

COLLEGE RESEARCH SCHOLARSHIP

Student Guideline to Financial Transactions

1. PREAMBLE

The Student Research Scholarship Guideline is a document designed to assist the students in procuring research related goods and services and reimbursement of research related expenses. It defines what is deemed to be “allowable costs” in terms of the University Financial Regulations and Procurement Policy. These funds are allocated for a period of one year at a time and will have to be returned if not utilised in the year issued. These funds belong to the University of KwaZulu-Natal and should be utilised for the purpose they were intended.

2. PURPOSE

- To assist Masters, PHD and Post Doc Students with their Research
- To allow for a streamlined process that meets the turnaround time.
- To regulate and control expenditure.
- To clearly define allowable costs
- To regulate and control purchase of assets

3. DEFINITIONS

- *Allowable expense* - A necessary, reasonable, and appropriate expense incurred for the primary benefit of University Research and therefore permitted to be reimbursed or directly charged based on the prevailing policies of the University.
- *Original Receipt* - The original receipt or invoice issued by the supplier or service provider to document and substantiate the business transaction.

- *Reasonable* - An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of University business. Not extreme or excessive.
- *Supporting Documentation* – Refers to documentation to support an incurred University expense that includes the original itemised receipt detailing what was purchased, necessary motivation or approvals, proof of payment were the receipt does not indicate that the amount was paid in full and the relevant finance forms.

4. ALLOWABLE COSTS

The following costs are deemed allowable costs, and must be for research needs.

- Consumables – *laboratory supplies laboratory chemicals and materials (for example, reagents, isotopes, peptides, enzymes, antibodies, gases, proteins, cell/ tissue/bacterial culture, plastic ware and glassware)*
- Small items of equipment – *e.g. recorders, cameras, and tablets related to the research. Under R 5000*
- Specialist services which are outside of the competence of the student such as testing services., *transcribing, translating*
- Books and library expenses – *Related to the Research study*
- Tools -
- Laptops (only for PhD and Postdoctoral students) *standard version approved by ICS*
- Travel and Subsistence - *recruitment of participants and patients, participatory fees, travel for subjects and volunteers interviewee expenses.*
- Cost of photocopying/printing - *questionnaires/ printing associated with fieldwork (no printers or printer cartridges)*

The following is not allowable,

- Fees
- Cost of typing
- Printing thesis - Supervisor to subsidise
- Attendance of international and local conferences, workshop, symposiums etc.

5. ASSETS

- All asset purchases must be in line with the University Asset and Procurement policy.
- All asset purchases must have prior approval from the supervisor and School Manager, prior to being sent to College Finance.
- All asset purchases will be of the standard version. No additions or brand preferences will be permitted. Requisitions for laptops of a higher specification must be accompanied by a motivation approved by the supervisor and School Manager.
- All procurement forms must be accompanied by the required completed asset tag form.
- All assets purchased will be delivered to the College Finance Office, where these assets will be recorded on the register and tagged by College Finance and then delivered to the school. The

student and supervisor will have to sign acknowledgment and accountability for these asset prior to taking receipt of the asset.

- All assets purchased remains the property of the University until such time it is disposed of.
- On Completion of studies, all assets must be returned to the school finance office. Where the student requires further use of the asset post studies, the student can apply to purchase the asset via the school finance office which will warrant approval from the supervisor and school manager. Depending on the age and type of asset, the supervisor's operational needs will stand priority. The supervisor can opt to recycle the asset to another of their scholarship students, or sell the asset to the current student. The College Research Office must notify the College Office Finance, Asset Officer when students have exited the system so that the assets in their possession can be recovered.
- Should an asset in a student's possession be stolen, the student needs to report the incident at the nearest South African Police Station and obtain a case number and thereafter report the matter at RMS on Campus.

6. SUBSISTENCE AND TRAVEL

1. Subsistence

1.1 No local or international conferences allowed.

1.2 Subsistence limited to field trips travel and others.

1.3 SARS approved rates will apply to reimbursement of travel and subsistence.

1.3.1 *Travel using own motor vehicle* R3.61 per kilometre

1.3.2 *Overnight Accommodation and Subsistence*

*Option 1: Allowance for meals and incidental costs (where an employee is by reason of his/her duties required to spend at least one night away from his/her usual place of residence on an occasional basis) where the employee pays for his/her meals and incidental costs and for which **receipts need not be provided***

R435 per day

*Option 2: Allowance for incidental costs only (where an employee is by reason of his/her duties require to spend at least one night away from his/her usual place of residence on an occasional basis) where the University pays for the employee's accommodation and meals, the employee is permitted to claim an allowance to defray incidental costs and for which **receipts need not be provided:***

R134 per day

1.3.3 *Local Subsistence*

Reimbursement of actual costs, not exceeding the maxima stipulated below, of a meal (or meals) and for which receipts must be provided, in the following circumstances:

Absent for more than 5 hours, spanning a normal mealtime; or R110

Absent for more than 10 hours, spanning two normal mealtimes. R150

N.B The above is an extract from UKZN Subsistence and Travel policy and SARS approved rates and is applicable to students as well.

- All financial transactions have a processing time and all finance staff, School College and Central can only process transactions within these time periods. It is therefore pertinent that proper planning is done in advance to avoid delays where field trips and travel is required.

7. REIMBURSEMENTS and EFTs

- It is the responsibility of the claimant to ensure that he/she has versed themselves with the University Policy and has sought clarity were necessary from the school finance and the College Finance offices.
- As far as possible, purchases and payments should be made via the University procurement system. Prior approval in writing must be sort from College Finance before any cash payments can be made and claim reimbursed thereafter.
- All reimbursements, claims or requisitions processed against running expense cost centres must be directly related and be seen to be bona fide research expenses. Claims or requests that do not meet these criteria cannot be considered. Travel and subsistence rates which are defined by SARS, will apply to both staff and students. The only difference is that, staff will claim using the online travel expense claim-system and students the yellow requisition form. Postdocs and Research assistance have a staff number and will claim using the online expense claims system “forms”.
- In the instance where receipts cannot be sought such as payments to patients and focus groups etc. such claims must be accompanied by a procurement form, a copy of Identification documents and acknowledgement in writing of value of monies received by individuals that were issued with cash payments.
- When processing payment to a supplier via EFT, a tax invoice or pro forma invoice (foreign Payment) is required (not a quotation). The invoice must reflect the proper University address, UKZN VAT number (required for invoice value greater thanR3000), the banking details of the supplier and a justification form needs to accompany the EFT (to justify why the supplier is being paid via EFT). Ensure that all source documentation attached to EFT claim form is clear and legible.

8. PROCURMENT OF GOODS AND SERVICES

- Students are encouraged to make use of the University Procurement Policy as far as possible. The Procurement Office, College Finance Office, should be consulted to ascertain whether specific requirements for the project can be supplied and whether the purchase falls within the procurement policy.
- The School Finance should be approached for assistance and advice regarding procurement and the process.

9. CASH ADVANCES

- Cash advances are limited to field trips and participant reimbursements. (Ethics approval for the payment of participants needs to be provided with the application for a cash advance)
- Cash Advances will only be issued to local students to a maximum of **R 5 000** and only in such circumstances where other methods of payment is not possible.
- Cash Advances can be obtained via EFT to student's bank account or via cashiers. Please speak to College Finance for more information
- All receipts must be returned within six weeks from the date that the advance was issued.
- In the instance where receipts cannot be sought such as payments to patients and focus groups etc. such claims must be accompanied by a procurement form, a copy of Identification documents and acknowledgement in writing of value of monies received by individuals that were issued with cash Payments. The supervisor of the student signs as guarantor for the advance and non-return of receipts will result in the supervisor's cost centre being debited for the expense.
- It cannot be used to pay other running expenses.
- Cash advances can be used to pay Field workers. E.g data collectors community based projects, focus groups. These exclude specialised services.

“Field Worker” – It refers to those whose main role is face-to-face engagement with participants, who usually speak the participants' first language, who are from or live in the study areas, and whose work entails moving around the study areas.

10. RESEARCH ASSISTANTS

“Research Assistants” - Research assistance employed on a temporary contract to assist with academic research.

- Research assistance must be appointed via the HR processes. Application for the appointment of research assistance must be accompanied by - and be in line with – the student’s Ethics approved proposal.
- Research Assistants can only be employed if approval is granted by the College Research Office and College Finance. Approval should be requested via the Supervisor to the College Research Office and should be accompanied by a motivation and the student’s Ethics approved proposal.
- All research assistants must be paid via a fixed term appointment form via HR. No payments will be processed via EFT.

11. SPECIALISED SERVICES

- Such services need to be sourced and paid via the procurement system.
- Where payment is being made to an individual, this includes any services received by an individual on the project such as translation fees, the individual will be paid via HR via the appointment form process.
- The rate used should be based as per rates approved by HR fixed Term appointment approved rates for translators/transcribers.
- The application should be supported by evidence on how the individual was selected, e.g. reference letters (which should include years’ experience, previous projects worked on or work done), qualification etc. as well as a motivation approved by the supervisor.

11. FOREIGN STUDENTS

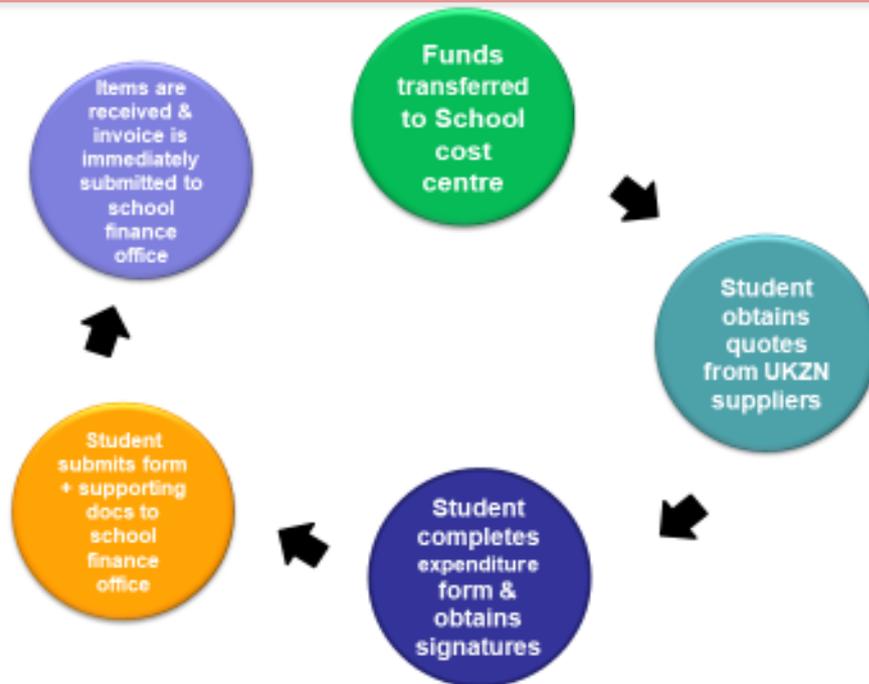
- Students that are carrying out their research in a foreign country can claim subsistence from their running expenses to visit their supervisor.
- Student carrying out their entire research in a foreign country and are not able to access the university systems and processes, will be required to submit a budget of proposed running expenses and motivation to their supervisor and the College Dean of Research for approval.
- Once approved, College Finance will process a stipend payment for the approved value.

- The student will be required to furnish the supervisor with an account of expenditure against the funds allocated.

12. STUDENT RESPONSIBILITIES

- It is the responsibility of the student to maintain an excel spreadsheet of expenditure incurred and to ensure that all funds allocated is spent in the year concerned prior to the claw backdate.
- Where all or part of the funds awarded is not going to be completely utilised, the student needs to advise the College Research Office.
- All spending of running expense allocation must be reasonable and for the purpose of research and not that of self-gain. Running expenses should be clearly defined into line item expenditures.
- All expenditure is in accordance with the planned expenditure of the respective scholarship award, is permissible in terms of the conditions of the award or has the approval of the supervisor and that funds are available.
- All requests represents reasonable, bona fide budgeted expenditure, that complies with procurement policy, and that the quotations were invited on a fair and impartial basis with regard to confidentiality, accuracy of information and the highest possible code of conduct with the sole object of securing the maximum possible benefit to the institution.

Process



UKZN INSPIRING GREATNESS

