



KENYATTA UNIVERSITY

OFFICE OF THE CHIEF FINANCE OFFICER

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INTERNAL MEMO

FROM: Chief Finance Officer

DATE: 9th May, 2018

TO: All Researchers
Kenya University

REF: KU/CFO/REXP/B10/VOL.1

RE: FINANCIAL ACCOUNTING OF RESEARCH FUNDS

In order to standardize the financial accounting of research funds to the funding organizations, the University has developed standard guidelines which should be followed by all staff members who receive funds for research activities.

All accounting should be done based on the guidelines attached. The template attached should be filled when accounting for research funds.

Thank you.


J.I. OTIHI
CHIEF FINANCE OFFICER

cc

- ✓ Vice Chancellor
- ✓ D.V.C (RIO)
- ✓ D.V.C (F & D)
- ✓ D.V.C Academic
- ✓ D.V.C Administration
- ✓ Registrar (RIO)
- ✓ Budget & Research Grants Office

GUIDELINES ON FINANCIAL ACCOUNTING OF RESEARCH FUNDS

1. Personnel

- All personnel contracted or engaged in a research project must be issued with contract/engagement letter.
- All personnel must sign timesheets for the hours or days or months worked (**Doc 1**).
- All payments made must be signed for and an identification number e.g. telephone number, Identity card number, P.F number, passport number, email etc indicated on the payment voucher. (A researcher should develop a payment voucher for the project).

2. Transport

- If using your own car attach a copy of log book and current insurance cover.
- Attach fuel receipts.
- If using public transport attach public transport service receipt.
- If using hired transport attach receipt from the taxi or evidence of payment if it is done online.

3. Conferences

- If hiring a hall and other facilities always attach a receipt for the hire together with an ETR receipt.
- When paying conference participants ensure they sign and indicate their email or identity card number.
- A signed workshop daily attendance list and program must be attached to the signed list.

4. Communication

- Attach a copy of the receipt for purchase of air time. Where communication is through postpaid services, attach a copy of the service provider statement. This also applies to internet services.

5. Stationery and laboratory consumables

- Attach a receipt of the items purchased.
- All laboratory consumables receipts must be signed to show the items were received in the laboratories. If the goods are received in the University stores, a goods received note (GRN) should be attached.

6. External travel

- Attach copy of passport page stamped "exit" and "entry" (for home country and country travelling to), boarding pass and a copy of the air ticket or bus ticket.
- Attach a signed voucher of per diem received indicating the number of days paid.

7. Per diem (Daily subsistence allowance)

- Where the donor has provided the per diem rate, that rate shall apply.
- Where the rate is not provided, Kenyatta University rate shall apply.
- Where a payee rate is not provided in the University rates, a suitable rate based on the University rates shall be used.
- Per Diem is paid on night outs. Where one does not spend a night out half day per diem shall apply.

8. Equipment

- Attach a receipt for purchase of the equipment together with an ETR receipt.
- Indicate the serial number of the equipment on the receipt.
- **Note:** All equipment purchased reverts to the researcher's department at the end of the project.

9. Budget lines

- All expenditure and accounting should be based on budget lines in the approved project budget. This should be shown clearly in the accounting documents.

10. Final accounting

- At the end of the project, a final report incorporating all the accountings must be prepared together with a summary of the narrative report and submitted to the office of D.V.C (Research Innovation and Outreach) and to Finance Department office of Budget and Research grants.

A large, stylized handwritten signature in black ink, located at the bottom center of the page. The signature is composed of several overlapping, sweeping strokes.

Financial Accounting

Project Title:				
Imprest Number:		Amount:		
S/No.	Activity	Expense Amount	Budget Line	Accounting Document (attached)
1.	Personnel			• Signed timesheets (hours/days worked) • Signed payment voucher
2.	Local Travel			• Copy of log book (own car) • Fuel receipts (own car) • Bus tickets (public) • Taxi receipts(car hire)
3.	International Travel			• Copy of stamped passport page (exit/entry) • Boarding pass and ticket
4.	Venue (conference facilities) Participants Allowance			• Receipt and ETR slip • Signed Sheets (with email/ID No.) • Signed daily attendance list • Program
5.	Communication			• Copy of receipt for purchase of airtime/internet service • Service provider statement (postpaid)
6.	Lab Consumables Stationery			• Receipt • Signed delivery note/goods received note
7.	Per diem (DSA)			• Signed payment voucher
8.	Equipment			• Receipt and ETR slip (indicate equipment serial no.
9.	Others			
	Total Expenditure			

Document 1

PROJECT:

Employee/ Consultant Name: _____

Field Location: _____

Month / Year: _____

PERSONNEL ACTIVITY REPORT

Date-----> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Activity :

Total Hours:

TIME OFF:

Week end

Vacation/ Holiday

Sick

Other:

Total Time Off:

INSTRUCTIONS :

DAILY

1. Enter the activity name in the left column for that you work under during the month.
2. Each day enter the total hours worked in each activity. This is required if you work for more than one activity. If you do not work for more than one activity, entering hours worked is optional.
3. In the Time Off section, enter in the appropriate row hours of work missed.

END OF MONTH

4. At month end or task , total all columns.
5. Sign and date, and have supervisor sign and date. Make a copy for your files.
6. Reports must be submitted to your supervisor as per contract terms.

Employee Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

ACCRUED TIME OFF	Vacation	Holidays	Sick leave	Other
Hours Beginning of Month				
+ hours earned during month				
- hours taken during month				
Hours at End of Month*				