



Understanding Fund, Account, Organization, and Program Code Structure

The Chart of Accounts (COA) is composed of four elements: Fund, Organization, Account, and Program (FOAP). The FOAP elements represent information that is similar to account numbers, Balance Sheet Accounts, Object Codes and Revenue Codes. The COA allows organization of financial information in a manner that enables us to isolate relevant data and roll up to generate reports for end users and administrative needs.





What is a fund code?

- A **fund code** is a self-balancing set of accounts that shows ownership of cash or fund balance. It tells us who owns the funds and or assets and liabilities.

What is an organization code?

- An **organization code** is the budgetary or departmental unit. It tells us who earns or spends the funds.



What is the account code?

- The **account code** tells us what was purchased (rent, supplies, equipment, etc.) or what kind of revenue was earned (interest income, student fees, royalties, etc.).

What is the program code?

- The **program code** is the function classification of revenues and expenditures. The program code tells the purpose for which costs are incurred (instruction, research, patient care, etc).



FOAP Elements:

Fund	Orgn	Acct	Prog
213085	533302	731200	20

Fund – What is the source of funds?

Orgn – Who does this transaction belong to?

Account – What type of activity does this transaction represent?

Prog – What(function) does this transaction impact?



Ledgers:

Operating Ledger:

Holds the detailed revenue and expense activity for the fiscal year.

General Ledger:

Holds the cumulative assets and liabilities for the institution.



Ledgers and Accounts:

Operating Ledger

5 – Revenue

- 520000 - PF Professional Fees
- 530300 - Sales and Services

6 – Labor Expense

- 612002 - SW Staff Exempt-Admin/Mgt/Prof
- 612508 - SW Staff Non Exempt-Off Mgt/Sup

7 – Operating Expense

- 730000 - SM Consumables
- 731200 - SM Medical Supplies

8 - Fund Transfers

- 811BC0 - TI from Medical Practice Income Plan
- 821BG0 - TO to General Designated

General Ledger

1 – Assets

- 110000 - Petty Cash
- 155000 - Prepaid Expenses

2 – Liabilities

- 210000 - Accounts Payable
- 210013 - Sales Tax Payable

Website with reference materials:

<https://el Paso.ttuhs c.edu/fiscal/businessaffairs/finsysmgt/ documents/Banner-Account.pdf>



Fund Descriptions

10 – Educational and General (sometimes referred to as E&G or State funds).

State Appropriated Funds - General revenue appropriations provided by the Legislature to support general education operations.

10Z – Coordinating Board

Projects or grants as approved by the Texas Higher Education Coordinating Board, i.e., Advanced Research Programs (ARPs), funded through appropriations in the state Treasury.

11 – HEF Unallocated - Higher Education Fund (sometimes referred to as the Higher Education Assistance Fund or HEAF).

11Z –HEF - Higher Education Fund (sometimes referred to as the Higher Education Assistance Fund or HEAF).

Appropriations provided by the legislature for capital expenditures such as land, construction, major repair and rehabilitation of buildings, capital equipment, and library materials.



Fund Descriptions

12– Permanent Health Funds

Programs funded from Permanent Health Funds (Tobacco funds) that benefit medical research, health education, or treatment programs.

12Z – Permanent Health Funds Seed Grants

Seed grants funded from Permanent Health Funds.

13– Medical Practice Income Plan – MPIP

Revenue and expenditures related to patient care or other activities of the practice plan.

17-Dental Income Plan – DIP

Revenue and expenditures related to dental care or other activities of the practice plan.

18- General Designated (sometimes referred to as local funds).

Resources internally allocated by the governing board or management.

- Student fee funds.
- Facility and Administrative (Indirect Cost) recovery from sponsored program funds.

18Z – General Designated Grants

Seed grants from unrestricted funds.



Fund Descriptions

19– Service Departments

Ongoing operations that sell products and provide specific services to other TTUHSC El Paso departments.

- Lab services

20– Non-Federal Scholarships

Scholarships funded from gifts from external sources (including endowment earnings) or internally designated funds. Use is restricted to scholarship expense.

20Z – Federal Scholarships

- Pell
- SEOG

21Z – Federal Govt Grants/Contracts

Includes direct program grants and Federal funds passed to TTUHSC El Paso from other agencies. Use is restricted to conditions agreed upon in the grant/contract.



Fund Descriptions

22Z – State Govt Grants/Contracts

Grants or contracts from other state of Texas entities, including state funds passed to TTUHSC El Paso from other agencies. Use is restricted to conditions agreed upon in the grant/contract.

23– Local Govt Gifts/Earnings Funds

Gifts or endowment earnings from local government agencies. Use is restricted to conditions agreed upon in donor correspondence.

23Z – Local Govt Grants/Contracts

Grants or contracts with local government agencies. Use is restricted to conditions agreed upon in the grant/contract.

24– Private Gifts/Earnings Funds

Gifts from private agencies, foundations or individuals.

- Non-scholarship earnings from endowments.
- Use is restricted to conditions agreed upon in donor correspondence.



Fund Descriptions

24Z – Private Grants/Contracts

Grants or contracts with private entities. Use is restricted to conditions agreed upon in the grant/contract.

30 – Auxiliary Enterprises

Entity that exists predominantly to furnish goods and services to students, faculty or staff outside the research and education functions.

- Charges a fee directly related to the cost of goods and services.
- Traffic and Parking

40 – Federal Loans

Federally Funded Loans

- Funds available for loans to students

41 – Institutional Loans

Non-Federal Loans

- Funds available for loans to students
- Funding provided from internal sources or from private donations.



Fund Descriptions

50 – Funds Functioning as Endowments

Internal resources that TTUHSC El Paso, rather than a donor, has determined are to be retained and managed like an endowment and are approved by the Board of Regents.

- Principal and income may be utilized at the discretion of TTUHSC El Paso.
- Expenditures may be restricted or unrestricted.

60 – Permanent Endowments

External resources that a donor has determined are to be maintained in perpetuity Corpus must remain intact. Earnings from endowment corpus can be expended or reinvested with the original gift as stipulated by the donor.

80 – Student and Other Agency Funds

Resources held on behalf of external parties

- Used to report resources held by TTUHSC El Paso in a purely custodial capacity.



Fund Descriptions

84 - TTFI Unrestricted

85 - TTFI Endowments

External resources gifted to TTFI that a donor has determined are to be maintained in perpetuity - Corpus must remain intact - Earnings from endowment corpus can be expended or reinvested with the original gift as stipulated by the donor.

8A- TTFI Quasi Endowments

9EZ – Unexpended Plant

Perm Health Funds used to record expenditures for a project until completion - Funded from Permanent Health Funds (Tobacco funds).

9FZ – Unexpended Plant – HEF

Used to record expenditures for a project until completion. Funded from HEF funds.

9GZ – Unexpended Plant – Capital Construction Assistance Projects (CCAP)

Used to record expenditures for a project until completion. Funded from Capital Construction Assistance Project proceeds. Formerly known as Tuition Revenue Bond proceeds (TRB).



Fund Descriptions

9HZ – Unexpended Plant – Local Funds

Used to record expenditures for a project until completion. Funded from internal local funds such as MPIP funds or restricted funds.

9JZ – Unexpended Plant – Non CCAP Debt Finance

For questions on specific fund classes, please contact the designated accountant via the link below:

https://el Paso.ttuhsc.edu/fiscal/businessaffairs/accounting/_documents/Responsible-Contact-List-by-Fund.pdf



Common Fund Classes:

Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
010 - Education/General (sometimes referred to as E & G or State funds)	Funds appropriated by legislature through the General Appropriations Act or other law for the operation of an institution of higher education. State funds not spent or encumbered within the fiscal year are subject to lapse.	Expenses for instruction, academic support, public service, research, student services and instructional support are allowed. Expenses must meet the state guidelines for purchasing and TTUHSC El Paso Operating Policies and Procedures.	Advance payments unless otherwise authorized, donations, contributions, flowers, food and entertainment, gifts, political activities, participant payments, travel of non employees, auxiliary enterprises. Refer to eXpendit for additional unallowable expenditures and details. Travel expenses are not allowed on State Funds. Other unallowable expenditures typically include an "L" in the account code i.e. 7L0401- Entertainment.



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
110 – Medical Practice Income Plan (MPIP)	Funds that have been created for the purpose of managing and holding in trust professional income generated from activities related to patient care or other professional activities of the practice plan. Income generated from non-professional activities (i.e. conference registrations) is typically not allowed.	<ul style="list-style-type: none">• Augmentation of member's salaries.• General maintenance, operation and purchase and/or replacement of equipment used in patient care.• Travel and other expenses, including registration fees and tuition, incidental to attendance at professional meetings as well as the support of education, research and patient care.• Professional society memberships.• Medical and professional liability premiums and reserves.• Allowance for special educational training of the faculty member.• Recruiting expenses for faculty, staff and other individuals as necessary.• Texas Medical Board annual license fee.• Medically related educational aids, e.g. books, journals, slides, audio and videotapes.	Expenses unrelated to the Medical Practice Income Plan. Research related are generally not allowed. Budget transfers from other fund classes are typically not allowed unless the budget revision is to return funds to an MPIP fund. Transfers within the same MPIP fund class and out to other funds classes are generally allowed.



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
<p>150 – General Designated (sometimes referred to as local funds)</p>	<p>Resources internally allocated by the governing board or management. Unrestricted funds that are internally allocated for specific purposes. Provide support for current operations and compliment state appropriations in fulfilling the educational missions of the institution.</p>	<p>Expenses for purposes designated by the fund manager and approved by Accounting are allowed. For SEED Funds and Cost Shares expenses are restricted to conditions set in applicable agreement.</p>	<p>For SEED and Cost Share funds expenses that fall outside the agreement are not allowed. For other general designated funds expenses must comply with institutional guidelines.</p> <p>Budget transfers are generally allowed on General Designated funds.</p>



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
155 – Student Fees	<p>Fees collected from students as authorized by the Texas Education Code. Ensure that incidental fee rates reasonably reflect the actual cost of materials and/or services provided by the institution. Student fees are being collected and expended for the intended purpose.</p> <p>Revenue other than Students Fee revenue is not allowed.</p>	<p>Student Fee revenue may only be used for expenses incurred for the intended purpose of the student fee, as outlined in the Texas Education Code and Global Fee Document.</p> <p>Expenditures must be directly associated with fee and in compliance with TTUHSC El Paso Operating Policies and Procedures.</p>	<p>Expenditures not directly related to fee.</p> <p>Expenditures related to research or public service efforts. Costs not benefiting students.</p> <p>Excess fund balance should not be accumulated; fund balance on Student Fee funds should not exceed 25% of prior year expenditures.</p> <p>Budget transfers are not allowed.</p>



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
310 – Federal Grants and Contracts	Funds provided by Federal Agencies for costs required to fulfill project/award/contract . Guidelines set forth in OMB 2 CFR 200 and Grant or Contract must be followed.	There are four basic principles determining allow ability of costs: (1) costs must be reasonable, (2) costs must be allocable (necessary and of direct benefit to the project), (3) costs must be given consistent treatment, and (4) costs must conform uniform guidance and/or provisions of the grant or contract agreement. Generally allowable expenses include equipment, fringe benefits, graduate tuition and fees paid as part of compensation, long distance telephone costs, maintenance and repair, laboratory supplies, meetings and conferences, publication and page charges, rental costs, salaries for investigators/research assistants/technicians, transportation and shipping costs, and travel.	Advertising, alcoholic beverages, entertainment, fines and penalties, Memorabilia, promotional material, certain travel costs (i.e., first class, tips), cash donations, interest, memberships in social clubs. Refer to OMB 2 CFR 200 subpart E - cost principles for additional items/details.



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
320 – State Grants and Contracts	Funds provided by state agencies for costs required to fulfill project/grant/contract. Guidelines set forth by the sponsor agency must be followed.	In order to be allowable under a state award, a cost must meet the general allow ability criteria established by the Uniform Grant Management Standards and the sponsor agency policies and procedures. Allowable costs must 1) be reasonable; 2) be allocable (necessary and of direct benefit to project); 3) be given consistent treatment; and 4) conform to all provisions of the grant or contract agreement. Generally Allowable Costs: <ul style="list-style-type: none">• Equipment• Fringe benefits• Laboratory supplies• Maintenance and repair• Meetings and conferences• Salaries for investigators, research assistants & technicians• Transportation and shipping costs• Travel (foreign travel may require agency approval)	Generally Unallowable Costs: <ul style="list-style-type: none">• Alcoholic beverages• Donations and contributions• Entertainment• Fund raising• Lobbying• Losses or overruns on other projects• Proposal costs• Selling and marketing• Travel Tips



Fund Class	General Description	Expenses – Allowed	Expenses – Not Allowed
330 – Local Grants and Contracts	Funds provided by local agencies for costs required to fulfill project/grant/contract. Guidelines set forth by the sponsor agency must be followed.	Expenses in support of the grant purpose.	Restriction on use of funds set by each agency.



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Thank You!

For more information regarding training opportunities, please contact Finance Systems Management at fsmelp@ttuhsc.edu.