



Fund is the basic data element of the Chart of Accounts that identifies net assets, source of funding, and the owner of the fund balance. Fund hierarchy levels exist that allow reporting at summary or detail levels. The fund hierarchy consists of Fund Types and Fund Reporting Levels.

Types/Levels	Hierarchy Level	Represents	Description	Fund Code
Types	Fund Type	Fund Category	Designated Funds	1C
Reporting Levels	Reporting Level 1	Fund Class	Designated	18
	Reporting Level 2	Division	Designated Finance	18F
	Reporting Level 3	Campus	Designated Finance Lbk	18F1
	Reporting Level 4	Department	Designated Fin Systems Mgmt Lbk	181FY
	Reporting Level 5	Data Enterable	Finance Systems Mgmt	181388

Fund Type (Fund Category)

- Educational and General Funds
- Designated Funds
- Restricted Funds
- Auxiliary Enterprise Funds
- Loan Funds
- Funds Functioning as Endowments
- Permanent Endowments
- Student and Other Organizations
- Texas Tech Foundation Inc
- Texas Tech Physician Associates
- Funds Held in Trust
- Unexpended Plant Funds
- Retirement of Indebtedness Funds
- Investment in Plant Funds
- Bank Fund

Fund Hierarchy

Reporting Level 1

(First two characters of fund number represent Fund Class)

•10	Educational and General/Graduate Tuition/Coordinating Board
•11	HEAF Funds
•12	Permanent Health Funds
•13	Medical Practice Income Plan
•15	Nursing Income Plan
•16	Health Professions Practice Income Plan
•17	Pharmacy Income Plan
•18	General Designated/Student Fees
•19	Service Departments
•20	Scholarships
•21	Federal Grants and Contracts
•22	State Grants and Contracts
•23	Local Grants and Contracts
•24/25	Private Gifts Grants and Contracts
•30	Auxiliary Enterprises
•40	Federal Loans
•41	Institutional Loans
•50	Funds Functioning as Endowments Unrestricted
•51	Funds Functioning as Endowments Restricted Expendable
•52	Funds Functioning as Endowments Restricted Nonexpendable Match
•60	Permanent Endowments
•80	Student and Other Organizations
•81	TTFI Earnings
•83	TTFI Restricted
•84	TTFI Unrestricted
•85	TTFI Permanent Endowments
•8A	TTFI Funds Functioning as Endowments
•88	Texas Tech Physician Associates
•89	Held in Trust
•94	Retirement of Indebtedness
•96	Investment in Plant
•9E	Unexpended Plant Permanent Health Funds
•9F	Unexpended Plant HEAF
•9G	Unexpended Plant Tuition Revenue Bonds
•9H	Unexpended Plant Local Funds
•99	Bank Fund

Fund Hierarchy

Reporting Level 2

(Division by Fund Class)

- Chancellor
- Clinical Affairs
- External Relations
- Facilities and Safety Services
- Finance
- Graduate School of Biomedical Sciences
- Human Resources
- Information Technology
- Institutional
- Institutional Compliance
- Managed Health Care
- President
- Provost
- Research
- Rural and Community Health
- School of Health Professions
- School of Medicine
- School of Nursing
- School of Pharmacy
- School of Population and Public Health

Reporting Level 3

(Campus by Division and Fund Class)

- | | |
|-----|---------------------|
| • 1 | Lubbock |
| • 2 | Amarillo |
| • 4 | Odessa |
| • 5 | Abilene |
| • 6 | Dallas |
| • 7 | Midland |
| • 9 | Managed Health Care |

Reporting Level 4

(Department by Campus, Division and Fund Class)

- A current list of department is available in Cognos
 - HSC Finance > Chart of Accounts > Banner Department List

Reporting Level 5

(Data Enterable by Dept., Campus, Division, and Fund Class)

- First two characters represent Fund Class
- Third character represents Campus

Click [here](#) to learn more about funds or if you have additional questions, please contact Finance Systems Management at fsm@ttuhsc.edu.