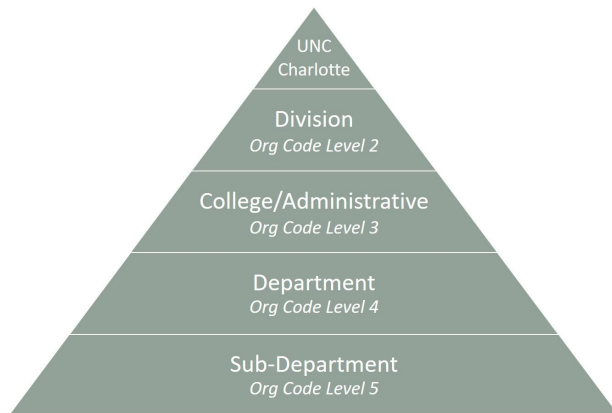


Financial Management Guidelines ‘Snapshot’

University’s Hierarchy (by [Banner Organization Codes](#)) & Financial Roles



Financial Roles

Head/Leader → Business Staff

Org L2
Division Head → Division Business Officer

Org L3
College/Admin Head → College/Admin Bus. Officer

Org L4
Department Head → Department Bus. Coordinator

Org L5
Sub-Dept. Head → Sub-Dept. Business Coordinator

Financial Oversight & Responsibilities

Offices	Departments: Oversight & Responsibilities
Budget Office	General Funds (State Appropriations and Tuition): FTR - Budget Revisions Personnel Budgets & Payroll Redistributions (All Funds) Non-General Funds (Auxiliary & Student Fees) Capital Planning Recharge Units & Cost Analysis
Controller's Office	Disbursements: Accounts Payable: Vendor payments, interdepartmental invoices Purchasing Card Program: Payment process for the purchase of select goods and services using a bank card Travel: Business expense and travel payments and reimbursements (UP 602.7) Vendor Relations: Direct deposit for employees and students; vendor setup and management of vendor database and program Federal Grant Cash Management: Billing, collections, reporting for grants and contracts General Accounting: Petty Cash/Change Funds (UP 602.3), debt & capital management, FTR - Journal Entries Payroll Department: Withholding, deductions, direct deposit (UP 602.1), Form W-2, Gifts/Prizes/Awards (UP 602.11), salary overpayments Reporting & Fixed Assets: Financial statements, external audits, account code use & maintenance, annual inventory, accounting for asset purchases and construction projects Tax Office: Sales & Use Tax, Non-Resident Aliens, 1099s
Materials Management	Purchasing: Purchasing (UP 601.11) and Contracts (UP 603.1) Inventory Control and Surplus Property (UP 601.10) Warehouse Operations: Package and freight shipping, stock supply orders
Office of the Bursar	Office of the Bursar: University receipts and deposits (UP 602.4), banking (ACH/Wire transfers), outside scholarships, returned items, student refunds, student, third party sponsor & institutional loan accounts receivable, past due collections, 1098-T tax reporting, passthrough financial aid reconciliation Merchant Services: Electronic payment acceptance and PCI compliance

Financial Management Guidelines Snapshot

Offices	Departments: Oversight & Responsibilities
OneIT Financial Systems Support (FSS) <i>*must be connected to the network or VPN to access this system</i>	Financial System Access & Information Security (UP 311) *Banner (ERP System): Finance, student accounts receivable, research administration/grant billing receivables, HR position control, Web Time Entry (student/temporary employees), Electronic Personnel Action Form (EPAF) 49erMart: Purchase orders, invoices, supplier management portal, contracts+ Concur - Travel & expense management system, including non-travel p-card purchases Kronos: Employee time & leave reporting system Other HR Systems: NinerTalent, Web Time Entry, Learning & Development Portal *Reporting Tools: Report Central (Department Financial/HR Reporting), WebFocus, ePrint (including user guide)
Research	Office of Sponsored Projects Administration (OSPA): Post award management (Award/Fund Set Up, Banner budget entry, cost sharing (UP 602.6), cost transfers, release time, reporting, award/fund closeout, financial reporting, subrecipient monitoring, reconciliation Office of Research Services (ORS): Contract management, including reviewing, negotiating, and releasing award
Treasury Services	Foundation Accounting for the University's fundraising foundations and other affiliated entities (Accounting, Financial Reporting, External Audits, and Tax) Investments: Management and administration of endowment and other investments, deficit cash management Trust Fund Management, debt, and compliance: guidance on fund usage in accordance with UP 601.8, trust fund maintenance/setup, debt portfolio management, and central trust fund planning and oversight
University Advancement Operations	Gift Processing (UP 602.2) Contributions to Non-Affiliated Agencies (UP 602.5)

Go to the [Whom do I contact?](#) table on the Financial Services website to see budget and finance contacts by topic.

The complete Financial Management Guidelines document is available on the [Financial Services website](#).

Fund Management

- For a complete list of **Fund Definitions**, see [University Policy 601.8, Appropriate Use of Funds](#) and [Standards](#).
- For further questions about **Fund Usage**, contact the responsible office in the table below.
- For questions about **Account Code Usage**, contact financialreporting@charlotte.edu.
- For a complete list of **Funds by Organization**, see [Report Central - Departmental Financial Reporting Fund List](#)
- To **Search for a Fund** in Banner, use FTVFUND. **Search** for an **Account** in Banner, using FTVACCT.
- To **Request a New Fund**, complete the [Banner New Fund Request Form](#) and send it to the responsible office below.
- To **Change a Fund Title**, complete the [Banner Fund Name Change Form](#) and send it to the responsible office below.
- To **Inactivate a Fund**, contact the responsible office.

Fund Types/Ranges	Source of Money	Responsible Office(s)	Monitor Budget/Funds Available
General Funds 100000-119999	State Appropriations, Tuition, General Fees, & Other Receipts	Budget Office	FGIBAVL FGIBDST - Budget Available
ITF: Overhead Receipts (F&A/PIFA) 12XXXX	Sponsored Programs F&A Fees See <i>BOG Policy 500.5</i>	Treasury Services	FGITBSR - Funds Available FGIBDST - Budget Available
ITF: Special Student Fees 134XXX	E&T, Application, Major, Fees, etc.	Budget Office, Affiliated Organization	FGITBSR - Funds Available FGIBDST - Budget Available
ITF: Unrestricted 137000-139699	Research Residuals, Recharge Unit Revenue, Millennial Campus Operations, Unrestricted Gifts through Foundation	Treasury Services	FGITBSR - Funds Available FGIBDST - Budget Available

Financial Management Guidelines Snapshot

Fund Types/Ranges	Source of Money	Responsible Office(s)	Monitor Budget/Funds Available
ITF: Auxiliary & Student Fee 33XXXX	Auxiliary Services Fees/Revenues (Parking, Housing, Athletics, University Health Services)	Budget Office	FGITBSR - Funds Available FGIBDST - Budget Available
ITF: Grants & Contracts 5XXXXX	Awards from Research Agencies (Fed, State, Non-Profit, Industry)	Office of Sponsored Projects Administration	FRIGITD - Inception-to-Date FGIBDST - Budget Available
ITF: Restricted Foundation (initially) per donor 6XXXXX-669399	Scholarships, Fellowships, Restr. Gifts through Foundation	Treasury Services	FGITBSR - Funds Available FGIBDST - Budget Available
Intercollegiate Athletic Funds 6694XX-669999	Gifts through Foundation <i>For Athletics use only</i>	Treasury Services	FGITBSR - Funds Available FGIBDST - Budget Available
Special: Fiduciary/Agency 83XXXX-84XXXX	Membership Dues, Non-University related contributions/residuals	Treasury Services	FGITBSR - Funds Available
Capital Funds 88XXXX	State Appropriations, Debt Proceeds, Auxiliary, Student Fees	Budget Office, Controller	FRIGITD - Inception-to-Date

Discretionary Funds, usually marked "Disc" in the fund title, can be either **unrestricted** (i.e., undesignated donor gifts or earnings on certain central funds) or **restricted** (i.e., specifying "whom" the gift is for, but not "what"). All purchases must still have a business purpose and follow University policies and procedures.

Reference the [Banner FAQs](#) on the University Knowledge Base site for more information.

Document Type Matrix

[Transaction Detail](#) (Banner: FGITRND & FGIDOCR) and [Position Detail](#) (Banner: NBAJOBS, NBAPBUD, NHIDIST)

Banner Rule Code	Transaction Type	Reports & Repositories
AFC, AFR (Chart F ONLY)	Cash & Credit Card Gift Feeds	Report Central (RC) Budget Availability
BDxx	Personnel Budget Entries	RC Budget Availability, Positions & Funding Report
BNB, BN4T, BN4P	Non-General Fund Budget Entries	RC Budget Availability, Imaging System (FTR)
B11, B12, B14, B15, BCB, BAB	General Fund Operating Budget Entries	RC Budget Availability, Imaging System (FTR)
CS1, CH1	Cash payments, Student feeds	RC Budget Availability
Gxx	Cost sharing, Grant billing	RC Budget Availability
Hxx	Payroll	RC Budget Availability, Payroll Distribution Report
INEI, INNC, INNI, CNNI	Invoice, Accounts Payable related	RC Budget Availability, 49erMart, Imaging System
JNA, JEF, JEP	Internal charges	RC Budget Availability, Imaging System (FTR)
JN6, JT6, JCR, JR1, JCD, JD1	Journal entries, book receipts, book disbursements	RC Budget Availability, Imaging System (FTR) ePrint (YFPCPCD), Concur SAE PCARD Feed
JFL, JFI, JFF	Mass Journal Entries <i>JFI is only used for internal billing</i>	RC Budget Availability
JTV	Travel documents	RC Budget Availability, Imaging System
POxx	Purchase Order related	RC Budget Availability, Encumbrances, ePrint (FGROPNE)