UNIVERSITY OF HAWAII

Transfer of Funds
User Guide

Fiscal Services Office
November 2019
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Transfer of Funds

The Transfer of Funds (TF) document is used to transfer funds (cash) between accounts as mandated by contractual agreements or to allocate unrestricted cash as authorized by the Hawaii State Legislature and other governing agency, board or management. The TF document (eDoc) is not used to move income or expense between accounts.

There are two kinds of transfer transactions that are recorded using the TF eDoc, **mandatory** and **non-mandatory**.

- **Mandatory** transfers are required by external third parties or contractual agreements such as:
  - Agreements relating to the financing of educational and auxiliary plant, or provisions for renewals and replacement of plant (e.g. Transfer of funds for Debt Service interest payments mandated by the Revenue Bond issuance);
  - Legislation requiring appropriate financing of educational activities;
  - Legally binding endowment or other agreements.

- **Non-mandatory** transfers are transfers of cash between accounts that are initiated at the discretion of a governing board or management and authorized by the Hawaii State Legislature.
  - Common non-mandatory transfers include transfers of cash from the Tuition and Fee Special Fund (TFSF) Control account to TFSF operating accounts or scholarship accounts; University Bond System (UBS) project annual contribution to Voluntary Repair and Replacement account; Research and Training Revolving Fund (RTRF) allocation to campus departments.

Transfer of Funds Workflow

The TF eDoc may be initiated by any Kuali Financial System (KFS) user, but the document will route to the Account Fiscal Administrator or Account Delegate for approval. Further approval may be required by an Organization Reviewer if established. The following diagram illustrates the general workflow of the TF document, including applicable KFS roles in the routing cycle and processing requirements of each.
Creating a Transfer of Funds

To create a TF document, go to the Main Menu, Transactions, Financial Processing and select Transfer of Funds.

The TF eDoc contains the standard document header, 6 tabs, and 5 action buttons.

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 for the Transfer of Funds is entered in the Accounting Lines tab. There are two sections in this tab: **From** and **To**.

**From Section**

Accounting lines entered in the **From** section of the document will always record a decrease in cash, representing where the cash is transferred from and a debit for the object code used, therefore a decrease in income (revenue) or increase in expense object type balances will be recorded.

- **Chart** – (Required) Select the Chart code from the Chart List. Default chart code is based on the initiator’s primary department chart code.
- **Account** – (Required) Enter the account number or search for it from the Account lookup.
- **Sub-Account** – (Optional) Enter the sub-account number or search for it from the Sub-Account lookup.
- **Object** – (Required) Enter the object code or search for it from the Object Code lookup.
  - Only object sub-types **TM-Transfers-Mandatory** or **TN-Transfers-Non-mandatory** are allowed on this document.
  - Object code should describe the account the funds are transferred To. **See Important Note.**
- **Sub-Object** – (Optional) Enter the 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 **not allowed**.
- **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 (GL) 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 **From** section.
  - After accounting lines are added, a total of all the **From** accounting lines will be displayed at the bottom of the From section.
  - The **From** section accounting lines with object sub-type:
    - TM-Transfers-Mandatory must balance with the **To** TM-Transfers-Mandatory amounts.
    - TN-Transfers-Non-mandatory must balance with the **To** TN-Transfers-Non-mandatory amounts.
To Section

Accounting lines entered in the To section of the document will always record an increase in cash, representing where the cash is transferred to and a credit for the object code used, therefore an increase in income (revenue) or decrease in expense object type balances will be recorded.

- **Chart** – (Required) Select the Chart code from the Chart List. Default chart code is based on the initiator’s primary department chart code.
- **Account** – (Required) Enter the account number or search for it from the Account lookup.
- **Sub-Account** – (Optional) Enter the sub-account number or search for it from the Sub-Account lookup.
- **Object** – (Required) Enter the object code or search for it from the Object Code lookup.
  - Only object sub-types TM-Transfers-Mandatory or TN-Transfers-Non-mandatory are allowed on this document.
  - Object code should describe the account the funds are transferred From. **See Important Note.**
- **Sub-Object** – (Optional) Enter the 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 not allowed.
- **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 GL 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 To section.
  - After accounting lines are added, a total of all the To accounting lines will be displayed at the bottom of the To section.
  - The To section accounting lines with object sub-type:
    - TM-Transfers-Mandatory must balance with the From TM-Transfers-Mandatory amounts.
    - TN-Transfers-Non-mandatory must balance with the From TN-Transfers-Non-mandatory amounts.

Upon submit, if the From section accounting line object sub-type TM or TN amounts do not balance to the To section TM or TN amounts, the following error message will be displayed. The error must be fixed in order to submit the TF eDoc.

**Important Note:** **Administrative Procedure 8.641 (AP 8.641) Journal Entries**, Section III.A.3 Transfer of Funds (TF) states “the object code to use on an accounting line should describe the transfer destination account or source account. On the FROM accounting line, the object code should describe the account that the funds are being transferred to. Likewise on the TO accounting line, the object code should describe the account that the funds came from.”

- For example as mandated by the Revenue Bond issuance, debt service interest payments must be paid quarterly. To fund the debt service interest payment, a TF eDoc was processed to transfer funds:
  - From the department’s special fund operating account using **Mandatory** Transfer object code 1387 MT, PLANT, RET OF IND-BONDS; describing the account the funds were transferred to-Current Debt Service Interest account in the **Plant Retirement of Indebtedness** fund group.
  - To the Current Debt Service Interest account using **Mandatory** Transfer object code 1217 MT, UNR SPEC, RET OF IND-BONDS; describing the account the funds were transferred from-department’s **special fund** operating account in the Current Funds **Unrestricted** fund group.
The TF eDoc Accounting Lines **From** section will always record a **debit** for the object code being used and the **To** section will always record a **credit** for the object code being used.

The following matrix displays the effects of using the FROM or TO 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.

<table>
<thead>
<tr>
<th>Object Type Code</th>
<th>Object Type Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>IN/TI*</td>
<td>INCOME-CASH</td>
<td>Debit or Credit?</td>
<td>Accounting Line</td>
</tr>
<tr>
<td>Debit</td>
<td>TO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>FROM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EE/TE*</td>
<td>EXPENDITURE NOT EXPENSE</td>
<td>Debit or Credit?</td>
<td>Accounting Line</td>
</tr>
<tr>
<td>Debit</td>
<td>FROM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td>TO</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*To identify Transfer Income and Transfer Expense transactions, the TF eDoc converts the Object Type Code assigned to the Transfer Object code from IN to TI and EE to TE

Since the accounting lines do not accept negative amounts, in order to **decrease** the FROM and/or TO amounts recorded via a previously posted TF eDoc, the correction amounts should be placed in the opposite accounting line (e.g. to decrease a **From** Transfer Expense amount recorded via a previously posted TF, enter the correction entry in the **To** section).

Refer to the Transfer of Funds Examples and Scenarios section for additional information.

**General Ledger Pending Entries Tab**

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

**Note:** To identify Transfer Expense and Transfer Income transactions, the TF eDoc converted the Object Type Code for object code 1387 from EE-Expenditure Not Expense to TE-Transfer of Funds-Expense and IN-Income-Cash for object code 1217 was converted to TI-Transfer of Funds-Income.

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.
Transfer of Funds Examples and Scenarios

Example 1 – Mandatory Transfer to Fund Revenue Bond Debt Service Interest Payment

TF eDoc number 4772826 was processed to transfer $70,000.00 from the Law School Special Fund Operating account to the Current Debt Service Interest account to pay for Series 2015A Revenue Bond interest payment due on November 1, 2019 as mandated by the Revenue Bond issuance.

Document Header

- **Doc Nbr**: 4772826-KFS generated document number.
- **Status**: FINAL-eDoc is fully approved, no pending approval or acknowledgement requests.
- **Initiator**: asato-UH username of person initiating the eDoc.
- **Created**: 03:30 PM 10/22/2019-Time and Date eDoc was initiated.

Document Overview tab

- **Description**: Starts with the 3 digit Fiscal Office Code of 068 followed by a brief description of the transaction.
- **Explanation**: Includes a more detailed description of the transaction.
- **Total Amount**: $70,000.00 is the same as the total amount of the accounting lines.
Accounting Lines tab

- **From** section was completed with the required fields Chart, Account, Object* and Amount to record where the cash is transferred from, generated offset entry will record a decrease in cash.
  - Line Description was completed and the other optional fields were left blank.

*Note: Object Code 1387-MT, PLANT, RET OF IND-BONDS (object sub-type=TM-Transfers-Mandatory, see Object Code Inquiry on page 7) describes the account the funds are transferred to. Per Account Lookup for To account MA 8100161 SER 2015A CUR D/S INT LAW SCH EXP/MOD, the Sub-Fund Group Code RIOTH is an attribute of the account.

Drill down on the RIOTH link displays Fund Group Code: 53 *-* Plant Retire of Indebtedness.

- **To** section was completed with the required fields Chart, Account, Object* and Amount to record where the cash is transferred to, generated offset entry will record an increase in cash.
  - Line Description was completed and the other optional fields were left blank.

*Note: Object Code 1217-MT, UNR SPEC, RET OF IND-BONDS (object sub-type=TM-Transfers-Mandatory, see Object Code Inquiry on page 7) describes the account the funds are transferred from. Per Account Lookup for From account MA 2302033 LAW SCH EXP/MOD PROJECT OPERATING ACCT, the Sub-Fund Group Code SOTHER is an attribute of the account.

Drill down on the SOTHER link displays Sub-Fund Group Type Code: S-Special and Fund Group Code: 11 *-* Current Funds Unrestricted.

- The Accounting Lines **From and To** Totals of $70,000.00 are the same as the Total Amount in the Document Overview tab.
- **Sequence #1** displays the From accounting line 1 Chart=MA, Account=2302033, Object Code=1387, Amount=$70,000.00 and additional fields:
  - **Fiscal Year**=2020-Current Fiscal Year.
  - **Doc Type**=TF-Transfer of Funds.
  - **Balance Type**=AC-Actual.
  - **Object Type**=TE-Transfer of Funds-Expense**.
  - **Debit/Credit Code**=D-Debit [Debit to an Expense Object Code records an increase in the expense 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 To accounting line 1 Chart=MA, Account=8100161, Object Code=1217, Amount=$70,000.00 and additional fields:
  - **Fiscal Year**=2020-Current Fiscal Year.
  - **Doc Type**=TF-Transfer of Funds.
  - **Balance Type**=AC-Actual.
  - **Object Type**=TI-Transfer of Funds-Income**.
  - **Debit/Credit Code**=C-Credit [Credit to an Income Object Code records an increase in the income 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 7 that displays the effects of using the From or To 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.

**As mentioned on page 7-General Ledger Pending Entries Tab section, the TF eDoc converted the Object Type Code assigned to the object codes from EE-Expenditure Not Expense or IN-Income-Cash to TE or TI respectively to identify the Transfer Expense and Transfer Income transactions.
### Route Log tab

<table>
<thead>
<tr>
<th>ID: 4772826</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title</strong>: Transfer Of Funds - 068 TRF FUNDS-2019A INT DUE 11/2019</td>
</tr>
<tr>
<td><strong>Type</strong>: Transfer Of Funds, Created 03:30 PM 10/22/2019</td>
</tr>
<tr>
<td><strong>Initiator</strong>: Asato, Lenora, Last Modified 03:38 PM 10/22/2019</td>
</tr>
<tr>
<td><strong>Route Status</strong>: FINAL, Last Approved 03:39 PM 10/22/2019</td>
</tr>
<tr>
<td><strong>Node(s)</strong>: SubFund, Finalized 03:39 PM 10/22/2019</td>
</tr>
</tbody>
</table>

#### Actions Taken

- **COMPLETED**: Taken By Asato, Lenora (Bond Fund Operations staff), Time/Date 03:34 PM 10/22/2019 - Time and Date Initiator submitted the TF.
- **APPROVED**: Taken By Baccam, St John (Fiscal Officer/Administrator for MA 2302033 and MA 8100161), Time/Date 03:38 PM 10/22/2019 - Time and Date Fiscal Officer/Administrator approved the TF.

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 4772826 returned 4 items for TF 4772826 finalized on 10/22/2019. 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.

For more information about the General Ledger Entry Lookup, please refer to the [General Ledger Balance Inquiries User Guide](#).
Example 2 – Non-mandatory Transfer of RTRF Cash for FY19 Expenditures

TF eDoc number 4772828 was processed to transfer RTRF Cash from the Manoa RTRF Chancellor Control Account to Lyon Arboretum RTRF Accounts to cover FY19 expenditures.

Document Header
- **Doc Nbr**: 4772828-KFS generated document number.
- **Status**: FINAL-eDoc is fully approved, no pending approval or acknowledgement requests.
- **Initiator**: lkamei-UH username of person initiating the eDoc.
- **Created**: 03:56 PM 10/22/2019-Time and Date eDoc was initiated.

Document Overview tab
- **Description**: Starts with the 3 digit Fiscal Office Code of 102 followed by a brief description of the transaction.
- **Explanation**: Includes a more detailed description of the transaction.
- **Total Amount**: $70,500.00 is the same as the accounting lines From and To Totals.
Accounting Lines tab

- **From** section was completed with the required fields Chart, Account, Object* and Amount to record where the cash is transferred from, generated offset entry will record a decrease in cash.
  - Line Description and the other optional fields were left blank.

*Note: Object Code **1529-NMT, UNR REVOLV, OTHER** (object sub-type=TN-Transfers-Non-mandatory) describes the account the funds are transferred to. Per Account Lookup for **To** accounts MA 3800064 FACIL SVS-LYON ARBORETUM and MA 3801164 RTRF-VCR Support, the Sub-Fund Group Code RTRF is an attribute of the accounts.

- Drill down on the RTRF link displays Sub-Fund Group Type Code: R-Revolving and Fund Group Code: 11 -*- Current Funds Unrestricted.

  - **To** section was completed with the required fields Chart, Account, Object* and Amount to record where the cash is transferred to, generated offset entry will record an increase in cash.
  - Line Description was completed and the other optional fields were left blank.

*Note: Object Code **1429-NMT, UNR REVOLV, OTHER** (object sub-type=TN-Transfers-Non-mandatory) describes the account the funds are transferred from. Per Account Lookup for **From** account MA 3384422 RTRF CHANCELLOR CONTROL, the Sub-Fund Group Code RTRF is an attribute of the account.

  - Drill down on the RTRF link displays Sub-Fund Group Type Code: R-Revolving and Fund Group Code: 11 -*- Current Funds Unrestricted.

- The Accounting Lines **From** and **To** Totals of $70,500.00 are the same as the Total Amount in the Document Overview tab.
General Ledger Pending Entries tab

- **Sequence #1** displays the **From accounting line 1** Chart=MA, Account=3384422, Object Code=1529, Amount=$70,500.00 and additional fields:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=TF-Transfer of Funds.
  - Balance Type=AC-Actual.
  - Object Type=TE-Transfer of Funds-Expense**.
  - Debit/Credit Code=D-Debit [Debit to an Expense Object Code records an increase in the expense 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 **To accounting line 1** Chart=MA, Account=3800064, Object Code=1429, Amount=$8,000.00 and additional fields:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=TF-Transfer of Funds.
  - Balance Type=AC-Actual.
  - Object Type=TI-Transfer of Funds-Income**.
  - Debit/Credit Code=C-Credit [Credit to an Income Object Code records an increase in the income 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].

- **Sequence #5** displays the **To accounting line 2** Chart=MA, Account=3801164, Object Code=1429, Amount=$62,500.00 and additional fields:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=TF-Transfer of Funds.
  - Balance Type=AC-Actual.
  - Object Type=TI-Transfer of Funds-Income**.
  - Debit/Credit Code=C-Credit [Credit to an Income Object Code records an increase in the income balance*].

- **Sequence #6** displays the system generated offset entry with the same information as Sequence #5 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 7 that displays the effects of using the From or To 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.

**As mentioned on page 7-General Ledger Pending Entries Tab section, the TF eDoc converted the Object Type Code assigned to the object codes from EE-Expenditure Not Expense or IN-Income-Cash to TE or TI respectively to identify the Transfer Expense and Transfer Income transactions.

**Route Log tab**

- **ID:** 4772828-KFS generated TF document number
  - **Route Status:** FINAL-Financial documents in Final status affect the General Ledger.
  - **Finalized:** 04:13 PM 10/22/2019-Time and Date eDoc reached FINAL status.

- **Actions Taken**
  - **COMPLETED:** Taken By Kamei-Chow, Lianne (Fiscal Officer/Administrator for From account MA 3384422), Time/Date 04:07 PM 10/22/2019-Time and Date Initiator submitted the TF.
  - **APPROVED:** Taken By Nakagawa, Tracie (Secondary Account Delegate for From account MA 3384422), For Delegator Kamei-Chow, Lianne (Fiscal Officer/Administrator for MA 3384422), Time/Date 04:10 PM 10/22/2019-Time and Date Secondary Account Delegate approved the TF.
    - **Note:** Because the Initiator is also the Fiscal Officer/Administrator for the From account, the Fiscal Officer approval was done by the account delegate to ensure separation of duties.
  - **APPROVED:** Taken By Shigano, Destin (Fiscal Officer/Administrator for To accounts MA 3801164 and MA 3800064), Time/Date 04:13 PM 10/22/2019-Time and Date Fiscal Officer/Administrator approved the TF.
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 4772828 returned 6 items for TF 4772828 finalized on 10/22/2019. The 6 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 3 – Correction for Non-mandatory Transfer of RTRF Cash for FY19 Expenditures

TF eDoc number 4772828 general ledger entries were posted on 10/22/2019 to transfer RTRF Cash from the Manoa RTRF Chancellor Control Account to Lyon Arboretum RTRF Accounts to cover FY19 expenditures. However, the actual FY19 expenditure total for RTRF-VCR Support was $61,500.00 not $62,500.00.

TF eDoc number 4772831 was processed to record a $1,000.00 decrease for RTRF Chancellor Control Transfer Expense and Lyon Arboretum RTRF-VCR Support Transfer Income so the net cash transfer amount will agree to the actual FY19 expenditure total of $61,500.00.
Accounting Lines tab

- **From** section was completed with the required fields Chart*, Account*, Object* and Amount to record correction to where the cash was originally transferred to for TF 4772828.
  - Line Description was completed and the other optional fields were left blank.
*Note: The Chart, Account and Object Code (MA 3801164 1429) in the To section of TF 4772828 was entered in the From section to record a *decrease* in the **Transfer Income** amount and **cash**.

- **To** section was completed with the required fields Chart*, Account*, Object* and Amount to record correction to where the cash was originally transferred from for TF 4772828.
  - Line Description was completed and the other optional fields were left blank.
*Note: The Chart, Account and Object Code (MA 3384422 1529) in the From section of TF 4772828 was entered in the To section to record a *decrease* in the **Transfer Expense** amount and **cash**.

General Ledger Pending Entries tab

- **Sequence #1** displays the **From accounting line 1** Chart=MA, Account=3801164, Object Code=1429, Amount=$1,000.00 and additional fields:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=TF-Transfer of Funds.
  - Balance Type=AC-Actual.
  - Object Type=TI-Transfer of Funds-Income**.
  - 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 **To accounting line 1** Chart=MA, Account=3384422, Object Code=1529, Amount=$1,000.00 and additional fields:
  - Fiscal Year=2020-Current Fiscal Year.
  - Doc Type=TF-Transfer of Funds.
  - Balance Type=AC-Actual.
  - Object Type=TE-Transfer of Funds-Expense**.
  - 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 7 that displays the effects of using the From or To 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.

**As mentioned on page 7-General Ledger Pending Entries Tab section, the TF eDoc converted the Object Type Code assigned to the object codes from EE-Expenditure Not Expense or IN-Income-Cash to TE or TI respectively to identify the Transfer Expense and Transfer Income transactions.

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 4772831 returned 4 items for TF 4772831 finalized on 10/23/2019. 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 TF 4772831 to record $1,000.00 decrease in Lyon Arboretum RTRF-VCR Support cash transfer for FY19 expenditures resulted in the following:

- **From accounting line 1** MA 3801164 1429 $1,000.00 D (Debit) offset original TF 4772828 $62,500.00 C (Credit)-see screenshot below, net result=$61,500.00 Transfer Income, decrease of $1,000.00.

- **To accounting line 1** MA 3384422 1529 $1,000.00 C (Credit) offset original TF 4772828 $70,500.00 D (Debit)-see screenshot below, net result=$69,500.00 Transfer Expense, decrease of $1,000.00.

![Screenshot of General Ledger Entry Lookup](image)

- Adjusted Transfer RTRF Cash from Manoa RTRF Chancellor Control account to Lyon Arboretum RTRF Accounts to cover FY19 expenditures after TF 4772828 and TF 4772831 were posted are as follows:

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA 3384422 1529-NMT, UNR REVOLV, OTHER</td>
<td>69,500.00</td>
</tr>
<tr>
<td>MA 3800064 1429-NMT, UNR REVOLV, OTHER</td>
<td>8,000.00</td>
</tr>
<tr>
<td>MA 3801164 1429-NMT, UNR REVOLV, OTHER</td>
<td>61,500.00</td>
</tr>
<tr>
<td><strong>Total 1429</strong></td>
<td><strong>69,500.00</strong></td>
</tr>
</tbody>
</table>

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