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# Statewide Descriptor Table D31 – General Ledger Account

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## D31 – General Ledger Account

The D31 table reflects the General Ledger accounts the title for each account. It indicates whether the account normally contains a debit or credit balance, and if the account is automatically closed to Fund balances at fiscal year-end. The Balance Sheet Class and Category and file posting indicators are included. The reference data also includes file support indicators. STARS keeps separate records by agency and Fund within each general ledger account by attaching the agency and Fund numbers as part of the key when posting to STARS financial files.

NOTE: When creating a new General Ledger account that posts to the Document File, the Fiscal Year End Purge program (DAFM347) must be modified to recognize the new GL. Contact the SCO Accounting Systems Administration for assistance.

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VERSION 3.1          STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY          S023
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
TABLE-ID-NUMBER: 31 GENERAL LEDGER ACCOUNT
                   ....|....1....|....2....|....3....|....4....|....5
TABLE-ENTRY-KEY: 4200
                   G/L ACCOUNT
REFERENCE-DATA: D200475NP0912NPNPAAAAANPAAAA
                   ADALAPCCDFGPOFPJSFVPPW
TITLE: EXPENDITURES
EFF-START-DATE:      EFF-END-DATE:      LAST-PROC-DATE: 021897
```

## D31 – General Ledger Account Data Entry Requirements

<u>Data Element</u>	<u>Description</u>
TABLE-ID-NUMBER	Enter <b>31</b> .
TABLE-ENTRY-KEY	Enter the four-digit account for each general ledger account code assigned by SCO according to accounting practices.
REFERENCE DATA	<p><b><u>DEBIT/CREDIT (Position 1)</u></b></p> <p>Enter the one-character debit/credit indicator to indicate if the G/L account normally has a debit or credit balance.</p> <p>D – Debit C – Credit</p> <p><b><u>CLOSE (Position 2)</u></b></p> <p>Enter the one-digit close indicator to indicate if the G/L account will close at fiscal year-end.</p> <p>0 – Memo account only, balance is not closed at year-end nor carried forward to the next year.</p> <p>1 – Real account, balance not closed at year-end, but it is carried forward to the next year.</p> <p>2 – Nominal account, balance is closed at year-end.</p> <p><b><u>DOCUMENT FILE POST LEVEL (Position 3)</u></b></p> <p>Enter the one-digit document file post level to indicate the level at which the G/L account requires a match on the Document File when posting a liquidation or collection. Defines the level at which the document file record must be matched when posting a liquidation or collection.</p> <p>0 – No Document File post 1 – Post at appropriation level 2 – Post at full structure detail</p> <p><b>Position 4 &amp; 5 (Balance Sheet Category)</b></p> <p>Enter the two-digit balance sheet category to indicate the balance sheet category of the G/L account such as <b>01</b> – asset, <b>02</b> – liability, etc. See Descriptor Table 13.</p>

<b>Data Element</b>	<b>Description</b>
REFERENCE DATA (continued)	<p><b><u>BALANCE SHEET CLASS (Position 6 &amp; 7)</u></b></p> <p>Enter the two-digit balance sheet class to indicate the balance sheet class of the G/L account such as <b>01</b> – cash equity with treasurer, <b>05</b> – cash and cash equivalents, <b>08</b> – investments, etc. See Descriptor Table 14.</p>
<p>The two-character file support indicators listed below identify the valid financial fields or other posting information for files that the general ledger accounts post to. If not posted to the file, use “NP” for not posted. Use “AA” for any field, not specific field required. AD-Average daily file, PP-Participating in pooled cash, and SI-Separately invested indicators are not currently in use.</p>	
	<p><b><u>AD (Average Daily file)</u></b></p> <p>NP – Not posted to the file</p> <p><b><u>AL (Allocation file)</u></b></p> <p>## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p>A7 – Fields 01 through 07</p> <p><b><u>AP (Appropriation file)</u></b></p> <p>## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p>A7 – Fields 01 through 07</p> <p><b><u>CC (Cash Control file)</u></b></p> <p>## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p><b><u>DF (Document file)</u></b></p> <p>## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p>

<b>Data Element</b>	<b>Description</b>
REFERENCE DATA (continued)	<p><b><u>GP (Grant file)</u></b>  ## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p><b><u>OF (Operating file)</u></b>  NP – Not posted to the operating file  AA – Any field, does not require a specific field</p> <p><b><u>PJ (Project file)</u></b>  ## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p><b><u>SF (Subsidiary file)</u></b>  ## – The two-digit number of the field to which the G/L account must post. See the <a href="#">Transaction Code Decision Table</a> for the two-digit field numbers.</p> <p><b><u>VP (Vendor Payment file)</u></b>  NP – Not posted to the file  AA – Any field, does not require a specific field  WW (Warrant Write file)  NP - Not posted to the file  AA – Any field, does not require a specific field</p>
TITLE	Enter the name of the general ledger account, up to 50 characters.