



# **Institutional Trust Funds Overview**

East Carolina University  
Financial Services, MS 203  
3800 E. 10<sup>th</sup> St. 2<sup>nd</sup> Floor

# What are Institutional Trust Funds?

- Are established at the University level by authority of Chapter 116, Article 1 of the General Statutes
- Are set up for specific business purposes as determined by the approved Fund Authority, and in compliance with UNC-FIT and University guidelines
- Are NOT state appropriated
- Are NOT for personal benefit

G.S. 116-36.1

# Types of Institutional Trust Funds

Type of Fund	Banner Fund Begins With:
Overhead/F&A	12
Institutional Trust	14
Auxiliary Funds	310, 311, 316, 317
Restricted for Scholarships	23
Restricted for other use	24, 25, 27
Endowments Restricted for Scholarships or other use	2E, 6R, 6C, 6Z
Special Funds	312
Agency Funds	8

All numbered funds except:  
11 (state), 15 & 21 (grants), 314 & 315 (ECUP)

# Overhead/F&A Funds

- 12xxxx Fund
- We will come back to these later.

# Institutional Trust - General

- Begin with 13xxx – 14xxxx (not 143xxx)
- Must be expended in accordance with approved fund authority form, University policies, and UNC-FIT guidelines
- Examples
  - Student activity programs
  - Fees for services (i.e. registration, training, etc.)
  - Royalties, patents, copyrights

# Institutional Trust - Residual Funds

- Begin with 143xxx
- 143xxx are residual balances transferred from grants
  - Revenue/Income should only show in account code 58253 - Nonmandatory Restricted
  - No other funding should be deposited or transferred into these funds
- Expenditures must be **research related**
- Established at college or division level

# Auxiliary Funds

- Begin with 31xxxx
- Includes student auxiliaries, institutional auxiliaries, and service center operations
- Self-supporting entities
- Examples
  - Parking and Transportation
  - Student Health Center
  - Housing and Dining
  - Student Stores

# Restricted Trust Funds

- Must be used only for the donor-restricted purpose
- Restricted Trust Funds begin with 23, 24, 25, 27
  - 23 - Scholarships
  - 24 - Professorships
  - 25 - Departmental Use
  - 27 - Other Restricted
- Restricted Endowments begin with 2E, 6C, 6Z, 6R
  - 3 parts: Corpus (6C or 6Z), Restricted (6R), Spendable (2E)
  - Corpus and Restricted Funds **cannot** be spent
  - Principal is invested and interest earned is allocated annually to the spendable fund in accordance with ECU's endowment policy.



# Agency Funds

- Begin with 8xxxxxx
- Funds Held for Others
- Use account 26500 “Funds Held for Other Noncurrent” for all transactions including revenue deposited.
- If ProCard is used, prepare a Journal Entry monthly to moved expenses to 26500.

# Operation and Use of Trust Funds

- Need to maintain a positive cash balance
- Must be used as documented on the approved Fund Authority
- Must follow ECU spending guidelines, and comply with UNC-FIT and the General Statutes
- Requires VC approval to establish
- Changes in scope, purpose, source of revenue, organizational code, etc. must be reported to the ITF Office
  - Requires an updated Fund Authority
  - A new fund may be required

**Do not use  
Self Service  
Banner for  
Institutional  
Trust Funds**



# ITF Fund Management

- To manage your ITF funds, use Banner 9 Admin Pages.
- Requires the use of only 2 screens:
  - FGITBAL – Trial Balance
  - FGIBDST – Operating Ledger (YTD Revenues & Expenses)
    - Use F3 to see details



# MANAGING YOUR F&A FUNDS

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With New ecuBIC Reports



## WHAT IS F&A?

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The Facilities and Administrative Rate (F&A Rate) is the mechanism used to reimburse the University for the infrastructure support costs associated with sponsored research and other sponsored projects. The F&A rate is essentially an overhead rate. It is calculated as a percentage of overhead associated with, an allocable to, sponsored research and other activities, divided by the direct costs of sponsored research and other activities.

# F&A FUNDS

Begin with 12xxxx

Indirect cost earned from grants

- 50412 - Grant and Contract F&A Distribution
- 58259 – Indirect Cost Transfer (overhead to overhead)

Expenditures must be research related

Established at college or division level

# Overhead/F&A

## Funds (cont.)

According to University Spending Guidelines, Overhead Receipt Funds may not be used for:

- Alcoholic Beverages
- Alumni Activities
- Bad Debts
- Charitable contributions, donations, gifts
- Commencement and Convocation Expenses
- Disallowed direct costs (Grants Office is responsible for checking for these types of expenses)
- Entertainment costs
- Fines, penalties, damages and other settlements
- Fund raising and investment management costs
- Investment costs, borrowed capital, etc.
- Legal Costs (attorney fees related to patents are allowed)
- Lobbying Costs
- Memberships in country clubs, social or dining clubs and organizations where purpose is lobbying
- Organizational costs of establishing a new organization e.g., broker's fees, incorporation fees, attorneys, etc.
- Personal use goods or services
- Selling and marketing costs of products or services
- Student activities costs (publications, clubs, athletics, etc.)
- Travel or subsistence or living allowances for Board of Trustees or Board of Governor



# GENERAL F&A SPLIT



\*Agreements may vary

# AUTOMATED F&A TRACKING REPORTS

The Office of Research Administration and the Institutional Trust Funds office are excited to roll out the use of activity codes in banner on F&A (overhead) funds to allow for the tracking of revenues and expenditures by PI's and departments.

Automate and Standardize F&A accounting.

Reports of F&A revenue, expenditures, and balances per department and PI.

## F&A Activity Code Request

**If you are requesting an activity code for a Department, please fill out this section**

Fund Number: 120058  
 Fund Name: Indirect Cost Recovery BioChemist  
 Organization Code 668601  
 Organization Name HSH BSOM Biochem and Molecular

**If you are requesting an activity code for a PI please fill out this section**

Banner ID B00956703  
 Employee First Name Myles MYLCAB  
 Employee Last Name Cabot  
 Home Orgn 668601  
 Home Orgn Name HSH BSOM Biochem and Molecular

Banner ID B00000794  
 Employee First Name Joseph JOSCHA  
 Employee Last Name Chalovich  
 Home Orgn 668601  
 Home Orgn Name HSH BSOM Biochem and Molecular

Banner ID B00000789  
 Employee First Name Brett BREKEI  
 Employee Last Name Keiper  
 Home Orgn 668601  
 Home Orgn Name HSH BSOM Biochem and Molecular

Banner ID  
 Employee First Name  
 Employee Last Name  
 Home Orgn  
 Home Orgn Name

Banner ID  
 Employee First Name  
 Employee Last Name  
 Home Orgn  
 Home Orgn Name

Banner ID  
 Employee First Name  
 Employee Last Name  
 Home Orgn  
 Home Orgn Name

All PI's will need to have an activity code set-up by ITF with F&A Attributes.

To request a new activity code. This form will be available on our website.

The activity code will be the first 3 of First Name and First 3 of Last Name. If duplicate activity code exists, First 3 of First Name, First 2 of Last Name and a number (ANTBE1).

The department activity code is the same as your ORGN.

Please use the PIs name as it is in Banner. For example, if you name is Thomas Smith, but they go by Tom. The activity should be THOSMI not TOMSMI

If your fund has no active PIs, a departmental activity code is still needed. You will just complete the top portion of this form.

Return all forms to [ITF-SpecialFunds@ecu.edu](mailto:ITF-SpecialFunds@ecu.edu)

A	B	C	D	E	F	G	H	I	J	K
			ATTRIBUTE TYPE ONE				ATTRIBUTE TYPE TWO			
Activity Code	Activity Desc	Activity Status	Attribute Type	Attribute Type Desc	Attribute Value	Attribute Valve Desc	Attribute Type	Attribute Type Desc	Attribute Value	Attribute Valve Desc
668601	HSH BSOM Biochem and Molecular	A	F_A	F and A Activity Code for PI	Dept	F&A Activity Code Attribute for Dept				
MYLCAB	B00956703 Cabot Myles	A	F_A	F and A Activity Code for PI	PI	F&A Activity Code Attribute for PI	PI_HM_OR	F&A PI Home Orgn	668601	HSH BSOM Biochem and Molecular PI Home Orgn
JOSCHA	B00000794 Chalvich Joseph	A	F_A	F and A Activity Code for PI	PI	F&A Activity Code Attribute for PI	PI_HM_OR	F&A PI Home Orgn	668601	HSH BSOM Biochem and Molecular PI Home Orgn
BREKEI	B00000789 Keiper Brett	A	F_A	F and A Activity Code for PI	PI	F&A Activity Code Attribute for PI	PI_HM_OR	F&A PI Home Orgn	668601	HSH BSOM Biochem and Molecular PI Home Orgn

# ADDITIONAL NOTE ON PI ACTIVITY CODES

Some PIs will have a two letter First name or Last, there activity will only be 5 characters instead of 6

- Al Rocker → ALROC
- Jet Li → JETLI


Some Pis will have a hyphenated name, a name with an apostrophe, or a space in their name.

- Sandra Day O'Connor → SANO'C
- Ban Ki-Moon → BANKI-


To access the reports navigate to [ecuBIC.ecu.edu](http://ecuBIC.ecu.edu). Click on finance and Institutional Trust Funds. There are three reports that relate to F&A. Please add these to you ecuBIC favorites for easy access.

[Home](#) > [ecuBIC](#) > [Finance](#) > Institutional Trust Funds


#### FOLDERS (1)

 testing


#### PAGINATED REPORTS (10)

 F\_A Activity Code Lookup



 FA Balances by Department  
and Acct Pool Summary



 FA Balances by PI by Acct  
Pool Summary



Click this button to  
add the report to  
your Favorites in  
ecuBIC.

You favorited ecuBIC reports are located here

East Carolina University's Business Intelligence Center

★ Favorites

📁 Browse

# F\_A ACTIVITY CODE LOOKUP

The screenshot shows a web application interface for searching PI activity codes. The header bar includes the title 'East Carolina University's Business Intelligence Center', a settings icon, a download icon, a help icon, and the user name 'Bechtel, Anthony Terrance'. Below the header is a navigation bar with '★ Favorites' and 'Browse' buttons. The main content area has a breadcrumb trail: 'Home > ecuBIC > Finance > Institutional Trust Funds > F\_A Activity Code Lookup'. The search section is titled 'CHOOSE ONE OF THE FOLLOWING PARAMETERS: PI' and contains four input fields with corresponding labels: 'Banner ID', 'OR PI Last Name (followed by %)', 'OR Department Name (use wildcards %)', and 'OR Activity Code (use all CAPS)'. A fifth input field is labeled 'OR To see all PI's associated with a department, enter the department ORGN here'. A 'View Report' button is located on the right side of the search area.

Parameter	Input Field
Banner ID	<input type="text"/>
OR PI Last Name (followed by %)	<input type="text"/>
OR Department Name (use wildcards %)	<input type="text"/>
OR Activity Code (use all CAPS)	<input type="text"/>
OR To see all PI's associated with a department, enter the department ORGN here	<input type="text"/>

[View Report](#)

- This report is used to search for a PI activity code. You can search by Banner ID, Last Name, Department Name, Activity Code, or ORGN.
  - Please read the instructions to have a successful search. Last name needs to be followed by a %. Typing in "Smith%" will return all of the PIs with the last name Smith.
  - Department Name also needs to have wild cards. For Chemistry, use "%Chemistry%", for Academic Affairs use, "%AA%" Department will return the associated department activity code.
  - Note: When using the ORGN search, a PI may have an activity code, but may not show up under you ORGN; regardless of their home ORGN this is okay as long as they have an activity code.

This report can be used to lookup a PIs activity code or to see all PIs associated with your ORGN.

Home > [ecuBIC](#) > [Finance](#) > [Institutional Trust Funds](#) > F\_A Activity Code Lookup

CHOOSE ONE OF THE FOLLOWING PARAMETERS: PI Banner ID

OR PI Last Name (followed by %)

OR Department Name (use wildcards %)

OR Activity Code (use all CAPS)

OR To see all PI's associated with a department, enter the department ORGN here

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Find | Next

Single PI Activity Code Lookup

6/12/2019 10:47:23 AM

ACTIVITY	ACTIVITY TITLE	STATUS	BANNER ID	PI FIRST NAME	PI LAST NAME
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Department Activity Code Lookup

ACTIVITY	ACTIVITY TITLE	STATUS
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PI Activity Codes Within Department

ACTIVITY	ACTIVITY TITLE	STATUS	DEPT ORGN	DEPT TITLE	PI BANNER ID	PI NAME
BREKEI	B00000789 Keiper Brett	A	668601	HSH BSOM Biochem and Molecular	B00000789	Keiper Brett
BRISHE	B00170428 Shewchuk Brian	A	668601	HSH BSOM Biochem and Molecular	B00170428	Shewchuk Brian
JOSCHA	B00000794 Chalovich Joseph	A	668601	HSH BSOM Biochem and Molecular	B00000794	Chalovich Joseph
KIMKEW	B01162587 Kew Kimberly	A	668601	HSH BSOM Biochem and Molecular	B01162587	Kew Kimberly
KYLMAN	B00778509 Mansfield Kyle	A	668601	HSH BSOM Biochem and Molecular	B00778509	Mansfield Kyle
MYLCAB	B00956703 Cabot Myles	A	668601	HSH BSOM Biochem and Molecular	B00956703	Cabot Myles
RUTSCH	B00007034 Schwalbe Ruth	A	668601	HSH BSOM Biochem and Molecular	B00007034	Schwalbe Ruth
TONZEC	B00777176 Zeczycki Tonya	A	668601	HSH BSOM Biochem and Molecular	B00777176	Zeczycki Tonya

This report can also be used to lookup a PIs activity code by last name (below) or Banner ID.

East Carolina University's Business Intelligence Center

★ Favorites

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Home > [ecuBIC](#) > [Finance](#) > [Institutional Trust Funds](#) > F\_A Activity Code Lookup

CHOOSE ONE OF THE FOLLOWING PARAMETERS: PI Banner ID

OR PI Last Name (followed by %)

OR Department Name (use wildcards %)

OR Activity Code (use all CAPS)

OR To see all PI's associated with a department, enter the department ORGN here

⏪ < 1 of 1 > ⏩ ↺ ↻ 100% ⌵ ⌴ ⌲ 📊

Find | Next

Single PI Activity Code Lookup

6/12/2019 10:48:43 AM

ACTIVITY	ACTIVITY TITLE	STATUS	BANNER ID	PI FIRST NAME	PI LAST NAME
RONSMI	B00006752 Smith Ronnie	A	B00006752	Ronnie	Smith
SARSMI	B00957013 Smith Sarah	A	B00957013	Sarah	Smith
DAVSMI	B00005915 Smith David	A	B00005915	David	Smith
AIMSMI	B00542013 Smith Aimee	A	B00542013	Aimee	Smith
RAYSMI	B01210641 Smith Raymond	A	B01210641	Raymond	Smith

Department Activity Code Lookup

ACTIVITY	ACTIVITY TITLE	STATUS
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PI Activity Codes Within Department

ACTIVITY	ACTIVITY TITLE	STATUS	DEPT ORGN	DEPT TITLE	PI BANNER ID	PI NAME
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# THE NEXT REPORT IS FA BALANCES BY DEPARTMENT AND ACCT POOL SUMMARY

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und 120064

This report can be used to look at the fund in total

F&A Balances by Acct Pool Summary

6/12/2019 11:01:10 AM

To view the detail behind the transactions click the + beside the account and the click the underlined number

CURRENT YEAR ACTIVITY

FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	No ACTV	668701 HSH BSOM Microbiology and Immun	BRAGAR Garcia Brandon	EDSROC Rocha Edson	Pesc
120064-Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	REVENUE	50412-Grant and Contract F&A Distribution			(32,313.45)	(7,586.65)	(2,074.80)	(
			58259-Indirect Cost Transfer		(8,656.42)	(24,616.36)	(2,702.06)	(1,897.75)	(3
			Total		(8,656.42)	(56,929.81)	(10,288.71)	(3,972.55)	(4
		EXPENDITURES	60100-EHRA Non Teaching Salaries		2,083.34	11,475.03			
			61200-Benefits Budget Pool		159.38				
			72000-Supplies Budget Pool		2,129.76	7,266.45			
			72400-Property Plant Equip Budget Pool		0.00	12,065.47			
			73000-Purchased Contractual Svcs Pool		0.00	9,248.81	142.99	165.75	
			73200-Travel Budget Pool		0.00	5,914.27			
			73400-Current Services Pool		3,624.12	6,691.63		90.00	
			73600-Other Fixed Charges Pool		52.00	29,806.60			
			73700-Other Expenses and Adjustments		100.00	360.00			
			73800-Undistributed Budget		0.00	0.00	0.00	0.00	
			74060-Other Educational Awards Pool			8,940.00			
			82252-Nonmandatory Proprietary		0.00	11.82			
			Total		8,148.60	91,780.08	142.99	255.75	
		Current Year Revenues Less Expenses			(507.82)	34,850.27	(10,145.72)	(3,716.80)	

AVAILABLE BALANCE

FUND	ORGN	No ACTV	668701	BRAGAR	EDSROC
120064-Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	507.82	498,101.39	10,145.72	7,503.42

Current PI Balance

# F&A Balances by Acct Pool Summary

6/12/2019 11:01:10 AM

## CURRENT YEAR ACTIVITY

					No ACTV
FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	
120064-Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	REVENUE	50412-Grant and Contract F&A Distribution		
			58259-Indirect Cost Transfer		(8,656.42)
			Total		(8,656.42)
		EXPENDITURES	60100-EHRA Non Teaching Salaries		2,083.34
			61200-Benefits Budget Pool		159.38
			72000-Supplies Budget Pool	72110-Office Supplies	61.80
				72122-Repair Supplies	-
				72150-Food Products	0.00
				72181-Educational Supplies	698.25
				72193-Clinical Laboratory	-
				72198-Lab Supplies	1,283.96
				72200-Animal Purchases	0.00
				72201-Feed and Bed	0.00
				72302-Gases	85.75
				72332-Sftwr or License or IT Certificate	0.00
				72400-Property Plant Equip Budget Pool	

Let's look at the Office Supplies. Click the \$61.80 to drill down.

## ITF Finance Transactions

Fund: 120064 Account: 72110

Links on Document for A/P Invoices and Payroll Feeds

These transactions posted with no actv code

Fund	Orgn Def: 668701	Acct 72110	Prog Def: 0000	Actv	Trans Date	Transaction Desc	Document	Doc Ref	Trans Amt
20064	668701	72110	0000		4/1/2019	Office Store EC126086 445-12732	CI002444	EC126086	6.18
20064	668701	72110	0000		4/1/2019	Office Store EC126086 445-12732	CI002444	EC126086	55.62
20064	668701	72110	0000		12/18/2018	reclass by ACTV	JE027689		-984.44
20064	668701	72110	0000		9/11/2018	STAPLES*ST084905*284190*POST-IT 3X3	ST000689	68418168	14.38
20064	668701	72110	0000		9/11/2018	STAPLES*ST084905*366209*LOGI M325 W	ST000689	68418168	19.95
20064	668701	72110	0000		9/11/2018	STAPLES*ST084905*642736*SHARPIE MKR	ST000689	68418168	6.81
20064	668701	72110	0000		9/5/2018	STAPLES*ST084748*492005*NCR ROLL 2.	ST000688	68222150	9.61

= 61.80

This form can be exported to excel. Click the floppy disk icon and then click excel.

These two transactions will need to be transferred to the correct activity code.

These numbers are positive so they are debits.

The No Activity should be credited to clean this up and the correct activity code should be debited.

Rule Class Code	FUND (6 Digits) Required	ORGN (6 Digits) Required	ACCOUNT (5 Digits) Required	PROGRAM (4 Digits) Required	ACTIVITY (not used for Budget Entries)	DESCRIPTION (35 Characters)	AMOUNT	D / C BD02 / BD04 +/-
J63	120064	668701	72110	0000		Office Store EC126086 445-12732	6.18	C
J63	120064	668701	72110	0000	668701	Office Store EC126086 445-12732	6.18	D
J63	120064	668701	72110	0000		Office Store EC126086 445-12732	55.62	C
J63	120064	668701	72110	0000	668701	Office Store EC126086 445-12732	55.62	D

Once in excel you can copy and paste to a blank JE and add the activity and debit/credit

## F&A Balances by Acct Pool Summary

11/11/2019 9:43:50 AM

### YEAR TO DATE ACTIVITY

					No ACTV			56HEP		
FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	Health Education and Promotion			Keene Keith	Brewer Michael	TOTAL
120165-Ctr for Health Disparities Indirect	710108-HSH BSOM ECU Ctr for Hlth Dispariti	REVENUE	50412-Grant and Contract F&A Distribution		(2,963.09)	(71.24)		(658.45)	(670.56)	(4,363.34)
			58259-Indirect Cost Transfer		(576.77)					(576.77)
			Total		(3,539.86)	(71.24)		(658.45)	(670.56)	(4,940.11)
		EXPENDITURES	72400-Property Plant Equip Budget Pool		1,000.00					1,000.00
			73800-Undistributed Budget		0.00	0.00		0.00	0.00	0.00
			Total		1,000.00	0.00		0.00	0.00	1,000.00
			Current Year Revenues Less Expenses		(2,539.86)	(71.24)		(658.45)	(670.56)	(3,940.11)

### AVAILABLE BUDGET

FUND	ORGN		No ACTV	56HEP	KEIKEE	MICBRE	TOTAL
120165-Ctr for Health Disparities Indirect	710108-HSH BSOM ECU Ctr for Hlth Dispariti	Available Budget	46,021.33	117.89	1,569.89	1,341.12	49,050.23
		Encumbrances	0.00	0.00	0.00	0.00	0.00
		Available less Encumbrances	46,021.33	117.89	1,569.89	1,341.12	49,050.23

Columns with red lettering indicates an invalid activity code, these transactions, as well as No ACTV, will need to be reclassified to the correct PI.

Grant and Contract F&A Distributions can post with the incorrect activity code (such as 56HEP above) when the grant distribution codes are not set up correctly in the system. This usually means the grant doesn't have an activity code assigned to the distribution for this fund. If this occurs on your fund please contact your grants administrator.

## F&A Balances by Acct Pool Summary

6/17/2019 10:52:28 AM

### CURRENT YEAR ACTIVITY

					No ACTV	
FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	Micro	
120064- Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	REVENUE	50412-Grant and Contract F&A Distribution			
			58259-Indirect Cost Transfer		(8,656.42)	
			Total		(8,656.42)	
		EXPENDITURES	60100-EHRA Non Teaching Salaries		2,083.34	
			61200-Benefits Budget Pool		159.38	



EPAFs will need to be submitted to add an ACTV to salary line. If salary is showing in the no activity column a payroll redistribution is needed.

Fund 120165

Fiscal Year 2020

Month Accrual

1 of 1

100%

Find | Next

## F&A Balances by Acct Pool Summary

11/11/2019 9:43:50 AM

### YEAR TO DATE ACTIVITY

FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	No ACTV	56HEP Health Education and Promotion	KEIKEE Keene Keith	MICBRE Brewer Michael	TOTAL
120165-Ctr for Health Disparities Indirect	710108-HSH BSOM ECU Ctr for Hlth Dispariti	REVENUE	50412-Grant and Contract F&A Distribution		(2,963.09)	(71.24)	(658.45)	(670.56)	(4,363.34)
			58259-Indirect Cost Transfer		(576.77)			(576.77)	
			Total		(3,539.86)	(71.24)	(658.45)	(670.56)	(4,940.11)
		EXPENDITURES	72400-Property Plant Equip Budget Pool		1,000.00				1,000.00
			73800-Undistributed Budget		0.00	0.00	0.00	0.00	0.00
			Total		1,000.00	0.00	0.00	0.00	1,000.00
Current Year Revenues Less Expenses					(2,539.86)	(71.24)	(658.45)	(670.56)	(3,940.11)

### AVAILABLE BUDGET

FUND	ORGN		No ACTV	56HEP	KEIKEE	MICBRE	TOTAL
120165-Ctr for Health Disparities Indirect	710108-HSH BSOM ECU Ctr for Hlth Dispariti	Available Budget	46,021.33	117.89	1,569.89	1,341.12	49,050.23
		Encumbrances	0.00	0.00	0.00	0.00	0.00
		Available less Encumbrances	46,021.33	117.89	1,569.89	1,341.12	49,050.23

General Ledger Trial Balance FGITBAL 9.3.7 (PBAN)

Chart: E Fiscal Year: 20 Fund: 120165 Ctr for Health Disparities Indirect Account: Account Type: Start Over

GENERAL LEDGER TRIAL BALANCE

Account	Description	Beginning Balance	Debit/Credit	*	Current Balance	Debit/Credit
10010	Claim on Cash	45,110.12	Debit		49,050.23	Debit
20001	Banner Accounts Payable	0.00	Credit		0.00	Credit
39110	Expenditure Control	0.00	Debit		1,000.00	Debit
39130	Budgeted Expenditure Control	0.00	Credit		50,050.23	Credit
39310	Revenue Control	0.00	Credit		4,940.11	Credit
39730	Budgeted Change to Net Assets	0.00	Debit		50,050.23	Debit
40000	Fund Balance	45,110.12	Credit		45,110.12	Credit
Total	ALL ACCOUNTS	0.00			0.00	

Record 1 of 1

\* - denotes amount is opposite of Normal Balance

The total cash balance on the ecuBIC report will match to the Banner Admin Pages (Banner 9) cash balance on the FGITBAL screen.

## Report Update

Our reports can show **Current Activity to Date...** This will match FGIBDST in banner

[Home](#) > [ecuBIC](#) > [Finance](#) > [Institutional Trust Funds](#) > FA Balances by Department and Acct Pool Summary

Fund	<input type="text" value="120064"/>	
Fiscal Year	<input type="text" value="2020"/> ▼	Month <input type="text" value="Accrual"/> ▼
Show Current Month Balances (Must select a Month)	<input type="text" value="YTD Balances"/> ▼	

**Activity to period ending....** The below report will show the combined total for July, August, September, and October

[Home](#) > [ecuBIC](#) > [Finance](#) > [Institutional Trust Funds](#) > FA Balances by Department and Acct Pool Summary

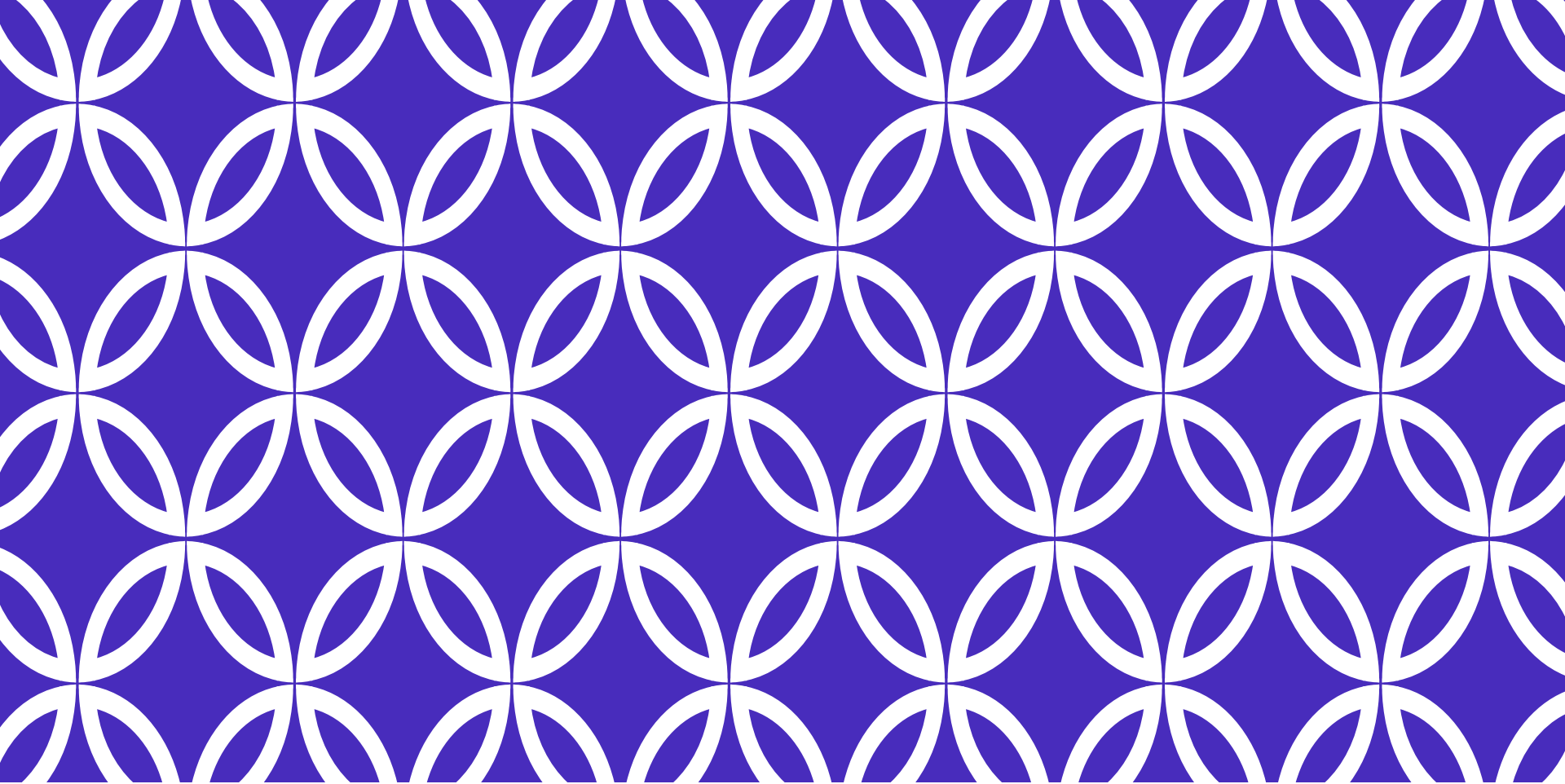
Fund	<input type="text" value="120064"/>	
Fiscal Year	<input type="text" value="2020"/> ▼	Month <input type="text" value="October"/> ▼
Show Current Month Balances (Must select a Month)	<input type="text" value="YTD Balances"/> ▼	

**Activity for a specific period ....** The below report will show the totals for October

[Home](#) > [ecuBIC](#) > [Finance](#) > [Institutional Trust Funds](#) > FA Balances by Department and Acct Pool Summary

Fund	<input type="text" value="120064"/>	
Fiscal Year	<input type="text" value="2020"/> ▼	Month <input type="text" value="October"/> ▼
Show Current Month Balances (Must select a Month)	<input type="text" value="Current Month Balances"/> ▼	





THE NEXT REPORT IS

FA BALANCES BY  
PI BY ACCT POOL  
SUMMARY

Activity Code (all CAPS)

OR Banner ID (capital B)

View

of 1
 

 Find | Next

## F&A Balances by PI by Acct Pool Summary

6/17/2019 10:57:11 AM

**FOR PI: Garcia Brandon**

### CURRENT YEAR ACTIVITY

FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT	BRAGAR
120064-Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	REVENUE	50412-Grant and Contract F&A Distribution		(7,829.44)
			58259-Indirect Cost Transfer		(2,702.06)
			Total		(10,531.50)
		EXPENDITURES	73000-Purchased Contractual Svcs Pool		142.99
			73800-Undistributed Budget		0.00
			Total		142.99
Current Year Revenues Less Expenses					(10,388.51)

### AVAILABLE BALANCE

FUND	ORGN	BRAGAR
120064-Indirect Cost Recovery Micro	668701-HSH BSOM Microbiology and Immuun	10,388.51

You can review the report by a single PI or a PI can review their own individual report. This report can be emailed weekly if you request a subscription to be set up.



# **COLLEGE LEVEL F&A FUNDS**



## F&A Balances by Acct Pool Summary

11/12/2019 3:01:36 PM

### YEAR TO DATE ACTIVITY

					ACTV Grouped	
FUND	ORGN	ACCT TYPE	ACCT POOL	ACCT		TOTAL
120008-Education Overhead	540101-AAH College of Education	REVENUE	50412-Grant and Contract F&A Distribution		(6,167.05)	(6,167.05)
			Total		(6,167.05)	(6,167.05)
		EXPENDITURES	60100-EHRA Non Teaching Salaries		(4,989.54)	(4,989.54)
			60150-EHRA Faculty Salaries		12,459.30	12,459.30
			60500-Temp and Student Accounts Budget Po		12,550.27	12,550.27
			61200-Benefits Budget Pool		2,410.47	2,410.47
			73200-Travel Budget Pool		4,507.31	4,507.31
			73800-Undistributed Budget		0.00	0.00
			82252-Nonmandatory Proprietary		79.96	79.96
			Total		27,017.77	27,017.77
Current Year Revenues Less Expenses					20,850.72	20,850.72

### AVAILABLE BUDGET

FUND	ORGN		ACTV Grouped	TOTAL
120008-Education Overhead	540101-AAH College of Education	Available Budget	77,212.25	77,212.25
		Encumbrances	0.00	0.00
		Available less Encumbrances	77,212.25	77,212.25

College level F&A Funds do not need to use activity codes because they are not tracking revenue and expenses by PI. When viewing FA Balances by Department and Acct Pool Summary for a college level fund, everything will show under ACTV Grouped.


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## Institutional Trust Funds

The Institutional Trust Funds (ITF) Office is responsible for the custody and management of Institutional Trust Funds. The ITF Office is charged with following the policies and procedures required by General Statute 116-36.1 for the administration of Institutional Trust Funds. The policies and procedures require that the receipt and expenditure of such funds are appropriately accounted for and properly authorized. Please reference the following documents for further information:

- [Institutional Trust Fund Legislation](#)
- [Spending Guidelines](#)
- [Umstead Act](#)

### Main functions of the Institutional Trust Funds Office

- Provide accounting guidance for the proper use and management of Institutional Trust Funds.
- Approve and establish all new ITFs.
- Approve modifications and closures of existing ITFs.
- Review and approve any and all transactions affecting ITFs including journal entries, travel, ProCard, PORT, scholarship requests and professorships.

**Institutional Trust Funds Office**  
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# NEW ITF WEBSITE UNDER ACCOUNTING SERVICES

<https://financialservices.ecu.edu/>

<https://financialservices.ecu.edu/institutional-trust-funds/>

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