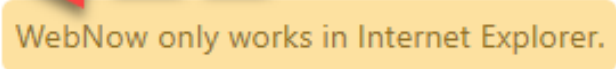
Example											
How much of benefits expense is related to Object 1110 vs Object 1314?											
We can use the Fringe Benefits Matrix to determine which benefits are applicable to each Salary Object Code and the benefits rates to use in the calculation.											
Note: If applicable, cash fringe is subject to Social Security, Medicare, Unemployment, Workers Comp, and Retiree Insurance.											
Date	Account	Src	Reference	Description	Debit	Credit	Net		Object 1110	Object 1314	
01/31/24	11_0000_193000_16433_1110	PR	CTPY2407A	CE1024969 LOPEZ, CLAIRE M - 006 #5	7,925.09	0.00	7,925.09		7,925.09		
	Total Object 1110				7,925.09	0.00	7,925.09				
01/31/24	11_0000_193000_16433_1314	PR	CTPY2407A	CE1024969 LOPEZ, CLAIRE M - 006 #7	7,149.60	0.00	7,149.60			7,149.60	
	Total Object 1314				7,149.60	0.00	7,149.60				
01/31/24	11_0000_193000_16433_3111	PR	CTPY2407AF	CE1024969 LOPEZ, CLAIRE M	2,879.26	0.00	2,879.26	STRS	19.10%	1,513.69	1,365.57
	Total Object 3111				2,879.26	0.00	2,879.26				
01/31/24	11_0000_193000_16433_3321	PR	CTPY2407AF	CE1024969 LOPEZ, CLAIRE M	219.98	0.00	219.98	MEDICARE	1.45%	116.31	103.67
	Total Object 3321				219.98	0.00	219.98				
01/31/24	11_0000_193000_16433_3411	PR	HWPY2407A	CE1024969 LOPEZ, CLAIRE M	933.21	0.00	933.21	H&W		933.21	N/A
	Total Object 3411				933.21	0.00	933.21				
01/31/24	11_0000_193000_16433_3431	PR	CTPY2407AF	CE1024969 LOPEZ, CLAIRE M	113.85	0.00	113.85	RET INS	0.75%	60.23	53.62
	Total Object 3431				113.85	0.00	113.85				
01/31/24	11_0000_193000_16433_3511	PR	CTPY2407AF	CE1024969 LOPEZ, CLAIRE M	7.58	0.00	7.58	SUI	0.05%	4.02	3.57
	Total Object 3511				7.58	0.00	7.58				
01/31/24	11_0000_193000_16433_3611	PR	CTPY2407AF	CE1024969 LOPEZ, CLAIRE M	227.70	0.00	227.70	WCI	1.50%	120.45	107.24
	Total Object 3611				227.70	0.00	227.70				
01/31/24	11_0000_193000_16433_3911	PR	CTPY2407A	CE1024969 LOPEZ, CLAIRE M - 501 #9	105.00	0.00	105.00	CASH FRINGE		105.00	N/A
	Total Object 3911				105.00	0.00	105.00				
	Grand Total				\$19,561.27	\$0.00	\$19,561.27				

Approving TOEs

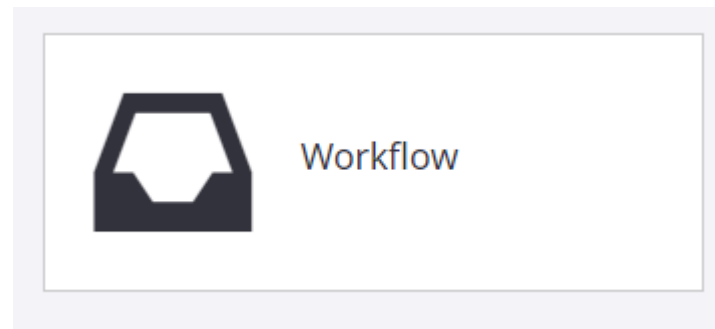
Approving a TOE

TOE forms are approved through Self Service. Under Employment, select “Employee eForms”. Then, select “Experience”.

Perceptive Web Applications (Experience and WebNow)


- [Experience](#)  select to approve a TOE, or to view the status of a TOE already submitted
- [WebNow](#)  WebNow only works in Internet Explorer.

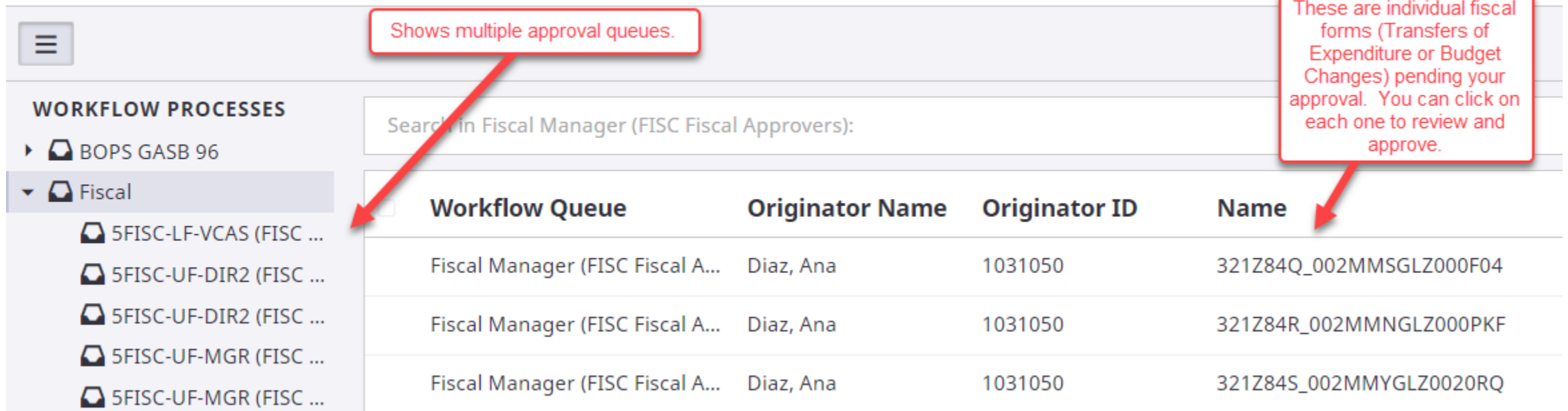
Then, select “Workflow”.



Approving a TOE

On the left, under Fiscal, you will see your approval queues and the fiscal forms pending your approval.

 > Workflow > Fiscal Manager (FISC Fiscal Approvers)



Shows multiple approval queues.

These are individual fiscal forms (Transfers of Expenditure or Budget Changes) pending your approval. You can click on each one to review and approve.

Search in Fiscal Manager (FISC Fiscal Approvers):

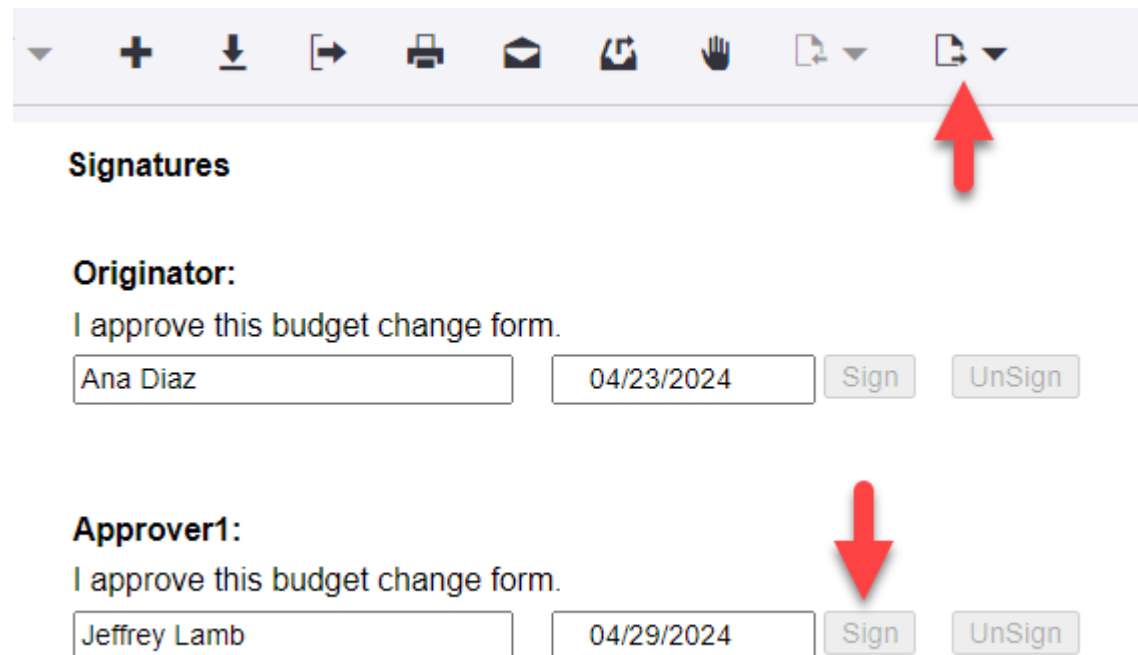
Workflow Queue	Originator Name	Originator ID	Name
Fiscal Manager (FISC Fiscal A...	Diaz, Ana	1031050	321Z84Q_002MMSG LZ000F04
Fiscal Manager (FISC Fiscal A...	Diaz, Ana	1031050	321Z84R_002MMNGLZ000PKF
Fiscal Manager (FISC Fiscal A...	Diaz, Ana	1031050	321Z84S_002MMYGLZ0020RQ

Approving a TOE

- Tips for Reviewer and Approver:
 - ✓ Ensure for payroll transfers that the corresponding fringe and health & welfare costs are included.
 - ✓ Ensure GL0210 report showing the expenditure and any other supporting calculations are attached.
 - ✓ If an expenditure is partially charged to a federal project, ensure there is documented justification for the percentage distribution and the distribution method is reasonable.
 - ✓ Ensure sufficient back-up is attached or included in the comments. If an external auditor reviews this transaction, will the auditor have sufficient information to conclude this expenditure is accurate and allowable?
- For special projects, the Project Director is responsible for verifying and approving the allowability of all expenses, including transfers of expense.

Approving a TOE

When you are ready to approve, click the “Sign” button toward the bottom of the form, then click the “Route Forward” button at the top of the form.



The screenshot displays a software interface for approving a TOE. At the top is a toolbar with various icons: a dropdown arrow, a plus sign, a download arrow, a right-pointing arrow, a printer icon, an envelope icon, a refresh icon, a hand icon, a document icon with a dropdown arrow, and a document icon with a dropdown arrow. Below the toolbar is the 'Signatures' section. It includes the label 'Originator:' followed by the text 'I approve this budget change form.' Below this are three input fields: a name field containing 'Ana Diaz', a date field containing '04/23/2024', and two buttons labeled 'Sign' and 'UnSign'. Below the Originator section is the 'Approver1:' section, also with the text 'I approve this budget change form.' and three input fields: a name field containing 'Jeffrey Lamb', a date field containing '04/29/2024', and two buttons labeled 'Sign' and 'UnSign'. A red arrow points upwards to the 'Sign' button in the Approver1 section, and another red arrow points downwards to the 'Route Forward' icon in the toolbar.

Approving a TOE

- At the District Office,
 - All TOEs in Fund 11, 13 or Auxiliary Funds are normally reviewed by Gina Huegli (Budget Analyst). The final Fiscal Approver is Adam O'Connor (AVC Fiscal Services).
 - All TOEs in Fund 12, 33, or 74 are normally reviewed by the assigned Resource Development Coordinator and the assigned Accounting staff. The final Fiscal Approver is Jason Bui (Senior Accounting Analyst) or Rasel Menendez (Director, Accounting Audit & Advisory Services).
- For payroll transfers of expense affecting Federal Projects, District Accounting staff revise the effort certificate if needed and send it to the Project Director for signature. If applicable, District Accounting staff would attach the revised effort certificate to the TOE.
- Once approved by the Fiscal Approver, TOEs are posted overnight.



Questions?
