

Louisiana Tech University
Office of Finance and Comptroller

DEFINITION - LOUISIANA TECH ACCOUNT NUMBER

BASIC ACCOUNT CODE STRUCTURE	<u>XX</u> Class	<u>XXXX</u> Dept	<u>XXXX</u> Budget Object	<u>XXXXX</u> Fund	<u>X</u>
	1	2	3	4	5

SECTION

(1) Class
(2 digits)

A. First Digit:

- 1__ Current Funds (Operating Fund) Unrestricted Undesignated
- 2__ Current Funds - Unrestricted Designated
- 3__ Current Funds -Restricted
- 4__ Current Funds - Scholarships
- 5__ Endowment Funds
- 6__ Auxillary 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 Budget unit (cost center) assigned as a unique number
(4 digits) for your department or budget unit

(3) Budget/Object To identify type of income or expense
(4 digits) See Budget Object Codes - Revenues for income breakdown
See Budget Object Codes - Expenses for expense breakdown

BASIC ACCOUNT CODE STRUCTURE	XX	XXXX	XXXX	XXXXX	X
	Class	Dept	Budget Object	Fund	
	1	2	3	4	5

SECTION

(4) Fund Number Special numbers to identify source of funds of special
(5 digits) category

- Groupings
- 10 ___ / 18 ___ Individuals
 - 20 ___ / 37 ___ Industry and Foundations
 - 40 ___ State of Louisiana
 - 41 ___ / 42 ___ Local Government (Parish) Agencies
 - 48 ___ Local Government (City) Agencies
 - 49 ___ States - Other than Louisiana
 - 50 ___ U.S. - Department of Agriculture
 - 51 ___ U.S. - Department of Education
 - 52 ___ U.S. - Department of Health and Human Services
 - 53 ___ U.S. - HUD
 - 54 ___ U.S. - NSF
 - 55 ___ U.S. - Department of Transportation
 - 56 ___ U.S. - Other Departments/Agencies
 - 90 ___ / 99 ___ Sub-Departments

(5) Special Designation
(1 space)
Letter - Sub-breakdown of a fund crossing departments or cost centers

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

EXAMPLES:

<p>Account Number: 12-0130-3010</p> <ul style="list-style-type: none"> 1- Operating Fund 2- Expense 0130- Department (Comptroller) 3010- Budget/Object (Printing) 	<p>Account Number: 31-5150-2207-400892</p> <ul style="list-style-type: none"> 3- Current Funds - Restricted 1- Income 5150- Department (Human Ecology) 2207 Budget/Object (St of LA-Contract Training) 40089 Fund (St of LA - State Dept) 2 Special Designation (Second year of contract)
---	---

BASIC ACCOUNT CODE STRUCTURE

<u>XX</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXXXX</u>	<u>X</u>
Class	Dept	Budget Object	Fund	
1	2	3	4	5

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 Budget Officer

Grants and Contracts- written request from the Office of Sponsored Projects Post Award Coordinator

Others- written request to Comptroller's Office through Dean's office explaining need for the new account.