Improving Financial Data & Reporting: Why Does it Matter What Type of Fund or Program Code I Use?

April 5, 2018 1:45 – 2:45 PM

Conference Sponsors: The Office of the Chancellor, Budget & Financial Administration / Human Resources, the Office of the Provost and Vice Chancellor for Academic Affairs, the Office of the Vice Chancellor for Research, and the Office of Business and Financial Services
Workshop Presenters

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Please ...

• Turn off cell phones
• Avoid side conversations
• Hold questions until the end if possible
• Sign the attendance roster
• Complete the evaluation at the end of the workshop
Workshop Objectives

• Gain an understanding of fund accounting within the University environment
• Become familiar with some of the more common fund types within the University
• Learn what NACUBO is and why NACUBO functions are so important
• Understand how to research existing codes, request new codes, & terminate old codes
Fund Accounting at the University

• Fund Accounting – Definition

  – An accounting system used by non-profit and governmental organizations which emphasizes *accountability* (not profitability) to ensure proper stewardship and expenditure of financial resources received in compliance with applicable regulations, guidelines and restrictions associated with the funds received

  – Financial resources received are recorded in a collection of different fund types, with each fund type having a different purpose depending on the source of revenue
Fund Accounting at the University

• **Fund Accounting – Definition (cont.)**
  
  – Segregating these financial resources into separate fund types helps us properly classify and monitor resources appropriated, awarded, contributed, and entrusted to the University.
  
  – Properly classifying and monitoring these financial resources into separate fund types enables us to compile accurate financial statements which help illustrate how the University meets its mission of teaching, research, public service, healthcare, and economic development.
Fund Accounting at the University

- **Fund Accounting – Examples of Fund Types**
  - **State** (1000YY – 1800YY, where YY = applicable FY)
  - **Institutional Cost Recovery (ICR)** (200250)
  - **Educational Admin Allowance (EAA)** (20020X)
  - **Royalty** (200258)
  - **Self-Supporting** (3XXXXX)
  - **Grant** (4XXXXX – Federal & 5XXXXX – Non-Federal)
  - **Endowment Income** (61XXXX)
  - **Gift** (62XXXX, 63XXXX)
  - **Plant** (7XXXXX)
  - **Loan** (8XXXXX)
  - **Agency** (9XXXXX)
Understanding the C-FOAP

• Breakdown of the C-FOAP:
  – Chart:
    • Which chart does the C-FOAP belong to?
      ➢ 1 = UIUC, 2 = UIC, 4 = UIS, 9 = System Offices
  – Fund:
    • What is the source of funding?
  – Organization:
    • Which college/dept. does the funding belong to?
Understanding the C-FOAP

- **Account:**
  - What is the proper classification of the transaction or asset/liability?
  - For example, what type of expense was incurred? What type of revenue was earned? What type of asset or liability is on the books?

- **Program:**
  - What NACUBO function does the transaction fall under?
  - How will the transaction be reported on our financial statements?
University Accounting Environment

• **Financial Statement Presentation**
  
  – Financial statements are prepared on an *accrual* basis in accordance with the Governmental Accounting Standards Board (GASB) principles

  – Accrual basis of accounting
    
    • Recognition of revenue when earned (not received)
    • Recognition of expenses when incurred (not paid)

  – Fiscal Year runs from July 1 – June 30
University Accounting Environment

• Decentralized Accounting Environment
  – Departmental officers have been delegated the responsibility for properly managing their financial information to ensure accurate reporting
  
  – Accurate financial information is critical to the integrity of the University’s financial statements
  
  – Departmental officers ensure financial information is properly recorded in Banner for inclusion in financial statements
Overview of State Funds

• Where do State funds come from?
  – Primary source is from the University’s Income Fund
    ➢ Tuition, fees, etc.
  – Various Appropriations Received from the State
    • Receive appropriations on a reimbursement basis **after** expenses have been incurred
    • Reimbursements received after we engage in a detailed state clearing vouchering process
Overview of State Funds

• **How are State funds identified in Banner?**
  – Examine the “Fund” portion of the C-FOAP
  – State funds fall within the fund code range of 1000YY-1800YY
    • The “YY” represents the fiscal year applicable to that particular state fund
    • For example, the primary state fund for FY18 is 100018
  – Combine the state fund with your unit’s org & program code combination
    • For example, your primary State C-FOP would be 2-100018-org-program
Overview of State Funds

• What type of transactions are allowed on State funds?
  – Expenses must relate to the applicable appropriation year which that State fund was established for

  – Expenses relating to prior or future fiscal years not allowed

• However, for subscriptions, etc. which cross fiscal years – charge the state fund related to the year which the subscription started (e.g., if subscription ran from April 2018 – April 2019, then you could charge entire cost of subscription to 100018 fund)
Overview of State Funds

• Explanation of Lapse Period
  – Lapse period = July 1 thru August 31 after the end of each fiscal year
  
  – So, state funds are active for 14 months in total
    • For example, the 100018 fund will be open from 7/1/17 – 8/31/18
  
  – Expenses can be posted to the prior year state fund during the lapse period only if the expense relates to prior year business and was contracted for or received prior to July 1!
Overview of State Funds

• Explanation of Lapse Period (cont.)
  – Two appropriation year state funds will be open during July & August
    • For example, in the upcoming lapse period, both the 100018 & 100019 state funds will be open
  – Be sure to use the correct fund code for each transaction which posts during this lapse period
    • For example, make sure that transactions relating to FY19 business post to 100019, not 100018 (and vice versa)
  – Last day to make correcting entries to prior year state fund is 8/31!
Overview of State Funds

• **Best Practices and Common Issues**
  - Funds are budgeted to your FOP from the Budget Office
    • Use Detailed Operating Ledger Statement or FGIBDST to see your available balance
  - Transferring State Funding to Another Unit
    • Work with Campus Budget Office via the **BAR form**
    • Do **not** process funding transfers thru JVs on expense account codes!
  - Funding Surplus/Deficit
    • UIC Budget Office works with colleges after period 12
Overview of State Funds

• Best Practices and Common Issues (cont.)
  – Reconcile monthly
    • Especially June, July and mid to late August
  – Use appropriate account codes
    • The expense account codes should accurately describe the expense which occurred
    • Comptroller’s Office and State Compliance Auditors review this very closely
  – Provide detailed description of expense in TEM, P-Card, iBuy, etc.
Overview of ICR Funds

• Where do ICR funds come from?
  – Collected from the indirect cost recovery (F&A) rates charged to grant funds
  – Amount billed to grant funds based on percentage of eligible direct expenses
  – These indirect costs are charged as an expense to the grant fund using an expense account code in the 1981xx account code range
    • Revenue is recognized in the ICR fund using an account code in the 3088xx range
  – A portion of the revenue is allocated back to departments from the applicable campus Budget Office as expense budget.
Overview of ICR Funds

• How are ICR funds identified in Banner?
  – Examine the “Fund” portion of the C-FOAP string
  – ICR Fund Code = 200250 (used University-wide)
  – This fund has a 2C ("Institutional Costs Recovered") fund type
  – All units use this same 200250 fund code along with their unit specific organization and program codes
    • For example, your ICR C-FOP would be 2-200250-org-program
Overview of ICR Funds

• What type of transactions are allowed on ICR Funds?
  – The primary purpose of ICR funds is to provide unrestricted support for a unit's core research and administrative operations
  – ICR funds are commonly used for expenses such as:
    • Research
    • Academic Support
    • Office administrative office support
  – Should not be used for instructional activities, as funding is not generated from tuition
Overview of ICR Funds

• **Best Practices and Common Issues**
  
  – Funds are budgeted to your FOP by the Budget Office
    • Use Detailed Operating Ledger Statement or FGIBDST to see your available balance
  
  – Use program codes to help track spending for different ICR funded projects
  
  – Use **BAR forms** via the Budget Office to transfer ICR funding to another unit
    • Do **not** transfer funding via JVs on expense account codes
  
  – Unspent ICR Budgets roll to the next fiscal year
Overview of Self-Supporting Funds

• What are Self-Supporting Funds?
  – Used for recording revenue and expenses generated from the sale of products or services to University departments, students/faculty/staff, and/or the general public
  
  – Self-supporting funds are managed as business-like operations with the objective of generating sufficient revenue from sales to finance the costs that were required to generate the revenue
  
  – Per LAC Guidelines & State Finance Act, these funds are supposed to operate on roughly a break-even basis and typically should not be used to generate supplemental funding
Overview of Self-Supporting Funds

• How are Self-Supporting Funds Identified in Banner?
  – Self-supporting funds fall within the fund code range of 300000 – 399999

  – Self-Supporting Fund Types:
    • 3E (Storerooms & Services)
    • 3J (Auxiliary Enterprises Not Under Indenture)
    • 3M (Auxiliary Enterprises Under Indenture)
    • 3Q (Departmental Activities)
Overview of Self-Supporting Funds

• **What type of transactions are allowed on self-supporting funds?**
  
  – Expenditures are restricted to those necessary to fund the activities that generate the revenue

  – Self-supporting funds *cannot* be used to pay for expenses unrelated to the revenue generation
Overview of Self-Supporting Funds

- **Best Practices and Common Issues**
  - Funding is received through sales recorded to a revenue account code on the self-supporting fund
    - Use Detailed General Ledger Statement or FGITBSR to see fund balance
  - Good idea to annually review rates charged to customers to ensure roughly-break even status
  - Year End Fact Sheet
    - Used to convert from cash basis to accrual basis
    - Use Banner AR for customers you are extending credit
    - Value of your inventory must be as of June 30th
    - Deferred Revenue—money received in the fiscal year prior to service being provided
Overview of Gift Funds

• What are Gift Funds?
  – Used to record revenue and expenditures related to charitable donations made to the University from individuals, corporations, etc. for a particular unit and/or purpose
  – Gifts are voluntary contribution made to the University where the donor receives no bargained-for benefit & requires nothing in exchange beyond an assurance that the intent of the contribution will be honored
Overview of Gift Funds

• How are Gift funds identified in Banner?
  – Gift funds fall within the fund code range of 620000 – 699999
    • Other fund types fall within this range as well, such as the 4S Medical Service Plan funds, so this numerical range is not limited strictly to gift funds

• Gift funds have a 4M ("Trust - Private Gifts") fund type
Overview of Gift Funds

• What types of transactions are allowed on Gift funds?
  – Expenses must comply with University policies & guidelines and the specified donor intent restrictions associated with the fund
  
  – See UIF Online Database (http://online.uif.uillinois.edu/)
    • Donor intent restrictions – critical to have access to this database
  
  – Fully document the purpose of the expenses on the related IV, P-Card expense, FOATEXT of the JV, etc.
  
  – Use the appropriate expense account code when posting expenses
    • This is important for all fund types
Overview of Gift Funds

• **Best Practices and Common Issues**
  - Funding is primarily received through gift sweeps from the Foundation
    - Use Detailed Operating Ledger Statement or FGIBDST to see your available balance
  
  - Fund Transfers to/from Gift Funds
    - Only within the same fund type (e.g., typically only from one 4M gift fund to another 4M gift fund)
    - Transfer must be in compliance with donor intent
  
  - Depositing Cash/Checks through Cashiering vs. UIF
    - All new gifts/donations should be deposited thru the UI Foundation (not Cashiering)
    - Only deposit thru Cashiering if deposit is for something like reimbursement of a personal expense
Overview of Gift Funds

• **Best Practices and Common Issues**
  
  – Stagnant Gift Funds
    • Old, unused gift funds with stagnant cash or deficit balances
    • Look into clearing deficits and/or utilizing the balances and terminate the fund if no longer needed
  
  – Rogue Org & Program Code Balances
    • Check rogue reports to ensure transactions on your fund are posting to correct default org & program codes
  
  – Obtaining Access to UIF Database
    • [http://online.uif.uillinois.edu/](http://online.uif.uillinois.edu/)
    • Critical in order to properly monitor donor intent of gift funds, which is important as gift funds are frequently audited
Overview of Agency Funds

• **What are agency funds?**
  – Funds held by the University in a purely custodial capacity as a fiscal agent for the owner of the money
  
  – The funds & related activities taking place within the agency funds do **not** belong to the University
  
  – Activities taking place within agency fund **must relate to the University’s mission** of teaching, research, public service, healthcare, and economic development
Overview of Agency Funds

• **What are agency funds? (cont.)**
  – The University will **not** hold personal funds of individual

  – Will only hold funds on behalf of groups of individuals when they have formalized their relationship through bylaws, articles of association, etc.
Overview of Agency Funds

- How are agency funds identified in Banner?
  - Agency funds fall within the fund code range of 900000 – 999999
  - See below for agency fund types:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Nature of Owner/Activity</th>
<th>Typical Status of Fund Owner</th>
</tr>
</thead>
<tbody>
<tr>
<td>9A</td>
<td>Payroll/benefit withholding, sales tax holding, financial aid, other clearing</td>
<td>Governments, charities, health care providers, pension funds</td>
</tr>
<tr>
<td>9D</td>
<td>Consortia, University-related organizations</td>
<td>Governments, not-for-profit and for-profit corporations</td>
</tr>
<tr>
<td></td>
<td>Hosted conferences</td>
<td>Not-for-profit and for-profit corporations</td>
</tr>
<tr>
<td></td>
<td>Athletic booster clubs</td>
<td>Not-for-profit corporations</td>
</tr>
<tr>
<td></td>
<td>Academic associations</td>
<td>Unincorporated associations</td>
</tr>
<tr>
<td></td>
<td>Study abroad students</td>
<td>Individuals</td>
</tr>
<tr>
<td>9G</td>
<td>Student organizations (includes some staff and similar organizations)</td>
<td>Not-for-profit corporations, unincorporated associations</td>
</tr>
</tbody>
</table>
Overview of Agency Funds

• What type of transactions are allowed on agency funds?
  – Only revenue & expenses belonging to the external party (including charges for sales tax – agency funds **cannot** benefit from the University’s sales tax exemption)
  – **No** University expenses should post to agency funds
Overview of Agency Funds

• Best Practices and Common Issues
  – Agency funds **not** allowed to use University’s sales tax exemption, name, etc.

  – Ownership of the revenue-generating event
    • [Account for Financial Activity of Revenue-Generating Events](#)

  – University gifts flowing thru UI Foundation **cannot** flow thru to agency funds (those are University gifts, not gifts to the external party)
How to Research an Existing Fund Code

• Use **FZMFUND** to find fund info such as:
  – Fund number
  – Fund title
  – Fund type
  – Predecessor code

• Also, use “Options – Personnel Information” to find currently assigned FINMGR & GLDC
How to Research an Existing Fund Code
How to Request a New Fund Code

• Requests for new fund codes (such as new gift funds, new agency funds, new self-supporting funds, etc.) can be submitted via the FPI Code Request Form.

• Always be sure to use the latest form located on our UAFR Forms website!

• Required to complete additional tabs for self-supporting & agency fund requests!
How to Request a New Fund Code

UNIVERSITY OF ILLINOIS SYSTEM
Office of Business and Financial Services

Forms
OBFS > Forms > Accounting & Financial Reporting Forms

Accounting & Financial Reporting Forms

Banner FOAPAL
All Campuses
For requests to edit/update/terminate existing FOAPAL Segments or Index Codes, please submit an email request containing the applicable chart and code numbers to be updated, along with details of the changes you would like made, to cfoapalmaintenance@uiu.edu

- Banner Fund, Program, Index Code Request Form [updated: 11/9/17]
- Request to Create a Foundation Gift Fund
- Banner Organization Code Request Form [updated: 12/18/17]
- Banner Account Code Request Form [updated: 12/19/17]
- Program Code (see Banner Fund, Program, Index Code Request Form above)
- Banner Activity Code Request Form [updated: 12/19/17]
- Banner Location Code Request Form [updated: 12/15/14]
How to Request a New Fund Code

1. Select the applicable Banner chart from the drop-down menu.

2. Select the applicable physical location from the drop-down menu.

3. What is your three digit organization code? [ ] Organization title? [ ]

4. Which of the following Banner segment codes do you need established? Select "Yes" or "No" in each of the following boxes.
   - Fund? [ ]
   - Program? [ ]
   - Index? [ ]

5. Provide a comprehensive narrative describing the activity to be recorded in the requested code(s):

6. Describe in detail the funding source(s) for the requested code(s):

7. Provide a description or examples of the various types of expenses which you anticipate to post to the requested code(s):
# How to Request a New Fund Code

II. REQUEST A FUND CODE

1. Select the fund type from the drop-down menu.
   
   *For self-supporting and agency fund requests, complete the additional self-supporting or agency fund tabs as well.*

2. Suggested full title (without abbreviation):
   
   *Ensure your title provides an accurate description of the activity taking place within this fund.*

3. Suggested short title (limited to 31 characters):
   
   *Ensure your title provides an accurate description of the activity taking place within this fund.*

4. Would you like a default organization and/or program code to populate when this fund is keyed into a Banner form?
   
   *Defaults are highly recommended to prevent misclassified C-FOP strings.*

   **Default Org - Yes/No?**
   
   **Requested 6-digit default org code:**
   
   *Type “New” if the organization code has not yet been established.*

   **Default Program - Yes/No?**
   
   **Requested 6-digit default program code:**
   
   *Type “New” if the program code has not yet been established.*

5. Assign the Financial Manager (FINMGR) and General Ledger Distribution Contact (GLDC) in the table below.
   
   *The blank rows are available for Principal Investigator (PI), Co-PI, or additional GLDC roles, if applicable.*

<table>
<thead>
<tr>
<th>ROLE</th>
<th>UIN</th>
<th>NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Manager (FINMGR)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GL Report Distribution Contact (GLDC)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
How to Terminate a Fund Code

• If you have an old fund code which you no longer need, simply send a request to uas@uillinois.edu and ask us to terminate it!

• Do not use old fund codes for new purposes/new activities
  – Important to terminate old fund code and request a new one for new activities

• Note that some fund codes (e.g., 100018, 200250) are used University-wide and would not be terminated
NACUBO Functions

• Define NACUBO functions & explain why they are important

• Explain how NACUBO functions are assigned & where they are found in Banner

• Show where additional NACUBO resources can be found
What are NACUBO Functions?

• **NACUBO** = National Association of College & University Business Officers

• NACUBO established “functions” to create a standard structure for classifying operating activity for reporting purposes

• These “functions” are separate groupings which are used to group similar types of expenditures together into one “function” for reporting purposes
Why are NACUBO Functions Important?

• In essence, NACUBO functions create uniformity for financial reporting among higher education institutions, which enables comparability among different institutions and between different years.
Examples of Common NACUBO Functions

- Instruction (1000)
- Research (1100)
- Public Service (1200)
- Academic Support (1300)
- Student Services (1400)
- Institutional Support (1500)
- Operation & Maintenance of Plant (1600)
- Scholarships (1787)
- Graduate Student Fellowships (1788)
- Student Prizes/Awards (1789)
NACUBO Function Definitions

• NACUBO also developed broad definitions for each one of these functional categories which includes examples of types of expenses that would fit within that function.

• These definitions and examples are sometimes vague and open to interpretation. UAFR strives to interpret these accurately and consistently to ensure comparability across units and to prior years.

• See NACUBO Function Assignment & Banner Program Codes document.
Proper NACUBO assignments are required for various financial and activity related reports:

- Annual Audited Financial Statements
- Reporting to State Comptroller and to major research sponsors
- IPEDS reporting (which is used for benchmarking by higher education institutions and the federal government)
- Assignment of costs in the Activity Reporting System (which is used for reporting to the IBHE and for providing input into State appropriation budgeting)
- Assignment of costs in campus grant cost accounting systems, which are used to allocate costs and determine overhead recovery rates
- Cost sharing on sponsored projects
How are NACUBO Functions Assigned & Found in Banner?

• The Banner program code identifies the NACUBO function of the activity by using the “hierarchy” feature of Banner.

• NACUBO functions are identified by viewing a program code’s hierarchy in either FZMPROG or FTIPRGH in Banner.

• Important to ensure accurate NACUBO function is assigned to each program code.
FZMPROG Example

Chart of Accounts: 2
Program: 245032
Effective Date: 01-JUL-2013
Data Entry
Predecessor Program: 1100 Research

Active Status
Program Title: Ebbin Dotson Research
Termination Date: 
FTIPRGH Example
Requests for New Program Codes

• Important to assign accurate NACUBO function for new program code requests

• Requests for new program codes can be submitted via the FPI Code Request Form

• Always be sure to use the latest form located on our UAFR Forms website!
Requests for New Program Codes

For requests to edit/update/terminate existing FOAPAL Segments or Index Codes, please submit an email request containing the applicable chart and code numbers to be updated, along with details of the changes you would like made, to cfoapalmaintenance@uillinois.edu.

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- Banner Activity Code Request Form [updated: 12/19/17]
- Banner Location Code Request Form [updated: 12/15/14]
Requests for New Program Codes

1. Select the applicable Banner chart from the drop-down menu.

2. Select the applicable physical location from the drop-down menu.

3. What is your three-digit organization code? Organization title?

4. Which of the following Banner segment codes do you need established?
   Select "Yes" or "No" in each of the following boxes:
   - Fund?
   - Program?
   - Index?

5. Provide a comprehensive narrative describing the activity to be recorded in the requested code(s):

6. Describe in detail the funding source(s) for the requested code(s):

7. Provide a description or examples of the various types of expenses which you anticipate to post to the requested code(s):
Requests for New Program Codes

III. REQUEST A PROGRAM CODE

1. List the fund(s) that will be used with the new program code: ____________________________________________________________

Type "New" if the fund code has not been established.

2. Suggested title (limited to 35 characters):

Ensure your title provides an accurate description of the activity taking place within this program code.

3. What is the NACUBO function of this program code?

The NACUBO function should be driven by the types of expenses that will be posting to this new program code. For further guidance, see "Banner Program Codes and NACUBO Function Assignment".

4. Assign the Financial Manager (FINMGR) and General Ledger Distribution Contact (GLDC) in the table below.

The blank rows are available for Principal Investigator (PI), Co-PI, or additional GLDC roles, if applicable.

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<td></td>
</tr>
</tbody>
</table>
Other NACUBO Tips

• Certain NACUBO Functions are **not** allowed with certain fund types

• See [NACUBO Function & Allowable Fund Type Combinations](#)
## Example of NACUBO-Fund Type Grid

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Fund Type Title</th>
<th>Instruction</th>
<th>Research</th>
<th>Public Service</th>
<th>Academic Support</th>
<th>Student Services</th>
<th>Institutional Support</th>
<th>Operation and Maintenance of Plant</th>
<th>Scholarships and Fellowships</th>
<th>Auxiliary Operations</th>
<th>Hospitals</th>
<th>Independent Operations</th>
<th>Stores and Services</th>
<th>Loan Funds</th>
<th>Endowment Funds</th>
<th>Plant Funds</th>
<th>Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A</td>
<td>State Approp-GRF/IF</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
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<td>1F</td>
<td>State Approp-St Col and Univ Trust</td>
<td>N</td>
<td>N</td>
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<td>N</td>
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<tr>
<td>1G</td>
<td>State Approp-Fire Prevention Fund</td>
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<td>1Z</td>
<td>University Income Fund Receipts</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
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How to Terminate a Program Code

• If you have an old program code which you no longer need, simply send a request to uas@uillinois.edu and ask us to terminate it!

• Do **not** use old program codes for new purposes/new activities
  – Important to terminate old program code and request a new one for new activities
Summary of NACUBO Resources

• Available in our UAFR Accounting Reference Materials website (under the “NACUBO Function Codes” bullet)

• **NACUBO Function Assignment & Banner Program Codes**
  – Provides detailed analysis and descriptions of NACUBO functions and program code assignments

• **NACUBO Function & Allowable Fund Type Combinations**
  – Shows which NACUBO functions are allowed to be used with which fund types
Other Helpful Resources

- **Banner Account Codes**
- **Banner Account Code Search Application**
- University Accounting FAQs
- OBFS Policies & Procedures
  - Section 2, Agency Funds
  - Section 11, Gift and Endowments
  - Section 13, Accounting
  - Section 22, Self-Support/Revenue Generating
- FOAPAL String Discrepancy Reports:
  - NACUBO-Fund Type and Rogue FOAPALs
- FOAPAL String Maintenance Reports:
  - Unused FOPAL Codes and Multiple-Person FINMGR/GLDC contacts
Questions?

UAFR “Who to Ask” List