

**LSU Account Structure  
Subsidiary Ledger Accounts**

**ZXX-XX-XXXX            Campus**

0	LSU System
1	LSU and A&M College
2	LSU at Alexandria
3	Pennington Biomedical Research Center
6	LSU at Eunice
8	Paul M. Hebert Law Center
9	LSU Agricultural Center

**ZZZ-XX-XXXX            College or Major Unit**

**ZZZ-ZZ-XXXX            Department or Division**

**XXX-XX-ZXXX            Source of Funds**

0	Unrestricted state and self-generated funds
1	Restricted fees
2	Restricted student technology fee funds
3	Restricted federal appropriations
4	Restricted state and local sponsored agreements
5	Restricted federal sponsored agreements
6	Restricted private sponsored agreements, University Foundation accounts and gifts
7	Restricted endowment and state match University Foundation accounts
8	Restricted sales and services of educational departments
9	Restricted from other sources, indirect costs recovered, and technology transfer
A	Agency fund
E	Foundation Endowed
F	Foundation Non-Endowed
P	Plant fund

**XXX-XX-XZXX            Function**

0	Instruction	All activities which are part of the instructional program, including organized activities relating to educational departments, extramural teaching and correspondence study; excludes office of college deans and equivalent academic administration.
1	Research	All institutional and sponsored research.
2	Public Service	Cooperative extension, short courses and conferences, institutes and other non-instructional services beneficial to external groups.
3	Academic Support	Libraries, museums and galleries, audio-visual services, academic computing support, demonstration schools, deans of colleges and equivalent academic administration and course and curriculum development.
4	Student Services	Social and cultural development, such as intramural athletics, student organizations, financial aid administration, student admissions and records, student health services, etc.
5	Institutional Support	Executive management, fiscal operations, general administrative services, logistical services and community relations.
6	Operation and Maintenance of Plant	Services and maintenance related to campus grounds and facilities, including utilities, campus police, property insurance, fire protection, and similar items.
7	Scholarships and Fellowships	Scholarships, fellowships, federal financial aid programs, trainee stipends, tuition and fee exemptions and prizes.
8	Auxiliary Enterprises	Essentially self-supporting operations designated as auxiliary enterprises by the Board of Supervisors.

**XXX-XX-XXZZ            Sequential**