

Common General Ledger Account Codes

This is a partial list of General Ledger Account Codes for course purposes. For the complete list, go to: <http://www.ofm.wa.gov/policy/75.40.htm#75.40.20>

GLA Code	Description
1100-CASH	
1110	Cash in Bank This account is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this account. For local funds, this account is used by the individual state agency.
1130	Petty Cash This account is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.
1300-RECEIVABLES	
1312	Accounts Receivable The balance of this account represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state.
1353	Due from Other Funds The balance of this account represents amounts due from other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.
1354	Due from Other Agencies The balance of this account represents amounts due from other state agencies. This account is to be accompanied by a valid state agency code in the general ledger subsidiary.
3200-REVENUES	
3205	Accrued Revenues This account is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This account is to be used with an offsetting entry to the appropriate receivable or liability account.
3210	Cash Revenues This account is used to record all revenue receipts including undeposited receipts received from July 1 to June 30.
4300-CASH IN CUSTODY OF STATE TREASURER	
4310	Current Treasury Cash Activity (OST Only) This account is used to record all treasury cash activity within a biennium that has been recorded by the State Treasurer. The in-process accounts (71XX) are used by agencies to record cash not received by the Treasurer.
5100-SHORT-TERM LIABILITIES Short-term liabilities generally are those that are expected to be paid within twelve months.	
5111	Accounts Payable The balance of this account represents amounts owing on open accounts for goods and services received by June 30.

5151	Due to Federal Government The balance of this account represents obligations due to federal agencies.
5152	Due to Other Governments The balance of this account represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.
5153	Due to Other Funds The balance of this account represents amounts due to other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.
6400–OTHER ALLOTMENT CHARGES	
6410	Encumbrances This account is used to record encumbrance activity for each fiscal year (July 1 to June 30). GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this account. At the end of a biennium, this account is to equal zero.
6500–EXPENDITURES/EXPENSES	
6505	Accrued Expenditures/Expenses This account is used to record expenditures/expenses for goods and/or services that meet the GAAP recognition criteria of the fund type, but remain unpaid.
6510	Cash Expenditures/Expenses This account is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
7100–IN-PROCESS CONTROL ACCOUNTS	
7110	Receipts In-Process This account is used by all Treasury funds to record all cash received and recorded, but not yet posted by the State Treasurer.
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process This account is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This account is also used to record ACH payments.
7130	Warrant Cancellations In-Process This account is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.
7140	Journal Vouchers In-Process This account is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers, which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency.
9000–FUND EQUITY ACCOUNTS	
9510	Reserved for Encumbrances This account represents the portion of fund balance legally restricted during the fiscal year for encumbrances accumulated in GL Code 6410.
9920	Current Period Clearing Account This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.