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 DEFINITION-LOUISIANA TECH ACCOUNT NUMBER  
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BASIC ACCOUNT CODE STRUCTURE	XX	(XX)	XXXX	XXXXX	X
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	Class	Dept	Bu/Ob	Fund	
	1	2	3	4	5

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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.

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**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

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 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.