

Volume No. 2—Classification & Coding Structure	TOPIC NO.	60102
Function No. 60100—CARS	TOPIC	GENERAL LEDGER CODES
	DATE	July 2009

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Overview

Introduction

The General Ledger Account (GLA) structure is a chart of account codes and titles that are the foundation of the Commonwealth Accounting and Reporting System (CARS). The GLA structure contains the accounts needed to reflect in summary and in detail the financial position and the results of financial operations of State Government. The structure applies to all funds (General, Special, Federal Trust, etc.) and fund details established in the Commonwealth.

The General Ledger Accounts consist of balance sheet and operational accounts that are used to segregate the types of transactions within each fund. Operational accounts are temporary control accounts that are closed at year-end to fund balance. All financial transactions of the State must be recorded within the appropriate fund in two General Ledger Accounts. Consistent with all modern double-entry accounting systems, CARS employs the basic accounting equation of assets less liabilities equal fund balance.

Following are the basic GLA account classes, account codes and purposes:

Account Class	Account Code	Used to Record
Assets	100 - 499	State-Owned Resources
Liabilities	500 - 799	Debts and Legal Obligations
Fund Balance	800	Fund Balance
Operational	801 - 999	Current Fiscal Year's Operations

CARS has the capability of utilizing subsidiary ledger accounts to support general ledger accounts, however, the subsidiary GLA's are not operational in CARS.

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Overview, continued

Policy

The structure, assignment and use of all GLA codes and titles are controlled by the State Comptroller's Office. Only those General Ledger Accounts identified in this topic are authorized for agency use for inputting financial data to CARS.

A trial balance of General Ledger Accounts for each fund/fund detail of the Commonwealth will be prepared monthly and at other times when needed.

Agencies receive a periodic trial balance for all accounts under their control.

Use in Coding

Agencies do not enter General Ledger Account numbers for accounting transactions unless the specific transaction code being used requires input of a General Ledger Account.

Transaction codes (see CAPP Topic No. 60103, *Transaction Codes*) are entered onto input documents. Based upon the indicated transaction codes, CARS generates the appropriate General Ledger Account numbers for the transaction.

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GLA Codes and Titles

Introduction Following is a listing of all General Ledger Account (GLA) code numbers and titles authorized for use. In some cases the title will be abbreviated on the CARS ACTR0402 - Trial Balance of GLA Report. The unabbreviated title is listed in this topic. While some accounts may be used for all funds, others are applicable to specific fund/fund details for certain agencies only.

CODE TITLE

ASSETS

101	CASH WITH THE TREASURER OF VIRGINIA
102	ALLOTMENTS
103	PETTY CASH ADVANCES
105	EMPLOYEE TRAVEL ADVANCE
106	CASH ADVANCES - COURTS
107	CASH OF LOTTERY REVOLVING ACCOUNT
108	CASH WITH PAYING AGENT
109	CASH WITH FISCAL AGENT
113	TAXES AND ASSESSMENTS RECEIVABLE-2003
114	TAXES AND ASSESSMENTS RECEIVABLE-2004
115	TAXES AND ASSESSMENTS RECEIVABLE-2005
116	TAXES AND ASSESSMENTS RECEIVABLE-2006
117	TAXES AND ASSESSMENTS RECEIVABLE-2007
118	TAXES AND ASSESSMENTS RECEIVABLE-2008
119	<i>TAXES AND ASSESSMENTS RECEIVABLE-2009</i>
122	PARKING FEE SUSPENSE ACCOUNT
138	DUE FROM OTHER FUNDS
200	WORKING CAPITAL ADVANCES
201	DEFICIT LOANS RECEIVABLE
202	INTEREST RECEIVABLE
203	TEMPORARY LITERARY LOANS RECEIVABLE
204	TEMPORARY LOANS RECEIVABLE
205	ACCOUNTS RECEIVABLE
206	LOANS RECEIVABLE
207	ALLOWANCE FOR DOUBTFUL ACCOUNTS
208	RECEIVABLE FROM VIRGINIA PUBLIC BUILDING AUTHORITY BOND SALE
209	LINE OF CREDIT RECEIVABLE
210	RECEIVABLES - NONSUFFICIENT FUNDS CHECKS

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GLA Codes and Titles, Continued

CODE TITLE

ASSETS, continued

211	OTHER RECEIVABLES
214	RECEIVABLE-OVERPAYMENT
216	INTERNAL LOAN RECEIVABLE
220	INTEREST RECEIVABLE-TREASURY LOANS
221	ACCRUED INTEREST EARNED-TREASURY LOANS
245	STATE AID INTERCEPT-LOCALITY PAYMENT
250	INVENTORY-MATERIALS & SUPPLIES
300	EQUITY POOLED RESOURCES
315	SECURITIES HELD IN ESCROW
320	AMOUNT TO BE RAISED TO REDEEM BONDS
323	AMOUNT TO BE PROVIDED - BOND ANTICIPATION NOTES
331	STATE STUDENT LOAN FUND - NET ASSETS
340	VIRGINIA EMPLOYMENT COMMISSION TRUST FUND HELD IN U. S. TREASURY
342	AMOUNT HELD BY TRUSTEE - TREASURY
343	AMOUNT HELD BY OUTSIDE TRUSTEE
347	FUNDS HELD IN ESCROW
348	INVESTMENTS - OTHER
349	INVESTMENTS - LOCAL SCHOOL BONDS
351	INVESTMENTS - BONDS
352	SHORT TERM INVESTMENTS
354	ACCRUED INTEREST PURCHASED
357	INVESTMENTS WITH TRUSTEES
360	DEFERRED CHARGES
365	LAND
366	BUILDINGS
367	ACCUMULATED DEPRECIATION - INFRASTRUCTURE
368	INFRASTRUCTURE
369	ACCUMULATED DEPRECIATION - BUILDINGS
370	EQUIPMENT
371	ACCUMULATED DEPRECIATION - EQUIPMENT
372	CONSTRUCTION IN PROGRESS
400	FUND EQUITY IN CASH

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CODE TITLE

ASSETS, continued

401	CASH IN BANK
410	WARRANTS IN PROCESS-AUTOMATED
420	WARRANTS IN PROCESS-OTHER
430	WARRANTS IN PROCESS-PAYROLL
440	RECEIPTS IN PROCESS
450	TRANSFERS IN PROCESS
499	CLEARING ACCOUNT - CASH RECONCILIATION ITEMS

LIABILITIES (DEBTS AND OBLIGATIONS)

501	WARRANTS PAYABLE
502	ACCOUNTS PAYABLE
503	MATURED INTEREST PAYABLE
504	MATURED DEBT PAYABLE
505	DUE TO LOCALITIES AND OTHER PARTICIPANTS
508	DUE TO OTHER FUNDS
512	COMMISSIONS CLEARING ACCOUNT
514	THIRD PARTY CLEARING ACCOUNT
515	WARRANTS IN PROCESS
516	WARRANTS IN PROCESS - CMSIP
520	WORKING CAPITAL ADVANCE DUE TO GENERAL FUND
521	LINE OF CREDIT PAYABLE
522	DEEFICIT LOANS PAYABLE
524	TEMPORARY LOANS PAYABLE
525	LONG TERM LOANS PAYABLE
526	INTERNAL LOAN PAYABLE
539	SUSPENSE ACCOUNT - AWAITING DEBT SET-OFF
540	SUSPENSE ACCOUNT - GUARANTEE DEPOSITS
545	STATE AID INTERCEPT - LOCALITY PAYMENT
546	SUSPENSE ACCOUNT – VESTP DEDUCTIONS
547	SUSPENSE ACCOUNT - DEPOSITS PENDING DISTRIBUTION
548	SUSPENSE ACCOUNT - VIRGINIA PREPAID EDUATION PROGRAM
549	SUSPENSE ACCOUNT - THIRD PARTY ADMINISTRATOR
550	CLEARING ACCOUNT – DISBURSEMENTS
551	SUSPENSE ACCOUNT-OPTIONAL GROUP LIFE
552	SUSPENSE ACCOUNT – BACKUP WITHHHOLDING PAYMENTS
553	SUSPENSE ACCOUNT – FOREIGN WITHHOLDING

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LIABILITIES (DEBTS AND OBLIGATIONS), continued

555 SUSPENSE ACCOUNT – POLITICAL APPOINTEE RETIREMENT PLAN
556 SUSPENSE ACCOUNT - DEFERRED COMPENSATION
557 SUSPENSE ACCOUNT - LOCAL SALES TAXES
558 SUSPENSE ACCOUNT – PAYROLL TAX PAYMENTS
559 SUSPENSE ACCOUNT - COMBINED VIRGINIA CAMPAIGN
 DEDUCTIONS
560 DEPT OF SOCIAL SERVICES CHILD SUPPORT DEDUCTIONS
561 SUSPENSE ACCOUNT - EMPLOYEE SAVINGS BOND DEDUCTIONS
562 UNIDENTIFIED DISBURSEMENTS
563 PAYROLL STOP PAYMENT CLEARING ACCOUNT
564 GENERAL WARRANT STOP PAY CLEARING ACCOUNT
565 SUSPENSE ACCOUNT - BANK RECONCILING ITEMS
567 SUSPENSE ACCOUNT - DEPENDENT CARE REIMBURSEMENT
 DEDUCTIONS
568 SUSPENSE ACCOUNT - MEDICAL REIMBURSEMENT DEDUCTIONS
569 SUSPENSE ACCOUNT - ADMINISTRATIVE FEES
570 SUSPENSE ACCOUNT - PRIOR YEAR FLEXIBLE SPENDING
 ACCOUNTS
572 SUSPENSE ACCOUNT – DEFERRED COMPENSATION CASH MATCH
573 SUSPENSE ACCOUNT – 403B CASH MATCH
576 ACCRUED RETIREMENT PAYABLE - TIAA/CREF
577 ACCRUED RETIREMENT PAYABLE - FIDELITY INVESTMENTS INC
580 INTEREST PAYABLE-TREASURY LOANS
581 ACCRUED INTEREST EXPENSE-TREASURY LOANS
584 ACCRUED INTEREST SOLD
585 FUNDS HELD IN ESCROW-VIDA PROGRAM
603 BOND ANTICIPATION NOTES PAYABLE
604 PUBLIC DEBT - 9-C BONDS
608 PUBLIC DEBT - 9-B BONDS
612 PUBLIC DEBT TRANSPORTATION FACILITIES BONDS
613 VIRGINIA PUBLIC SCHOOL AUTHORITY BONDS PAYABLE
615 SECURITIES HELD IN ESCROW FUND BALANCE
631 STATE STUDENT LOAN FUND BALANCE

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LIABILITIES (DEBTS AND OBLIGATIONS), continued

640	VIRGINIA EMPLOYMENT COMMISSION TRUST FUND BALANCE
642	TRUSTEE FUND BALANCE - TREASURY
643	OUTSIDE TRUSTEE FUND BALANCE
672	EQUITY POOLED RESOURCES - MEMBER CONTRIBUTION FUND
673	EQUITY POOLED RESOURCES - RETIREMENT ALLOWANCE FUND
674	EQUITY POOLED RESOURCES - VIRGINIA STATE POLICE RETIREMENT SYSTEM MEMBER CONTRIBUTION FUND
675	EQUITY POOLED RESOURCES - VIRGINIA STATE POLICE RETIREMENT SYSTEM RETIREMENT ALLOWANCE
676	EQUITY POOLED RESOURCES - VIRGINIA JUDICIAL RETIREMENT SYSTEM MEMBER CONTRIBUTION FUND
677	EQUITY POOLED RESOURCES - VIRGINIA JUDICIAL RETIREMENT SYSTEM RETIREMENT ALLOWANCE
678	EQUITY POOLED RESOURCES - GROUP LIFE INSURANCE FUND
679	EQUITY POOLED RESOURCES - RETIRED HEALTH CARE
681	EQUITY POOLED RESOURCES - DEFERRED COMPENSATION
682	EQUITY POOLED RESOURCES - VIRGINIA SICKNESS/DISABILITY
683	EQUITY POOLED RESOURCES - VIRGINIA LAW OFFICER MEMORIAL CONTRIBUTIONS
684	EQUITY POOLED RESOURCES - VIRGINIA LAW OFFICER RETIREMENT ALLOWANCE
685	EQUITY POOLED RESOURCES - VOLSAP
686	EQUITY POOLED RESOURCES – BENEFIT RESTORATION
688	<i>EQUITY POOLED RESOURCES – COMMONWEALTH PRE-MEDICARE ELIGIBILITY HEALTH BENEFITS</i>
689	<i>EQUITY POOLED RESOURCES – LINE OF DUTY AND HEALTH BENEFITS</i>
690	<i>EQUITY POOLED RESOURCES – COMMONWEALTH HEALTH RESEARCH</i>
703	RESERVE FOR ALLOTMENTS
710	RESERVE FOR TAXES & ASSESSMENTS RECEIVABLE
716	RESERVE FOR FORGED CHECKS
719	DEFERRED REVENUE
790	DISPOSAL OF FIXED ASSETS AT BOOK VALUE
791	DEPRECIATION EXPENSE - PROPRIETARY & TRUST FUNDS
794	RESERVED FUND BALANCE-DEPRECIATION
796	RESERVED FUND BALANCE-PLANT REPLACEMENT & EXPANSION
797	INVESTMENT IN FIXED ASSETS - PROPRIETARY & TRUST FUNDS
798	INVESTMENT IN GENERAL FIXED ASSETS
799	RESERVE FOR ADJUSTMENTS TO ACCRUAL BASIS ACCOUNTING

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CODE TITLE

FUND BALANCE

800 FUND BALANCE

CURRENT FISCAL YEAR'S OPERATIONS

801 SURPLUS APPROPRIATED
810 FUND BALANCE ADJUSTMENT - PRIOR YEAR INCREASE
811 FUND BALANCE ADJUSTMENT - PRIOR YEAR DECREASE
890 AGENCY INTERNAL BUDGET - ORIGINAL
892 CENTRAL/OUTSIDE BUDGET - ORIGINAL
893 CENTRAL/OUTSIDE BUDGET - ADJUSTED
899 CONTRA STATISTICAL RECORDS
900 APPROPRIATIONS
901 EXPENDITURES
902 EXPENDITURE REFUNDS
907 RECEIPTS FOR FRINGE BENEFITS
908 PAYMENTS FROM TRUST FUNDS
910 PAYMENT OF LOCAL SCHOOL BONDS
911 INTEREST AND CHARGES - TREASURY DEBT
912 PRINCIPAL RETIREMENT - TREASURY DEBT
913 BOND BUYER
914 BOARD EXPENSES
915 BOND COUNSEL
916 MISCELLANEOUS CLOSING EXPENSES
917 PAYING AGENT FEES
918 PRINTING
920 RATING AGENCY FEES
921 OTHER EXPENSES
922 FINANCIAL ADVISOR FEES
923 REBATE CALCULATION FEES
924 INTEREST SUBSIDY PROGRAM
925 LOSS ON SALE OF RECEIVABLES
926 RECEIPT OF HIGHER EDUCATION DEBT PAYMENT
927 PAYMENT TO AGENCY

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CURRENT FISCAL YEAR'S OPERATIONS, continued

928 ADVANCED REFUNDING - PAYMENT ESCROW AGENT
929 BOND FUND RECEIPTS
930 TIER III MEMO EXPENDITURE OFFSET
952 RECEIPTS FROM TRUSTEES
954 PAYMENTS TO TRUSTEES
955 EXPENDABLE TRUST FUND RECEIPTS
956 EXPENDABLE TRUST FUND PAYMENTS
960 ESTIMATED REVENUE
961 REVENUE
962 REVENUE REFUNDS
964 RECOVERY OF COST
969 CASH TRANSFER IN - EDUCATIONAL & GENERAL
970 CASH TRANSFER OUT - EDUCATIONAL & GENERAL
971 PROCEEDS FROM SALE OF GENERAL OBLIGATION BONDS
972 PROCEEDS FROM SALE OF REVENUE BONDS
973 PROCEEDS FROM SALE OF BOND ANTICIPATION NOTES
974 PROCEEDS FROM SALE OF FEDERAL HIGHWAY ANTICIPATION
NOTES
975 CASH TRANSFER OUT-INDIRECT COST RECOVERY
976 CASH TRANSFER IN - INDIRECT COST RECOVERY
978 CASH TRANSFER OUT - TREASURY TRUST FUNDS
979 CASH TRANSFER IN - TREASURY TRUST FUNDS
980 BANK RECONCILIATION ADJUSTMENT INCREASE
981 BANK RECONCILIATION ADJUSTMENT DECREASE
982 CASH TRANSFER IN - NON-GENERAL FUNDS
983 CASH TRANSFER OUT - NON-GENERAL FUNDS
984 CASH TRANSFER IN - GENERAL FUND/NON-GENERAL FUND
985 CASH TRANSFER OUT - GENERAL FUND/NON-GENERAL FUND
986 CASH TRANSFER IN - APPROPRIATION ACT PART 3
987 CASH TRANSFER OUT - APPROPRIATION ACT PART 3
988 CASH TRANSFER IN – CASH PASS THROUGH
989 CASH TRANSFER OUT – CASH PASS THROUGH
991 PREMIUM ON INVESTMENTS
992 CASH TRANSFER IN – FEDERAL PASS THROUGH TO HIGHER ED
993 CASH TRANSFER OUT – FEDERAL PASS THROUGH TO HIGHER ED

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