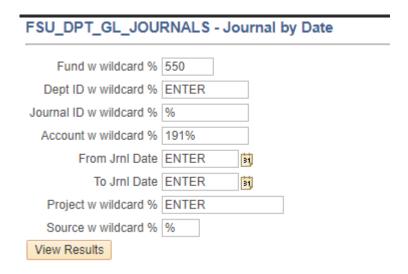
## EXPENSING THE GIFT CARDS TO THE SPONSORED PROJECT

Once the gift cards have been distributed to the research participants, the respective gift card expense will need to be moved to the sponsored project or expensed against non-sponsored funds. To transfer the expense, the department should prepare a Departmental Online Journal Entry (DOL) as follows. Note: Even if the gift cards were purchased on the same funding source they benefited for you must submit a DOL to transfer the cards from the pre-paid account code to the expense account code.

- 1. Run the FSU DPT GL JOURNALS query in OMNI Financials
  - a. Enter the fund code, dept ID, date range and project number the gift cards were initially purchased on.
  - Enter "191%" in the account code field to isolate the "Prepaid Items" journal.
     (Note: This account code does not appear on the BI Transaction Detail Report, so the OMNI FI query must be used).



2. Use the query results to complete the DOL as follows.



- a. In the description enter the following:
  - i. For cards funded by SRAD account To transfer the cost of the research participant gift cards that were distributed for project (NAME or ID#) from the departmental SRAD account to the sponsored project.
  - ii. For cards funded by a Foundation project To record the expense of the research participant gift cards that were distributed for the research study conducted by (Name) for the purpose of (purpose of study).
- b. In the "Transaction(s) As Currently Recorded" section:
  - i. Enter the journal ID in the "Original Trnx Document #" field

- ii. Enter the Dept ID, Fund, Account Code and Project number from the original journal in their respective fields
- iii. Enter the Activity ID, "1"
- iv. Enter the analysis type, "NCA"
- v. Enter the total amount of the gift cards being transferred in the Amount field (NOTE: This is not necessarily the amount of the original journal if only a portion of the gift cards were disbursed)
- c. In the "Transaction(s) as Corrected" section:
  - i. Enter the same journal ID as the original transaction in the "Original Trnx Document #" field
  - ii. Enter the Dept ID, Fund and Project number for the sponsored or Foundation project the gift cards were used for
  - iii. Enter the Activity ID, "1"
  - iv. Enter the Analysis Type, "GLE" for open projects or "CLE" for expired projects (not required for Foundation projects)
  - v. Enter the Account code "740355" for Research Participant payments that are included in the MTDC base (Modified Total Direct Cost) OR "741954" for Research Participant Payments that are excluded in the MTDC base or funded by a Foundation project.
    - (NOTE: If you are unsure whether the research participant payments are included or excluded from the MTDC base contact your SRA Accounting Coordinator or FSURF Grants Analyst for assistance)
  - vi. Enter the Amount for the value of gift cards that were distributed to the research participants for the particular project
     (NOTE: This may not necessarily be the total amount of the original transaction, but it cannot be more than the original transaction)
- d. The following backup will be required to be submitted with the DOL
  - i. A copy of the FSU\_DPT\_GL\_JOURNALS query results
  - ii. A Research Participant log that shows the cards were distributed (de-identified if required by the IRB Protocol)

(NOTE: The SRA Cost Transfer Justification form is not required as a prepaid item is being expensed rather than costs being transferred. However, the transfer should occur within 90 days of the date the gift cards are distributed.)

## Sample DOL

PURPOSE OF TRANSACTION (NOTE: Sample DOL Forms, as well as form instructions and guidance are available at <a href="http://controller.vpfa.fsu.edu/accounting/interdepartmental-transactions">http://controller.vpfa.fsu.edu/accounting/interdepartmental-transactions</a>
\*\* Accounting & Reporting Services will not process DOL requests without sufficient backup \*\*

To transfer the cost of the research participant gift cards that were distributed for Dr. Petscher's Harvard project from the departmental SRAD account to the sponsored project.

TRANSACTION(S) AS CURRENTLY RECORDED												
Original Trnx Document #	DeptID	Fund	Account	Amount	Project	Activity ID	Analysis Type	CF1	CF2	CF3	Source Type	Category
AP00329077	286009	550	191000	\$100.00	035980	1	NCA					

TRANSACTION(S) AS CORRECTED												
Original Trnx Document #	DeptID	Fund	Account	Amount	Project	Activity ID	Analysis Type	CF1	CF2	CF3	Source Type	Category
AP00329077	286009	545	740355	\$100.00	040904	1	GLE					