

FINANCE & ADMINISTRATION



Banner Finance New User Training July 16, 2026

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JSU Fiscal Operations 101

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

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

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

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

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

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

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

Chart of Accounts

Fund Type

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

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

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

Banner O&M Accounts

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

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

Controller's Office– Standard Operating Procedures

[JSU](#) > [Controller](#) > [Procedures and Instructions](#)

Procedures and Instructions

Controller

Procedures and Instructions

[Using Chrome River](#)

[Frequently Used Forms](#)

[Budget](#)

[Travel](#)

[Annual Financial Report](#)

[International Students](#)

[Contact Us](#)

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

Helpful Documents

- [Expense Account Codes](#)

CHIEF FINANCIAL OFFICER
FINANCIAL UPDATE

JSU Finance and Administration – Financial Update

Training

[REGISTER FOR UPCOMING TRAINING SESSIONS](#)

[APPLY TO JSU](#)

[COST AND AID](#)

[VISIT CAMPUS](#)

Budget development

+

Fiscal Year End Training

+

Finance Training Series

+

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

Training Materials Included

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

Entering a Requisition

Microsoft PowerPoint - My Requisitions_Banner Finance 9 SSB

Entering an Encumbrance

Creating Encumbrances in Admin
Banner_Apr 2023

Budget Monitoring

[New Query](#)

Create New Query

Open Banner Self-Service > [Click My Finance Query](#) > [Click New Query](#) > *Budget Status by Account Query*

Select Query Type

Budget Quick Query



Values

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

Chart*

J Jacksonville State University



Index

Choose Index



Fund

10000 Current Unrestricted



Organization*

60001 VP Finance and Administration



Account

7%



Program

Choose Program



Create New Query

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

Fiscal Year*

2021



Fiscal Period*

14



Comparison Fiscal Year

2022



Comparison Fiscal Period

14



Budget Monitoring



My Finance • My Finance Query • Budget Status by Account

Budget Status by Account

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

New Query

VP Finance and Administration - 60001

Query Results

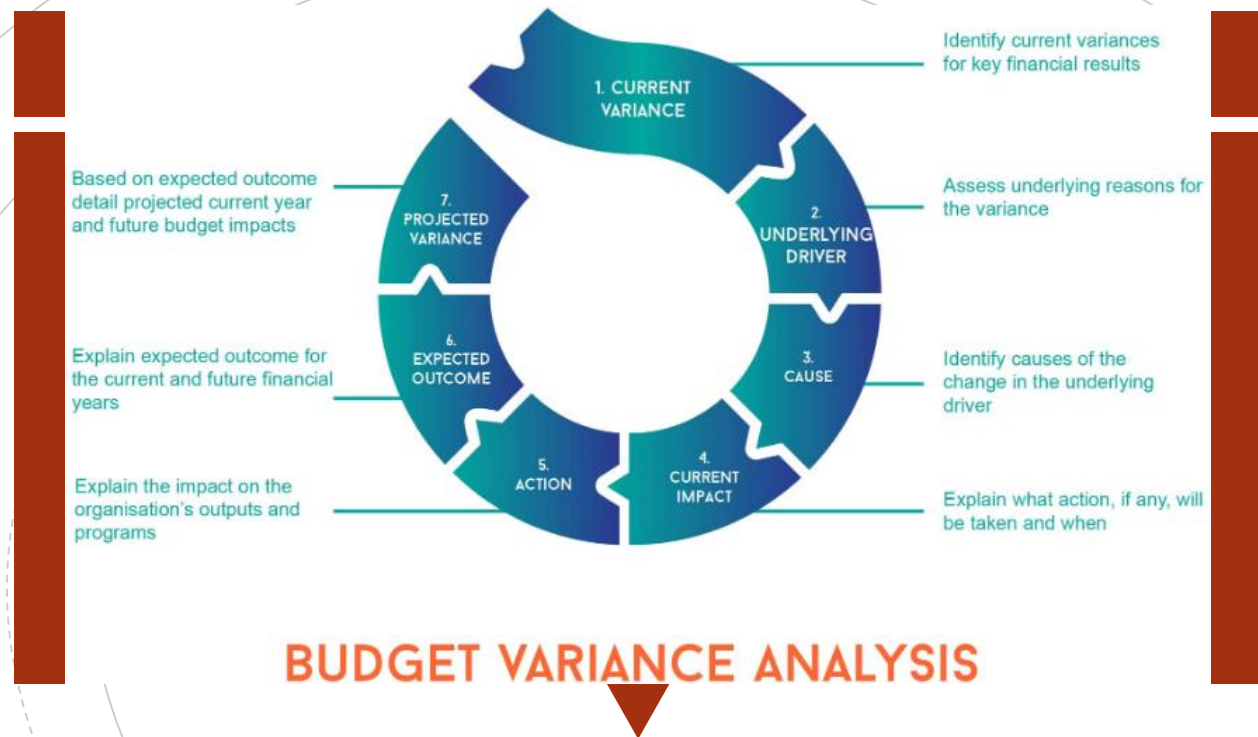
Account	Account Title	Health	FY22/PD14 Adjusted Budget	FY22/PD14 Year to Date	FY22/PD14 Commitments	FY22/PD14 Available Balance
70000	Operating Expenditure Budget Pool	🟢	\$452,837.13	\$0.00	\$0.00	\$452,837.13
71010	Travel Employee	🔴	\$0.00	\$1,040.83	\$0.00	(\$1,040.83)
71020	Travel Employee Recruitment	🔴	\$0.00	\$926.84	\$0.00	(\$926.84)
71050	Non-employee Travel	🔴	\$0.00	\$219.78	\$0.00	(\$219.78)
72010	Office Supplies	🔴	\$0.00	\$1,605.27	\$0.00	(\$1,605.27)
72018	Software	🔴	\$0.00	\$1,900.00	\$0.00	(\$1,900.00)
72022	Departmental Supplies	🔴	\$0.00	(\$1,425.00)	\$0.00	\$1,425.00
72101	Maintenance and Repairs Buildings	🔴	\$0.00	\$10,255.00	\$0.00	(\$10,255.00)
72102	Maintenance and Repairs Automotive	🔴	\$0.00	\$260.00	\$0.00	(\$260.00)
72106	Maintenance Contracts	🔴	\$0.00	\$1,130.14	\$0.00	(\$1,130.14)
72201	Postage	🔴	\$0.00	\$63.90	\$0.00	(\$63.90)
72501	Advertising and Promotions	🔴	\$0.00	\$519.13	\$0.00	(\$519.13)
Report Total (of all records)			\$460,306.18	\$432,452.55	\$13,913.82	\$13,939.81

Users can drill down to see the document and activity.

I0239789 – Invoice Number
I0028370 – ACH Transaction
01244817 – Check Payment



Budget Monitoring



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

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

Budget Transfers

All budget transfers between auxiliary funds must be approved by both the Associate VP of Auxiliary and Business Services and the Controller. This will typically not be allowed except in specific circumstances.

All transfers within the same fund can be initiated by the department. See

<https://www.jsu.edu/controller/procedures-instructions/docs/Entering-Budget-Transfers-SS9.pdf> for instructions.



Vendor Payment & Commitment Information

New Query

Select Encumbrance Query

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

Create New Query

Select Query Type

Budget Quick Query

Budget Status by Account

Budget Status by Organizational Hierarchy

Payroll Expense Detail

Encumbrance Query

Multi Year Query

Budget Quick Query

Create New Query

Select Query Type

Encumbrance Query

Values

Enter the respective Fund and Organization

Chart *

J Jacksonville State University

Index

Choose Index

Fund

10000 Current Unrestricted

Organization *

% VP Finance and Administration

Grant *

Choose Grant

Account

72010 Office Supplies

Program

Activity

View Encumbrance Detail by Rule Class Code

< VP Finance and Administration - 60001

Query Results

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

Purchasing Guidelines

- [Purchasing Guidelines and Procedure Policy IV 03 01](#)
- No purchases should be made without prior authorization; budget availability required prior to creating a requisition or processing a PO amendment - [Refer to Procurement & Fixed Assets' web page for additional resources.](#)
- Purchase Requisitions are required for PO processing - See [Procedures and Instructions webpage](#) for "[Entering New Requisitions](#)"
- **Important! Save requisition as a draft to obtain REQ # for required forms.** Submit requisition *after* all forms have been attached. **Requisitions submitted without proper documentation will be denied and returned to requestor.**
- **Purchases requiring additional documentation (not all inclusive):**
 - Computer hardware (systems, mobile devices, peripherals) and software purchases that meet any of the criteria below requires a [Request to Purchase Computer Hardware/Software](#) form. This form must be completed, approved and **attached to the requisition before submitting it for approval.**
 - Purchase with an individual item cost of \$500 or more.
 - Software or services that require any integration with current JSU systems.
 - Software that requires installation on a JSU system, server, or computer.
 - Hardware or peripherals that require a connection to JSU's network.

Purchasing Guidelines

- The following physical security technologies (software or hardware) must also be approved by the Chief Information Officer and the Director of Public Safety. A [Request to Purchase Computer Hardware/Software](#) form must be completed, approved and **attached to the requisition before submitting it for approval.**
 - Security/Surveillance Cameras
 - Access Control Systems
 - Physical Security Systems
 - Door Readers and intercom systems
 - Smart door locks.
- Purchases for food or beverages must include the [Request for Meal/Entertainment Purchases \(Form 22\)](#). The **approved form** must be attached to the requisition before submitting it for approval. Requisitions with incomplete forms will be denied and returned to the requisitioner.
- The State of Alabama requires that a [Vendor Disclosure Statement](#) be **completed and notarized** for all proposals, bids, contracts (includes POs), or grant proposals greater than \$5,000. **The form must be attached to the requisition before submitting for approval.**
- A Chrome River Travel Pre-Approval Form is required for any employee travel pre-payments.

Purchasing & State of Alabama Competitive Bid Law

JSU's competitive bid law threshold is **\$25,000** for goods or services covered under [Title 41 Chapter 4 Article 5 Division 3 Code of Alabama](#). Contact Procurement for assistance with bids related to this section.

Separate dollar thresholds and advertising requirements exist for Public Works, construction projects, renovations and improvements covered under [Title 39 Public Works Code of Alabama](#). Contact Capital Planning & Facilities for assistance with bids related to these projects.

What does this mean for you (Title 41 bids)?

- Campus-wide purchases to a vendor without a state contract or competitively awarded purchasing cooperative contract cannot exceed \$24,999 during a fiscal year (10/1 – 9/30).
- Goods and services are procured by competitive sealed bid when the above amount is exceeded.
- Dividing purchases between multiple POs to avoid the bid threshold is not allowed. JSU's total spend must be considered.

If a bid must be issued (under Title 41; contact CP&F for Title 39 bids):

- Department must provide product or service specifications in Word format to Procurement. Be specific with your requirements/specifications.
- Provide a minimum of three (3) potential vendors to Procurement (contact name, email address & company mailing address).
- Procurement will review specifications and provide feedback.
- Procurement creates a bid packet, establishes the bid opening date/time and emails the bid packet to potential vendors.
- Bids remain open for a minimum of ten (10) business days.
- Sealed bids are required in hard-copy form. The State of Alabama Competitive Bid Law does not allow for electronic bid responses.
- After bid opening, results are provided to the requestor.
- Bid is awarded to the “lowest responsive and responsible bidder whose bid meets the requirements”.

Doing Business With JSU

Sales Tax Status

Jacksonville State University is exempt from state sales taxes on all purchases under the Alabama Department of Revenue Sales and Use Tax Rules 810-6-3.47.04. As an instrument of the State of Alabama, the University is not required by the State to have a registration or permit number nor are they available to state agencies. The University is not exempt from any type of lessor tax.

Note: Legislate Act 2015-534 exempts Jax State from obtaining an annual certificate of exemption according to its classification as an Alabama public institution. *The exemption letter is available from the Controller's Office upon request.*

Invoicing – Working with vendors submitting invoices? Here's some things to know:

1. Invoices should have an associated Purchase Order. The invoice date (and services rendered) must be dated after the PO date (Prepayments are the exception). The department should submit the invoice with the signed receiving document. Jax State can only pay for items received.
2. All invoices should include:
 - Purchase Order Number (other than prepayments)
 - Description of good or service
 - Quantity
 - Unit price
 - Invoice date and number
 - Bill to and Remit to address
3. Submit invoices to Accounts Payable **by noon on Wednesday** for processing.
4. Vendor disbursements are processed on Thursdays.

Which payment method is allowable?

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

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

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

Field Key Definition:

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



JSU Transaction Matrix

JSU Transaction Authorization Matrix – Policy I 05 03

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

Expense Authorization Matrix – Policy I 05 03 01

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

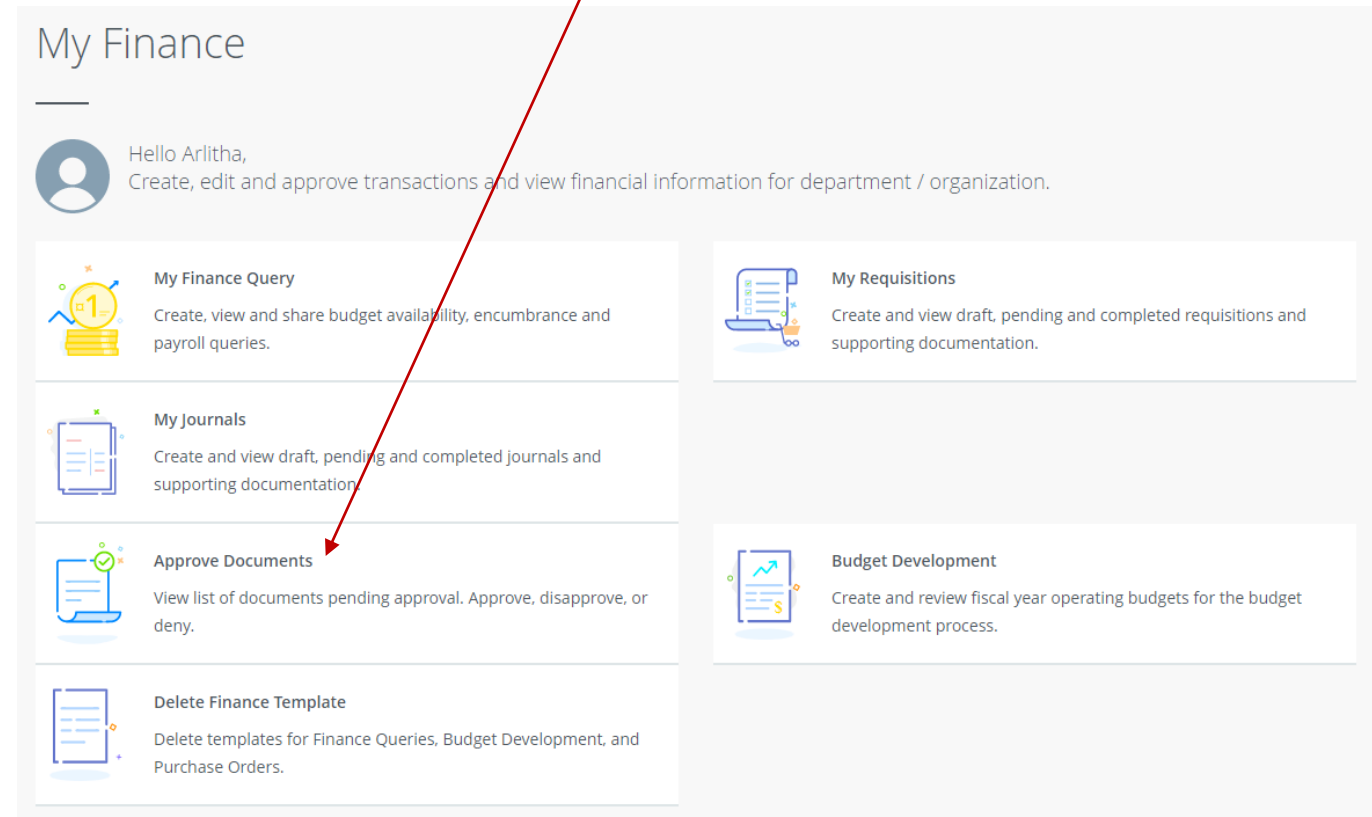
Document Approvals



All requisitions awaiting budget manager approval must be approved or deleted prior to Banner Self-Service Finance being disabled at the end of the day of September 30.

PLEASE CONFIRM THAT YOUR DOCUMENTS ARE APPROVED

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





Have A Question?

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

Additional Training

[Fiscal Year End Training](#)

[Entering A New Encumbrance](#)

[Entering New Requisitions](#)