

Finance: Governance, Reporting and Treasury

**KFS Account Control Sheet – Internal Funding Guidelines**

* The Account Control Sheet needs to be completed for every new account.
* Mark the option you choose with an X unless you need to enter a value or other information.
* If the form is incomplete or incorrect the account application will be disapproved.
* Please also refer to the Account Type Guidelines available on the KFS website:

<http://services.nwu.ac.za/financial-systems/kfs-coa>

* If you have any questions, please contact your Fin Planning Accountant responsible for the approval of the account application.
* Please note: The purpose of this form is to provide information ONLY regarding this NEW account application and the funding received for this specific purpose. The fields/questions you complete must only reflect the purpose of this specific account and funding.
* Accounts can be divided into two main groups and the applicable form must be completed:

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| **Internal Funding** | **External Funding** |
| Accounts receiving funding ONLY from within the NWU (subsidy, research funds, IRICO / ITEA etc.). | Accounts receiving funding ONLY from outside the NWU (external funds from the industry, foreign or local, government funding, research councils or any other external party). |

* The Source of Funds code (SOF) indicates the origin of the income on a specific account:

1 = **Internal**: Subsidy / Tuition Fees / ITEA / IRICO

2 = **External**: Research Councils e.g. NRF, MRC, WRC etc.

3 = **External**: Industry funds

4 = Investment Income (Centrally used only)

5 = **External**: Foreign funds

**Guidelines to complete the "Internal Funding" form:**

Refer to the numbering and questions in the ***KFS Account Control Sheet – Internal Funding (SOF 1)***.

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| 1 | **Doc no.:** Enter the KFS E-doc account application number.  **Name of Account:** Enter an account name that is meaningful and contains all the necessary reference numbers (for example NRF UID numbers with regard to institutional contributions).  This is the name you will see in KFS and on the GL Reports.  Please remember, the name must be entered in capital letters for KFS’s purposes! |
| 2 | **Please give a short explanation of the purpose of the account:**  This is very important. Please give us just a short explanation about the account and what it will be used for. Where will the funds be received from? What will you be doing with the funds? What is your responsibility – what is the deliverables/result of this project? Etc. |

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| 3 | **Please note: Accounts may NOT be used for any other purpose than it was initially created for.**  Confirm with an “X” that you will not use the account for any other purpose than it was initially created for.  If you should start using an account for another purpose, the account is not evaluated again by all the approvers and there is a very good chance that the attributes will no longer be correct for the re-used purpose of the account. The reporting on the funds will then be incorrect and the VAT, for example, may also be incorrect. It is YOUR responsibility to ensure that you use the account ONLY for the purpose it was created for. |
| 4 | **You are responsible to close this account as soon as the project/purpose was completed.**  Confirm with an “X” that you agree to close the account as soon as the project/purpose was completed.  The Closing of Accounts guidelines are available at: <http://services.nwu.ac.za/financial-systems/kfs-coa> |
| 5 | **Fiscal Officer (FO) Delegate.**  Enter one or more Fiscal Officer (FO) Delegate(s) for the account to ensure that the approval process of documents (routing) is not interrupted.  The delegate(s) can approve documents on behalf of the Fiscal Officer when he/she is unavailable (on leave, sick or any other reason).  Please check with your Financial Planner who the relevant delegate(s) should be. |
| 6 | **Is all relevant supporting documentation attached: correspondence, emails, letters, etc.?**  Confirm with an “X” that you have attached all the relevant supporting documentation regarding the account application. |
| 7 | **Funding / budget / award will be received from:**  Indicate where you will receive the funding from for this SOF 1 account:   * Will it be a budget allocation/adjustment (in IDU)?   (Budget column in the GL Summary Report)   * Or an internal transfer from another account? Enter the account number.   (No budget, only in the “Actual” column in the GL Summary Report)   * Or perhaps an award from another department (for example IRICO/ITEA awards). Enter the department’s name.   (No budget, only in the “Actual” column in the GL Summary Report) |
| 8 | **Purpose of the funds?**  What is the purpose of the funds? What will it be used for? Is it for   * **Support / overhead costs** – For example: Office Administration type of expenses or support department expenses, e.g. projects done by Facilities/Infrastructure or Protection Services’ expenses. * **Academic purposes** – Expenses directly related to an academic purpose. For example, study school expenses or Strategic Funds with an amount allocated for an academic purpose for example evaluating doctoral qualifications or to roll out a faculty project to empower first year students with successful adjustment. * **Research purposes** – Expenses directly related to a research purpose. For example, subsidised research accounts, seed funding for a new research entity etc. |
| 9 | **Office administration (1A account type):**  This account type will only be needed if a new OU (Organisation Unit) was created and if this OU will receive subsidy. If an organisation is funded only through external income, a 1A account will not be created. Confirm with an “X” if the statement is correct for your specific circumstances.  There can also be only one 1A account in an organisation. Confirm that you do not already have a 1A account? |
| 10 | **Subsidy (1G account type):**  **Attach sufficient supporting documentation to support and motivate the application.**  Confirm with an “X” that all the necessary supporting documents is attached to support and motivate the need for this new account.  Mostly used by support departments for example Facilities. Facilities must attach their “Project activation” form, for example. |

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| 11 | **Faculty Support (1GD account type):**  Used mainly by Deans to budget for buffer funds with regard to research, personnel development, examiners etc. Attach a letter or email (supporting documentation) associated with the reason why this account should be created.  Confirm with an “X” that all the necessary supporting documentation is attached. |
| 12 | **Subsidised research (1D account type):**  Subsidised research is funding from a faculty or department (Dean/Director) for research purposes and is awarded to an individual’s research project / purpose. Attach a letter, minutes of a meeting or email confirmation of the awarded funds. The project proposal should also be attached. 1D-accounts may only receive the award through an internal transfer, no budget allocation. E.g. seed funding for start-up research. |
| 13 | **UCDP funds:**  Includes the following account types:  DA UCDP - EMERGING RESEARCHERS  DB UCDP - SOTL  DC UCDP - OUTGOING RESEARCHERS  DD UCDP - ACADEMIC PROFESSIONAL DEVELOPMENT  Attach the award letter received from Research Support for UCDP-grants.  Research Support: DA = Amanda Koto; DB, DC & DD = MPE Meintjes/Thando Zimba  The award letters must be signed and contain the staff member number, period & amount awarded. |
| 14 | **Postdoctoral fellowship (1D account type):**  Attach the award letter received from Research Support (MPE Meintjes) for Postdoctoral fellowship awards.  The award letters must be signed and contain the period & amount awarded. |
| 15 | **Strategic funds (1GS account type):**  Strategic funds are for a specific project – indicate the purpose.  What is the nature of the expenses; academic, support/overheads or research?  Attach the Excel spreadsheet received from Corene Flemming and/or relevant emails as supporting documentation. Also confirm the account name with Corene Flemming before you apply for the account. |
| 16 | **Earmarked grants:**  Includes the following account types generally used by KFS-users:  EA ANIMAL HEALTH EARMARKED GRANTS (NO VAT)  EB USDP UNIVERSITY STAFF DOCTORAL PROGRAMME  EC CLINICAL TRAINING EARMARK GRANT (NO VAT)  EF FOUNDATION EARMARKED GRANTS (NO VAT)  EG PHYSICAL INFRASTRUCTURE EARMARKED GRANTS  EM NURTURING EMERGING SCHOLARS PROGRAMME  EN NEW GENERATION ACAD PROG EARMARKED GRANT  EQ UNIVERSITY-LED COLLABORATIVE PROJECTS  EU UNIVERSITY CAPACITY DEVELOPMENT GRANT  EW NWU 6TH IEG CYCLE EARMARKED GRANT  Earmarked grants are for a specific purpose – indicate the purpose. What is the nature of the expenses; academic, support/overheads or research?  Attach the supporting documentation received from:   * Yolandé Bechaz: 1EA, 1EC & 1EF-accounts. * Janine Myburg: 1EB, 1EM, 1EN, 1EU & 1EQ-accounts. |
| 17 | **IRICO / ITEA:**  Includes the following account types:  K IRICO - STAFF  KT ITEA - STAFF  KG IRICO / ITEA GENERAL - RESERVE  KS IRICO - STUDENTS  KB IRICO / ITEA - BUDGET (SUPPORT OFFICES)  **For K or KT accounts, confirm if the person receiving the funds is an active NWU employee in the HR Oracle system?**  Please make sure that the staff member is still an active NWU staff member before you apply for the new account. Confirm by indicating YES or NO.  **Attach an email, award letter or proof of account request.**  Attach the ITEA award letter or IRICO excel sheet as supporting documentation. Confirm that you attached the supporting documentation.  IRICO contact person: Teresa Smit/Lucky Msimango  ITEA contact person: Luzelle van Rensburg.  From the IRICO rules (https://services.nwu.ac.za/research-support/research-support-publications)  *“ The IRICO are available to employees appointed permanently, on fixed term or temporarily (e.g., extraordinary appointments), and to postdoctoral research fellows who have during their term of appointment, contributed (as authors or co-authors, inventors or co-inventors, or creators or co-creators) towards the NWU research, innovation, or creative output, and are still employees or postdoctoral fellows by the time the IRICO pay out.”* |
| 18 | **Bursaries (1M accounts):**  The M account type is for the Bursary Office’s use only. Will the bursaries be allocated to undergraduates or postgraduates or both? Please indicate a percentage in the appropriate field(s). |
| 19 | **NWU contribution to NRF funds:**  Includes the following account types:  T INSTITUTION CONTRIBUTION: THUTHUKA  TE UNIVERSITY CONTRIBUTION: NRF EQUIPMENT  TP UNIVERSITY CONTRIBUTION: NRF POST DOCS  TR INSTITUTION CONTRIBUTION: INCENTIVE FUND  **Indicate the SOF 2 E-doc application no. or the SOF 2 account no.:**  Complete the KFS E-doc account application number for the SOF 2 account or the 2S account number, if it was already created, that this SOF 1 account will be contributing to.  **Attach NRF or other award letter indicating institutional contribution.**  Confirm with an “X” if you have attached the award letter indicating that a contribution is applicable. |
| 20 | **Other - please explain: Refer to the “G” types in the Account Type Guidelines:**  Please explain the purpose of your account application if it does not entail any of the types mentioned in questions 8 -18.  The appropriate SOF 1 account will then be created according to your explanation. |

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| **Any other information regarding the account:**  Please enter any other additional information about the account that you feel may assist us in understanding the purpose of the account in order to ensure the correct type of account is created. |
| **Approval (Name and Signature please):**  Please take note of the following in the approval block before you give your approval:  We, the undersigned,   * confirm that the account will be utilized in accordance with the relevant contract, if applicable, as well as the NWU’s financial policies and guidelines. * acknowledge that all capital items (if applicable) acquired in the account remain the property of the NWU and will be made available for physical verification upon request. * understand that the information provided by us is used to assign valuable attributes to an account. These attributes include: Account type, SOF (Source of funds), Sub-Fund Code, Higher Education Function Code, Interest and VAT. These attributes determine where the transactions are recorded in the financial statements. * understand that the information in this form will be used for audit purposes. * confirm that all the information completed on this form is correct and complete.   **You need to ensure that all the information is correct and complete before signing.**  The names and signatures of the following persons are required. The correct role players need to sign:   * Initiator: The person completing the application on KFS is the initiator. * Project leader: The person responsible for the project and the managing thereof.   Only if there isn’t a project leader involved, the Fin Planning Accountant may sign here.   * Fin Planning Accountant: Only the Accountant or Faculty Accountant from Financial Planning responsible for this particular organisation (OU code) may sign here.   When the accountant is on leave, the responsible Fin Planning Accountant delegate must sign the form. A note must be added in the “Notes and Attachment” tab, indicating the reason why the delegate signed the form.   * Director/Organisation Manager: The Organisation Manager / head of the organisation unit (OU code). |