

# FINANCE & ADMINISTRATION

## Grant Finance Training August 14, 2025



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# Grant Overview - Basic Definitions

**Budget:** Financial plan for the grant award.

**Budget Period:** Time frame for which your budget/financial plan is created and used.

**Claim:** Submission for reimbursement of expenditures, either by billing or drawdown of funds.

**Closeout:** Process of officially ending the grant ensuring all programmatic and financial requirements are met.

**Direct Costs:** Costs incurred to support a project and are charged to sponsored projects when the costs can be specifically identified to the project with relative ease and with a high degree of accuracy.

**Indirect Costs:** General institutional expenditures that are incurred for common or joint objectives benefiting instruction, research or public service and, therefore, cannot be readily identified with a particular sponsored project.

**Period of Performance:** The timeframe in which we are expected to complete the approved project activities and spend awarded funds.

# Grant Overview - Basic Definitions

**No-Cost Extension:** The no-cost extension extends the project period of the grant but does not award additional funding. Typically granted when more time is needed to complete the project.

**Pre-Award:** Stage before the grant is officially awarded.

**Post-Award:** All activities after a grant has been awarded.

# Examples of Direct Cost

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

- **Examples:**

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

# Indirect Cost

## How are Indirect Cost Calculated:

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

# Uniform Guidance: Guiding Cost Principles

## Allowable

Follows Uniform  
Guidance/  
Federal policy

Follows  
Institutional  
policy

Follows Sponsor  
Terms and  
Conditions

## Reasonable

Action that a  
prudent person  
would have taken  
under the  
circumstances

Necessary for  
completion of  
the project

## Allocable

Must have a direct  
benefit to the  
specific project

Must be based on  
proportional  
benefit

Can base on  
usage, hours,  
effort, etc

## Consistently Treated

Must be treated  
the same in LIKE  
circumstances as  
either direct or  
indirect cost

However, there  
are exceptions  
when properly  
justified

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

## 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.

<b>Program Code</b>	<b>Title</b>
10	Instruction
20	Research
30	Public Service
40	Academic Support
50	Student Services
60	Operational 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	<b>Advertising and Promotions</b>	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	<b>Services</b>	<b>Meals and Entertainment</b>	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
<b>Supplies</b>	72704 Faculty Development	<b>Athletic Expenses</b>	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	<b>Fees</b>	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	<b>Other General Expenses</b>	
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	
<b>Maintenance and Repairs</b>	72810 Background Check Fees	75004 Bonding	
72101 Maintenance and Repairs Buildings	<b>Utilities</b>	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	<b>Rentals and Operating Leases</b>		
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*

Frequently Used Forms

Training

Budget

Athletics

Travel

Annual Financial Report

International Students

Grants Accounting

Contact Us

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

**Helpful Documents**

- [Expense Account Codes](#)
- [Program Code Guide](#)

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



# Grant Budget Creation



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

# Program Requirements

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

# Policy & Procedures – Grants Accounting

JSU's policies and procedures adhere to and promote compliance with federal regulations as stated in the Office of Management and Budget's 2 CFR 200. In addition, the university complies with the terms and conditions specified in award documents. The following policies and procedures are a part of the compliance program for externally funded programs:

- [I:01:20 Subrecipient Reporting Policy](#)
- [I:01:22 Cost Share Policy](#)
- [I:01:23 Program Income Policy](#)
- [I:05:03 JSU Transaction Authorization Matrix](#)

The fiscal management and control of external programs rests with the Controller's Office. [Grants Management](#) in the Controller's Office, a Finance and Administration Department, ensures compliance with applicable laws, regulations, university policies, and specific grant award and agreement conditions as they relate to expenditures and the management of cash. Grants Management prepares and submits all federal and other financial reports, such as the Financial Status Report SF 269, to ensure timely submission.

**Controller's Office Grants Management - <https://www.jsu.edu/controller/grants/index.html>**

## Cost Share/Match

- Cost Share/Match: The portion of the total sponsored project costs that are **not** paid by the sponsoring agency.
- In-Kind Match: Non-Cash contributions to a project where the value of goods and services is provided instead of money.
- What to consider before applying for grant with a cost share
  - Is the match cash or in-kind?
  - Where will the cash match come from?

# Cost Share/Match

Examples of an in-kind match

- Donated Labor
- Free use of space
- Donated equipment or materials

Cash and In-Kind Match should be:

- Documented and substantiated
- Must be tracked
- Must be reported

Noncompliance can lead to :

- 1) A reduction in awarded funds
- 2) requirement of the grantee to cover the unmet commitment.



# Fiscal Reports



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

# Award Closeout – Fiscal Checklist

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

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

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

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

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

# Sample Invoice for Grant Billing



700 Pulham Road North  
Jacksonville, AL 36265  
256-782-8180

## INVOICE

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

### TO

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

### Request for Reimbursement for the Following Expenses

Quarter 1, October 1 - December

DESCRIPTION	QUANTITY	AMOUNT	TOTAL	Cumulative Total
Contract Supplements	1.00	\$21,683.33	\$21,683.33	\$89,559.97
Graduate Student Wages	1.00	\$4,525.13	\$4,525.13	\$18,985.34
FICA Match	1.00	\$1,501.13	\$1,501.13	\$6,624.56
TRS Match	1.00	\$2,530.37	\$2,530.37	\$10,767.41
TIAA Match	1.00	\$311.60	\$311.60	\$2,819.00
Unemployment Tax	1.00	\$4.34	\$4.34	\$17.32
IDC Expense	1.00	\$14,331.71	\$14,331.71	\$70,092.79
Graduate Scholarships		\$0.00	\$0.00	\$23,530.00
Non-Employee Travel		\$0.00	\$0.00	\$401.41
Adjustment on Invoice 24XXX IDC Expense			\$151.60	\$151.60
		TOTAL DUE	\$45,639.41	\$222,950.22

Please make check payable to Jacksonville State University

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

3 CFR 200.418(f)

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

Signature \_\_\_\_\_

Date: \_\_\_\_\_

Title: Grant Accountant, Sponsored Programs

Signature \_\_\_\_\_

Date: \_\_\_\_\_

Title: Director Center for Best Practices

# Grant Travel Training

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

- **Chrome River** is the travel and purchasing card management system in use by JSU.
- **Preapproval:**
  - Travel dates
  - FOAP – Allocation(Chrome River)
  - Employee and Student travel must be in the award grant budget
  - Chrome River will route to the Grant Accountant for pre-approval and expense
  - Non-employee Student travel is Form 23 In-State or Form 24 Out-of-State
- **Petty Cash for Student Travel**
  - Email Grant Accountant for approval with Petty Cash Voucher Form 48
- **Expense report:**
  - Reimbursement is made for travel expenses related to approved grant business
  - Itinerary attached(when applicable).

✓ [University Travel Policy IV:06](#)

✓ [University Travel Facts](#)

✓ [Frequently Asked Questions](#)

# Which payment method is allowable?

General Expenditure Questions (not all inclusive)						Notes (Taxes are not reimbursable)
	Purchase Order	P-Card	Reimbursement (minus taxes)	Foundation Payment Request	NOT ALLOWED	
Memberships & Dues when applicable to duties and mission of University	X	*				<a href="#">Refer to the Controller's Webpage for a list of existing memberships</a>
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. <b>ordered by Human Resources or the Appropriate Dean or Cabinet Member</b>	X	*				
Promotional give away Items purchased in bulk (Items reflecting JSU logo and colors & low in value such as: cups, t-shirts, pens, etc. ) Requires business purpose.	X	*				<a href="https://www.jsu.edu/purchasing/promotional-product-vendors.html">See Approved Vendors &amp; Bid/Contract Info: https://www.jsu.edu/purchasing/promotional-product-vendors.html</a>
Tokens of appreciation to employees for assisting the University with the evaluation of a program or other activity					N	
Tokens of appreciation (low cost; not cash or cash equivalent items) to non-employees for assisting the University with the evaluation of a program or other activity	X					
Gift Cards, cash equivalent awards to employees						Processed through Foundation and reported to/paid via Payroll Per IRS Regulations, gift cards are taxable to the recipient and must be reported as income to the IRS. All cash and cash equivalents must be reported on a tax return.
Refrigerators, Microwave, Coffee Pot, Heaters, Fans, coffee, water, snacks, anything for personal use or consumption					N	Expense may be reimbursed by Foundation. Confirm with prior to purchase.
Water, soft drinks, coffee & supplies for University offices that regularly entertain official guests to the University (e.g., President's Office, Provost Office) for business purposes	X	*				<a href="#">Meal Request Form required</a>

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

Field Key Definition:

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

**STOP**  
**REFLECT**  
**✓ERIFY**

# Purchasing Guidelines

- **Grants are subject to Alabama State Law, Federal Uniform Guidance CRF 200, Subparts A-D, JAX State Purchasing Guidelines**
- **Purchasing Guidelines and Procedure Policy IV 03 01**
- Budget availability required prior to creating a requisition or processing a PO amendment
- Purchase Requisitions are required for PO processing - No purchase should be made without prior authorization
  - See Procedures and Instructions webpage for "[Entering New Requisitions](#)"
- Purchases requiring additional documentation (not all inclusive):
  - Initiate a requisition and save as a draft to obtain a number. Leave in draft form until all applicable documents are received.
  - **Request to Purchase Computer Hardware/Software** – form required for computer devices, printers, copiers, mobile device purchases (regardless of price) and peripherals or software purchases with an individual item cost of \$500 or more require a **The approved form (along with quote from IT) must be attached to the requisition before submitting it for approval.**
  - **Request for Meal/Entertainment Purchase (Form 22)** - Required for any food or beverage purchase. **The approved form must be attached to the requisition before submitting it for approval.**
  - A State of Alabama Vendor Disclosure Statement must be completed for all proposals, bids, contracts (includes POs), or grant proposals exceeding \$25,000. The [notarized form](#) **must be attached to the requisition before submitting it for approval.**
  - A Chrome River Travel Pre-Approval Form is required for any employee travel pre-payments.



# Purchasing Guidelines

## Purchasing & State of Alabama Competitive Bid Law (Title 41)

- **Effective 10/1/2022** – Changes to the competitive bid law allowed JSU to increase the bid threshold from \$15,000 to \$25,000.
- **What does this mean for you?**
  - Campus-wide purchases from vendors without a competitively awarded state contract or purchasing cooperative contract cannot exceed \$24,999 during a fiscal year (10/1 – 9/30).
  - Goods and services are procured by competitive sealed bid when the above amount may be exceeded. For example, Staples Business Advantage must be used for office supplies and promotional vendors must be selected from [the approved list](#) on Procurement's web page.
  - Dividing purchases between multiple POs to avoid the bid threshold is not allowed. JSU's total spend must be considered.
- **If a bid must be issued:**
  - Department must provide product or service specifications in Word format to Procurement. Be specific with your requirements/specifications. Procurement will review specifications and provide feedback.
  - A minimum of three (3) resources must be provided to Procurement (contact name, email address & company mailing address).
  - Procurement creates a bid packet, sets the bid opening date/time and emails the bid packet to potential vendors.
  - Bids remain open for a minimum of ten (10) business days.
  - Sealed bid responses are submitted to Procurement. Electronic bid responses are not accepted.
  - After bid opening, results are provided to the requestor.
  - Bid is awarded to the "lowest responsive and responsible bidder whose bid meets the requirements". Multiple awards permitted (when applicable).

# Payroll – Time and Effort Reporting

Effort Reporting is required by The Uniform Guidance 2 CFR 200.430

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

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

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

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


[Time and Effort Training Presentation](#)



# Who is responsible for accurate T&E reporting?



- Effort Reporting at Jax State is a **SHARED** responsibility.
  - Faculty Principal Investigators (PIs)
  - Dept. Administrative and Support Staff
  - Department Chairs & College Deans
  - Office of Sponsored Programs

- 
- Effort reports are required for all individuals working on sponsored projects.
  - When effort reports are made available, they include the current payroll distribution *as a starting point*.
  - Visit the Controller's website for the University's Effort Policy.

<https://public.powerdms.com/JSUAL/documents/1291300>

# Effort Reporting at Jax State



**JAX  
STATE**

## Time and Effort Monthly Report


[illegible]

Uniform Guidance 2 CFR 200.415 and 2 CFR 200.430: The report provides reasonable amounts for activities contributing and directly related to work under the grant agreement. By signing this report, I certify to the best of my knowledge and belief that the above information is true, complete, and accurate, and the payroll expenses are for the purposes and objectives as set forth in the terms and conditions of the awards. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Employee		Date		Budget Manager		Date
Dean/Director		Date		Sponsored Programs Accountant		Date



# Time & Effort Monthly Example



**OFFICE OF THE CONTROLLER**  
 JACKSONVILLE STATE UNIVERSITY

Time and Effort Monthly Report

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Name: [REDACTED]

Employee #: [REDACTED]

Position #: \_\_\_\_\_

Employee Base Salary Amount: [REDACTED]

Total Approved Annual Compensation\*: \$ 7,706.00

Grant Name: [REDACTED]

Grant Period of Performance: 9/1/2024 - 8/31/2025

FOAP: 24114-36020-61050-30

Date	Begin Time	End Time	Total Hours	Description of Work including How it Supports Grant Objective
April 16-18	10:00 AM	11:00 AM	1	Hiring committee duties: Sat in on interviews for <span style="background-color: black; color: black;">[REDACTED]</span>
9-Apr	12:00 PM	1:00 AM	1	Worked with specialist onboarding: overview of project timeline spreadsheet to move project forward
11-Apr	9:00 AM	10:00 AM	1	Assisted in planning of events to be held
April 16-18	12:00 PM	1:00 AM	3	Assisted with creating the agenda for the <span style="background-color: black; color: black;">[REDACTED]</span> - Workforce development sub-committee
Total Hours			6.00	

\* Total approved Annual Compensation includes annual salary plus all extra compensation. Includes but is not limited to payroll, stipends, supplements, extra compensation, adjunct pay.

Uniform Guidance 2 CFR 200.415 and 2 CFR 200.430: The report provides reasonable amounts for activities contributing and directly related to work under the grant agreement. By signing this report, I certify to the best of my knowledge and belief that the above information is true, complete, and accurate, and the payroll expenses are for the purposes and objectives as set forth in the terms and conditions of the awards. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact may subject me to criminal, civil, or administrative penalties for statements, false claims or otherwise, (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).





# Key Points in Effort Reporting



- The effort form must represent, in percentages totaling 100%, a reasonable estimate of an employee's University compensated effort for the period.
- **Employees must certify their own individual effort.**



March 17, 2025

**MEMORANDUM**

**TO:** Faculty/Staff Employee

**FROM:** Melanie Tuck  
Payroll Specialist

**SUBJECT:** Quarterly Report of Payroll Charges – Fiscal Year 2025, Quarter 1  
(FY2025, Quarter 1: 10/01/2024 – 12/31/2024)

You are receiving this memorandum since all or part of your base salary is paid from federal funds. Verification of time working on each federally funded program is required. To verify your time, please complete the Time Distribution Certification Quarterly Report that will be emailed to you from the Payroll Office.

Please review the form for accuracy and sign/date on the employee signature line. After you have signed and dated the form, please give it to both your Budget Manager and your Dean/Director to sign.

**Return the signed form to Kim Smith, Grant Accountant, by email to [krsmith@jsu.edu](mailto:krsmith@jsu.edu).**

You will continue to receive a report for verification after the end of each quarter as long as a percentage of your base salary is paid from federal funds.

Should you have any questions, please contact Kim Smith at extension 5812 or [krsmith@jsu.edu](mailto:krsmith@jsu.edu).

pc: Kim Smith

# Quarterly Certifications

Payroll will send employees who are paid in full or in part with federal funds (non-extra compensation) a memo to complete a quarterly certification to document the amount of time they spent on grant activities.



## Salaries & Benefits Being Paid By Grants

## Grant/Contract Salary Distribution Form

### What will you need?

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

HR Forms	
BENEFITS	+
PERSONNEL ACTIONS	-
▶ Grant/Contract Salary Distribution Form	
▶ Personnel Action Committee (PAC) Request Form	
▶ Position Replacement Request Form	
▶ Extra Compensation Payment Request (form 45)	
CONTRACTS	+
TEMPORARY/STUDENT EMPLOYMENT	+

# GRANT/CONTRACT SALARY DISTRIBUTION FORM



Jacksonville State University  
Department of Human Resources  
700 Pelham Rd N., 326A Bibb Graves Hall, Jacksonville, AL 36265  
Phone: (256) 782-5007  
www.jsu.edu/hr

## GRANT/CONTRACT SALARY DISTRIBUTION FORM

Submission Type:

Change Type:

Employee Information:

Employee Name:	<input type="text"/>	Employee ID#:	<input type="text"/>
Position Number:	<input type="text"/>	Department Name:	<input type="text"/>

**SALARY DISTRIBUTION**

FOAP (Budget Unit #)	% Time	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
	100%	
		Total Salary: <input type="text"/>

Start Date:

End Date:

Note: Unless a change in distribution is approved the employee will be terminated on this date.

Comments:

Attach Statement of Justification/Explanation and a copy of grant/contract or sections of grant/contract pertinent to salaries. Status change requires new Salary Distribution Change Form.

Justification for Request:

Grant/Contract Officer Approval:

This form **must be completed in advance of the work.**

The salary distribution form serves as a crucial purpose in managing how an employee's salary is allocated to different financial accounts or projects.

The approval process routing is:

- Principal Investigator
- Supervisor/Dept. Head
- Dean/Director
- Vice President/Vice Provost
- Grant/Contract Accountant
- Human Resources
- Payroll

Accurate and timely salary distribution forms are essential for effective financial planning and controlling expenses within the organization.



# Payroll – Extra Compensation Requirements

Effort Reporting is required by The Uniform Guidance 2 CFR 200.430

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

JSU Policy No.: II:05:02 <https://public.powerdms.com/JSUAL/documents/1291510>

**Purpose:** This policy outlines the standards for y regarding employees earnings compensation in excess of their base annual compensation.

Extra compensation is defined as any compensation earned through the institution in excess of an individual employee's base rate of pay. Awards and gifts are excluded from the definition of extra compensation. For any person earning extra compensation the total amount of extra compensation they may earn is limited to their respective annual compensation defined as their gross salary.

# Grants paying Extra Compensation

## Extra Compensation Payment Request

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

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

## HR Forms

### PERSONNEL ACTIONS

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



# Form 46 - Extra Compensation Contract

**JACKSONVILLE STATE UNIVERSITY**  
**EMPLOYEE CONTRACT FOR EXTRA COMPENSATION**

This form must be completed in advance of the work and attached to the internal Approval Form for Sponsored Projects (if applicable), Planned/Approved Workload for Extra Compensation form, and Absence Report (if applicable).

**Project Information**

1) Name \_\_\_\_\_ 2) Employee Identification # \_\_\_\_\_  
 3) Department \_\_\_\_\_ 4) 9/12 month appt; Faculty/Staff \_\_\_\_\_  
 5) Describe work to be performed and how the project represents effort beyond University responsibilities:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 a) Beginning date of project: \_\_\_\_\_ b) Ending date of project: \_\_\_\_\_  
 c) Where will work be performed: \_\_\_\_\_  
 d) Times/hours & days: \_\_\_\_\_  
 \_\_\_\_\_  
 Employee Signature \_\_\_\_\_ Date \_\_\_\_\_ Dept Head/Immediate Supervisor \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_  
 Dean of Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

**Financial Information**

6) Source of funding: \_\_\_\_\_ Federal \_\_\_\_\_ Other \_\_\_\_\_  
 a) Budget account charged: \_\_\_\_\_  
 b) Budget name: \_\_\_\_\_  
 c) Total job: \$ \_\_\_\_\_  
 d) Budget Transfer (if applicable)  
 Increase Budget #: \_\_\_\_\_ Salary \$: \_\_\_\_\_  
 Increase Budget #: \_\_\_\_\_ Benefits \$: \_\_\_\_\_  
 \_\_\_\_\_ Total \$: \_\_\_\_\_  
 Decrease Budget #: \_\_\_\_\_ Total \$: \_\_\_\_\_  
 \_\_\_\_\_  
 Budget Manager Signature \_\_\_\_\_ Date \_\_\_\_\_

**Policy Statement**

It is understood that the services required under this contract between JSU and an employee of JSU will not interfere with the regular employment of said employee in accordance with the Alabama Ethics Law and University Policies. Any compensation under this contract will be paid in accordance with the Alabama Ethics Law and University Policies. Any compensation under this contract will be paid in accordance with the applicable Federal and State Tax Laws and regulations. It is further understood that employees abide by University Policy # II:05:02 (Extra Compensation Policy).

APPROVED: \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_  
 Restricted Funds Accountant (Only for Sponsored Projects) \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_  
 Vice President \_\_\_\_\_ Date \_\_\_\_\_

Distribution: Original - Human Resources  
 Copies - Dean/Director, Employee, and Budget Manager

Form 446 (10/11)

This form **must be completed in advance of the work** and attached to the internal Approval Form for Sponsored Projects (if applicable), Planned/Approved Workload for Extra Compensation form, and Absence Report (if applicable).

Services required under this contract between Jax State and an employee of Jax State will not interfere with the regular employment of said employee in accordance with the Alabama Ethics Law and University Policies. Any compensation under this contract will be paid in accordance with the Alabama Ethics Law and University Policies.

Any compensation under this contract will be paid in accordance with the applicable Federal and State Tax Laws and regulations. It is further understood that employees abide by University Policy # [II:05:02 \(Extra Compensation Policy\)](#).

The Extra Compensation Plan Approval Form (Form 46) must be completed and approved **PRIOR** to any services being rendered. See Sponsored Programs' [Calculating Extra Compensation FAQ](#) for more information



JACKSONVILLE STATE UNIVERSITY  
EMPLOYEE CONTRACT FOR EXTRA COMPENSATION

This form must be completed in advance of the work and attached to the internal Approval Form for Sponsored Projects (if applicable), Planned/Approved Workload for Extra Compensation form, and Absence Report (if applicable).

Project Information

- 1) Name                      2) Employee Identification #                       
3) Department JSU Field School 4) 9/12 month appt; Faculty/Staff Staff  
5) Describe work to be performed and how the project represents effort beyond University responsibilities:  
Ms. Fitzpatrick will be using her 30 years of teaching experience to teach classes for field trips. This requires knowledge of a wide range of subjects, time studying and planning classes in advance, and strong classroom management skills.  
a) Beginning date of project: April 15, 2025 b) Ending date of project: April 30, 2025  
c) Where will work be performed Little River Canyon Center  
d) Times/hours & days: 8am - 2pm / April 15, April 18, and April 29  
[Signature] 4/11/25 [Signature] Date 4/12/25  
Employee Signature Date Dept Head/Immediate Supervisor

Dean of Employee Signature Date

Financial Information

- 6) Source of funding:                      Federal                      Other  
a) Budget account charged: 30312-32802-61050-90  
b) Budget name: JSU Field Schools  
c) Total job: \$ 400.00  
d) Budget Transfer (if applicable)  
Increase Budget #:                      Salary \$:                       
Increase Budget #:                      Benefits \$: 30.61  
Total \$:                       
Decrease Budget #:                      Total \$: 430.61

Form 46 Example

# Form 45 - Extra Compensation Request



Jacksonville State University  
Department of Human Resources  
700 Pelham Rd N., 328A Angle Hall, Jacksonville, AL 36265  
Phone: (256) 782-5007  
www.jsu.edu/hr

Extra Compensation Payment Request Form  
(formerly Form #45)

A Plan Approval (Form 46) must be submitted and approved prior to any services being rendered. Employees should enter the percentage effort and the appropriate dollar amount for each activity/sponsored program for each month to be paid. Only submit the months of payment currently being requested; do not list previously paid months or future payments as services must be rendered before payment can be processed.

Any amount in excess of 100% of employee's base salary will be forfeited by the employee. Please refer to the [Consulting and Extra Compensation Policy 6.08.02](#).

Employee Name:  Employee ID#:   
Employee's Base Compensation (Annual Salary):   
Extra Comp. Begin Date:  Extra Comp. End Date:

Extra Compensation Activities:  
Name of Activity (Sponsored program):   
Description of Assignments:   
FOAP/Budget Information:  
Fund:  Org:  Account:  Program:

Month Activity Occurred:	Year	%	Amount to be paid:	Month Activity Occurred:	Year	%	Amount to be paid:
January	<input type="text"/>	<input type="text"/>	<input type="text"/>	July	<input type="text"/>	<input type="text"/>	<input type="text"/>
February	<input type="text"/>	<input type="text"/>	<input type="text"/>	August	<input type="text"/>	<input type="text"/>	<input type="text"/>
March	<input type="text"/>	<input type="text"/>	<input type="text"/>	September	<input type="text"/>	<input type="text"/>	<input type="text"/>
April	<input type="text"/>	<input type="text"/>	<input type="text"/>	October	<input type="text"/>	<input type="text"/>	<input type="text"/>
May	<input type="text"/>	<input type="text"/>	<input type="text"/>	November	<input type="text"/>	<input type="text"/>	<input type="text"/>
June	<input type="text"/>	<input type="text"/>	<input type="text"/>	December	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total Amount (all months listed):  \$ 0.00

Employee certification of efforts:  
I, the above listed employee, hereby certify the above efforts have been expended and payment is due. \* ☐

Please upload your completed Form 46 here:

HR Review Comments:

Grants Accountant Comments:

Payroll Review Comments:

Start the [Form 45](#) by entering the Name and Jax State email address of the individuals for each participant below.

Enter the assignment description, FOAP, and appropriate dollar amount to be paid monthly. Upload the *Form 46 & Effort Monthly Certification Form*

The approval process routing is:

- Responsible department (initiator - paying the employee)
- Employee's Immediate Supervisor
- Budget Manager (of the extra compensation/sponsored program)
- Dean (for the College the activity is housed)
- Grant Accountant
- Employee Receiving Compensation
- Human Resources (must have contract on file)
- Payroll

Each approver will receive an email notification. Track the progress of the request via MyJSU - View Pending/Submitted Forms.  
Please note: The employee receiving extra compensation **should not** be initiating this form. This should be done by the department.





DEPARTMENT OF HUMAN RESOURCES  
JACKSONVILLE STATE UNIVERSITY

An Equal Opportunity | Affirmative Action Employer

Jacksonville State University  
Department of Human Resources  
700 Pelham Rd N., 326A Angle Hall, Jacksonville, AL 36265  
Phone: (256) 782-5007  
[www.jsu.edu/hr](http://www.jsu.edu/hr)

Extra Compensation Payment Request Form  
(formerly Form #45)

A Plan Approval (form 46) must be submitted and approved prior to any services being rendered. Employees should enter the percentage effort and the appropriate dollar amount for each activity/sponsored program for each month to be paid. Only submit the months of payment currently being requested; do not list previously paid months or future payments as services must be rendered before payment can be processed.

Any amount in excess of 100% of employee's base salary will be forfeited by the employee. Please refer to the [Consulting and Extra Compensation Policy](#) II:05:02.

Employee Name: *	Employee ID#: *
Employee's Base Compensation (Annual Salary): *	

Extra Comp. Begin Date: \*04/15/2025 Extra Comp. End Date: \*05/08/2025

Extra Compensation Activities:

Name of Activity (Sponsored program):

JSU Field School Field Trip

Description of Assignments:

Ms. F. will be using her 30 years of teaching experience to teach classes. This requires knowledge of a wide range of subjects, time studying and planning classes in advance and strong classroom management skills.

FOAP/Budget Information:

Fund: \*30312 Org: \*32802 Account: \*61050 Program: \*90

Month Activity Occurred:	Year	%	Amount to be paid:	Month Activity Occurred:	Year	%	Amount to be paid:
January				July			
February				August			
March				September			
April	2025		\$ 430.61	October			
May	2025		\$ 645.92	November			
June				December			

Total Amount (all months listed): \$ 1,076.53

Employee certification of efforts:

I, the above listed employee, hereby certify the above efforts have been expended and payment is due. \* ☒

Please upload your completed Form 46 here: \*April May Form 46

## Form 45 Example

Department  
Administrative Assistant Signature  Electronically signed by

Immediate Supervisor of  
Employee Receiving Pay Signature  Electronically signed by

Program Budget Manager  
Signature  Electronically signed by

Dean / VP / Cabinet  
Member Signature  Electronically signed by

Grants Accountant  
Signature  Electronically signed by

Employee Receiving  
Extra Compensation  
Signature  Electronically signed by

Human Resources  
Signature  Electronic Signature Per

Payroll Signature  Electronic Signature Per



## Have A Question?

- Accounts Payable – [accountspayable@jsu.edu](mailto:accountspayable@jsu.edu)
- Controller – [controller@jsu.edu](mailto:controller@jsu.edu)
- Student Accounts – [studentaccounts@jsu.edu](mailto:studentaccounts@jsu.edu)
- Payroll – [payroll@jsu.edu](mailto:payroll@jsu.edu)
- Procurement – [purchasing@jsu.edu](mailto:purchasing@jsu.edu)

### Additional Training

[Fiscal Year End Training](#)

[Entering A New Encumbrance](#)

[Entering New Requisitions](#)

