

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:01:01**

**Effective Date: June 1, 2003**

**Supersedes Procedure No: BA IV:01:01**

**Dated: August 1, 2000**

**Reference Policy No: IV:01:01**

**Dated: May 1, 1987**

**SUBJECT: RETURNED CHECKS**

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- I. In the event a check is presented to JSU and not honored by the drawee's bank, JSU will charge the current maximum allowed by law for each returned check.
  1. The Office of the Bursar sends a certified letter (return receipt requested) to the drawee's mailing address on the check. If the check is not redeemed within fourteen (14) days from the date the letter is delivered to the drawee, the check may be turned over to the District Attorney for collection.
  2. If payment is for current semester charges and student is not the drawee of the check, the Office of the Bursar will send a copy of the letter (regular mail) to the student's mailing address that is recorded in the Registrar's Office.
  3. If a check is turned over to the District Attorney, Jacksonville State University can no longer accept payment. Student's account will be coded by cashier as follows: "**CA=D**". If the drawee attempts to pay, they will be instructed to go to the District Attorney's Office.
  4. The Office of the Bursar may rerun returned checks when available funds are verified at the drawee's bank. If drawn on a local bank, a cashier's check may be requested for immediate payment of the check. If a check is rerun at the request of the drawee and returned, a second charge will be levied.
- II. After having two (2) returned checks, the privilege of paying account by check is forfeited and all JSU offices may then accept only cash, cashier's check, money order or approved credit card payments.

# JACKSONVILLE STATE UNIVERSITY

## Business Procedures Manual

**Procedure No. BA IV:01:03**

**Effective Date: 3/2/98**

**Supersedes Procedure No.:**

**Dated: 2/10/98**

**Reference Policy No.:**

**Dated:**

**SUBJECT: MOBILIZATION AND DEPLOYMENT OF MILITARY PERSONNEL  
(STUDENTS) TO FULFILL NON-ROUTINE MILITARY DUTY ON SHORT  
NOTICE**

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1. A registered Jacksonville State University student mobilized for emergency or short-notice, non-routine military duty may withdraw and receive 100% tuition and laboratory fees adjustment and a pro-rata adjustment of residence hall and vehicle fees.
  1. The Office of the Bursar will refund monies to mobilized students who have been verified by the Professor of Military Science, approved by the Vice President of Academic Affairs, and officially withdrawn by the Registrar.
  2. Money received from financial aid or scholarship programs will be recovered as required.
  3. The Office of the Bursar will coordinate any food service refunds with Marriott Food Services.
- II. If a student requests an incomplete rather than a withdrawal for the semester, tuition charges are retained.

**BA IV:01:03**



maintain building security. The person responsible must bear the cost of the key(s) replacement (\$10 per key) and lock charges (\$10 per lock) not to exceed \$50. The cost will include cutting new keys for each faculty or staff member who had the same key.

### **III. KEY RETURN**

- A. When a key holder leaves the employment of the University, all keys must be returned to the Building Manager, prior to completing the official “check out” procedures. The Building Manager signs his/her “original” of the "Request for Key(s)/Lock Change" form, verifying receipt of the key(s), then returns the `original' form and the key(s) to the University Locksmith. The locksmith will remove the “copy” on file, replace it with the “original” form containing all pertinent data and signatures, and then close the file. The key(s) is retained by the University Locksmith until re-issued.

### **IV. KEY CONTROL RECORDS**

- A. The University Locksmith is responsible for maintaining key records. Records of new key additions, lock changes, and deletion of obsolete keys are to be maintained and updated as need dictates. The records of all key/lock transactions will be handled per the University's Records and Retention policy.

## RESPONSIBILITY FOR KEYS

### CAMPUS BUILDING

### RESPONSIBLE PARTY

Abercrombie Hall	Mr. George Lord
Alumni House	Alumni Director
Anders Hall (Round House)	Dr. Rebecca Turner
Athletic Dressing Room	Mr. Tom Seitz
Ayers Hall	To Be Named
Baseball Field	Mr. Tom Seitz
Bibb Graves Hall	Vice President, Admin. & Business Affairs
Bookstore	Mr. Randall Stephens
Brewer Hall	Dr. Gordon Crews
Calvert & William Amphitheater	Mr. Terry Casey
Cole Auditorium (Leone)	Mr. Terry Casey
Cole Library (Houston)	Mr. William Hubbard
Computer Center	Mr. Randy Harper
Crow Hall	Ms. Marie Humphrey
Curtiss Hall	Dr. William Carr
Daugette Hall	Ms. Marie Humphrey
Dixon Hall	Ms. Marie Humphrey
Duncan Maintenance Shop	Mr. George Lord
Fitzpatrick Hall	Ms. Marie Humphrey
Gamecock Field House	Mr. Tom Seitz
Hammond Hall	Mr. Charles Groover
Heating Plant 1	Mr. George Lord
Hopper Dining Hall	Mr. Scott Williams
Information Center	Ms. Tracy Phillips

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**CAMPUS BUILDING****RESPONSIBLE PARTY**

International House	Dr. John Ketterer
Logan Hall	Ms. Marie Humphrey
Luttrell Hall	Dr. Don Patterson
Martin Hall	Ms. Lisa Williams
Mason Hall/West Wing	Dr. Legare McIntosh
Mason Hall/East Wing	Dr. Patricia Lowry
Mathews Coliseum	Mr. Mark Jones
McCluer Chapel	Mr. Terry Casey
McGee Hall	Ms. Lisa Williams
Merrill Hall	Dr. William Fielding
Montgomery	Mr. Terry Casey
Pannell Hall	Ms. Marie Humphrey
Patterson Hall	Ms. Marie Humphrey
President's Home	Dr. William A. Meehan
Ramona Wood Building	Dr. Sheila A Webb
Rock House	Director, Institutional Development
Rowe Hall (ROTC)	LTC Herschel May
Salls Hall	Mr. Nelson Coleman
Self Hall	Mr. Terry Marbut
Snow Stadium	Mr. Tom Seitz
Sparkman Hall	Ms. Marie Humphrey
Stephenson Hall	Mr. Mark Jones
Stone Center (west)	Dr. J. Earl Wade
Drama Department & Theatre (east)	Mr. Carlton Ward
Wallace Hall (Nursing)	Dr. Martha Lavender
Warehouse	Mr. George Lord Mr. Don Richardson

**CAMPUS BUILDING**

Williams Infirmary  
(Student Health Center)

**RESPONSIBLE PARTY**

Ms. Nancy Schmitz

**APARTMENT COMPLEXES:**

Campus Inn

Penn House Apartments

College Apartments

Residence House

**RESPONSIBLE PARTY**

Ms. Marie Humphrey

Ms. Marie Humphrey

Ms. Marie Humphrey

Ms. Marie Humphrey

**JACKSONVILLE CITY SCHOOLS**

New Elementary Lunchroom

Elementary 1<sup>st</sup> Grade POD

Elementary 2<sup>nd</sup> Grade POD

Elementary 3<sup>rd</sup> Grade POD

Elementary 4<sup>th</sup> Grade POD

Elementary 5<sup>th</sup> Grade POD

Elementary 6<sup>th</sup> Grade POD

Heating Plant #2

**RESPONSIBLE PARTY**

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

Dr. Eric Mackey

**IV:02:01**

(updated 1/03)

# JACKSONVILLE STATE UNIVERSITY

## Business Procedures Manual

**Procedure No: BA IV:02:02**

**Effective Date: June 1, 2003**

**Supersedes Procedure No: BA IV:02:02**

**Dated: November 1, 2000**

**Reference Policy No: IV:02:02**

**Dated: July, 1989**

**SUBJECT: SECURITY OF JSU REVENUE**

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- I. Jacksonville State University maintains control and security of all funds and assures the best possible protection and the lowest risk to responsible individuals.
    - A. Deposits for monies collected during regular business hours should be made in the Office of the Bursar no later than 3:00 P.M. on the day of collection or placed in the University Night Depository as outlined in Section B.
      1. A cashier will assist the depositor, who must be a full time JSU employee. Students and other customers in line will receive priority.
      2. The depositor must supply the receipt numbers for funds deposited. Receipts will be presented with a Revenue Check-Up Sheet (BA Form #38) with a tape of cash and checks deposited. The cashier will record the department's receipt numbers on the Bursar Office receipt.
      3. Checks should be endorsed with a one-line endorsement stamp that bears the name of the department account.
      4. All receipts must be deposited intact and as presented. Personal checks should not be cashed from department receipts.
      5. Credit card collection must be reported daily by departments. Individual credit card receipts with a tape balancing to the summary receipt should be provided.
    - B. Collections received after the daily deposit deadline are to be secured according to Policy No. IV:02:02 or placed in the night depository located on the south side of the JSU Information Center in a tamper-resistant bag as determined by the Bursar. A Revenue Check-Up Sheet (BA Form #38) should be included with the revenue account number, receipt numbers, and name and telephone number of the depositor.

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1. The deposit will be removed the next work day and credited to the appropriate revenue account.
2. An officer from the University Police Department will escort Bursar staff members to pick up receipts deposited.

EXCEPTION: Money collected from ticket sales after the daily deposit is to be placed in the AmSouth Bank night depository. If the department leaves a key to the deposit bag with the Office of the Bursar and includes a Revenue Check-Up Sheet (BA Form #38) with the funds in the bag, the deposit will be made the next work day and credited to the appropriate revenue account. The change fund will be maintained in a separate bag in the safe in the Bursar's Office until the end of the season. The Bursar's office will not have a key to that bag.

- C. The head cashier will maintain blank pre-numbered, three-part JSU receipt books and issue them to the responsible person in each office to record cash and checks collected. The responsible person must be a full time JSU employee. The distribution of receipt books to department will be approved by the Bursar.
- D. The JSU employee will sign and date a form, which reports the type of receipts to be collected and the receipt numbers in the book. Receipts will be accounted for in numerical sequence on the Revenue Check-Up Sheet (BA Form #38). Voided receipts should be returned with the deposit to account for the numbers used. The head cashier will maintain a log of receipt books issued, as well as a log of receipts used. When a deposit is made to a revenue account, the cashier will issue one computer-generated receipt for the total amount deposited with the receipt numbers recorded on the computerized receipt. Deposit to a student's account will be recorded individually with a computer-generated receipt issued per student. Receipts deposited out of sequence will be reported to the Bursar, who will notify the Budget Manager. The Budget Manager or his supervisor will take immediate action to account for the missing receipts.

EXCEPTION: The Nursing Clinic maintains a one-write system for the operation of the clinic. Receipt numbers issued to patients of the clinic will be provided to the Head Cashier for accounting. Section D will be followed with the receipts.

5. The department is responsible for maintaining records for funds received and retaining these records for audit purposes as required by the University Retention Policy. The original receipt will be given to the

payee, the second part will be included with the deposit and the third part will be maintained in the department.

- II. Prior written approval for retaining cash at the end of the day is required by the Vice President for Administrative and Business Affairs.
- III. JSU-Gadsden offices, or other off-campus offices, that make deposits of collected tuition and fees should transmit by electronic mail to **awudarc@jsucc.jsu.edu** a list of student names, student numbers, and amount collected for each otherwise, student may not be confirmed. The deposit may be made with the cashier in the Office of the Bursar or deposited at an AmSouth Bank with the proper JSU Current Fund Deposit Form (copy attached). The duplicate deposit slip must be turned in to the JSU head cashier no later than 2:00 P.M. the following work day.
- IV. Petty cash may be advanced for student travel expenses. To receive petty cash for student (individual or group) travel, a Purchase Requisition is submitted as outlined in Business Procedure BA IV:03:01, Section II, A.3. The approved Purchase Requisition must be received by the Head Cashier or the Accounts Payable Clerk a minimum of five (5) working days prior to the date the funds are needed. The funds may be disbursed by check or cash. Normally, a check is issued for amounts in excess of \$499. The funds (either check or cash) may be picked up by a full-time University employee at the Head Cashier's window in Bibb Graves Hall. Upon completion of the trip/event, any funds not used, along with full documentation of funds expended (the Petty Cash Voucher--BA Form #48-- [copy attached] signed by the University employee, a list of the names of all students involved, a copy of the document authorizing participation in said trip/event, and all receipts) must be turned in to the Head Cashier by the full-time employee within two (2) working days after the completion of the trip/event.
- V. The Financial Systems Manager will notify the Bursar when a new revenue account is established.
- VI. Requests for refunds for prepaid services should be submitted to Accounts Payable by the budget manager on a Request for Refund Form (BA Form #52).

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:03:01**

**Effective Date: June 1, 2003**

**Supersedes Procedure No: BA IV:03:01**

**Dated: August 1, 1997**

**Reference Policy No: IV:03:01**

**Dated: May 1, 1987**

**SUBJECT: PURCHASING PROCEDURES**

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**I. GENERAL**

These procedures relate to the procurement of equipment, materials, and services for all departments of the University. The purchasing process is regulated by the State of Alabama Bid Law along with other applicable state statutes and regulations, by governing board policies, and by University policy. Within this framework every effort is made by the Office of Purchasing to expeditiously and efficiently accommodate the procurement needs of the University.

Within the automated Purchasing System, requisition numbers are automatically assigned and information is entered directly into the computer. The budget manager will review requisitions on the screen at his/her convenience and approve them online. As requisitions are approved by the budget manager, they are automatically transmitted to the Purchasing Office for processing. Usually, purchase orders are issued the night after they are entered earlier in the day (see II.1.). On occasions when an item is needed immediately, the purchase order may be prepared and picked up in the Office of Purchasing.

Jacksonville State University as a state institution is tax exempt from State sales tax. Most vendors require our State Tax Exemption Number (8-409) to honor this status.

**II. PROCEDURES**

**1. PURCHASE REQUISITION**

Requests for materials, equipment, supplies, services, repairs, etc., that are to be purchased must be submitted through the automated Purchasing System. Instructions for entering and approving requisitions on the automated system can be found in the "Transaction User Guide" issued by the Division of Information Technology. The requestor enters the specified information in the space provided, including the vendor's name and number. (NOTE: If the vendor number is unknown, check PU01, Option 1 or call the Purchasing Office, extension 5152.) On the next screen list all items giving, full descriptions (catalog name and number, size, and any other pertinent information).

If the requested item needs to be bid (see III. 1.), **DO NOT** enter it into the system. Instead, send a memorandum to the Purchasing Office documenting in detail the desired item(s), specifications, possible vendors, etc. When the bid process has been completed, the Purchasing Office will furnish the requestor the name of the successful vendor, bid number, and bid price(s). The requestor can then enter the information into the automated Purchasing System.

## **2. PURCHASE ORDER (BA Form #12)**

When the Purchase Order has been issued by the Purchasing Office, copies will be distributed as follows:

1. White copy will be sent to the vendor to place the order.
2. Yellow copy will be sent to the Accounts Payable Office for filing.
3. Gold (receiving), and green copies are sent to the requestor. When the order has been received and checked, the Budget Manager (requestor) will sign the gold (receiving) copy of the Purchase Order and return it to Accounts Payable. The receiving copy and the invoice must agree in order for the vendor to be paid.

## **3. DIRECT VOUCHER**

The purchase of the items listed below does not require a Purchase Order. The Purchase Requisition with attached forms or receipts will be used to support the payment of vouchers for the following:

1. Gasoline (Credit Card Purchases)
2. Professional Fees (Architects, Attorneys, Consultants)
3. Insurance, Bonds
4. Utilities
5. Freight Bills
6. Petty Cash (Student Travel)
7. Emergencies (see III.2.)

Direct Vouchers are to be entered into the computer as new requisitions with a comment in the body of the requisition indicating that it is a Direct Voucher. The user must then print a copy of the requisition, attach an explanation of why a purchase order was not processed and an invoice. The Direct Voucher must be signed by the budget manager and the Vice President prior to submission to the Purchasing Office.

Budget Managers are not to approve Direct Vouchers online. All Direct Vouchers MUST be justified in writing and approved by your Vice President.

**4. REQUEST TO PURCHASE OR LEASE COMPUTER HARDWARE OR SOFTWARE (FORM CAQ:01:R1)**

Computer hardware or software purchases with an individual item cost of \$500 or more requires a Request To Purchase Computer Hardware/Software form. This form must be completed and approved by the budget manager and the Executive Director of the Division of Information Technology. Form CAQ:01:R1 is available from the Information Technology Division (Computer Center).

**III. BASIC REQUIREMENTS**

**1. ALABAMA BID LAW**

All materials and services that cost \$7,500 or more, or that are anticipated to equal or exceed \$7,500 in a fiscal year, will be bid on a competitive basis. Certain related items will be combined when determining if the \$7,500 threshold is appropriate. Quantities of items having the same or equal specifications will be combined and bid so the University will benefit from quantity discounts. Multiple orders will not be placed to avoid the bidding procedure.

Sole Source Vendors must be documented by an original letter from the product manufacturer identifying the sole source seller. Written justification must be submitted to the Office of Purchasing for sole source items.

**2. EMERGENCIES**

Emergencies arising during non-working hours, such as burned out electrical motors, broken glass, or automotive problems away from the University which require the immediate purchase of parts or services, will be done in such a way as to be in the best interest of the University. A Direct Voucher listing all items purchased or services rendered will be prepared and forwarded to the Purchasing Office, with the invoice for the purchase attached. An emergency is defined as when students, faculty, staff, guests, or public property are endangered if the purchase is not made. Emergency purchases of \$7,500 or more must be bid.

**3. CATALOGS AND LITERATURE**

Departments may solicit catalogs, pamphlets, etc. from vendors but CANNOT obligate the University without following purchasing procedures.

**4. AMENDMENTS TO PURCHASE ORDERS**

Once a purchase order is issued, additional items cannot be added to it. Any changes in quantities, prices, or items must be made by the Purchasing Office.

The Purchasing Office will approve a variance in price up to 10%, not to exceed \$25 per order. Price increases that exceed \$25 will require a completed Purchase Requisition Amendment (BA Form #50, in the Business Affairs Procedure Manual) approved by the Budget Manager and submitted with the gold (receiving copy) to Accounts Payable.

**5. CANCELLATION OF A PURCHASE ORDER**

The Budget Manager must send the receiving copy of the purchase order to the Purchasing Office to cancel a Purchase Order. The budget manager should write "cancel" on the receiving copy and sign.

**6. REQUESTING ITEMS ON APPROVAL**

If a department wishes to request items on approval, such as films, specialized equipment, etc., include the statement "On Approval" in the description section of the item being requisitioned. When the requested item(s) have been received and inspected, and a decision is made to purchase, the gold (receiving copy) of the Purchase Order is signed by the budget manager and forwarded to Accounts Payable. If the item is returned to the vendor, the Purchase Order will be canceled.

**7. PRE-PAY**

Several vendors require that an order be paid before the goods are delivered. United States Government Publications are an example. In this instance, the requestor should type "Pre-pay" in the description section of the Purchase Requisition. The invoice (the original and one copy) must be sent to the Purchasing Office. A note should be added to the body of the requisition informing the Purchasing Office that "attachments will follow." (NOTE: Attachments sent to the Purchasing Office are to include the 'assigned requisition number' to expedite processing.) The Purchasing Office cannot process a prepaid order until an invoice is received. A check will be mailed with the Purchase Order. Prepaid orders are discouraged and should be placed only when absolutely necessary.

#### **IV. RECEIVING MERCHANDISE OR SERVICES**

##### **1. RECEIPT**

When the order has been received, the requestor will sign the gold (receiving) copy of the Purchase Order and return it to Accounts Payable. Accounts Payable will authorize payment for the order, thus completing the purchasing process.

##### **2. PARTIAL SHIPMENT (BA Form #13)**

When a partial shipment is received, two copies of the Partial Shipment Form must be completed. One copy is forwarded to Accounts Payable and the other is attached to the receiving copy of the Purchase Order pending receipt of the remainder of the order. The delivery ticket is to be forwarded to Accounts Payable with the Partial Shipment Form and a copy of the Purchase Order.

#### **V. ETHICS**

##### **1. CONFLICT OF INTEREST**

It is the responsibility of all faculty and staff members of the University and the Purchasing Office to take all appropriate steps to assure the University does not knowingly enter into any purchase commitment which could result in a conflict-of-interest situation.

##### **2. PERSONAL PURCHASES**

The Purchasing Office will not enter into any negotiation for personal purchases for employees of the University. It is the responsibility of all faculty and staff members and the Purchasing Office to take all appropriate steps to assure that the University does not knowingly enter into any purchase commitment for personal use.

#### **VI. BUDGET MANAGER'S AUTHORIZATION**

Budget Managers will approve Purchase Requisitions through the automated Purchasing System by using their 'Personal Authorization Code' (except as noted below). Personal Authorization Codes are issued by the Financial Systems Manager or the Comptroller. The Budget Manager will be required to sign for the code. If the Budget Manager feels there has been a compromise or breach of code security, the matter should be reported immediately to the Comptroller. The Comptroller's Office will issue a new security code.

DO **NOT** APPROVE THE FOLLOWING ONLINE:

1. Direct Vouchers
2. Honorariums
3. Stipends
4. Travel
5. Professional Services Contracts

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**Business Procedures Manual**

**Procedure No: BA IV:03:03**  
**Supersedes Procedure No: IV:03:03**  
**Reference Policy No: IV:03:03**  
**SUBJECT: AGENCY FUND ACCOUNTS**

**Effective Date: August 1, 1997**  
**Dated: November 1, 1990**  
**Dated: May 1, 1987**

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An Agency Fund is defined by NACUBO as an account where the resources are held by JSU as custodian, or fiscal agent, for individual students, faculty, staff members, and organizations. NACUBO further states that when agency assets are immaterial in amount, the assets and liabilities may be reported in the Current Fund Groups.

**I. ESTABLISHING AN ACCOUNT**

Approval must be obtained from the Vice President for Administrative and Business Affairs to establish an Agency Fund Account.

- A. The Agency desiring an Agency Fund Account, must submit a request (BA Form # 6) to the Vice President for Administrative and Business Affairs.
- B. After the account is approved, the funds are deposited in the Bursar's Office.

**II. ESTABLISHING A BUDGET**

After the funds are receipted, a budget must be established.

- A. The Budget Manager must submit a memorandum requesting that a budget be established, along with the original copy of the receipt to the Office of the Comptroller.
- B. A basic budget, including the object code(s) and the amount to be placed in each, is to be submitted along with the request to establish a budget.

**III. PURCHASES**

Normal JSU purchasing procedures apply to all expenditures.

- IV. Agency Fund Accounts may also be established with the JSU foundation.

**BA IV:03:03**

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**Procedure No: BA IV:03:05**  
**Supersedes Procedure No: IV:03:05**  
**Reference Policy No: IV:03:05**  
**SUBJECT: MEALS/ENTERTAINMENT**

**Effective Date: August 1, 1997**  
**Dated: December, 1990**  
**Dated: February, 1990**

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**GENERAL**

This procedure identifies the steps for obtaining approval and payment of the four basic types of meals/entertainment expenses.

**STEPS**

1. **Event planning** with the designated campus food service vendor must be completed at least five days prior to the event for scheduling purposes. To insure against facility conflicts, planning should take place weeks or months in advance. Suggested menus and prices for campus events are available in the Marriott publication "Catering Guidebook" that may be obtained from the cafeteria (Ext. 7242).
2. **A Request for Meal/Entertainment Purchases** (BA Form # 22) must be approved in accordance with Policy No. IV:03:05 prior to the event and should include the following:
  - A. The date of the event and the administrative/educational benefit to be derived.
  - B. The requestor's name, department, account number and vendor identification to include name and address if sponsored by a University employee.
  - C. The name(s) and position(s) of University employees attending. If one to four employees are attending, enter their names on the form; for larger groups, attach a list showing names and positions. It is not necessary to list names of individuals paying their own expenses to attend conferences, workshops, meetings, and seminars.
  - D. The Administrative/Educational purpose, i.e., prospective Faculty/Staff, Official Guests, or Conference/Workshop.
3. **Many conferences and workshops** conducted on the University campus are supported by registration fees. In these instances, all expenses will be covered, including those for entertainment, since no funding is required for expenditures. All fees collected will be deposited in the Bursar's Office.

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4. **Conferences and workshops** conducted off the University campus will be handled as in Step 3 above. Employees attending the conference, however, for management or presentation purposes, and claiming expense reimbursement, will be subject to University and state travel regulations.
5. **Prior to all events**, a Purchase Order must be requested to cover all approved expenses. The requesting department should enter the required Purchase Requisition information into the automated purchasing system using established procedures.
6. **Following the event**, the receiving copy of the Purchase Order and a copy of the approved Request for Meal/Entertainment Purchases form is sent to Accounts Payable for payment.

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**Procedure No: BA IV:03:06**

**Effective Date: October, 2003**

**Supersedes Procedure No: BA IV:03:06**

**Dated: August 1, 1997**

**Reference Policy No:**

**Dated:**

**SUBJECT: EQUIPMENT MANAGEMENT SYSTEM**

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The Legislature of the State of Alabama has passed legislation that prescribed a procedure and delegated responsibility for maintaining control of the state property of the State of Alabama. These responsibilities are outlined under the Code of Alabama, 1975, Sections 36-16-8 through 36-16-11. All equipment inventory records are constantly subject to audit. Guidelines as outlined by NACUBO, Administrative Services Manual Supplement, Section 5:4:1, dated August 1976, have been followed in the system developed by Jacksonville State University.

**DEFINITION OF EQUIPMENT**

"Equipment" is defined as movable, non-consumable property that has a life expectancy of one year or more and has a unit value of \$5000 or more. It is important to note that grouping of similar items with a combined value in excess of \$5000 does not constitute an inventory item (e.g., do not group sets of tapes, maps, periodicals, etc.). In general, only those items purchased or acquired under object codes 820, 828, and 829 will be considered to be "equipment." Parts for the repair of existing equipment should be purchased from object code "530 - Maintenance of Machinery and Equipment." Only upgrades that increase the initial value of the equipment should be classified as equipment.

**EQUIPMENT TAGS**

Equipment located at the University will be assigned and tagged with a number for positive identification. Equipment owned by the Federal government and others, including equipment purchased under contracts and grants to which title has not passed to the University, will also be tagged in the same manner as University-owned equipment.

**RESPONSIBILITY FOR EQUIPMENT**

Each Building Manager will be responsible for all University property assigned to the general areas of the respective buildings. General use areas shall include lounges, hallways, conference rooms, or other areas not assigned to a specific department or Budget Manager.

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Each Budget Manager is responsible and accountable for all University property assigned to his/her respective area of responsibility.

Building and Budget Managers will verify the physical inventory of all equipment assigned to the areas of responsibility annually with computer print outs furnished by the Inventory Manager. They will notify the Inventory Manager of any lost or stolen property. Notification should be made by phone with immediate follow-up. This should be confirmed by memorandum giving complete details of the event, including a copy of the police report if the property was stolen.

The Inventory Office will be notified of all inventory items of equipment that are transferred from one area of responsibility to another Budget Manager's area on a permanent basis (one year or longer). The Budget Manager transferring the equipment is responsible for and will complete the Property Accountability and Transfer Form (BA Form #37). Distribution is indicated on the form.

Equipment that has been loaned (for less than one year) to another department or individual must be accounted for by the lending department. The lending department must prepare a Memorandum of Record to document the loan. The memorandum should include the signatures of the lending and receiving Budget Managers, the item description including the inventory number, and where the equipment has been relocated (building and room number). The memorandum must be filed with the lending Budget Manager's Inventory Records.

### **GIFTS OF EQUIPMENT**

The Inventory Manager should be notified in writing by the Budget Manager, or other accountable party, of all gifts and donations of equipment.

### **FEDERAL SURPLUS PROPERTY**

If federal surplus property is determined to be an inventory item, it must be tagged and accounted for in the same manner as equipment obtained from any other source. The fair-market value of the surplus equipment will determine whether the purchase is classified as expense or equipment. If the fair-market value is \$1500 or more and the life expectancy is one year or more, the purchase will be regarded as equipment.

### **UNTAGGED ITEMS**

Certain equipment items must be inventoried instead of tagged. The items will be inventoried and assigned a number but will not be tagged. Examples: collections, band instruments, weapons, etc.

## **PERSONAL EQUIPMENT**

Equipment owned by University employees will not be inventoried. The responsibility for personal equipment will rest entirely on the owner. This equipment must be identified and marked prior to a physical inventory.

## **DATA CAPTURE PROCESS**

All 820, 828, and 829 object code items processed through the Accounts Payable system are automatically added to the equipment records of the University. A list of paid invoices is furnished to the Inventory Manager identifying each paid equipment item as described on the Purchase Order. The Inventory Manager uses the listing as a reference and work sheet to identify each separate item in a purchase. Some items are described on a Purchase Order as a system while in actuality the system can contain several pieces of equipment (for example, a personal computer system usually consists of the central processing unit, a separate monitor, and at times an additional disk drive for a total of three pieces).

All costs associated with the purchase of equipment will be included in the value of the item; the total cost of the item will include the purchase price and any additional costs such as shipping and handling. When multiple items of equipment are ordered on the same purchase order, the additional costs will be equally assigned to each item.

The Inventory Manager locates each piece of equipment by building and room number, affixes the property tag, and enters the data into the proper inventory records for that building and room. The data entered lists the budget unit, the source of funds, the cost, the date of purchase, the tag number, and a full description of the item including the model number and the serial number.

Equipment fabricated by "in house" personnel (Reference Procedure BA IV:05:02) will be inventoried upon receipt of notification from the University Financial Systems Manager when the funds are transferred by Journal Voucher entry. The inventory process is the same for internal purchases as well as external purchases.

It is important for the using department to notify the Inventory Manager's Office of any extended delay in the payment for equipment received. All equipment must be accounted for as quickly as possible upon arrival on campus.

## **SURPLUS PROPERTY DISPOSAL**

University equipment that has been declared excess or surplus by a Budget Manager or department, and is not usable in another department, will be disposed of by the Inventory Manager. The method of disposal will be as required by The Alabama Bid Law. The Vice President for Administrative and Business Affairs will approve and authorize the Director of Purchasing and/or the University Inventory Manager to dispose of the surplus property.

## **BA IV:03:06**

**LIBRARY BOOKS**

Generally Accepted Accounting Principals require that library books be recorded on the financial accounting records. Annually the library will provide the estimated historical cost and estimated value based on appropriate indices of current holdings in the library as of September 30 and no later than October 1. This amount will be included in the University financial statement.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:04:01**  
**Supersedes Procedure No: BA IV:04:01**  
**Reference Policy No: IV:04:01**  
**SUBJECT: UNIVERSITY MAIL CENTER**

**Effective Date: March, 2003**  
**DATED: August 1, 1997**  
**DATED: August, 1988**

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The Campus Mail Center provides a variety of postal services to the University community. The Campus Mail Center works closely with, and is a customer of, the Jacksonville U.S. Post Office.

**METERED MAIL:**

Metered mail is any outgoing mail requiring postage to be affixed by the Campus Mail Center and is classified as follows: (A) First Class (B) Periodicals; (C) Standard Mail; (D) Library Rate; (E) International Air; (F) International Surface.

1. Metered mail is for official University business only.
2. Envelopes to be metered must contain the Departmental return address of the sender. Mail with a residential return address will not be metered.
3. Mail brought to the Mail Center for metering must arrive by 3:30 P.M. to insure processing and dispatch the same day.
4. Metered mail which requires special treatment must be separated and tagged, i.e. certified, or international.
5. Departments should tag only those oversized envelopes (larger than 9 1/2" x 4 1/2") and parcels that truly require immediate delivery "Priority or UPS." Those not requiring rapid delivery will be mailed standard mail (B) to take advantage of the lower postage rates.
6. Envelopes should not be sealed unless contents require otherwise. Outgoing mail larger than letter size envelopes should be sealed.
7. Mail to be metered must NOT be mixed with CAMPUS MAIL.
8. A standardized "Mail Box Unit" should be used to separate mail at all central pickup/delivery points.

**UNIVERSITY MAIL TO EMPLOYEES AND STUDENTS:**

University mail addressed to University employees should usually be sent through Campus Mail.

**PERSONAL MAIL:**

Personal mail should not be sent to the campus address of an employee. Billing statements, bank statements, catalogs, and all other items of a personal nature should not be addressed through the University.

**BA IV:04:01**

**CAMPUS MAIL:**

1. Campus Mail is for official University business.
2. Campus Mail sent in regular envelopes MUST contain the name and department of the sender, as well as the name, department, and building of the addressee, and be marked "Campus Mail". Whenever possible, the information should be distributed by folding the document and securing it with an address label.
3. Each office is encouraged to re-route mail to other offices by re-using the same envelope(s). Be sure to mark through the addressee's name and write the name, office, and building of the person or office to whom it is being re-directed.
6. To expedite the delivery of campus mail to student mail boxes, the mail should be sorted in mail box order.
7. "Flyers" to be distributed must be for official University functions.
8. Political materials, sale papers, advertisements, and commercial brochures will be handled in accordance with current University Policy and Procedures (see Business Affairs Procedure #BA I:04:15).
9. Mail Center boxes are for student and departmental use only as a means of official communication between faculty, staff, and students.

**STAMPED MAIL:**

Outgoing stamped mail should be separated from both metered and Campus Mail.

**WINDOW SERVICE:**

1. The Mail Center service window is open from 8:00 A.M. until 4:30 P.M (including the noon hour).
2. First class stamps may be purchased from the vending machine located in the Mail Center Lobby.

**U.P.S.:**

University departments, faculty, staff, and students may ship parcels through the United Parcel Service. Departmental usage is restricted to official University business and is charged to the departmental postage budget. Personal charges must be paid when the parcel is taken to the Mail Center. Rates for this service are available at the Mail Center. Addresses with post office box numbers cannot be sent through UPS. All outgoing U.P.S. items must be in the Mail Center by 2:00 P.M. each day to assure same day shipping.

**IV:04:01**

**FAX SERVICE:**

Fax service (including foreign) is available to faculty, staff and students of Jacksonville State University. Rates for this service are available at the Mail Center.

**BUSINESS REPLY ENVELOPES (BRE):**

The Jacksonville State University BRE permit is available for use by all departments. Pre-printed envelopes may be purchased from vendors identified by the Purchasing Office. These envelopes may be used for all expected responses to surveys, contribution campaigns, or other return correspondence. Each user should have a rubber stamp to stamp the name of the department to which the Business Reply mail is to be directed. The departmental postage budget is charged only for those envelopes actually returned.

**PRE-STAMPED ENVELOPES:**

Occasionally, a department needs a 'return envelope' with prepaid postage. Each Budget Unit Manager is responsible for requesting, in writing, prepaid envelopes to insure their use is for official University business. The 'Return Envelopes' to be metered must have both the return address and the departmental name of the sender before they will be processed.

**BULK MAIL:**

Due to its nature and the additional time requirement for processing, Bulk Mailings are processed as time permits. These mailings are processed and dispatched last so they should be delivered to the Mail Center as early as possible (at least two days lead time). Bulk mailings are subject to the following:

1. Bulk Mailing must be properly bundled, stamped, and tagged by the sender prior to delivery to the Mail Center.
2. The total number of pieces as well as the number of bundles in the Bulk Mailing must be included.
3. Supplies, instruction guides, and other assistance required in preparing Bulk Mailings will be provided by the Mail Center.

**MAIL CHARGES:**

The cost of processing official University mail will be charged to the budget unit named in the return address on the envelope or the budget unit designated. If inadequate funds are available in the postage line item for the department, the cost will be charged to the postage account and funds will be moved from another line item between object codes 300 and 799.

**MAIL PRIORITIES:**

It is the goal of the Jacksonville State University Mail Center to process all University mail in an expeditious manner (both incoming and outgoing). Priority is given to First Class Mail.

**BA IV:04:01**

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No.: BA:IV:02**

**Effective Date: July, 1997**

**Supersedes Policy No:**

**Dated:**

**Reference Policy No:**

**Dated:**

**SUBJECT: MAIL AT HOME OPTION**

**PURPOSE:** This policy was established to respond to requests that expanded services be made available to students. University students may elect to have their University mail sent to an off-campus address. Exercising this option means the student does not have to have an on-campus mail box. This option is available to the student who has paid the required fees. The fees for this option will be paid at the cashier's window. The Mail Center will change the students "local" address to a 5 digit code indicating that the student has elected to receive the mail-at-home option. These fees are non-refundable. This service will continue to be charged to the student's account until the student notifies the University in writing that he/she wishes for the service to cease.

The following are the procedures for handling mail for students who have paid for this option:

1. The student who wishes to receive mail at an off campus address will present the Mail-at-Home Request Form and the appropriate fee at the cashier's window. This fee will be used to pay the postage for this mail.
2. The Bursar's Office will charge the student's account, receipt the payment, and forward the request form to the Mail Center. The Mail Center will change the student's box number to 33333 and verify that the mailing address is correct. A change of address form will be submitted to Admissions and Records if any changes are made in the student's mailing address.
3. When a University department prepares a mailing to students, the PO Box 33333 will appear on the computer generated labels in the upper right-hand corner. This will be the cue to the Mail Center that the student is to receive mail at an off campus address. The mail will be metered and charged to the budget unit number created for the "mail-at-home" option. This mail will be sent immediately.
4. If a University department is preparing a letter/document to the student without a computer generated label, the department will type/print the student's name and P O Box 33333 on the envelope.

**BA IV:04:02**

**Example:** Jane Doe  
P O Box 33333

5. When the Mail Center receives mail with P O Box 33333, and without the student's home address, or when the Mail Center receives unaddressed flyers, brochures, advertisements, etc., the mail will be placed in one of a group of boxes set aside to accumulate mail for home delivery.
6. On Friday the contents of each box will be removed, an envelope will be prepared, and all the mail will be sent to the student's home address.
7. If a department believes that the piece of mail must go out immediately, the department may print or type the home address of the student **and P O Box 33333** on the envelope, and the item will be mailed immediately. The home address of the student may be obtained from ST12 screen 10.

**Example:** Jane Doe     Box 33333  
123 Street Ave.  
City, State 55555

8. If a department does not use one of the addressing options mentioned above, the department will be charged for the postage.
9. The student's mail will be handled in this manner until the student notifies the JSU Mail Center in writing that this service is to cease. The Mail Center supervisor will notify the Bursar's Office so they can remove the charge from the student's account. It is recommended that the student cancel this service prior to the first day of class.
10. These address and mailing options do not apply to items that are currently sent to the students' home addresses, such as grade reports and statements from the Bursar's Office.

**MAIL-AT-HOME OPTION FORM**

*I would like to receive my mail at an off-campus address. I understand that there is a fee for this service, that this fee is non-refundable, and that this service will remain in effect until I notify the University. I would like for my mail to be sent to:*

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*Name (Please print)* *SSN*

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*Address*

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*City* *State* *ZIP*

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*Date:*

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:05:01**  
**Supersedes Procedure No:**  
**Reference Policy N: IV:05**  
**SUBJECT: PHYSICAL PLANT SERVICES**

**Effective Date: August 1, 1997**  
**Dated: March, 1991**  
**Dated: December, 1988**

The Physical Plant Department maintains an attractive well-kept campus, comfortable facilities for students, faculty, and staff, and a high level of cleanliness in all buildings and grounds.

**ROUTINE MAINTENANCE REPAIRS**

Problems with plant facilities (lighting, water, heating, cooling, glass breakage, locks, etc.) should be submitted in writing on a Repair/Replacement Work Request Form (BA Form #18) and placed in the work order box provided in each University building. These work requests are picked up each weekday morning and assigned to the specific craft responsible for repairs. As a means to insure completion of work orders, a copy is maintained by the Director of the Physical Plant. Emergency repairs should be reported to the Physical Plant Department by calling extension 5450. All completed work orders are signed and turned in daily.

Physical Plant personnel are not authorized to access student rooms when they are unoccupied. If the student resident is not available, Resident Hall Directors accompany Physical Plant personnel while making repairs.

Facility damages resulting from abuse are reported to the Building Manager and the cost for repairs is charged to the responsible party.

**RENOVATIONS AND IMPROVEMENTS**

Requests for renovations or improvements should be submitted in writing to the Physical Plant Director by the Budget Manager of the requesting department. These requests should give narrative information describing the renovation and/or the improvements requested. A representative from the Physical Plant Department will visit the site to discuss the request and to determine materials required. However, some renovations or improvements requested are of such magnitude that the Physical Plant cannot undertake the project. If the project can be accomplished by the Physical Plant, a cost estimate is prepared and sent to the requesting party along with an authorization form (BA Form #29) to be completed and returned to the Physical Plant by the Budget

**BA IV:05:01**

Manager if the work is to be done. Upon receipt of the signed authorization form by the Physical Plant Department, the work is scheduled as received. At the completion of the work, the cost for materials used in the project is charged to the appropriate account number. Repair/Replacement orders will usually take precedence which means the improvement and renovation projects may be delayed.

### **SPECIAL MAINTENANCE PROJECTS**

A list of Special Maintenance Projects is kept on file in the Physical Plant Office. The Special Maintenance Projects List is a list of projects for which funding is not available but the list is kept for review by the Vice Presidents when funds are made available.

If the Budget Manager has a project for which he or she does not have funds available and feels the project should be added to the Special Maintenance Projects List, the following procedure should be followed. The Budget Manager should submit the project to the Dean/Director for approval. If approved, the Dean should submit the request to the Vice President for approval. If the Vice President approves the project, he would send the request to the Physical Plant Director for inclusion on the Special Maintenance Projects List.

When funds are made available for special projects, the Vice President will review the list of projects for prioritization.

### **UNIVERSITY VEHICLE MAINTENANCE**

The Physical Plant conducts periodic checks of University vehicles to inspect the mechanical condition and tires for safety and reliability of the vehicles. A copy of the Vehicle Safety Inspection Report (copy attached) is sent to the vehicle manager after each inspection. During the time between these inspections, the vehicle manager will be responsible for inspecting the vehicle for safety conditions.

The University vendor awarded vehicle service contract monitors mileage and time of vehicles for oil changes and lubrication and the department is notified when service is required.

Each University department is responsible for the cleanliness of their vehicle as well as the purchase of repair parts, gas and oil.

## **GAS AND OIL CHARGES**

The Physical Plant Department maintains records of all gasoline and oil dispersed to University-owned vehicles. Charges are calculated each month and charged to the appropriate department.

## **INSURANCE**

The State Insurance Fund insures all University-owned buildings and contents. A Boiler and Machinery Insurance Policy is carried on large boilers and motors. A \$250 deductible generally applies to the State Insurance Policy and a \$5,000 deductible on the Boiler and Machinery Policy.

## **CAR WASH SERVICE**

The Physical Plant Department provides hoses for students to check out for washing cars. The student must leave his/her ID card until the hose is returned.

## **ELEVATOR SERVICE**

The University contracts the maintenance of elevators. This service is provided only during normal business hours five days a week and does not cover repairs necessary due to abuse or vandalism. To report a problem with an elevator, contact the Physical Plant Department, extension 5450, and the elevator company will be notified by Physical Plant personnel.

## **PAINTING**

Buildings are painted on a schedule compatible with the usage of the building. Only Physical Plant employees are authorized to paint University buildings.

## **HEATING AND COOLING OF RESIDENCE HALLS**

It is the responsibility of University Housing to notify the Physical Plant Department of the appropriate time to change the Residence Halls from heating to cooling in the spring and from cooling to heating in the fall.

## **MOVING SERVICE**

The Physical Plant Department has a two man moving crew that is available for moving University equipment on campus. Requests for moving should be submitted at least three (3) days in advance by calling extension 5450.

**BA:IV:05:01**

## **JUMP-STARTING VEHICLES**

For the convenience of students, faculty, staff and guests, the University provides jump-starting services. The Physical Plant Department can be contacted during working hours from 7:30 a.m. - 11:45 a.m. and 1:00 p.m. - 4:00 p.m. The Department of Public Safety should be contacted at all other times.

## **TOOLS**

Departments needing tools on a short-term basis may contact the Physical Plant for a temporary loan.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:05:02**

**Effective Date: August 1, 1997**

**Supersedes Procedure No: BA IV:05:02**

**Dated: September 3, 1991**

**Reference Policy No:**

**Dated:**

**SUBJECT: MOVEABLE ASSETS CONSTRUCTED BY THE PHYSICAL PLANT**

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This procedure defines the steps needed for the construction and inventory of items (e.g. bookcases, counters, etc.) by the Physical Plant Department. Items are constructed only when unavailable and/or are less expensive than on the commercial market. However, some moveable assets requested may be of such magnitude that the Physical Plant Department cannot undertake the request. The maintenance of existing facilities will take precedence over the construction of new assets. Steps involving the inventory of such new assets are also defined.

**REQUEST:**

The Budget Manager completes Part A of the "Renovation and Improvement Estimate/Authorization" form (BA Form #29) giving details such as dimensions, color, style, etc., and sends it to the Physical Plant Department.

**ESTIMATE:**

The Physical Plant will provide a cost estimate that includes materials, labor and benefit costs in Part B of the form and forwards the form to the Purchasing Department.

The Purchasing Department will determine if the item(s) is available elsewhere at a lower cost, completes Part C, and returns the form to the Budget Manager.

**AUTHORIZATION:**

If the Budget Manager decides to have the item(s) built in-house, Part D of the form should be completed and returned to the Physical Plant Department.

**INVENTORY CONTROL:**

For inventory purposes, the value of an item is the total of labor, benefits, and materials cost.

If the item(s) constructed is valued at \$100.00 or more, BA Form #29A is prepared by the Physical Plant Department and sent to the Inventory Manager. The item(s) is tagged and entered into the University Inventory Control System. A copy of this form is also sent to the Office of the Comptroller to charge the appropriate account number for the cost of materials used.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:06:01**

**Effective Date: September 1, 2007**

**Supersedes Procedure No: BA IV:06:01**

**Dated: July 1, 2008**

**Reference Policy No: IV:06**

**Dated: 1/01; 1/02; 1/03; 4/03; 1/04; 9/05; 1/07;  
1/08; 7/08; 1/09**

**SUBJECT: TRAVEL REIMBURSEMENT**

- I. Jacksonville State University reimburses employees for travel expenses incurred during official business as authorized by Code of Alabama, 1975, S 36-7-20, S 36-7-21, S 36-7-22 and JSU POLICY NO. IV:03:02 and IV:06.
  - A. Reimbursement for out-of-state travel when on official business for the University shall be approved by the President, a Vice President, or the Athletic Director.
  - B. The allowance for the use of privately-owned vehicles is fifty-five cents (55¢) per mile. Travel reimbursement will be from the office travel base or the point of departure whichever is closer to the travel destination. A chart for one-way mileage to most-often-visited cities is attached – documented additional mileage may be claimed for vicinity driving. When multiple destinations are involved during the same trip, each destination must be identified and the mileage from point-to-point clearly documented.
  - C. When a JSU trip includes both in-state and out-of-state travel, the trip should be reported on the out-of-state travel form with actual expenditures claimed. Follow the out-of-state guidelines in the procedure and JSU Policy IV:06 when filing the travel reimbursement request.
  - D. The requestor must complete the Travel Reimbursement Request Form, enter the number and information in the automated system, and forward the form to the Office of the Controller.
  
- II. **IN-STATE TRAVEL**
  - A. The Request for In-State Travel Reimbursement (BA For #23) must be completed, signed/certified by the individual requesting reimbursement, approved by the Budget Manager, by the immediate supervisor of the individual requesting reimbursement, and others as outlined by JSU Policy No. IV:03:02, entered in the automated system and forwarded to the Office of the Controller.
  - B. Receipts are not required for the per diem allowance. The date and time of departure and arrival is required for all trips. The breakdown for reimbursement of per diem is as follows:
    1. For less than six (6) hours duration: Mileage only.

2. Over six (6) hours and up to twelve (12) hours: \$11.25 meal allowance and mileage.
  3. Over twelve (12) hours but less than overnight: Mileage plus \$30.00 computed as follows: \$11.25 meal allowance plus \$18.75 (1/4 of the maximum \$75.00 per day).
  4. Overnight: \$75.00 per day or portion of day plus mileage.
- C. Receipts are required for registration/conference fees. Receipts are also required for other items over \$25. A full conference brochure copy is required for registration fees.

### **III. OUT-OF-STATE TRAVEL**

- A. The Out-of-State Travel Authorization Request (BA Form #24) must be approved by the President, a Vice President, or the Athletic Director prior to travel.
- B. The Out-of-State Travel Reimbursement Form (BA Form #24) must be completed/certified by the individual requesting reimbursement, approved by the Budget Manager and others as outlined in JSU Policy No. IV:03:02, entered in the automated system (FGAENCB), and forwarded to the Office of the Controller.
- C. Receipts are required for: Hotel/motel (itemized receipt), air fare, car rental (agency receipt), and registration/conference fees. Receipts are also required for other items over \$25. A full conference brochure copy is required for registration fees.
- D. Meal allowance is limited to a maximum of \$40 per day. Receipts are not required, but each meal must be listed and certified as correct by using the travel form. Meals for persons other than the individual on travel status should be submitted in accordance with Policy IV:03:05 Meals/Entertainment. The cost of alcoholic beverages may not be reimbursed.
- E. Baggage handling is calculated on the basis of what is considered a reasonable charge. Receipts are not required unless the expenditure exceeds \$25.
- F. Taxi/limousine service allowance is for actual expenditure. Receipt is not required unless the expenditure exceeds \$25.
- G. Telephone calls must be for official business. Calling home is not considered official business.

### **IV. OUT-OF-STATE PREPAYMENT OF CERTAIN TRAVEL EXPENSES**

A recent amendment to the Code of Alabama permits institutions of higher education to prepay out-of-state travel expenses for persons traveling in the service of the University.

In addition to the prepayment of airfare (IV:06:01), the University will allow for the prepayment of hotel/motel accommodations and meals for employees in connection with student/athletic group travel out of state and other group travel approved by the President, a Vice President, or the Athletic Director.

**V. NON-MANDATORY PROFESSIONAL DEVELOPMENT ACTIVITIES**

An employee may request that the institution participate in the cost of non-mandatory travel when professional development is involved and the employee's supervisor feels the institution will benefit either directly or indirectly. In these instances, the institution may agree to participate in the cost of the trip. When benefit exists, the institution may agree to fund 100% of allowable trip expenses in accordance with state regulations or may agree to fund less than the full cost of allowable trip expense. When funding is approved at less than 100% the traveler must acknowledge prior to the trip that he/she will be personally responsible for the portion of the trip's cost not covered by the institution. This institution's participation and the traveler's acknowledgment will be documented on the "Out-Of State Travel Authorization" form.

**BA IV:06:01**

**CHART FOR ONE-WAY MILEAGE**  
(to most-often-visited cities)

Mileage (one way) for travel reimbursement computation to the most frequently visited areas is stated below. Additional mileage may be authorized for travel in the vicinity, if identified.

<b>IN-STATE</b>		<b>OUT-OF-STATE</b>	
<u>LOCATION</u>	<u>MILEAGE</u>	<u>LOCATION</u>	<u>MILEAGE</u>
Albertville	62	Atlanta, GA	105
Alexander City	88	Nashville, TN	200
Anniston	16	New Orleans, LA	420
Auburn	114	Panama City, FL	305
Birmingham	80	Pensacola, FL.	295
Boaz	52		
Centre	35		
Dauphin Island	325		
Decatur	100		
Dothan	221		
Eufaula	200		
Florence	150		
Fort Payne	50		
Gadsden	28		
Guntersville	70		
Huntsville	87		
Mobile	300		
Montgomery	125		
Opelika	114		
Oxford	20		
Pell City	53		
Selma	165		
Sylacauga	68		
Talladega	41		
Troy	184		
Tuscaloosa	137		

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: IV:06:02**  
**Supersedes Procedure No:**  
**Reference Policy No: IV:06:02**  
**SUBJECT: COURTESY VEHICLES**

**Effective Date: July 15, 2009**  
**Dated: September 1, 1997**  
**Dated: January 31, 1997**

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**PROCEDURE:**

The personal use value of courtesy vehicles is taxable income to individuals. University Policy IV:06:02 establishes the policy to follow concerning courtesy vehicles.

The recipient of the courtesy vehicle is responsible for obtaining the fair market value of any courtesy vehicle from the provider. BA Form 54 should be completed each time a vehicle is received and forwarded to the Director of Athletic Development & Marketing. The Director of Athletic Development will record the donation and provide the fair market value of the vehicle to the Controller.

The fair market value of the vehicle will be the basis for determining the taxable income derived from the personal use of the courtesy vehicle. BA Form 53 on the following page provides a means for reporting the personal use of a courtesy vehicle.

1. On or before the 15<sup>th</sup> of each month, anyone using courtesy vehicles must submit a record of mileage driven for courtesy vehicles for the previous month. The form should be submitted to the Controller with a copy to the Athletic Director.
2. Employees are required to adequate records substantiating the business use of a courtesy vehicle. If adequate records are not maintained, full value use of the courtesy vehicle will be subject to tax.
3. Courtesy vehicles are not exempt from federal gasoline tax, since they are not the property of the University. Therefore, University credit cards nor gasoline purchased by the University may be used in these vehicles. Operating expense for courtesy vehicles, including vehicle insurance and personal liability, incurred in business use will be reimbursed at .275 cents per mile on the travel reimbursement form.
4. The Controller and the Director of Athletic Development & Marketing should be notified when a courtesy vehicle is returned, or if an individual is no longer using a courtesy vehicle.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:09:01**  
**Supersedes Procedure No:**  
**Reference Procedure No:**  
**SUBJECT: PAYROLLS**

**Effective Date: August 1, 1997**  
**Dated: May 1, 1991**  
**Dated:**

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I. The Payroll Office is responsible for preparing pay checks for all Jacksonville State University employees. Checks are dispersed by three separate payrolls.

**A. BI-WEEKLY PAYROLL**

Nonexempt employees are paid bi-weekly. Bi-weekly Payroll Service Reports (BA Form #9) are sent to supervisors every two weeks at the end of the pay period. Time cards are printed on the reports. Employees should fill in their time card with the correct number of hours worked and sick/annual/compensatory/other leave taken and sign the report. The Budget Manager is then responsible for signing the report authorizing payment. The reports should normally be returned to the Payroll Office no later than 8:30 a.m. on Thursday. Checks will be processed and released the following Tuesday at 10:00 a.m.

**B. MONTHLY PAYROLL**

Exempt and some nonexempt employees are paid monthly. Monthly Payroll Service Reports (BA Form #10) are sent to each department during the latter part of the month. Supervisors should check the names printed on the report to be sure all employees are listed. For nonexempt employees, the time card should be completed with the correct number of hours worked and sick/annual/compensatory/ other leave taken during the month. For exempt employees, the Monthly Service Report is an exception report. The employee is considered at work unless some type of leave or other exception is reported. The official Budget Manager signs the report authorizing payment. Monthly Service Reports are to be returned to the Payroll Office by the due date printed on the report. Checks will then be processed and released at 10:00 A.M. on the first work day following the end of the pay period.

**C. STUDENT PAYROLL**

Student workers are paid monthly. The Student Payroll Time Sheets (BA Form #39) are normally sent to each department the last week of each month. The time sheets are to be filled out and signed by the student workers. The official Budget Manager verifies the hours worked and signs the time sheet authorizing payment. The time sheets are to be returned to the Payroll Office by the due date printed on the time sheet. Checks are processed and released at 2:00 P.M. on the fourth working day following the end of the pay period.

- II. When an employee takes time off, an Absence Report (BA Form #36) must be completed and turned in to the Payroll Office. This report will indicate the number of hours used, the date(s) and the type of leave, i.e., sick, annual, compensatory, or other. These forms should be completed by the employee and signed by the supervisor. Absence Reports should accompany the Bi-weekly Payroll Service Reports when they are returned to the Payroll Office at the end of the bi-weekly pay period. Employees on the monthly payroll should forward their Absence Reports to the Payroll Office upon their return to work.
- III. If a new or existing employee's name does not appear on the proper time sheet or report, the supervisor should contact the Payroll Office promptly to insure that each employee will receive a check at the proper time.

It is the Budget Manager's responsibility to see that each employee in their area is properly paid and that employees are not improperly compensated for periods when they did not work. Budget Managers should contact the University Comptroller immediately when they believe someone has not been properly paid.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:10:01**

**Effective Date: August 1, 1997**

**Supersedes Procedure No:**

**Dated: May 1, 1991**

**Reference Policy No: IV:03:01/IV:06**

**Dated: 05/01/91 & 01/01/91**

**SUBJECT: ACCOUNTS PAYABLE VOUCHERS**

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**I. DIRECT VOUCHER SYSTEM**

Some purchases, because of their nature, do not lend themselves to a Purchase Order System. Purchases such as professional fees often require a more detailed contract than a Purchase Order form provides. Other purchases such as travel expense reimbursements or meal/entertainment disbursements require more detailed documentation than the standard Purchase Requisition. Several types of Direct Voucher expenditures require a special form to encourage proper documentation of the transaction. However, on all of these requests, the department must enter the data in the automated purchasing system (PU01) and forward the form to the Office of Purchasing. Other expenditures such as gasoline credit card purchases, utilities, and merchandise shipped FOB make it inappropriate to issue Purchase Orders. This type of purchase should be entered in the automated purchasing system and identified as a "Direct Voucher" on the printed form. The requisition, along with the invoice and/or contract, should be forwarded to the appropriate Vice President for approval. It should then be sent to the Office of Purchasing.

Purchases made without a Purchase Order that should be made using a Purchase Order will not normally be honored by the University. You should contact the Office of Purchasing when using the Direct Voucher System if you are unsure about its use.

**II. PETTY CASH VOUCHERS**

On occasion, University personnel will need cash while away from the University. This is usually restricted to situations when student groups are traveling. To obtain petty cash, the department must prepare a Purchase Requisition, enter the data in the automated purchasing system (PU01), obtain Vice Presidential approval, and forward the Purchase Requisition to the Comptroller's Office at least five (5) days in advance of the date needed. The department will be notified when to pick up the check. Only an employee (other than student employees) may pick up and be responsible for the funds. When specific amounts are given to students for meals, the amounts must be reasonable and the total for a day may not exceed that amount allowed for a JSU employee while traveling. Also, students must certify the receipt of funds.

**BA IV:10:01**

The first working day after the trip, the employee responsible must bring all receipts for petty cash expenditures and unused cash to the University Head Cashier in the Bursar's Office. The individual employee who signed for the funds will be held personally responsible for any funds not properly disbursed, documented, and/or returned. Petty cash funds may not be used for employee travel expenses.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:10:02**

**Effective Date: June 1, 2003**

**Supersedes Procedure No:**

**Dated: August 1, 1997**

**Reference Policy No:**

**Dated:**

**SUBJECT: ACCOUNTS PAYABLE CHECKS**

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- I. Computerized accounts payable checks are normally processed on Monday and Thursday nights and disseminated the following day. Occasionally, due to holidays and other circumstances, the dates may vary. To process these requests, follow BA Procedures IV:03 (Purchasing) and IV:06 (Travel Reimbursement).
- II. Manual checks will be issued only on an emergency basis. The Budget Manager must prepare a Purchase Requisition, attach proper justification/documentation, and forward to the Comptroller's Office. If approved, a check will be processed and may be picked up in the Comptroller's Office.

An emergency is a situation requiring a manual check to prevent a health or safety hazard for students or employees.

- III.
  - A. To stop payment on a check, go to Accounting Assistant (245-D Bibb Graves) and fill out the Stop-Payment Form. Accounts Payable will call the bank to confirm that the check has not cleared. If the check has not cleared, Accounts Payable will stop-payment on the check and The Accounting Assistant will issue a new check, if one is required.
  - B. To cancel a check after it has been issued, return the check with documentation to Accounts Payable where it will be canceled.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:11:01**  
**Supersedes Procedure No. BA IV:11:01**  
**Reference: The Planning Manual**  
**SUBJECT: OPERATING BUDGET (OB)**

**Effective Date: August 1, 1997**  
**Dated: May, 1992**

The Operating Budget (OB) cycle begins with an updated five-year plan (the product of a previous planning cycle). Major emphasis is on the first year where a budget is to be developed to carry out the planning objectives. Assumptions on revenue, enrollment, and expenses serve as parameters to the budget year. The outcomes of the OB process include: (1) the development of a planning-based operating budget request for the next budget year, and (2) a capital budget request prepared in light of institutional and departmental needs as they pertain to new, renovated or special maintenance projects.

I. **SCOPE:** Pertains to all budget cost centers in funds 1 and 3; however, amount awarded by outside entities in fund 2 restricted funds may impact funding needs from unrestricted funds.

II. **RESPONSIBILITIES:**

President: Present institutional-wide assumptions on revenue, enrollment, and expenses; approve divisional operational budget requests; and recommend the institutional OB to the Board of Trustees.

Vice Presidents: Develop the division-wide assumptions, review and approve college/departmental budget requests, and recommend to the President. Report progress toward objectives to the President.

Deans/Directors/Department Heads: Develop the operating budget requests and recommend to the Vice President. Report progress toward objectives to the Vice President.

Committee on Planning & Budgeting: Monitor progress toward achievement of institutional goals and objectives, relate this progress to the long-range plan, and make recommendations to the President. On a fiscal year basis forecast income by source, make recommendations on expenditures by major category, and recommend adjustments based on outside objective criteria. Prepare a five-year revenue forecast and make annual recommendations to the President.

**BA:IV:11:01**

Vice President for Administrative and Business Affairs will monitor the planning and budget process, provide budget instructions to the budget managers, maintain the schedule for submission of budget requirements, and provide budget planning workshops.

### **III. PLANNING AND BUDGETING CYCLE:**

The planning and budgeting cycles are presented as Attachment (1). A new cycle will be issued each budget year.

### **IV. THE OPERATING BUDGET (OB) PROCESS**

- A. The OB process involves the development of the operating budget to support the first year of the five-year plans:
1. The Executive Budget Office (EBO) instructions and forms are received from the State Budget Office. Based on budget parameters provided by the President, the Vice President for Administrative and Business Affairs coordinates the preparation of the EBO forms. The Administrative Council is consulted, and the President approves the submission. The EBO forms are submitted to ACHE, the State Budget Office, and the Legislative Fiscal Office (October - November).
  2. The Budget Committee recommends budget, tuition, and fee parameters to the President; the President recommends tuition and fee changes to the Board of Trustees (April).
  3. The Budget Committee projects income by source, expenditures by major category, and recommends adjustments based on outside objective criteria. The projections and recommendations are sent to the President (April).
  4. The President issues the budget request guidelines for the first year of the five-year planning documents. Assumptions on revenue, enrollment, and expenses are included as parameters. Tentative dollar allocations will be made by Division (April).
  5. The Vice President for Administrative and Business Affairs submits budget instructions to all budget managers. The instructions include the schedule for submission of budget requests and methods on entering the requests through the automated system. A budget planning workshop is held well in advance of the budget submission date (April).

6. Vice Presidents transmit the guidelines and parameters to Deans/Directors along with any instructions for the division. Tentative dollar allocations will be made by Deans/Directors (April).
7. Deans/Directors transmit the guidelines and parameters along with any instructions from the Vice President to Department Heads. Tentative dollar allocations will be made by Departments (April).
8. The Administrative and Business Affairs Division conducts budget workshops for all budget managers (April).
9. Department Heads prepare and enter budget data directly via the computerized budgeting system. The budgets are reviewed and approved in turn by the Dean/Director and Vice President. Departments unable to meet their objectives within budget will promptly communicate with the Dean/Director. The Dean/Director will work with the department on possible rearrangement of objectives or may allocate or reallocate additional college/department resources as necessary. The Dean/Director may ask the Vice President for additional resources. Through allocation or reallocation, the Vice President is expected to stay within the divisional dollar allocation. The Vice President may choose to modify or defer an objective; if the objective is viewed as directly or indirectly affecting the timely attainment of an institutional goal, the Vice President should notify the President. If the President feels this is crucial to the overall institutional plan, a review will be necessary (May).
10. Based on the latest revenue and budgetary information, the Vice President for Administrative and Business Affairs recommends an interim budget to the President for submission to the quarterly meeting of the Board of Trustees (July).
11. Upon final Presidential approval of the budgets, the Vice President for Administrative and Business Affairs prepares the annual budget for Board of Trustee approval at the annual board meeting (October).

**B. Construction, Special and Ordinary Maintenance and Renovation Projects**

1. The development, maintenance, and renovation of campus facilities are guided in part by the condition and utilization of facilities; also in part by the needs as reflected in institutional and

departmental plans. The Vice Presidents include any special project requirements in their five-year planning documents. The projects are automatically entered in the interim unprioritized list of university-wide projects by the Vice President for Administrative and Business Affairs.

2. Ordinary maintenance is performed through the operating budget of the Physical Plant. Unscheduled maintenance, however, can be funded through divisional or departmental budgets with the approval of the Physical Plant.
3. Larger construction, special maintenance, and renovation projects can be accomplished through additional funding derived through the State Capital funding process. Separate procedures and time schedules apply, however, and the period between request and funding can be substantial.
4. Smaller projects can be funded through divisional or departmental resources (see BPM Procedure BA IV:05). When possible, University funds are allocated to projects of a high priority or emergency nature.
5. The President and Vice Presidents use facility condition and utilization reports and the institutional/departmental plans to help prioritize all project lists. The capital budget request is included with the Executive Budget Office submission (November).

C. Budget Procedure Evaluation

This procedure is constantly evaluated and completely reviewed each year. The budgeting schedule and procedure are somewhat dependent upon the planning schedule and procedure and vice versa. Of course, the requirements and schedules of ACHE, the legislature, and the Governor's Budget Office are factors which affect planning and budgeting. Suggestions are invited and processed each year at the annual budget workshops. Other input may be received from the Administrative Council, from the Planning & Budgeting committee, from various administrators, etc.

All interested individuals are invited to suggest modifications and improvements through the process identified in procedure BA I:01:01.

**BA IV:11:01**

PLANNING AND BUDGETING CYCLE

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MONTH =====	PLANNING =====	BUDGETING =====
JANUARY	<p>VPs SHARE TENTATIVE PLANS TO ENSURE INTER-RELATEDNESS</p> <p>VPs SUBMIT FIVE-YEAR PLANS TO PRESIDENT, OTHER VPs, OPA AND CPB</p>	
FEBRUARY	<p>CPB AND MAKES RECOMMENDATIONS ON THE FIVE-YEAR PLANS TO THE PRESIDENT.</p>	<p>BUDGET SUB-COMMITTEES REPORT FOR FIVE-YEAR BUDGET.</p>
MARCH	<p>PRESIDENT APPROVES THE FIVE-YEAR PLAN AND PROVIDES A COPY TO THE VPS.</p>	<p>BUDGET SUBCOMMITTEE RECOMMENDS NEXT FY BUDGET AND TUITION &amp; FEES CHANGES TO PRESIDENT</p>
APRIL		<p>PRESIDENT RECOMMENDS NEXT FY TUITION CHANGES TO THE BOARD OF TRUSTEES</p> <p>PLANNING &amp; BUDGETING COMMITTEE PROJECTS INCOME AND EXPENSES AND RELATES OUTSIDE CRITERIA</p> <p>PRESIDENT ISSUES NEXT FY BUDGET ALLOCATIONS AND GUIDELINES/PARAMETERS TO VPs</p> <p>NEXT FY BUDGET PREPARATION INSTRUCTIONS GO TO VPs</p> <p>VPs TRANSMIT BUDGET ALLOCATIONS, GUIDELINES/ PARAMETERS AND INSTRUCTIONS TO DEANS/DIRECTORS.</p> <p>DEANS AND DIRECTORS TRANSMIT BUDGET GUIDELINES/PARAMETERS, ALLOCATIONS AND INSTRUCTIONS TO DEPARTMENTS.</p> <p>PLANNING &amp; BUDGETING COMMITTEE MEETS AS NEEDED AND MAKES BUDGET RECOMMENDATIONS TO PRESIDENT. BUDGET WORKSHOPS ARE CONDUCTED FOR ALL BUDGET MANAGERS.</p>

PLANNING AND BUDGETING CYCLE

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MONTH =====	PLANNING =====	BUDGETING =====
MAY		DEPARTMENT/BUDGET MANAGERS AND DEANS/DIRECTORS PREPARE AND SUBMIT NEXT FY BUDGETS. (APPEAL TO COLLEGE OR DIVISION IF ASSISTANCE NEEDED TO MEET OBJECTIVES).
JUNE BUDGETS TO	DEPARTMENTS SUBMIT CURRENT FY REPORT TO DEANS/DIRECTORS.	VPs PRESENT NEXT FY PRESIDENT. (NOTIFY PRESIDENT IF FAIL TO MEET INSTITUTIONAL/DIVISIONAL/DEPARTMENTAL OBJECTIVES.
JULY	DEANS/DIRECTORS SUBMIT CURRENT ANNUAL REPORT TO VP.  FIVE YEAR PLAN DUE TO ACHE.	PRESIDENT SUBMITS TENTATIVE NEXT FY BUDGET TO BOARD OF TRUSTEES FOR APPROVAL.  BOARD OF TRUSTEES APPROVE TENTATIVE NEXT FY BUDGET.
AUGUST	PRESIDENT NOTIFIES PLANNING & BUDGETING COMMITTEE IF CRUCIAL OBJECTIVE NOT ATTAINED IN BUDGET.  VPs SUBMIT CURRENT FY ANNUAL PLAN TO PRESIDENT AND TO PLANNING & BUDGETING COMMITTEE WITH RECOMMENDATIONS FOR REVISION OF FIVE-YEAR INSTITUTIONAL MISSION/ GOALS/OBJECTIVES.	

PLANNING AND BUDGETING CYCLE

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MONTH =====	PLANNING =====	BUDGETING =====
SEPTEMBER	PLANNING SUBCOMMITTEE ON GOAL ATTAINMENT AND ENVIRONMENTAL CRITERIA.  PRESIDENT SUBMITS NEXT FY INSTITUTION GOALS & OUTLOOK TO AND VPs & CPB, INITIATING UPDATE OF FIVE YEAR ACADEMIC PLAN.  CURRENT FY STRATEGIC PLAN AND CURRENT FY ANNUAL REPORTS TO UNIT	NEXT FY BUDGET IS COMPLETED APPROVED BY PRESIDENT

PLANNERS.

PLANNING SUBCOMMITTEE REVIEWS ANNUAL REPORTS, STRATEGIC PLANS AND OTHER DOCUMENTS FOR ASSESSMENT OF MISSION AND GOALS.

OCTOBER	PRESIDENT SUBMITS PREVIOUS FY ANNUAL REPORT TO BOARD OF TRUSTEES.	CURRENT FY BUDGET IS APPROVED BY BOARD OF TRUSTEES
BUDGET	VPs PREPARE AND SUBMIT NEXT FY DIVISIONAL GOALS TO AUGMENT INSTITUTIONAL GOALS AND OUTLOOK TO DEANS AND DIRECTORS.	EXECUTIVE BUDGET OFFICE INSTRUCTIONS AND FORMS ARE RECEIVED FROM THE STATE OFFICE FOR NEXT FY. VPs SUBMIT DATA FOR NEXT FY EBO BUDGET.
NOVEMBER COMMITTEE	DEANS AND DIRECTORS PREPARE NEXT FY COLLEGE/DEPARTMENT GOALS TO AUGMENT THE VPs' AND INSTITUTIONAL GOALS AND OUTLOOK AND SUBMIT TO DEPARTMENTS.	PLANNING & BUDGETING MEETS; PRESIDENT GIVES CHARGE AND CHAIRMAN APPOINTS SUBCOMMITTEES FOR REVENUE, EXPENDITURES AND FOR FIVE YEAR BUDGET. NEXT FY EBO BUDGET SUBMITTED TO ACHE, STATE BUDGET OFFICE AND THE LEGISLATIVE FISCAL OFFICE.
DECEMBER	DEPARTMENTS PREPARE AND SUBMIT TO DEANS/DIRECTORS NEXT FY DEPARTMENTAL PLANS. DEANS/DIRECTORS PREPARE AND SUBMIT NEXT FY PLAN TO VPs.	

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:11:02**

**Effective Date: August 1, 1997**

**Supersedes Procedure No:**

**Dated: January 1992**

**Reference Policy No:IV:09**

**Dated: May 1992**

**Reference Procedures: Planning Guide; BA IV:11:01**

**SUBJECT: BUDGET CONTROL**

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The authority to transact University business, which is delegated through the organization by the budget, rests with the University Board of Trustees. The budget, approved in the fall by the Board of Trustees and as needed during the quarterly meetings, is divided into various functional classifications and budget units. Each budget unit is managed by specific individuals and is the direct responsibility of either the President, a Vice President, or the Athletic Director. Jacksonville State University has approximately 350 budget units in the Current Funds only.

**I. THERE ARE BASICALLY THREE PHASES TO THE BUDGETING PROCESS**

- A. Phase I: Usually during the spring, departmental budget managers enter projected budgets for the next year in the automated system through BU01. The steps are as follows:
1. The budget data for all object codes is entered for the next year.
  2. Under the option for Personnel Budget Request, each person and his/her salary are entered in the automated system. If there are changes, these must be entered by the Budget Manager.
- B. Phase II: After the departmental due date, only the Deans, Directors, and Vice Presidents may change projected budgets. Budget Managers have only inquiry capability from this point forward.
- C. Phase III: After the Dean/Director due date, only the Vice Presidents and President may make changes to the budgets.

**BA IV:11:02**

## **II. MID-YEAR BUDGET CHANGES**

Once the budget has been implemented, changes can again be made at the Budget Manager level for object codes of 300 or greater. Budget changes to Personnel object codes (100's and 200's) must be made by the Comptroller or the Financial Systems Manager. See BA Form #4 for an example of a budget change.

## **III. MID-YEAR BUDGET INCREASES**

Budgets may be increased during the fiscal year through one of the following methods:

- A. The budget may be increased, if approved by the President, by using the budget change form (BA Form #4). This type of change can only be processed by either the Comptroller or Financial Systems Manager.
- B. Budgets for restricted grants/contracts, funded by federal, state, or private funds, can be entered in the system by the Financial Systems Manager once the granting authority has issued an award letter to JSU, and a copy of the approved budget has been received.
- C. Some budgets may be increased by producing sufficient revenues. These budgets are entered in the system by the Financial Systems Manager after being approved by the appropriate Vice President.

## **IV. CAPITAL PROJECT BUDGETS**

The Capital Project Budget provides budgeting for fixed asset projects. The normal budget process is to budget for anticipated projects at the beginning of each fiscal year. However, if the need arises, the budget can be increased by presenting the Capital Outlay Project Form (BA Form #5) to the Vice President for Administrative and Business Affairs for the President's approval. Any increase in the total plant fund budget must also be approved by the Board of Trustees. This request is then forwarded to the Financial Systems Manager for processing.

## **V. AGENCY FUND ACCOUNTS**

An Agency Fund is an account where the resources are held by the University as custodian or fiscal agent for organizations. Agency assets are not the property of the University and must be requisitioned with the approval of a third party.

Special approval to establish an Agency Fund must be obtained from the Vice President for Administrative and Business Affairs. The reason for this approval is to ensure that we are receiving an adequate benefit from the fund and to ensure proper classification of the fund. Request forms should be initiated by the Agency desiring an Agency Fund account. Forms (BA Form #6) are available in the Office of the University Comptroller.

After the fund has been approved and monies have been receipted, the Budget Manager should submit a request to create a budget for the fund using the Request for Agency Fund Account form (BA Form #6).

## **VI. SUMMARY**

It should be emphasized that a budget is only a plan. As circumstances change during the year, the budget may also be changed. The University Comptroller can assist with analyzing or modifying budgets. Unfortunately, the resources available to the University seldom increase during the year. This limits budget modifications to realigning existing funds as opposed to increasing the total budgeted amount.

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**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:11:03**  
**Supersedes Procedure No: BA IV:11:03**  
**Reference Policy No:**  
**SUBJECT: INTERNAL TRANSACTIONS**

**Effective Date: August 1, 1997**  
**Dated: July 1997**  
**Dated:**

The University has several transactions that consist of one area within the University purchasing goods or services from another area within the University. This type of transaction is called an 'Internal Transaction'. Examples of this type of transaction are mail services, printing, and telephone service. With an internal transaction, most or all of the cost for the product/service is passed on to the final user.

**I. GASOLINE AND OIL PURCHASES**

Gasoline and oil are available for all University owned vehicles from the StarMart for gasoline and Hammett Service Center for servicing. The budget unit to which the vehicle is assigned will be charged for the cost of the materials dispersed.

**II. MOTOR VEHICLE RENTAL**

The University has several vehicles for use on official University travel transporting students. Some of these vehicles are assigned to specific office(s)/department(s). All costs associated with the operation and maintenance of these vehicles are charged to a transportation fund. The usage fees charged to the budget unit using the vehicle(s) are used to offset these costs.

Please refer to University Policy No. I:04:03 and BA Procedure No. BA IV:11:03 for the particulars on scheduling/using these vehicles.

**III. TELEPHONE RENTAL**

The University maintains a telephone switching system. All areas of the University may request service through this system. Rental fees are charged directly to the budget units on a monthly basis. The rates are available from Telephone Center personnel. Certain long distance services are provided by the State of Alabama. Other long distance services are the responsibility of the University. All costs associated with telephone services are passed on to the using budget units.

**IV. U.S. MAIL/UNITED PARCEL SERVICE/FAX SERVICES**

Official mail is metered and dispatched daily by the University Mail Center. The postage cost for metered mail is automatically charged to the using department in object code 420.

**BA IV:11:03**

The Mail Center also serves as a pickup point for the United Parcel Service (UPS). All costs, including insurance or registration fees, associated with UPS services will be passed on to the using department. Departmental costs for this service will be entered by Mail Center personnel.

FAX Services for sending and receiving both domestic and foreign are available in the Mail Center. The budget unit using this service is charged a nominal, per page fee. These charges are entered by Mail Center personnel.

Please refer to BA Procedure No. BA IV:04:01 for specific information concerning these services.

**V. PRINTING PURCHASES**

Each budget unit will be issued a printing charge card upon request which will include the budget unit account number. Take this card with you when you take material to the Print Shop to be printed/copied. When the printing is completed, a copy of the departmental charge slip (BA Form #16) will be given to the customer as a record of the unit's cost. The budget unit will be charged for the work by Print Shop personnel. Printing Charge Cards may be obtained in the Purchasing Office, Room 103, Bibb Graves Hall, ext. 5152.

The security of a printing charge card is the responsibility of the office/department to whom it is issued. Lost or stolen printing charge cards should be reported to the University Print Shop immediately. The Print Shop Director reports to the Vice President for Institutional Advancement.

**VI: INTERNAL TRANSACTION VOUCHER, BA FORM #31**

The Internal Transaction Voucher, BA Form #31, may be used to transfer funds internal to the University for goods or services furnished by a University department. Examples of these goods and services are computer labels, attendance at a training session offered by Continuing Education, etc.

**JACKSONVILLE STATE UNIVERSITY**  
**Business Procedures Manual**

**Procedure No: BA IV:11:04**

**Effective Date: August 1, 1997**

**Supersedes Procedure No:**

**Dated:**

**Reference Policy No: Board Minutes of 7/88, 4/90, 7/92**

**SUBJECT: Investment Management**

**Purpose:** Jacksonville State University from time to time has public and endowment funds that may be invested. The purpose and criteria is to receive the highest competitive rate of return while retaining the highest security of the funds and maintaining proper cash flow for the appropriate fund. Investments are guided by good investment practices as directed by the Board of Trustees Resolution 347, dated July 1988, as recommended by the National Association of College and University Business Officers (NACUBO), and as allowed by the Code of Alabama.

**1. FUND TYPES**

1. Public - funds which support current operations, that may be invested for short periods; from one day to one year.
2. Endowment - True endowment funds include those which donors or other external agencies have stipulated under the terms of the gift instrument creating the fund that the principal of the fund is not expendable. They are to be invested for the purpose of producing present and future income, which may be expended or added to the principal.

Term Endowment funds have a specific time element or event designated for the expenditure of all or part of the principal.

Quasi-endowment funds may be invested prudently; short to long-term, subject to any donor imposed restrictions.

**II. INVESTMENT PROCESS:**

1. Public Funds - Overnight investing, controlled disbursements on payables, float investment, pooling of funds, and early collection of receivables are practiced to maximize the amount of investable funds. Accounts in banking institutions are consolidated to facilitate cash management. Bank service fees and/or compensating balances are minimized. Fees, balances, and services of local depositories are compared as often as feasible. All funds are pooled, and the investment income is deposited into the appropriate fund. Receivable collections are aggressively pursued, and electronic credit card equipment is used to maximize investable funds. Late payment penalty on receivables are enforced and the use of impressed accounts is minimized. Bank statements are scrutinized, and internal controls are reviewed and audited annually.

#### BA IV:11:04

Investments range from one day to one year, normally, but may be up to two years on bond accounts. Investments are limited to certificates of deposits, U.S. Treasury instruments, repurchase agreements, and time deposits. All banking investments are secured by pledged collateral in escrow consisting of government obligation instruments, less FDIC or FDSLIC insurance, and are competitively placed. Overnight and very short term (and under 90 days) investments of limited idle fund balances may be placed with the depository.

- B. Endowment Fund - to the extent practical, endowment funds are in an investment pool. The pool permits a broader diversification of investments with attained protection of principal and relative stability of revenue. This also permits economy in administration and accounting. Gifts that specify that the funds be held and administered separately will be separately invested in accordance with donor requirements. Endowments will receive income distributions in proportion to the unit method of accounting (i.e., according to the number of pool units purchased by the fund). The first step in investment planning will be to identify cash requirements in each of the accounts; this will dictate short or long term investment opportunities. The investments may need to be staggered to meet cash requirements.

The second step will be to research current and projected rate of return across the permissible investment vehicles, and to engage in a competitive process to derive the best rate of return. Time deposits will be used as a very short-term vehicle (i.e. under 90 days) for limited idle fund balances. Certificates of Deposit, U.S. Treasury Bills and notes, repurchase agreements, and zero coupons are the permissible banking investments. All banking investments will be secured by pledged collateral in escrow consisting of governmental obligation instruments, less FDIC or FDSLIC insurance. The Board of Trustees has authorized limited use of the Common Fund for investment of some endowment funds (see minutes of April, 1990).

3. Reporting Results - An annual report on investments will be sent to the Board of Trustees. The report will reflect the average rate of return on the different investment vehicles, and for comparison purposes, the available regional and national indices.
4. Responsibility and the Evaluation of Results - While the Board of Trustees retain fiduciary responsibility, through the President, the Vice President for Administrative and Business Affairs is responsible for the University investment program. The Comptroller is responsible for carrying out the day-to-day process. An evaluation of the strategies and this procedure will be made annually, with a written report to the President. Any significant modification of the Investment Policy and Procedures will be recommended to the Board of Trustees as needed.

**BA IV:11:04**

**JACKSONVILLE STATE UNIVERSITY  
Business Procedures Manual**

**Procedure No: BA IV:12:03**

**Effective Date: August 1, 1997**

**Supersedes Procedure No: BA IV:12:03**

**Dated: May 1, 1991, January 1994**

**Reference Policy No: II:05:03**

**Dated: September 6, 1988**

**SUBJECT: SALE OF UNIVERSITY PRODUCED PUBLICATIONS IN THE  
BOOKSTORE**

This procedure identifies the steps needed for a faculty member to produce and sell lab manuals, booklets, and other classroom related materials in the campus Bookstore. Caution must be used to insure that prior written approval is obtained from the publisher before copyrighted materials are reproduced. A Printed Materials Order Form (available in the Bookstore) and a JSU Approval to Sell University Produced Publications (BA Form #49) must be completed. Materials prepared by University employees that are to be copyrighted are subject to Policy Number II:05:03.

- I. The materials to be sold must be submitted, in advance, to the Department Head and Dean of the appropriate college for approval.
- II. If the printing of materials is to be handled by the Bookstore, the original of the materials, along with the two (2) completed request forms (named above), should be delivered to the Bookstore at least three (3) weeks prior to the time it is needed in the classroom. The Bookstore will pay to have the materials reproduced in the Print Shop, in quantities specified by the faculty member. Any material change must be accompanied by new forms i.e., Printed Materials Order Form and BA Form #49.
- III. The Bookstore will process, price, and place the items to be sold on display, at least one (1) week prior to the first day of classes.
- IV. Publications to be sold should be listed by the faculty member on the Course Adoption Information form submitted to the Bookstore.
- V. Materials printed by the department or faculty member and submitted to the Bookstore, will be processed and placed on the shelf for sale as a consignment. The two previously mentioned forms still need to be completed. Payment for such materials will be made after all students have had an opportunity to purchase the materials. BA Form #49 must specify the name of the person or department to whom payment is to be made.

**BA IV:12:03**

**JACKSONVILLE STATE UNIVERSITY**  
**List of BA Procedure Form Numbers**

<b>FORM #</b>	<b>FORM NAME</b>
1	Budget Request (BP IV:11:01)
2	Budget Request for Personnel (BP IV:11:01)
3	Budget Request for Equipment (BP IV:11:01)
4	Request for Budget Change (BP IV:11:02)
5	Capital Outlay Project (BP IV:11:02)
6	Request for Agency Fund Account (BP IV:03:03)
7	Request to Post Vacancy (BP I:02:07)
8	Employment Authorization (BP I:02:07)
9	Bi-Weekly Payroll Service Report (BP IV:09:01)
10	Monthly Payroll Service Report (BP IV:09:01)
12	Purchase Order (BP IV:03:01)
13	Partial Shipment Form (BP IV:03:01)
14	Vehicle Control Form (BP I:04:03)
15	Departmental Charge Slip - Bookstore (BP IV:11:03)
16	Departmental Charge Slip - Print Shop (BP IV:11:03)
18	Repair/Replacement Work Request Form (BP IV:05:01)
20	Professional Services Contract

List of BA Procedure Forms  
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- 22 Request for Meal/Entertainment Purchases (BP IV:03:05)
- 23 Request for In-State Travel Reimbursement (BP IV:06:01)
- 24 Request for Out-of-State Travel Reimbursement (BP IV:06:01)
- 25 Request for Revision of the Bus. Procedures Man. (BP I:01:01)
- 26 Employee of the Month - Nomination Form (BP I:02:16)
- 27 JSU Suggestion Form (BP I:02:25)
- 28 Request for Key(s) Lock Change (BP IV:02:01)
- 29 Renovation and Improvement Estimate/Authorization (BP IV:05:01)
- 29a Inventory Control (Moveable Assets) (BP IV:05:02)
- 30 Employee Warning Form (BP I:02:10)
- 31 Internal Transaction Voucher (BP IV:11:03)
- 32 Copyrighted Publications Form (BP IV:12:03)
- 33 Interview Sheet
- 35 Request for Temporary Secretarial/Clerical Help
- 36 Absence Report Form (BP IV:09:01)
- 37 Property Accountability and Transfer Form (BP IV:03:06)
- 38 Revenue Check-Up Sheet (BP IV:02:02)
- 39 Student Payroll Time Sheet (BP III:11:01)
- 40 Construction, Special and Ordinary Maintenance, and Renovation Projects (Budget)  
(BP IV:11:01)
- 41 Indirect Cost Distribution Form (BP II:05:01)
- 42 Approval Form for Sponsored Project (BP II:05:01)

List of BA Procedure Forms

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- 43 Employee Separation Checklist (Exit Interview) (BP I:02:11)
- 44 Request for Tuition Remission (BP I:03:02)
- 45 Employee Evaluation Form
- 46 Employee Contract for Extra Compensation (BP I:02:17)
- 47 Mail-at-Home Option Form (BP IV:04:02)
- 48 Petty Cash Voucher (BP IV:02:02)
- 49 Approval to Sell University Produced Publications (BP IV:12:03)
- 50 Purchase Order Amendment (BP IV:03:01)
- 52 Request for Refund (BP IV:02:02)
- 53 Courtesy Vehicle Mileage Submission Form (BP IV:06:02)
- 54 Courtesy Vehicle Information Form (BP IV:06:02)
- 55 Sexual Harassment Complaint (BP I:02:05)
- 100 Payroll Action Form