

FINANCE & ADMINISTRATION

Accounts Payable Training

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Controller's Office— Standard Operating Procedures

JSU > Controller > Procedures and Instructions


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](#)



JSU Finance and Administration - Financial Update

Training

REGISTER FOR UPCOMING TRAINING SESSIONS

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

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

Training Materials Included

- Contract Negotiations, Bidding Requirements, & RFPs Training
- Banner Finance Manual
- HR & Payroll Dynamic Forms

JSU Fiscal Operations 101

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](#)

Requisitions

Requisition → Purchase Order → Invoice → Payment

- The preferred method of payment is via Purchase Order, initiated by [entering a requisition](#). Direct Voucher encumbrances should be the **exception**, not the rule, and only when circumstances do not allow processing of a purchase order.
- Ensure invoice date is always after the purchase order date. Commitment to purchase should always occur prior to receipt of purchase order.
- Please do not send purchase orders to accounts payable for payment if the invoice is not yet due for payment (2+ weeks).
- Please ensure PO amendments have all required approvals and PO has been increased before being sent to AP for processing.
- Do not wait until the last minute to process for payment – please have all documentation to AP for inclusion in the week's payable by **Wednesday at noon**.
- Please include vendor number on [partial payment form](#) by Vendor Name.
- Once a PO has been created, you **CANNOT** add additional items after the fact. Only shipping, or additional quantities of what is on original PO.

Encumbrances and Direct Vouchers


Encumbrance → Invoice → Payment

- The preferred method of payment is via Purchase Order, initiated by [entering a requisition](#). Direct Voucher encumbrances should be the **exception**, not the rule, and only when circumstances do not allow processing of a purchase order. Exceptions include utility payments, professional service contracts, petty cash requests, and travel reimbursements not applicable to Chrome River.
- Please ensure all professional service contracts have approval from the budget manager before sending to the Controller's office (controller@jsu.edu). The Controller's office verifies the contract, then forwards to AP for payment processing.
- All direct voucher encumbrances < \$5,000 must be sent to Procurement (purchasing@jsu.edu) for approval.
- All encumbrances > \$5,000 must be submitted to AP for payment either physically or via email. Banner does not automatically route them.
- Please email accounts payable at accountspayable@jsu.edu. Do not email staff directly.

Document Approvals



Banner Finance Self Service



FINANCE SELF SERVICE

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

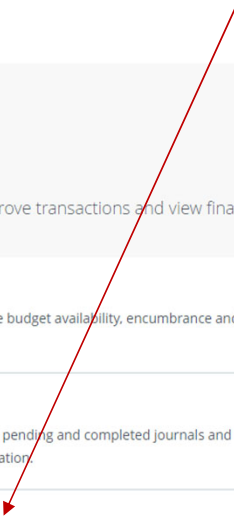
PLEASE CHECK YOUR DOCUMENTS ARE APPROVED

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

My Finance

Hello Arlitha,
Create, edit and approve transactions and view financial information for department / organization.

- 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.
- My Requisitions**
Create and view draft, pending and completed requisitions and supporting documentation.
- Budget Development**
Create and review fiscal year operating budgets for the budget development process.



Purchasing Guidelines

- [Purchasing Guidelines and Procedure Policy IV 03 01](#)
- No purchases should be made without prior authorization
- Budget availability required prior to creating a requisition or processing a PO amendment
- Purchase Requisitions are required for PO processing
 - See Procedures and Instructions webpage for "[Entering New Requisitions](#)"
- Purchases requiring additional documentation (not all inclusive):
 - Computer systems, printers, copiers, mobile device purchases (regardless of price) and peripherals or software purchases with an individual item cost of \$500 or more require a [Request to Purchase Computer Hardware/Software](#) form or other approval from Information Technology. Approved form (along with quote from IT) must be attached to the requisition before submitting it for approval.
 - Purchases for food or beverages must include the [Request for Meal Purchase \(Form 22\)](#). Approved form must be attached to the requisition before submitting it for approval.
 - The State of Alabama requires that a Vendor Disclosure Statement be completed for all proposals, bids, contracts (includes POs), or grant proposals more than \$5,000. The [notarized form](#) must be attached to the requisition before submitting 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)

- JSU's competitive bid law threshold is \$25,000 for good or services. There is a separate threshold for construction related projects initiated through Capital Planning & Facilities.
- **What does this mean for you?**
 - Campus-wide purchases to a vendor without a state contract or national 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.
 - 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 in order to obtain the best possible pricing.
 - A minimum of three (3) potential vendors must be provided to Procurement (contact name, email address & company mailing address).
 - Procurement will review specifications and provide feedback.
 - Procurement creates a bid packet, sets the bid opening date/time and emails the bid packet to potential vendors.
 - Bids remain open for ten (10) business days.
 - Bid responses from vendors must still be submitted in sealed, hard-copy form. The State of Alabama Competitive Bid Law does not allow for electronic bid responses.
 - 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).

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

Which payment method is allowable?

General Expenditure Questions (not all inclusive)	Payment Methods					Notes (Taxes are not reimbursable)
	Purchase Order	P-Card	Reimbursement (minus taxes)	Foundation Payment Request	NOT ALLOWED	
Memberships & Dues when applicable to duties and mission of University	X	*				
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, tshirts, 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.

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

Documentation will be posted to the "[Procedures and Instructions](#)" webpage.

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



Vendor Payment & Commitment Information

- Select Encumbrance Query
- You can view whether a document (PO or Encumbrance) has been paid or not.

Search Query

Open Banner Self-Service > Click My Finance Query > Click New Query > 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

Create New Query

Select Query Type

Encumbrance Query

Values

Chart *

J Jacksonville State University

Fund

10000 Current Unrestricted

Grant *

Choose Grant

Program

Index

Choose Index

Organization *

% VP Finance and Administration

Account

72010 Office Supplies

Activity

Enter the respective Fund and Organization

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

[Ivfd@hdu#Hqg#Nulqbj](#)

[Hqwhulqj#D#hz#Hqfxp_eudqfh](#)

[Hqwhulqj#hz#Jhtxlvwrqv](#)

