1. **Purpose**

The Distribution of Income and Expense (DI) e-doc is used to distribute income or expenses from a holding account to one or more appropriate account(s) when one account has incurred expenses or received income on behalf of one or more other accounts. When you have accumulated income or expense and need to distribute / move it to other accounts (for example, programs with shared costs), you would use a DI.

Example: Use DI if Outdoor Education is running a program with the Vet College and will be sharing costs.

It can also be used to move income, expenses, assets and liabilities to other sub-accounts, object codes, or sub-object codes.

Do NOT use the DI to bill other departments for goods or services that you provide to them (use either the Internal Billing or Service Billing e-doc).

2. **Procedure**

![Distribution of Income and Expense e-doc is found in the Transactions section of the Main Menu.](image)
Figure 2 – Distribution of Income and Expense e-doc
**Figure 3 – Distribution of Income and Expense example**
- Do not use the DI to distribute salary, wages, or benefits. The DI does not accept compensation object codes. (There are specific labor distribution e-docs for this purpose.)
- **Note:** Year End Distribution of Income (YEDI) e-doc is only available during fiscal year-end close.

**Business Rules**
- When you process a transaction, debits must equal credits.
- KFS automatically generates cash offset entries (object code 1000) as defined by the information entered into the e-doc.
- Anything put in the From section reduces the amount of the object code in that section; anything put in the To section will increase the amount.
- Can be processed with accounts either in both From and To sections, or only in the From section or only in the To section, depending on object codes used. (Reference DI Matrix) [http://www.dfa.cornell.edu/cms/accounting/tools/financialprocessing/di/upload/di-matrix.pdf](http://www.dfa.cornell.edu/cms/accounting/tools/financialprocessing/di/upload/di-matrix.pdf).
- Negative amounts are not allowed.
- Approved by fiscal officer of each account impacted.

**Best Practice recommendation:** if you receive an out-of-balance error, open the General Ledger Pending Entries (GLPE) tab and check the debits / credits indicator column to identify the problem. Save DI e-doc, go to general ledger balance lookup, click “include pending ledger entry” to ALL, and review object code balances to ensure the e-doc is working as intended.

![Figure 4 – Out-of-balance transaction](image-url)
The following object sub-types are prohibited on the transaction:

**Table 1 Restricted object sub-type in the DI e-doc**

<table>
<thead>
<tr>
<th>Sub-Type</th>
<th>Description</th>
<th>Restrictions</th>
</tr>
</thead>
<tbody>
<tr>
<td>FR</td>
<td>Fringe Benefits</td>
<td>Use Benefits Expense Transfer e-doc</td>
</tr>
<tr>
<td>SA/HW</td>
<td>Salaries and Wages</td>
<td>Use Salary Expense Transfer e-doc</td>
</tr>
<tr>
<td>LD</td>
<td>Loss on Disposal of Assets</td>
<td>Use CAMS e-docs</td>
</tr>
<tr>
<td>OP</td>
<td>Other Provisions</td>
<td>Use Auxiliary Voucher (AV) e-doc</td>
</tr>
<tr>
<td>TF</td>
<td>Transfer of Funds</td>
<td>Use Transfer of Funds (TF) e-doc</td>
</tr>
<tr>
<td>TN</td>
<td>Transfer- Generic</td>
<td>Use Transfer of Funds (TF) e-doc</td>
</tr>
<tr>
<td>BU</td>
<td>Budget Only Object Codes</td>
<td>Use Budget Adjustments (BA) e-doc</td>
</tr>
</tbody>
</table>