



TEXAS TECH UNIVERSITY
HEALTH SCIENCES CENTER™
EL PASO



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Finance and Administration

Chart of Accounts – FOAPAL
Hierarchy



What is a Chart of Accounts?

- Elements (values) that represent information used to organize accounting information to segregate expenses, revenue, assets and liabilities. The Chart of Accounts allows consistent posting of transactions to provide meaningful financial information to reporting entities and management.
- Composed of six elements: **F**und, **O**rganization, **A**ccount, **P**rogram, **A**ctivity and **L**ocation (**FOAPAL**).
- Chart Elements can be numeric or alpha characters.



Chart Hierarchy

The Chart Hierarchy provides a means to report at multiple levels for each chart element. The lowest level is always the data enterable level.

- Division
- Campus
- Department
- Sub Department
- Fund Type
- Fund Class
- Broad Expense Class
- Expense Groups
- Detail Expenses
- Broad Asset Class
- Asset Groups
- Detail Assets



Chart of Accounts

H-TTUHSC Lubbock | E-TTUHSC El Paso | T-TTU | S-TTUSA

F O A P A L

Fund	Net asset – what is owned – <u>who</u> owns	6	5
Organization	Org chart – Div - Department - <u>who</u> spends	6	7
Account	Asset, liability, fund balance, revenue, expense	6	4
Program	Function – instruction, acad. support, research	6	5
Activity	Inter-fund or cross institutional activities	6	0
Location	Fixed asset tracking	6	5



Fund Hierarchy

T1	NACUBO	Unrestricted	10
T2	Fund Category	E & G	1B

1. Fund Class Educational & General E/G Foster 10
2. Division SOM 10B
3. Campus E/G Foster SOM Elp 10B3
4. Department E/G SOM Faculty Aff & Dev Elp 103FD
5. Sub-Department Faculty Affairs & Dev Elp 103151



Fund Hierarchy

10 – E & G (Fund Class)

- **10B** – E/G Foster SOM(Division)
 - **10B3** – E/G Foster SOM Elp (Campus)
 - **103FD** – E/G SOM Faculty Aff & Dev Elp (Dept)
 - **103081** – Recruiting Costs Elp Four Year Med
 - **103151** – Faculty Affairs and Dev Elp
 - **103084** – ATACS Center
 - **103CA** –E/G Clinic Affairs Elp
 - **103180** – Clinical Affairs Office



Organization Hierarchy

1	Institution	TTUHSC El Paso	E
2	Division	Gayle Greve Hunt SON	E36
3	Campus	Gayle Greve Hunt SON	E363
4	Sub-division	Gayle Greve Hunt SON	3630
5	Department	Hunt SON Admin Elp	36300
6	Sub-department 1	Hunt SON Admin Elp	363000
7	Sub-department 2	GGHSON Student Svc Elp	363003
8	Not used	-	



Organization Hierarchy

E36 – Gayle Greve Hunt School of Nursing (Div)

- **E363** – Gayle Greve Hunt SON Elp (Campus)
 - **3630** – Gayle Greve Hunt School of Nursing (Sub-div)
 - **36300** – Hunt SON (Dept)
 - **363000** – Hunt SON Admin Elp (Sub-Dept 1)
 - **363002** – Baby Café Elp
 - **363004** – Indirect Cost Berkeley Elp
 - **363008** – Research Elp



Account Hierarchy

T1	Reporting type 1	Expenses	70
T2	Reporting type 2	Travel	7B

1	Reporting level 1	Travel	715
2	Reporting level 2	In-state	7150
3	Reporting level 3	Public Trans	77101
4	Reporting level 4	Auto Rental	710101



Account Hierarchy

70 - Expenses

- **7B - Travel**
 - **715 - Travel**
 - **7150 - In State**
 - **77101 – Public Transportation**
 - **710101 - Auto Rental**
 - **710103 - Airfare**
 - **7101040 - Taxi**
 - **77106 – Meals and Lodging**
 - **710601 – Meals**
 - **710602 – Lodging**



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Program Hierarchy

No Hierarchy



Program Codes

- 10 – Instruction
- 20 – Research
- 30 – Public Service
- 40 – Academic Support
- 50 – Student Services
- 60 – Institutional Support
- 70 – Operation & Maintenance
- 80 – Scholarships & Fellowships
- AX – Auxiliary Enterprise Funds
- EN – Endowment Funds
- SV – Service Department Funds



Activity Hierarchy

No Hierarchy



Location Hierarchy

1	Entity	TTUHSC
2	Campus	El Paso
3	Building	HSC
4	Floor	First
5	Room	Q1400A

If 2nd digit of Campus is a letter, signifies leased facility

If 2nd digit of Campus is a number, signifies owned facility If 3rd digit of Building is 5 or 9, signifies leased facility

If 3rd digit of Building is 0 or 1, signifies owned facility



Location Hierarchy

- E – TTUHSC
 - E3 – El Paso
 - E3005 Med Sci Bldg 5001 El Paso Dr. Elp
 - E30051 – MSB 5001 El Paso Dr. Elp Flr 1
 - Q1400A– 3005 MSB 5001 El Paso Dr. 1400A
 - Q1505 – 3005 MSB 5001 El Paso Dr. 1505
 - E30052 – MSB 5001 El Paso Dr. Elp Flr 2
 - Q2206A – 3005 MSB 5001 El Paso Dr. Elp 2206A
 - Q2213 – 3005 MSB 5001 El Paso Dr. Elp 2213



Banner Contacts

- Business Affairs Elp
 - BusinessAffairsElp@ttuhsc.edu
- Finance Systems Management Elp
 - FsmElp@ttuhsc.edu
- Budget Elp
 - BudgetElp@ttuhsc.edu