

----- DEFINITION-LOUISIANA TECH ACCOUNT NUMBER -----

BASIC ACCOUNT CODE STRUCTURE

XX	(XX)	XXXX	XXXXX	X
Class	Dept	Bu/Ob	Fund	
1	2	3	4	5

SECTION

(1) Class (2 digits)

A. First Digit

- 1_ Current Funds (Operating Fund) Unrestricted
- 2_ Current Funds - Restricted
- 3_ Current Funds - Gifts, Grants
- 4_ Current Funds - Scholarships
- 5_ Endowment Funds
- 6_ Auxiliary Enterprises (Revenue) Bonded Funds
- 7_ Plant Funds
- 8_ Loan Funds
- 9_ Agency Funds

B. Second Digit

- _1 Income
- _2 Expense
- _3 Assets
- _4 Liabilities
- _5 Fund Balance

(2) Department Number (4 digits)

Budget unit assigned as a unique number for your department or budget unit.

(3) Budget/Object (4 digits)

To identify type of income or expense.

See pages C-1 to C-6 for income breakdown.

See pages B-1 to B-8 for expense breakdown.

BASIC ACCOUNT CODE STRUCTURE

NUMBER A-2

(4) Fund Number (5 digits)

Special numbers to identify source of funds of special category.

Grouping:

10---/18---	Individuals - Gifts
20---/37---	Industry & foundations - Gifts
39---	States - Other than Louisiana
40---	State of Louisiana
41---/42---	Local Governmental (Parish) Agencies
48---	Local Governmental (City) Agencies
50---	U.S.-Department of Agriculture
51---	U.S.-Office of Education
52---	U.S.-Health & Human Services
53---	U.S.-HUD
54---	U.S.-NSF
55---	U.S.-Department of Transportation
56---	U.S.-Other Departments/Agencies
59---	Federal through Third party
6----	Private Grants from Individuals, Industry and Foundations
90---/99---	Sub-Departments

(5) Special designation (1 digit)

Letter - Sub-breakdown of a fund crossing departments.

Number - Year of a funded grant awarded over a number of years.

EXAMPLES:

Account Number: 12-0130-3010

1	Operating Fund
2	Expense
0130	Comptroller
3010	Printing

Account Number: 31-4601-2207-400892

3	Current Funds - Restricted
1	Income
4601	Human Ecology
2207	State of Louisiana-Contract-Training
40089	State of Louisiana-State Dept
2	Second year of contract

All transactions must contain (1), (2), and (3). For those accounts assigned (4) and/or (5), these are in addition and must be used to insure proper recording of transactions.

All account numbers are assigned by the Office of the Comptroller.

Request for new account numbers:

Operating Fund - Written request through appropriate Vice President and Comptroller's Office.

Grant/Contracts - Properly completed Routing Form through Director of Research within College, Department Head, Dean, Office of University Research and Comptroller's Office.

Others - Written request to Comptroller's Office through appropriate Dean explaining need for new account.