



`GRANTS BUDGET MANAGEMENT

University Policy delegates grant budget management responsibility to the PI(s) of the grant or contract. These responsibilities include transaction approval and review of all expenditures for accuracy and compliance with University Policy and Grantor policies and terms.

BUDGET CREATION

- Grant budgets are created by the Restricted Funds/Grant office upon receipt of an award notice and or contract. PI's 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 the 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 with 90 days or the filing of the final report with the grantor, whichever occurs first.
- Grants that have a period of performance extending beyond JSU's fiscal year end of September 30th will roll into the next fiscal year with the remaining available budget balance.



GRANTS BUDGET MANAGEMENT

BUDGET QUERIES

1. Log into Self Service (through my.jsu.edu, click on 'Self Service' under Banner Links)
2. Select 'Finance' and then 'Budget Queries'.
3. Select what type of Query you want:

- Budget Quick Query – gives Adjusted Budget, Year to Date Expenditures, Commitments, and Available Balance with no drill down detail.
- Budget Status by Organizational Hierarchy – best for queries with multiple org (i.e. VP's, Deans) – gives a one line summary for each department under the main org with drill down capability for more detail.
- Budget Status by Account – **RECOMMENDED** – easiest to see the available budget remaining and transaction details.
- Payroll Expense Detail – gives the detail of personnel paid from the salary accounts of the budget. This will always be cumulative from the beginning of the fiscal year (October 1st).
- **NOTE – Any amount in blue can be clicked on for more transaction detail.**

4. Click on 'Create Query'.
5. Choose boxes of the parameters you want in your query. **RECOMMENDED:** Top 3 boxes in the left column and all boxes in the right column. Click on 'Continue'.
6. Enter current fiscal year and fiscal period '14'.
7. Enter Chart 'J', your Fund and Org. Click 'Execute Query'.
8. This will give you all the detail of your beginning budget, what's been paid (YTD), outstanding PO's (encumbrances), approved requisitions (Reservations) and your remaining available balance to spend. **Your total available balance is the amount in the lower right hand corner of the query.**



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9. If your budget currently has any documents 'in process', click on the 'View Pending Documents' button in the upper right hand of the query screen. It will show you any documents that have not been completely processed but are still holding your budget pending completion. These could include completed but not approved requisitions, pending journal vouchers in the Controller's Office, or incomplete documents awaiting deletion.

10. Column Descriptions:

Adopted Budget = Approved budget posted at the beginning of the grant period. This is the generally the only thing that will ever show in this column. You can click for more detail.

Budget Adjustments = Any internal transfers done throughout the year. You can click for more detail

Adjusted Budget = The sum of Adopted budget and Budget Adjustments. This is the budget available to spend before any posted transactions.

Year to Date = All paid invoices and all posted journal entries. You can click for more detail.

Encumbrances = Outstanding (unpaid) PO's and Direct Vouchers. You can click for more detail.

Reservations = Approved requisitions that have not had a PO assigned. More detail.

Commitments = Total of Encumbrances and Reservations. More detail.

Available Balance = Adjusted Budget less Year to Date less Commitments.

BUDGET TRANSFERS

1. All grant budget transfers must be made by the Restricted Funds Accountant's office.
2. If prior Grantor approval is required, that approval must be forwarded to the Restricted Funds Accountant along with the budget transfer request. These requests are accepted on BA Form #4, by email or by fax.



BUDGET MANAGER RESPONSIBILITY

PURCHASING

PI Budget Managers have the authority to approve purchase requisitions from their grant budget. Grant purchases/expenditures are still subject to JSU policies and procedures as follows:

- **JSU's policies require that all purchases be made by Purchase Order.**
- Purchase Orders are obtained by entering a Requisition into the Banner Finance system.
- Requisitions must be approved by the PI/Budget manager.
- A PO will not be created until all supporting documents are received by Purchasing.
- When a PO is issued, a copy will be mailed to the vendor unless otherwise specified and a gold receiving copy will be sent to the requesting office.
- **The only exceptions to PO purchases are: (1) Travel Reimbursements (2) Professional Services Contracts and (3) Approved purchases on a JSU purchasing card.**
- If a purchase is made without a purchase order, a direct voucher must be entered in FGAENCB with a written explanation of why the policy was not followed, signed by the Budget Manager, the applicable Vice President and sent to Purchasing for approval to pay.
- Meal purchases must have a completed and approved Request for Meals/Entertainment form.
- Grant travel reimbursements must still follow JSU forms and procedures.
- Grant authorized equipment purchases are still subject to Alabama Bid Law requirements.
- Vendor set-up requirements must be followed for grant vendors. A W-9 must be obtained from the vendor prior to set-up.
- Alabama law requires a Disclosure Statement for any payment of \$5,000 or greater to any vendor.
- Information related to specific purchasing topics, including forms, can be found on JSU's website under Purchasing: <http://www.jsu.edu/purchasing/index/html>



BUDGET MANAGER RESPONSIBILITY

TRAVEL

Employee and student travel expenditures are governed by several specific travel statutes and are closely audited by the State Examiners of Public Accounts. Before submission for payment, PIs/Budget Managers should review the travel approval reimbursement forms and assure that all travel procedures have been followed. All reimbursement amounts should be reviewed for compliance with JSU policy and grantor approved budgets. **All travel is reviewed by the Office of Internal Audit for audit and payment.**

- Reimbursement is made for travel expenses related to approved grant business.
- Prepayment is allowed for conference registration and airfare.
- The current mileage reimbursement rate is 57.5 cents per mile.

IN-STATE TRAVEL

- Original receipts are required for registrations and other expenses > \$25.
- Date and time of departure and arrival are required to determine per diem allowance amounts.
- Use BA Form #23.

OUT-OF-STATE TRAVEL

- Approval must be obtained prior to travel. Amounts can be estimated.
- Original receipts are required for all meals, airfare, lodging, registration, car rental and any other expenses > \$25.
- Itemize meals at actual cost.
- Lodging receipts must be itemized.
- Use BA Form #24.

STUDENT TRAVEL

- Purchase orders and prepaid purchase orders may be used for students
- Petty cash may be used for student expenses.



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.

BILLING/INVOICES

For reimbursement type grants, invoices must be submitted according to the grantor requirements. Invoices must be submitted for the amount of actual expenditures in a billing period.

For contracts, invoices can be submitted for the full amount of the contract when work is completed.

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 electronic reimbursements will be done by the Restricted Funds Accountant's office.