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: Fund, Organization, Account, Program, Activity and Location (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

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>H-TTUHSC Lubbock</th>
<th>E-TTUHSC El Paso</th>
<th>T-TTU</th>
<th>S-TTUSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Net asset – what is owned – who owns</td>
<td>6 5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td>Org chart – Div - Department - who spends</td>
<td>6 7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Asset, liability, fund balance, revenue, expense</td>
<td>6 4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>Function – instruction, acad. support, research</td>
<td>6 5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Inter-fund or cross institutional activities</td>
<td>6 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>Fixed asset tracking</td>
<td>6 5</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Fund Hierarchy

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>T1</td>
<td>NACUBO</td>
<td>Unrestricted</td>
<td>10</td>
</tr>
<tr>
<td>T2</td>
<td>Fund Category</td>
<td>E &amp; G</td>
<td>1B</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Institution</th>
<th>Gayle Greve Hunt SON</th>
<th>Sub-department 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Institution</td>
<td>TTUHSC El Paso</td>
<td>Not used</td>
</tr>
<tr>
<td>2</td>
<td>Division</td>
<td>Gayle Greve Hunt SON</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Campus</td>
<td>Gayle Greve Hunt SON</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sub-division</td>
<td>Gayle Greve Hunt SON</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Department</td>
<td>Hunt SON Admin Elp</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Sub-department 1</td>
<td>Hunt SON Admin Elp</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Sub-department 2</td>
<td>GGHSON Student Svc Elp</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Not used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th></th>
<th>Reporting type 1</th>
<th>Expenses</th>
<th>70</th>
</tr>
</thead>
<tbody>
<tr>
<td>T1</td>
<td>Reporting type 2</td>
<td>Travel</td>
<td>7B</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Reporting level 1</td>
<td>Travel</td>
<td>715</td>
</tr>
<tr>
<td>2</td>
<td>Reporting level 2</td>
<td>In-state</td>
<td>7150</td>
</tr>
<tr>
<td>3</td>
<td>Reporting level 3</td>
<td>Public Trans</td>
<td>77101</td>
</tr>
<tr>
<td>4</td>
<td>Reporting level 4</td>
<td>Auto Rental</td>
<td>710101</td>
</tr>
</tbody>
</table>
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
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

<table>
<thead>
<tr>
<th>Level</th>
<th>Description</th>
<th>Identifier</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Entity</td>
<td>TTUHSC</td>
</tr>
<tr>
<td>2</td>
<td>Campus</td>
<td>El Paso</td>
</tr>
<tr>
<td>3</td>
<td>Building</td>
<td>HSC</td>
</tr>
<tr>
<td>4</td>
<td>Floor</td>
<td>First</td>
</tr>
<tr>
<td>5</td>
<td>Room</td>
<td>Q1400A</td>
</tr>
</tbody>
</table>

*If 2\textsuperscript{nd} digit of Campus is a letter, signifies leased facility.*
*If 2\textsuperscript{nd} digit of Campus is a number, signifies owned facility.*
*If 3\textsuperscript{rd} digit of Building is 5 or 9, signifies leased facility.*
*If 3\textsuperscript{rd} 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