

JMU-Funded Grant Considerations

The guidance below is designed to assist those receiving internal grant funding.

Problematic Expenses for Internal (JMU Funded) Grants

It is impossible to provide an all-inclusive list of problematic expenditures; however, this is a listing of recurring items of concern. It should also be noted that some payments (those to foreign nationals, for example) may be allowable, but require significant administrative oversight to adhere to the regulations.

Prohibited costs as outlined in [Financial Procedures Manual section 4205 Section 300](#) apply, but relevant examples include the following:

- Food and/or Drink—unless the “Business Meal” qualifications can be followed.
- Any “given item,” individually or in bulk, to an outside person, family, or organization: clothing, shoes, hats, gloves, backpacks, school supplies, food, household goods (cleaning supplies, personal hygiene products), and medical supplies and medications.
- Health services or insurance payments.
- Attorney or legal fees.
- Tickets to entertainment or educational activities. (Payment of an invoice from the vendor, after the fact, is allowable if the establishment is willing to accommodate that request. Proper documentation of attendees would be required for payment.)
- Cell Phones, Track Phones, or any type of electronic equipment (iPads) with the intention of providing them to a non-JMU employee.
- Cash or Cash-Equivalent payments (gift cards, gas cards, gift certificates). Check payment may be possible if the recipient is willing and able to provide a W-9 to provide tax information in advance of the payment.
- Payment to any Foreign National (Documented or Undocumented).
- Mini-grant awards cannot be used as “sub-awards” to provide donations, funding for grant proposals, or financial support for grant-funded/nonprofit/public/private agencies (including agencies affiliated with JMU).
- Stipend or Honoraria payment available before or at the time of the activity where the payment is earned.

Rationale

While many Internal Grants are designated for engagement activities and while JMU has a desire to assist and support the community, particularly the disadvantaged in the community, these grants are funded using Student Tuition and/or Virginia Taxpayer dollars. Accordingly, Accounts Payable must evaluate expenditures consistent with the regulations governing any Educational and General (Departmental) expenditure.

You are encouraged to discuss your expenditure ideas with your departmental admin or with an Accounts Payable representative before drafting your grant proposal.