Financial Management Guidelines

Guidelines for business officers and other faculty/staff involved with managing departmental finances

Published by: Financial Services

Effective: January 2012
Revised: August 25, 2026

Table of Contents

I. ORGANIZATIONAL HIERARCHY, ROLES, AND RESPONSIBILITIES **4**
- Financial Roles 4
  - Head/Leader 5
    - Division Head 5
    - College/Admin Head 5
    - Department Head 5
    - Sub-Department Head 5
- Financial Responsibilities 5
- Other Departments 6

II. DELEGATION CRITERIA **7**

III. FINANCIAL OBJECTIVES **7**

IV. GUIDING PRINCIPLES FOR BUDGETARY AND FINANCIAL ACTIVITY **9**
- Establishing and Using Budgets 9
- Financial Activity 10

V. FUND ESTABLISHMENT/SETUP **10**

VI. FUND & ACCOUNT MANAGEMENT **12**
- Accurate Financial Reporting and Analysis 12
  - Reasons for Analysis 12
  - Monthly Financial Monitoring Steps 12
- Spending Compliance 13
- Safeguarding University Assets 13
  - Cash Handling 13
  - Physical Assets 13
  - Financial Records 14
- Safeguarding Sensitive Information 14
- Managing University Finances and Recording of Transactions 14
  - Financial Transaction Request (FTR) eForms 14
- Avoiding Financial Penalties and Fraud 15

VII. FUND CHANGES, CLOSEOUTS, AND INACTIVATIONS **15**

VIII. BUDGET MANAGEMENT **15**
- Monthly Review 16
  - Budget Pools 16
  - Banner Pages 16
- Budget Revisions 16
  - eBudget Revision Rule Codes 16

IX. REVIEWING FOR OPEN ENCUMBRANCES **17**

X. BANNER PAGES AND REPORTS **18**
- FGIBAVL – Budget Availability Status 18

FGIBDST – Organization Budget Status 19
FGITRND – Detail Transaction Activity 20
Other Banner Pages and Reports 22
Banner 22
Ledger queries: 22
Document queries: 22
To review Encumbrance activity: 22
To review Grant Funds: 22
To review Balance sheet accounts (Gxxxxx and Control accounts) and Fund balance: 22
ePrint 22
Budget and Ledger Activity: 23
Encumbrances: 23
Grants: 23
Purchasing Card transactions: 23
Report Central - Departmental Financial/HR Reporting Portal 24
Budget and Ledger Activity: 24
Funds 24
Encumbrances 24
Position Control 24
Banner Finance Training 24
Document Type Matrix 27

XI. CONTACTS, WEBSITES, AND FURTHER RESOURCES **28**
Financial Services sites 28
Other University sites 28
Version History 30

APPENDIX 1: CONTACTS FOR FUND USE GUIDANCE **31**

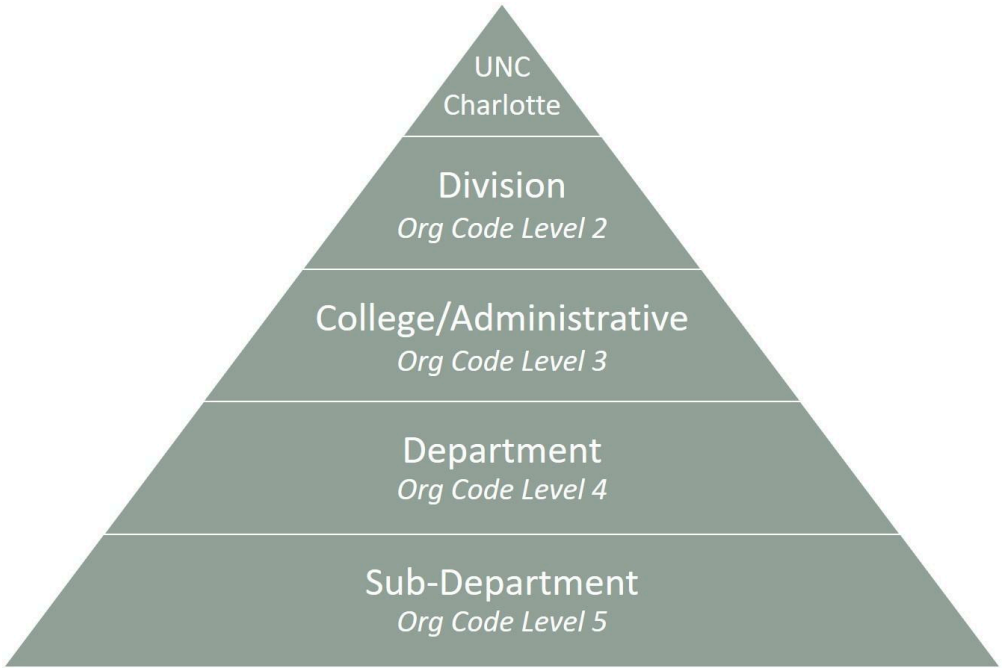
APPENDIX 2: BUDGET POOL ACCOUNTS **33**

APPENDIX 3: COMPONENTS OF INTERNAL CONTROL **34**

PURPOSE/SCOPE

To provide leaders and supporting business staff guidance related to financial management and the steps necessary to analyze departmental transactions, fund and account balances, and budgets on a monthly and ongoing basis.

I. ORGANIZATIONAL HIERARCHY, ROLES, AND RESPONSIBILITIES



The University's financial organization chart consists of five levels (i.e., University, Division, College/Administrative, Department, Sub-Department). All University funds and positions are associated with a level five (i.e., 5-digit) Organization Code.

A hierarchical list of all Organization Codes and associated sub-department level Financial Managers is maintained and updated monthly on the **OneIT Financial Systems Support website** under the Resources section.

To create a new Financial Manager for a new department level Organization Code, or to change a Financial Manager for an existing Organization Code, complete the Banner Request to Change Financial Manager located on the Financial Services Forms website.

Based on the size and complexity of particular divisions, college/administrative organizations, or departments, additional personnel may also be involved in supporting leaders and business staff in overseeing the department's financial resources.

Financial Roles

Roles by Org Levels	Head/Leader	Business Staff
Org L2	**Division Head** *Leader of a division (Org L2).* *Examples: Vice Chancellor (VC), Provost*	**Division Business Officer** *Business manager at the division level (Org L2). Typically reports directly to a Division Head.*
Org L3	**College/Admin Head** *Leader of a college administrative organization (Org L3). Typically reports directly to a Division Head.* *Examples: Associate Provost, Dean, Associate VC, Executive/Associate Director*	**College/Admin Business Officer** *Business manager at the college/administrative organization level (Org L3). Typically reports directly to a College/Admin Head.*
Org L4	**Department Head** *Leader of a department (Org L4). Typically reports directly to a College/Admin Head.* *Examples: Director, Chair, Manager*	**Department Business Coordinator** *Business manager at the department level (Org L4). Typically reports directly to the Department Head.* *Examples: Business Officer, Business Services Coordinator, Admin Support Specialist/Associate)*
Org L5	**Sub-Department Head** *Leader of a sub-department unit (Org L5). Typically reports directly to a Department Head or College/Admin Head.* *Examples: Director, Chair, Manager*	**Sub-Department Business Coordinator** *Business manager at the sub-department unit level (Org L5). Typically reports directly to the Sub-Department Head.* *Examples: Business Officer, Business Services Coordinator, Admin Support Specialist/Associate*

Financial Responsibilities

Head/Leader	Business Staff
Provides **oversight** and ensures financial resources are managed in an efficient and cost-effective manner consistent with the intended purpose of the funds established in their department. Maintains **responsibility** for the fund(s) of their organization but may delegate authority for financial analysis and reconciliation for specific transaction components or overall fund management in accordance with the delegation guidelines contained herein.	Manages all or a set of funds within their organization and the stewardship of assets within these funds by: ● Maintaining working knowledge of policies, regulations, and guidelines referenced in this document ● Preventing overspending of budgets ● Completing analysis and reconciliation of all funds each month ● Ensuring monthly review of accounts and maintenance of accurate accounting records ● Providing heads/leaders with financial information necessary to make business decisions ● Administering daily business operations

Campus Business Communications

Here are two options to improve business policy and procedure-related communications across campus: use the PATH role directory to target specific roles or email one of the Google Groups available that target business officers and business coordinators.

PATH Role Directory

If you want to target specific roles, use the PATH role directory feature. PATH is an internally developed system designed as a database to capture Financial Roles and Processes according to the University's organizational hierarchy, as shown in this document.

Google Groups

Two Google Groups are available that target business officers and business coordinators on campus, as defined below. This proactive approach allows for more targeted, effective, and timely communication between these groups. Each group is primarily based on the individual's role and responsibility for departmental fund management and financial operations.

BusinessOfficers-group@charlotte.edu - This group is meant to include at least one business representative per **college or administrative unit - organizational code - level 3**.

FundAdministrators-group@charlotte.edu - This group is meant to include at least one business representative per **sub-department - organizational code - level 5**.

Refer to the hierarchy of Banner Organizational Codes.

These groups are managed by Financial Services and can be used by anyone within the university when sending communications to these audiences. Communications are monitored. It's easy to join a group if you believe that you or one of your staff are the primary business contact for your college, administrative unit, or department. You may also unsubscribe if you have been invited or directly added to one of these groups and are no longer the primary business contact for your college, administrative unit, or department.

Other Departments

Budget Office: A service unit within the division of Business Affairs that provides direction and guidance for budgetary management to campus departments related to state funds (i.e., the General Fund), auxiliaries (e.g., Housing and Residence Life, Parking), and student fee funded operations (e.g., Student Union, Athletics). The Office also administers capital improvement project budgets, provides position budget management, and monitors broad compliance with budgetary principles and approve/execute changes to department budgets.

Controller's Office: A unit of Financial Services within the division of Business Affairs that provides direction and guidance for financial management to campus departments, monitors broad compliance with accounting principles, and has a responsibility to ensure accurate financial reporting in accordance with Financial and Governmental Accounting Standards Boards (FASB and GASB) and state accounting requirements.

Internal Audit Department: Periodically audits financial management activities for effectiveness in accordance with these guidelines. This department reports functionally to the Vice Chancellor of Institutional Integrity and has a recognized reporting relationship with the Audit Committee of the Board of Trustees.

Materials Management: A unit of Financial Services within the division of Business Affairs that provides direction and guidance to campus departments related to materials purchases and contracts for procuring goods and services. They also ensure compliance with all state procurement laws and regulations and review all procurement related contracts with companies and individuals.

Office of Sponsored Research Administration (OSRA): As part of the division of Research, OSRA provides direction, guidance and administrative support to faculty and staff for externally sponsored projects. OSRA oversees proposal submission, award negotiation and administration, financial management, compliance with sponsor and regulatory requirements, financial reporting, and award closeout activities throughout the sponsored project lifecycle.

Office of the Bursar: A unit of Financial Services within the division of Business Affairs that provides quality account management services to students, parents and alumni by proactively assisting them in meeting their financial responsibilities for attendance. Specific functions include collection of all University receipts and deposits from departments and student payments, Merchant Services functions, student accounts management, including tuition and fee schedule, authorized users, billing, financial holds, and refunds, collections, accounting and financial reporting for student loans and past-due accounts receivable, tuition discounting, bad debt, allowance for doubtful accounts and Form 1098-T (Tuition Statement) processing.

OneIT Financial Systems Support: Unit of Business Affairs Support in the division of OneIT and liaison between Financial Services, Human Resources, and Campus Users to other specialized OneIT departments. OneIT Financial Systems Support trains and supports users of the core university financial systems, including Banner Finance, Banner HR/Position Control/Payroll, Banner AR, 49er Mart, Concur, Kronos Workforce Ready, and other ancillary applications.

Treasury Services: A unit of Financial Services within the division of Business Affairs that supports the collection, management, and stewardship of University funds, investments, and other resources. Specific functions include finance/accounting services for the University's affiliated entities, management of endowment and other investments, oversight of the University's debt portfolio, as well as financial management, administration, and departmental assistance for the use of institutional trust funds.

II. DELEGATION CRITERIA

A Head and/or 'Financial Manager', who delegates responsibilities to a Business Officer and/or Business Coordinator must:

Before delegation:

- Consider the circumstances, including the condition of funds, the competence of potential fund managers, and the degree of supervision required.
- Communicate all delegated responsibilities clearly and completely to the delegate and the appropriate support staff.
- Verify the delegate understands their responsibilities.

During delegation:

- Retain responsibility for accurate fund accounting and compliance with these guidelines and related University policies.
- Retain management-level decision-making.
- Retain open communication with the delegate if questions arise or clarifications are necessary.
- Regularly monitor and assess each delegate's performance.

III. FINANCIAL OBJECTIVES

Each University department requires financial resources to perform its role according to the University's mission of education, research, and public service. As stewards of the University, department management has a responsibility to adhere to state requirements, University policies, donor intent, and other financial guidelines, including those described in this document.

Departments are responsible for meeting several financial objectives on an ongoing operational basis to ensure proper stewardship of University resources, as listed in the table below. Specific duties and responsibilities linked to these objectives are detailed in Section VI.

Financial Objectives	Department Responsibilities	University Policies & Guidelines*
Provide accurate financial reporting	Accurately record all revenues, expenses, assets, receivables, and payables to the proper fund and account code in Banner.	• Journal Entry Guidelines • Expense Account Code Descriptions and FAQs
Spend money wisely in accordance with the University's goals	Spend funds wisely in accordance with policies and budgetary constraints. Ensure expenditures do not exceed budget (i.e., for General Funds and Grant Funds) or fund balances (i.e., for all other Fund Types).	• Policy 601.8, Appropriate Use of University Funds • Policy 601.11, Purchasing Policy • University Purchasing Manual
Safeguard assets	Adequately safeguard assets in accordance with policies, and handle cash with required internal control measures.	• Policy 602.3, Petty Cash/Change Funds (and related Procedures) • Policy 602.4, University Receipts and Deposits • Policy 601.15, Control of Equipment and Other Property
Safeguard confidential and sensitive information (electronic and physical)	Confidential and sensitive information related to financial transactions is adequately safeguarded and distributed on a 'need-to-know' basis.	• Policy 311, Data and Information Access and Security) including all Supplemental Regulations
Manage finances effectively (obligations paid timely, net investment income maximized)	Deposit receipts, pay expenditures, and record financial transactions on a timely basis.	• Policy 602.4, University Receipts and Deposits • Policy 602.12, Revenue Generating Activities
Avoid financial penalties (for non-compliance with required standards/ government regulations and for failing to meet contractual obligations)	Fulfill contractual obligations and execute transactions in accordance with policies. Management and staff have sufficient knowledge of and comply with applicable policies, standards, and regulations.	• Policy 102.2, Conflicts of Interest and Commitment • Policy 603.1, Authority to Sign Contracts and Other Official Documents • All policies are on the **Office of Legal Affairs website**

Financial Objectives	Department Responsibilities	University Policies & Guidelines*
Avoid fraud	Management and staff have knowledge of internal controls, fraud prevention, AND perform regular evaluation of internal controls.	• Internal Controls & Fighting Fraud Trainings (see **Internal Audit website**) • Assessment of Internal Controls • Information Security Standards and Guidelines: Guideline for Data Handling (see **Office of OneIT website**) • Information Security Checklists • IT Security Training • DUO Two Factor Authentication

*Links to all websites for Policies and Guidelines listed here can be found in Section XI.

IV. GUIDING PRINCIPLES FOR BUDGETARY AND FINANCIAL ACTIVITY

Some general guiding principles for budgetary and financial activity are listed below.

Establishing and Using Budgets

These principles apply to all University fund types. General Fund (or 'Appropriated Funds')[1] budgets are the only official budgets maintained by the University Budget Office and allocated annually at the divisional level once the Chancellor approves. Division management then establishes college/service unit budgets, which are further allocated to departments at the fund level. Auxiliary and fee fund budgets, though maintained by the University Budget Office, are established internally by the organizations themselves. Grant Fund budgets are maintained by the Office of Sponsored Research Administration and allocated once the sponsor approves. For all other fund types, budgets are the responsibility of Department Heads and Fund Managers.

1. A budget should be established to provide a tool to:
    a. Define annual spending limits,
    b. Measure current financial performance,
    c. Help discover significant transaction errors and
    d. Detect substantial changes in circumstances or business conditions.
2. A budget should be realistic, reasonable, and attainable.
3. A budget should be based on thorough analysis, including:
    a. An understanding of the budget's purpose and how it relates to the unit's mission, goals, and objectives,
    b. A comprehensive assessment of the unit's financial needs to fulfill its goals and
    c. A plan to adjust resources or modify goals and objectives if current resources fall short of meeting a unit's needs. ***Departments must not overspend their budgets***.
4. Compare actual financial results to the budget regularly. This will:
    a. Detect changes in circumstances or the business environment,
    b. Discover transaction errors,
    c. Measure financial performance,

[1] See Policy 601.8 for a complete list of Fund Definitions.

   d. Ensure unnecessary costs are being avoided,
   e. Ensure that expenditures are reasonable and necessary to accomplish the unit's goals, and
   f. Ensure transactions are adequately supported.
5. When actual financial results vary significantly from the budget, the Fund Manager must analyze the activity and determine the cause and, if necessary, take corrective action.

Financial Activity

1. Planning
   - Each unit must evaluate the financial consequences before starting a new activity, changing, or eliminating a current activity. Prior to engaging in any new revenue generating activity at the University, the University official, department, college or unit must consult with Financial Services, the Budget Office, and the Office of Legal Affairs to confirm the proposed activity is permissible and consistent with the University's mission of teaching, research, and outreach.
   - Each unit must ensure that the anticipated benefits are commensurate with the costs for any planned or ongoing activities.
2. Transactions
   - All expenditures must comply with all relevant policies, regulations, grant or contract terms, etc.
   - Record all transactions as accurately and timely as possible at all times and with the proper authorization.
   - Proper internal controls must be in place to ensure the integrity of financial data. See Appendix 3 for the five main components of internal control.
3. Training and Competence
   - All employees involved in the financial activity must have proper training and knowledge of applicable policies and guidelines.
4. Corrective Actions
   - If errors occur, make corrections in a timely manner.
   - If errors become frequent, management must assess whether preventive controls require improvement, additional training is necessary, and/or sanctions should be enforced to achieve expectations.

V. FUND ESTABLISHMENT/SETUP

This section relates to establishing a new University fund within Banner when it is determined that a new fund is needed.

When a unit determines that a new fund is needed, submit a New Banner Fund Request Form (found on the **Financial Services Forms website**) to the department indicated under "Routing" on the Instructions tab. Routing is determined by the source of funds for the new Banner Fund (e.g., General Funds, Gifts, Student Activity Fees, Sales of Goods and Services, etc.). This information will be used to complete and submit a Banner Fund Maintenance Form to the OneIT Financial Systems Support department, which will set up the fund in Banner.

Note that the **Office of Sponsored Research Administration (OSRA)** in the division of Research establishes funds for sponsored research once they receive a Notice of Award (NOA).

For new fund requests in which a gift is the source of funds, all applicable gift agreement documentation must be completed before a new fund can be established. Please refer to University Policy 602.2,

Solicitation and Acceptance of Gifts and contact the Donor Relations group within the University Advancement division for additional information regarding gift agreements.

For a complete list of Fund Definitions, see University Policy 601.8, Appropriate Use of Funds.

Fund Categories

Fund Types/Ranges	Source of Money	Purpose Restrictions*	Oversight/ Resource
General Funds *100000-119999*	State Appropriations, Tuition, General Fees, & Other Receipts	Unrestricted; Must be used by June 30	Budget Office
ITF: Overhead Receipts (F&A/PIFA) *12XXXX*	Sponsored Programs F&A Fees	Unrestricted; see BOG Policy 500.5	Treasury Services
ITF: Special Student Fees *134XXX*	E&T, Application, Major, Fees, etc.	Unrestricted	Budget Office, Affiliated Organization
ITF: Unrestricted *137000-139699*	Research Residuals, Recharge Unit Revenue, Millennial Campus Operations, Unrest. Gifts through Foundation	Unrestricted	Treasury Services
ITF: Auxiliary & Student Fee *33XXXX*	Auxiliary Services Fees/Revenues (Parking, Housing, Athletics, University Health Services)	Unrestricted	Budget Office
ITF: Grants & Contracts *5XXXXX*	Awards from Research Agencies (Federal, State, Non-Profit, Industry)	Restricted consistent with grant or contract agreement	Office of Sponsored Research Administration
ITF: Restricted Foundation (initially) per donor *6XXXXX-669399*	Scholarships, Fellowships, Restricted Gifts through Foundation	Restricted per donor requirements	Treasury Services
Intercollegiate Athletic Funds *6694XX-669999*	Gifts through Foundation	Restricted discretionary *For Athletics use only*	Treasury Services
Special: Fiduciary/Agency *83XXXX-84XXXX*	Membership Dues, Non-University related contributions/residuals	Restricted to designation (University acts like a bank)	Treasury Services
Capital Funds *88XXXX*	State Appropriations, Debt Proceeds, Auxiliary, Student Fees	Restricted to designation	Budget Office, Controller

As defined in University Policy 601.8, a **"discretionary" fund** is an internal designation assigned to certain funds that originate from one of the following sources:

1. Unrestricted, undesignated donations initially made to a University foundation
2. Donor-restricted gifts initially made to a University foundation or endowment earnings allowing discretionary spending
3. University-level income earned on certain non-General Fund sources

As such, the "discretionary" designation can be assigned to funds within either the unrestricted fund range (13xxxx-numbered funds) or the restricted fund range (6xxxxx-numbered funds). An **unrestricted discretionary fund** is created when either undesignated donor gifts or earnings on certain central funds are distributed for discretionary purposes. For a **restricted fund** to be discretionary, the donor will have specified "whom" the gift is for (e.g., the department, program, etc.) but does not specify "what" the recipient must spend it on within that restriction (e.g., books, scholarships, equipment, etc.).

All discretionary funds contain "Disc" in the fund title, except funds in the 139700-139999 range (this range was designated as discretionary prior to the Banner implementation). Previously established funds may be reviewed at a department's request to determine whether discretionary status is appropriate. All discretionary purchases must have a University business purpose and follow University policies and procedures.

For contacts for fund use guidance, see Appendix 1.

For additional guidance on fund use, see the Appropriate Use of Funds Standards on the **Financial Services website.**

VI. FUND & ACCOUNT MANAGEMENT

Departments are responsible for managing their existing funds as follows:

1. Accurate Financial Reporting and Analysis

Reasons for analysis

Complete department level financial management and analysis at least monthly for the following reasons:

- Banner output is used as the basis for management decisions.
- The accounting must be accurate and timely for management to evaluate the status of budgets, funds, cash flow, etc., and for University financial reporting purposes.
- Budgeted labor and expenditure balances by fund and account must remain positive or zero to ensure that reporting and certifications are submitted on time to the state and that budgeted cash flow is not disrupted.
- Cash flow problems may negatively impact vendor relationships and create complications that affect multiple departments.
- Monthly analysis and validation enable more efficient month-end and year-end close processes since corrections and other entries are made in a timely manner.

Monthly financial monitoring steps

Monitor and evaluate financial transactions and data every month by

a. *Reviewing revenues and expenses* in summary at the end of each month, as well as a sampling of transactions.
    i. Ensure staff members are trained on appropriate expense account code use, and follow University best practices. See Account Code Resources on the **Reporting and Fixed Assets website**.
    ii. Use Banner pages and reports from Section X to see an overview of all revenue and expense categories.
    iii. Review budget v. actual comparisons.
    iv. Review departmental payroll transactions.
    v. Identify trends and areas of concern/interest, and highlight exception items.
b. *Examining causes of significant errors*, deviations, or exceptions, including
    i. Deviations from policies or regulations,
    ii. Deliberate decisions to depart from the budget
    iii. Transaction processing errors, including missing or duplicate postings,
    iv. Keying errors, including internal billing errors, or
    v. Misuse of authority.
c. *Reconciling departmental subsystems and transactions to the administrative system of record (Banner).*
    i. Ensure all expected transactions are tracked in a departmental sub-system or companion system and posted to Banner as expected.
    ii. Verify the accuracy and completeness of transactions processed through a financial upload document (Mass Journal Entry or MJE) or data feed.
d. *Taking corrective actions* if errors or exceptions are revealed before the next cycle ends:
    i. If reporting exceptions continue to occur, implement control procedures to correct the situation.
    ii. Examples of corrective actions include:
        1. Revise plan or budget to reflect changed circumstances,
        2. Change or eliminate activities,
        3. Obtain additional funding,
        4. Modify goals or objectives,
        5. Correct transaction errors,
        6. Alter future budget assumptions,
        7. Implement new control procedures, or
        8. Document managerial decisions that depart from the budget.
    iii. Document any corrective actions taken.

For Banner reports and pages that can be used to monitor financial transactions and data, see Section X. For information on checking open encumbrances, see Section IX.

2. Spending Compliance

All purchases and payments must comply with University spending policies and remain within budgetary constraints. A thorough review of all charges should occur in accordance with University Policy 601.8, Appropriate Use of University Funds, to ensure that costs are allowable and charged appropriately.

Also, reference these documents for applicable requirements:

- University Purchasing Manual, available on the **Purchasing website**
- University Travel Manual, available on the **Disbursements-Travel website**
- UNC Charlotte Purchasing Card Manual, available on the **Purchasing Card Program website**
- University 'How To" Guides, available on the **Financial Services website**
- Any documents governing grant and contract terms

Expenditures also cannot exceed budgeted amounts. See Section VIII for guidance on managing budgets.

3. Safeguarding University Assets

University assets are integral to the University's financial position and operations and must be safeguarded from loss or unauthorized use. Department's responsibilities regarding proper asset safeguards include:

Cash Handling

a. All currency, coins, and check receipts are to be deposited by noon of the next day in accordance with the North Carolina Daily Deposit Act (NC G.S. 147-77). Exceptions to this requirement are rare, as the State Treasurer must authorize them. If an exception is granted, you must still deposit and report funds at least once per week.
b. If a department receives cash and/or equivalents that cannot be readily identified for a purpose, the department needs to contact the University Cashier's Office for direction immediately. Note that these funds are still subject to the Daily Deposit Act. See University Policy 602.4, University Receipts and Deposits for additional guidance.
c. Financial Services must authorize all petty cash and change funds. See University Policy 602.3, Petty Cash and Change Fund Policy. Promptly report all cash shortages and excesses to a supervisor, who must investigate them immediately. See the Petty Cash and Change Fund Procedures on the **General Accounting website** for detailed guidance.
d. Departments anticipating an incoming electronic payment via wire transfer or Automated Clearing House (ACH) must notify the Office of the Bursar-Cashiers in advance. Departments are required to complete the Notification of Expected Funds Form and forward any electronic payment remittance notifications from the vendor to the Cashiers to ensure funds are correctly identified and deposited in accordance with University Policy 602.4.
e. Departments should not deposit to discretionary funds, unless receiving a reimbursement of prior expense paid with discretionary funds. As a reminder, unrestricted discretionary funds are only created when either undesignated donor gifts or earnings on certain central funds are distributed for discretionary purposes.

Physical Assets

a. Conduct an annual physical inventory of all equipment. Promptly report and investigate all discrepancies. See the Fixed Asset Guidebook on the **Reporting & Fixed Assets website** for detailed guidance.
b. Report all thefts of University assets, including cash, to the University Police and Public Safety department.

Financial Records

a. Document and approve adjustments to asset records.
b. Access to any forms or online resources that can be used to alter financial balances must be restricted to only those employees requiring such access to perform their University duties.

4. Safeguarding Sensitive Information

When dealing with the University's financial information, the proper safeguards must be in place to ensure the security of confidential and sensitive data, as defined in University Policy 311, Information Security. Department heads should assess and address the risks to confidential and sensitive information in all areas of their operation. Simple steps include:

a. Determine what information is being collected and stored and whether there is a business need to do so.
b. Limit access to confidential and sensitive information to employees who have a business reason to handle it.
c. Ensure employees receive proper training in information security awareness. All employees are required to complete the OneIT online IT Security Training upon hire and on the annual assigned date.
d. Regularly remind employees that it is University policy to keep confidential and sensitive information secure.
e. Know where sensitive information is stored and storing it securely. Make sure only authorized employees have access to sensitive information.
f. Taking steps to preserve the security, confidentiality, and integrity of sensitive information in the event of a breach. See Guideline for Reporting Information Security Incidents.
g. Ensure the security of applications and the security of systems on the University network. See Guideline for Security of Systems and Guideline for Security of Applications.

Also, see other supplemental regulations to University Policy 311, Information Security for guidance, including those regarding Payment (Credit/Debit) Card Processing, GLBA Information Security, HIPAA Security, Passwords, and Social Security Number Use.

5. Managing University Finances and Recording of Transactions

Financial management consists of taking the necessary actions to maintain adequate levels of cash to meet operational and capital requirements and to obtain the maximum yield on cash on hand. Most responsibilities in these regards remain with Financial Services.

Department management and support staff are responsible for ***ensuring that transactions are recorded as accurately as possible on a timely basis, i.e., as soon as the transaction occurs, and with the proper authorization(s).*** Accuracy, timeliness, and obtaining proper approvals will minimize the need for correcting entries.

Financial Transaction Request (FTR) eForms

- The Financial Transaction Request eForm is the University's online form used to initiate various financial transactions, including budget revisions, journal entries, book receipts, book disbursements, payment book receipts, and interdepartmental invoices.
- This online form is routed for approvals electronically and then directly updates Banner for posting.
- Visit the University Knowledge Base for additional information.

Retain supporting documentation and records in accordance with University Policy 605.3, Retention, Disposition, and Security of University Records and the UNC General Records Retention and Disposition Schedule. Generally, do not maintain documentation over and above the official policy. The FTR (Journal Entry) Guidelines on the **General Accounting website** provide detailed guidance, and the Document Type Matrix in Section X lists where to maintain supporting documentation.

6. Avoiding Financial Penalties and Fraud

Department management and support staff are responsible for having sufficient knowledge of applicable financial and internal control policies, standards, and regulations, and for compliance with these to foster an environment where financial penalties are avoided and fraud is prevented.

VII. FUND CHANGES, CLOSEOUTS, AND INACTIVATIONS

This section explains how to change or inactivate a University fund when it is determined that the fund's attributes have changed or that the fund is no longer needed. Use the Departmental Financial/HR Reporting dashboard in Report Central to pull a list of funds within your Organization Code.

When a unit determines that a fund should be closed or inactivated, contact the department indicated below via email. For grant and contract funds, the Office of Sponsored Research Administration (OSRA) will initiate inactivation when a project has been closed. For all other funds, Financial Services will initiate inactivation for any fund with a zero fund balance and no activity for three consecutive years; fund managers will be contacted before any inactivation. Contact the Budget Office or Treasury Services to re-activate an inactive fund.

To request a fund name change, complete a Banner Fund Name Change Form (found on the **Financial Services Forms website**) and submit it to the department indicated below. Before considering an organization code change to a fund, please contact the department indicated below.

The department will use the information included via email or Banner Fund Name Change Form to complete and submit a Banner Fund Maintenance Form to the OneIT Financial Systems Support department, which will inactivate or change the fund in Banner.

Fund Category	Fund Number Range	Send form to
General Funds	100000-119999	Budget Office
Auxiliary & Student Fee Funds	3xxxxx, 134xxx, 135xxx, certain 139xxx funds (see Appendix 1)	Budget Office
Grants and Contracts Funds	5xxxxx	Office of Sponsored Research Administration
All others (incl. Trust Funds)		Treasury Services

VIII. BUDGET MANAGEMENT

The following budget management guidelines apply to ***all spendable*** funds budgets.

Available Budget Balances should not be less than $0 at any point. Each department must review their funds and make the necessary entries to ensure that available budget balances are zero or positive by the end of the month.

For Institutional Trust Funds (ITFs): In the event a deficit fund balance occurs and the related foundation fund does not carry enough fund balance to cover the deficit, the department should send an email to Treasury Services with instructions to transfer from other available and appropriate fund sources within the department to ensure that available fund balances are zero or positive by the end of the year. All deficits must be eliminated before June 30 each year.

Monthly Review

By reviewing certain available pages in Banner and reports on ePrint or Report Central, each department must verify that the transactions posted to its funds are correct. If a negative Total Available Budget Balance, deficit fund balance, or an incorrect posting is found, the Fund Manager must do one of the following, depending on the situation:

1) If the budgeted amount for an account or budget pool is inadequate, realign the budget by moving budget from another fund and/or account pool that has available budget (See 'Budget Revisions,' below),
2) If a transaction was entered incorrectly or can be better classified in a different account code, submit a Journal Entry using the Financial Transaction Request eForm located on the **Financial Services Forms website** to correct the expense account that was used (See FTR (Journal Entry) Guidelines on the **General Accounting website**).

Budget Pools

See Appendix 2 for a list of Budget Pool accounts.

Banner Pages

To identify negative budget balances in their funds, the Budget Office recommends that departments make use of these common Banner forms:

- FGIBAVL - to see Operating Ledger [OL] Balances at the budget pool account level
- FGIBDST - to see OL Balances at the expenditure account level
- FGITRND - to see OL Detail
- NBAPBUD - to see Salary Budget on a position number, Encumbered and Expended Amounts, as well as the Labor Distribution

See Section X, Banner Pages and Reports, for detailed guidance on the use of these Banner pages.

Budget Revisions

Budget revisions are a net zero process, meaning that any change to a budget must not change the Requirements portion of the Authorized Budget. To maintain this net zero requirement, offset an increase in the budget of one account by the decrease in the budget of another account. To change the existing budget of a General Fund (GF) account or a Non-General Fund (NGF) account, the departmental representative must submit the change on the appropriate Financial Transaction Request (FTR) eForm (e.g., Departmental Budget Revision).

Access these forms, the Budget Revision Deadlines Document, and the Budget FTR Rules for Position Budget Transfers, from the **Budget office website**.

eBudget Revision Rule Codes

When verifying that the information on a submitted eBudget Revision was keyed correctly into Banner, the Document Type used on Banner page FGITRND will be BD01 (permanent personnel), B14P (GF

permanent other than personnel - OTP), B14T (GF temporary), B15T (GF temporary revision), BN4P (NGF permanent), or BN4T (NGF temporary).

IX. REVIEWING FOR OPEN ENCUMBRANCES

This section explains how to check for open purchase orders (POs), and general encumbrances (e.g., interdepartmental invoices) in Banner where invoices have not yet been posted to actual year-to-date (YTD) activity. Being able to check and account for open encumbrances on at least a monthly basis will assist departments when reconciling internal balances to those posted in Banner. See Section X, Banner Pages and Reports, for reports that list all open encumbrances.

Open Purchase Orders in 49er Mart

Establishing a PO creates an encumbrance, the encumbrance is liquidated when an invoice related to the PO is completed and feeds from 49er Mart into Banner, or when the PO is closed. Close out any open encumbrances once it's determined they are no longer needed. For any encumbrance balances of one dollar or less, a job in Banner Finance runs every Friday night to close the PO and eliminate the remaining encumbrance. For encumbrance balances greater than one dollar, departments must review their funds to determine necessary actions to close out the encumbrance. Complete receipts as needed and follow up with your Purchasing Agent or Invoice Payment Specialist for assistance with reconciling any items.

If you are unsure who your purchasing agent is:

- Select "**What's Next?"** under the **completed** tab of the PO; if the order required Purchasing Agent Approval, the "What's Next" tab will reference their name, or
- Refer to the Purchasing Agent Departmental Listing on the **Purchasing website**.

If you are unsure who your Invoice Payment Specialist is:

- Find them on the **Disbursements Website**.

Do not request invoices directly from suppliers. Invoices received from a vendor should be emailed to Disbursements at ImageNowAP@charlotte.edu. To close the PO, email your Purchasing Agent or purchasing@charlotte.edu the PO#, vendor name and remaining balance in the request.

Reference the Open Purchase Orders in 49er Mart section in Canvas for detailed guidance on researching open purchase orders in 49er Mart.

X. BANNER PAGES AND REPORTS

The following explains how to use Banner pages and reports to check and monitor budgetary and financial activity and includes references to further guidance. The Banner Finance/49er Mart Access Request Form and Banner Position Control Access Request Form on the **Financial Services website** should be used to request access to these Banner pages. Many reports are limited by the type and organization level of Banner access requested. *Banner access requires the completion of two courses: Banner Finance Training and IT Security Training*.

FGIBAVL – Budget Availability Status

This Banner page allows the user to tell, at a glance, if there are any negative Available Budget Balances at the budget pool level. It also shows the positive balances within that same fund from which you can transfer budgets to eliminate the negative balances.

Example: In Figure 1 below, a negative available budget balance of $6,738.35 exists in the Personal Service Contracts Pool (920000), and a negative available budget balance of $499.00 exists in the Fixed Charges Pool (952000).

Figure 1:

Budget Availability Status FGIBAVL 9.3.13 (BANPROD) ADD RETRIEVE RELATED

Chart: 1 **Fiscal Year:** 25 **Index:** **Commit Type:** Both **Fund:** 117526 Controller **Organization:** 11600 Controller

Account: 911100 EHRA Perm Non-Teaching Salaries **Program:** 17000 Institutional Support **Keys --- >** **Control Fund:** 117526 **Control Organization:**

Control Account: 911100 **Control Program:** **Pending Documents:**

BUDGET AVAILABILITY STATUS Settings Insert Delete

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending
920000	Personal Service Contracts …	-6,187.00	389.68	161.67	-6,738.35	
925000	Domestic Travel Pool	30,000.00	13,546.85	0.00	16,453.15	
927000	Fixed Purchased Services …	12,000.00	152.96	1,393.52	10,453.52	
928000	Other Purchased Services …	87,548.00	9,006.57	6,118.47	72,422.96	
930000	Supplies Pool	33,475.00	279.71	121.13	33,074.16	
940000	Office Equipment Pool	1,000.00	300.00	0.00	700.00	
942000	EDP Equipment Pool	0.00	-25.37	0.00	25.37	
947000	Other Equipment Pool	4,254.00	0.00	0.00	4,254.00	
951000	Other Admin Expenses Pool	2,000.00	0.00	0.00	2,000.00	
952000	Fixed Charges Pool	500.00	999.00	0.00	-499.00	
	Total	3,284,713.00	1,159,576.51	1,877,186.53	247,949.96	

To use this page:

a. Fill out fields as follows:

Field	Default Value	Enter
Chart	1	N/A
Fiscal Year	Current fiscal year (e.g., '25')	N/A if looking at current year data
Index		Your Index/Fund # (this will automatically populate Fund, Organization, and Program fields)
Account		911100 – This account will bring back a list of all labor and expense accounts within that fund in numerical order

b. Navigate to Next Section (Alt + Page Down or select the Go or down arrow buttons

)

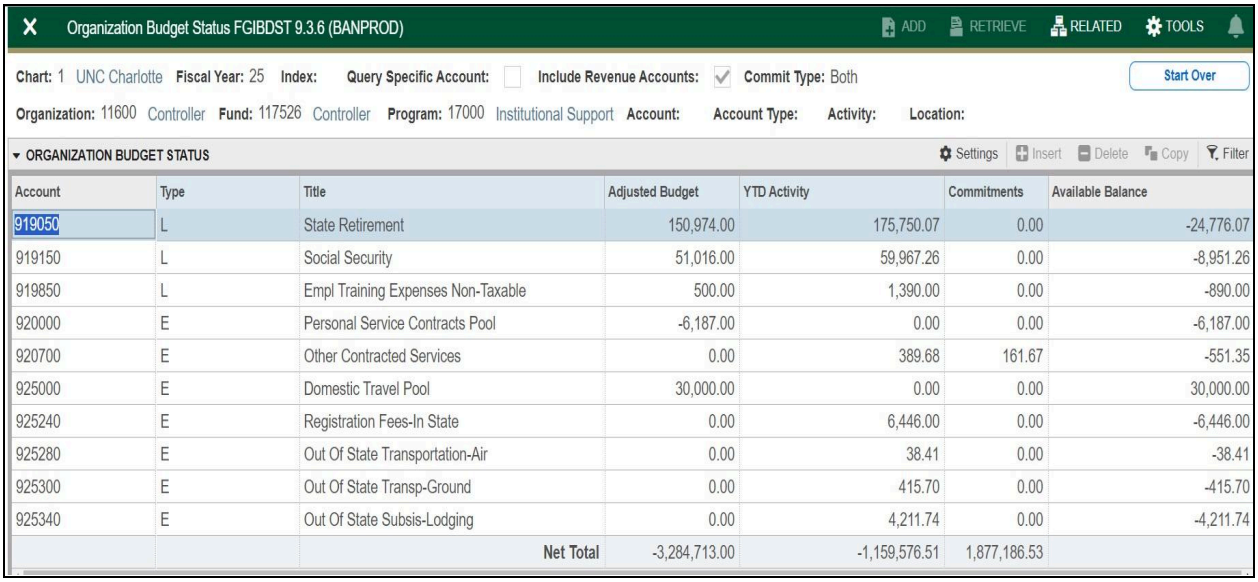
The amounts in the ***Available Balance*** column should all be positive. Effective 7/1/2019, except fringe benefit related funds (916xxx-919505), General Fund fringe benefit budgets (accounts 916xxx-919505) are posted to Banner on a monthly basis by the Budget Office.

If a negative balance is identified, the user should determine if the current budget amount is too low or if a transaction was posted in error to the account and either 1) choose one of the actions listed in the 'MONTHLY REVIEW' of Section VIII above, or 2) complete further analysis to determine the cause of the negative balance and which account it relates to.

FGIBDST – Organization Budget Status

This Banner page allows users to see activity for all individual expense accounts used within a fund. Identifying negative Available Budget Balances using FGIBAVL can help identify the specific expenditure account to which a transaction has posted and is causing the negative budget balance.

Figure 2:



Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
919050	L	State Retirement	150,974.00	175,750.07	0.00	-24,776.07
919150	L	Social Security	51,016.00	59,967.26	0.00	-8,951.26
919850	L	Empl Training Expenses Non-Taxable	500.00	1,390.00	0.00	-890.00
920000	E	Personal Service Contracts Pool	-6,187.00	0.00	0.00	-6,187.00
920700	E	Other Contracted Services	0.00	389.68	161.67	-551.35
925000	E	Domestic Travel Pool	30,000.00	0.00	0.00	30,000.00
925240	E	Registration Fees-In State	0.00	6,446.00	0.00	-6,446.00
925280	E	Out Of State Transportation-Air	0.00	38.41	0.00	-38.41
925300	E	Out Of State Transp-Ground	0.00	415.70	0.00	-415.70
925340	E	Out Of State Subsis-Lodging	0.00	4,211.74	0.00	-4,211.74
		Net Total	-3,284,713.00	-1,159,576.51	1,877,186.53	

To use this page:

a. Fill out fields as follows:

Field	Default Value	Enter
Chart	1	N/A
Fiscal Year	Current fiscal year (e.g., '25')	N/A if looking at current year data
Index		Your Index/Fund # (this will automatically populate Fund, Organization, and Program fields)
Include Revenue Accounts	☑	☐ (Can uncheck this box if only want to see expense accounts)
Account		If the user knows the specific pool account (e.g., from FGIBAVL), that account can be entered. Otherwise, can leave this field blank.

b. Navigate to Next Section (Alt + Page Down or select the Go or down arrow buttons

)

The amounts in the ***Available Balance*** column for expenditure accounts that ***<u>do not</u>*** have budget pools should have a positive or zero balance. If the expenditure account ***<u>does</u>*** have a budget pool, then the positive balance in its associated pool account will offset the negative account balance.

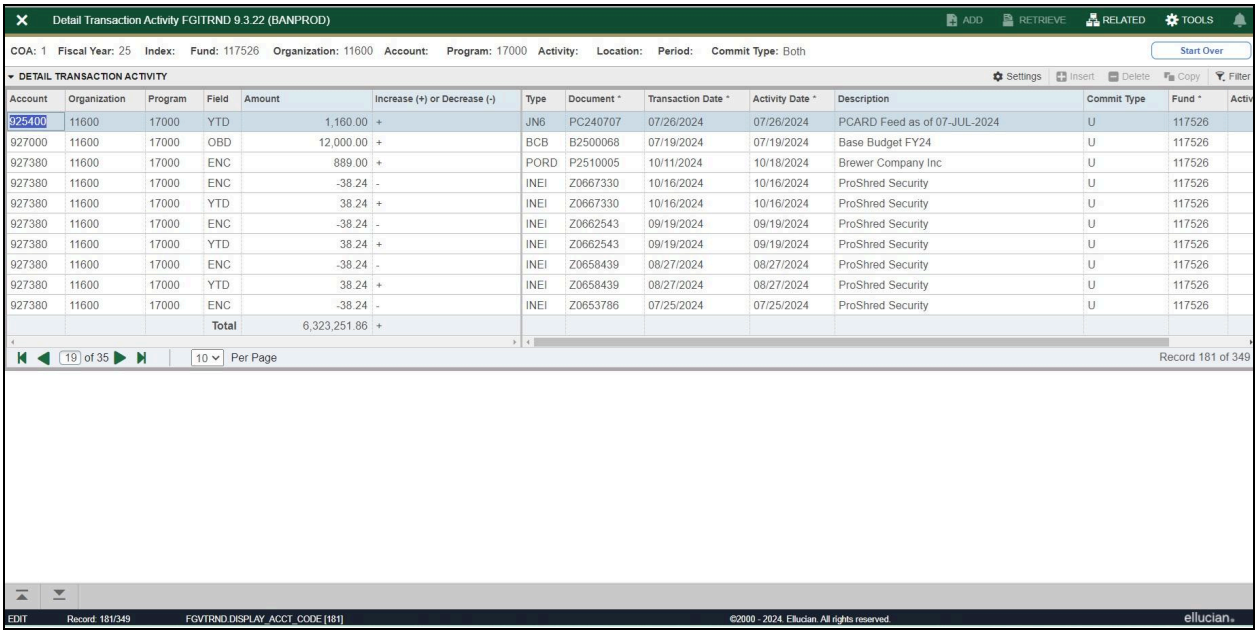
- As an example, in Figure 2 above, account 925240 *Registration Fees - In State* and 925280 *Out of State Transportation - Air* have a budget pool account of 925000 *Domestic Travel Pool*. Thus, the negative Available Balance of -$6,446.00 in 925240 and -$38.41 in 925280 is offset by the positive balance in 925000 of $30,500. The sum of the accounts that roll up to 925000 have a positive net available Balance for that budget pool, as identified above, with Banner page FGIBAVL, and we now know that there are no expenses recorded that are causing a negative balance in the budgeted Domestic Travel Pool.

Once a specific account is identified that is causing the negative Available Budget Balance, the user should either 1) choose one of the actions listed in the 'MONTHLY REVIEW' section above, or 2) further determine the cause by drilling down within that account using FGITRND to identify underlying transactions.

FGITRND – Detail Transaction Activity

This Banner page allows users to see all transaction details associated with a certain fund and account. FGITRND can be used to supplement analysis in FGIBDST to examine all related fund and account transactions and verify their accuracy.

Figure 3:



Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description	Commit Type	Fund *	Activ
925400	11600	17000	YTD	1,160.00	+	JN6	PC240707	07/26/2024	07/26/2024	PCARD Feed as of 07-JUL-2024	U	117526	
927000	11600	17000	OBD	12,000.00	+	BCB	B2500068	07/19/2024	07/19/2024	Base Budget FY24	U	117526	
927380	11600	17000	ENC	889.00	+	PORD	P2510005	10/11/2024	10/18/2024	Brewer Company Inc	U	117526	
927380	11600	17000	ENC	-38.24	-	INEI	Z0667330	10/16/2024	10/16/2024	ProShred Security	U	117526	
927380	11600	17000	YTD	38.24	+	INEI	Z0667330	10/16/2024	10/16/2024	ProShred Security	U	117526	
927380	11600	17000	ENC	-38.24	-	INEI	Z0662543	09/19/2024	09/19/2024	ProShred Security	U	117526	
927380	11600	17000	YTD	38.24	+	INEI	Z0662543	09/19/2024	09/19/2024	ProShred Security	U	117526	
927380	11600	17000	ENC	-38.24	-	INEI	Z0658439	08/27/2024	08/27/2024	ProShred Security	U	117526	
927380	11600	17000	YTD	38.24	+	INEI	Z0658439	08/27/2024	08/27/2024	ProShred Security	U	117526	
927380	11600	17000	ENC	-38.24	-	INEI	Z0653786	07/25/2024	07/25/2024	ProShred Security	U	117526	
			Total	6,323,251.86	+								

To use this Banner page:
To drill down from FGIBDST, place your cursor on the account you wish to drill down to, and press F3. Alternatively, go directly to FGITRND.

a. Fill out fields as follows:

Field	Default Value	Enter
Chart	1	N/A
Fiscal Year	Current fiscal year (e.g., '25')	N/A if looking at current year data
Index		Your Index/Fund # (this will automatically populate Fund, Organization, and Program fields)
Account		If the user knows the specific pool account (e.g., from FGIBAVL), that account can be entered. Otherwise, can leave this field blank.

b. Navigate to Next Section (Alt + Page Down

)

c. Press F8 to execute the query.

d. This will show all transactions, whether they are related to budget, actual activity, or encumbrances. Users can identify the type of activity as follows:

Field	Type of Activity
ABD, OBD	Budget
YTD	**YTD** Activity
ENC	Encumbrances/Commitments

e. Users can also filter by specific Fields as follows:

- While in FGITRND, select Start Over

(to do a new query).
- Navigate to the 'Field' column and enter the type of activity you want to see (e.g., enter "YTD" to see only Year-To-Date activity. To see all budget activity in a pool account, enter "OBD" or "ABD" to see only Original Budget or Adjusted Budget).
- Press F8 (this executes the query).

In Figure 3 above, by drilling down into Account 942220 of the 117xxx fund, we can see that the total YTD Activity consists of two YTD expenses of $190.68 and $559.96 (the other line items are marked with a Field of "ENC," which indicates that they relate to encumbrance activity).

Once users analyze the transactions, they must choose one of the actions listed in 'MONTHLY REVIEW' of Section VIII above.

If another department keyed a transaction and help and/or supporting documentation is needed regarding the transaction, the user can determine the appropriate person to speak with via the Document Type Matrix below.

Other Banner Pages and Reports

In addition to the three Banner pages described above, other tools that departments may find helpful to review monthly activity include:

Banner

Ledger queries:

- **FGIBDSR – Executive Summary**: Similar to FGIBDST except can query by Organization, Program, Account, and/or Account Type without populating a specific Fund. If the query is entered by Fund, this page essentially functions the same as FGIBDST.

Document queries:

- **FGIDOCR – Document Retrieval Inquiry**: Displays posting details for a specific document number.
- **FOIDOCH – Document History**: Identifies and provides the status of all documents in the processing path of a specified document. Note: Documents will include Purchase Order, Invoice, and Check. You can view this requisition and receipt through 49er Mart.

To review Encumbrance activity:

- **FGIENCD – Detail Encumbrance Activity**: Displays encumbrance details. See Section IX, Reviewing for Encumbrances, for further details.

To review Grant Funds:

- **FRIGITD – Grant Inception to Date**: Can query activity by Grant number, Fund, Organization, Program, Account, and/or Account Type within a specified time period.
- **FRIGTRD – Grant Transaction Detail Page**: Shows transactional history for a specific Grant. Accessible via drill down from FRIGITD.

To review Balance sheet accounts (Gxxxxx and Control accounts) and Fund balance:

- **FGITBSR – Trial Balance Summary**: Shows Current Fund Balance, as well as beginning and current balances for balance sheet accounts within a Fund or Fund Type and/or an Account and/or Account Type.
- **FGITBAL – General Ledger Trial Balance**: Shows beginning and current balances for balance sheet accounts within a Fund and/or an Account or Account Type. Similar to FGITBSR except it does not show the Current Fund Balance at the bottom of the page.
- **FGIGLAC – General Ledger Activity**: Shows transactional history for a specific Fund and Account combination for balance sheet accounts. Accessible via drill down from FGITBSR and FGITBAL.

ePrint

ePrint is a Banner report repository.

Budget and Ledger Activity:

- **FGRBDSC – Budget Status (Current Period)**: Displays adjusted budget, current period and year-to-date activity, budget reservations, and the available balance for each account sorted by the fund for each organization.
- **FGRFAAC – Fund/Account Activity Report**: Displays a summary of the total year-to-date amount of activity for all accounts within specific funds for a fiscal year.
- **FGRODTA – Organization Detail Activity**: Displays expense budget, transactional, and encumbrance activity for the specified period. Data is sorted by account within the organization and fund.

Encumbrances:

- **FGROPNE – Open Encumbrances Report**: Displays header information and remaining encumbered or reserved balance amounts for open purchase orders, requisitions, and general encumbrances.

Grants:

- **FRRGITD – Grant Inception to Date**: Displays grant account activity information for each account by Grant number.
- **FRRGRNT – Deferred Grant Process**: The Deferred Grant Process performs indirect cost (F & A) and revenue recognition calculations. The report displays the transactions that were posted to the ledgers each day.

Purchasing Card transactions:

- **YFPCPCD - Concur SAE PCARD Feed**: Displays (by organization, fund, and account), P-card transactions in detail, including: Account Description; Item Amount, Purchase Date, Concur Expense Report Number; Merchant Name, and Card Holder.

Report Central - Departmental Financial/HR Reporting Portal

Report Central is UNC Charlotte's WebFOCUS web browser application used to access administrative and academic reports through dedicated portals (i.e., dashboards) designed for departments based on their respective reporting needs.

Budget and Ledger Activity

- **Budget Availability (Operating Ledger) Report:** Displays up to five years of adjusted budget, current period and year-to-date activity, encumbrances, and the available balance for the fund, account, and organization combinations indicated within the parameters.
- **Trial Balance Report (General Ledger) Report**: Shows up to five years of beginning and current balances for balance sheet accounts for the fund, account, and organization combinations indicated within the parameters.
- **All Funds Budget:** Displays operating ledger activity PLUS the net position general ledger account (G33010). This report helps show a complete picture of how much is available to spend.

Funds

- **Fund List:** Provides a list of active and inactive Funds and their Financial Manager within an Organization Code (e.g., Levels 2 - 5). Section I provides details on financial roles and responsibilities.

Encumbrances

- **Open Encumbrances Report:** Can query all open encumbrances by Fund or Organization Code. Displays header information and remaining encumbered or reserved balance amounts for open purchase orders and general encumbrances. Section IX, Reviewing for Open Encumbrances, for further details.

Position Control

- **Payroll Distribution Report:** Displays summary and detail position control data (by employee, position, organization, fund, and account) from Banner pages NHIDIST (Labor Distribution Data Inquiry) and NHIEDST (Employee Distribution Inquiry) for information related to payroll expenses. Encumbrances are not captured by this report.
- **Lapse Report:** Displays the current and projected budget available and related transaction activity on salary pool accounts by Organization Code and Position Type (e.g., SHRA, EHRA Staff, EHRA Faculty). This data is used to determine lapse in position funding.
- **Positions and Funding Report**: Displays position control data (by employee, position, organization, fund, and account) from Banner pages NBAPBUD (Position Budget) and NBAJOBS (Employee Jobs) for information related to positions. The column titled "Reserve" shows the difference between the position budget and the salary. Use this column to determine where to add the budget (if the budget is less than the salary) or to realign the budget to a salary reserve position if the budget is more than the salary.

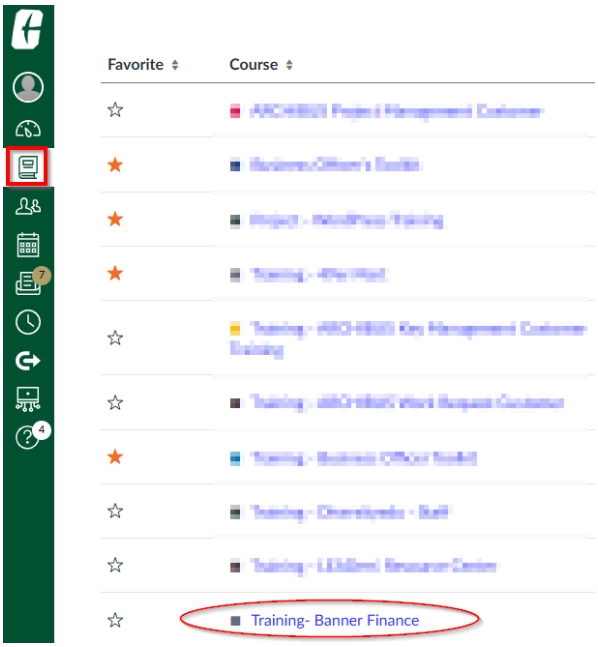
For custom financial data and reporting needs, please complete the WebFocus Report Request form.

For more hands-on training, attend a quarterly Departmental Financial Reporting workshop available through the Human Resources Learning and Development Portal.

Banner Finance Training

An overview of Banner pages and reports is provided in Banner Finance Training, a self-paced class available on demand in Canvas. Banner access requires the completion of Banner Finance Training and IT Security Training, which is available in the Learning and Development Portal.

Log into Canvas using your NinerNET username and password, select the **Course** icon from the left side-bar menu, and select **Training–Banner Finance** (the course list will vary by user).



From this screen, you can scroll down through about 13 different modules related to using Banner Finance. A few modules with specific relevance to monthly financial monitoring include:

Chart of Accounts – FOAPAL

- Learn the four main elements used to classify financial transactions:

  Fund code **O**rganization Code **A**ccount code **P**rogram code

Banner Finance Documents

- Learn how to identify different types of documents within Banner by the first character of the document number (see the full list of Banner document prefixes). Examples:

  E: General Encumbrances

  I: Invoices created in Banner

  Z: Invoices created in 49er Mart

  J, X, M: Journal Entries (including Mass Journal Entries)

  B: Budget Entries

  P: Purchase Orders

Filtering (Querying) in Banner

- Learn how to filter for funds on FTVFUND (Fund Code Validation); how to apply the examples to filter on other pages in Banner; how to use the filter related icons on the Banner pages.

Finance On-line Pages

- Learn what pages are available within Banner to find budget and financial information.
    - Chart of Account Pages: FTVFUND, FTVORGN, FTVACCT, FTVPROG
    - Budget Pages (to query revenue and expense balances, transaction activity, and budget availability): FGIBDST, FGITRND, FGIBAVL, FGITBSR, FGIGLAC, FGIBDSR
    - Encumbrance Pages: FGIENCD
    - Vendor Relations, Disbursements, & Purchasing Pages (to find information on vendors, invoices, and purchase orders): FOIDOCH, FPIPURR, FAAINVE, FAICHKH, FAIINVL, FTIIDEN, FAIVNDH

Banner ePrint

- Learn more about Banner's web-based reporting system and view the list of available reports within ePrint.

Rule Codes

- A list of all Banner rule codes, or system codes that determine how transactions are handled is located here.

Field Codes

- A list of Banner field codes, or system codes that distinguish between YTD (actual), budget, and encumbrance transactions, is located here.

Data Extract

- Learn how to extract data from Banner into an Excel spreadsheet.

For more information or questions, email OneIT Financial Systems Support at finsystems@charlotte.edu.

Document Type Matrix

To investigate whether the coding on a questionable transaction is properly coded, a department may need to contact the Financial Services Department that keyed the entry. Below is a matrix that contains frequently used document types and the associated department to contact.

If the Doc Type is	Doc Type category	Contact
AFC, AFR (Chart F ONLY)	Cash & Credit Card Gift Feeds	Treasury Services - Assistant Director-Foundation Accounting
BDxx	Personnel Budget entries	Budget Office – Sr. Budget Analyst or Budget Analyst for Personnel Budget Management
BNB, BN4T, BN4P	Non-General Fund Budget Entries	Budget Office – Sr. Budget Analyst or Budget Analyst for Non-General Fund
B11, B12, B14, B15, BCB, BAB	General Fund Operating Budget Entries	Budget Office – Sr. Budget Analyst or Budget Analyst for General Fund
CS1, CH1	Cash payments, Student feeds	Bursar: Cashier Supervisor and Assistant Bursar
Gxx	Cost sharing, Grant billing	Sr. Research Administrator for cost sharing & Grant Cash Management team for grant billing
Hxx	Payroll	Budget Office – Sr. Budget Analyst or Budget Analyst for Personnel Budget Management
INEI, INNC, INNI, CNNI	Invoice, Accounts Payable related	Disbursements – Disbursements Manager
JNA, JEF, JEP	Internal charges	Disbursements – Disbursements Supervisor
JN6, JT6, JCR, JR1, JCD, JD1	Journal entries, book receipts, book disbursements	Should be maintained by each department; General Accounting - General Ledger Accountant (Chart 1)
JFL, JFI, JFF	Mass Journal Entries *JFI is only used for internal billing*	Should be maintained by each department; General Accounting - General Ledger Accountant (Chart 1)
JTV	Travel documents	Disbursements – Disbursements Supervisor
POxx	Purchase Order related	Purchasing: Dept. Purchasing Agent

XI. CONTACTS, WEBSITES, AND FURTHER RESOURCES

Go to finance.charlotte.edu to view contacts by department.
External guidance referenced throughout the body of these guidelines has been marked in ALL CAPS and can be found at the following WEBSITES:

Financial Services sites

Financial Services Forms: https://finance.charlotte.edu/resources/forms

Budget Office: https://budget.charlotte.edu/
Includes links to eBudget Revision Forms, Budget Revision Deadlines, Budget FTRs and Rules for Position Budget Transfers, State Budget Manual, General Fund presentation, Fringe calculator

Disbursements - Accounts Payable:
https://finance.charlotte.edu/about-us/offices/controllers-office/disbursements/accounts-payable/
Includes link to the disbursement cutoff dates for fiscal year end

Disbursements - Purchasing Card Program:
https://finance.charlotte.edu/about-us/offices/controllers-office/purchasing-card-program/
Includes links to the Purchasing Card Manual and the purchasing card reconciliation guide

Disbursements - Travel:
https://finance.charlotte.edu/about-us/offices/controllers-office/disbursements/travel
Includes links to the Travel Manual and other travel and business expense payment resources

Disbursements - Vendor Relations:
https://finance.charlotte.edu/about-us/offices/controllers-office/vendor-relations
Includes information on vendor setup and management

General Accounting:
https://finance.charlotte.edu/about-us/offices/controllers-office/general-accounting
Includes links to FTR (Journal Entry) Guidelines and Matrix

Materials Management, Purchasing:
https://finance.charlotte.edu/about-us/offices/materials-management/purchasing
Includes links to Purchasing Manual, contract templates, and the purchasing agent departmental listing

Merchant Services
https://finance.charlotte.edu/about-us/offices/bursar/merchant-services/
Includes links to eCommerce access request form and University Receipts and Deposit Standards

Office of the Bursar:
https://finance.charlotte.edu/about-us/offices/office-of-the-bursar/
Includes links to the student account detail code maintenance form, deposit forms, notification of expected funds form, currency order form and the receipt book request form

OneIT Financial Systems Support:
https://finance.charlotte.edu/about-us/offices/oneit-financial-systems-support
Includes information on Banner Finance training via Canvas

Reporting & Fixed Assets:
https://finance.charlotte.edu/about-us/offices/controllers-office/reporting-fixed-assets
Includes links to Fixed Assets Guidebook and Account Code resources

Treasury Services: https://finance.charlotte.edu/about-us/offices/treasury-services
Includes links to New Banner Fund Request Form, Fund Usage Standards

Other University sites

Banner: https://banner.uncc.edu/

Banner ePrint: https://eprint.charlotte.edu/cgi-bin/eprint.cgi

Report Central: http://reportcentral.charlotte.edu/ or access from my.charlotte.edu

Banner Finance Module Tips & Techniques FAQs:
https://services.help.charlotte.edu/TDClient/33/Portal/KB/?CategoryID=162

Banner (Admin Pages) FAQs:
https://services.help.charlotte.edu/TDClient/33/Portal/KB/?CategoryID=49

Canvas: https://canvas.charlotte.edu/

Donor Relations: https://advancement.charlotte.edu/operations

DUO Two-Factor Authentication:
https://services.help.charlotte.edu/TDClient/33/Portal/KB/?CategoryID=14

Financial Management Guidelines Snapshot:
https://finance.charlotte.edu/resources/controllers-office/fmg-snapshot/

Internal Audit Department: https://internalaudit.charlotte.edu/
Includes links to 'The Basics of Internal Controls' and Fraud trainings, and Internal Audit Standards

Learning & Development Portal: https://learningportal.charlotte.edu/
Browse the catalog and register for leadership, professional, and skill development sessions

Office of OneIT: https://oneit.charlotte.edu/
Includes links to OneIT Policies and Standards, Guideline for Data Handling, Guideline for Reporting Information Security Incidents, IT Security Training (also see this FAQ), Best Practice

Office of Sponsored Research Administration (OSRA): https://research.charlotte.edu/units-offices/
Includes costing procedures for research cost transactions

Police and Public Safety: https://police.charlotte.edu/

Training Resources Hub: https://finance.charlotte.edu/training-resources-hub/

University Knowledge Base: https://services.help.charlotte.edu/TDClient/33/Portal/KB/?CategoryID=11

University Policies, Standards, & Notices: https://legal.charlotte.edu/policies

The following sources were used in creating this document. Their contribution is gratefully acknowledged.
Purdue University, *Account Management Guidelines*.
University of California Santa Barbara, Office of the Controller, *Guidelines for Financial Management*.

Version History

Version	Approval Date	Published by	Purpose
Original	Jan. 2012	ldemski	Publish formal guidelines
Revision 1	5/11/12	ldemski	Update for encumbrance section
Revision 2	8/24/12	ldemski	Update for new University policy #s; new format (including outline-driven TOC and formatting of FS forms and website references); changed RCM references to GCA; updated Section V for new Banner Fund Request form; added Banner Finance training info; moved Banner Pages & Reports to new Section X.
Revision 3	10/5/12	ldemski	Clerical updates
Revision 4	7/10/13	ldemski	Change references from FDA to FSS
Revision 5	5/30/14	ldemski	Annual update: clarified Section VII and Appendix 1 for student fee funds; eliminated Banner PO references and updated 49er Mart navigation references in Section IX; updated to Moodle2 URL in Section X
Revision 6	3/12/15	ldooley	Revise web links
Revision 7	2/02/16	ldooley	Updated Other Department references in Section I; updated open PO references in Section IX; added the new Report Central dashboard information to Section X; verified and updated broken links in Section XI; removed outdated acknowledgments section; updated Appendix I contacts for fund use guidance and trust, auxiliary, and agency funds updated;
Revision 8	8/25/16	ldooley	Update department contacts, web links, report central and Moodle screenshots; add FTR eform information; verified descriptions and other content still accurate
Revision 9	5/31/17	ldooley	Annual update; Banner 9 screenshots and references added; updates to UP 601.8 added;
Revision 10	3/28/18	ldooley	Annual update; eBudget FTR info. added; minor updates to Banner language (now “pages” instead of “forms” in Banner 9 although forms and pages can be used interchangeably; reviewed/updated links and screenshots as needed
Revision 11	8/6/19	ldooley	Annual update
Revision 12	11/5/19	ldooley	Remove typo in Sect. VIII; update budget personnel contact in document matrix
Revision 13	7/01/20	ldooley	Annual update; reviewed/updated links, contact information, form and policy references/names, etc. as needed; clarified language in several areas; moved content from the campus financial roles and responsibilities website into this document;
Revision 14	6/21/21	ldooley	Annual update; reviewed/updated links, contact info., form and policy references/names, etc. as needed. Revised org. hierarchy, roles, & responsibilities section to align with the PATH system.

Revision 15	4/1/22	ldooley	Annual update: reviewed/updated links, contact info., form and policy references/name as needed.
Revision 16	7/01/22	ldooley	Annual update pt. II: content review
Revision 17	9/7/23	ldooley	Annual update: reviewed/updated links, contact info, form and policy references/name as needed
Revision 18	10/4/2024	ldooley	Updated GCA references to OSPA; moved Office of the Bursar out of Treasury Services; reviewed/updated links
Revision 19	11/01/2024	ldooley	Annual update: reviewed/updated links, contact info; also updated system, process and other content as needed
Revision 20	5/20/2026	ldooley	Regular update: reviewed/updated links, contact info; also updated system, process and other content as needed
Revision 21	8/25/2026	ldooley	Updated OSPA and OSR references and descriptions to OSRA (Office of Sponsored Research Administration) to reflect org changes effective July 1, 2026

APPENDIX 1: CONTACTS FOR FUND USE GUIDANCE

Level	Fund Type	Description	Fund Range *Chart 1 only*	Department to Contact
L1	**10**	**Unrestricted Funds**		
L2	11	General Fund (Budget Code 16050)	100000-119999	Budget Office
L2	12	Overhead Receipts	120001-120999	Treasury Services
L2	12	PIFA Overhead Receipts	124000-124999	Treasury Services
L2	13	Budgeted Institutional Trusts	131001-132999 & 137000-139999	Treasury Services
L2	13	Budgeted Institutional Trusts	134001-135999 & 337xxx	Budget Office
L2	14	Unbudgeted Institutional Trusts	141001-149999	General Accounting
L2	15	Reclassed Recharge Units	150001-150020	Treasury Services
L2	15	Unrestricted Contracts	N/A	
L1	**20**	**Restricted Funds**		
L2	21	Budgeted Contracts & Grants	5xxxxx	Office of Sponsored Research Admin
L2	22	Unbudgeted Contracts & Grants	N/A	
L2	23	Restricted Scholarships & Fellowships	60xxxx, 620xxx, 670xxx, 680xxx	Treasury Services
L2	24	Restricted Professorships	625xxx, 628xxx, 675xxx	
			Overlap with FT 25, 26 & 27	
L2	25	Restricted Department Use	625xxx, 66xxxx, 675xxx, 678xxx	
			Overlap with FT 24, 26 & 27	
L2	26	Restricted Research (Non C&G)	625xxx, 66xxxx, 675xxx, 678xxx	
			Overlap with FT 24, 25 & 27	
L2	27	Restricted Other	625xxx, 66xxxx, 675xxx, 669001-669499, 678xxx	
			Overlap with FT 24, 25 & 26	
L2	27	Restricted Other -Athletics only	6695xx-669999	Treasury Services
L1	**30**	**Auxiliary Funds**		
L2	31	Budgeted Auxiliaries	330xxx to 336xxx	Budget Office
L1	**40**	**Loan Funds**		
L2	41	Loan Funds	77xxxx	General Accounting
L1	**60**	**Endowments Funds**		
L2	61	True Endowments	H2xxxx Original Gift R2xxxx Income/Gains/Losses	Treasury Services
L2	62	Term Endowments		
L2	63	Quasi Endowments		
L1	**80**	**Fiduciary (Agency) Funds**		
L2	83	Unbudgeted University Agencies	83xxxx	Treasury Services
L2	84	Unbudgeted Foundation	84xxxx	Treasury Services
L1	**90**	**Elimination Funds**		
L2	97	Eliminations	3399xx	General Accounting
L1	**96**	**Plant Funds**		
L2	91	Plant CI	885xxx	Budget Office
L2	92	Plant Other Construction	887xxx	
L2	94	Debt Service	94xxxx	General Accounting
L2	95	Investment in Plant	951100	Reporting & Fixed Assets
L1	**BK**	**Banks**		
L2		Bank Fund	B10000	General Accounting

APPENDIX 1 (cont.) FUND CONTACTS FOR CERTAIN TRUST, AUXILIARY, AND FIDUCIARY (AGENCY) FUNDS

Fund Number	Fund Title	Contact	Ext.
139009	SOAR	Budget Analyst for Non-General Fund	75673
139012	Graduation Fee	“	75673
139013	Nursing Course Fee	“	75673
139015	International Student Fee	“	75673
139099	Experiential Learning Fee (CO-OP)	“	75673
139147	Teacher's Certification Fee	“	75673
139445	Administrative Computing Debt Fee	“	75673

Please refer to the Chart of Accounts Fund Hierarchy Report maintained by OneIT Financial Systems Support.

APPENDIX 2: BUDGET POOL ACCOUNTS

Range of Expenditure account numbers (9xxxxx)	Budget pool account
91xxxx - PERSONAL SERVICES (SALARIES AND BENEFITS)	
911xxx - EPA Non Teaching Salaries	Budget at detail account
912xxx - SPA Salaries	Budget at detail account
913xxx - EPA Teaching Salaries	Budget at detail account
914xxx - Overtime & Premium Pay:	
9140xx - Overtime	914000
9145xx - Premium Pay	914500
915xxx - Temporary Wages:	
9150xx - Student Wages	915000
915900 - Non Student Wages	Budget at detail account
916xxx - Workers Compensation	916000
917xxx - Medical Insurance	917000
918xxx - Optional Retirement	918000
919xxx - Other Non Pooled Items (State Retirement, LEO, Social Security)	Budget at detail account
920xxx - 922xxx - PURCHASED CONTRACTUAL SERVICES	
920xxx - Personal Services Contract	920000
921xxx - Personal Services (Non Pooled)	Budget at detail account
922xxx - Corporate Services Contract	922000
923xxx - UTILITIES	923000
924xxx - 929xxx - PURCHASED SERVICES	
924xxx - Miscellaneous Employee Benefits	924000
925xxx - Domestic Travel	925000
926xxx - Foreign Travel	926000
927xxx - Fixed Purchased Services	927000
928xxx - Other Purchased Services	928000
93xxxx - SUPPLIES	930000
940xxx - 948xxx - PROPERTY, PLANT & EQUIPMENT	
940xxx - Office Equipment	940000
942xxx - EDP Equipment	942000
944xxx - Educational Equipment	944000
946xxx - Vehicles	946000
947xxx - Other Equipment	947000
948xxx - Land, Buildings, & Other Capital Outlay (Non Pooled)	Budget at detail account
949xxx - ART, LIBRARY & LEARNING RESOURCES	949000
95xxxx - OTHER EXPENSES & ADJUSTMENTS	
950xxx - Miscellaneous Employee Payments	950000
951xxx - Other Administrative Expense	951000
952xxx - Fixed Charges	952000
953xxx - Indirect Cost, Admin Fee (Non Pooled)	Budget at detail account
954xxx - Debt Service (Non Pooled)	Budget at detail account
955xxx - Write Offs (Non Pooled)	Budget at detail account
956xxx - Non Operating Expense (Non Pooled)	Budget at detail account
957xxx - Other Expense (Formerly A FRS GL Obj Code)	Budget at detail account
96xxxx - GRANTS, STATE AID & PUBLIC ASSISTANCE	Budget at detail account
97xxxx - RESERVES	Budget at detail account
98xxxx - INTRAGOVERNMENTAL TRANSACTIONS	Budget at detail account

All budget pools are numbered 9xx000 except premium pay pool (914500).

APPENDIX 3: COMPONENTS OF INTERNAL CONTROL

Understanding the five components of the process is vital to properly structuring, implementing, and maintaining cost-effective internal controls.

1. *Control environment* provides the cultural atmosphere for human behavior within an organization. Several key factors expected of management include:
    a. *Integrity and ethical* values of managers and staff. Management plays a key role in providing standards of behavior, removing temptations for unethical behavior, and providing discipline when required.
    b. *Commitment to competence* so that all personnel receive the training, counseling, and performance evaluations required to perform their duties and understand the importance of maintaining good internal controls.
    c. *Management's philosophy and operating style* will impact the amount of risk tolerated and what behavior is rewarded or disciplined.
    d. *Organizational structure* affects how internal control functions are communicated, respected, and reported.
    e. *Assignment of authority and responsibilities* for operations and control functions establishes accountability for results
    f. *Human resource policies and practices* impact the control environment by establishing proper hiring, orienting, training, evaluating, counseling, promoting, compensating, and disciplinary guidelines.
2. *Risk Assessment* is necessary after management establishes certain objectives to anticipate and compensate for factors, which may prevent management from fulfilling their responsibilities and goals.
3. *Control activities* are those procedures, actions, or activities that help ensure management's directives are carried out. They may consist of policies, physical actions, software processes, or procedures such as segregation of duties.
4. *Information and communication* internal control features focus on the entity's human and technological systems to ensure that the right information is presented to the right individuals at the right time and in the right format.
5. *Monitoring* internal controls on an ongoing basis is essential to make sure they are functioning as intended and if not, for effective corrective action to be taken.

Limitations of Internal Controls

Several factors can reduce the effectiveness of internal controls.

1. *Cost-effectiveness.* The cost of a control in dollars or staff time should not outweigh the potential benefit.
2. *Management override* can easily circumvent control procedures, whether for expediency or personal benefit.
3. *Unintended snafus* such as employee errors, mistakes in judgment, carelessness, or misunderstanding of instructions can be impediments
4. *Collusion* is the intentional act of two or more employees to circumvent existing controls. This is usually hard to detect, and the difficulty increases with the authority level of the employee.