Finance Fund Maintenance

New Fund Requests

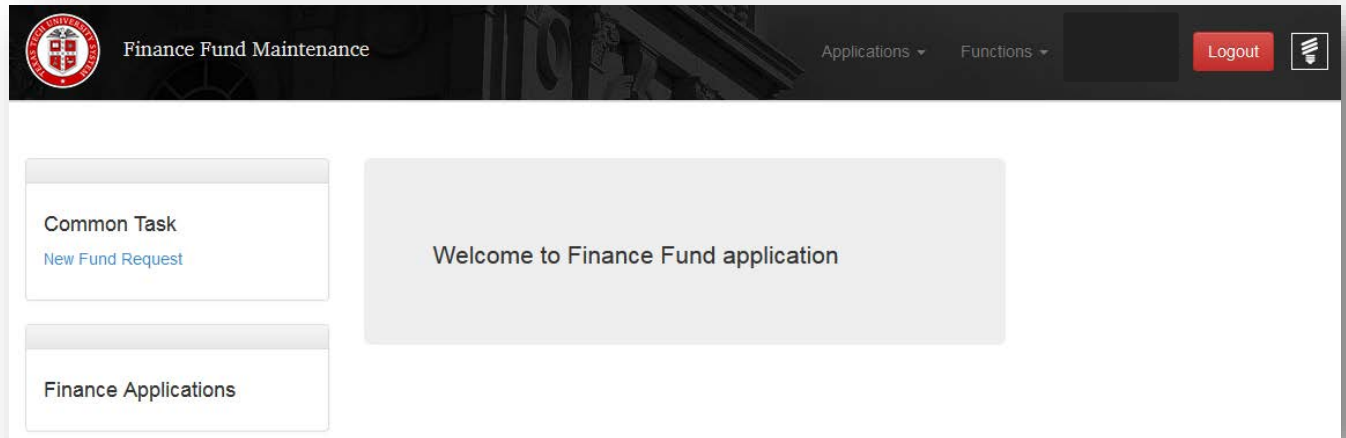# Table of Contents

Finance Fund Maintenance

The enhanced Finance Fund Maintenance system allows departments to establish new funds in an expedited and efficient manner with the convenience of predefined approval routing and history for audit purposes.

The system is located: https://fund.app.texastech.edu

Questions regarding the Finance Fund system may be directed to Accounting Services - Financial Systems Management (FSM) at accountingservices@ttu.edu.

Fund Maintenance home screen

This screen offers users easy access through links to various features of the system.

From the home screen, a user may begin new fund requests, view their inbox or search for requests by type and status.

The '*Applications*' dropdown allows users to toggle between different TTU/TTUS Financial Systems.

'*Functions*' allows users to '*Start a New Fund Request*', '*Search*' on previously entered requests, or return to the 'Home' screen.

The ⚡ icon displays all current session notifications.
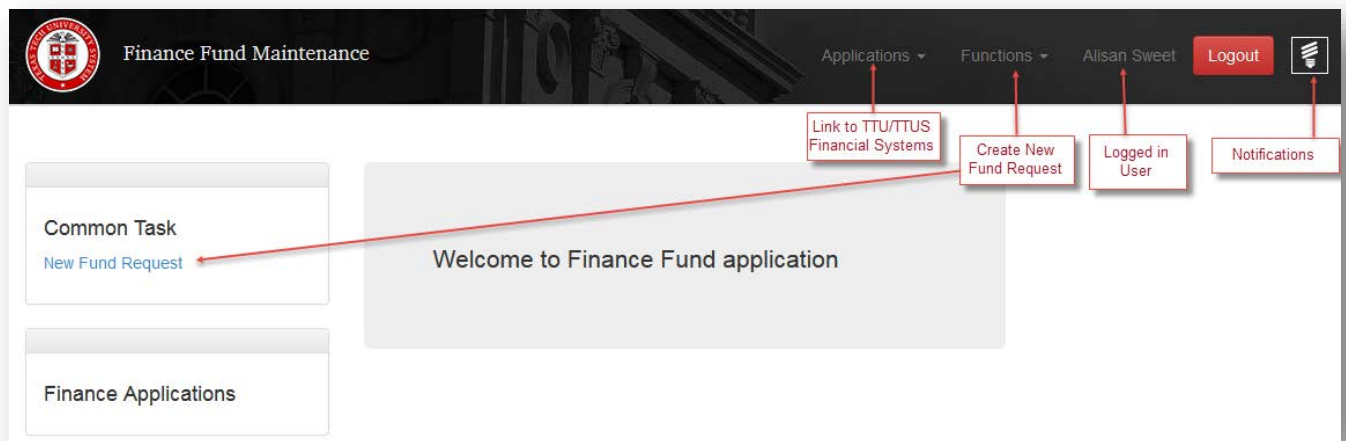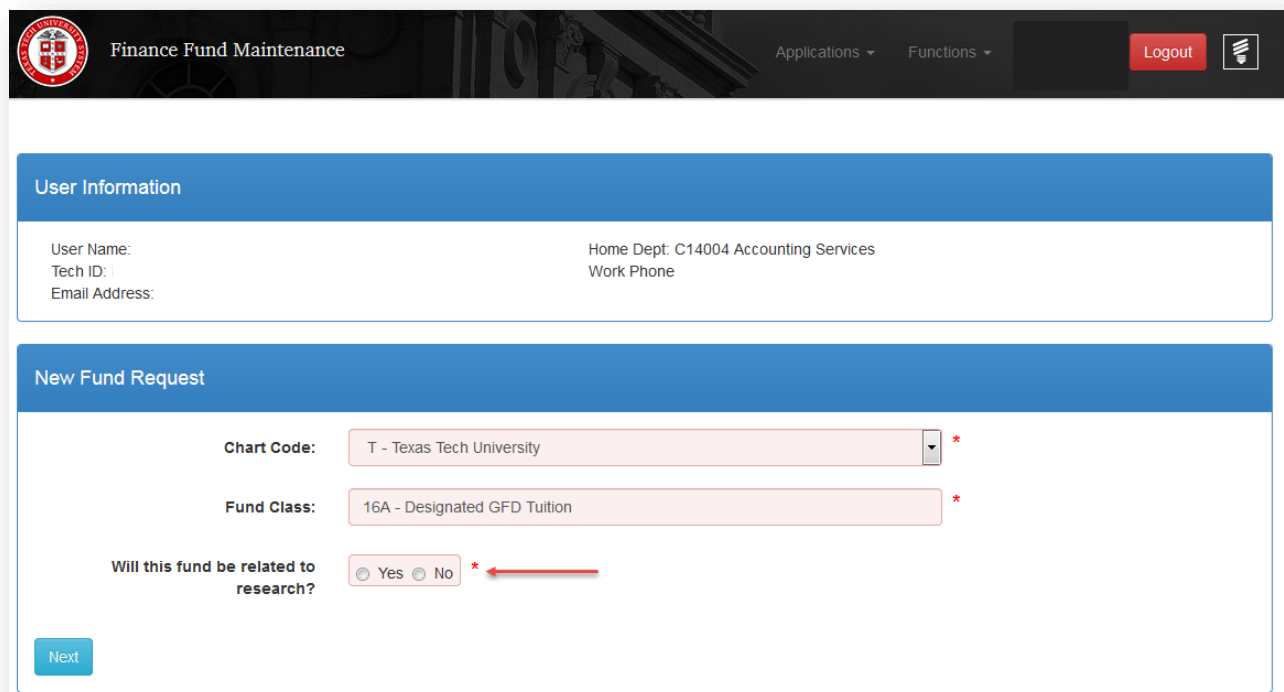
Create a New Fund Request

To create a new fund request, choose '*New Fund Request*' from the home screen or '*Start New Fund Request*' from the '*Functions*' dropdown menu.
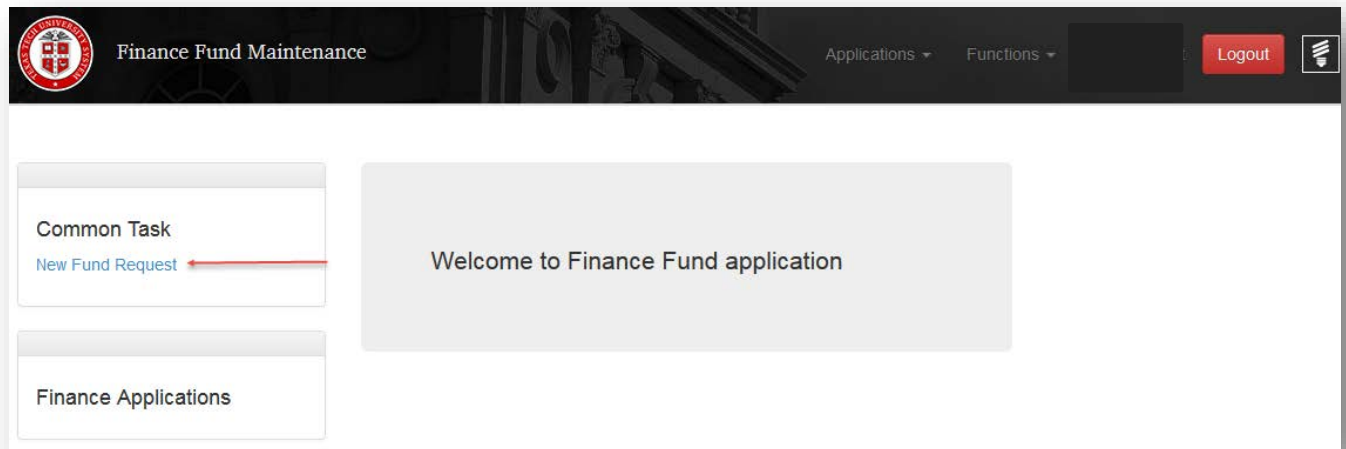

Select the applicable '*Chart Code*' and '*Fund Class*' from the dropdown list. Based on fund class selection, additional forms may be added to the request in order to gather information. If needed, fund class descriptions may be found at the end of this document.

If the requested new fund is related to research, select 'Yes' otherwise, select 'No.' Then click 'Next' to proceed to the Main Fund Information page.

Any time prior to clicking 'Save and Submit,' a user may select 'Change Fund Class' and return to the first screen.

New Fund Request

Chart Code: T   Fund Class: 11A - EG Appropriations   Research: Y   Change Fund Class

User may then start over by selecting the applicable *'Chart Code'* and *'Fund Class'* from the dropdown list. Please answer the research question prior to selecting 'Next'.

User Information

User Name: Home Dept: C14004 Accounting Services
Tech ID: R0   Work Phone
Email Address:

New Fund Request

Chart Code: T - Texas Tech University   *

Fund Class: *

Next

**Note: All previously entered data fields will be cleared once a *'Change Fund Class'* has been initiated.

**Note: New fund requests for 16K fund class are restricted to Operations Division Business Services Office.

Forms

The Finance Fund Maintenance system is designed to increase user efficiency by creating forms that are programmed to populate only under predefined conditions, thus reducing data entry. Red fields with asterisk signify a required field.

Main Fund Information Form

The Main Fund Information form populates for all fund requests. Requirements in this section are based on the fund class chosen and selection on the research question.

Type Fund Manager's name or R# to begin populating the dropdown. Click on the appropriate name.

**Note: If the selection contains "(Financial Manager)", the employee has been designated in Banner as a Financial Manager. If they do not have the designation, the Finance Fund Maintenance system automatically updates Financial Manager tables in Banner and this will be populated going forward.

[R00555994] Buie, Megan Christine - (Financial Manager)
Accounting Services - Assistant Managing Director

'Effective date' auto-populates as Sep 01 current fiscal year. This is an editable field.

'Fund Name' is limited to 35 alpha-numeric characters. Special characters have been eliminated to conform to Banner Data Convention standards. For most fund classes and users, *'Fund Name' and 'Fund Long Name'* are the same. Accounting Services Research, and projects originating from Facilities, Planning and Contracting (FP&C) or Operations Division, are the exceptions.

'Will this fund receive gift revenue, either directly or through a transfer' is only answered 'Yes' when current revenue or transfer-orginating fund has been processed through Institutional Advancement. All others, select 'No'.

Main Fund Information

Fund Manager:	[R00555994] Buie, Megan Christine *
Effective Date:	Sep 01 2016 *
Fund Name:	Finance Fund Manual *
Fund Long Name:	Finance Fund Manual *

Will this fund receive gift revenue, either directly or through a transfer?   ○ Yes ● No *

Source of Funds is a required section, either in a revenue account type or a transfer FOP. Click the green '+ *Add*' button to add a transfer FOP, if needed.

The transfer FOP must be a valid FOP. Please run Cognos report FI106 for FOP verification.

If any of the FOP elements (Fund, Orgn, Program) are not valid, an error code populates in session notifications.

Provide a detailed description in the *Fund Objective/Purpose* and *Use of Funds/Expenses – Not Allowed* fields. Enter Orgn Code and Prog Code in *Fund Defaults* section.

**Note: To create a new organization, use the *'FOP Orgn Maintenance'* selection within the New FOP System, selecting *'Chart'* and *'Create New Organization'*. Once the New FOP request is routing, users may return to the Finance Fund Maintenance system, type the name of the requested Orgn in their new fund request and *'Save.'* *'Save and Submit'* should only be used once the new Orgn request has routed through all approvals and populates in Banner. Please see the New FOP training manual for guidance.
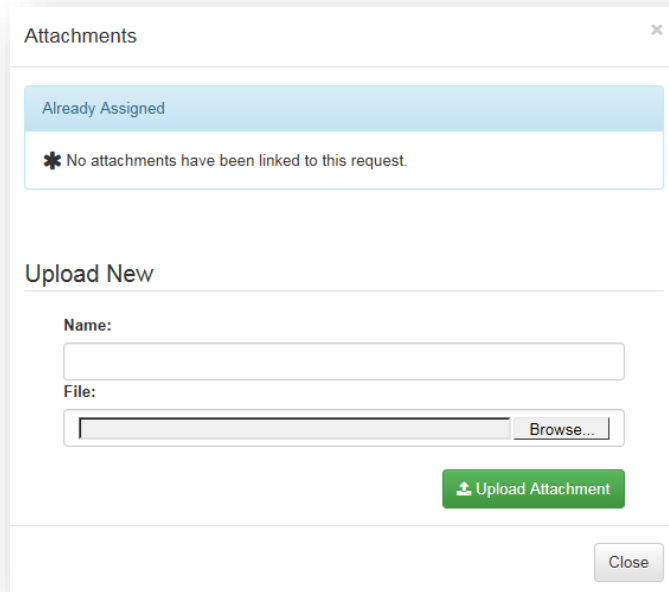
Will there be any sale of goods or services to people outside ot TTU/HSC/HSCEP? must be answered *'Yes'* if sale of goods/services by any TTU entity, regardless of fund classification.

Is this fund being created due to the establishment of a new student/source fee? Answer *'Yes'* if an approved fee is included in the current [Global Fee Document](). For more guidance, please refer to the current [Global Fee Document/Executive Summary (2016-2018).]()

Grant/Project Code should only be used for Accounting Services Research and projects originating from Facilities, Planning and Contracting (FP&C) or Operations Division.

If documentation will be included in a new fund request, users must 'Save' the request prior to uploading any attachments. Allowable attachment types are .pdf, gif, jpeg, tif, bmp, Microsoft documents and emails. Users are unable to remove an attachment once the request has been submitted. To have an attachment removed, please contact accountingservices@ttu.edu.

*Note: Attachments may not exceed 10MB and may not contain any confidential details or Personal Health Information (PHI) governed by HIPPA regulations.
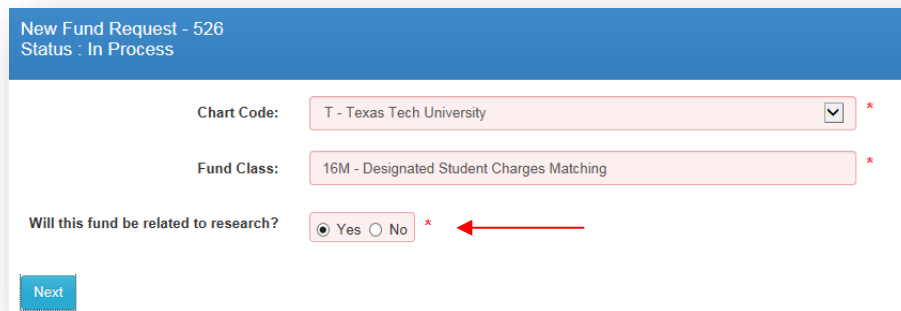
If no other forms have generated, users now have the option to either '*Save*' or '*Save and Submit*'. '*Save*' allows the request to be finalized later. '*Save and Submit*' routes the request through the appropriate approvals. Please note that unsubmitted requests will be deleted after 14 days of inactivity.
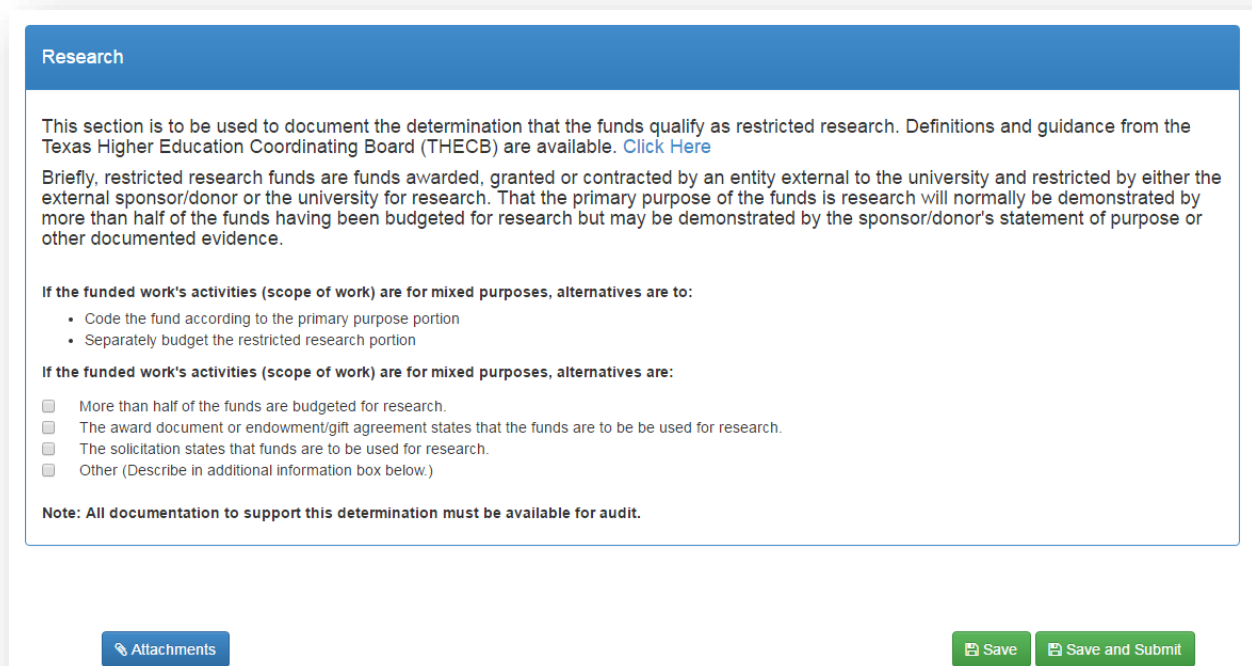
Research Form

If 'Yes' to the Research question at the initial new fund request entry is paired with fund number within a restricted fund class (2#), the Research form appears below the Main Form.

The Research form provides a brief definition of restricted research funds (RRE), and links to the Texas Higher Education Coordinating Board (THECB) site in order to assist Departments in determining if the fund qualifies as RRE. Please select the applicable check box. During approval routing, this information is reviewed for compliance with the THECB Standards and Accounting Methods for Reporting Restricted Research Expenditures.

Scholarship Form

The Scholarship form opens for fund types 15 and 25. All fields are required and should match what will be used in the [Scholarship Tracking System (STS)](#).

Scholarship	
Number of Annual Awards:	[ ] *
Amount of Each Award:	[ ] *
Award Recipients Selected By:	[ ] *
Announcement/Description of Award:	[ ] *
Classification:	[ ] *
Major:	[ ] *
Current GPA:	[ ] *
High School GPA:	[ ] *Required if Freshman are eligible.
Financial Need Requirements: *Type in whether award based on financial need and, if so, specify requirements.*	[ ] *
Other Requirements: *Type in any other specific requirements.*	[ ] *

✎ Attachments   ☐ Comments   💾 Save   💾 Save and Submit

Service Form

The Service form opens for fund type 17. All fields are required.

Service

Instructions:

To establish a new service center, complete Parts I - IV of this form and the Service Center Rate Development Worksheet (can either be uploaded as an attachment or emailed to accountingservices@ttu.edu), then Submit. Accounting Services will complete the Approved Rates and Estimated Subsidies in the Accounting Use Only section below based on this information, at which point it will route to the service center financial manager and the Department Chair (if estimated subsidies exceed $50,000) for approval. For additional guidance, see TTU OP 62.23 Academic Service Centers.

Part I - General Information

Indicate the Anticipated Customer Mix:

(If external expected to be greater than 50%, an Auxiliary Enterprise or Education-related Business Activity fund may be needed instead. See TTU OP 62.15 Sales of Goods and Services by Auxiliary Enterprises and Education-Related Business Activities.)

Internal (non-sponsored): [0 to 100] %

Internal (sponsored): [0 to 100] %

External: [0 to 100] %

Total percentage - %

Description of Goods or Services to be Provided: [ ] *

Sources of Revenue: [ ] *

Types of Expenditures to be Incurred: [ ] *

How will this service center benefit the teaching and research functions of the organizational unit? [ ] *

Do competitors for this service center exist outside TTU? ○ Yes ○ No *

Will any user groups be provided goods/services at discounted rates or free of charge? ○ Yes ○ No *

Will Building(s) and or Room(s) be used for Service Center Activities? ○ Yes ○ No *

Are other activities taking place in this same space? ○ Yes ○ No *

Will any equipment used in the service center also used by other activities? ○ Yes ○ No *

Will service center rates fully recover equipment depreciation expense? ○ Yes ○ No *

Service form continued…

Part II - Billing Information

Contact Name: [ ] *

Contact Phone Number: [ ] * [ ] * [ ] *

Extension: [ ]

Billing Method(s): ○ Gateway Upload ○ FiTS (TTU/TTUS Only) *

☐ External Invoicing

Billing Frequency: ☐ Weekly ☐ Monthly *

☐ Other:

Part III - Information for Internal Sales

Proposed Billing Rate(s) and Method of Determination for Internal Sales: [ ] *

Part IV - Information for External Sales

(Only required to complete if anticipated external sales > 0%)

Total External percentage - %

[🖇 Attachments] [💾 Save] [💾 Save and Submit]

For Service (17) requests, Accounting Services will contact the employee listed in *Part II – Billing Information* for formalized rate development if applicable.

Endowment Form

Any fund request for a new endowment corpus, spendable, or department spendable triggers an endowment section to open under the Main Fund Information Form. If 'No' is toggled for the '*Endowed Corpus or spendable/Earnings Fund*' statement, the incorrect fund class has been selected.

All requests must include type of fund and endowment level, as indicated below. If unsure of selection, please refer to the glossary at the end of this manual for definitions.

**Note: Effective May 2017, if Institutional Advancement is included on endowment agreement execution, they will be responsible for submitting any new fund requests for corpus and main spendable funds. If a department spendable fund is needed, new fund request responsibility falls with the Department.

When creating an endowed spendable fund, the '*Corpus Fund Code*' OR '*Corpus Fund's Request ID*' (located on the submitted corpus new fund request) must be entered.
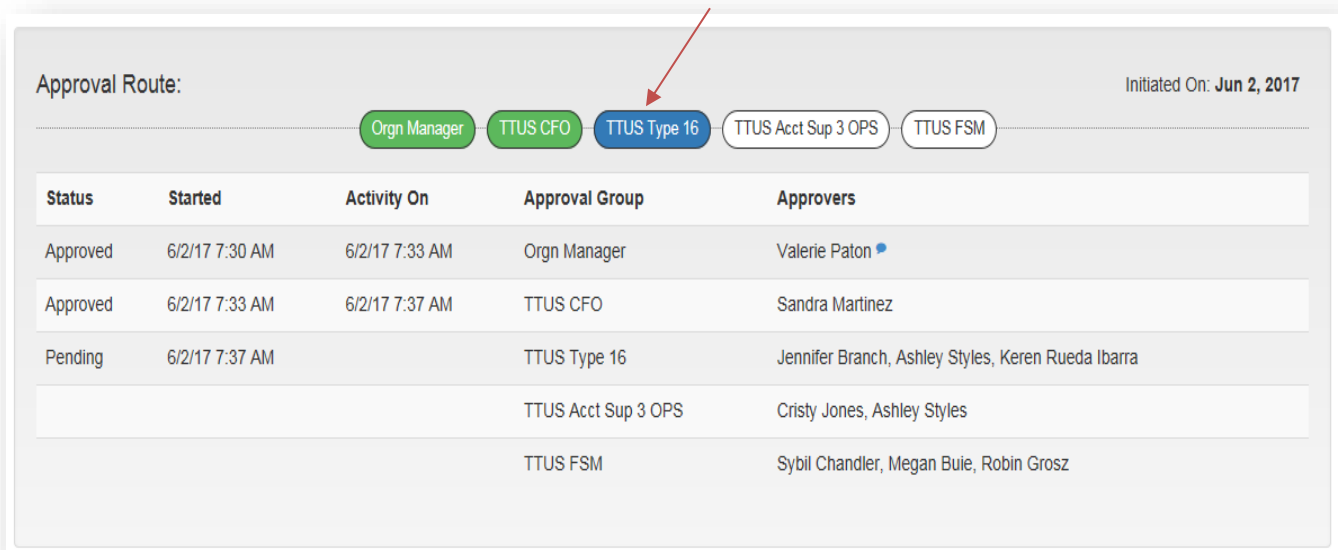
Approvals

Orgn financial manager is the first to approve a new fund request once it has been submitted. Number of /level of approvers varies by request type -- scholarship, research, endowment, etc. Approvals are sequential and cannot be skipped; however, an approver may return the request back to a previous approver.

In the example below, the request is awaiting *TTUS Type 16* (Blue color fill). Either of the approvers listed may select the *TTUS CFO* button to return the request back to the CFO's queue. Other approval routing color designations: Green = previously approved; White = upcoming approval level; Red = approver rejected; Lime Green = notification only, no approval required.

If a request is being reverted to a previous approver rather than being rejected back to the originator, current approver will be asked to provide a reason. After providing comment, click '*Revert*' icon. These comments may be seen when the user clicks on the blue '*Comments*' button at the bottom of the screen.

The *Approver Notes* box may be used as needed when approving a request. However, a rejected request requires comment. When *Approver Notes* box is populated, a blue bubble appears next to the approver who made the note.

Status	Started	Activity On	Approval Group	Approvers
Approved	6/2/17 7:30 AM	6/2/17 7:33 AM	Orgn Manager	Valerie Paton
Approved	6/2/17 7:33 AM	6/2/17 7:37 AM	TTUS CFO	Sandra Martinez
Pending	6/2/17 7:37 AM		TTUS Type 16	Jennifer Branch, Ashley Styles, Keren Rueda Ibarra
			TTUS Acct Sup 3 OPS	Cristy Jones, Ashley Styles
			TTUS FSM	Sybil Chandler, Megan Buie, Robin Grosz

Approval Route: Initiated On: **Jun 2, 2017**

Orgn Manager — TTUS CFO — TTUS Type 16 — TTUS Acct Sup 3 OPS — TTUS FSM

Attachments and Comments

All attachments and comments will be housed in two blue buttons at the bottom of the approval screen and may be viewed at any point during the request/review process and in the document history as well.

Approvers may upload attachments and make comments at any time during approval routing.
To view or upload an attachment, click on the '*Attachments'* icon. A previously added document may be viewed by clicking on the document icon under the "ID" column. A document may be added to the new fund request in the *Upload New* section. Choose the file and click '*Upload Attachment'*.

To view or add a comment, select the '*Comments'* icon.
To add a new comment, select the '*+ Add'* button. Once comment has been added, click '+' to save and '-' to remove. Then click '*Close'*.

Attachments   ✕

Already Assigned

ID	Name	Last Modified	Actions
📄 291	XXXXXX VACAA.RFA.pdf	Apr 6, 2017 2:40:26 PM	🗑
📄 289	213021 Budget Route Sheet and Proposal_NIH R21AI131696 A Joshi.pdf	Apr 6, 2017 2:11:25 PM	🗑
📄 290	213021 NOA--201703_NIH R21AI131696 A Joshi.pdf	Apr 6, 2017 2:11:41 PM	🗑

Upload New

Name:

[   ]

File:

[Choose File] No file chosen

[⬆ Upload Attachment]

[Close]

Comments   ✕

✱ PII - Do not add Personally Identifiable Information.

Comment	User Name	Date
Test	Marcos Armendariz	Apr 06 2017
Testing comments section.	Beverley Court	Apr 06 2017
Reverting approvals: Testing	Jennifer Meinberg	Apr 10 2017

[✚ Add]

[Close]

Email Notifications

Sample email notifications are shown below. To view and/or approve the request, click on the hyperlink to directly enter the Finance Fund application.

Financial Services

Your approval is required on New Fund request: **434**

Please click **here** to review and approve this New Fund request.
This is an unattended mailbox. Please do not reply to this message. Contact the request originator   , with questions about this request.

Financial Services

You are receiving this email as the originator of New Fund request: **456**

This request has been REJECTED by approver
with the following comments: - test
Please click **here** to view this request. This is an unattended mailbox. Please do not reply to this message. Contact the last approver   , with questions about the rejection.

Financial Services

You are receiving this email as the originator or approver of New Fund request: **481**

This request has been APPROVED.
The following new FOP has been generated:**18A385-C14040-100** Code
Please click **here** to view the original New Fund request.

Search

Users may check the status of a new fund request by accessing the '*Functions'* dropdown and selecting '*Search'*.
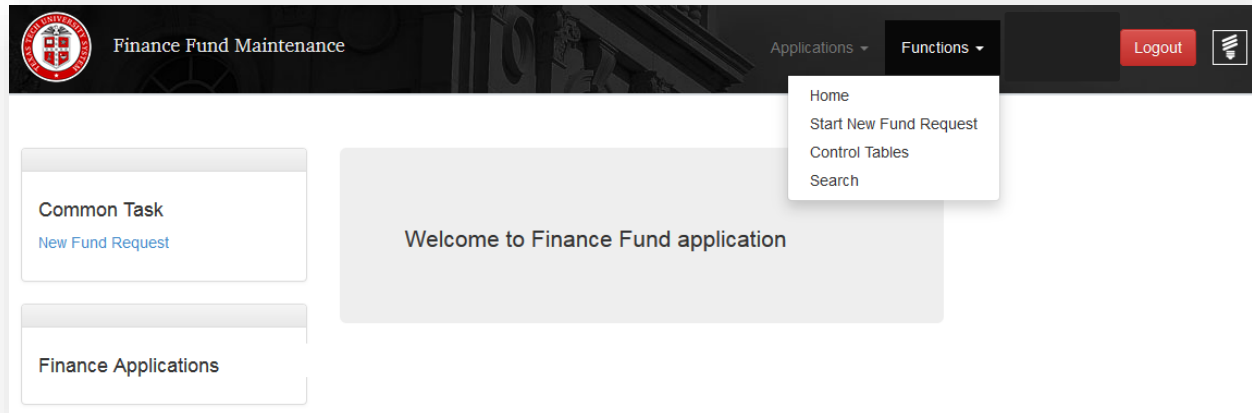
Search options:
- My Requests – requests submitted by logged in user
- Review requests needing my approval – requests pending logged in user's approval
- Search – filter and search features
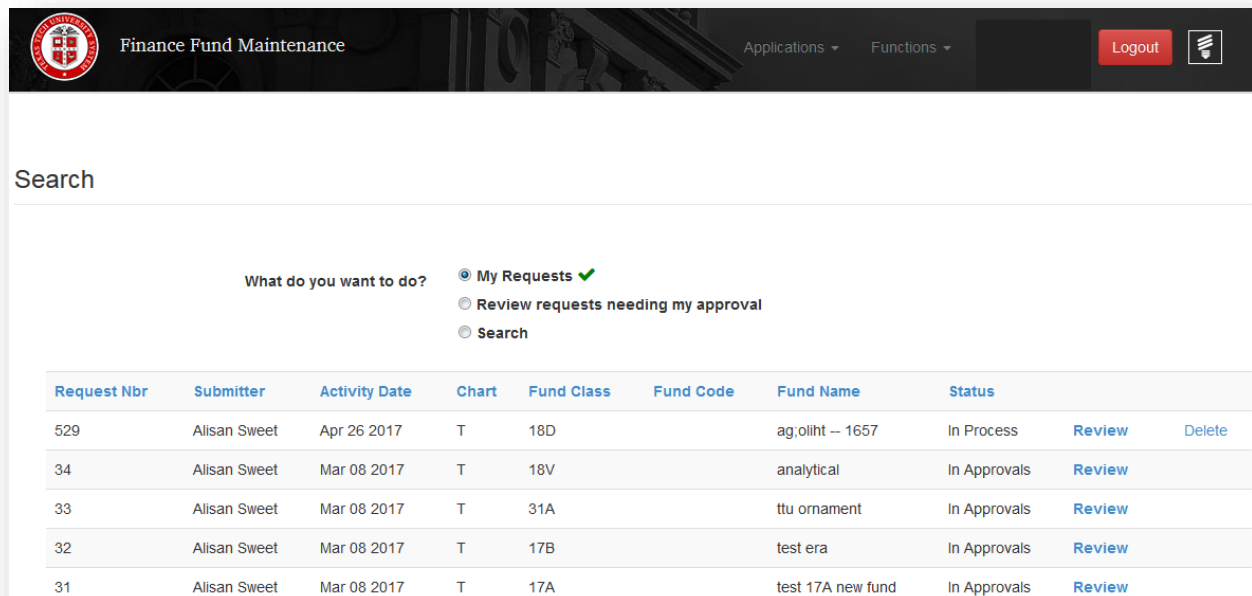
In the Search option, enter date range, click *'Another Filter'* and select desired filter option.

Enter filter data and click *'Apply Filter'*.

The system displays requests matching the specified parameters. Click *'Review'* to view the request. *'Delete'* cancels a request that has not been approved.

Glossary

Alpha-numeric: consisting of or using both letters and numerals

Approver: financial manager or a designee as assigned in TeamApp

Chart of Accounts: a one-character, alpha field that uniquely identifies a particular chart

Department Spendable: created from the main endowed spendable fund. Funds may only be transferred in from the main endowed spendable. Examples of department spendables include operating, fellowships, chair, and scholarships.

Effective Date: the date when action takes place in Banner

Endowed Corpus: gift funds from a donor for which the income may be expended, but the principal sum remains in perpetuity. Only a portion of the earnings are distributed or spent annually for the purpose specified by the donor so that the principal amount continues to grow.

Endowed Spendable: created from one main corpus fund; earn their own interest, as well as 100% of interest from the corpus.

Endowment: a donation of money or property to a nonprofit organization for the ongoing support of that organization. Usually the endowment is structured so that the principal amount is kept intact while the investment income is available for use, or part of the principal is released each year, which allows for their donation to have an impact over a longer period than if it were spent all at once. An endowment may come with stipulations regarding its usage.

Financial Manager: an assigned employee with the fiduciary responsibility for a fund or organization level. This person is assigned in Banner screens FTMFUND – Fund Financial Manager or FTMORGN – Orgn Financial Manager.

Financial Systems Management: an area within Accounting Services responsible for access management, TTU/TTUS finance systems creation and maintenance and customer service and technical support for the finance systems.

FOP (Combination): a combination of Fund, Organization and Program. A valid FOP has an FTMACCI record to allow for budgeting and use.

FOP Orgn Maintenance: selection in New FOP system for creating a new FOP combination, change an existing FOP combination, creating a new organization, changing the name of an organization.

FTMACCI Index: the Banner table that allows FOP combinations to be created to validate usage.

Functional Program Codes: segment of the Banner FOAP accounting string designed to identify the "function" of the activity according to standard definitions developed by the National Association of College and University Business Officers (NACUBO) for higher education operating activity. These NACUBO function expenditure categories are used in the preparation of various financial and activity-related reports and computations. The TTU/TTUS program codes are: 100 Instruction, 200 Research, 300 Public Service Support, 400 Academic Support, 500 Student Services, 600 Institutional Support, 700 – Operations and Maintenance, 800 – Scholarship and Fellowships, 900 - Unexpended Plant, A10 – Auxiliaries, E10 – Endowment Funds, G10 – Agency Operations, S10 – Service Departments.

Fund: a one- to six-character code that identifies a self-balancing set of accounts, defines where the money is coming from and ownership. Fund codes may be established in a hierarchy of up to five levels for roll-up and reporting purposes. A few examples of fund codes include E&G 11-14, Current Unrestricted Funds 15-19, Sponsored Projects 21-23, and Endowments 87.

Fund Financial Manager: an assigned employee with the fiduciary responsibility for a fund. This person is assigned in Banner screen FTMFUND – Fund Financial Manager.

Inbox: the location in New FOP system for reviewing submitted requests and/or requests for approval.

Organization: a one- to six-character code that identifies a unit of budgetary responsibility and/or departments within an institution. It is normally used to define "who" spends the money. Organization codes may be established in a hierarchy of up to eight levels for roll-up and reporting purposes. Examples of organization codes roll up with the first digit = A - President's Office, B - TTU Provost and Academic Affairs, C - Administration and Finance, D – TTU Student Affairs, E – Research, F – Athletics, G - Office of Institutional Diversity, and H – Human Resources.

Orgn Financial Manager: an assigned employee with the fiduciary responsibility for an organization. This person is assigned in Banner screen FTMORGN – Organization Financial Manager.

Predecessor Organization: a segment of the organization code roll up or hierarchy. This defines the department or level for who will spend the money. Predecessors are used for reporting purposes.

Program: a three digit character code that identifies a function and enables the institution to establish a method of classifying transactions across organizations and accounts. Examples of program codes include Instruction, Research, and Plant Operations. Most institutions follow the programs defined by the National Association of College and University Business Offices (NACUBO). Program codes may be established in a hierarchy of up to five levels for roll-up and reporting purposes. Examples of program codes include Academic Support, Student Services, and Research. See also Functional Program Codes.

Quasi Endowment: fund functioning as an endowment, these funds are earmarked by an organization's governing board, rather than restricted by a donor or other outside agency, to be invested to provide income for a long but unspecified period. The governing board has the right to decide at any time to expend the principal of such funds.

Research Related Expenses: an expenditure of funds for which the use of the funds qualifies as research and development.

Valid FOP: a FOP combination which is found as valid and active in Banner table FTMACCI

Fund Class Descriptions

General Revenue	
11A (Appropriations)	Funds appropriated by the legislature through the General Appropriations Act for the operation of an institution of higher education; **expenses on 11A funds are limited institutionally to salary and benefits only**
11B (Special Line Items)	Funds appropriated by the legislature through the General Appropriations Act for the operation of an institution of higher education; **expenses in allowable budget pools must be used for the specific strategy for which the funds were appropriated**
11E (State Pass Throughs)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; **expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated**
11M (Matching Funds)	Funds committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable sources include 11A and 11B
Dedicated Revenue	
12A (Statutory Tuition)	Statutory portion of overall tuition collected as prescribed by the State; **expenses on 12A funds (except child care fund 12A008) are limited institutionally to salary and benefits only**
12C (State Pass Throughs)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; **expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated**
12D (State Pass Throughs-NHARP)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; **expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated**
12M (Matching Funds)	Funds committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable source 12A
13 (HEAF)	Funds provided by the State to support capital construction and equipment needs of an institution of higher education; **expenses limited to this specific purpose only**
13M (Matching Funds)	HEAF funds committed by the institution to fund a portion of the total cost of an externally sponsored project

14 (NRUF)	Funds provided by the State to support educational and general activities that promote increased research capacity at the institution; **expenses in allowable budget pools must be used in research activities only**
14M (Matching Funds)	NRUF funds committed by the institution to fund a portion of the total cost of an externally sponsored project
Tuition & Fees	
15 (Scholarships)	Funds set aside from tuition and fee revenue that are designated internally for scholarships
16A (Designated Tuition)	Tuition collected above statutory amounts at rates set by the governing board for the effective operation of the institution
16B (Academic Fees)	Fees collected as authorized by the State to cover the institutional cost of materials and services for which the reflective fee is collected such as the library, information technology, and advising; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16C (ADIA)	Fees collected as authorized by the State to cover an academic department's instructional activities of the classroom; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16D (Special Instruction)	Fees collected as authorized by the State to cover the extraordinary cost of materials and services for conducting a specific course/section; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16E (Other Fees)	Fees collected as authorized by the State to cover the cost of student services such as recreational activities, health and medical services, transportation, etc.; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16F (Extended Study)	Fees collected as authorized by the State to cover the institutional cost of providing online, distance education courses; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16G (Workshops/Seminars)	Revenue collected to cover the institutional costs of providing instructional workshop and seminars on campus; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**
16H (Program Fee)	Revenue collected to cover the institutional costs of providing specific academic programs such as Study Abroad and the MBA and Personal Financial Planning executive-style programs; **expenses in allowable budget pools must be used for the specific purpose for which the fee was collected**

16K (Differential Tuition)	Tuition collected above statutory amounts at rates set by the governing board for the effective operation of the institution
16M (Matching Funds)	Tuition and fee revenue committed by the institution to fund a portion of the total cost of an externally sponsored project
Other Dedicated	
17A (Service Centers)	Revenue generated by operating units providing goods or services predominantly to other internal departments at the university; includes large institutional services such as physical plant, communication, and mail services as well as academic service centers governed by federal cost principles; **expenses incurred in providing the good/service must be within allowable budget pools and recorded directly to the service center fund.**
17B (Service Center Reserve)	Funds set aside from academic service center revenue to be used for capital equipment replacement costs in accordance with federal cost principles
17C (Shared Services)	Funds established to account for the costs of system level "shared service" departments and the reimbursement of those costs from component institutions
17M (Matching Funds)	Shared service salaries committed by the institution to fund a portion of the total cost of an externally sponsored project
18A (Other Designated)	Institutional funds generated from activities not specifically set forth in any other designated fund class
18B (Indirect Cost Recovery)	Facilities and Administrative (F&A) revenue generated from externally-funded sponsored projects, rates of which are negotiated and approved by the federal government and set forth in the sponsored project agreement
18C (Administrative Service Charge)	Administrative service charge collected from the operations of auxiliary enterprises (31A) and education-related business activities (18D) to fund the cost of centrally-provided institutional support services
18D (Education Related Business Activity)	Revenue generated from the operations of activities that are established primarily to provide instructional and/or laboratory experience for students but also incidentally create goods and services; **expenses incurred in providing the good/service must be within allowable budget pools and recorded directly to the EBA.**
18E (Texas Research Incentive Program)	Funds provided by the state legislature as "matching" funds for gifts and endowments received by the institution to enhance research activities; **expenses in allowable budget pools must comply with any restrictions placed by the donor in the original gift/endowment agreement**

18F (Grant and Contract Residuals)	Unspent funds upon the closeout of a fixed price sponsored project that may be used at the discretion of the college or department
18M (Matching Funds)	Institutional funds committed by the institution to fund a portion of the total cost of an externally sponsored project
18R (Sponsorships)	Financial or other support provided by an external party in support of one or more activities, events, or programs in which the sponsor receives acknowledgement, endorsement, and/or some level of return benefit
18S (Self-Insurance Administrative Funds - System)	Funds established to account for the medical self-insurance plan for HSC Lubbock and El Paso **(S Chart Only)**
18T (Temporary Salaries)	Funds dedicated for temporary use for faculty and staff salaries for anticipated sponsored projects that have not yet been executed and established in the financial system
18V (Revenue Agreements)	Revenue received from formal agreements (excluding sponsored projects and gifts); **although revenue not restricted by the provider, expenses in allowable budget pools may be limited institutionally for each agreement**
18Z (Collaborative Research Initiative)	Funding awarded by TTUSA to component institutions for collaborative research projects; **expenses in allowable budget pools must comply with the research "agreement" and budget**
Sponsored Projects	
21 (Federal)	Grant, contract, or cooperative agreement funded directly or indirectly by a federal agency to perform a specific scope of work as set forth in a formal agreement; **expenses in allowable budget pools must directly advance the scope of work and comply with federal regulations and cost principles, award terms and conditions, and institutional policy**
22 (State)	Grant, contract, or cooperative agreement funded directly or indirectly by the State of Texas or another state to perform a specific scope of work as set forth in a formal agreement; **expenses in allowable budget pools must directly advance the scope of work and comply with state regulations, award terms and conditions, and institutional policy**
23 (Private)	Grant, contract, or cooperative agreement funded by nonprofit or for profit entities to perform a specific scope of work as set forth in a formal agreement; **expenses in allowable budget pools must directly advance the scope of work and comply with award terms and conditions and institutional policy**

Restricted	
24 (Restricted Gifts)	Based on donor agreement and/or agency's restrictions.
25 (Restricted Scholarship)	Source of these funds is outside agencies or persons that have restricted the funds; scholarships for undergraduate students and fellowships for graduate students.
28 (Restricted Other)	Funds from outside agencies or persons that have restricted the funds.
29 (Plant)	Funds are to be used for the construction, rehabilitation, and acquisition of physical properties for institutional purposes.
Auxiliary	
31 (Auxiliary Enterprise)	Support activities similar to retail operations for the benefit of students, faculty, staff, and the public; may charge users for their goods and services at rates that will recover their full cost, including TTU overhead.
35 (Auxiliary Enterprise Scholarship)	Funds transferred in from Auxiliary funds allowed.
39 (Auxiliary Enterprise, Other Plant)	Funds are to be used for the construction, rehabilitation and acquisition of physical properties for institutional purposes.
Other	
41A (Loan - federal)	The Federal Perkins Loan Program provides low-interest loans to help needy students finance the cost of higher education. For more information see http://www.ed.gov/programs/fpl/index.html.
41B (Loan - institutional)	Funds to be used for emergency situations and repaid according to Student Business Services guidelines.
61 (Endowment Funds)	Established from outside gifts. Principal funds are invested in perpetuity. Capital gains and losses are classified as principal. Interest earned is set aside in separate spendable fund.
81 (Agency)	Assets are not owned by the university, but are held in custodianship by the university. See OP 62.09 at http://www.depts.ttu.edu/opmanual/OP62.09.html for more information.

83A (Foundation Unrestricted)	Gifted assets with no donor specific purpose of use.
84 (Foundation Gifts)	Texas Tech Foundation, Inc. is a non-profit corporation that operates exclusively to support and promote all colleges, schools, programs, and campuses of TTU, TTUHSC, and ASU; to seek and obtain gifts for such institutions; to receive, hold, invest, and administer property of any kind, type, or nature for the benefit of the institutions; and to make expenditures to or for the benefit of such institutions. The Office of Institutional Advancement is responsible for soliciting, coordinating, approving, and reporting all fundraising from outside agencies or persons. See Fund Class level for specific information.
85 (Foundation Scholarship)	See Fund Class level for specific information. This Fund Category includes both scholarships for undergraduate students and fellowships for graduate students.
87 (Foundation Endowment)	See OP 02.08 at http://www.depts.ttu.edu/opmanual/OP02.08.pdf for more information. See Fund Class level for specific information.
90 (Plant)	Plant funds are segregated into separate balanced fund groups: Unexpended (91A), Unexpended Multi-Year (91B, 91F), Renewal & Replacement (92, 93), Retirement of Indebtedness and Investment in Plant (94-97). Funds to be used for the construction, rehabilitation and acquisition of physical properties for institutional purposes.

Banner Program Code

Descriptions are based on the National Association of College and University Business Officers Financial Accounting and Reporting Manual.

100 Instruction – includes expenditures for activities that are part of the institution's instruction program; including credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.

200 Research – includes expenditures for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organization within the institution. Subject to these conditions, the category includes expenditures for individual and/or project research as well as that of institutes and research centers.

300 Public Service – includes expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

400 Academic Support – includes expenditures incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, such as libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development.

500 Student Services - includes expenditures incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

600 Institutional Support – includes expenditures for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

700 Operations and Maintenance – includes expenditures for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. (Operations and maintenance expenditures utilized for research should use program code 720.)

800 Scholarships and Fellowships – includes expenditures for scholarships and fellowships in the form of grants to students, resulting from selection by the institution or from an entitlement program.

900 Unexpended Plant – includes expenditures related to major non-capitalized repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance.

A10 Auxiliaries – includes expenditures related to the auxiliary enterprise which exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, parking, and faculty housing.

E10 Endowment – includes expenditures associated with the endowment and similar fund groups. The fund balances of endowment and term endowment funds are by definition restricted and include donations for endowment purposes, income required to be added to the endowment, gains and losses on investment that are restricted for endowment purposes. The fund balances of quasi-endowment funds represent balances from funds that have been designated by the governing board for endowment purposes and are considered unrestricted. (Endowment income to be utilized for research should use program E20)

G10 Agency Operations – includes expenditures related to funds held by the University as custodian or fiscal agent for students, faculty and others. (Agency income to be utilized for research should use program G20)

L10 Loan Funds – includes expenditures made from current restricted funds for purposes of making student loans.

R10 Retirement of Indebtedness – includes expenditures associated with debt related to bond indenture agreements.

S10 Service Department Funds – includes expenditures associated with the activities that have been established to provide goods and services to other internal units on a fee for service basis.