

FINANCE & ADMINISTRATION



JAX STATE
Jacksonville State University



Grant Finance Training

March 27, 2024

David Lyon, Controller
Stephanie Crosson, Grant Accountant
Morgan Jemison, Budget Analyst



Basic Definitions

Budget: “means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to [§ 200.308](#).”

Budget Period: “means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to [§ 200.308](#)”.

Claim: “means, depending on the context, either:

(1) A written demand or written assertion by one of the parties to a Federal award seeking as a matter of right:

(i) The payment of money in a sum certain;

(ii) The adjustment or interpretation of the terms and conditions of the Federal award; or

(iii) Other relief arising under or relating to a Federal award.

(2) A request for payment that is not in dispute when submitted”.

Basic Definitions

Closeout: “means the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in [§ 200.344](#)”.

Indirect (facilities & administrative (F&A)) costs “means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived”.

Period of performance “means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per [§ 200.211\(b\)\(5\)](#) does not commit the awarding agency to fund the award beyond the currently approved budget period”.

Basic Definitions

No-Cost Extension: *A no-cost extension is a continuation of a grant or contract without the award of additional funding. No-cost extensions delay the end date of a project or increment. Sponsored Programs can assist with requesting a no-cost extension from the funder.*

• **Pre-Award** - Assistance in writing, budget development, internal approvals, and submitting proposals to external funders.

• **Post Award** - Assistance in managing programmatic functions of funded projects, including communication with funders, budget modification, and guidance with university procedures.

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

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

Helpful Documents

- [Expense Account Codes](#)



JSU Finance and Administration - Financial Update

Training

[REGISTER FOR UPCOMING TRAINING SESSIONS](#)

FY 24 Budget development	+
Fiscal Year End Training	+
Finance Training Series	+

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

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* J Jacksonville State University x v

Index Choose Index v

Fund 10000 Current Unrestricted x v

Organization* 60001 VP Finance and Administration x v

Account 7% x v

Program Choose Program v

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

Fiscal Year* 2021 x v

Fiscal Period* 14 x v

Comparison Fiscal Year 2022 x v

Comparison Fiscal Period 14 x v



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.

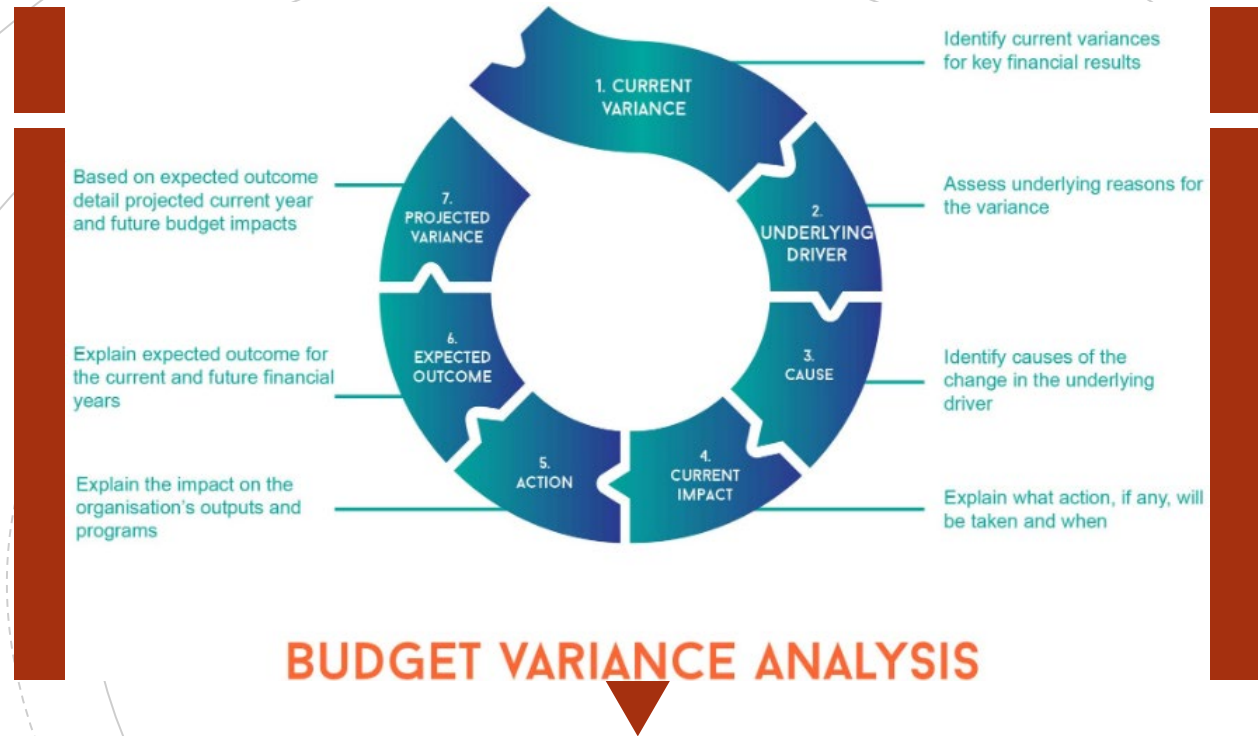
I0239789 – Invoice Number

!0028370 – ACH Transaction

01244817 – Check Payment



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

Grant Budget Creation

- Grant budgets are created by the Restricted Funds/Grant office upon receipt of an award notice and or contract. Project Director (PI) will be notified by email.
- Budgets are identified by a FOAP in Banner Finance specific to each individual grant.
- Grants require line-item budgeting according to the approved grant budget.
- Line-item reallocation greater than 10% of total budget must be approved in writing by the Grantor.
- All grant budget transfers must be made by the Restricted Funds accountant's office.
- Grant budgets are made available as determined by the grant period of performance. Spending cannot extend past the grant end date. Funds may be encumbered but must be paid within 90 days or the filing of the final report with the grantor, whichever occurs first.
- Grants that have a period of performance extending beyond JAX State fiscal year end of September 30th will roll into the next fiscal year with the remaining available budget balance.

Post-Award Budget Management – Banner Setup

Project NO.		Prepared by	Arlitha Harmon	Ext.	5820
Project Name		Department/Office	Assistant Professor of English		
Funding Source	Alabama Commission on Higher Education	Reviewed/Approved by	Dr. Allegra Smith, awsmith@jsu.edu		
Funding Period	FY22-23	Date	12/20/2022		

Preliminary

Final

Revised

PROJECT BUDGET REQUEST											
	FTE	Description/Name	Position No.	Benefit Code	Account Information						Budget
					Fund	Orgn	Acct	Prog	Actv	Loc	
1	100	Grant Student Internship	025200-00		21057	32701	62020	30			3,482.00
2			Health	PEE							\$764.00
3			Life	LBS							16%
4			AD&D	LAD							1.5%
5			Disability	STD							0.17%
6			EAP	EAP							.50 per emp
7			TIAA	TIS							5.00%
8			TRS	TRS							12.59%
9			FIO	FIO							6.20%
10			FIM	FIM							1.45%
11			UC	ASU							0.02%
TOTAL PERSONNEL - HR			3,750.00		Fund	Orgn	Acct	Prog	Actv	Loc	
12		Travel Student Groups			21057	32701	71040	30			1,614.08
13		Instructional Supplies			21057	32701	72011	30			100,764.50
14		Maintenance Electrical			21057	32701	72109	30			100.00
15		Printing			21057	32701	72503	30			831.60
16		SAMPLE									
17											
23											-
TOTAL EXPENSES - Controller's Office			\$ 103,310.18		Fund	Orgn	Acct	Prog	Actv	Loc	
TOTAL REVENUE - Controller's Office			\$3,750.00		21057	32701	62020	30			107,060.18
										NET TOTAL	\$0.00

Page Number _____
 Jacksonville State University

Date: 12/20/2022 Approved By: [Arlitha Harmon](#)



Program Requirements

- Grantor program requirements are the responsibility of the PI/Budget Manager.
- Program reports are subject to audit or review by the Grantor agency, the Office of Internal Audit and the State Examiners of Public Accounts.
- The Project Manager and the Restricted Funds Accountant will work closely with the specific grant requirements to ensure compliance with program reporting.
- As a Project Director (PI) important to keep in mind the scope of your grant. Please work with the agency awarding your grant.

Salaries & Benefits Being Paid By Grants

Grant/Contract Salary Distribution Form

What will you need?

- FOAP, Title Of Grant, Brief Description
- Being and End Dates – Project Date
- Supervisors/Dean/Provost/Grant Accountant/Human Resources/Payroll Signatures to process for payment

Examples:

- Small Business Development Center
- DHR Title IV Grant (Social Work)
- In-Service

Grants paying Extra Compensation

Extra Compensation Payment Request

- **Plan/Approved Workload for Extra Compensation Form 46**
- Awarded grant budget states which Senior Personal to receive Extra Compensation.
 - Must be approved prior before payment can be paid and work performed.
- **Employee Contract for Extra Compensation Form 45**
 - Must be submitted monthly for XCP
 - Located in Dynamic Forms.
 - Uploaded with form 46 - Plan/Approved Workload for Extra Compensation
 - Paid in arrears
 - Must be in Payroll by 15th of each month

- ✓ [Frequently Asked Questions](#)
- ✓ <https://www.jsu.edu/busaffairs/busprocman/index.html>

HR Forms



PERSONNEL ACTIONS

- ▶ [Grant/Contract Salary Distribution Form](#)
- ▶ [Personnel Action Request Form](#)
- ▶ [Position Justification Request Form](#)
- ▶ [Extra Compensation Payment Request \(form 45\)](#)

Travel Paid For By Grants

All travel is reviewed by the Office of Controller's Office for audit and payment

- **Chrome River** is the travel and purchasing card management system in use by JSU.
- **Preapproval:**
 - Travel dates
 - FOAP – Allocation(Chrome River)
 - Employee and Student travel must be in the award grant budget
 - Chrome River will route to the Grant Accountant for pre-approval Employee and Student employee travel
 - Paper Non-employee Student travel Form 10
- **Petty Cash for Student Travel**
 - Email Grant Accountant for approval with Petty Cash Voucher Form 48
- **Expense report:**
 - Reimbursement is made for travel expenses related to approved grant business
 - Itinerary attached(when applicable).

✓ [University Travel Policy IV:06](#)

✓ [University Travel Facts](#)

✓ [Frequently Asked Questions](#)

Effort Reporting

Effort Reporting is required by The Uniform Guidance 2 CFR 200.430

<https://www.ecfr.gov/current/title-2/section-200.430>

JSU Policy No.: 1:01:21 <https://public.powerdms.com/JSUAL/documents/1291300>

Purpose: This policy outlines the standards for reporting time and effort for employees at Jacksonville State University (JSU) whose salaries are funded partially or entirely through federally supported projects.

- Effort Reports are sent through Payroll department with instructions of how to complete the report.
- Grant Account will follow up to ensure these are being received.
- If employee leaves before Payroll sends Effort Report, Budget Manager signs on behalf of the employee.

Examples of Direct Cost

Modified Total Direct Cost (MTDC) [https://www.ecfr.gov/current/title-2/part-200/section-200.1#p-200.1\(Modified%20Total%20Direct%20Cost%20\(MTDC\)\)](https://www.ecfr.gov/current/title-2/part-200/section-200.1#p-200.1(Modified%20Total%20Direct%20Cost%20(MTDC)))

- **Examples:**

- Direct Salaries
- Wages
- Applicable fringe benefits
- Materials and Supplies
- Services
- Travel
- Up to \$25,000 of each subaward (regardless of the period of performance of the subawards under the award).

Indirect Cost

How are Indirect Cost Calculated:

- From Modified Total Direct Cost (MTDC) [https://www.ecfr.gov/current/title-2/part-200/section-200.1#p-200.1\(Modified%20Total%20Direct%20Cost%20\(MTDC\)\)](https://www.ecfr.gov/current/title-2/part-200/section-200.1#p-200.1(Modified%20Total%20Direct%20Cost%20(MTDC)))
- Once Indirect Cost comes out of the Grant restrictions these funds are subject to Jacksonville State University Policies for Purchasing Guidelines.
- These funds are placed in 80085 account with the College and Departmental Organization.
- Effective in April, there will be a change in the Distribution. Communication will be sent through email.
- **Distribution**
 - General Fund 28%
 - Controller's Office 10%
 - Vice Present Academic Affairs 12%
 - Office Sponsored Programs 10%
 - College 12%
 - Department 28% (Effective as of April 1, 2024)

Fiscal Reports

- For reimbursement type grants, invoices must be submitted according to the grantor requirements.
- Invoices must be submitted for the submitted of actual expenditures in a billing period.
- For contracts, invoices can be submitted for the full amount of the contract when work is completed. See contract, MOU when to submit invoice.
- All invoices must be approved by the Restricted Funds Accountant's office prior to submission to ensure agreement with the financial records of the University and compliance with grant terms.
- All paper and electronic reimbursements will be done by the Restricted Funds Accountant's office and sent a receipt to Project Directors (PI) via email or campus mail.
- If you are unsure how to submit any invoices that are paid for with grant funds, please contact the Grant Accountant.

Award Closeout – Fiscal Checklist

After the end of the project period of performance for a discretionary award (i.e., grant or cooperative agreement), recipients are required to submit various reports and documents to close the award. The closeout process starts after the end of the period of performance listed on the Notice of Award (NoA) and ensures the recipient has met all financial, performance, and other reporting requirements.

Recipients *MUST* meet several requirements before closing out an award in the final budget period of the project. Preparation for closeout should begin three months (90 days) prior to the end date of the award to accurately forecast expenses and make any adjusting entries that need to be made.

Within one hundred and twenty (120) calendar days after the end of a Federal project period the recipient must:

- Reconcile financial expenditures associated with the award
- Liquidate all obligations incurred under the award
- Return any funds due to refunds, corrections, or audits
- Submit required final reports

Note: Closeout requirements for non-Federal awards (local, block, and formula grants) may differ from the closeout requirements identified on this page. Please refer to the respective Notice of Award for specific statutory and regulatory closeout requirements.

Sample Invoice for Grant Billing



700 Pelham Road North
Jacksonville, AL 36265
256-782-8160

INVOICE

INVOICE NO 24XXC-1
DATE 1/10/24

TO

XXX University
Purchasing And Accounts Payable Office
1234 Sample University Circle, AL
Jacksonville, AL 36265

Request for Reimbursement for the Following Expenses **Quarter 1, October 1 - December**

DESCRIPTION	QUANTITY	AMOUNT	TOTAL	Cumulative Total
Contract Supplements	1.00	\$21,683.33	\$21,683.33	\$89,559.97
Graduate Student Wges	1.00	\$4,525.13	\$4,525.13	\$18,985.34
FICA Match	1.00	\$1,501.13	\$1,501.13	\$6,624.58
TRS Match	1.00	\$2,530.37	\$2,530.37	\$10,767.41
TIAA Match	1.00	\$311.60	\$311.60	\$2,819.00
Unemployment Tax	1.00	\$4.34	\$4.34	\$17.92
IDC Expense	1.00	\$14,331.71	\$14,331.71	\$70,092.79
Graduate Scholarships			\$0.00	\$23,530.00
Non-Employee Travel			\$0.00	\$401.41
Adjustment on Invoice 24XXX IDC Expense			\$151.80	\$151.80
			TOTAL DUE	\$45,639.41 \$222,950.22

Please make check payable to Jacksonville State University

Return to:
Jacksonville State University
Attn: Controller's Office
Angle Hall Room 249
700 Pelham Rd N
Jacksonville AL 36265

3-CFR200.415(a)

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

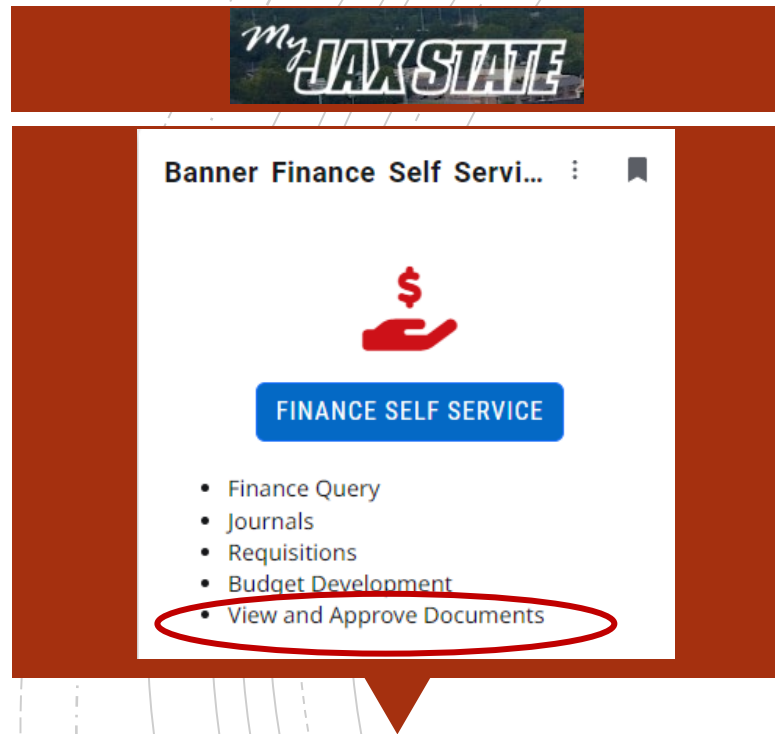
Signature _____ Date: _____

Title: Grant Accountant, Sponsored Programs

Signature _____ Date: _____

Title: Director Center for Best Practices

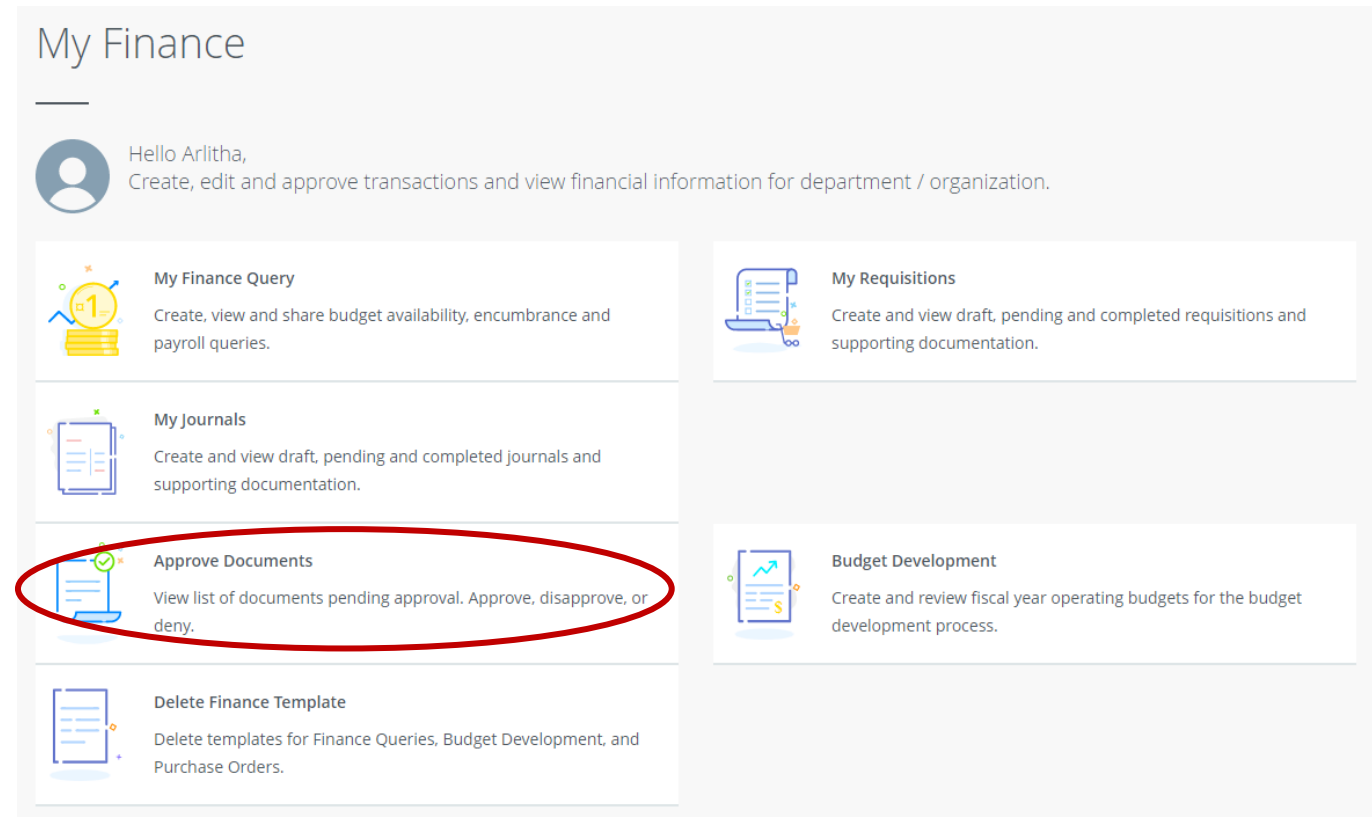
Document Approvals



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



Which payment method is allowable?

General Expenditure Questions (not all inclusive)	Purchase Order		P-Card		Reimbursement		Foundation Payment (minus taxes)		NOT ALLOWED	Notes (Taxes are not reimbursable)
	X	*								
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



Purchasing Guidelines

- **Any Grants are subject to Alabama State Law, Federal Uniform Guidance CRF 200, Subparts A-D, JAX State 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 " " " "
- 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.**
 - **Food and Beverage Purchase Form** - 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 **Statement 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 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).



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](#)

