

**Jacksonville State University**

Transaction Authorization Matrix

All transactions are required to meet the specifications of the Code of Alabama 1975, other applicable state statutes and laws, applicable JSU Board of Trustee Resolutions and JSU Policy.

Type of Transaction	Board of Trustees	President	Senior Vice President, Finance & Administration	Vice Presidents, Athletic Director, University Counsel, and Chief External Affairs Officer	Deans, Controller, and Chief Internal Auditor	Directors
<b>Construction Contracts</b>	Must approve all >\$1.5 million with President and University Counsel review; notified if >\$750K	Approve all >\$500K to <\$1.5 million with University Counsel review; notify Board of Trustees >\$750K	Approve all up to \$500K with University Counsel review; notify President >\$250K	University Counsel to review all	n/a	n/a
<b>Contracts for Goods</b>	Must approve all >\$1.5 million with President and University Counsel review; notified if >\$750K and/or >5 year term	Approve all >\$500K to <\$1.5 million with University Counsel review; notify Board of Trustees >\$750K and/or >5 year term	Approve all >\$100K to \$500K with University Counsel review; notify President >\$250K	University Counsel to review all >\$5,000	CIO must review all related to or that include software or hardware.	Director of Procurement can approve <\$100K with University Counsel review; notify VP, F&A
<b>Contracts for Services</b>	Must approve all >\$1.5 million with President and University Counsel review; notified if >\$750K and/or >5 year term	Approve all >\$500K to <\$1.5 million with University Counsel review; notify Board of Trustees >\$750K and/or >5 year term	Approve any personal services contracts >\$5K and all >\$100K to \$500K with University Counsel review; notify President >\$250K	Only personal/professional services contracts from \$2.5K to \$5K University Counsel to review all >\$5,000	Only personal/professional services contracts from \$1K to \$2.5K	Only personal/professional services contracts <\$1,000
<b>Maintenance Contracts</b>	Must approve all >\$1.5 million with President and University Counsel review; notified if >\$750K and/or >5 year term	Approve all >\$500K to <\$1.5 million with University Counsel review; notify Board of Trustees >\$750K and/or >5 year term	Approve all >\$100K to \$500K with University Counsel review; notify President >\$250K	University Counsel to review all >\$5,000	CIO must review all related to or that include software or hardware.	Director of Procurement can approve <\$100K with University Counsel review; notify VP, F&A
<b>Contract Change Orders</b>	Must approve: * any change order >\$150K; * any change order once the cumulative project change order(s) costs >10% of original approved project cost; with President and University Counsel review	Approve all >\$50K to <\$150K (must be no greater than 10% of original total) with University Counsel review; notify Board of Trustees >\$100K	Approve all <\$50K (must be no greater than 10% of original total) with University Counsel review; notify President	University Counsel to review all	n/a	n/a
<b>Contracts related to Gifting</b>	Notified of any >\$1 million (based on estimate)	Approve all >\$500K with University Counsel review; notify Board of Trustees >\$1 million	Approve all <\$500K with University Counsel review; notify President of all	Recommendations flow through the VP, Advancement; University Counsel to review all	n/a	n/a
<b>Subscription and Use License Agreements</b>	n/a	Must be approved by VP, F&A or the President with University Counsel review	Must be approved by VP, F&A or the President with University Counsel review	University Counsel to review all	CIO must review all that relate to software.	n/a
<b>Athletic Agreement (game contracts)</b>	n/a	Approve all and notify VP, F&A	Must be notified of all	Athletic Director and University Counsel review Athletic Travel up to \$10K can be approved without legal review	n/a	n/a
<b>Leasing of Real Property</b>	Must approve all Capital Leases and any Operational Lease with a cumulative value >\$250K with President and University Counsel review and be notified of all leases of real property	Must approve any Operational Lease with a cumulative value <\$250K with University Counsel review and notify the Board of Trustees	n/a	University Counsel to review all	n/a	n/a
<b>Easements</b>	n/a	All must be approved by Vice President, F&A or President.	All must be approved by Vice President, F&A or President.	University Counsel to review all	n/a	n/a
<b>Purchase or Disposition of Real Property</b>	Must approve all with University Counsel review	Review all with University Counsel review and forward to Board of Trustees for approval	n/a	University Counsel to review all	n/a	n/a
<b>Sponsored Program/Grant Contracts</b>	n/a	All must be approved by Vice President, F&A or President.	All must be approved by Vice President, F&A or President.	Provost must approve all; all must also be approved by Vice President, F&A or President.	Dean must approve all in hierarchy; all must also be approved by Provost, and Vice President, F&A or President.	n/a
<b>Academic Affiliation Agreements</b>	n/a	Must be approved by VP, F&A or the President	Must be approved by VP, F&A or the President	Provost to review all	Reviewed by Dean	n/a
<b>Patents, Licenses &amp; Research and Proprietary Rights</b>	n/a	Must be approved by VP, F&A or the President with University Counsel review	Must be approved by VP, F&A or the President with University Counsel review	University Counsel to review all	n/a	n/a
<b>International Student Agreements (enrollment)</b>	n/a	Must be approved by VP, F&A or the President	Must be approved by VP, F&A or the President	Provost, VP, Student Affairs and Enrollment Management, and VP Advancement to review all	n/a	n/a
<b>Agreements related to Student Activities</b>	n/a	Must be approved by VP, F&A or the President with University Counsel review	Must be approved by VP, F&A or the President with University Counsel review	VP, Student Affairs and Enrollment Management to review all University Counsel to review all >\$5K	n/a	n/a
<b>Non-Disclosure Agreements</b>	n/a	Must be approved by VP, F&A or the President with University Counsel review	Must be approved by VP, F&A or the President with University Counsel review	University Counsel to review all	n/a	n/a
<b>Non-employment Legal Settlements</b>	Must notified for all >\$100K	Approve all >\$50K with University Counsel review; notify Board of Trustees >\$100K	Approve all <\$50K with University Counsel review; notify President	University Counsel to review all	n/a	n/a
<b>Faculty Employment Contract</b>	n/a	n/a	n/a	Provost to approve all	Must approve all in reporting hierarchy and be approved by Provost	n/a

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<b>Employee Benefits</b>	Must approve all new plans, changes and/or amendments to plans	Must approve all new plans, changes and/or amendments to plans	n/a	n/a	n/a	n/a
<b>Pay Adjustments</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean pay adjustments; and the annual pay increase	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees for all Cabinet level, all Vice Presidents, and all Dean pay adjustments and the annual pay increase	Must approve all in reporting hierarchy; all must also be approved by President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by applicable VP, and VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by dean, chief or VP and require HR consultation
<b>Promotions</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean promotions	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees of all Cabinet level, all Vice Presidents, and all Dean promotions	Must approve all in reporting hierarchy; all must also be approved by President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by applicable VP, and VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by dean, chief or VP and require HR consultation
<b>Budgeted Hires</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean hires	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees for all Cabinet level, all Vice Presidents, and all Dean hires	Must approve all in reporting hierarchy; all must also be approved by President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by applicable VP, and VP, F&A and President and require HR consultation	Must approve all in reporting hierarchy; all must also be approved by dean, chief or VP and require HR consultation
<b>Non-Budgeted Hires</b> <i>(Additions to faculty or staff resulting in unbudgeted increased payroll cost)</i>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean hires	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean hires	Must approve all and obtain President and Board of Trustee approval	n/a	n/a	n/a
<b>Termination</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, all Vice Presidents, and all Dean terminations	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees of all Cabinet level, all Vice Presidents, and all Dean terminations	Must approve all in reporting hierarchy with University Counsel review and HR approval	Must approve all in reporting hierarchy with University Counsel review and HR approval	Must approve all in reporting hierarchy with University Counsel review and HR approval	n/a
<b>Leave of Absence (disciplinary)</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, Vice Presidents, and Dean disciplinary leave of absences	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees of all Cabinet level, any Vice Presidents, and all Dean disciplinary leave of absences	Must approve all in reporting hierarchy; all must be approved by the President approval with HR approval	Must approve all in reporting hierarchy; all must be approved by the President approval with HR approval	n/a	n/a
<b>Employment Contracts</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, any Vice Presidents, and any Dean employment contracts	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees of all Cabinet level, any Vice Presidents, and any Dean employment contracts	Must approve all in reporting hierarchy; all must be approved by the President approval with HR approval and University Counsel review	Must approve all in reporting hierarchy; all must be approved by the President approval with HR approval and University Counsel review	n/a	n/a
<b>Severance Agreements and Legal Settlements (employment related)</b>	Must approve President, University Counsel, Chief Internal Auditor; and be notified of all Cabinet level, any Vice Presidents, and any Dean severance agreements/legal settlements	Must approve all; obtain Board of Trustees approval for University Counsel and Chief Internal Auditor; and notify the Board of Trustees of all Cabinet level, any Vice Presidents, and any Dean severance agreements/legal settlements	Must approve all with HR and University Counsel review and obtain President approval	HR and University Counsel review	n/a	n/a
<b>Federal and State Tax</b>	n/a	n/a	Must approve all federal and state tax documents	n/a	n/a	n/a
<b>Investments</b>	Must be notified of investment activity via a quarterly report from the VP, Finance and Administration	Must be notified of all transactions	Must approve all transactions, notify the President of all transactions, and report all activity via a quarterly report to the Board of Trustees	n/a	The Controller is authorized to execute transactions as directed and approved by the VP, Finance & Administration	n/a
<b>Sale of Surplus Property</b>	Must approve items (individual and aggregate) >\$1.5 million; must be notified of items (individual and aggregate) >\$750K	Must approve sale of surplus property >\$500K and <\$1.5 million (individual or in aggregate); must notify Board if >\$750K	Must approve sale of surplus property >\$100K and <\$500K (individual or in aggregate); must notify President	n/a	n/a	The Director of Procurement and the Director, Capital Planning & Facilities is authorized to sale surplus property <\$100K (individual or in aggregate); must notify the VP, F&A
<b>Purchase Order</b>	n/a	n/a	n/a	n/a	n/a	All Purchase Orders must be reviewed and approved by the Office of Procurement.
<b>Casualty and Property Insurance</b>	n/a	n/a	Must approve all insurance policies	n/a	n/a	n/a
<b>Travel Expense Reports</b>	n/a	approve when budget manager/Director <\$2K	Direct reports and all >\$2,000 must be approved by the President or VP, F&A	approve when budget manager/Director <\$2K	Controller approves all >\$2K Deans and Auditor approve when budget manger/Director <\$2K	In-State: Budget Managers approve <\$2K Out-of-State: Directors approve <\$2K
<b>Out of State Travel</b>	n/a	Approve direct reports out of state travel in advance; and, must approve all international travel in advance	Approve direct reports and any in hierarchy out of state travel in advance	Approve direct reports and any in hierarchy out of state travel in advance	n/a	n/a
<b>Naming of Campus Facilities</b>	Approve all naming rights	Recommendations flow from the VP, Advancement and forwarded to Board of Trustees for approval	n/a	Recommendations flow through the VP, Advancement and forwarded to the President	n/a	n/a

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Type of Transaction	Board of Trustees	President	Senior Vice President, Finance & Administration	Vice Presidents, Athletic Director, University Counsel, and Chief External Affairs Officer	Deans, Controller, and Chief Internal Auditor	Directors
<b>Budget</b>	Approves overall annual budget with President and VP, F&A review.	Reviews, approves and submits the budget to the Board of Trustees for approval	Reviews, approves and submits the budget to the President for review and approval.	n/a	The Controller is responsible for the preparation of the annual budget and submits to the VP, F&A and President for review and approval.	n/a

\* The JSU President may exceed the \$1.5 million limit for expenditures (noted in Types of Transactions: Construction Contracts, Contracts for Goods, and Contracts for Services) under the following conditions:

1. Expenditures related to emergency situations such as, but not limited to, remediating situations that are immediately dangerous to life and health and/or achieving compliance to federal, state, or local regulations exist.
2. President can notify the Chair of the Building and Finance Committee of the Board of Trustees of the emergency reason(s) to exceed the expenditure limitation.
3. Obtain approval in writing (email is acceptable) from the Chair of the Building and Finance Committee to exceed the expenditure limitation.
4. The President and the Chair of the Building and Finance Committee will provide a detailed report to the Board of Trustees of the override during the next scheduled Board of Trustees meeting.

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Transaction Definition

Line #	Type of Transaction	Definition
5	<b>Construction Contracts</b>	A construction contract is a mutual or legally binding agreement between two parties based on policies and conditions recorded in document form. The two parties involved are one or more owners, and one or more contractors.
6	<b>Contracts for Goods</b>	An agreement by which a seller promises to supply all of the specified goods that a buyer needs over a certain time and at a fixed price, and the buyer agrees to purchase such goods exclusively from the seller during that time.
7	<b>Contracts for Services</b>	An agreement by which a seller promises to supply all of the specified services that a buyer needs over a certain time and at a fixed price, and the buyer agrees to purchase such services exclusively from the seller during that time.  Personal/Professional Services Contract (Form #20): Pre-approved (by Legal) form.
8	<b>Maintenance Contracts</b>	A business agreement between a contractor and customer covering maintenance (of buildings, software, hardware or other equipment) over a specified period.
9	<b>Contracts related to Gifting</b>	An agreement relating to the acceptance and administration of a gift to JSU.
10	<b>Subscription and Use License Agreements</b>	A licensing agreement is a legal contract between two parties, known as the licensor and the licensee. In a typical licensing agreement, the licensor grants the licensee the right to produce and sell goods, apply a brand name or trademark, or use patented technology owned by the licensor.
11	<b>Athletic Agreement (game contracts)</b>	Game contracts with other institutions.
12	<b>Leasing of Real Property</b>	A rental agreement between owner/landlord and tenant.
13	<b>Easements</b>	a right to cross or otherwise use someone else's land for a specified purpose.
14	<b>Purchase or Disposition of Real Property</b>	A contract to purchase or sale real estate or a residential purchase agreement—is a binding, bilateral agreement between two or more parties. They must each have legal capacity to make the purchase, exchange, or other conveyance of the real property in question.
15	<b>Sponsored Program/Grant Contracts</b>	A contract executed between the granting agency and the grantee after a grant application or proposal has been selected and approved for funding under a grant program.
16	<b>Academic Affiliation Agreements</b>	Agreements to set forth procedures for establishing a contractual relationship between the JSU and affiliates with respect to the responsibilities and liabilities of both parties.
17	<b>Patents, Licenses &amp; Research and Proprietary Rights</b>	A government authority or license conferring a right or title for a set period, especially the sole right to exclude others from making, using, or selling an invention. Property rights of an owner of proprietary information that may be protected under law.
18	<b>International Student Agreements (enrollment)</b>	Standard agreements with a third party to assist in the recruitment of international students.
19	<b>Agreements related to Student Activities</b>	Agreements related to student activities and events (e.g., speakers, performers, other entertainment, etc.)
20	<b>Contract Change Orders</b>	A change order is work that is added to or deleted from the original scope of work of a contract.
21	<b>Non-Disclosure Agreements</b>	Standard confidentiality agreement outlining confidential material, knowledge, or information shared between JSU and another party and the restriction of access to or by third parties.
22	<b>Non-employment Legal Settlements</b>	a settlement is a resolution between disputing parties about a legal case, reached either before or after court action begins.
23	<b>Faculty Employment Contract</b>	Agreements between JSU and its instructors to provide instruction for the current term or academic year.
24	<b>Employee Benefits</b>	A form of compensation paid by employers to employees over and above regular salary or wages. Employee benefits come in many forms and are an important part of the overall compensation package offered to employees.
25	<b>Pay Adjustments</b>	Pay adjustment refers to the change in the pay rate of an employee. You can alter the salary or hourly wage of an employee. Normally, compensation adjustment is a pay rate increase, like when a worker earns a raise.
26	<b>Promotions</b>	The advancement of an employee to a more important rank or position.
27	<b>Budgeted Hires</b>	Employ someone within approved budgetary limits.
28	<b>Non-Budgeted Hires</b> <i>(Additions to faculty or staff resulting in unbudgeted increased payroll cost)</i>	Employ someone outside of approved budgetary limits.
29	<b>Termination</b>	Termination is when an employee's job ends voluntarily or involuntarily.
30	<b>Leave of Absence (disciplinary)</b>	Removing an employee from the workplace pending the outcome of an investigation.
31	<b>Employment Contracts</b>	A contract used in labor law to attribute rights and responsibilities between parties to a bargain and may contain pay, benefits and other considerations during a defined length of time.
32	<b>Severance Agreements and Legal Settlements (employment related)</b>	A contract/agreement/settlement between an employer and employee documenting the rights and responsibilities of both parties in the event of job termination.
33	<b>Federal and State Tax</b>	A compulsory contribution to state/federal revenue levied by the government.
34	<b>Investments</b>	The action or process of investing money for profit or material result within the requirements of the State of Alabama law.
35	<b>Sale of Surplus Property</b>	Property that is retained by JSU, but is not currently being utilized.
36	<b>Purchase Order</b>	A legally binding document between a supplier and JSU detailing the items purchased at a certain price point, delivery date and terms of payment.
37	<b>Casualty and Property Insurance</b>	Agreements with a third party provider providing compensation for specified loss or damage.
38	<b>Expense Reports</b>	Submission of detailed and supported expenses by an employee for reimbursement by JSU.
39	<b>Out of State Travel</b>	Travel outside of the State of Alabama.
40	<b>Naming of Campus Facilities</b>	Naming rights are honorary recognition of service to JSU. Naming rights also can be named for donors provide private funds for support of a JSU program or a financial transaction and form of advertising whereby a corporation or other entity purchases the right to name a facility or event, typically for a defined period of time.
41	<b>Budget</b>	The estimated annual revenue and expenditures for JSU.