COMMON KFS DOCUMENTS: REFERENCE GUIDE

ACCESS TO KFS

Attending a KFS training class does NOT result in access to KFS.

1. Complete the Critical Data in KFS online training: https://expand.iu.edu/browse/e-training/courses/critical-data-kfs
2. Someone in your department must request KFS access on your behalf via a System User Role document.

Complete instructions: https://fms.iu.edu/training/kuali-financial-system/

COMPARISON: DI, GEC, TF

<table>
<thead>
<tr>
<th></th>
<th>DI</th>
<th>GEC</th>
<th>TF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Records a transaction between IU accounts.</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Records a transaction within an IU account.</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>Modifies a transaction already posted to the GL.</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>Negative amounts allowed in accounting lines.</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Can be used to bill another account.</td>
<td>N</td>
<td>N</td>
<td>Y</td>
</tr>
<tr>
<td>Can be used between cash accounts.</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Can be used between base-budgeted (general fund) accounts.</td>
<td>Y</td>
<td>Y</td>
<td>Y*</td>
</tr>
<tr>
<td>Can be used between cash and base-budgeted accounts.</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Transaction affects an account’s Actual Balance.</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Transaction affects an account’s Budget Balance.</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
</tbody>
</table>

* TFs between base-budgeted accounts are most common between General Fund accounts that are not part of the same Responsibility Center.

DISTRIBUTION OF INCOME AND EXPENSE (DI)

DEFINITION

- A document that allows for the reallocation of income, expense, asset, or liability.
- Applies to previously finalized transactions (already posted to the General Ledger) that were part of the normal business process.
- Use to change accounts, sub-accounts, object codes, and sub-object codes.

RULES

- The FROM and TO sides of the document must balance.
- The object type code must be the same on the FROM and TO sides of the document.
- Can never reflect income to one department and expense to another.

EXAMPLE

A p-card charge posts to a general fund account and is later distributed out to the appropriate faculty research account.

More information: https://fms.iu.edu/documentation/distribution-income-and-expense/
GENERAL ACCOUNTING ADJUSTMENT (GEC)

**DEFINITION**
- A document used to:
  - Correct inappropriate or incorrect account numbers, sub-account numbers, object codes, and sub-object codes.
  - Adjust a general accounting entry’s object codes when they cross object types.
- Applies to **previously finalized transactions** (already posted to the General Ledger).
- Refers to the document that is being adjusted or corrected, which preserves/maintains the audit trail.
  - For this reason, the Office of Research Administration (ORA) prefers using GECs, not DIs, when working with Contract and Grant (C&G) accounts, although there are situations when a DI would be acceptable.

**RULES**
- In most cases, the FROM and TO sides of the document must balance.
- The FROM and TO sides of the document may have different **object type codes**.
- Cannot be used to bill another account.

**EXAMPLES**
- A purchase was charged to one account in error; the charge needs to be moved to the correct account.
- You transposed two numbers in a transaction’s object code and did not realize your mistake until after the document was approved.


**REFERENCE ORIGIN CODES**
The Reference Origin Code is a two-character code used on the GEC document that denotes the system from which a transaction originated. Some common codes include:

<table>
<thead>
<tr>
<th>Origin code</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>KFS (as of 2013) or Financial Information System, or FIS (2012 and before)</td>
</tr>
<tr>
<td>CR</td>
<td>Chrome River (expense management system)</td>
</tr>
<tr>
<td>EP</td>
<td>EPIC (former Purchasing system)</td>
</tr>
<tr>
<td>EU</td>
<td>General Ledger Generated Offsets (uploaded electronic file)</td>
</tr>
<tr>
<td>PL</td>
<td>Payroll/HRMS</td>
</tr>
<tr>
<td>TR</td>
<td>Travel@IU (former Travel system)</td>
</tr>
</tbody>
</table>
TRANSFER OF FUNDS (TF)

DEFINITION
- A document used to record the movement of funds (i.e., cash) between IU accounts.
- Can be used to bill an IU account when the billing organization does not meet the Internal Billing document requirements (more about Internal Billing documents: https://fms.iu.edu/documentation/internal-billing/)
- Additional uses: cover an overdraft, reimburse an account for an expense, provide a subsidy, transfer funds to close out an account, or fulfill a funding commitment.

RULES
- Must use transfer object codes (99XX).
  - 9900 (transfer out) and 9915 (transfer in) are the most common.
- The FROM and TO sides of the document must balance.
- Cannot be used between restricted and non-restricted accounts.
- Not typically used between General Fund accounts in the same Responsibility Center.

EXAMPLES
- A small department rents out its meeting room to other departments on an hourly basis; they recoup rent charges using a TF document.
- Department A wants to help support a special project happening in Department B, so they use a TF document to contribute funds to Department B’s initiative.

More information: https://fms.iu.edu/documentation/transfer-funds/

RESOURCES
- IU Policies: http://policies.iu.edu/
- IU Data Classifications: https://datamgmt.iu.edu/
- KFS Documentation Library: https://fms.iu.edu/documentation/
- Wildcard Characters: https://fms.iu.edu/documentation/wildcard-characters/
- FMS Newsletter: https://fms.iu.edu/training/listservs/subscribe-fms-newsletter
- FMS Trainings: https://cust.fms.iu.edu/cgi-bin/train/catalog
- IU Compliance: https://compliance.iu.edu/report-concern/index.html
- FMS Customer Service: https://fms.iu.edu/support/