

General Ledger (GL) E-docs: Supporting documentation to be attached

- Supporting documentation to a KFS transaction must provide the necessary information to proof that the transaction is accurate and complete. **If not, the KFS GL E-doc must be disapproved!**
- It is your responsibility as Fiscal Officer (FO) and FIN Approver to ensure that all GL E-docs are **accurate before approval**.
- To support any transaction:
 - **Explain** the reason for doing the transaction
 - Enter a short explanation for the transaction in the Explanation field at the top of the E-doc.
For example: Incorrect account used to create a payment.
 - Use the Line Description to state the necessary facts and have a meaningful entry in the GL.
Correct example: Move transaction (X) from object 2251 to object 2252.
Incorrect example: Correction as requested by person (A).
 - **Attach** supporting documentation to validate your transaction, including:
 - Proof of previous transactions – where applicable.
 - Any other documentation to verify your reason for the transaction.
 - Any calculations to support the amount if applicable.
 - The necessary GL Reports to confirm balances etc.
- **GL (General Ledger) E-docs involved:**
 - GEC - General Error Correction
 - YEGE - Year End General Error Correction
 - DI - Distribution of Income and Expense
 - YEDI - Year End Distribution of Income and Expense
 - TF - Transfer of Funds
 - YETF - Year End Transfer of Funds
 - RJV - Journal Voucher
- **Reports:**
 - When referring to the GL Object Detail report or GL Account Summary report in the table below, we are referring to the following Reports in KFS.
 - GLBI002 – NWU GL Object Detail Report (PDF)
 - GLBI004 – NWU GL Account Summary Report (PDF)
 - Please note: During the year-end process, from January until approximately April, until we notify you that the balances have been carried forward, you also need to attach the GL Account Summary report (Closing period) of the previous year.
 - Where necessary, please attach the GL Object Detail report only for the specific object in question and not the complete GL Object Detail report. This makes it very difficult for approvers to find the applicable transaction(s). Please also **highlight** the relevant transaction(s).
 - **For the GL Account Summary report all objects need to be included – approvers need to see the correct balance for the account(s).**

- **Training material:** <http://services.nwu.ac.za/kfs>

- Object Code Guidelines (Guidelines etc. Tab >> [Object Code Guidelines](#))
- KFS Training Tip 12: The process how to request relevant Reports and highlight only the required information that should be attached to the GL E-docs
- KFS Training Tip 10: VAT on the General Ledger (GL) E-docs
- KFS Training Tip 15: GL E-docs: Did you check all of the following when you initiate or approve a transaction?

4	Correction of VAT on imports – object 3125	<ul style="list-style-type: none"> • Reference number – Doc number of original transaction being corrected as per GL Object Detail report • Reference Origin Code refer to the Origin Code as per GL Object Detail report • Line Description – Correction of VAT on Imports – and the original description as reflected on the GL Object Detail report • Ad-hoc route the document to Tanja Badenhorst (12810967) to complete the VAT Accounting line (TO) 	<ul style="list-style-type: none"> • GL Object Detail report indicating the transaction to be rectified • Invoice indicating the VAT on imports • Calculation (Excel worksheet or another document) for the amount to be rectified 	<ul style="list-style-type: none"> • GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Chart & Account number ✓ Object code ✓ Amount ✓ Reference Origin Code & Number (Document number) ✓ Description ✓ VAT • The import invoice reflecting the VAT amount • The calculation document - to verify the calculation
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DI – Distribution of income and Expense (and YEDI) - To distribute funds and to close an account

	Example	Information	Attachments	Reason for attachments
1	Distribution of income or expenses from one Account to another (printing, postage, travel expenses etc.)	<ul style="list-style-type: none"> Line Description must describe the transaction e.g., <i>Distribute Printing expenses for Department A to B from account 1A00111 to 1A00999</i> 	<ul style="list-style-type: none"> GL Object Detail report indicating the actual expense/income that must be divided An e-mail or any other written request/approval to distribute expense/income If applicable: calculation (Excel worksheet or another document) GL Account Summary report: Expenses objects: Report of the account in the TO section Income objects: Report of the account in the FROM section 	<ul style="list-style-type: none"> GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Chart & Account number ✓ Object code ✓ Description ✓ Amount and ✓ VAT Attach an email or instruction to motivate the transaction (if applicable) The calculation document, if applicable, to verify the calculation GL Account Summary report – to ensure there is sufficient funds available in the account for this transaction Always attach the GL Account Summary report for the account being debited: <u>DI/GEC:</u> Expenses objects TO = Debit Income objects FROM = Debit
2	Closing of Accounts	<ul style="list-style-type: none"> DI for expenses and income objects Accounting lines must be per object as per GL Account Summary report Line Description must describe the transaction e.g., <i>Close Account 1A00111 off to 1A00999</i> 	<ul style="list-style-type: none"> GL Account Summary report of both accounts If applicable, an e-mail or any other written request/approval to close the Account 	<ul style="list-style-type: none"> <u>FROM section:</u> <ul style="list-style-type: none"> ✓ GL Account Summary report showing amounts per object line for the account to be closed <u>TO section:</u> <ul style="list-style-type: none"> ✓ GL Account Summary report to ensure there is sufficient funds available in the new account for this transaction Attach an email or instruction to motivate the transaction (if applicable)
3	Skills Development funds for staff members.	<ul style="list-style-type: none"> Object code must either be 2801 (STAFF TRAINING (COURSES ETC.)) or 2802 (CONFERENCE AND SEMINAR FEES) in the FROM and TO section Line Description must describe the transaction e.g., <i>Skills Development. S Smit Project Management</i> 	<ul style="list-style-type: none"> Approved Skills Excel form All relevant information/invoices regarding training 	<ul style="list-style-type: none"> Approved Skills Development application form to verify the following: <ul style="list-style-type: none"> ✓ The approved amount and ✓ Object code (2801/2802).
4	ITEA/IRICO Awards (ITEA – KT Accounts) (IRICO – K Accounts)	<ul style="list-style-type: none"> Object code must be 2804 in the FROM and TO section Line Description must describe the transaction e.g., <i>ITEA Award S Smit 2019</i> 	<ul style="list-style-type: none"> Award Letter ITEA/IRICO – Claim form for disbursement of Honorarium GL Account Summary report of the account in the TO section. 	<ul style="list-style-type: none"> Award Letter to verify the following: <ul style="list-style-type: none"> ✓ Account number and ✓ Amount

				<ul style="list-style-type: none"> GL Account Summary report – to ensure there is sufficient funds available in the IRICO/ITEA account transferring the awards
5	VV Commission	<ul style="list-style-type: none"> Object code must be 3051 (LICENCES) in the FROM and TO section From account – NW.3B01795 	<ul style="list-style-type: none"> Sales Commission report 	<ul style="list-style-type: none"> Sales Commission report to verify the following: <ul style="list-style-type: none"> ✓ Account number and ✓ Amount
6	Fleet Cards	<ul style="list-style-type: none"> Object codes must be: <ul style="list-style-type: none"> Object 2502 (FUEL AND OIL) Object 3103 (BANK CHARGES) Object 2553 (TRAVEL) -Toll gate Object 2501 (VEHICLE MAINTENANCE) - Services and Tyres From account – NW.3B02591 	<ul style="list-style-type: none"> Fleet Management Expenditure tables of Standard Bank Departmental Costs 	<ul style="list-style-type: none"> Fleet Management tables to verify the following: <ul style="list-style-type: none"> ✓ Object code and ✓ Amount
7	BED – municipality charges	<ul style="list-style-type: none"> In the FROM section is recoupment accounts <ul style="list-style-type: none"> - NW.1G02715 – PC - NW.1G02716 – VC - NW.1G02717 – MC 	<ul style="list-style-type: none"> Livewire spreadsheet Proof of payment of municipality fees 	<ul style="list-style-type: none"> Livewire spreadsheet to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code and ✓ Amount

TF – Transfer of funds (and YETF) - Research funds contributions and to correct an overspending

	Example	Information	Attachments	Reason for attachments
1	<p>Transfer of funds (TF) Contributions:</p> <ol style="list-style-type: none"> 1. Salaries 2. Operating 3. Bursaries 4. Capital 	<ul style="list-style-type: none"> • Salaries: FROM 1601 TO 6051 • Operating: FROM 3151 TO 6101 • Bursaries: FROM 3152 TO 6102 • Capital: FROM 4301 TO 6151 • Line Description must describe the transaction 	<ul style="list-style-type: none"> • GL Account Summary report of both Accounts (to ensure no overspending occur) • An e-mail or any other written request/approval to transfer the funds • Any other relevant documentation 	<ul style="list-style-type: none"> • Object 1601 / 6051: <ul style="list-style-type: none"> ✓ Necessary reports and calculations sheets to proof and motivate transaction • Object 3151 / 6101: <ul style="list-style-type: none"> ✓ Ensure a DI is not applicable instead of a TF ✓ Necessary reports and calculations sheets to proof and motivate transaction • Object 3152 / 6102: <ul style="list-style-type: none"> ✓ Necessary reports and calculations sheets to proof and motivate transaction ✓ Refer to Bursary Transfer. (Bursary cancellation on the TF) • Object 4301 / 6151: <ul style="list-style-type: none"> ✓ Necessary reports and calculations sheets to proof and motivate transaction ✓ Including the TO section's GL Object Detail report indicating asset been bought
2	<p>Overspending corrections in current financial year. <i>Correction for previous year transactions: please create a "Journal Voucher – Finance" on the fund objects.</i></p>	<ul style="list-style-type: none"> • Funds may not be transferred from a SOF 1 to a 3, but you can transfer from SOF 3 to a SOF 1 • FROM Object 3151 – Internal Transfer (EX) Operating Cost • TO Object 6101 – Internal Transfers (IN) Operating Cost • Line Description must describe the transaction e.g., <i>Overspending correction on Account 1A00111 from 1A00999</i> 	<ul style="list-style-type: none"> • GL Account Summary report of both Accounts (to ensure no overspending occur) • An e-mail or any other written request/approval to transfer the funds 	<ul style="list-style-type: none"> • FROM section: <ul style="list-style-type: none"> ✓ GL Account Summary report to ensure there is sufficient funds available in this account • TO section: <ul style="list-style-type: none"> ✓ GL Account Summary report indicating the overspending to be corrected • Attach an email or instruction to motivate the transaction (if applicable)
3	Research funds	<ul style="list-style-type: none"> • 1D: To transfer research funds / awards - FROM Object 3151 TO 6101 • 1D: To transfer postdoctoral fellowship funds. From Research Support: NW.1G01487.3151 to 1D.6101 • 1DA – 1DD: UCDP Grants - TF not allowed • Line Description must describe the transaction e.g., <i>Transfer of subsidised research funds from MUSA</i> 	<ul style="list-style-type: none"> • GL Account Summary report of both Accounts (to ensure no overspending occur) • An e-mail or any other written request/approval to transfer the funds • Any other relevant documentation, e.g. award letters etc. 	<ul style="list-style-type: none"> • Necessary reports and calculation document to proof and motivate transaction

4	Bursary Transfer (Bursary cancellation)	<ul style="list-style-type: none"> • The cancellation refers to a bursary paid in the present year • If the cancellation refers to a bursary paid in the previous year a RJV must be created • A bursary that needs to be paid back from the Bursary Office to a department • Usually started by the Bursary department/office 	<ul style="list-style-type: none"> • FROM section: 3M-Account - GL Object Detail report (Excel) for Object 6102 as receipt of funds and Object 2952/2953 indicating VSS transactions • TO section: GL Object Detail report of the account that paid the original bursary to the bursary office on object 3152 and 6102 • An e-mail or any other written request/approval to transfer the funds • Any other relevant documentation 	<ul style="list-style-type: none"> • <u>FROM section (Bursary office):</u> <ul style="list-style-type: none"> ✓ GL Object Detail report of objects 6102/2952 or 2953 as proof that the bursary was received and paid out • <u>TO section:</u> <ul style="list-style-type: none"> ✓ GL Object Detail report of object 3152 that the bursary was paid from this account and object 6102 to proof that the bursary has not yet been returned • Attach an email or instruction to motivate the transaction (if applicable)
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RJV – Restricted Journal Voucher - Transaction that cannot be done by any of the other three (3) E-docs

	Example	Information	Attachments	Reason for attachments
1	Clearing of object 6003, 6004 & 6005 (Recovered operating expenses)	<ul style="list-style-type: none"> Debit object 6003, 6004 or 6005 Credit the expense object Line Description must describe the transaction e.g., <i>Refund for duplicate payment to Protea Hotel.</i> 	<ul style="list-style-type: none"> GL Object Detail report of 6003, 6004 or 6005 GL Object Detail report indicating the actual expense transaction being recovered (E.g., Object 2554 SUBSISTENCE & MEALS - MINIMUM 1 NIGHT (RSA - ONLY), highlight specific transaction) If refund of previous year transaction attached the GL Object Detail report of the previous year. 	<ul style="list-style-type: none"> GL Object Detail report of object code 6003, 6004 or 6005 to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Amount and ✓ VAT GL Object Detail report of the expense object to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Amount and ✓ VAT
2	Credit card payments	<ul style="list-style-type: none"> Ensure the correct expense objects are used according to the KFS Object Guidelines Line Description must describe the transaction e.g., <i>Refreshments bought at Sasol Garage traveling to Mafikeng 8 June - S Smit</i> 	<ul style="list-style-type: none"> Standard Bank Corporate Credit card statement All invoices/receipts for expenses as on the credit card statement 	<ul style="list-style-type: none"> Standard Bank Corporate Credit card statement to verify the transactions on the statement All invoices/receipts for expenses as on the credit card statement <ul style="list-style-type: none"> ✓ Object code ✓ Amount and ✓ VAT
3	Training at other departments	<ul style="list-style-type: none"> The department attending the training use object 2801 (STAFF TRAINING (COURSES ETC.) for the debit line The department presenting the training must complete the credit with the correct income object and not object 5901 (INTERDEPARTMENTAL INCOME) 	<p><u>Approved for Skills Development:</u></p> <ul style="list-style-type: none"> Invoice or quotation of the training Approved skills development form GL Object Detail report indicating funds received from the Skills Development fund (if applicable) <p><u>Not approved for Skills Development:</u></p> <ul style="list-style-type: none"> Invoice or quotation of the training GL Account Summary report 	<ul style="list-style-type: none"> Invoice or quotation with the person's name or skills development form Any document to proof the training will occur If you received funds from the skills development attached the GL Object Detail report as proof GL Account Summary report – to ensure there is sufficient funds available – if Skills Development funds was not approved.
4	Corrections between object types (Corrections that cannot be done on a GEC / YEGE)	<ul style="list-style-type: none"> Example: Reallocating receipts from unidentified receipts object Line Description must describe the transaction 	<ul style="list-style-type: none"> GL Object Detail report indicating the actual transaction to be reallocated or corrected An email or any other written request/approval Debit leg = GL Account Summary report if RJV is between different accounts 	<ul style="list-style-type: none"> GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Description ✓ Amount and ✓ VAT Attach an email or instruction to motivate the transaction (if applicable) GL Account Summary report – to ensure there is sufficient funds available in the debited account for this transaction

5	Correction of Service Billings (SB)	<ul style="list-style-type: none"> • SB was captured in the incorrect account • SB must be reversed • Debit object 5901 (INTERDEPARTMENTAL INCOME) • Credit expense object example 2056 (PROFESSIONAL FEES) 	<ul style="list-style-type: none"> • GL Object Detail report of both objects, 5901 and expense • Email or other documentation relating to the correction or reversal 	<ul style="list-style-type: none"> • GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Description ✓ Amount and ✓ VAT • Attach an email or instruction to motivate the transaction (if applicable)
6	Staff Development Fund	<ul style="list-style-type: none"> • Income object to be used on the 3F-Account is 5613 (INCOME – PERSONNEL DEVELOPMENT) • Line description: <i>Staff Development S Smit</i> 	<ul style="list-style-type: none"> • The completed "Transfer to staff development" form (<i>On KFS website: http://services.nwu.ac.za/kfs >> Training material (tab) >> General Ledger >> Administrative Transaction >> Journal Voucher >> Transfer to staff development</i>). • Please note: The form must be <u>signed by both parties</u>. • GL Account Summary report of the debit account 	<ul style="list-style-type: none"> • Transfer to staff development form to verify: <ul style="list-style-type: none"> ✓ Account ✓ Object code and ✓ Amount • Summary report to verify no overspending
7	Reallocation of Receipts from unidentified receipts	<ul style="list-style-type: none"> • Debit object 7562 & 7568 • Credit the income object • Line Description must describe the transaction e.g., <i>Payment for invoice 040000 reallocated from unidentified receipts</i>. • Please note incorrect allocations between income objects must be corrected with a GEC 	<ul style="list-style-type: none"> • GL Object Detail report of the unidentified object code • Supporting documentation to proof the income object code e.g. GL Object Detail report indicating invoice being paid • Email or other documentation relating to the correction or reallocation 	<ul style="list-style-type: none"> • GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Description ✓ Amount and ✓ VAT • Attach an email or instruction to motivate the transaction (if applicable)
8	Foreign exchange profit/loss on international payments	<ul style="list-style-type: none"> • Exchange loss <ul style="list-style-type: none"> • Debit object 3356 • Credit object use the original expense object • Exchange Profit <ul style="list-style-type: none"> • Debit object use the original expense object • Credit object 5655 • This transaction is created by Belinda Bosch (21776148) 	<ul style="list-style-type: none"> • GL Object Detail report of the original ND transaction • Invoice • Exchange Rate • Absa payment confirmation • Excel calculation 	<ul style="list-style-type: none"> • GL Object Detail report to verify the following: <ul style="list-style-type: none"> ✓ Account number ✓ Object code ✓ Description ✓ Amount and ✓ VAT • Exchange rate and Invoice to verify the exchange rate profit/loss • NB! Check the VAT – some International Vendors are registered for VAT in SA
9	Bank Reconciliation	<ul style="list-style-type: none"> • Line Description must describe the transaction e.g., <i>Bank charges 1 – 7 Jan 2022</i> 	<ul style="list-style-type: none"> • Bank statement • Signed Bank reconciliation • GL Account Summary report of the previous month 	<ul style="list-style-type: none"> • GL Account Summary report of the previous month to verify the new balance • The bank statement to verify the: <ul style="list-style-type: none"> ✓ Object code and ✓ Amount

10	Facilities	<ul style="list-style-type: none"> Object code to be used 7956 - FUNDS AVAILABLE - OVERDRAFT FACILITY Follow the instructions at the bottom of the Facility form 	<ul style="list-style-type: none"> GL Account Summary report of the Account that apply for the facility The completed and signed facility form (On KFS website: http://services.nwu.ac.za/kfs >> Training Material (tab) >> General Ledger >> Administrative Transaction >> Journal Voucher >> Facility) Any other supporting documentation 	<ul style="list-style-type: none"> Application for facility form to verify the following: <ul style="list-style-type: none"> ✓ Account ✓ Object code and ✓ Amount Other supporting documentation to verify when funds will be received
11	Bursary recovery journal previous year (Bursary Office only)	<ul style="list-style-type: none"> Cancellation of a bursary that was paid in the previous year Debit PC.1M00144.6007 Credit if 1M-account object 2957 Credit if 3M-account object 2957 or 9706 Use objects 2952/2953 only for SBL transactions 	<ul style="list-style-type: none"> Attach the Excel sheet received from Laura Du Preez 	<ul style="list-style-type: none"> Please note for Bursary Office only and the instruction will be received from Laura du Preez
12	Month end Journals (specified departments)	<ul style="list-style-type: none"> Central bank accounts journals BED month-end journals Journals to capture transaction with debt collectors Edu loan commission Payroll capture of commissions received 	<ul style="list-style-type: none"> Ensure the relevant supporting documentation to proof your transaction is attached to the journal Calculation worksheets 	<ul style="list-style-type: none"> Verify relevant supporting documentation to proof the amounts and reason for this journal

Journal Voucher - Finance				
	Example	Information	Attachments	Reason for attachments
1	Closing of accounts (Funds & Interest Objects)	<ul style="list-style-type: none"> Fund Objects – 8000 object range Internal Interest Object – 3551/5805 Complete the applicable form and send the original signed form to Mari van Bosch (On KFS website: http://services.nwu.ac.za/kfs >> Training Material (tab) >> General Ledger >> Administrative Transaction >> Journal Voucher >> Transfers between Fund Objects or Journal Voucher - Finance form) 	<ul style="list-style-type: none"> GL Account Summary report of both accounts If applicable, an e-mail or any other written request/approval to close the Account 	<ul style="list-style-type: none"> Journals captured by GRT – refer to the attachment's column
2	<p>Corrections of transactions in a previous financial year</p> <p>PLEASE NOTE – as per the financial guidelines all corrections must be done timeously and in the correct financial year.</p> <p>After 31 MARCH NO correction will be capture that relates to previous years</p>	<ul style="list-style-type: none"> The corrections will be captured on the fund object (8000 object range) Complete the “Transfers between Fund Objects (Type FB) (Fund Balances)” form and send the original signed form to Mari van Bosch (On KFS website: http://services.nwu.ac.za/kfs >> Training Material (tab) >> General Ledger >> Administrative Transaction >> Journal Voucher >> Transfers between Fund Objects) Please note transactions must be corrected timeously – account managers must ensure transactions are correct before year-end 	<ul style="list-style-type: none"> GL Object Detail report of the actual transaction that needs to be rectified GL Account Summary report of both Accounts (to ensure no overspending occurs) Explanation/motivation why this transaction was not rectified in time 	<ul style="list-style-type: none"> Journals captured by GRT – refer to the attachment's column

- Please note: KFS GL E-docs will be disapproved if the correct supporting documentation is not attached.**