

GL Account Composition

A. General ledger accounts are composed of **16 digits**, broken into **five components** as follows:

Component #:	1 st		2 nd		3 rd		4 th		5 th	
Component Segments:	X	-	X X	-	X X X	-	X X X X X	-	X X X X X	
Accounting Descriptions:	Book		Type		Division		Department		Object/ Budget Line	
Example:	1	-	0 4	-	7 4 5	-	1 0 4 0 4	-	2 3 0 0 0	
Example Descriptions:	Unrestricted		Expense		Administrative Division		Administrative Services Department		Supplies	

GL Accounts for General Use

The general ledger accounts available for general campus use (e.g., budgeting, making payments, etc.), are divided into three categories:

1. Operational Expense Accounts 1-04-XXX-XXX-2XXXX
2. Agency Accounts 1-41-000-XXX-00000
3. Restricted Operating Funds 2-XX-XXX-XXX-XXXXX

Fifth Components

- Most expenses will be allocated to these two categories of budget lines:

- ☞ 21800-28400 Operational & Restricted Expenses
- ☞ 00000 Agency Account Revenue/Expense **ONLY**

- Other budget lines are reserved for administrative or specialized use and may not be used.

Restricted Fifth Components

- ☞ 00100-04000 Payroll: University Employees
- ☞ 20900-21500 Payroll: Students/Graduate Assistants
- ☞ 60000-69800 Revenue Lines
- ☞ 69900, 79900 Transfers
- ☞ 95000 Fund Balance

Most-Used Fifth Components

Agency Accounts

00000 Revenue & Expense

Operational & Restricted Accounts*

21900 Contract Labor	25700 Meals & Entertainment
22000 Copier Lease Payments	25800 Memberships, Dues, Subscriptions
22100 Copying & Reproduction	25900 Miscellaneous
22400 Instructor Textbooks	25901 ATHLETICS ONLY – Coach Apparel/Eqpt
22500 Internet Access Charges	26100 Professional Development
22700 Postage & Mailing Services	26200 Recruitment of New Personnel
22900 Printing	26300 NON-ATHLETICS – Moving Expenses
23000 Supplies	ATHLETICS – Student Athlete Recruitment
23100 Telephone	26500 Rent of Equipment (non-copier)
23300 Gifts & Awards from the University	26600 Rent/Lease of Space
24200 Technology Maintenance & Support	26700 Repairs
25100 Equipment – Computers & Peripherals	26800 Research Costs
25200 Equipment – Non-computer	26900 Software
25201 ATHLETICS ONLY – Gameday Equipment	27200 Travel – Domestic
25300 Janitorial	27300 Travel – International
25400 Marketing – Outsourced	27400 Utilities
25500 Marketing – Photography	27500-28400 Special Project
25600 Marketing – Advertising	

*Lines specialized for specific departments are not shown above. Consult your budget manager or budget worksheet(s) for additional lines which may be available for your department. Contact the General Accountant if your department requires additional budget lines.

Reminder: Expenses should **always** be allocated to the budget line which most closely describes the expense (e.g., travel to 27200, meals to 25700, desks to 25200, etc.), regardless of how funds are currently distributed within your budget. Budget managers may transfer funds between budget lines to adjust for expenses in different categories.