

## Chapter 7600 - Structure of General Ledger Accounts

### 7605 STRUCTURE OF GENERAL LEDGER ACCOUNTS (Revised 06/05)

The Chart of General Ledger Accounts (SAM Section 7610) contains the accounts authorized for use in the state's accounting system. Each department will use the accounts required for its particular fund(s), fund type (s), and financial operations. The Chart of General Ledger Accounts contains basic account attributes, including:

- Account number,
- Account level, and
- Account title.

General ledger accounts are grouped into the following major categories:

Account Numbers	Category
1100-1999	Current Assets
2000-2999	Long-Term Assets
3000-3999	Current Liabilities
4000-4999	Long-Term Liabilities
5000-5999	Fund Equity
6000-6999	Budgetary Accounts
7000-7999	Controller's Accounts Only
8000-8999	Sources of Financial Resources
9000-9799	Uses of Financial Resources
9800-9999	Other Financial Sources/Uses

The general ledger account numbers contain four-digits. The account numbers are structured into three hierarchical reporting levels:

- Level 1-Assigned to accounts used to prepare the Controller's Annual Report; Level 1 account numbers end with two zeros (XX00),
- Level 2-Assigned to major general ledger accounts which are summarized into Level 1 accounts; Level 2 accounts end with one zero (XXX0), and
- Level 3-Assigned to sub-accounts to Level 2 accounts; Level 3 account numbers do not end with zeros (XXXX).

Departments must be able to report accounting information to the lowest hierarchical level. This reporting requirement does not compel departments to maintain general ledgers at levels 2 or 3. Instead, departments can meet the reporting requirements by accounting for the information in subsidiary records/ledgers (e.g. Allotment-Expenditure Ledger, Revenue Ledger, Accounts Receivable Ledger, etc.) and by maintaining the general ledger at a more summarized level.

In a few cases, two different account numbers and two different account levels have been assigned to general ledger accounts with the same title. These assignments were made so that "like kind" accounts could be consolidated for reporting purposes. Whenever a choice exists between using different account numbers for the same account title, departments will use the lower hierarchical level account number (e.g. use Account No. 2341 for Equipment rather than Account No. 2340; use Account No. 3010 for Accounts Payable rather than Account No. 3000; use Account No. 3110 for Due to Other Funds or Appropriations rather than Account No. 3100).

In addition to the four-digit account number, certain general ledger accounts require four-digit subsidiary numbers. Some four-digit subsidiary numbers signify the funds involved in interfund and intrafund transactions. Following are the general ledger accounts which require subsidiary fund coding:

- Account No. 1410, Due from Other Funds
- Account No. 1730, Prepayments to Other Funds or Appropriations
- Account No. 2120, Advances to Other Funds
- Account No. 2170, Interfund Loans Receivable
- Account No. 3114, Due to Other Funds
- Account No. 3120, Prepayments from Other Funds or Appropriations
- Account No. 4010, Advances from Other Funds
- Account No. 4050, Interfund Loans Payable
- Account No. 9811, Operating Transfers In
- Account No. 9812, Operating Transfers Out

Other general ledger accounts also require four-digit subsidiary numbers. These four-digit subsidiary numbers signify the Accounts Receivable, Due From Other Funds and Other Long-Term Debt accounts involved in the transactions. Following are the general ledger accounts which require four-digit subsidiary account coding:

- Account No. 1390, Allowance for Uncollectible Amounts
- Account No. 1600, Provision for Deferred Receivables

Examples:

1390.1311-Allowances for Uncollectible Accounts-Accounts Receivable-Abatements

1600.1313-Provision for Deferred Receivables-Accounts Receivable-Revenue

1600.1410-Provision for Deferred Receivables-Due from Other Funds

The purpose and nature of general ledger accounts are contained in SAM Section 7620 through 7680.

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**7610 CHART OF GENERAL LEDGER ACCOUNTS**  
(Revised 09/10)

[ACCOUNTS 0001-9894](#)

1/ All fix assets of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

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