

SAMPLE ORGANIZATION

GENERAL LEDGER ACCOUNT NUMBERING GUIDE

Approved by the Corporate Controller:

Date ____ / ____ / _____

This guide is for illustrative purposes only and should not be used as authoritative guidance. This guide is not intended to be a comprehensive general ledger account numbering guide.

Purpose

This policy lays out the basic framework for standardizing the organization's general ledger account numbering for consistent periodic reporting and dashboards.

See the organization's **Master General Ledger Numbers List** for account numbers placed in use and the corresponding account descriptions.

General Ledger (GL) Accounts Used:

The organization keeps the following general ledger account numbers as header accounts. The corresponding general ledger activity accounts are numbered sequentially underneath the header accounts. The subsidiary ledgers are reconciled to the general ledger accounts monthly by the accounting department in cooperation with the related operating and administrative departments.

GL #	GL Header Account Name	GL Account Sub-Class	GL Account Class
1000	Cash	Current Assets	Assets
1100	Short-Term Investments	Current Assets	Assets
1200	Accounts Receivable	Current Assets	Assets
1210	Due from (intercompany)	Current Assets	Assets
1300	Inventory	Current Assets	Assets
1400	Other Current Assets	Current Assets	Assets
1500	Property, Plant & Equipment	Operational Assets	Assets
1600	Accumulated Depreciation / Amortization	Operational Assets	Assets
1700	Intangible Assets	Intangible Assets	Assets
1800	Accumulated Amortization	Intangible Assets	Assets
1900	Other Long-Term Assets	Long-Term Assets	Assets
2000	Accounts Payable	Current Liabilities	Liabilities
2010	Due to (intercompany)	Current Liabilities	Liabilities
2100	Other Current Liabilities	Current Liabilities	Liabilities
2400	Current Portion of Long-Term Debt	Current Liabilities	Liabilities
2500	Long-Term Debt (Net of Current)	Long-Term Liabilities	Liabilities
2600	Other Long-Term Debt	Long-Term Liabilities	Liabilities
3000	Equity	Equity	Equity
3100	Equity Distributions	Equity	Equity
4000	Revenue	Operations	Income
5000	Direct Costs	Operations	Expense
6000	Indirect Costs	Operations	Expense
7000	Selling, General, & Administrative	Overhead	Expense
8000	Other Income	Other Income/Expense	Income
8500	Other Expense	Other Income/Expense	Expense
9000	Internal & Clearing Accounts	Other Income/Expense	Other