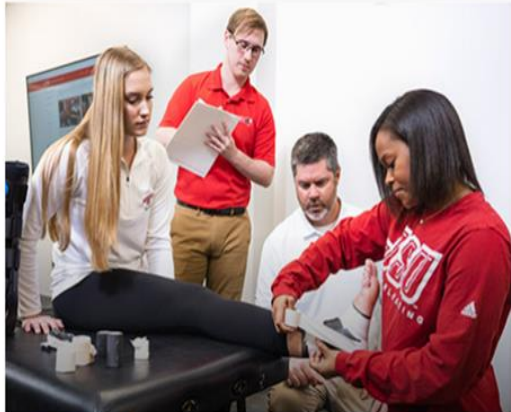


FINANCE & ADMINISTRATION



JAX STATE
Jacksonville State University



Budget Manager Training November 16, 2023

David Lyon, Controller
Janice Thomas, Assistant Controller
Denise Hunt, Director of Procurement and Fixed Assets
Dr. Arlitha Harmon, CFO



Planning & Budget Development



Every year a department or unit will submit an operating budget request for the following academic year. This planning phase should reflect the overall priorities of the department or unit. This phase includes an examination of prior year expenses, analysis of changing conditions, and review of trends.

FY24-25 Budget Process Changes

- O&M Request Form names and content has been updated
- New Argos reports available
- Budget Review Rubric revised
- New Position and Capital Budget Request process (TBA)
- New Budget Analyst – Stephanie Kilgore

BUDGET DEVELOPMENT PLANNING CALENDAR

[JSU Budget Development – IV:09 Planning and Budgeting Policy](#)

June

- President reviews and appoints new committee members to two-year term
- Orientation Packet to New Budget Committee Members
- Implement new or revised plans for CY budget for the beginning of Fall Term

July

- Review NY Budget Worksheet/Program Review Update Forms

August/September

- New staff contracts due to HR (prior to August payroll close date)
- Budget Monitoring training to new Budget Managers
- Budget development process for NY Tentative budget begins in September
- Review Committee Charge

October

- JSU BOT adopts Approved Budget for CY
- Budget Managers to review budget package with appropriate Administrator(s)
- Prepare the ACHE Budget Presentation (if required)
- NY Budget Worksheet sent to Budget Managers after the October BOT Meeting

November

- Provide departments with information to complete the Request for Purchase Form, service, or capital projects (IT, or, CP&F)

December

- Review of budget requests

January

- Begin compiling NY expense budget requests & priorities
- Review PY reserves, revenue, & expenses after the audit report is issued (> January 15)

- Begin development of the Budget Development Premise based on the Governor's January Budget (Year 3-4 of Governor Term)

February

- Continue review of NY Tentative budget requests & compiling of data
- New Position Requests due to PAC
- Budget Managers make revisions-based feedback, then re-submit
- Budget Plans Developed – Alternative Scenarios prepared for NY Tentative budget for Cabinet review
- Begin development of the Budget Development Premise based on the Governor's January Budget (Year 2 of Governor Term)

March

- ETF State Budget Report Issued
- Complete NY Interim Budget
- Sustainability Report
- Begin development of the Budget Development Premise based on the Governor's January Budget (Year 1 of Governor's Term)

April

- Submit NY Tuition, Fees, and Interim budget to BOT for approval
- Returning Faculty Base Contracts due for position budgeting
- Midyear CY review provided to Cabinet for review
- Open Forum/Budget Bulletin
- Respond to Budget Manager as to what requests will be approved
- Faculty Senate President or Designee Appointment (annual)

May

- Fiscal Health Check List

Legend: PY= Prior Year (FY22) CY = Current Year (FY23)
NY = Next Year (FY24)

FY 2024-25 Budget Development

Departmental Budget Request

- Summarize your budget request at the FOAP Level. Use the *Budget Status Query by Account Report* to populate your current budget information (See the next slide).
- Forward the Excel document (NOT pdf) to your immediate supervisor along with all request justification documentation (old Form A).
- Your Supervisor will review the form and forward to their Vice President for approval.
- Approved requests will be forwarded to the Budget Committee for consolidation and Cabinet review via the Consolidated Budget Request Form (previously Form D).

Jacksonville State University Departmental Budget Request									
Department: Budget Manager									
Fund	Org	Account	Account Title	Program	2024 - 2025 (FY 25) Budget	Adjustment Requests	1-Time Requests	Proposed Budget	
		71010	Travel Employee			N/A	N/A	0.00	
		72010	Office Supplies			N/A	N/A	0.00	
		72011	Instructional Supplies			N/A	N/A	0.00	
		72018	Software			N/A	N/A	0.00	
		72020	Clothing			N/A	N/A	0.00	
		72106	Maintenance Contracts			N/A	N/A	0.00	
		72201	Postage			N/A	N/A	0.00	
		72402	Subscriptions & Periodicals			N/A	N/A	0.00	
		72501	Advertising & Promotions			N/A	N/A	0.00	
		72503	Printing			N/A	N/A	0.00	
		72702	Training			N/A	N/A	0.00	
		72703	Contractual Services			N/A	N/A	0.00	
		76005	Books			N/A	N/A	0.00	
		76008	Noncapitalized Equipment			N/A	N/A	0.00	
		76009	Furniture			N/A	N/A	0.00	
		72103	Maintenance & Repairs Equipment			N/A	N/A	0.00	
			Accreditation			N/A	N/A	0.00	
			Add Other Here			N/A	N/A	0.00	
			Add Other Here			N/A	N/A	0.00	
			Total		0.00	0.00	0.00	0.00	
			Prior FY24 Budget:		0.00				
			Total FY25 Additional Requests		0.00				
			Proposed FY25 Budget		0.00				
			Total Funded Adjustment:						
						Important: Please submit Request Justification Form for each separate augmentation or one-time request.			

Populating Departmental Budget Request Budget Information

Use this report to generate a report to complete the FORM B current year budget information.

Search Query

Create New Query

Select Query Type
Budget Quick Query

Values

Chart*
J Jacksonville State University

Fund
10000 Current Unrestricted

Account
7%

Index
Choose Index

Organization*
60001 VP Finance and Administration

Program
Choose Program

Create New Query Include Revenue Accounts

Fiscal Year*
2021

Fiscal Period*
14

Comparison Fiscal Year
2022


Comparison Fiscal Period
14

Open Banner Self-Service > Click My Finance Query > Click New Query > Budget Status by Account Query

Enter the respective Fund, Organization, and Account - 7% (Operating Expenses)

Scroll down and enter the fiscal year and fiscal period of 14 > Click SUBMIT

Banner Finance Self Service



FINANCE SELF SERVICE

- Finance Query
- Journals
- Requisitions
- Budget Development
- View and Approve Documents

My Finance Query
Create, view and share budget availability, encumbrance and payroll queries.

My Journals
Create and view draft, pending and completed journals and supporting documentation.

Approve Documents
View list of documents pending approval. Approve, disapprove, or deny.

Delete Finance Template
Delete templates for Finance Queries, Budget Development, and Purchase Orders.

Populating Departmental Budget Request Budget Information

Download the information to complete the Department Budget Request Form (old Form B) current year budget information.

My Finance • My Finance Query • Budget Status by Account

Budget Status by Account New Query

← VP Finance and Administration - 60001 ✎ > 📄 ⓘ ⋮

Query Results + 📄

Account	Account Title	Program	Health	FY23/PD14 Adjusted Budget	FY23/PD14 Year to Date	FY23/PD14 Available Balance
61020	Salaries	70	⚠	\$335,920.00	\$261,920.04	\$73,999.96
62020	University Aid	70	⚠	\$2,146.01	\$0.00	\$2,146.01
65005	FICA Match	70	⚠	\$24,856.38	\$18,052.39	\$6,803.99
65010	TRS Match	70	⚠	\$31,590.83	\$30,503.28	\$1,087.55
65015	Health Insurance	70	⚠	\$32,088.00	\$16,808.00	\$15,280.00
65020	Life Insurance	70	⚠	\$702.57	\$1,299.72	(\$597.15)
65025	Disability Insurance	70	⚠	\$447.56	\$244.10	\$203.46
65030	TIAA Match	70	⚠	\$12,546.00	\$12,861.36	(\$315.36)
69030	Unemployment	70	⚠	\$64.98	\$52.32	\$12.66
70000	Operating Expenditure Budget Pool	70	⚠	(\$3,500.00)	\$0.00	(\$3,500.00)
71010	Travel Employee	70	⚠	\$1,040.83	\$2,532.02	(\$1,491.19)
71020	Travel Employee Recruitment	70	✅	\$926.84	\$0.00	\$926.84
Report Total (of all records)				\$966,165.91	\$674,753.61	\$291,412.30

FY 2024-25 Budget Development

Unit Budget Change Request (previously FORM A)

- Please complete a form for each budget augmentation or one-time O&M requests (i.e. 70000s). Position & Capital Budget Requests have a new process (TBA).
- Complete narrative sections and select the respective check box.
- Forward the Excel file to your immediate supervisor along with a copy of your Annual Unit Operational Plan.
- Your Supervisor will review the form and forward to their Dean/Vice President for approval.
- Approved requests will be forwarded to the Budget Committee for consolidation and Cabinet review.
 - **Request & Justifications: Due to Supervisors – December 12, 2023**
 - **All Forms: Due from Supervisor/Dean to Vice President– January 19, 2023**
 - **All Forms: Due from Cabinet to Budget Committee – February 2, 2023**

**Jacksonville State University
Unit Budget Change Request**

Instructions:
 Please provide one form per request
 Copy sheet for each request as needed
 Only report O&M requests on this form
 Forward this document to your immediate supervisor along with a copy of your Operational Plan

Unit Name	
Unit Leader	
Immediate Supervisor	
Vice President	
Budget Request Year	

Requested Funds Frequency
 One Time
 Reoccurring

Requested Funds Will Support
 Unit Objective
 Strategic Plan
 Other (explain)

FOAP

	Fund	Org	Account	Program
FOAP	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>

Amount Requested

Justification and Alignment with Strategic

Action Taken by Vice President
 Approved and Forwarded to Budget Committee
 Not Approved at this Time

Action Taken by Budget Committee
 Approved and Forwarded to President's Cabinet
 Not Approved at this Time

FY 2024-25 Budget Expenditure Rubric

Request will be evaluated based on the expenditure rubric.



Expenditure Sub-Committee Proposal Evaluation Rubric

	Criteria	None (0)	Low (1)	Moderate (2)	Strong (3)	Score
Unit Plan	Proposal is connected to the unit's operational/assessment plans.	Does not address	Request includes some information, but the connection to the unit's plan is not clearly defined.	Request includes moderate information about the connection to the unit's plan.	Request includes significant information about the connection to the unit's plan.	
	Proposal is connected to the unit's program review.	Does not address	Request includes some information, but the connection to the unit's program review is not clearly defined.	Request includes moderate information about the connection to the unit's program review.	Request includes significant information about the connection to the unit's program review.	
	There is a defined plan to assess the success of the proposal	Does not address	Request includes some information, but there is limited information about how the request will be assessed.	Request includes moderate information about the assessment plan for the proposal.	Request includes significant information about the assessment plan for the proposal.	
Strategic Plan	Proposal is connected to JSU's strategic plan.	Does not address	Request includes some information, but the connection to the strategic plan is not clearly defined.	Request includes moderate information about the connection to the strategic plan.	Request includes significant information about the connection to the strategic plan.	
	Proposal defines how initiative will add value to the strategic plan.	Does not address	Request includes some information, but the value add is not clearly articulated.	Request includes moderate information about the value add to the strategic plan.	Request includes significant information about the value add to the strategic plan.	
Alignment with Mission	Proposal is aligned with the mission of JSU.	Does not address	Request includes some information, but the connection to the JSU mission is not clearly defined.	Request includes moderate information about the connection to the JSU mission.	Request includes significant information about the connection to the JSU mission.	
	Will the proposal positively impact the mission of JSU?	Does not address	Request includes some information, but the impact on the JSU mission is not clearly defined.	Request includes moderate information about the impact on the JSU mission is not clearly defined.	Request includes significant information about the impact on the JSU mission is not clearly defined.	
Alignment with a Master Plan (Optional)	Does the proposal align with a master plan? (Campus master plan, housing master plan, etc.)	Does not address	Request includes some information, but the connection to a master plan is not clearly defined.	Request includes moderate information about the connection to a master plan.	Request includes significant information about the connection to a master plan.	
Life & Safety (Optional)	Does this request address a life and safety concern for the University?	Does not address	Request somewhat addresses a life and safety concern.	Request moderately addresses a life and safety concern.	Request significantly addresses a life and safety concern.	

Average Score: _____

FY 2024-25 Budget Development

Jacksonville State University												
Revenue Request Summary Form C												
(attach original request and supporting documentation to this summary and submit to Chair of the Revenue Subcommittee)												
Academic Year 2022-2023												
Division:												
College:												
	Amount	Unit	Primary Contact	FUND	ORG	ACCOUNT	PROGRAM	Title of Request	Justification for Request	Type Code	Frequency	Priority
Tuition												
Fee												
Other												
Total	0.00											

Revenue Request Summary FORM C – ONLY Vice President Complete

Cabinet Members will attach original request for approved requests and supporting documentation to this summary and submit to Chair of the Revenue Subcommittee (Jessica Wiggins).

Jacksonville State University's (JSU) Budget is based on a fairly conservative budget approach. The budget was developed in alignment with the Strategic Master Plan and Annual Operating Plan utilizing the Alabama Educational Trust Fund apportionment data and tuition projections.



Accreditation

- Quality Enhancement Plans (QEPs)
- Personnel to meet program standards
- Campus Classroom & Infrastructure Improvements

Housing

- Modernization & renovation of existing housing
- Investment in new housing & dining options





Capital Project Completion – Total Cost of Ownership

- Tornado Recovery project completion & closeout
- South Complex & College of Education Renovation
- Randy Owens Center for Performing Arts Construction (ROC)/Church

Athletics

- NCAA Plan (Conference USA)
- Stadium Expansion Project





Fiscal Stewardship

- Provides guidance for budget allocation process in alignment with the Strategic Plan, Budget priorities aids in planning assumptions in response to the ending of HEERF funding, inflation pressures, and contextual information. The budget process has been adjusted to support a compressed timeline, facilitate timely decision-making, and minimize rework.
- Expenditure planning assumptions, as well as assumptions by major account categories. These assumptions should be used unless a division has more specific information regarding impacts to their division. If no specific assumption is provided, divisions should plan for known items and trends.
- The goal is to maintain at least a fund balance level (as a percent of expenditures), while continuing to invest in initiatives that help us move forward with our campus priorities and support the student experience.



Fiscal Management Roadmap

Strategic Plan Linkage - June 2023

In January 2023, Jacksonville State University’s Board of Trustees adopted the new Strategic Plan. The Fiscal Roadmap is being linked to the Strategic Plan to ensure alignment and collective progress.

Strategic Plan

REACH

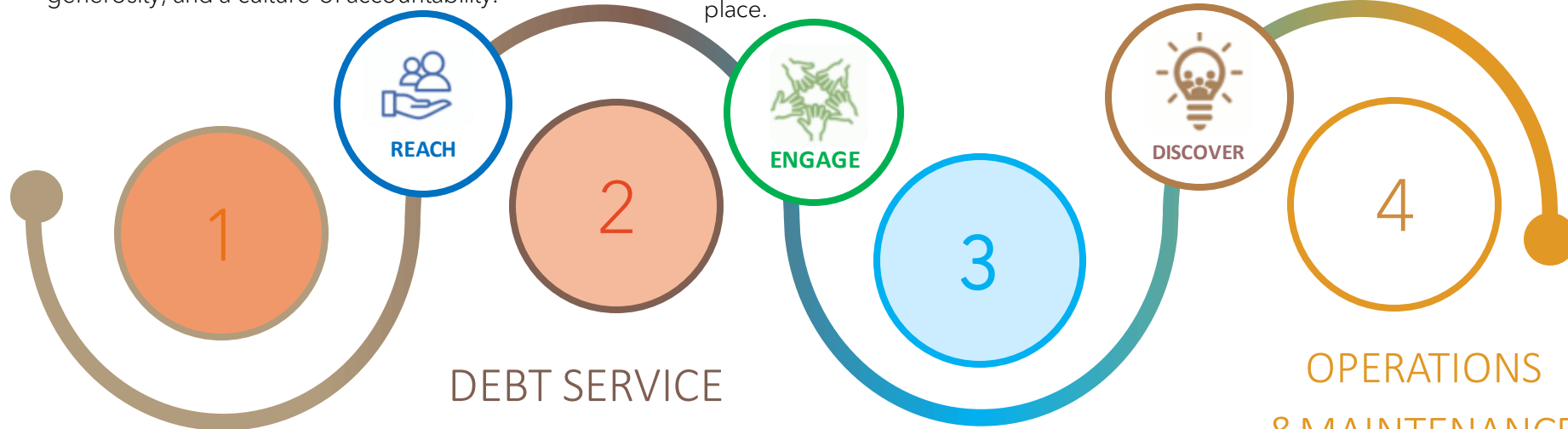
As a thriving learning community, we depend on a strong financial foundation based on diverse student enrollment, a spirit of generosity, and a culture of accountability.

ENGAGE

As a university, we ensure the vibrancy of our campus, community, and region through the benefit of belonging, mutual relationships, and power of place.

DISCOVER

As educators, we do not provide the answers. We provide the experiences, environments, and expectations that allow learners to discover the answers.



Roadmap

CASH

Cash flow is defined as the amount of money entering and leaving an institution over a given period of time.

Cash flow is important because it enables an institution to meet existing financial obligations as well as plan for the future.

DEBT SERVICE

Debt service is the cash that is required to cover the repayment of interest and principal on a debt for a particular period.

BUDGETING

A budget is a tool for planning, implementing, and controlling activities for optimum utilization of scarce resources. It explains the entity’s objectives and the course of action it will choose to achieve its goal. This process involves planning and forecasting, implementing, monitoring and controlling, and finally evaluating the performance of the budget.

OPERATIONS

& MAINTENANCE

Operation and maintenance actual expenses provide the educational and physical environment that enables an institution to effectively pursue teaching, research, public service, and other supporting activities.

Budget Manager Training

Budget: A budget is defined as a systematic plan for meeting expenditures in a given period or the total sum of money allocated for a particular purpose or time period.

Fiscal Year: the University's fiscal year begins October 1 and ends September 30.

Unrestricted General Activities: the academic core of the university, executive management, and all institutional support activities such as the library, business and operations, information technology and plant operations.

Auxiliary Enterprises: activities that exist to provide a service to students, faculty, or staff and for which a fee is charged that is related to the cost of the service.

Student Activities: student clubs and organizations that operate totally based on a fee that is charged to each registered student.

Capital Outlay: funds from either internal or external sources used for construction, maintenance, and/or acquisition of Capital Assets for future use.

F	O	A	P	A	L
Fund	Organization	Account	Program	Activity	Location
Indicates the source of money and how it must be used 94130	Departmental entities or budgetary units within the district 65500	Describes the nature of expenditures, revenues, assets, liabilities and fund balances 76007	Functional reporting classification for tracking use of funds for financial reporting purposes 60	A user defined element to be used for independent reporting needs <u>not</u> required for external reporting purposes	Identifies physical location of financial activity and fixed assets
See Below	Dept Org #	See Next Slide	See Below	---	---

Chart of Accounts

Fund Type

- 1 General
- 2 Restricted
- 3 Auxiliary
- 5 Scholarship
- 8 Agency
- 9 Capital Projects

Banner 9 integrates the Student, Finance and Human Resource Systems. Banner Finance was specifically designed for higher education fund accounting and is JSU's central repository for all financial data.

Program Code	Title
10	Instruction
20	Research
30	Public Service
40	Academic Support
50	Student Services
60	Operation and Maintenance
70	Institutional Support
80	Scholarships and Fellowships
85	Associations
90	Auxillary Enterprises
98	Depreciation
99	Revenue



Banner O&M Accounts

Travel		Postage and Freight		Memberships and Subscriptions		Property Plant and Equipment	
71010	Travel Employee	72201	Postage	72401	Memberships	76001	Capitalized Equipment
71020	Travel Employee Recruitment	72202	Freight	72402	Subscriptions and Periodicals	76002	Land
71030	Travel Supervision	72203	Student Mailing Fee	Advertising and Promotions		76003	Buildings
71040	Travel Student Groups	72204	Mailing Labels	72501	Advertising and Promotions	76004	Improvements
71050	Non-employee Travel	72205	Mailing Services	72503	Printing	76005	Books
71200	Travel Athletic Recruiting	Services		Meals and Entertainment		76006	Audiovisual Materials
71210	Travel Team	72701	Legal	72601	Meals	76007	General Contractor
71230	Travel Playoffs	72702	Training	72602	Entertainment	76008	Noncapitalized Equipment
71235	Travel Taxable Per Diem	72703	Contractual Services	72604	Homecoming Expenses	76009	Furniture
Supplies		72704	Faculty Development	Athletic Expenses		76010	Architect Fees
72010	Office Supplies	72705	Stipends	72901	Game Guarantees	76011	NEALEA Equipment
72011	Instructional Supplies	72706	Property Appraisal	72902	Officiating Fees	76012	Vehicles
72012	Expendable Supplies	72707	Cleaning Costs	72903	Ticket Expense	76013	Construction Materials
72013	Purchases for Resale	Fees		72904	Meal Tickets	76050	Fixed Asset Accrual
72014	Film Supplies	72801	Immigration Fees	72905	Gamecock Club Donations		
72015	Ammunition	72802	Prestige License Fees	72906	Concessions and Food		
72016	Athletic Supplies	72803	Bank Card Fees	72907	Playoff Hosting		
72017	Field and Lab Supplies	72804	Paying Agent Fees	Other General Expenses			
72018	Software	72805	Accreditation	75001	Medical Expenses		
72020	Clothing	72806	License Fees	75002	Sales Taxes		
72021	Fixtures and Other Items	72809	Curation Fees	75003	Property Taxes		
Maintenance and Repairs		72810	Background Check Fees	75004	Bonding		
72101	Maintenance and Repairs Buildings	Utilities		75005	Insurance		
72102	Maintenance and Repairs Automotive	73001	Electricity	75006	Board of Adjustment Claims		
72103	Maintenance and Repairs Equipment	73002	Gas	75011	Commencement Expenses		
72104	Maintenance and Repairs Furniture	73003	Water	75021	Refunds to Grantors		
72105	Maintenance Landscaping	73004	Sewage	75040	Subawards		
72106	Maintenance Contracts	73005	Trash Disposal	75050	Other General Expenses		
72107	Pest Control Contracts	73006	Cable	75051	Internal Expense Reimbursement		
72108	Maintenance Carpentry	73007	Telephone	75052	Vending Commissions		
72109	Maintenance Electrical	73008	Cell Phones	75999	Contingency Budget Pool		
72110	Maintenance Painting	Rentals and Operating Leases					
72111	Maintenance Hardware and Locks	72301	Equipment Rental				
72112	Maintenance Athletic Fields	72302	Facilities Rental				
		72303	Capital Leases				

Handouts are available on the [Controller's website](#)

Banner Payroll Accounts

List of Contract Types and FOAPS			Jacksonville State University		
Standard Types of Contracts	FUND	ORG	ACCT	PROGRAM	(HR only) PCN
Faculty Overload	10000	See List – Dept. ORG	61040	10	023009
Adjunct Faculty	10000	See List – Dept. ORG	61025	10	023000
Working Retiree	10000	See List – Dept. ORG	61045	10	023005
Dual Enrollment	10000	50803	61025	10	026000
Summer Contracts	10000	See List – Dept. ORG	61030	10	023007
Summer Contracts - Library	10000	40001	61030	40	023007
Supplemental Contracts	FUND	ORG	ACCT	PROGRAM	(HR only) PCN
Course Development	10000	See list – Dean ORG	61052	40	024100
Faculty Advisor	10000	See List – Dean ORG	61053	40	024200
Program/Project Coordinator	10000	See List – Dean ORG	61054	40	024300
Band Program Coordinator	10000	33207	61054	50	024300

Payroll
Account
Code

Title

61020	Salaries
61025	Adjunct Salaries
61030	Summer Differentials
61040	Overload Salary
61045	Working Retirees
61052	Course Development
61053	Faculty Advisor
61054	Program/Project Coordinator
61055	Administrative Supplements
61080	Clinical Associates PT

Student Account Codes

62010	Graduate Student Wages
62020	University Aid Wages
62030	Work Study Wages

Listings are available on the [Payroll website](#) that include an Account and Org listing.

Controller's Office – Standard Operating Procedures

Procedures and Instructions

Controller

Procedures and Instructions

- Using Chrome River
- Frequently Used Forms
- Budget
- Travel
- Annual Financial Report
- International Students
- Contact Us

APPLY TO JSU

COST AND AID

VISIT CAMPUS

- [Financial Transaction Approvals](#)
- [Using Chrome River](#)
- [Entering A New Encumbrance](#)
- [Entering New Requisitions](#)
- [Entering Budget Transfers SS9](#)

Helpful Documents

- [Expense Account Codes](#)

Training

REGISTER FOR UPCOMING TRAINING SESSIONS

FY 24 Budget development

Fiscal Year End Training

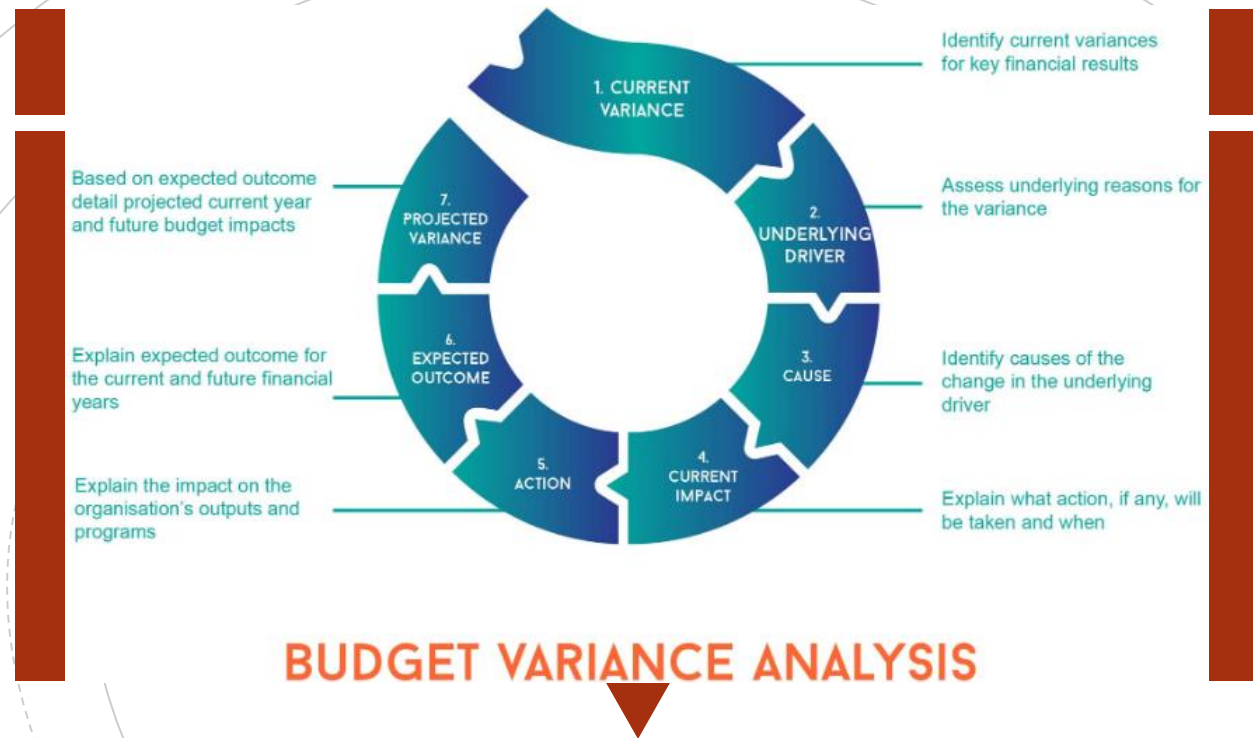
Finance Training Series

CHIEF FINANCIAL OFFICER
FINANCIAL UPDATE

JSU Finance and Administration -
Financial Update

<https://www.jsu.edu/controller/procedures-instructions/index.html>

Budget Monitoring



Budget managers conduct a Variance Analysis to identify the gap between the planned outcome (The Budgeted) and the actual outcome (The Actual).

1. Run *Budget Status by Account* Query for the respective FOAP.
2. Review the report for all line-items variances of +/- \$1,000. These are the line-items requiring further explanations.
3. Examples of invalid explanations:
 - Contract Services: Other decreases are spread among all departments and are a result of lower costs.
 - I'll look into it but it won't be before mid-August when I return from vacation.
 - My budget did not have enough money.
4. Examples of valid explanations:
 - **Materials & supplies** increased by \$4k due to purchasing supplies w/[JAX State logo](#) partially offset by consulting savings.
 - **Equipment** purchases increased due to replacement computer purchased for broken laptop.
 - **Consulting contract renegotiated** to remove unused prior year services thus resulting in a \$2K decrease.
 - **Membership** expenses decreased due to [non-renewal](#) and using existing institutional membership

Budget Monitoring

Create New Query

Select Query Type **Open Banner Self-Service > Click My Finance Query > Click New Query > Budget Status by Account Query**

Budget Quick Query

Search Query

Values

Enter the respective Fund, Organization, and Account - 7% (Operating Expenses)

Chart* | Index

J Jacksonville State University | Choose Index

Fund | Organization*

10000 Current Unrestricted | 60001 VP Finance and Administration

Account | Program

7% | Choose Program

Create New Query **Scroll down and enter the fiscal year and fiscal period of 14 > Click SUBMIT** Include Revenue Accounts

Fiscal Year* | Fiscal Period*

2021 | 14

Comparison Fiscal Year | Comparison Fiscal Period

2022 | 14



Budget Monitoring

My Finance • My_Finance_Query • Budget Status by Account

Use this screen to check encumbrances, payments, and available budget.

Budget Status by Account

New Query

< VP Finance and Administration - 60001



Query Results



Account	Account Title	Program	Health	FY23/PD14 Adjusted Budget	FY23/PD14 Year to Date	FY23/PD14 Available Balance
61020	Salaries	70	!	\$335,920.00	\$261,920.04	\$73,999.96
62020	University Aid	70	▲	\$2,146.01	\$0.00	\$2,146.01
65005	FICA Match	70	!	\$24,856.38	\$18,052.39	\$6,803.99
65010	TRS Match	70	▲	\$31,590.83	\$30,503.28	\$1,087.55
65015	Health Insurance	70	!	\$32,088.00	\$16,808.00	\$15,280.00
65020	Life Insurance	70	▲	\$702.57	\$1,299.72	(\$597.15)
65025	Disability Insurance	70	!	\$447.56	\$244.10	\$203.46
65030	TIAA Match	70	▲	\$12,546.00	\$12,861.36	(\$315.36)
69030	Unemployment	70	▲	\$64.98	\$52.32	\$12.66
70000	Operating Expenditure Budget Pool	70	▲	(\$3,500.00)	\$0.00	(\$3,500.00)
71010	Travel Employee	70	▲	\$1,040.83	\$2,532.02	(\$1,491.19)
71020	Travel Employee Recruitment	70	✓	\$926.84	\$0.00	\$926.84
Report Total (of all records)				\$966,165.91	\$674,753.61	\$291,412.30

Users can drill down to see the document and activity.

!0239789 – Invoice Number

!0028370 – ACH Transaction

01244817 – Check Payment



Budget Transfers

Open Banner 9 Finance SSB > [Click My Journals](#)> [Click Create](#)>

Create Journal ×

Transaction Date *

Redistribution
 NSF Checking

Accounting Defaults

Journal Type

Bank Code

Budget Period

Journal Comments

Public Comment ▲

Private Comment ▲

Distribution Total

Deferred Edit

Description

Deposit

Currency

CREATE

Enter the respective Fund, Organization, and Account - 7% (Operating Expenses)

Pooled accounts are **NOT** to be used – Account 70000

- Except for Restricted Funds, you may make transfers from ~~70000~~ to or from any '7' account code, 75999 – Contingency Pool or 62000 - Student Salary Pool.
- Transfers to or from the 74000 – Scholarship Pool must be written up on BA Form 4 [Request for Budget Change](#) and sent to the Controller's Office for completion. Once money is committed to the Scholarship Pool it cannot be returned to Operating.
- All Restricted Fund (fund 2xxxx) transfers must be written up on BA Form 4 and sent to Grants Accounting for completion.
- You can only make transfers within the same fund. Cross-fund transfers must be written up on BA Form 4 and sent to the Controller's Office.

Single Line Transfer Procedures – Banner 9

1. Select 'Budget Transfers' from the Self Service Finance menu.
2. For Fund 10000 transfers, enter journal type '**JBUD**'. For Fund 80000 or 50000 transfers, enter journal type '**OBUD**'.
3. Enter the amount to transfer.
4. Enter Chart 'J' and the FOAP you are moving money **FROM**.
5. Enter the FOAP you are moving money **TO**.
6. Enter a description – this is a required field and will show in the transaction detail. Use Budget Period '01'.
7. Click on Complete. If you have sufficient budget in the 70000 pool, you will get a 'Completed' message and a J document number.

Chrome River

Chrome River

[\(Using Chrome River Presentation\)](#)

Chrome River is the travel and purchasing card management system in use by JSU.

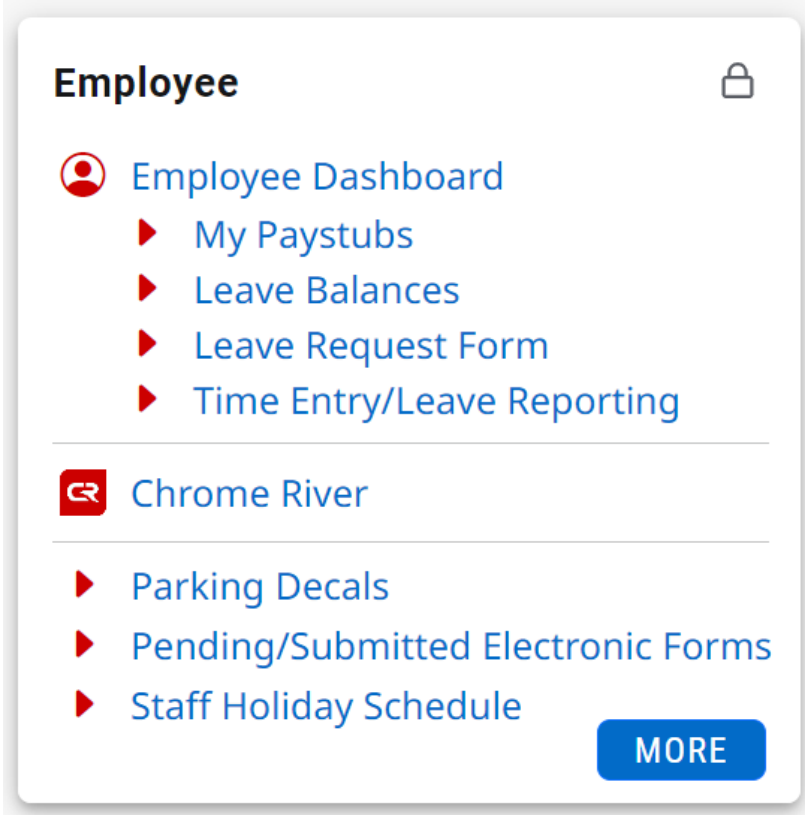
Things to look out for:

Preapproval:

- Travel dates
- FOAP – Allocation(Chrome River)

Expense report:

- Receipts attached
- Itinerary attached(when applicable)
 - ✓ [University Travel Policy IV:06](#)
 - ✓ [University Travel Facts](#)
 - ✓ [Frequently Asked Questions](#)



The screenshot shows a user interface for an 'Employee' dashboard. At the top right is a lock icon. Below the title, there are two main sections. The first section, 'Employee Dashboard', includes a person icon and a list of items: 'My Paystubs', 'Leave Balances', 'Leave Request Form', and 'Time Entry/Leave Reporting'. The second section, 'Chrome River', includes a red 'CR' icon and a list of items: 'Parking Decals', 'Pending/Submitted Electronic Forms', and 'Staff Holiday Schedule'. A blue 'MORE' button is located at the bottom right of the dashboard area.

Purchasing Guidelines

- [Purchasing Guidelines and Procedure Policy IV 03 01](#)
- Budget availability required prior to creating a requisition or processing a PO amendment
- Purchase Requisitions are required for PO processing - No purchase should be made without prior authorization
 - See Procedures and Instructions webpage for "[Entering New Requisitions](#)"
- Purchases requiring additional documentation (not all inclusive):
 - Initiate a requisition and save as a draft to obtain a number. Leave in draft form until all applicable documents are received.
 - [Request to Purchase Computer Hardware/Software](#) – form required for computer devices, printers, copiers, mobile device purchases (regardless of price) and peripherals or software purchases with an individual item cost of \$500 or more require a **The approved form (along with quote from IT) must be attached to the requisition before submitting it for approval.**
 - [Request for Meal/Entertainment Purchase \(Form 22\)](#) - Required for any food or beverage purchase. **The approved form must be attached to the requisition before submitting it for approval.**
 - A State of Alabama Vendor Disclosure Statement must be completed for all proposals, bids, contracts (includes POs), or grant proposals exceeding \$5,000. The [notarized form](#) **must be attached to the requisition before submitting it for approval.**
 - A Chrome River Travel Pre-Approval Form is required for any employee travel pre-payments.

Purchasing Guidelines

Purchasing & State of Alabama Competitive Bid Law (Title 41)

- **Effective 10/1/2022** – Changes to the competitive bid law allowed JSU to increase the bid threshold from \$15,000 to \$25,000.
- **What does this mean for you?**
 - Campus-wide purchases from vendors without a competitively awarded state contract or purchasing cooperative contract cannot exceed \$24,999 during a fiscal year (10/1 – 9/30).
 - Goods and services are procured by competitive sealed bid when the above amount may be exceeded. For example, Staples Business Advantage must be used for office supplies and promotional vendors must be selected from [the approved list](#) on Procurement's web page.
 - Dividing purchases between multiple POs to avoid the bid threshold is not allowed. JSU's total spend must be considered.
- **If a bid must be issued:**
 - Department must provide product or service specifications in Word format to Procurement. Be specific with your requirements/specifications. Procurement will review specifications and provide feedback.
 - A minimum of three (3) resources must be provided to Procurement (contact name, email address & company mailing address).
 - Procurement creates a bid packet, sets the bid opening date/time and emails the bid packet to potential vendors.
 - Bids remain open for a minimum of ten (10) business days.
 - Sealed bid responses are submitted to Procurement. Electronic bid responses are not accepted.
 - After bid opening, results are provided to the requestor.
 - Bid is awarded to the “lowest responsive and responsible bidder whose bid meets the requirements”. Multiple awards permitted (when applicable).

Which payment method is allowable?

General Expenditure Questions (not all inclusive)	Payment Methods					Notes (Taxes are not reimbursable)
	Purchase Order	P-Card	Reimbursement	Foundation Payment (minus taxes)	NOT ALLOWED	
Memberships & Dues when applicable to duties and mission of University	X	*				Refer to the Controller's Webpage for a list of existing memberships
Any donation, political contribution or charitable contribution					N	
Tables for fund raising events (civic and community events) in which there is a clear benefit to the University (i.e., when such sponsorship would not be considered a true charitable contribution)	X					
Flowers or gifts for University employees or their immediate family; or for Donors / Supporters for any occasion				F	N	
Flowers purchased for official University functions/events	X	*				
Holiday Parties				F	N	
University employee retirement reception				F	N	
Recognition/Appreciation gifts to employees (including student workers) by departments					N	
Recognition/Service Plaques, Pin, etc. ordered by Human Resources or the Appropriate Dean or Cabinet Member	X	*				
Promotional give away Items purchased in bulk (Items reflecting JSU logo and colors & low in value such as: cups, t-shirts, pens, etc.) Requires business purpose.	X	*				See Approved Vendors & Bid/Contract Info: https://www.jsu.edu/purchasing/promotional-product-vendors.html
Tokens of appreciation to employees for assisting the University with the evaluation of a program or other activity					N	
Tokens of appreciation (low cost; not cash or cash equivalent items) to non-employees for assisting the University with the evaluation of a program or other activity	X					
Gift Cards, cash equivalent awards to employees						Processed through Foundation and reported to/paid via Payroll Per IRS Regulations, gift cards are taxable to the recipient and must be reported as income to the IRS. All cash and cash equivalents must be reported on a tax return.
Refrigerators, Microwave, Coffee Pot, Heaters, Fans, coffee, water, snacks, anything for personal use or consumption					N	Expense may be reimbursed by Foundation. Confirm with prior to purchase.
Water, soft drinks, coffee & supplies for University offices that regularly entertain official guests to the University (e.g., President's Office, Provost Office) for business purposes	X	*				Meal Request Form required

Expenditure examples and allowable payment methods
(*not intended to be all inclusive*).

Field Key Definition:

- X - Preferred method of payment
- * - Acceptable method of payment
- F - Foundation ONLY
- N - Not allowed from University Funds



JSU Transaction Matrix

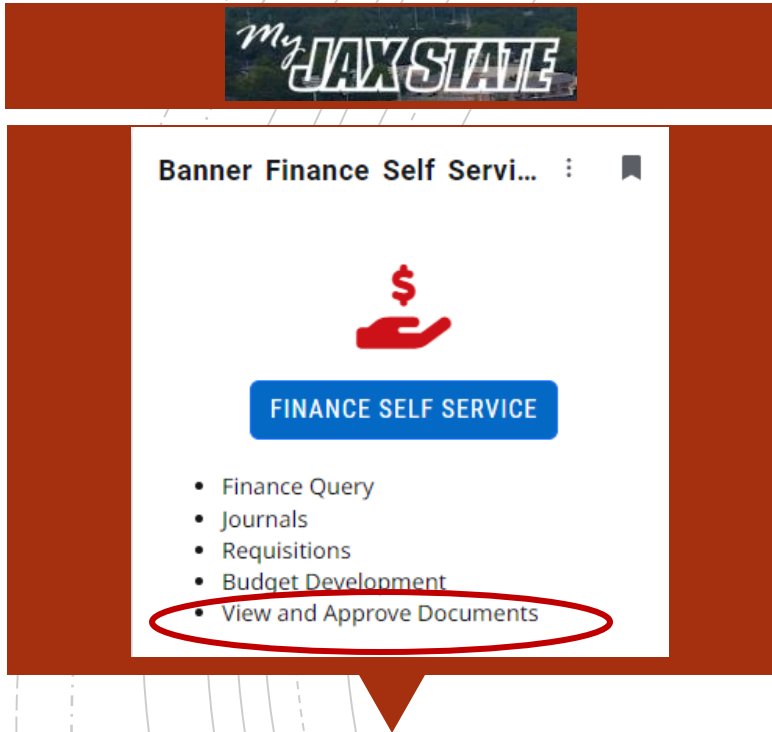
JSU Transaction Authorization Matrix – Policy I 05 03

- What is it?
 - Defines authority to approve transactions
- What does it do?
 - Provides framework for oversight of transactions
 - Guides users to those who can approve transactions

Expense Authorization Matrix – Policy I 05 03 01

- What is it?
 - This matrix operates as a subset of the Transaction Authorization Matrix (Policy I.05.03)
 - Defines authority to approve transactions
- What does it do?
 - Defines the workflow of transactions approvals (requisitions, purchase order amendments, direct vouchers)
 - Guides users to those who can approve transactions

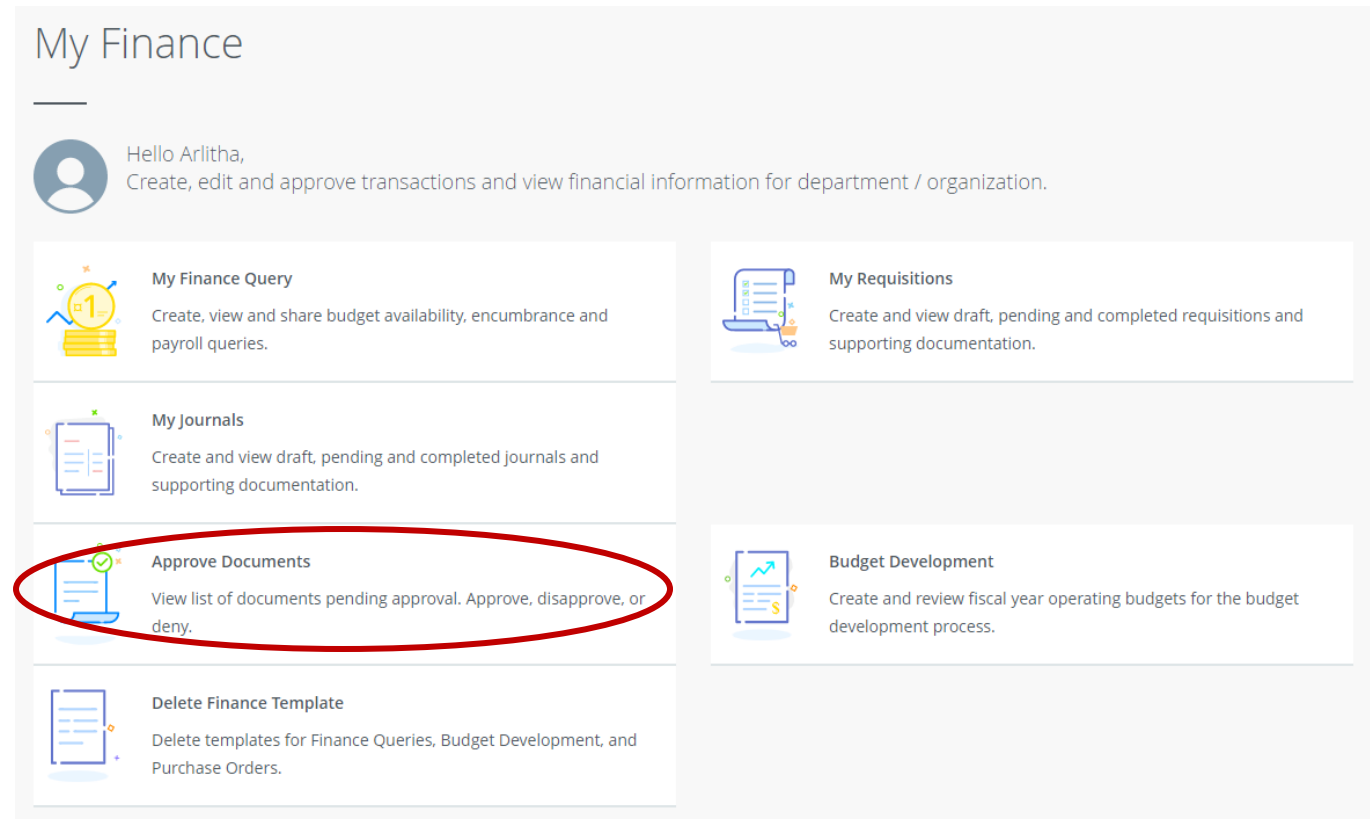
Document Approvals



All documents awaiting budget manager approval must be approved or disapproved prior to Banner Self-Service Finance being disabled at the end of the day of September 26.

PLEASE CHECK FOR DOCUMENTS REQUIRING APPROVAL

- To view a document prior to approval, click on the document number. See SOP on Controller's website
- Document attachments can also be viewed.
- Select a document for approval or disapproval



Vendor Payment & Commitment Information

Search Query

- Select Encumbrance Query

Create New Query

Select Query Type

- Budget Quick Query
- Budget Status by Account
- Budget Status by Organizational Hierarchy
- Payroll Expense Detail
- Encumbrance Query**
- Multi Year Query
- Budget Quick Query

Open Banner Self-Service > [Click My Finance Query](#) > [Click New Query](#) > [Encumbrance Query](#)

Create New Query

Select Query Type

Encumbrance Query

Values

Enter the respective Fund and Organization

Chart*

J Jacksonville State University

Index

Choose Index

Fund

10000 Current Unrestricted

Organization*

% VP Finance and Administration

Grant*

Choose Grant

Account

72010 Office Supplies

Program

Activity

View Encumbrance Detail by Rule Class Code

< VP Finance and Administration - 60001

Query Results

Document Code	Rule Class Code	Original Encumbrance	Encumbrance Adjustments	Encumbrance Liquidations	Year to Date	Item Number
01245345	DNEI	\$0.00	\$0.00	\$0.00	\$0.00	0
10241321	INEI	\$0.00	\$0.00	(\$1,232.50)	\$0.00	0
10241321	INEI	\$0.00	\$0.00	\$0.00	\$1,232.50	0
P0091086	PORD	\$1,232.50	\$0.00	\$0.00	\$0.00	0



Have A Question?

- Accounts Payable – accountspayable@jsu.edu
- Controller – controller@jsu.edu
- Student Accounts – studentaccounts@jsu.edu
- Payroll – payroll@jsu.edu
- Procurement – purchasing@jsu.edu

Additional Training

[Fiscal Year End Training](#)

[Entering A New Encumbrance](#)

[Entering New Requisitions](#)

