UNIVERSITY OF HAWAII

Internal Billing

User Guide

Fiscal Services Office

October 2019
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Internal Billing

The Internal Billing (IB) document is used to bill for goods or services provided by one university department to another university department, reflecting internal income to the provider and expense to the customer. These types of transactions are also referred to as interdepartmental purchases and sales. Generally when the customer orders goods or services, the expense accounting line information is submitted with the order. When the goods or services are fulfilled, the provider processes the IB to record their internal income and the expense for the customer.

Common uses of the IB are to charge a department and record income for print shop/graphic services, facility repair or usage fees, vehicle repair or rental fees and Chemistry Stockroom materials and supplies.

Internal Billing Workflow

The IB document may be initiated by any Kuali Financial System (KFS) user, but the document will only route to the Expense (customer) account Fiscal Administrator or Account Delegate for approval. Therefore, in order for the Income section of the accounting lines to be properly completed and to be included in the document workflow as the Initiator, the Provider should initiate the IB. Further approval may be required by an Organization Reviewer if established. The following diagram illustrates the general workflow of the IB document, including applicable KFS roles in the routing cycle and processing requirements of each.

![Diagram of Internal Billing Workflow](image)
Creating an Internal Billing

To create an IB document (eDoc), go to the Main Menu, Transactions, Financial Processing and select Internal Billing.

The IB eDoc contains the standard document header, 10 tabs, and 5 action buttons. The **Items** tab is unique to the IB and the Service Billing (SB) eDocs; please refer to the Items Tab section in the respective user guides for more information.
For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.

Accounting Lines Tab

The accounting information to record the provider internal income and customer expense transactions are entered in the Accounting Lines tab. There are two sections in this tab: **Income** and **Expense** that includes the standard accounting line fields. The **Income** section is used to enter the **Provider's** accounting information and the **Expense** section is used to enter the **Customer's** accounting information.

Income Section

Accounting lines entered with **positive** amounts will record an **increase** in income (revenue) or liability; or **decrease** in expense or asset balances.

- **Chart** – *(Required)* Select the **Provider's** chart code from the Chart Code list. Default chart code is based on the initiator’s primary department chart code.
- **Account** – *(Required)* Enter the **Provider's** account number or search for it from the Account lookup.
- **Sub-Account** – *(Optional)* Enter the **Provider's** sub-account number or search for it from the Sub-Account lookup.
- **Object** – *(Required)* Enter the **Provider's** object code or search for it from the Object Code lookup.
  - Cash, Fund Balance, Labor (Salary, Hourly Wages, and Fringe Benefits), Transfer (Mandatory and Non-Mandatory), Budget, Assessment, and a few other object types and object sub-types are **not allowed** on this document.
- **Sub-Object** – *(Optional)* Enter the **Provider's** sub-object code or search for it from the Sub-Object Code lookup.
- **Project** – *(Optional)* Enter the project code or search for it from the Project Code lookup.
- **Org Ref Id** – *(Optional)* Enter reference data to further identify the transaction (limited to 8 characters).
- **Amount** – *(Required)* Enter the amount of this accounting line.
  - Negative amounts are **allowed** for billing corrections (e.g., processing a refund for a returned item previously charged on an IB).
- **Line Description** – *(Optional)* Enter line description data to further identify the transaction (limited to 40 characters).
  - The accounting line description data will be displayed in the General Ledger inquiry instead of the Document Overview tab Description.
- **Actions** – *(Required)* Click the ‘add’ button to add the accounting line information.
  - There must be at least one accounting line in the Income section.
  - After accounting lines are added, a total of all the **Income** accounting lines will be displayed at the bottom of the Income section.
    - The Income section total must equal the Expense section total.
Expense Section

Accounting lines entered with **positive** amounts will record an **increase** in expense or asset; or **decrease** in income (revenue) or liability balances.

- **Chart** – *(Required)* Select the Customer’s chart code from the Chart Code list. Default chart code is based on the initiator’s primary department chart code.
- **Account** – *(Required)* Enter the Customer’s account number or search for it from the Account lookup.
- **Sub-Account** – *(Optional)* Enter the Customer’s sub-account number or search for it from the Sub-Account lookup.
- **Object** – *(Required)* Enter the Customer’s object code or search for it from the Object Code lookup.
  - Cash, Fund Balance, Labor (Salary, Hourly Wages, and Fringe Benefits), Transfer (Mandatory and Non-Mandatory), Budget, Assessment, and a few other object types and sub-types are **not allowed** on this document.
- **Sub-Object** – *(Optional)* Enter the Customer’s sub-object code or search for it from the Sub-Object Code lookup.
- **Project** – *(Optional)* Enter the project code or search for it from the Project Code lookup.
- **Org Ref Id** – *(Optional)* Enter reference data to further identify the transaction (limited to 8 characters).
- **Amount** – *(Required)* Enter the amount of this accounting line.
  - Negative amounts are **allowed** for billing corrections (e.g., processing a refund for a returned item previously charged on an IB).
- **Line Description** – *(Optional)* Enter line description data to further identify the transaction (limited to 40 characters).
  - The accounting line description data will be displayed in the General Ledger inquiry instead of the Document Overview tab Description.
- **Actions** – *(Required)* Click the ‘add’ button to add the accounting line information.
  - There must be at least one accounting line in the Expense section.
  - After accounting lines are added, a total of all the Expense accounting lines will be displayed at the bottom of the Expense section.
  - The Expense section total must equal the Income section total.

**Important Note:** For eDocs with Accounting Lines in the **Income** and **Expense** format the placement of the object code in each section with positive or negative amounts can either increase or decrease an object type balance.

The following matrix displays the effects of using the **INCOME** and **EXPENSE** Accounting Line sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger. **IN** and **EX** are the most commonly used object types however the other object types indicated below are also allowed on the IB.

<table>
<thead>
<tr>
<th>Object Type Code</th>
<th>Object Type Name</th>
<th>Increase Debit or Credit?</th>
<th>Accounting Line</th>
<th>Decrease Debit or Credit?</th>
<th>Accounting Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>AS</td>
<td>ASSET</td>
<td>Debit</td>
<td>EXPENSE</td>
<td>Credit</td>
<td>INCOME</td>
</tr>
<tr>
<td>LI</td>
<td>LIABILITY</td>
<td>Credit</td>
<td>INCOME</td>
<td>Debit</td>
<td>EXPENSE</td>
</tr>
<tr>
<td>IN</td>
<td>INCOME-CASH</td>
<td>Credit</td>
<td>INCOME</td>
<td>Debit</td>
<td>(INCOME)*</td>
</tr>
<tr>
<td>EE</td>
<td>EXPENDITURE NOT EXPENSE</td>
<td>Debit</td>
<td>EXPENSE</td>
<td>Credit</td>
<td>INCOME/(EXPENSE)*</td>
</tr>
<tr>
<td>EX</td>
<td>EXPENSE EXPENDITURE</td>
<td>Debit</td>
<td>EXPENSE</td>
<td>Credit</td>
<td>INCOME/(EXPENSE)*</td>
</tr>
</tbody>
</table>

*(INCOME) or (EXPENSE) denotes a negative amount can be entered in the respective section to correct a previously posted IB.*
Increase or Decrease Accounting Line:

- **INCOME** or **EXPENSE**
  - **Positive** amount entered in the respective accounting line section increases or decreases the object type balance.
  - **Income section** is not limited to only IN (INCOME-CASH) object type codes.
    - If the provider is billing the customer for reimbursement of expenses, EX (EXPENSE EXPENDITURE) or EE (EXPENDITURE NOT EXPENSE) object type codes with positive amounts can be entered in the Income section to **decrease** the provider’s expense balance.
  - **Expense section** is not limited to only EX (EXPENSE EXPENDITURE) or EE (EXPENDITURE NOT EXPENSE) object type codes.
    - However, the customer’s expense transactions are normally **not** recorded using AS (ASSET), LI (LIABILITY) or IN (INCOME-CASH) object type codes.

- **(INCOME)** or **(EXPENSE)**
  - **Negative** amount can be entered in the respective section to correct a previously posted IB.
  - Negative amounts can also be entered to correct AS or LI object type code entries for a previously posted IB as needed.

Refer to the Internal Billing Examples and Scenarios section for additional information.

**Items Tab**

The IB (and SB) document has its own unique tab called **Items** in addition to the standard financial transaction tabs. The Items tab is optional; however, if you choose to use this tab to provide more information regarding the goods or services delivered, the Quantity and Item Cost are required fields.

**Important Note**: Filling out the Items tab does **not** update the Accounting Lines tab, nor does it need to balance to the accounting lines. Therefore, this tab should be used for information purposes only.

<table>
<thead>
<tr>
<th>Items</th>
<th>Date</th>
<th>Stock#</th>
<th>Description</th>
<th>x Quantity</th>
<th>UoM</th>
<th>x Item Cost</th>
<th>Total</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>add</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td>add</td>
</tr>
</tbody>
</table>

- **Date** – (Optional) Enter the date of service or select it from the Calendar.
- **Stock #** – (Optional) Enter the stock number of the goods or services provided.
- **Description** – (Optional) Enter the description of the goods or services.
- **Quantity** – **(Required)** Enter the quantity of goods or services provided.
- **UoM** – (Optional) Enter the unit of measure.
- **Item Cost** – **(Required)** Enter the cost per item for goods or services.
- **Total** – (Display-only) The extended cost (Quantity x Item Cost) is calculated when you click the ‘add’ button to add the line.
- **Actions** – **(Required)** Click the ‘add’ button to add the Item line information.
- **Items Tab Total** – (Display-only) After Item lines are added, a total of all the Item lines is displayed at the bottom of the tab.
Capital Asset Related Tabs

When a **capital asset object code** is used in the Accounting Lines tab, the Accounting Lines for Capitalization, Create Capital Assets and Modify Capital Assets tabs are required to be completed. The tabs are used to create and/or modify single or multiple asset records related to the financial transaction.

For more information, please refer to the [Capital Asset Management Financial Processing eDoc Process Document](#).

**General Ledger Pending Entries Tab**

After the IB eDoc is saved or submitted, the General Ledger Pending Entries tab displays the transactions that are to be posted to the General Ledger (GL) when the document is fully approved and the GL batch process has run.

In addition to the entries created by the user, the General Ledger Pending Entries tab includes system-generated offset transactions to the Cash Object Code 8100.

After the batch process has been run, the general ledger pending entries are removed from this tab.
Internal Billing Examples and Scenarios

Example 1 – Graphic Services Billing for UHH Theatre Event Programs

The UHH Theatre (customer) ordered design, layout, printing and binding of 550 programs for a dance performance from the UHH Graphic Services (provider). The order was authorized and signed by the UHH Theatre Approving Authority responsible for the payment account (HI 2289172 3900) indicated on the order. The order was completed and delivered to the UHH Theatre.

IB eDoc number 4772511 was initiated by UHH Graphic Services staff (kayv) to record Graphic Services internal income and charge the UHH Theatre account for the 550 programs.

Document Header
- **Doc Nbr:** 4772511-KFS generated document number.
- **Status:** FINAL-eDoc is fully approved, no pending approval or acknowledgement requests.
- **Initiator:** kayv-UH username of person initiating the eDoc.
- **Created:** 06:25 AM 09/17/2019-Time and Date eDoc was initiated.

Document Overview tab
- **Description:** Starts with the 3 digit Fiscal Office Code of 056 followed by a brief description of the transaction.
- **Explanation:** Includes a more detailed description of the transaction.
- **Total Amount:** $706.50 is the same as the Accounting Lines Totals.
Accounting Lines tab

- **Income** section was completed with the required fields Chart, Account, Object, and **positive** Amount for UHH Graphic Services (provider) internal income.
  - Org Ref Id was completed with the UHH Graphics Invoice number in accordance with UHH Graphic Services internal procedures and the other optional fields were left blank.
  - Positive amount will record an **increase** in the income (revenue) object code (Object Type Code=IN) balance*.

- **Expense** section was completed with the required fields Chart, Account, Object and **positive** Amount for the UHH Theatre (customer) expense.
  - Org Ref Id was completed with the UHH Graphics Invoice number in accordance with UHH Graphic Services internal procedures and the other optional fields were left blank.
  - Positive amount will record an **increase** in the expense object code (Object Type Code=EX) balance*.

- **The Accounting Lines Income and Expense Totals** of $706.50 agree and are the same as the Total Amount in the Document Overview tab.

*Refer to the matrix on page 6 that displays the effects of using the Income and Expense sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger.

The Items tab was not completed to provide more information regarding the programs that were delivered.

Capital Asset Related tabs were not completed since capital asset object codes were not used in the transactions.
**General Ledger Pending Entries tab**

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Doc Type</th>
<th>Balance Type</th>
<th>Obj. Type</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2020</td>
<td>HI</td>
<td>2221962</td>
<td>----</td>
<td>0751</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AC</td>
<td>IN</td>
<td>706.50</td>
<td>C</td>
</tr>
<tr>
<td>2</td>
<td>2020</td>
<td>HI</td>
<td>2221962</td>
<td>----</td>
<td>8100</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AC</td>
<td>AS</td>
<td>706.50</td>
<td>D</td>
</tr>
<tr>
<td>3</td>
<td>2020</td>
<td>HI</td>
<td>2289172</td>
<td>-----</td>
<td>3900</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AC</td>
<td>EX</td>
<td>706.50</td>
<td>D</td>
</tr>
<tr>
<td>4</td>
<td>2020</td>
<td>HI</td>
<td>2289172</td>
<td>-----</td>
<td>8100</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AC</td>
<td>AE</td>
<td>706.50</td>
<td>C</td>
</tr>
</tbody>
</table>

- **Sequence #1** displays the **Income accounting line 1** Chart=HI, Account=2221962, Object Code=0751, Amount=$706.50. Other additional fields displayed:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=IB-Internal Billing.
  - Balance Type=AC-Actual.
  - Object Type=IN-Income-Cash.
  - Debit/Credit Code=C-Credit [Credit to an Income Object Code records an increase in the income balance*].

- **Sequence #2** displays the system generated offset entry with the same information as Sequence #1 except for:
  - Object Code=8100-Cash (Claim-on-Cash).
  - Object Type=AS-Asset.
  - Debit/Credit Code=D-Debit [Debit to an Asset Object Code records an increase in the asset balance*].

- **Sequence #3** displays the **Expense accounting line 1** Chart=HI, Account=2289172, Object Code=3900, Amount=$706.50. Other additional fields displayed:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=IB-Internal Billing.
  - Balance Type=AC-Actual.
  - Object Type=EX-Expense Expenditure.
  - Debit/Credit Code=D-Debit [Debit to an Expense Object Code records an increase in the expense balance*].

- **Sequence #4** displays the system generated offset entry with the same information as Sequence #3 except for:
  - Object Code=8100-Cash (Claim-on-Cash).
  - Object Type=AS-Asset.
  - Debit/Credit Code=C-Credit [Credit to an Asset Object Code records a decrease in the asset balance*].

*Refer to the matrix on page 6 that displays the effects of using the Income and Expense sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger.
Route Log tab

- **ID: 4772511** - KFS generated IB document number
  - **Route Status**: FINAL - Financial documents in Final status affect the General Ledger.
  - **Finalized**: 06:48 AM 09/17/2019 - Time and Date eDoc reached FINAL status.

- **Actions Taken**
  - **COMPLETED**: Taken By Valbuena, Kelcie Ann (UHH Graphic Services staff), Time/Date 06:45 AM 09/17/2019 - Time and Date Initiator submitted the IB.
  - **APPROVED**: Taken By Masanda, Carrie (Primary Account Delegate for Expense Account HI 2289172), For Delegator Kuo, Mason (Fiscal Officer/Administrator for Expense Account HI 2289172), Time/Date 06:46 AM 09/17/2019 - Time and Date Primary Account Delegate approved the IB.

  **Note**: As designed, the IB did not route to the **Income** Account HI 2221962 Fiscal Officer/Administrator for approval therefore only UHH Graphic Services (provider) staff Valbuena, Kelcie Ann is included in the document workflow as the Initiator.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the [Standard KFS eDoc Layout User Guide](#).
The **General Ledger Entry Lookup** for Document Number 4772511 returned 4 items for IB 4772511 finalized/posted on 09/17/2019. The 4 records returned are the entries displayed in the General Ledger Pending Entries tab that have posted to the General Ledger.

- **Transaction Ledger Entry Description** is the same as the Description in the Document Overview tab because the Line Descriptions in the Accounting Lines tab were left blank.

For more information about the General Ledger Entry Lookup, please refer to the [General Ledger Balance Inquiries User Guide](#).
Example 2 – Partial Refund for 50 UHH Theater Event Programs

IB 4772511 was finalized and posted in the General Ledger on 09/17/2019 to charge UHH Theatre for the 550 Dance performance programs delivered. Upon inspection of the 550 programs received, UHH Theatre staff noticed that some of the inside pages of the last 50 programs were missing and returned the defective programs to UHH Graphic Services for refund.

IB eDoc number 4772529 was processed to refund UHH Theatre for the printing and binding of 50 defective programs that were returned.

Document Overview tab
- **Description:** Starts with the 3 digit Fiscal Office Code of 056 followed by a brief description of the transaction.
- **Explanation:** Includes a more detailed description of the transaction.
- **Organization Document Number:** IB4772511, original IB number was entered to provide audit trail back to the original transaction in accordance with UHH Graphic Services internal procedures.
- **Total Amount:** Negative ($61.50) is the same as the Accounting Lines Totals.

Accounting Lines tab
- **Income section** was completed with the same UHH Graphic Services (provider) internal income accounting line information as the original IB 4772511 except for the negative amount of ($61.50) and
  - Line Description field was completed with “Refund for 50 defective Dance programs”.
  - Negative amount will record a decrease in the income (revenue) object code (Object Type Code=IN) balance*. 
• **Expense section** was completed with the same UHH Theatre (customer) expense accounting information as the original IB 4772511 except for the **negative** amount of ($61.50) and
  - Line Description field was completed with “Refund for 50 defective Dance programs”.
  - Negative amount will record a decrease in the expense object code (Object Type Code=EX) balance*.

General Ledger Pending Entries tab

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Doc Type</th>
<th>Balance Type</th>
<th>Obj. Type</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2020</td>
<td>HI</td>
<td>2221962</td>
<td>-----</td>
<td>0751</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>IN</td>
<td>61.50</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>2020</td>
<td>HI</td>
<td>2221962</td>
<td>-----</td>
<td>8100</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AS</td>
<td>61.50</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>2020</td>
<td>HI</td>
<td>2289172</td>
<td>-----</td>
<td>3900</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>EX</td>
<td>61.50</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>2020</td>
<td>HI</td>
<td>2289172</td>
<td>-----</td>
<td>8100</td>
<td>-----</td>
<td>IB</td>
<td>AC</td>
<td>AS</td>
<td>61.50</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

• **Sequence #1** displays the **Income accounting line 1** Chart=HI, Account=2221962, Object Code=0751, Amount=$61.50 and additional fields:
  - **Fiscal Year**=2020-Current Fiscal Year.
  - **Doc Type**=IB-Internal Billing.
  - **Balance Type**=AC-Actual.
  - **Object Type**=IN-Income-Cash.
  - **Debit/Credit Code**=D-Debit [Debit to an Income Object Code records a decrease in the income balance*].

• **Sequence #2** displays the system generated offset entry with the same information as Sequence #1 except for:
  - **Object Code**=8100-Cash (Claim-on-Cash).
  - **Object Type**=AS-Asset.
  - **Debit/Credit Code**=C-Credit [Credit to an Asset Object Code records a decrease in the asset balance*].

• **Sequence #3** displays the **Expense accounting line 1** Chart=HI, Account=2289172, Object Code=3900, Amount=$61.50 and additional fields:
  - **Fiscal Year**=2020-Current Fiscal Year.
  - **Doc Type**=IB-Internal Billing.
  - **Balance Type**=AC-Actual.
  - **Object Type**=EX-Expense Expenditure.
  - **Debit/Credit Code**=C-Credit [Credit to an Expense Object Code records a decrease in the expense balance*].

• **Sequence #4** displays the system generated offset entry with the same information as Sequence #3 except for:
  - **Object Code**=8100-Cash (Claim-on-Cash).
  - **Object Type**=AS-Asset.
  - **Debit/Credit Code**=D-Debit [Debit to an Asset Object Code records an increase in the asset balance*].

*Refer to the matrix on page 6 that displays the effects of using the Income and Expense sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.
The **General Ledger Entry Lookup** for Document Number 4772529 returned 4 items for IB 4772529 finalized on 09/18/2019. The 4 records returned are the entries displayed in the General Ledger Pending Entries tab that have posted to the General Ledger.

- **Transaction Ledger Entry Description** displays the Accounting Line Descriptions instead of the Document Overview Description.

**The posting of IB 4772529, refund for 50 defective Dance programs resulted in the following:**

- **Income** accounting line HI 2221962 0751 $61.50 D (Debit) offset original IB 4772511 $706.50 C (Credit)—see screenshot below, net income for HI 2221962 0751 of $645.00.

- **Expense** accounting line HI 2289172 3900 $61.50 C (Credit) offset original IB 4772511 $706.50 D (Debit)—see screenshot below, net expense for HI 2289172 3900 of $645.00.

For more information about the General Ledger Entry Lookup, please refer to the **General Ledger Balance Inquiries User Guide**.
Example 3 – Facilities Reimbursement of Expense Billing for Room Painting

The Tropical Plant and Soil Sciences department (customer) submitted a work order request to paint their laboratory. The work order included Customer Account MA 2242922 7100 that was approved by the College Fiscal Administrator. Campus Facilities (provider) painted the laboratory rooms and processed an IB to bill the customer for reimbursement of labor and supplies.

IB eDoc number 4772514 was initiated by Campus Facilities staff (wss4) to record reimbursement of labor and supplies expenses incurred and charge the customer for the painting services provided.

Document Header

- **Doc Nbr:** 4772514-KFS generated document number.
- **Status:** FINAL-eDoc is fully approved, no pending approval or acknowledgement requests.
- **Initiator:** wss4-UH username of person initiating the eDoc.
- **Created:** 08:12 AM 09/17/2019-Time and Date eDoc was initiated.

Document Overview tab

- **Description:** Starts with the 3 digit Fiscal Office Code of 043 followed by a brief description of the transaction.
- **Explanation:** Includes a more detailed description of the transaction.
- **Organization Document Number:** Work Order Number 417980-19 was entered in accordance with Campus Facilities internal procedures.
- **Total Amount:** $850.00 is the same as the Accounting Lines Totals.
• **Income section** was completed with the required fields Chart, Account, Object, and **positive** Amounts for Campus Facilities (provider) reimbursement of labor and supplies expense.
  o Line Description was completed and the other optional fields were left blank.
  o **Positive** amount will record a **decrease** in the Expense object code (Object Type Code=EX) balance*.

• **Expense section** was completed with the required fields Chart, Account, Object and **positive** Amounts for the Tropical Plant and Soil Sciences (customer) expense.
  o Object code 7100 as approved by the College (customer) Fiscal Administrator was changed to 2085 and 3105 in accordance with Campus Facilities (provider) internal procedures.
    ▪ Refer to Note 1 in the Notes and Attachments tab.
  o Line Description and the other optional fields were left blank.
  o **Positive** amount will record an **increase** in the Expense object code (Object Type Code=EX) balance*.

• The Accounting Lines **Income** and **Expense Totals** of $850.00 agree and are the same as the Total Amount in the Document Overview tab.

*Refer to the matrix on page 6 that displays the effects of using the Income and Expense sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger.

The Items tab was not completed to provide more information regarding the painting service that was completed.

Capital Asset Related tabs were not completed since capital asset object codes were not used in the transactions.
### General Ledger Pending Entries tab

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Doc Type</th>
<th>Balance Type</th>
<th>Obj. Type</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2020</td>
<td>MA</td>
<td>2301807</td>
<td>----</td>
<td>2085</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>EX</td>
<td>AC</td>
<td>750.00</td>
<td>C</td>
</tr>
<tr>
<td>2</td>
<td>2020</td>
<td>MA</td>
<td>2301807</td>
<td>----</td>
<td>3105</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>EX</td>
<td>AC</td>
<td>100.00</td>
<td>C</td>
</tr>
<tr>
<td>3</td>
<td>2020</td>
<td>MA</td>
<td>2301810</td>
<td>----</td>
<td>2100</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>AS</td>
<td>AS</td>
<td>750.00</td>
<td>D</td>
</tr>
<tr>
<td>4</td>
<td>2020</td>
<td>MA</td>
<td>2301810</td>
<td>----</td>
<td>3105</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>EX</td>
<td>AC</td>
<td>100.00</td>
<td>C</td>
</tr>
<tr>
<td>5</td>
<td>2020</td>
<td>MA</td>
<td>2301811</td>
<td>----</td>
<td>2100</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>AS</td>
<td>AS</td>
<td>750.00</td>
<td>D</td>
</tr>
<tr>
<td>6</td>
<td>2020</td>
<td>MA</td>
<td>2301811</td>
<td>----</td>
<td>3105</td>
<td>----</td>
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<td>AC</td>
<td>EX</td>
<td>AC</td>
<td>100.00</td>
<td>C</td>
</tr>
<tr>
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<td>MA</td>
<td>2301812</td>
<td>----</td>
<td>2100</td>
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<td>AC</td>
<td>AS</td>
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<td>100.00</td>
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</tr>
<tr>
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<td>2020</td>
<td>MA</td>
<td>2301812</td>
<td>----</td>
<td>3105</td>
<td>----</td>
<td>16</td>
<td>AC</td>
<td>EX</td>
<td>AC</td>
<td>100.00</td>
<td>C</td>
</tr>
</tbody>
</table>

- **Sequence #1 & #3** displays the **Income accounting lines 1 & 2** Chart=MA, Accounts=2301807 and 2301810, Object Codes=2085 and 3105, Amounts=$750.00 and $100.00 respectively. Other additional fields displayed:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=IB-Internal Billing.
  - Balance Type=AC-Actual.
  - Object Type=EX-Expense Expenditure.
  - Debit/Credit Code=C-Credit [Credit to an Expense Object Code records a **decrease** in the expense balance*].

- **Sequence #2 & #4** displays the system generated offset entry with the same information as Sequence #1 & #3 except for:
  - Object Code=8100-Cash (Claim-on-Cash).
  - Object Type=AS-Asset.
  - Debit/Credit Code=D-Debit [Debit to an Asset Object Code records an **increase** in the asset balance*].

- **Sequence #5 & #7** displays the **Expense accounting lines 1 & 2** Chart=MA, Account=2242922, Object Codes=2085 and 3105, Amounts=$750.00 and $100.00 respectively. Other additional fields displayed:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=IB-Internal Billing.
  - Balance Type=AC-Actual.
  - Object Type=EX-Expense Expenditure.
  - Debit/Credit Code=D-Debit [Debit to an Expense Object Code records an **increase** in the expense balance*].

- **Sequence #6 & #8** displays the system generated offset entry with the same information as Sequence #5 & #7 except for:
  - Object Code=8100-Cash (Claim-on-Cash).
  - Object Type=AS-Asset.
  - Debit/Credit Code=C-Credit [Credit to an Asset Object Code records a **decrease** in the asset balance*].

*Refer to the matrix on page 6 that displays the effects of using the Income and Expense sections to increase or decrease an object type balance and the respective debit or credit code assigned to the accounting entries posted in the General Ledger.
Notes and Attachments tab

• **Note 1** was added by the initiator to document the Campus Facilities (provider) internal procedures for processing work order recharges and the use of object code 2085 for labor related costs and object codes 3005, 3105 or 3030 for materials and supplies for both debit (expense) and credit (income) entries.

Route Log tab

• **Actions Taken**
  - **COMPLETED**: Taken By Suehisa, Wilma (Campus Facilities staff), Time/Date 08:25 AM 09/17/2019-Time and Date Initiator submitted the IB.
  - **APPROVED**: Taken By Goldstein, Chad (Primary Account Delegate for Expense Account MA 2242922), For Delegator Goldstein, Chad (Fiscal Officer/Administrator for Expense Account MA 2242922), Time/Date 08:27 AM 09/17/2019-Time and Date Primary Account Delegate approved the IB.

  **Note**: As designed, the IB did not route for the **Income** Accounts MA 2301807 and MA 2301810 Fiscal Officer/Administrator approval therefore only Campus Facilities (provider) staff Suehisa, Wilma is included in the document workflow as the Initiator.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the [Standard KFS eDoc Layout User Guide](#).
The **General Ledger Entry Lookup** for Document Number 4772514 returned 8 items for IB 4772514 finalized/posted on 09/17/2019. The 8 records returned are the entries displayed in the General Ledger Pending Entries tab that have posted to the General Ledger.

![General Ledger Entry Lookup](image)

- **Transaction Ledger Entry Description**
  - MA 2242922 entries are for the **Expense** section where the Line Description fields were left blank therefore the Description in the Document Overview tab is displayed.
  - MA 2301807 and MA 2301810 entries are for the **Income** section and displays the Accounting Line Description data.

For more information about the General Ledger Entry Lookup, please refer to the [General Ledger Balance Inquiries User Guide](#).