

## COMMON KFS DOCUMENTS: ACTIVITIES

### ACTIVITY 1: DI, GEC, OR TF?

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In each of the following scenarios, determine which KFS document to use to process the transaction: Distribution of Income and Expense (DI), General Accounting Adjustment (GEC), or Transfer of Funds (TF).

1. The IU Bloomington School of Education hosted a small off-campus conference called “Women in Technology.” The expenses associated with chair rental (\$438) were billed to the Education General Fund account (organization code: EADM) using the Exhibition Expenses object code on BUY.IU invoice SI0023456. After the transaction was finalized, you realized that that the original account and object code you used were a mistake; you should have used the School of Education Special Events account (organization code: EDUC) and the Conference and Workshop Expenses object code.
2. You work at the Wells Library on the Bloomington campus. The Dean of Libraries commits to giving the Lilly Library \$2,000 to pay for the transportation of graduate students to see a rare books exhibit in Indianapolis. She also commits \$1,000 to a special oral history exhibit at IUPUI’s University Library. Both subsidies will come from account 23-474-25; you need to move \$2,000 to account 23-474-87 and \$1,000 to account 23-988-48.
3. The School of Business has a mailroom that meters mail for all departments within the school. Every month, the mail charges are initially paid from the primary general fund account (10-362-00) and later distributed to the departments responsible for the mail charges using object code 4300. Last month, the Instructional Support and Technology (IST) department spent \$50.00 on mail charges. The IST mail charges need to be moved to the IST account, 10-364-80.
4. The O’Neill School of Public and Environmental Affairs (SPEA) is promoting a support staff employee (BW1) to a professional, non-exempt (PAO) position. Instead of hiring a replacement for the BW1 position, SPEA decides to reallocate the salary and benefits from the BW1 position to the PAO position. Move this year’s remaining salary funds, \$27,000, and the base salary, \$36,000, from account 10-400-00 to account 10-400-30.

## ACTIVITY 2: GROUP SCENARIOS

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Take 10 minutes to review the following scenarios and answer the questions. We'll discuss your responses together as a large group.

1. Financial Management Services (FMS) and the Travel Management Services (TMS) agree during budget construction to split the cost of a new printer. FMS purchases the printer for \$1,000 out of their 19-126-10 account. TMS will contribute \$500 from their 23-127-70 account. What document should TMS use to reimburse FMS for their share of the printer?
  
2. The Office of International Services (OIS) rents the Financial Management Services (FMS) training room for two hours, at a rate of \$50 per hour. FMS collects room rental fees in their 23-126-10 account.
  - a. Which KFS document should OIS use to pay for their room rental?
  - b. Should OIS pay the rental fee using their 23-111-17 account or their 25-111-03 account?
  
3. You work at the Department of Biochemistry. One of your colleagues, while working on a grant project, puts a business-related expense on the department's purchasing card (p-card). All p-card charges book to account 23-245-89. Since the expense was related to a specific grant, you need to distribute the charges to the appropriate grant account, 48-242-24. What document should you use to distribute the charges?
  
4. You are asked to distribute \$25 of expense from the IUB Recreation, Park and Tourism Studies general fund account to Professor Mowatt's faculty research account. Dr. Mowatt is a faculty member in the Recreation, Park and Tourism Studies program. Identify the account numbers you should use.