

To access these handouts online: www.go.iu.edu/handouts

For questions, contact fmstrain@indiana.edu

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

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

* 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.

More information: <https://fms.iu.edu/documentation/general-accounting-adjustment/>

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:

Origin code	Meaning
01	KFS (as of 2013) or Financial Information System, or FIS (2012 and before)
BY	BUY.IU (Purchasing system)
CR	Chrome River (expense management system)
EP	EPIC (former Purchasing system)
EU	General Ledger Generated Offsets (uploaded electronic file)
MF	Manual Feed (manually prepared GL entries)
PL	Payroll/HRMS
TR	Travel@IU (former Travel system)

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.
 - Transfer object code reference: https://fms.iu.edu/index.php/download_file/900/
- 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/>