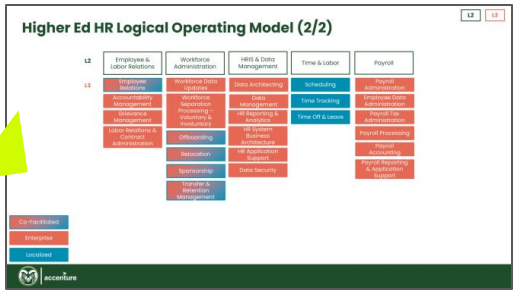
# HR and Finance Alignment Initiative **Blueprints**

Updated as of 2/18/2026

# What is a Blueprint?

*In Phase 1 (Fall 2025), you may recall seeing high-level **Blueprints.***




The **Blueprints** are technically called **Logical Operating Models (LOM).** They are high-level maps of all the work done in the  HR and Finance functions.

The Blueprints

1. document all functions
2. show how functions are grouped, organized and fit together to support the university's goals.

They are **future-focused,** but they are informed by the work currently done today, too. They serve as the foundation for designing the future operating models and organizational designs.

**They are not org charts and do not describe individual roles or who performs what tasks.** It helps us see how different types of work connect and where responsibilities sit at a high level.

The **Blueprint** is designed to:

- Provide a clear, structured view of what work the organization performs
- Show how core services and support functions interact
- Help align their operations with strategic goals and objectives.

# The scope of Logical Operating Modeling Blueprint:

## Definition

The Blueprint is a structured, data informed way to think about how the work could be organized in the future.

### The Blueprint **does**...

- Conducted function by function; decisions made by one function do not necessarily impact decisions in another function
- Document the type of work that is being performed within the function
- Explore options for how and where work will be conducted throughout the organization
- Focus on future possibilities

### The Blueprint **does NOT**...

- Decide individual reporting lines or who reports to whom.
- Measure how people spend their time.
- Represent how work is currently organized.

A blueprint **is not an organizational chart.**

# Blueprint Key

*Color coding indicates who is accountable for outcomes and is not necessarily a complete picture of who all contributes to work for a given function. Even if a function is color-coded one way, activities within the function may ultimately reflect some local, co-facilitated, and enterprise level work.*

## Levels

Level 1 (**L1**) = either Human Resources (HR) or Finance (FIN)

Level 2 (**L2**) = high-level function of work

Level 3 (**L3**) = set of activities within a L2

Level 4 (**L4**) = detailed activities with brief descriptions of the work.

## Enterprise

- Owned within an enterprise team
- Sets strategy and direction for teams who may execute
- Accountable for outcomes for capability

## Co-Facilitated

- Shared between enterprise and localized teams
- Work activities are collaborative
- Accountability can vary between enterprise and localized teams for outcomes for a capability

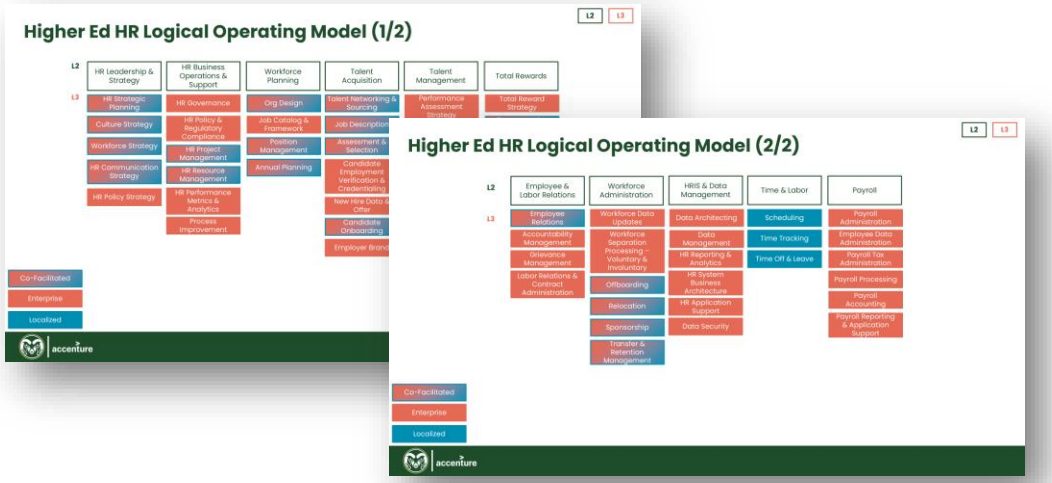
## Localized

- Owned locally, often due to knowledge living within college /division
- Accountable for outcomes for capability
- Enterprise sets strategy, supplies templates and guidance

# Process To Develop Blueprints (Logical Operating Models)

## Phase 1: High Level Draft

- We started with a Higher Education model based on expertise and from our consultant partner Accenture.
- Next, we refined based on CSU's HR and Finance Alignment initiative objectives and was informed by leading practices observed at other higher education institutions.
- A series of workshops and interviews with the Alignment Advisory Committee and subject-matter experts further refined the draft Blueprints. They were encouraged to think boldly beyond current constraints and challenges and to consider where the function aspired to be in the future.
- These materials were created and shared in August and September 2025.




## Phase 2: Design Sessions

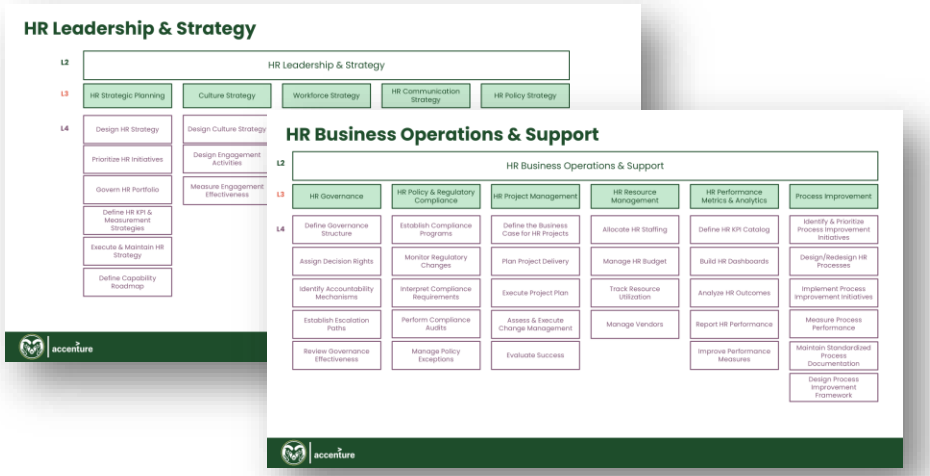
- From October through December 2026, one design session was conducted for each L3-level function, bringing together a cross-sectional group of representatives from across the university.
- Participants reviewed the more detailed activities and definitions, providing feedback on everything from small wording changes to adding net new L3s.

**11 HR design sessions:**

- 265 Level 4 activities collaboratively developed, engaging more than 70 participants from 18 units across CSU.

**14 Finance design sessions:**

- 410 Level 4 activities collaboratively developed
- 97 participants from 25 units across CSU.



# Higher Ed Finance Logical Operating Model (1/2)

L2 L3

| Financial Strategy & Governance | Budgeting, Planning & Forecasting | General Ledger | Accounts Receivable & Collections | Procurement | Construction & Capital Projects | Tax Accounting & Auditing | Accounts Payable |
|---|---|---|---|---|---|---|---|
| Financial Strategy | Scenario Planning | General Ledger Management | Customer Data Management | Strategic Sourcing | Capital Planning | Tax Administration | Supplier Master Data Mgmt. |
| Financial Policy & Compliance | Target Setting | Fund Management | Customer Contract Mgmt. | Catalog Management | Project Management | Tax Accounting | Invoice Receipt & Processing |
| Financial Governance | Budget Development | Journal Entry Processing | Customer Billing | Category Management | Project Reporting | Tax Processing | Payment Processing |
| Financial Process Improvement | Budget Modifications | Month & Year End Close | Deposits & Payment Application | Supplier/Vendor Management | Financial Strategy Oversight & Approval | Tax Auditing – Internal | Refund Management |
| Fin. Perf. Metrics & Analytics | Budget Oversight | General Ledger Reconciliation | Collection Processing | Requisition to PO | | Tax Auditing – External Authority | AP Reconciliation & Period Close |
| | Budget Reconciliation | Financial Accounting | Customer Inquiry & Dispute Mgmt. | Goods / Service Delivery & Receipt | | Annual Tax Reporting | AP Reporting |
| | Forecasting Multi-Year | Financial Statements | Accounts Receivable Reconciliation | Change Order & Returns | | | Financial Oversight & Approval |
| | Budget Reporting | GL Reporting | Customer Service Operations | Financial Oversight & Approval | | | Customer Service Operations |
| | Compensation Planning | Financial Oversight & Approval | Accounts Receivable Reporting | P-Card Expenses Expense Management | | | |
| | | | Financial Oversight & Approval | | | | |

Co-Facilitated

Enterprise

Localized

L2 L3

# Higher Ed Finance Logical Operating Model (2/2)

| Travel & Expenses | Treasury & Cash Management | Gift Management | Asset Management | Grant Management* | Student Organization Financial Mgmt. |
|---|---|---|---|---|---|
| Travel Expenses | Banking Relationship Management | Donor Setup | Asset Master Data Management | Scientific Grant Pursuit | Fund Management |
| Cash Advances | Banking Payment Processing | Gift Agreement Approval | Asset Acquisition | Operational Grant Pursuit | Financial Oversight & Approval |
| Travel Card Oversight & Compliance | Bank Reconciliations | Stewardship | Asset Transfers | Grant Compl. Mgmt. | |
| Expense Reporting | Cash Position Management | In Kind Gift Approval & Processing | Asset Retirement | Award Setup | |
| Financial Oversight & Approval | Debt Management | Gift Accounting | Asset & Equipment Tracking | Award Modification | |
| | Investment Management | Endowment Accounting | Asset Adjustments | Award Closeout | |
| | Merchant Processing | Gift Revenue Management | Asset Depreciation | Grant Reporting | |
| | | Gift Expense Transactions | Lease Management | Subawards | |
| | | Financial Oversight & Approval | Asset Period Close | Sponsor Billing / Receivables | |
| | | Gift Receipting | Asset Reporting | Pre-Award | |
| | | | | Grant Accounting | |
| | | | | Indirect Cost Waivers | |
| | | | | Financial Oversight & Approval | |

Co-Facilitated

Enterprise

Localized

**Grants Management Design Sessions and conversations are ongoing. These L3's reflect September 2025 (Phase 1) discussions.*

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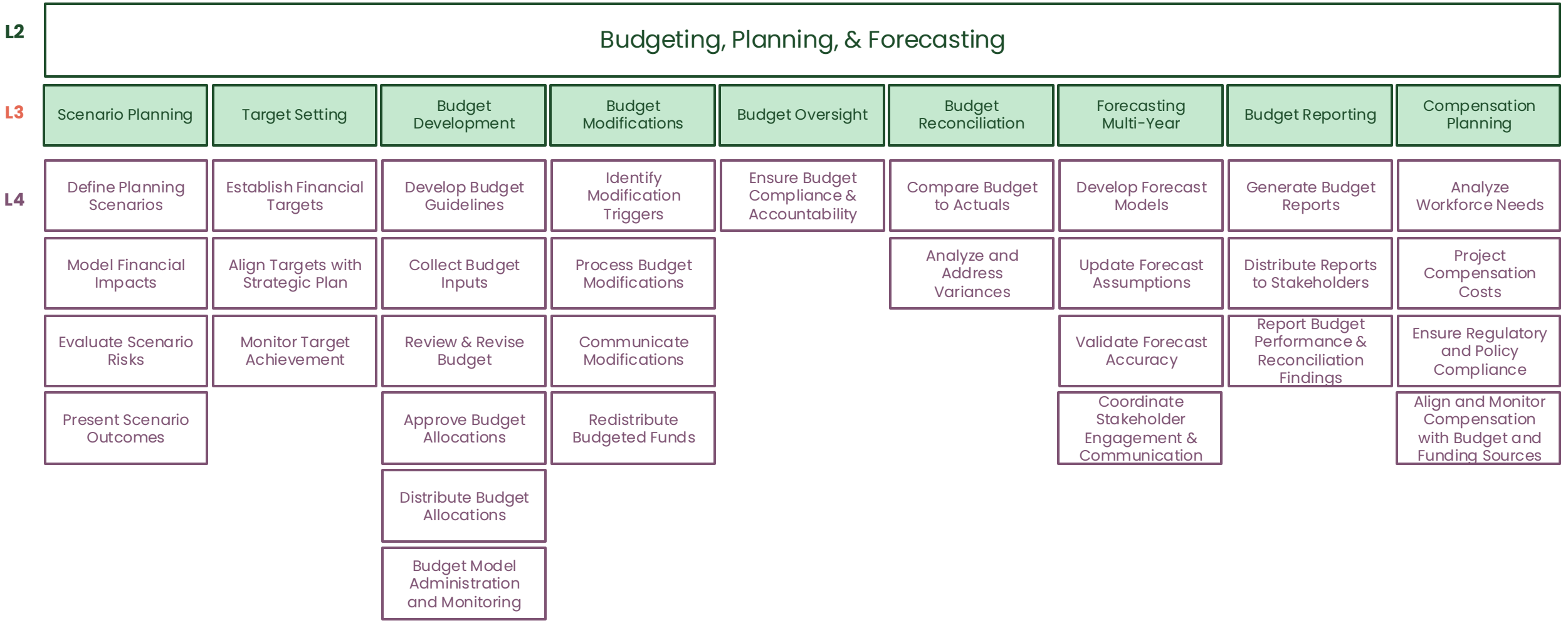
# Financial Strategy & Governance

| | | | | | |
|---|---|---|---|---|---|
| L2 | Financial Strategy & Governance | | | | |
| L3 | Financial Strategy | Financial Policy & Compliance | Financial Governance | Financial Process Improvement | Fin. Perf. Metrics & Analytics |
| L4 | Strategic Financial Planning | Policy Development & Review | Governance Structure Design | Process Mapping & Analysis | Performance Metrics Design |
| | Resource & Cost Allocation Modeling | Regulatory Compliance Monitoring | Committee Coordination | Improvement Initiative Design | Data Collection & Harmonization |
| | Risk Management | Audit Coordination | Decision Documentation | Technology Enablement | Data Visualization & Reporting |
| | Sustainability Analysis | Policy Training & Communication | Governance Policy Enforcement | Change Management Support | Benchmarking & Peer Comparison |
| | Endowment Expenditure Management | Risk & Control Documentation | Stakeholder Engagement | Performance Monitoring | Decision Support Analytics |

# Budgeting, Planning, & Forecasting



# General Ledger

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| L2 | General Ledger | | | | | | | | |
| L3 | General Ledger Management | Fund Management | Journal Entry Processing | Month & Year End Close | General Ledger Reconciliation | Financial Accounting | Financial Statements | GL Reporting | Financial Oversight & Approval |
| L4 | Chart of Accounts Maintenance | Sub-Fund Setup & Classification | Manual Journal Entry Creation | Close Calendar Management | Account Reconciliation | Accounting Policy Application | Statement Preparation | Standard GL Report Generation | Entry Approval Workflow Management |
| | GL System Configuration | Sub-Fund Compliance Monitoring | Automated Journal Entry Processing | Period-End Adjustments | Sub-Ledger to GL Reconciliation | Cost Accounting | Statement Review & Validation | Ad Hoc GL Reporting | Compliance Review |
| | GL Data Integrity Monitoring | Fund Balance Tracking | Journal Entry Review & Approval | Close Checklist Execution | Reconciliation Exception Management | | Statement Distribution | GL Report Validation | Oversight Documentation |

# Accounts Receivable & Collections

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **L2** | Accounts Receivable & Collections | | | | | | | | | |
| **L3** | Customer Data Management | Customer Contract Mgmt. | Customer Billing | Deposits & Payment Application | Collection Processing | Customer Inquiry & Dispute Mgmt. | Customer Service Operations | Accounts Receivable Reconciliation | Accounts Receivable Reporting | Financial Oversight & Approval |
| **L4** | Customer Data Maintenance | Contract Creation & Review | Invoice Data Collection | Payment Posting | Delinquency Identification | Inquiry Response | Customer Identification & Setup | Balance Verification | Aging Report Generation | Billing Adjustment Approval |
| | Systems Access and Controls Configuration | Contract Tracking & Renewal | Invoice Generation & Distribution | Financial Aid Application | Payment Plan Setup & Access | Dispute Resolution | Invoice Request & Notification Management | Adjustment Processing | Collection Performance Analysis | Write-Off Authorization |
| | Stakeholder Data Integration | Obligation Management | Revenue Recognition & Booking | | Collection Communication | Documentation & Case Tracking | Reporting & Status Updates | Reconciliation Reporting | Accounts Receivables Monitoring | Compliance Monitoring |
| | Data Validation & Cleansing | | Billing Schedule Management | | Third-Party Collection Coordination | | | | | |
| | | | Billing Accuracy Review | | | | | | | |

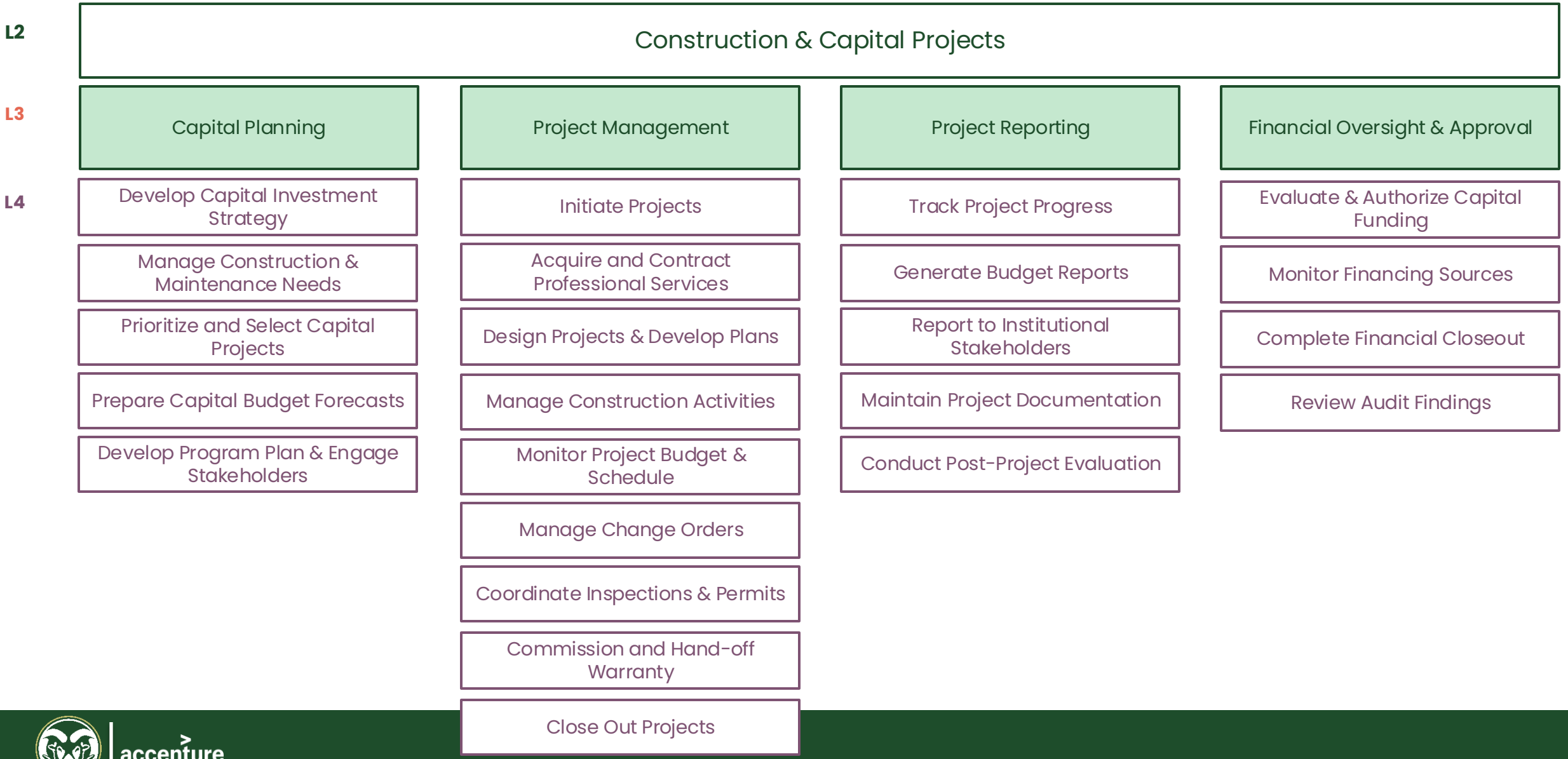
# Procurement

| L2 | L3 | L4 |
|---|---|---|
| Procurement | Strategic Sourcing* | Spend Analysis & Opportunity Identification |
| | | Supplier Market Intelligence |
| | | Sourcing Strategy Development |
| | | Stakeholder Requirements Gathering |
| | | Competitive Solicitation Management |
| | | Contract Negotiation & Execution |
| | | Sourcing Performance Review |
| | Catalog Management* | Catalog Design & Structure |
| | | Item Standardization & Rationalization |
| | | Supplier Content Integration |
| | | Price Validation & Updates |
| | | Catalog Governance & Review |
| | | Punchout Catalog Enablement |
| | | User Interface Optimization |
| | Category Management* | Category Spend Analysis |
| | | Category Strategy Development |
| | | Supplier Portfolio Management |
| | | Demand Forecasting & Planning |
| | | Category Performance Monitoring |
| | | Cross-Functional Collaboration |
| | Supplier/Vendor Management* | Supplier Onboarding & Qualification |
| | | Supplier Risk Assessment |
| | | Performance Monitoring & Scorecards |
| | | Supplier Relationship Management |
| | | Compliance & Regulatory Monitoring |
| | | Supplier Inclusion Program Management |
| | Requisition to PO | Requisition Creation & Submission |
| | | Approval Workflow Management |
| | | Budget Check & Encumbrance |
| | | Processing & Compliance for Restricted POs |
| | | Contractual Review & Negotiation |
| | | PO Generation & Dispatch |
| | | Order Confirmation & Acknowledgement |
| | | PO Change Management |
| | Goods/Service Delivery & Receipt | Receiving Documentation & Verification |
| | | Service Completion Confirmation |
| | | Discrepancy Resolution |
| | | Delivery Performance Monitoring |
| | Change Order & Returns | Change Order Request & Approval |
| | | Return Authorization Process |
| | | Root Cause Analysis for Returns* |
| | | System Update & Documentation |
| | Financial Oversight & Approval | Approval Matrix Definition |
| | | Policy Compliance Validation |
| | | Audit Trail Maintenance |
| | | Exception Handling & Escalation |
| | | Internal Controls Monitoring |
| | | Reporting & Analytics* |
| | P-Card Expenses Expense Management | Issue Procurement Cards |
| | | Monitor Card Usage |
| | | Reconcile P-Card Transactions |
| | | Approve Expense Reports |
| | | Resolve P-Card Discrepancies |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Construction & Capital Projects



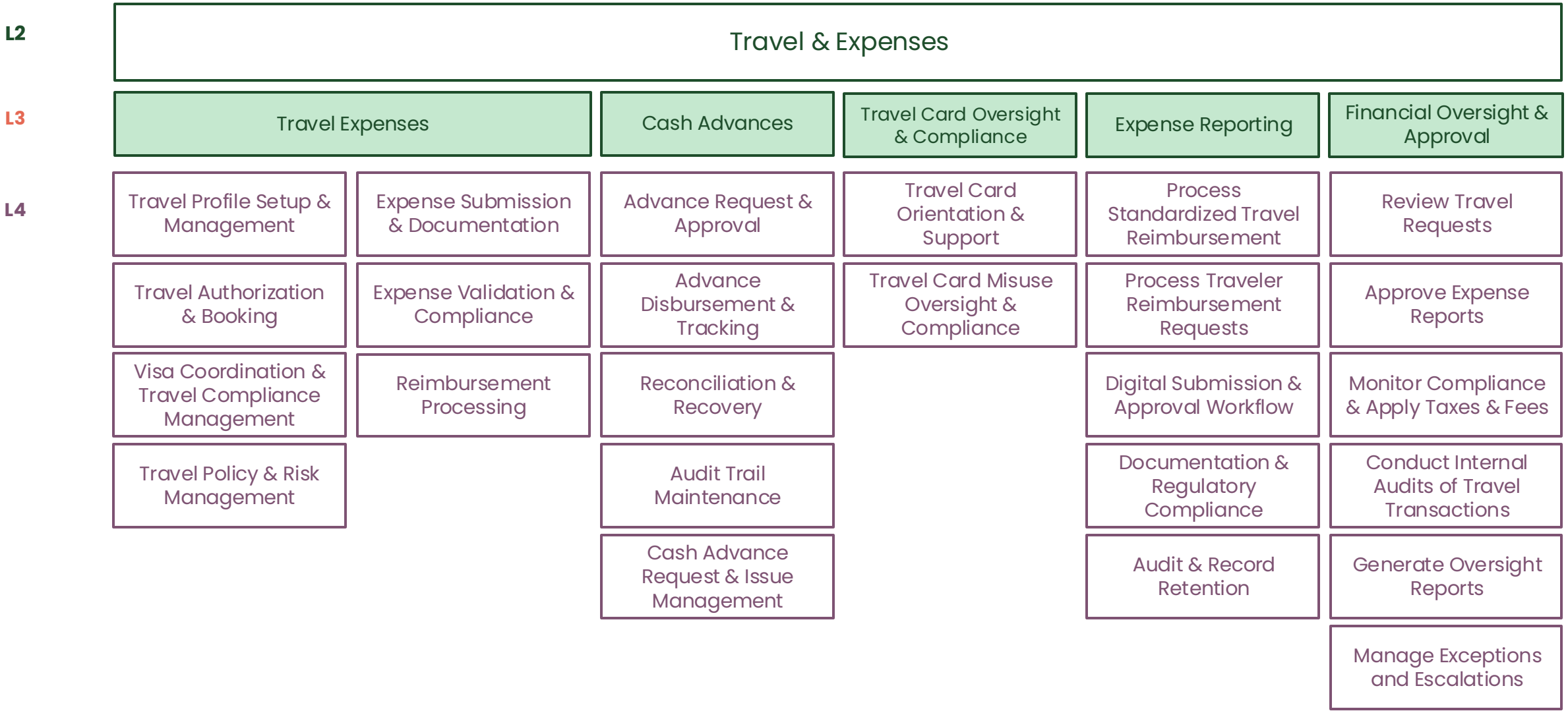
# Tax Accounting & Auditing

| L2 | L3 | L4 |
|---|---|---|
| Tax Accounting & Auditing | Tax Administration | Maintain Tax Policies and Procedures |
| | | Monitor Regulatory Changes |
| | | Coordinate Tax Compliance Calendar |
| | | Conduct Tax Risk Assessments |
| | | Manage Tax Compliance for International Employment |
| | Tax Accounting | Record Tax Liabilities |
| | | Classify Tax-Related Transactions |
| | | Reconcile Tax Accounts |
| | | Maintain Tax Journal Entries |
| | Tax Processing | Prepare Tax Filings |
| | | Calculate Tax Remittances |
| | | Submit Tax Payments |
| | | Maintain Filing Documentation |
| | | Administer Tax Withholdings |
| | | Manage Tax Compliance for Foreign Nationals |
| | Tax Auditing – Internal | Review Tax Processes and Records |
| | | Review Tax Controls |
| | | Implement Corrective Actions |
| | Tax Auditing – External Authority | Coordinate with External Auditors |
| | | Respond to Audit Inquiries |
| | | Review Audit Reports |
| | | Support Remediation Efforts |
| | Annual Tax Reporting | Compile Tax Data |
| | | Prepare Tax Disclosures |
| | | Submit Regulatory Reports |
| | | Maintain Reporting Records |

# Accounts Payable

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L2 | Accounts Payable | | | | | | | |
| L3 | Supplier Master Data Mgmt. | Invoice Receipt & Processing | Payment Processing | Refund Management | Customer Service Operations | AP Reconciliation & Period Close | AP Reporting | Financial Oversight & Approval |
| L4 | Confirm Existing Supplier in System | Receive Vendor Invoices | Automated Payment Scheduling | Review & Approve Refund Requests | Maintain Customer Access Points | Reconcile AP Ledger | Generate AP Aging Reports | Approve Payment Requests |
| | Collect Supplier Information | Validate Invoice Details | Process Electronic Payments | Validate Refund Eligibility | Respond to Customer Inquiries | Identify Outstanding Liabilities | Create Vendor Spend Reports | Conduct Internal Audits |
| | Validate Supplier Credentials | Verify Receipt & Match Invoices to PO | Manage Paper Check Processing | Calculate Refund Amounts | Communicate Policy and Process Changes | Post Adjusting Entries | Report Payment Timeliness | |
| | Create Supplier Records | Resolve Invoice Discrepancies | Verify Payment Authorization | Process Refund Payments | Track and Monitor Service Requests | Close AP Period | Analyze AP Trends | |
| | Update Supplier Profiles | Record Invoice in System | Reconcile Payment Transactions | Validate & Process Credit Memos | Gather Customer Feedback | | Support Audit Requests | |
| | Deactivate Inactive Suppliers | Route for Approval | Handle Payment Exceptions | | | | | |
| | Monitor Supplier Compliance | | | | | | | |

# Travel & Expenses



# Treasury & Cash Management

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L2 | Treasury & Cash Management | | | | | | |
| L3 | Banking Relationship Management | Banking Payment Processing | Bank Reconciliations | Cash Position Management | Debt Management | Investment Management | Merchant Processing |
| L4 | Bank Partner Evaluation & Selection | Payment Method Configuration | Unreconciled Item Investigation | Daily Cash Forecasting | Debt Portfolio Tracking | Investment Policy Development | Record Merchant Fees & PCI Charges |
| | Contract Negotiation and Renewal | Payment File Validation | | Bank Account Monitoring | Debt Service Scheduling | Portfolio Performance Monitoring | Payment Processor & Gateway Selection |
| | Service Level Monitoring | Payment File Transmission & Confirmation | | Excess Cash Allocation | Debt Compliance Monitoring | Interest Allocation & Distribution | Payment Gateway Configuration & Monitoring |
| | Fee Analysis and Benchmarking | Secure Cash Delivery Management | | Liquidity Variance Analysis | New Debt Issuance Support | OPEB Portfolio Management | Merchant Account Management |
| | Relationship Management and Escalation | Payment Exception Handling | | Liquidity Risk Assessment | Debt Strategy Development | Investment Manager Oversight | PCI Compliance & Security |
| | Banking Compliance Management | | | | | Compliance and Risk Review | Transaction Report Reconciliation |
| | | | | | | Reporting to Stakeholders | Transaction Record & Clearing Management |

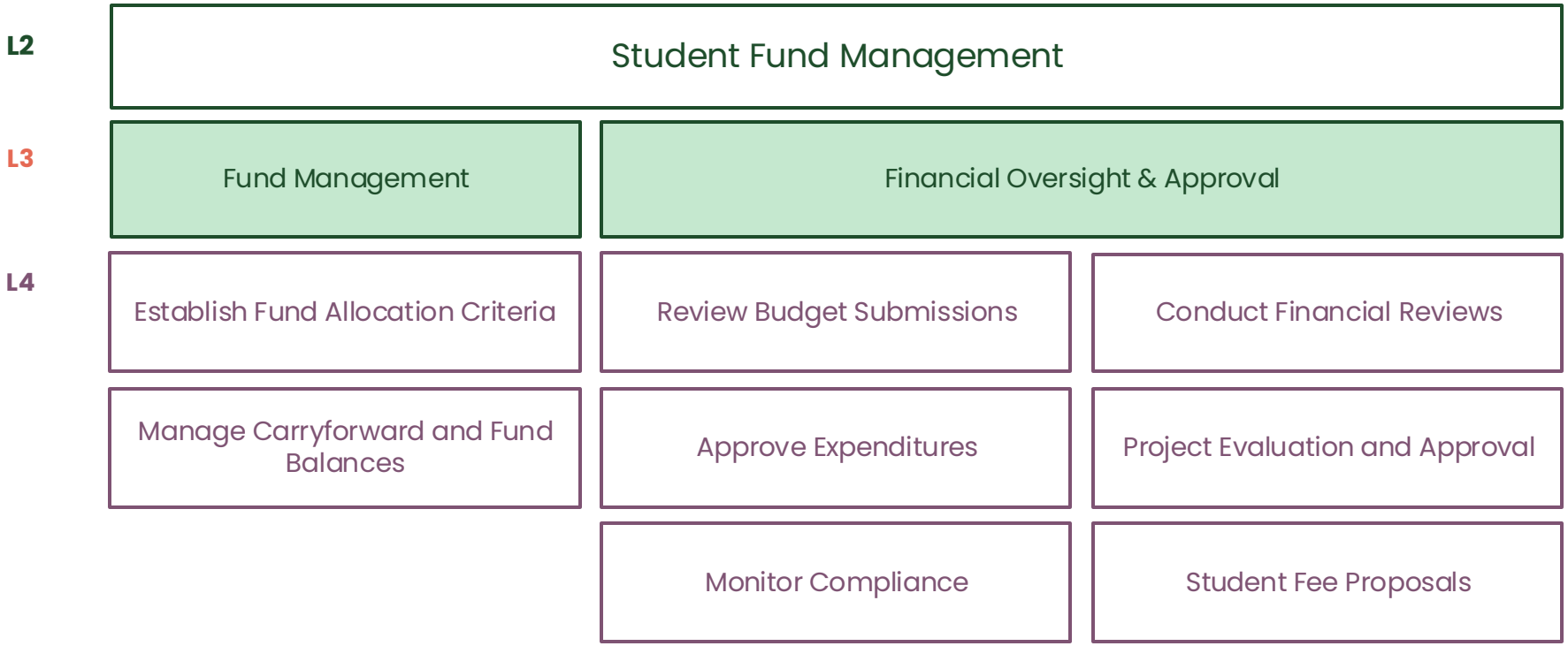
# Gift Management

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| L2 | Gift Management | | | | | | | | | |
| L3 | Donor Setup | Gift Agreement Approval | Stewardship | In Kind Gift Approval & Processing | Gift Accounting | Endowment Accounting | Gift Revenue Management | Gift Expense Transactions | Financial Oversight & Approval | Gift Receipting |
| L4 | Validate Donor Identity | Review Financial Terms | Develop Stewardship Strategy | Determine Gift Acceptance | Process Gift Revenues | Maintain Endowment Principal and Income Records | Process Revenue Reimbursements | Review & Validate Expense Compliance | Monitor Fund Balances Approve Budget | Generate Compliant Receipts |
| | Manage Donor Profiles | Document Agreement Terms | Provide Impact Reporting and Acknowledgment | Validate Gift Documentation & Tax Compliance | Post Gifts in GL | Calculate Spendable Income | Allocate Revenue to Funds | Process Approved Expenses | Approve Budget Allocations & Transfers | Automate Gift Receipting |
| | Maintain Donor Audit Logs | Coordinate Final Approval | Monitor and Fulfill Donor Intent | Value In-kind Gifts | Reconcile Gift Records | Evaluate Expendable Balance Sweep Transfers | Track Pledge Receivables | Track Expenses & Maintain Documentation | Review Periodic Gift Activity | Archive Gift Receipts |
| | | Archive Agreements for Audit | Equip Staff with Training and Resources | Manage Asset Tagging & Insurance | Generate Gift Reports | Post Distributions & Verify Compliance | Ensure Revenue Compliance | Close Out Gift Funds | Prepare Compliance Reports | Coordinate Dual Acknowledgment |
| | | | Manage Donor Relationships | Record Depreciation Entries | | Report Fund Performance | | | Track Endowment Fund Expenditures | |

# Asset Management

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| L2 | Asset Management | | | | | | | | | |
| L3 | Asset Master Data Management | Asset Acquisition | Asset Transfers | Asset Retirement | Asset & Equipment Tracking | Asset Adjustments | Asset Depreciation | Lease Management | Asset Period Close | Asset Reporting |
| L4 | Create Asset Records | Record New Asset Purchases | Initiate Asset Transfer Request | Identify Surplus or Obsolete Assets | Conduct Physical Inventory | Process Asset Adjustments | Calculate & Post Depreciation | Record Lease Agreements | Reconcile Asset Accounts | Generate Asset Valuation Reports |
| | Update Asset Information | Assign Asset Tags | Approve Asset Transfers | Process & Authorize Retirement Requests | Report Missing or Damaged Assets | Record Impairments | Review Depreciation Schedules | Track Lease Payments | Review Period-End Adjustments | Track & Report Asset Lifecycle |
| | Maintain Asset Registry | Classify Acquired Assets | Update Asset Records & Notify Stakeholders | Execute Asset Retirement Procedures | Maintain Tracking Systems | Correct Asset Classification Errors | Adjust Depreciation for Asset Changes | Evaluate Lease Classification | Finalize Asset Close | Monitor & Report Asset Utilization |
| | Validate Asset Data Integrity | Verify Acquisition Documentation | | Update Asset Registry Post-Retirement | | Approve Adjustment Entries | | Manage Lease Renewals and Terminations | Prepare Year-End Asset Reports | Support Audit and Compliance Reporting |
| | | | | | | | | Finalize Lease Close-Out and Title Transfer | | |
| | | | | | | | | Prepare Lease Management Reports | | |

# Student Fund Management



# Financial Strategy & Governance

| | | |
|---|---|---|
| L3 | Financial Strategy | The structured approach institutions take to align financial operations with their academic mission, strategic goals, and long-term sustainability. It encompasses budgeting, forecasting, resource allocation, risk management, and performance measurement, all tailored to the unique challenges and opportunities of the higher education sector. |
| | | ***Definitions*** |
| L4 | Strategic Financial Planning | Develop long-term financial plans that align with institutional mission, enrollment goals, and academic priorities and ensure compliance with policies for managing reserves, carryforward balances, and costs. |
| L4 | Resource & Cost Allocation Modeling | Design models to allocate resources across departments and initiatives based on strategic priorities and financial constraints, incorporating cost profiles and spending strategies. |
| L4 | Risk Management | Identify and evaluate financial risks including enrollment volatility, funding changes, and economic conditions. |
| L4 | Sustainability Analysis | Analyze financial sustainability using multi-year projections and scenario planning. |
| L4 | Endowment Expenditure Management | Plan and oversee spending of endowment funds to support institutional priorities while preserving long-term financial health. This involves coordinating with relevant parties to align expenditures with endowment returns, adhering to spending policies, and managing distributions such as direct gift funds and endowed chairs. |

# Financial Strategy & Governance

| | | |
|---|---|---|
| L3 | Financial Policy & Compliance | The formal rules and oversight mechanisms that govern how institutions manage financial resources, ensure regulatory adherence, and maintain fiscal responsibility. It spans budgeting, procurement, reporting, audits, and risk management, all aligned with federal, state, and institutional standards. |
| | | ***Definitions*** |
| L4 | Policy Development & Review | Draft, update, and review financial policies (e.g., reserves, carryforward balances, costs) to ensure alignment with institutional goals and regulatory requirements. Engage with stakeholders to gather inputs and align expectations around policy implementation, scope, compliance (i.e., mandatory policies vs. discretionary policies), and oversight. |
| L4 | Regulatory Compliance Monitoring | Monitor compliance with federal, state, and institutional financial regulations. |
| L4 | Audit Coordination | Coordinate internal and external audits to validate financial practices and controls. |
| L4 | Policy Training & Communication | Educate stakeholders on financial policies and ensure consistent application across the institution. |
| L4 | Risk & Control Documentation | Document financial risks and internal controls to support compliance and accountability. |

# Financial Strategy & Governance

| | | |
|---|---|---|
| L3 | Financial Governance | The structures, policies, and processes that guide financial decision-making, oversight, and accountability within colleges and universities. It ensures that financial resources are managed responsibly, transparently, and in alignment with institutional goals and regulatory requirements. |
| | | ***Definitions*** |
| L4 | Governance Structure Design | Define roles, responsibilities, and decision-making authority within the financial governance structure, clearly indicating where governance and accountability reside. |
| L4 | Committee Coordination | Provide data, analysis, and meeting support to financial governance committees. Establish and align roles and expectations for gathering, analyzing, and managing stakeholder inputs to ensure decisions are informed and processes are transparent. |
| L4 | Decision Documentation | Maintain records of financial decisions and rationale to ensure transparency and accountability. |
| L4 | Governance Policy Enforcement | Ensure adherence to governance policies and escalate non-compliance as needed. |
| L4 | Stakeholder Engagement | Engage relevant constituencies in financial governance processes to ensure participation and transparency. |

# Financial Strategy & Governance

| | | |
|---|---|---|
| L3 | Financial Process Improvement | The strategic redesign and optimization of financial operations within colleges and universities. It aims to enhance efficiency, transparency, and alignment with institutional goals—especially in environments facing budget constraints, enrollment pressures, and evolving compliance demands. |
| | | ***Definitions*** |
| L4 | Process Mapping & Analysis | Document and analyze current financial processes to identify inefficiencies and gaps. Gather and incorporate stakeholder inputs to ensure a comprehensive view of pain points and improvement opportunities. |
| L4 | Improvement Initiative Design | Design and prioritize initiatives to enhance financial operations and service delivery. Engage with relevant stakeholders to incorporate criteria for prioritization and assess capacity for carrying out improvement initiatives, ensuring alignment with institutional goals and stakeholder needs. |
| L4 | Technology Enablement | Leverage financial systems and tools to automate and streamline processes. |
| L4 | Change Management Support | Support adoption of process changes through training, communication, and stakeholder engagement. |
| L4 | Performance Monitoring | Track and report on process improvement outcomes and impact. |

# Financial Strategy & Governance

| | | |
|---|---|---|
| L3 | Fin. Perf. Metrics & Analytics | The tools, indicators, and methodologies used by higher education institutions to measure financial health, operational efficiency, and strategic alignment. These metrics help leaders monitor progress, make informed decisions, and ensure accountability across budgeting, forecasting, compliance, and governance. |
| | | ***Definitions*** |
| L4 | Performance Metrics Design | Define performance metrics aligned with institutional financial goals. |
| L4 | Data Collection & Harmonization | Collect and validate academic and financial data from multiple sources, collaborating across departments to standardize and integrate data to ensure consistency comparability, and usability for analytics and reporting. |
| L4 | Data Visualization & Reporting | Develop and utilize dashboards and other visualization tools to display and report financial performance and trends. |
| L4 | Benchmarking & Peer Comparison | Compare financial metrics against peer institutions to identify strengths and gaps. Coordinate with other institutional units that do similar reporting (e.g., IR), as needed to create a wholistic view. |
| L4 | Decision Support Analytics | Provide analytical insights to support strategic financial decisions. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Scenario Planning | Evaluating multiple financial outcomes based on different assumptions or strategic choices. Helps CSU anticipate impacts of decisions under varied conditions. |
| | | ***Definitions*** |
| L4 | Define Planning Scenarios | Establish multiple financial scenarios based on strategic, operational, or external assumptions, with periodic review and potential adjustments based on changing conditions or triggers. |
| L4 | Model Financial Impacts | Quantify financial outcomes of each scenario using forecasting tools and historical data, with forecasts updated regularly throughout the fiscal year. |
| L4 | Evaluate Scenario Risks | Assess risks and sensitivities associated with each scenario to inform decision-making. |
| L4 | Present Scenario Outcomes | Develop executive summaries and communicate scenario results to stakeholders for strategic alignment. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Target Setting | Establishing financial goals and performance benchmarks that guide budgeting and resource allocation. |
| | | ***Definitions*** |
| L4 | Establish Financial Targets | Define revenue, expense, and margin goals aligned with institutional priorities, including vacancy savings rates and other key fiscal year metrics. |
| L4 | Align Targets with Strategic Plan | Ensure financial targets support long-term institutional strategies. |
| L4 | Monitor Target Achievement | Track performance against targets and adjust plans as needed. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Budget Development | Creating the initial budget plan, including revenue projections, expense estimates, funding allocations, and authorization of final budget allocations and spending limits. |
| | | ***Definitions*** |
| L4 | Develop Budget Guidelines | Create instructions and timelines for budget preparation, including guidance on updates, redirections, and common pitfalls to avoid. |
| L4 | Collect Budget Inputs | Gather revenue and expense projections from relevant stakeholders. |
| L4 | Review & Revise Budget | Analyze and adjust budget proposals for compliance, accuracy and strategic fit. |
| L4 | Approve Budget Allocations | Authorize final budget allocations and spending limits. |
| L4 | Distribute Budget Allocations | Allocate budgets from the central or institutional level down to individual units based on predefined funding models, priorities, or strategic directives. |
| L4 | Budget Model Administration and Monitoring | Maintain and oversee the institutional budget model, ensuring it cascades effectively to operational levels and supports ongoing monitoring and adjustments. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Budget Modifications | Modifying the budget post-approval to reflect changes in priorities, funding, or actual performance. |
| | | ***Definitions*** |
| L4 | Identify Modification Triggers | Monitor conditions that require budget changes (e.g., enrollment shifts, changes to planned giving or endowment investment) and anticipate any potential adjustments driven by strategic priorities. |
| L4 | Process Budget Modifications | Update budget allocations based on approved changes. |
| L4 | Communicate Modifications | Inform stakeholders of budget changes and rationale. |
| L4 | Redistribute Budgeted Funds | Reallocate budgeted funds based on disbursement of one-time monies from initiatives or strategic items, as well as additional commitments and funding changes. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Budget Oversight | Oversight of budget utilization, ensuring expenditures align with approved plans and policies. |
| | | ***Definitions*** |
| L4 | Ensure Budget Compliance & Accountability | Ensure spending aligns with approved budgets and policies, intervening through corrective actions and modifying allocations to maintain financial responsibility and keep expenses within limits. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Budget Reconciliation | Comparing budgeted figures with actuals to identify variances and ensure financial accuracy. |
| | | ***Definitions*** |
| L4 | Compare Budget to Actuals | Analyze variances between budgeted and actual financial results. |
| L4 | Analyze and Address Variances | Identify causes of discrepancies, recommend corrective actions, and initiate the budget modification process as needed. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Forecasting Multi-Year | Projecting future financial performance based on historical data, trends, and strategic inputs. |
| | | ***Definitions*** |
| L4 | Develop Forecast Models | Create multi-year projections using historical data and strategic data sources (e.g., benchmarking, market studies) aligned with institutional objectives and targets. |
| L4 | Update Forecast Assumptions | Revise inputs based on changing conditions and priorities. |
| L4 | Validate Forecast Accuracy | Compare forecasts to actuals to improve future projections. |
| L4 | Coordinate Stakeholder Engagement & Communication | Maintain communication channels and facilitate coordination and feedback with stakeholders throughout the multi-year forecasting process, addressing matters such as capital planning, executive approvals, and securing strategic buy-in. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Budget Reporting | Communicating budget status, variances, and performance metrics to stakeholders through structured reports. |
| | | ***Definitions*** |
| L4 | Generate Budget Reports | Produce quarterly reports showing budget status, variances, and trends. |
| L4 | Distribute Reports to Stakeholders | Share budget performance data with institutional leaders. |
| L4 | Report Budget Performance & Reconciliation Findings | Share budget status and reconciliation findings and insights with finance leadership and decision-makers. Escalate significant variances or material impacts, providing context behind discrepancies while recommending corrective actions. |

# Budgeting, Planning, & Forecasting

| | | |
|---|---|---|
| L3 | Compensation Planning | The process of developing and managing salary, wage, and benefits budgets to ensure the institution can attract, retain, and fairly compensate faculty, staff, and administrators. This includes analyzing workforce needs, projecting future compensation costs, incorporating contractual and regulatory requirements, and aligning funding decisions with institutional priorities and budgetary constraints. Compensation planning balances financial stewardship with competitive positioning in the higher education labor market, supporting both operational sustainability and employee engagement. |
| | | ***Definitions*** |
| L4 | Analyze Workforce Needs | Assess staffing levels and compensation requirements, determining the type of positions needed and identifying appropriate funding sources for each role. |
| L4 | Project Compensation Costs | Forecast salary, wage, and benefit expenses based on hiring plans, market benchmarks, and institutional priorities. |
| L4 | Ensure Regulatory and Policy Compliance | Ensure compensation plans comply with laws, contracts, and institutional policies to maintain compliance and reduce risk. |
| L4 | Align and Monitor Compensation with Budget and Funding Sources | Align compensation planning with budget and funding sources while incorporating market, contractual, and legal obligations. Monitor salary leverage, adjust allocations to maintain financial sustainability, and validate funding sources to positions to prevent mischarges and ensure financial accountability. |

# General Ledger

| | | |
|---|---|---|
| L3 | General Ledger Management | Oversight of the institution's core financial records, ensuring accuracy and integrity across all transactions. |
| | | ***Definitions*** |
| L4 | Chart of Accounts Maintenance | Maintain and update the chart of accounts to ensure consistent financial coding and reporting. This includes defining and managing object codes and their attributes to support roll-up into financial statements and reports. |
| L4 | GL System Configuration | Configure and manage general ledger system settings to support accurate financial processing. This includes the administration of global object edit rules and document-based financial parameters to restrict usage on specific sub-funds. |
| L4 | GL Data Integrity Monitoring | Monitor and validate data integrity across the general ledger to prevent errors and inconsistencies. This is conducted at the end of each day to ensure that sub-ledgers properly feed into the general ledger, resulting in balances being accurately reflected in the system of record (i.e., Kuali). |

# General Ledger

| | | |
|---|---|---|
| L3 | Fund Management | Administration of financial resources allocated to specific purposes, including tracking, compliance, and reporting. |
| | | ***Definitions*** |
| L4 | Sub-Fund Setup & Classification | Establish and categorize sub-funds (e.g., financial aid, grants, contracts) based on institutional, regulatory, and donor requirements. |
| L4 | Sub-Fund Compliance Monitoring | Ensure sub-fund usage aligns with restrictions and reporting obligations. |
| L4 | Fund Balance Tracking | Track fund balances (i.e., funding sources) to support financial planning and ensure availability of resources. |

# General Ledger

| | | |
|---|---|---|
| L3 | Journal Entry Processing | Creation and posting of accounting entries to record financial transactions in the general ledger. |
| | | ***Definitions*** |
| L4 | Manual Journal Entry Creation | Create journal entries manually for non-automated financial transactions. This includes recording accruals and deferrals to align financial reporting with accounting principles. |
| L4 | Automated Journal Entry Processing | Process journal entries generated by integrated systems or recurring transactions. |
| L4 | Journal Entry Review & Approval | Review and approve journal entries for accuracy, compliance, and document support before posting. This also includes the proper classification of transactions for accurate reporting. |

# General Ledger

**When you think about the work you do today…**
- Is there anything we missed?
- Do any areas feel like they are duplicative?
- Should any of these "buckets" be moved to a different area?

| | | |
|---|---|---|
| L3 | Month & Year End Close | Periodic closing of financial books to finalize accounts, reconcile balances, and prepare for reporting. |
| | | ***Definitions*** |
| L4 | Close Calendar Management | Create, manage, and communicate fiscal year-end close schedules. |
| L4 | Period-End Adjustments | Record necessary adjustments to reflect accurate financial position at period end. |
| L4 | Close Checklist Execution | Execute checklist (aligned with close calendar) to ensure completeness of close activities. |



DRAFT – Do Not Distribute

# General Ledger

| | | |
|---|---|---|
| L3 | General Ledger Reconciliation | Validation of ledger balances by comparing them with supporting documentation to ensure accuracy. |
| | | ***Definitions*** |
| L4 | Account Reconciliation | Reconcile individual GL accounts against supporting documentation. |
| L4 | Sub-Ledger to GL Reconciliation | Reconcile detailed sub-ledger activity with GL to ensure roll-up is complete, accurate, and in compliance with accounting standards. |
| L4 | Reconciliation Exception Management | Identify and resolve discrepancies found during reconciliation. |

# General Ledger

| | | |
|---|---|---|
| L3 | Financial Accounting | Recording and reporting of financial transactions in accordance with accounting standards and institutional policies. |
| | | ***Definitions*** |
| L4 | Accounting Policy Application | Apply institutional and regulatory accounting policies to financial transactions. |
| L4 | Cost Accounting | Calculate facilities and administrative (F&A) costs and fringe benefits to grants, projects, and institutional accounts in compliance with federal, state, and institutional cost principles to ensure accurate financial reporting and recovery of allowable expenses. |

# General Ledger

| | | |
|---|---|---|
| L3 | Financial Statements | Preparation of formal reports such as balance sheets, income statements, and cash flow statements. |
| | | ***Definitions*** |
| L4 | Statement Preparation | Prepare financial statements in accordance with accounting standards. |
| L4 | Statement Review & Validation | Review financial statements for accuracy and completeness. |
| L4 | Statement Distribution | Distribute financial statements to internal and external stakeholders. |

# General Ledger

| | | |
|---|---|---|
| L3 | GL Reporting | Generation of reports from the general ledger to support financial analysis, compliance, and decision-making. |
| | | ***Definitions*** |
| L4 | Standard GL Report Generation | Generate recurring reports from the general ledger for operational use. |
| L4 | Ad Hoc GL Reporting | Create custom reports to support specific financial analysis needs. |
| L4 | GL Report Validation | Validate report outputs to ensure accuracy and consistency. |

# General Ledger

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of accounting entries, adjustments, and reconciliations recorded in the general ledger to ensure accuracy, completeness, and compliance with institutional policies, accounting standards, and regulatory requirements. This function provides control over the integrity of financial data, verifies that transactions are properly classified and supported, and ensures that reported financial results reflect the true financial position of the institution. |
| | | ***Definitions*** |
| L4 | Entry Approval Workflow Management | Manage workflows for journal entry and adjustment approvals. This involves applying rules around object codes, sub-fund restrictions, dollar thresholds, and approval hierarchies configured in the system. |
| L4 | Compliance Review | Review entries for compliance with policies and regulations. |
| L4 | Oversight Documentation | Maintain documentation of oversight activities for audit and transparency. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Customer Data Management | Systematic organization and maintenance of customer data for administrative and engagement purposes. |
| | | ***Definitions*** |
| L4 | Customer Data Maintenance | Maintain accurate and up-to-date customer records, including contact information, enrollment status, and billing preferences. Customer data encompass students, commercial clients (e.g., charges related to Veterinary Hospital, Diagnostic Lab, and parking citations), and sponsored research accounts. |
| L4 | Systems Access and Controls Configuration | Provide and manage system access for authorized users while ensuring appropriate controls are in place to protect data. Responsibilities include processing access request forms, defining permissions, conducting periodic reviews, and updating roles in the system as operational needs change. |
| L4 | Stakeholder Data Integration | Integrate data from faculty, sponsors, and external partners to support billing and collections. |
| L4 | Data Validation & Cleansing | Ensure data integrity by identifying and correcting errors or inconsistencies in customer records. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Customer Contract Management | Management of agreements between the institution and customers, vendors, or partners, outlining services, terms, and obligations. |
| | | ***Definitions*** |
| L4 | Contract Creation & Review | Draft and review contracts with customers, vendors, and partners to ensure clarity and compliance. |
| L4 | Contract Tracking & Renewal | Monitor contract terms, expiration dates, and initiate renewals as needed. |
| L4 | Obligation Management | Track and manage financial and service obligations defined in contracts. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Customer Billing | Generation and distribution of student-related tuition and fees, as well as service-related invoices to students and other customers. |
| | | ***Definitions*** |
| L4 | Invoice Data Collection | Collect and validate information required to generate invoices, such as work completed or services provided. |
| L4 | Invoice Generation & Distribution | Create and issue invoices for tuition, fees, and services provided. |
| L4 | Revenue Recognition & Booking | Identify, recognize, and record earned revenue from tuition, grants, and auxiliary services as goods and services are delivered, in accordance with applicable accounting standards and institutional policies. |
| L4 | Billing Schedule Management | Establish and manage billing cycles and due dates. |
| L4 | Billing Accuracy Review | Verify invoice details for correctness before distribution. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Deposits & Payment Application | Recording and application of customer payments such as tuition deposits, financial aid disbursements, parking fees, and other applicable payments. |
| | | ***Definitions*** |
| L4 | Payment Posting | Record and apply customer payments to the appropriate accounts. |
| L4 | Financial Aid Application | Apply financial aid disbursements to student accounts. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Collection Processing | Processes for pursuing overdue payments from customers and external entities, including overpayments (e.g., payroll, separation) for employees. |
| | | ***Definitions*** |
| L4 | Delinquency Identification | Identify overdue accounts and categorize by aging buckets. |
| L4 | Payment Plan Setup & Access | Coordinate with students and employees to establish accessible payment arrangements or installment plans for outstanding balances, ensuring compliance with institutional policies and timelines. |
| L4 | Collection Communication | Send reminders and collection notices to students and external entities. |
| L4 | Third-Party Collection Coordination | Coordinate with external agencies for recovery of long-overdue balances. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Customer Inquiry & Dispute Management | Handling of customer inquiries and resolution of billing or service-related disputes. |
| | | ***Definitions*** |
| L4 | Inquiry Response | Respond to student and stakeholder questions regarding billing and payments. |
| L4 | Dispute Resolution | Investigate and resolve billing discrepancies or service complaints. |
| L4 | Documentation & Case Tracking | Maintain records of inquiries and disputes for audit and follow-up. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Customer Service Operations | Manage customer service processes for billing and payments, including account setup, invoice handling, notifications, and status reporting while ensuring data accuracy, clear communication, and transparency to support efficient operations and reduce risk. |
| | | ***Definitions*** |
| L4 | Customer Identification & Setup | Determine customer needs and maintain accurate account setup, including templates for quotes and invoices to ensure accuracy and serve as backup in the financial system of record. |
| L4 | Invoice Request & Notification Management | Develop and manage standardized tools for collecting invoice requests and manage notification processes to keep stakeholders informed of outstanding invoices and minimize fraud risk. |
| L4 | Reporting & Status Updates | Maintain reporting mechanisms to provide timely updates on invoice status and account activity, supporting transparency and efficient reconciliation. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Accounts Receivable Reconciliation | Reconciliation of outstanding customer balances and receivables with institutional accounting records. |
| | | ***Definitions*** |
| L4 | Balance Verification | Verify outstanding customer balances against ledger entries and invoice details to ensure accuracy and proper application of payments. |
| L4 | Adjustment Processing | Identify discrepancies and determine necessary adjustments to reconcile accounts. Ensure adjustments are processed correctly, including posting to the general ledger and updating related records. |
| L4 | Reconciliation Reporting | Generate reports summarizing reconciliation activities and outcomes. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Accounts Receivable Reporting | Preparation and analysis of reports detailing receivables, aging, and collection performance. |
| | | ***Definitions*** |
| L4 | Aging Report Generation | Produce reports showing receivables categorized by age. |
| L4 | Collection Performance Analysis | Analyze effectiveness of collection efforts and recovery rates. |
| L4 | Accounts Receivables Monitoring | Monitor accounts receivable in real-time using available visualization and tracking tools (e.g., dashboards) to track outstanding balances, identify trends, and ensure timely follow-up on overdue amounts. |

# Accounts Receivable & Collections

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of billing, receivables, and collection activities to ensure amounts owed to the institution are accurate, valid, and collected in accordance with institutional policies, contractual terms, and regulatory requirements. This function safeguards revenue integrity by verifying supporting documentation, approving adjustments or write-offs, and monitoring collection efforts to ensure timely and compliant recovery of funds. |
| | | ***Definitions*** |
| L4 | Billing Adjustment Approval | Review and authorize changes to billing amounts or terms. |
| L4 | Write-Off Authorization | Approve the write-off of uncollectible accounts. |
| L4 | Compliance Monitoring | Ensure billing and collection practices comply with institutional and regulatory policies. |

# Procurement

| | | |
|---|---|---|
| L3 | Strategic Sourcing* | Strategic, data-driven, long-term approach to sourcing goods and services that maximizes value to the institution by reducing cost by evaluating spend data. |
| | | ***Definitions*** |
| L4 | Spend Analysis & Opportunity Identification | Analyze institutional spend data to identify sourcing opportunities and cost-saving initiatives. |
| L4 | Supplier Market Intelligence | Research supplier capabilities, market trends, and pricing benchmarks. |
| L4 | Sourcing Strategy Development | Define sourcing approaches tailored to institutional needs, such as RFPs and cooperative agreements. |
| L4 | Stakeholder Requirements Gathering | Engage academic and administrative units to understand functional needs. |
| L4 | Competitive Solicitation Management | Develop and manage formal bid processes ensuring fairness and transparency. |
| L4 | Contract Negotiation & Execution | Negotiate terms, pricing, and service levels; finalize and execute agreements. |
| L4 | Sourcing Performance Review | Evaluate sourcing outcomes against KPIs such as cost savings, diversity spend, and compliance. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | Catalog Management* | Creation and maintenance of item and service catalogs for institutional purchasing in an e-procurement system. |
| | | ***Definitions*** |
| L4 | Catalog Design & Structure | Define taxonomy and hierarchy for catalog items to support intuitive navigation. |
| L4 | Item Standardization & Rationalization | Consolidate duplicate items and standardize descriptions across suppliers. |
| L4 | Supplier Content Integration | Coordinate with vendors to upload and maintain accurate catalog content. |
| L4 | Price Validation & Updates | Monitor and update pricing to reflect contract terms and market changes. |
| L4 | Catalog Governance & Review | Establish periodic review cycles to ensure relevance and compliance. |
| L4 | Punchout Catalog Enablement | Work with operations team to set up, test, and maintain new punchout catalogs to ensure proper configuration and functionality in financial system of record. |
| L4 | User Interface Optimization | Enhance usability of catalog platforms for faculty and staff. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | Category Management* | Classification and oversight of procurement categories to optimize sourcing and vendor management. |
| | | ***Definitions*** |
| L4 | Category Spend Analysis | Break down spend by category to identify trends and opportunities. |
| L4 | Category Strategy Development | Create tailored strategies for key categories such as scientific equipment and office supplies. |
| L4 | Supplier Portfolio Management | Optimize supplier mix within categories to balance cost, quality, and risk. |
| L4 | Demand Forecasting & Planning | Collaborate with departments to anticipate future needs. |
| L4 | Category Performance Monitoring | Track KPIs such as savings, service levels, and compliance. |
| L4 | Cross-Functional Collaboration | Work with stakeholders to align category strategies with academic and operational goals. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | Supplier/Vendor Management* | Oversight and evaluation of vendors and suppliers providing goods and services to the institution. |
| | | ***Definitions*** |
| L4 | Supplier Onboarding & Qualification | Vet and register suppliers based on institutional criteria. |
| L4 | Supplier Risk Assessment | Evaluate financial, operational, and reputational risks. |
| L4 | Performance Monitoring & Scorecards | Track delivery, quality, and responsiveness using structured metrics. |
| L4 | Supplier Relationship Management | Foster strategic partnerships and continuous improvement. |
| L4 | Compliance & Regulatory Monitoring | Ensure suppliers meet legal, ethical, and institutional standards. |
| L4 | Small Business Program Management | Oversee the inclusion and participation of small businesses to ensure compliance with federal requirements for contracts. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | Requisition to PO | Process of converting internal requisitions into official purchase orders for procurement. |
| | | ***Definitions*** |
| L4 | Requisition Creation & Submission | Enable users to initiate purchase requests with required documentation. |
| L4 | Approval Workflow Management | Route requisitions through appropriate approval channels based on thresholds. |
| L4 | Budget Check & Encumbrance | Validate funding availability and encumber budget upon approval. |
| L4 | Processing & Compliance for Restricted POs | Approve and process restricted POs (i.e., by policy, funding source, or compliance requirements) in alignment with uniform guidance and other institutional policies. |
| L4 | Contractual Review & Negotiation | Coordinate with legal counsel to review and negotiate contractual terms and conditions with suppliers as they relate to issues such as pricing, compliance with institutional policies, legal requirements, and regulatory standards. |
| L4 | PO Generation & Dispatch | Convert approved requisitions into POs and send to suppliers. |
| L4 | Order Confirmation & Acknowledgement | Confirm supplier acceptance and delivery timelines. |
| L4 | PO Change Management | Manage scope or pricing change requests, update POs, and communicate approvals accordingly. |

# Procurement

| | | |
|---|---|---|
| L3 | Goods/Service Delivery & Receipt | Receipt and verification of goods and services delivered to ensure accuracy and completion. |
| | | ***Definitions*** |
| L4 | Receiving Documentation & Verification | Record and confirm receipt of goods (currently for those valued over $5,000) by matching delivery details with PO and packing slip. |
| L4 | Service Completion Confirmation | Confirm satisfactory completion of services before payment. |
| L4 | Discrepancy Resolution | Investigate and resolve issues such as short shipments or damaged goods. |
| L4 | Delivery Performance Monitoring | Track supplier delivery timeliness and accuracy. |

# Procurement

| | | |
|---|---|---|
| L3 | Change Order & Returns | Management of changes to purchase orders and processing of returns for incorrect or damaged items. |
| | | ***Definitions*** |
| L4 | Change Order Request & Approval | Initiate and approve changes to PO terms or quantities. |
| L4 | Return Authorization Process | Coordinate return logistics with suppliers and obtain necessary approvals. |
| L4 | Root Cause Analysis for Returns* | Identify patterns and address underlying procurement or supplier issues. |
| L4 | System Update & Documentation | Reflect changes and returns in procurement and financial systems. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of procurement activities, including requisitions, purchase orders, contracts, and vendor payments, to ensure compliance with institutional policies, budget availability, and regulatory requirements. This function safeguards institutional resources by verifying that purchases are necessary, appropriately sourced, competitively priced, and aligned with strategic and operational needs before financial commitments are made. |
| | | ***Definitions*** |
| L4 | Approval Matrix Definition | Establish approval thresholds and roles based on policy. |
| L4 | Policy Compliance Validation | Review transactions for adherence to procurement and financial policies. |
| L4 | Audit Trail Maintenance | Ensure traceability of decisions and approvals. |
| L4 | Exception Handling & Escalation | Manage non-standard transactions and escalate as needed. |
| L4 | Internal Controls Monitoring | Implement controls to prevent fraud and ensure accountability. |
| L4 | Reporting & Analytics* | Provide visibility into approval trends and exceptions. |



**This L3 or L4 is currently not done in whole or in part in the current state and can be considered "aspirational" as it relates to inclusion in the future operating model*

# Procurement

| | | |
|---|---|---|
| L3 | P-Card Expenses Expense Management | The administration, review, and reconciliation of purchases made using institutional procurement cards to ensure transactions are accurate, properly documented, and compliant with institutional policies, budget constraints, and regulatory requirements. This function includes monitoring card usage, enforcing spending limits, resolving discrepancies, and ensuring timely submission and approval of expense reports to maintain accountability and safeguard institutional funds. |
| | | ***Definitions*** |
| L4 | Issue Procurement Cards | Distribute institutional credit cards to authorized personnel. |
| L4 | Monitor Card Usage | Track transactions, conduct random audits, and enforce spending limits and policies. |
| L4 | Reconcile P-Card Transactions | Match card charges with receipts and expense reports. |
| L4 | Approve Expense Reports | Review and authorize submitted expense documentation. |
| L4 | Resolve P-Card Discrepancies | Investigate and correct errors or policy violations in card usage. |

# Construction & Capital Projects

| | | |
|---|---|---|
| L3 | Capital Planning | Development of long-term plans for campus infrastructure and capital investments. |
| | | ***Definitions*** |
| L4 | Develop Capital Investment Strategy | Formulate long-term strategies for campus infrastructure investments aligned with institutional goals. |
| L4 | Manage Construction & Maintenance Needs | Coordinate and monitor construction and ongoing maintenance to ensure campus facilities remain safe, functional, and aligned with institutional standards. Includes proactive planning for repairs and lifecycle management. |
| L4 | Prioritize and Select Capital Projects | Evaluate and rank proposed capital projects based on strategic alignment, urgency, and available funding. Develop a priority list and advance selected projects into the pre-design phase through a structured intake process. |
| L4 | Prepare Capital Budget Forecasts | Estimate costs and funding sources for planned capital projects over multi-year horizons. |
| L4 | Develop Program Plan & Engage Stakeholders | Develop comprehensive program plans that define project scope, objectives, timelines, and resource requirements. Facilitate a collaborative process involving key stakeholders (e.g., campus leadership, facilities teams, academic units) to ensure alignment with institutional priorities. Secure formal approvals from designated governing bodies to authorize implementation. |

# Construction & Capital Projects

| | | |
|---|---|---|
| L3 | Project Management | Oversight and execution of construction and infrastructure projects from initial planning through completion, ensuring compliance with all applicable regulatory requirements, building codes, safety standards, and institutional policies. |
| | | ***Definitions*** |
| L4 | Initiate Projects | Define scope, objectives, and governance structure for approved projects. |
| L4 | Acquire and Contract Professional Services | Manage selection and contracting of architects, engineers, and general contractors in compliance with institutional standards and regulatory requirements (e.g., State Architect). |
| L4 | Design Projects & Develop Plans | Develop and coordinate architectural and engineering designs for construction projects, ensuring compliance with codes, standards, and institutional policies. Confirm scope, consult subject matter experts, and maintain regulatory adherence. Establish detailed timelines, milestones, and resource plans to enable successful project execution. |
| L4 | Manage Construction Activities | Oversee construction execution, contractor coordination, and site safety. Includes the commissioning and decommissioning of relevant buildings, facilities, and infrastructure systems throughout project lifecycles. |
| L4 | Monitor Project Budget & Schedule | Track expenditures and timelines to ensure projects remain within scope and budget. |
| L4 | Manage Change Orders | Review and approve modifications to project scope, budget, or schedule. |
| L4 | Coordinate Inspections & Permits | Ensure compliance with building codes and secure necessary approvals. |
| L4 | Commission and Hand-off Warranty | Oversee transition from construction to operations, including equipment commissioning, service agreements, and warranty hand-off and management. |
| L4 | Close Out Projects | Finalize all project documentation, conduct post-project reviews, transition assets to operational teams, and integrate lessons learned into future planning for continuous improvement. |

# Construction & Capital Projects

| | | |
|---|---|---|
| L3 | Project Reporting | Tracking and reporting of project progress, budgets, and outcomes for institutional stakeholders. |
| | | ***Definitions*** |
| L4 | Track Project Progress | Monitor milestones, deliverables, and completion status for active projects through regular review, site walks, and coordination meetings. |
| L4 | Generate Budget Reports | Produce financial reports detailing capital expenditures and variances. |
| L4 | Report to Institutional Stakeholders | Provide timely updates to leadership, governing bodies, and campus stakeholders on project timelines, budgets, and outcomes to ensure transparency and alignment. |
| L4 | Maintain Project Documentation | Archive contracts, plans, permits, and communications for audit and reference. |
| L4 | Conduct Post-Project Evaluation | Assess completed projects against objectives, budgets, and timelines. Document lessons learned and evaluate utilization and performance of resources (e.g., spaces, materials) to inform future construction standards and improvements. |

# Construction & Capital Projects

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of capital project budgets, expenditures, and funding requests to ensure alignment with institutional priorities, approved project scopes, and available financing. This function verifies that capital project spending is accurate, justified, and compliant with institutional policies, regulatory requirements, and contractual obligations, while safeguarding the effective and accountable use of long-term investment resources. |
| | | ***Definitions*** |
| L4 | Evaluate & Authorize Capital Funding | Evaluate capital stack and authorize capital funding based on available resources and strategic priorities. Ensure compliance with approval thresholds and required steps for budget allocation. |
| L4 | Monitor Financing Sources | Track and manage institutional funds, bonds, and grants for capital investments. Includes monitoring cash flow and spend-down, timing bond sales, and initiating financing activities to support project needs. |
| L4 | Complete Financial Closeout | Complete financial closure for capital projects, including contract and funding document finalization, capitalization, and componentization. Ensure proper handling of remaining funds and compliance with institutional and regulatory standards. |
| L4 | Review Audit Findings | Evaluate audit results and ensure corrective actions are implemented for capital projects. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Tax Administration | Oversight of institutional tax obligations, including compliance and policy implementation. |
| | | ***Definitions*** |
| L4 | Maintain Tax Policies and Procedures | Review and maintain institutional tax policies and procedures to ensure alignment with proper tax guidance and Financial Procedure Instructions (FPIs). This includes managing exemption certificates and processing refunds. |
| L4 | Monitor Regulatory Changes | Track changes in tax laws and regulations affecting higher education institutions. |
| L4 | Coordinate Tax Compliance Calendar | Develop and manage a calendar of tax compliance deadlines and activities. |
| L4 | Conduct Tax Risk Assessments | Evaluate potential tax risks and develop mitigation strategies. |
| L4 | Manage Tax Compliance for International Employment | Coordinate with the Employer of Record (EOR) or Professional Employer Organization (PEO) to address tax implications for employees working abroad. Provide guidance and support for CSU staff on current and future tax obligations for international assignments. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Tax Accounting | Recording and classification of tax-related transactions in institutional financial systems. |
| | | ***Definitions*** |
| L4 | Record Tax Liabilities | Accurately record tax liabilities in the institution's financial systems. |
| L4 | Classify Tax-Related Transactions | Assess tax-related transactions and review new income streams for potential tax implications, then classify applicable transactions accurately to support proper reporting and compliance. |
| L4 | Reconcile Tax Accounts | Perform regular reconciliations of tax accounts to ensure accuracy. |
| L4 | Maintain Tax Journal Entries | Create and manage journal entries related to tax activities. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Tax Processing | Execution of tax filings and remittances to comply with local, state, and federal regulations. |
| | | ***Definitions*** |
| L4 | Prepare Tax Filings | Compile and prepare tax filings for submission to relevant authorities. |
| L4 | Calculate Tax Remittances | Determine amounts due and process remittances for recurring tax obligations on a periodic (non-annual) basis. |
| L4 | Submit Tax Payments | Ensure timely submission of tax payments to federal, state, and local agencies. |
| L4 | Maintain Filing Documentation | Retain supporting documentation for all tax filings and payments. |
| L4 | Administer Tax Withholdings | Coordinate with HR and other departments to ensure accurate calculation, processing, and reporting of tax withholdings for payroll and special earnings, including payments to foreign nationals, travel-related reimbursements, and one-time honoraria. |
| L4 | Manage Tax Compliance for Foreign Nationals | Collaborate with HR to address tax obligations and provide guidance and resources to international students and foreign employees delivering labor or services to the university. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Tax Auditing – Internal | Internal review of tax processes and records to ensure compliance and accuracy. |
| | | ***Definitions*** |
| L4 | Review Tax Processes and Records | Examine tax workflows and supporting documentation to ensure compliance, accuracy, and completeness. |
| L4 | Review Tax Controls | Evaluate the effectiveness of internal controls over tax compliance. |
| L4 | Implement Corrective Actions | Address issues identified during internal audits through corrective measures. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Tax Auditing – External Authority | External audits conducted by tax authorities to verify institutional tax compliance. |
| | | ***Definitions*** |
| L4 | Coordinate with External Auditors | Facilitate communication and documentation for external tax audits. |
| L4 | Respond to Audit Inquiries | Provide timely and accurate responses to inquiries from tax authorities. |
| L4 | Review Audit Reports | Analyze reports issued by external auditors for compliance and accuracy. |
| L4 | Support Remediation Efforts | Assist in implementing changes based on external audit findings. |

# Tax Accounting & Auditing

| | | |
|---|---|---|
| L3 | Annual Tax Reporting | Preparation and submission of required annual tax reports and disclosures to regulatory bodies. |
| | | ***Definitions*** |
| L4 | Compile Tax Data | Gather and validate data required for annual tax reporting. |
| L4 | Prepare Tax Disclosures | Draft required annual tax disclosures for financial statements and regulatory filings. |
| L4 | Submit Regulatory Reports | Ensure timely submission of annual tax reports to regulatory bodies. |
| L4 | Maintain Reporting Records | Archive annual tax reports and supporting documentation for audit and compliance. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Supplier Master Data Mgmt. | Centralized management of supplier information including contact, payment, and compliance data. |
| | | ***Definitions*** |
| L4 | Confirm Existing Supplier in System | Verify whether a vendor profile is already set up in the system to prevent duplication. |
| L4 | Collect Supplier Information | Gather supplier details including contact, banking, and tax information. This includes collecting the appropriate forms based on type of payment such as stipends and independent contractor forms. |
| L4 | Validate Supplier Credentials | Validate supplier compliance with institutional and regulatory requirements, which may vary depending on guidelines pertaining to awards, funding sources, quality standards, and local regulations. |
| L4 | Create Supplier Records | Enter validated supplier data into the financial system. |
| L4 | Update Supplier Profiles | Maintain current supplier information including address and payment terms. |
| L4 | Deactivate Inactive Suppliers | Remove or archive suppliers no longer doing business with the institution based on vendor edit requests in system. |
| L4 | Monitor Supplier Compliance | Ensure ongoing compliance to guidelines relating to grants, funding sources, and non-PO payments. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Invoice Receipt & Processing | Capture and validation of incoming invoices from vendors and service providers. |
| | | ***Definitions*** |
| L4 | Receive Vendor Invoices | Capture incoming invoices via mail, email, or electronic systems. |
| L4 | Validate Invoice Details | Check invoice accuracy including amounts, dates, and vendor information. |
| L4 | Verify Receipt & Match Invoices to PO | Verify receipts of goods/services and ensure that invoices align with the relevant purchase orders, disbursement vouchers, and/or receipts of goods/services. |
| L4 | Resolve Invoice Discrepancies | Investigate and correct mismatched or incomplete invoices. |
| L4 | Record Invoice in System | Coordinate with relevant units and departments to ensure invoices are routed appropriately and enter validated invoices into the financial system of record. |
| L4 | Route for Approval | Send invoices through appropriate approval channels before payment. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Payment Processing | Execution of payments to vendors, employees, and other stakeholders for goods and services. |
| | | ***Definitions*** |
| L4 | Automated Payment Scheduling | Configure payment dates and automatically schedule these in system based on relevant terms (i.e., set with vendors) and institutional policies. |
| L4 | Process Electronic Payments | Execute ACH, wire transfers, or card payments to vendors. |
| L4 | Manage Paper Check Processing | Print, mail, and securely hold paper checks for vendors or department pick-up when electronic payments are not accepted. |
| L4 | Verify Payment Authorization | Ensure payments are approved and supported by documentation. |
| L4 | Reconcile Payment Transactions | Match payments with invoices and update financial records. |
| L4 | Handle Payment Exceptions | Resolve issues such as duplicate payments or payment failures. This includes processing reissues for payment failures when paper checks and/or electronic payments are not received. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Refund Management | Processing of refunds to vendors for overpayments or cancellations. |
| | | ***Definitions*** |
| L4 | Review & Approve Refund Requests | Review and approve vendor refund requests coursed through disbursement vouchers in the financial system of record. |
| L4 | Validate Refund Eligibility | Confirm refund conditions based on policy and payment history. |
| L4 | Calculate Refund Amounts | Determine accurate refund amounts including adjustments. |
| L4 | Process Refund Payments | Issue refunds coursed through disbursement vouchers and send payments to vendors through check or credit card reversal. |
| L4 | Validate & Process Credit Memos | Review and process vendor-issued credit memos for overpayments. Confirm accuracy by validating object codes and original account details in invoices before applying credits to institutional records. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Customer Service Operations | Manage AP-related customer interactions to ensure clear communication, timely responses, and consistent support through standardized channels and published guidance. |
| | | ***Definitions*** |
| L4 | Maintain Customer Access Points | Ensure up-to-date contact details, guidance, and standardized request channels (e.g., forms, group inboxes, portals) for AP support. |
| L4 | Respond to Customer Inquiries | Address questions related to AP processes, policies, and status updates promptly and accurately through designated channels. |
| L4 | Communicate Policy and Process Changes | Notify stakeholders of updates to AP policies, forms, or workflows using standardized communication methods (e.g., email bulletins, website updates). |
| L4 | Track and Monitor Service Requests | Log and monitor incoming requests to ensure timely resolution, identify recurring issues, and inform process improvements. |
| L4 | Gather Customer Feedback | Collect feedback on AP services to evaluate satisfaction, identify pain points, and inform training or process enhancements. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | AP Reconciliation & Period Close | Reconciliation of accounts payable balances and closing of financial periods. |
| | | ***Definitions*** |
| L4 | Reconcile AP Ledger | Compare accounts payable balances with general ledger and subledgers. |
| L4 | Identify Outstanding Liabilities | Review unpaid invoices and accruals for accuracy. |
| L4 | Post Adjusting Entries | Record corrections and accruals before closing the period. |
| L4 | Close AP Period | Close the AP module in system of record (e.g., Kuali) during month-end to prevent further postings. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | AP Reporting | Generation of reports detailing accounts payable activity and performance metrics. |
| | | ***Definitions*** |
| L4 | Generate AP Aging Reports | Produce reports showing outstanding payables by due date. |
| L4 | Create Vendor Spend Reports | Summarize payments made to vendors over time. |
| L4 | Report Payment Timeliness | Track adherence to payment terms and promptness. |
| L4 | Analyze AP Trends | Analyze AP data to identify patterns and trends in invoice volumes, payment cycles, and vendor activity. |
| L4 | Support Audit Requests | Provide AP documentation and reports for internal and external audits. |

# Accounts Payable

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of invoices, payment requests, and disbursements within accounts payable to ensure accuracy, legitimacy, and compliance with institutional policies, contractual terms, and regulatory requirements. This function safeguards institutional funds by verifying supporting documentation, confirming budget availability, and ensuring that payments are timely, appropriate, and aligned with approved commitments. |
| | | ***Definitions*** |
| L4 | Approve Payment Requests | Authorize payments based on policy and budget availability. |
| L4 | Conduct Internal Audits | Review AP transactions for accuracy and policy compliance and summarize audit findings and approval patterns to inform leadership. |

# Travel & Expenses

| | | |
|---|---|---|
| L3 | Travel Expenses | Reimbursements of travel-related expenses, bookings, and travel arrangements for faculty, staff, students, and guests. |
| | | ***Definitions*** |
| L4 | Travel Profile Setup & Management | Create and maintain TEM travel profiles for employees and other relevant customers to enable booking, authorization, and expense processing in compliance with travel procedures and institutional policies. |
| L4 | Travel Authorization & Booking | Initiate travel requests, obtain approvals, and coordinate bookings for individuals and groups through approved vendors. |
| L4 | Visa Coordination & Travel Compliance Management | Manage visa requirements and ensure adherence to travel compliance regulations. Coordinate with HR and other stakeholders to resolve documentation and reimbursement issues to support international travel needs. |
| L4 | Travel Policy & Risk Management | Communicate and enforce travel policies while assessing and mitigating risks for domestic and international travel. Implement measures for high-risk scenarios and ensure secure payment methods (e.g., international wire transfers). |
| L4 | Expense Submission & Documentation | Review and submit itemized receipts and documentation for all travel-related expenses, which includes addressing missing receipt details related to vendors, bank statements, and app-based payments (e.g., Venmo). |
| L4 | Expense Validation & Compliance | Review submitted expenses for accuracy, duplicate claims, and alignment with budgets. Validate adherence to institutional policies and consider restrictions tied to grant funding or external regulations (e.g., Fly America Act). |
| L4 | Reimbursement Processing | Approve and process imbursements and disburse funds to travelers upon verification of all required receipts and documentation. |

# Travel & Expenses

| | | |
|---|---|---|
| L3 | Cash Advances | Issuance and tracking of cash advances for travel or project-related expenses. |
| | | ***Definitions*** |
| L4 | Advance Request & Approval | Submit and route cash advance requests for approval with budget verification. |
| L4 | Advance Disbursement & Tracking | Issue approved advances and monitor usage against reimbursable expenses. |
| L4 | Reconciliation & Recovery | Reconcile cash advances and submit receipts to recover unspent funds through check or exact amounts of cash. |
| L4 | Audit Trail Maintenance | Maintain records of cash advances, reconciliations, and related cash flow to ensure audit integrity and compliance. |
| L4 | Cash Advance Request & Issue Management | Communicate with relevant stakeholders and travel office to address issues around requirements, timelines, and appropriate uses of funds related to cash advance requests. |

# Travel & Expenses

| | | |
|---|---|---|
| L3 | Travel Card Oversight & Compliance | Tracking and management of institutional travel cards. |
| | | ***Definitions*** |
| L4 | Travel Card Orientation & Support | Coordinate traveler eligibility and card activation with the issuer and provide training on proper card usage and compliance with institutional policies. Offer support for queries around issuance, delivery, and changes to travel cards. |
| L4 | Travel Card Misuse Oversight & Compliance | Flag and address issues around travel card misuse (e.g., unauthorized charges) and enforce compliance with institutional travel card policies. |

# Travel & Expenses

| | | |
|---|---|---|
| L3 | Expense Reporting | Compilation and submission of expense reports for reimbursement and accounting. |
| | | ***Definitions*** |
| L4 | Process Standardized Travel Reimbursement | Utilize travel reimbursement document in financial system of record to capture traveler inputs, route for review and approval, and complete reimbursement through a standardized workflow. |
| L4 | Process Traveler Reimbursement Requests | Process post-trip reimbursement requests submitted by employees through non-standard templates that vary by department or program. |
| L4 | Digital Submission & Approval Workflow | Submit reports electronically and route through multi-level approval channels. |
| L4 | Documentation & Regulatory Compliance | Attach receipts and justifications, manage exceptions with approvals, and ensure taxes and fees comply with federal, state, and local regulations, including requirements for international travelers. |
| L4 | Audit & Record Retention | Archive reports and documentation for audit and regulatory compliance. |

# Travel & Expenses

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of travel requests, expense reports, and related reimbursements to ensure accuracy, legitimacy, and compliance with institutional policies, budget availability, and regulatory requirements. This function safeguards institutional resources by verifying supporting documentation, confirming that expenses are reasonable and aligned with business purposes, and ensuring timely approval and reimbursement of allowable costs. |
| | | ***Definitions*** |
| L4 | Review Travel Requests | Evaluate submitted travel requests for legitimacy, business purpose alignment, and compliance with institutional policies and funding restrictions (e.g., grants, foundation) before approval. |
| L4 | Approve Expense Reports | Authorize expense reports after verifying supporting documentation, budget availability, and adherence to institutional guidelines. |
| L4 | Monitor Compliance & Apply Taxes & Fees | Monitor travel and expense activities for policy and regulatory compliance. Ensure correct application of taxes and fees, including those for international travelers, per federal, state, and local regulations. |
| L4 | Conduct Internal Audits of Travel Transactions | Perform periodic audits of travel-related transactions to identify discrepancies, enforce accountability, and support financial integrity. |
| L4 | Generate Oversight Reports | Create reports summarizing travel approvals, exceptions, and audit findings to inform leadership and ensure transparency. Send periodic notifications for open travel authorizations requiring reimbursement and closure. |
| L4 | Manage Exceptions and Escalations | Handle policy exceptions and escalate non-compliant or high-risk transactions for further review and resolution. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Banking Relationship Management | Management of relationships with banking institutions and financial service providers. |
| | | ***Definitions*** |
| L4 | Bank Partner Evaluation & Selection | Assess and select banking partners based on service quality, fees, compliance with institutional and regulatory requirements (e.g., DOE cash management rules), and alignment with operational needs. |
| L4 | Contract Negotiation and Renewal | Negotiate banking service agreements and renewals to ensure favorable terms and compliance. |
| L4 | Service Level Monitoring | Monitor bank performance against agreed service levels and resolve issues proactively. |
| L4 | Fee Analysis and Benchmarking | Analyze banking fees and benchmark against industry standards to optimize costs. |
| L4 | Relationship Management and Escalation | Maintain regular communication with banking representatives and escalate service concerns as needed. |
| L4 | Banking Compliance Management | Ensure adherence with financial regulations and reporting requirements through communicating with banking partners to resolve compliance issues and implement necessary actions. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Banking Payment Processing | Execution of electronic and manual payments through institutional banking channels. |
| | | ***Definitions*** |
| L4 | Payment Method Configuration | Configure and manage payment methods (ACH, wire, check, cash) for outgoing and incoming transactions in financial systems based on transaction type. |
| L4 | Payment File Validation | Validate system-generated payment files for transmission to banking partners. |
| L4 | Payment File Transmission & Confirmation | Transmit electronic payment files to banks and confirm successful processing. |
| L4 | Secure Cash Delivery Management | Authorize couriers and coordinate secure cash transport between campus offices and banking partners. |
| L4 | Payment Exception Handling | Identify and resolve payment errors, rejections, delays, and Positive Pay exceptions. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Bank Reconciliations | Reconciliation of bank statements with institutional financial records. |
| | | ***Definitions*** |
| L4 | Unreconciled Item Investigation | Investigate and resolve unreconciled items such as timing differences or errors. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Cash Position Management | Monitoring and forecasting of institutional cash flow and liquidity. |
| | | ***Definitions*** |
| L4 | Daily Cash Forecasting | Forecast daily cash inflows and outflows to determine available liquidity. |
| L4 | Bank Account Monitoring | Monitor balances across bank accounts to ensure optimal cash utilization. |
| L4 | Excess Cash Allocation | Allocate excess cash (beyond what is required for operations) to designated treasury accounts (e.g., State, system) in accordance with institutional policies and regulatory guidelines. |
| L4 | Liquidity Variance Analysis | Analyze variances between forecasted and actual cash flows to ensure sufficient liquidity and timely corrective actions for operational needs. |
| L4 | Liquidity Risk Assessment | Assess and mitigate risks related to insufficient cash availability to meet operational needs. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Debt Management | The planning, administration, and monitoring of the institution's short- and long-term debt obligations to ensure financing needs are met while maintaining fiscal responsibility and compliance with regulatory and contractual requirements. This function includes structuring and issuing debt, managing repayment schedules, monitoring covenant compliance, evaluating refinancing opportunities, and aligning debt strategies with the institution's overall treasury, cash flow, and capital planning objectives. |
| | | ***Definitions*** |
| L4 | Debt Portfolio Tracking | Track outstanding debt instruments including terms, interest rates, and maturities. |
| L4 | Debt Service Scheduling | Schedule and process principal and interest payments on institutional debt. |
| L4 | Debt Compliance Monitoring | Monitor compliance with debt covenants and regulatory mandates (e.g., from the SEC and other governing agencies) and report to stakeholders. |
| L4 | New Debt Issuance Support | Support issuance of new debt including documentation and rating agency coordination. |
| L4 | Debt Strategy Development | Develop long-term debt strategies aligned with capital planning and financial sustainability. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Investment Management | The administration and oversight of the institution's investment portfolio to ensure funds are invested prudently, in alignment with institutional policies, risk tolerance, and long-term financial objectives. This function includes developing investment strategies, selecting and monitoring investment vehicles, ensuring compliance with regulatory and fiduciary requirements, and optimizing returns to support the institution's operational, capital, and endowment funding needs. |
| | | ***Definitions*** |
| L4 | Investment Policy Development | Develop and maintain system-level investment policies including risk tolerance and asset allocation. |
| L4 | Portfolio Performance Monitoring | Monitor investment portfolio performance against benchmarks and objectives. |
| L4 | Interest Allocation & Distribution | Allocate and distribute earned interest from pooled funds or income sources to designated accounts in the financial system of record using a transparent, formula-based approach (e.g., average daily balance). |
| L4 | OPEB Portfolio Management | Administer and oversee Other Post-Employment Benefits (OPEB) by managing dedicated investment portfolios, engaging trustees and advisors, and ensuring compliance with regulatory and fiduciary requirements. |
| L4 | Investment Manager Oversight | Oversee external investment managers and review performance reports. |
| L4 | Compliance and Risk Review | Ensure investment activities comply with policy and regulatory requirements. |
| L4 | Reporting to Stakeholders | Prepare investment performance reports for boards, committees, and other stakeholders. |

# Treasury & Cash Management

| | | |
|---|---|---|
| L3 | Merchant Processing | Manage credit card processing activities for campus merchants, ensuring compliance with Payment Card Industry (PCI) standards and institutional policies. |
| | | ***Definitions*** |
| L4 | Record Merchant Fees & PCI Charges | Record monthly fees from processors as well as annual charges related to PCI compliance. |
| L4 | Payment Processor & Gateway Selection | Evaluate and select payment processors and gateways that meet institutional requirements for security, cost, and functionality. |
| L4 | Payment Gateway Configuration & Monitoring | Configure and maintain system for processing credit card transactions, including monitoring transaction logs for accuracy and security. |
| L4 | Merchant Account Management | Establish and manage merchant IDs and accounts for campus units, update users in processor systems, and maintain account changes in the financial system to ensure compliance with institutional standards. |
| L4 | PCI Compliance & Security | Enforce PCI standards and monitor security controls for campus merchant activities to protect cardholder data. |
| L4 | Transaction Report Reconciliation | Review and resolve discrepancies in credit card transaction reports to ensure accurate clearing and settlement. |
| L4 | Transaction Record & Clearing Management | Maintain accurate records of credit card transactions and ensure proper allocation of funds into clearing accounts for reliable financial reporting. |

# Gift Management

| | | |
|---|---|---|
| L3 | Donor Setup | Creation and maintenance of donor profiles and preferences in fundraising systems. |
| | | ***Definitions*** |
| L4 | Validate Donor Identity | Confirm donor identity using reliable sources to ensure accuracy and prevent fraud in financial records. |
| L4 | Manage Donor Profiles | Create donor profiles and ensure these are accurately recorded and updated in fundraising systems to support gift tracking and reporting. |
| L4 | Maintain Donor Audit Logs | Create and preserve detailed logs of donor data changes to support compliance and audit readiness. |

# Gift Management

| | | |
|---|---|---|
| L3 | Gift Agreement Approval | The review and authorization of gift agreements to ensure that the terms of donor contributions align with institutional priorities, comply with legal and regulatory requirements, and adhere to institutional policies. This function includes validating donor intent, confirming financial and operational feasibility, and securing the necessary approvals to formalize agreements that safeguard both the donor's wishes and the institution's long-term interests. |
| | | ***Definitions*** |
| L4 | Review Financial Terms | Examine financial provisions in draft gift agreements to ensure clarity and compliance. |
| L4 | Document Agreement Terms | Translate approved gift agreement terms into financial system records for tracking and reporting. |
| L4 | Coordinate Final Approval | Collaborate with legal and advancement offices to finalize and execute gift agreements. |
| L4 | Archive Agreements for Audit | Store executed agreements and associate them with donor and fund records to support audits. |

# Gift Management

| | | |
|---|---|---|
| L3 | Stewardship | Manage ongoing relationships with donors and key stakeholders to ensure transparency, trust, and alignment with institutional priorities. |
| | | ***Definitions*** |
| L4 | Develop Stewardship Strategy | Coordinate with advancement teams and academic units to develop and implement plans that maintain donor engagement and support institutional goals. |
| L4 | Provide Impact Reporting and Acknowledgment | Provide timely and accurate reports to donors on the impact of their gifts and ensure appropriate acknowledgment beyond standard gift receipting. |
| L4 | Monitor and Fulfill Donor Intent | Track and document fund usage to ensure compliance with donor wishes and institutional policies. |
| L4 | Equip Staff with Training and Resources | Supply tools, guidelines, and best practices to enable effective execution of stewardship activities. |
| L4 | Manage Donor Relationships | Maintain comprehensive donor profiles and facilitate communication to strengthen long-term engagement. |

# Gift Management

| | | |
|---|---|---|
| L3 | In Kind Gift Approval & Processing | Processing of incoming donations and gifts from individuals and organizations. |
| | | ***Definitions*** |
| L4 | Determine Gift Acceptance | Assess whether proposed in-kind contributions meet institutional criteria and qualify as gifts under applicable policies. |
| L4 | Validate Gift Documentation & Tax Compliance | Verify that all in-kind gift documentation complies with IRS regulations and institutional policies, including addressing tax requirements (e.g., IRS Form 8280, valuation adjustments, retention rules) and ensuring accurate reporting. |
| L4 | Value In-kind Gifts | Determine the fair market value of non-cash gifts using accepted valuation methods for accurate financial reporting. |
| L4 | Manage Asset Tagging & Insurance | Work with asset management teams to tag, inventory, and insure in-kind gifts as institutional assets. |
| L4 | Record Depreciation Entries | Record depreciation schedules for in-kind gifts in financial systems to reflect asset value over time. |

# Gift Management

| | | |
|---|---|---|
| L3 | Gift Accounting | Account for restricted and unrestricted gifts in accordance with donor intent, including receiving and recording gift revenues and ensuring accurate financial reporting. |
| | | ***Definitions*** |
| L4 | Process Gift Revenues | Receive and process all gift revenue payments promptly and accurately to ensure proper recording and compliance. |
| L4 | Post Gifts in GL | Post gift transactions in the general ledger using correct fund codes and donor-imposed restrictions. |
| L4 | Reconcile Gift Records | Match recorded gift entries with bank deposits and donor records to ensure financial accuracy. |
| L4 | Generate Gift Reports | Generate financial reports from donor databases reflecting gift activity for institutional oversight, including balances and donor information (e.g., via Power BI). |

# Gift Management

| | | |
|---|---|---|
| L3 | Endowment Accounting | Management of endowment funds including investment income and spending policies. |
| | | ***Definitions*** |
| L4 | Maintain Endowment Principal and Income Records | Maintain separate records for endowment principal and income to support compliance and reporting. |
| L4 | Calculate Spendable Income | Determine amounts available for spending from endowment funds based on annual spending rates set by the Foundation Board. |
| L4 | Evaluate Expendable Balance Sweep Transfers | Conduct annual review of expendable endowment balances with department leadership to determine if funds should be redirected to endowment principal to strengthen the endowment and support long-term investment returns based on anticipated business needs. |
| L4 | Post Distributions & Verify Compliance | Record endowment distributions and verify they align with donor-specified restrictions. |
| L4 | Report Fund Performance | Provide regular reports on endowment fund performance and how funds are utilized. |

# Gift Management

| | | |
|---|---|---|
| L3 | Gift Revenue Management | The recording, tracking, and management of financial contributions received by the institution, including donations, pledges, endowments, revenue transfers from affiliated foundations, and other forms of philanthropic support. This function ensures that gift revenue is accurately documented, allocated according to donor intent, compliant with regulatory and institutional policies, and reported to support transparency, stewardship, and alignment with institutional priorities. |
| | | ***Definitions*** |
| L4 | Process Revenue Reimbursements | Receive and process all revenue reimbursements promptly and accurately to ensure timely transfer of funds to the institution. |
| L4 | Allocate Revenue to Funds | Allocate gift revenue to appropriate fund codes and update pledge schedules to reflect donor intent and institutional priorities, ensuring accurate recognition of revenue for institutional reporting. |
| L4 | Track Pledge Receivables | Track outstanding pledges and generate aging reports to manage collection efforts. |
| L4 | Ensure Revenue Compliance | Ensure gift revenue is recognized in accordance with accounting standards and donor agreements. |

# Gift Management

| | | |
|---|---|---|
| L3 | Gift Expense Transactions | Recording and reconciliation of financial transactions involving affiliated foundations. |
| | | ***Definitions*** |
| L4 | Review & Validate Expense Compliance | Evaluate expense requests to confirm alignment with donor intent and available fund balances. |
| L4 | Process Approved Expenses | Process approved gift-related expenses through institutional procurement and payment systems. |
| L4 | Track Expenses & Maintain Documentation | Monitor expenditures by gift fund and maintain documentation to support audit requirements. |
| L4 | Close Out Gift Funds | Finalize and close gift funds once donor intent is fulfilled or the fund expires. |

# Gift Management

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of financial transactions related to gifts, including the receipt, allocation, and expenditure of donated funds, to ensure accuracy, compliance with donor intent, and adherence to institutional policies and regulatory requirements. This function safeguards philanthropic resources by verifying proper documentation, approving fund usage, and ensuring transparency and accountability in the financial stewardship of gifts. |
| | | ***Definitions*** |
| L4 | Monitor Fund Balances<br>Approve Budget | Regularly review gift fund balances to ensure proper fund management. |
| L4 | Approve Budget Allocations & Transfers | Authorize budget allocations and fund transfers to support institutional priorities and donor intent. |
| L4 | Review Periodic Gift Activity | Perform periodic evaluations of gift fund activity to ensure compliance and financial health. |
| L4 | Prepare Compliance Reports | Generate reports to demonstrate adherence to donor restrictions and financial regulations. |
| L4 | Track Endowment Fund Expenditures | Review and monitor endowment-related expenses to ensure compliance with donor intent, institutional policies, and financial regulations. |

# Gift Management

| | | |
|---|---|---|
| L3 | Gift Receipting | The processing and issuance of official acknowledgments for financial and in-kind contributions received by the Foundation. This function ensures that all gifts are accurately recorded, receipted in compliance with legal, regulatory, and institutional requirements, and that donors receive timely and appropriate documentation for tax and stewardship purposes. |
| | | ***Definitions*** |
| L4 | Generate Compliant Receipts | Issue gift receipts that meet regulatory requirements and institutional policies for donor tax documentation. |
| L4 | Automate Gift Receipting | Implement automated systems to streamline gift receipting processes. |
| L4 | Archive Gift Receipts | Store gift receipts securely to support donor inquiries and audits. |
| L4 | Coordinate Dual Acknowledgment | Work with Advancement to ensure donors receive both financial and stewardship acknowledgments. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Master Data Management | Centralized management of asset records including classification and location. |
| | | ***Definitions*** |
| L4 | Create Asset Records | Establish new asset entries with accurate classification, location, and ownership details. Apply appropriate asset classifications (i.e., using smart tags, decals) and include key attributes such as asset type, useful life, and depreciation to ensure completeness of records. |
| L4 | Update Asset Information | Modify asset attributes such as location, condition, or responsible department. |
| L4 | Maintain Asset Registry | Ensure centralized and accurate asset records across institutional systems. |
| L4 | Validate Asset Data Integrity | Perform periodic checks to ensure asset data is complete and consistent. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Acquisition | Recording of newly acquired assets including equipment, buildings, and software. |
| | | ***Definitions*** |
| L4 | Record New Asset Purchases | Log newly acquired assets into the financial and inventory systems. |
| L4 | Assign Asset Tags | Label physical assets with unique identifiers for tracking. |
| L4 | Classify Acquired Assets | Categorize assets based on type, usage, and financial treatment. |
| L4 | Verify Acquisition Documentation | Ensure purchase orders, invoices, and receipts are properly recorded. Validate requisitions against object codes and amounts, confirm GL transfers for capital equipment, and update asset records accordingly. Include assets obtained through gift-in-kind transfers and other departmental and foundation submissions. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Transfers | Transfer of assets between departments or campuses within the institution. |
| | | ***Definitions*** |
| L4 | Initiate Asset Transfer Request | Submit a formal request to move assets between departments or locations, including required details (e.g., asset ID, current and new location, reason for transfer), and route through the appropriate approval workflow per institutional policy. |
| L4 | Approve Asset Transfers | Authorize asset movements in accordance with institutional policy. |
| L4 | Update Asset Records & Notify Stakeholders | Automatically update asset records to reflect changes in physical or custodial location and send out notifications to relevant stakeholders. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Retirement | Retirement of obsolete or surplus assets in accordance with institutional policy. |
| | | ***Definitions*** |
| L4 | Identify Surplus or Obsolete Assets | Coordinate with departments and units to identify and flag unused or under-utilized assets and route them to asset processors for evaluation and further processing (i.e., recycling, sale, or disposal). |
| L4 | Process & Authorize Retirement Requests | Process asset retirement requests using required forms and documentation and route them for approval to designated authorities and signatories (e.g., department heads, property management). |
| L4 | Execute Asset Retirement Procedures | Carry out the retirement of assets through recycling, sale, or disposal in accordance with institutional policies and regulations. |
| L4 | Update Asset Registry Post-Retirement | Update records to reflect change in status from active to retired and retain records in system for completeness and compliance purposes. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset & Equipment Tracking | Tracking of physical assets and equipment for inventory and compliance purposes. |
| | | ***Definitions*** |
| L4 | Conduct Physical Inventory | Perform biennial audits to verify asset presence and condition in accordance with institutional policies and regulatory requirements. |
| L4 | Report Missing or Damaged Assets | Log incidents of loss or damage for investigation and resolution. |
| L4 | Maintain Tracking Systems | Keep asset tracking tools and databases current and functional through activities such as uploading asset data during inventory cycles and processing departmental record updates. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Adjustments | Adjustments to asset records due to revaluation, impairment, or corrections. |
| | | ***Definitions*** |
| L4 | Process Asset Adjustments | Adjust asset values based on institutional reassessment and process asset changes (e.g., edit, merge, separate) using the appropriate documentation. |
| L4 | Record Impairments | Document reductions in asset value due to damage or obsolescence. |
| L4 | Correct Asset Classification Errors | Update records to fix misclassified assets. |
| L4 | Approve Adjustment Entries | Review and authorize changes to asset financial records. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Depreciation | Calculation and recording of depreciation for capital assets over their useful life. |
| | | ***Definitions*** |
| L4 | Calculate & Post Depreciation | Apply appropriate depreciation methods to institution-owned capital assets in alignment with creation dates and fiscal year rules and record entries in the financial system. |
| L4 | Review Depreciation Schedules | Ensure depreciation timelines align with asset lifecycles. |
| L4 | Adjust Depreciation for Asset Changes | Update depreciation based on asset modifications or transfers. |

# Asset Management

| | | |
|---|---|---|
| L3 | Lease Management | Management of leased assets including terms, payments, and accounting treatment. |
| | | ***Definitions*** |
| L4 | Record Lease Agreements | Log lease terms and conditions into financial systems. |
| L4 | Track Lease Payments | Monitor and record periodic lease payments. |
| L4 | Evaluate Lease Classification | Determine accounting treatment based on lease type. |
| L4 | Manage Lease Renewals and Terminations | Handle extensions or closures of lease agreements. |
| L4 | Finalize Lease Close-Out and Title Transfer | Complete the process for converting leased assets to university-owned property by conducting title transfer after all financial obligations are met and confirming transfer with leasing company. |
| L4 | Prepare Lease Management Reports | Coordinate with stakeholders across the university system to compile footnotes and exhibits required for financial statements, including annual reporting under GASB 87 and 96. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Period Close | Closing of asset-related financial periods and reconciliation of asset accounts. |
| | | ***Definitions*** |
| L4 | Reconcile Asset Accounts | Ensure asset balances match supporting documentation. Perform monthly reconciliations to confirm ledger and sub-ledger alignment, validate departmental records, and verify financial activity for accuracy. |
| L4 | Review Period-End Adjustments | Validate any changes made during the close process. |
| L4 | Finalize Asset Close | Finalize asset-related entries for the financial period. |
| L4 | Prepare Year-End Asset Reports | Compile year-end reports on capital assets, including disposals, balances, and reconciliations. Provide audit-ready documentation (i.e., prepared by client) for external auditors, incorporating roll-forwards and detailed transaction summaries. |

# Asset Management

| | | |
|---|---|---|
| L3 | Asset Reporting | Reporting on asset utilization, valuation, and lifecycle status. |
| | | ***Definitions*** |
| L4 | Generate Asset Valuation Reports | Generate reports summarizing the current value of institutional assets (including split-funded assets) using asset data pulled from database. |
| L4 | Track & Report Asset Lifecycle | Coordinate with relevant teams and stakeholders (e.g., procurement, property management) to track and report asset status from acquisition through disposal. |
| L4 | Monitor & Report Asset Utilization | Coordinate with users and relevant stakeholders (e.g., principal investigators) and review monthly maintenance data captured in asset records to track usage patterns and generate insights relevant to optimizing asset deployment. |
| L4 | Support Audit and Compliance Reporting | Generate customized reports for internal and external audits and compliance checks using asset data pulled from database. |

# Student Fund Management

| | | |
|---|---|---|
| L3 | Fund Management | The administration and monitoring of funds allocated to or generated by students including special course fees, auxiliary funds, and other student-related accounts. This function ensures that funds are used responsibly, transparently, and in alignment with institutional policies and the approved purposes. |
| | | ***Definitions*** |
| L4 | Establish Fund Allocation Criteria | Define rules and priorities for distributing student funds based on institutional goals and available resources. |
| L4 | Manage Carryforward and Fund Balances | Determine treatment of unspent student funds at period-end and apply institutional policies for carryforward or reallocation. |

# Student Fund Management

| | | |
|---|---|---|
| L3 | Financial Oversight & Approval | The review and authorization of financial activities, including budgets, expenditures, and reimbursements related to student funds, to ensure compliance with institutional policies, funding guidelines, and legal requirements. This function safeguards student resources by verifying the legitimacy of transactions, confirming alignment with approved purposes, and maintaining accountability and transparency in the stewardship of student funds. |
| | | ***Definitions*** |
| L4 | Review Budget Submissions | Assess student fund budgets for completeness, accuracy, and compliance with institutional policies. |
| L4 | Approve Expenditures | Authorize spending requests and reimbursements related to student funds. |
| L4 | Monitor Compliance | Monitor student fund expenditures to ensure alignment with institutional policies and verify that revenue sources comply with UBIT policies. |
| L4 | Conduct Financial Reviews | Perform periodic reviews of financial practices related to managing and utilizing student funds to identify risks and improvement opportunities. |
| L4 | Project Evaluation and Approval | Evaluate and approve projects utilizing student funds for financial feasibility, compliance, and with institutional policies. |
| L4 | Student Fee Proposals | Develop proposals for new student fees, compile supporting financial data, and present to the appropriate oversight body (e.g., Student Fee Review Board) for review and approval. |