

## GL Account – Database Documentation

### Entity

## GL Account (General Ledger Account)

The GL Account entity represents a financial classification used to record and track monetary transactions within the organization’s accounting system. GL accounts categorize financial activity into assets, liabilities, revenues, expenses, funds, and equity to support financial reporting, compliance, and operational analysis. GL accounts also support budget-to-actual comparisons by tracking actual spending while budget line items track planned allocations.

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## Related Entities

The GL Account entity is related to the following business entities:

- **Batches**  
Batches group financial transactions that update GL account balances.
  - **Budgets**  
GL accounts track actual spending that is compared against budget allocations.
  - **Requisitions and Purchase Orders**  
Encumbrance transactions affect GL balances.
  - **Invoices and Payments**  
Financial transactions update GL balances.
  - **Fixed Assets**  
Asset capitalization and depreciation activity are recorded in GL accounts.
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## Key Tables

### GL\_MASTER

#### Table Description

The GL\_MASTER table is the primary record for all general ledger accounts. It defines account structure, classifications, balances, and historical financial activity. It serves as the authoritative source for GL account definitions and aggregated financial activity.

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## Key Columns

### Account Identification

- **ACCT\_CDE**  
Unformatted GL account code.
  - **ACCT\_CDE\_FORMATTED**  
Formatted GL account code (example: 1-1000-1000-0).
  - **ACCT\_CDE\_UNFORMATTED**  
Unformatted GL account number without separators.
  - **OVRID\_DESC**  
Description of the GL account.
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### Balance Tracking

- **POST\_BAL**  
Current posted balance for the fiscal year.
- **POST\_BAL\_MON\_1 through POST\_BAL\_MON\_12**  
Monthly posted balances.
- **UNPOST\_BAL**  
Current unposted balance.
- **UNPOST\_BAL\_MON\_1 through UNPOST\_BAL\_MON\_12**  
Monthly unposted balances.
- **ENCUMBRANCE**  
Current encumbrance balance.
- **ENCUMB\_MON\_1 through ENCUMB\_MON\_12**  
Monthly encumbrance balances.
- **SUM\_DTL**  
Indicates whether transaction activity should be summarized during posting.

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## Account Classification

- **ACCT\_TYPE**  
Defines the type of account.

### Key Column Values (ACCT\_TYPE)

- **A** – Asset
- **L** – Liability
- **F** – Fund
- **I** – Income
- **E** – Expense
- **X** – Auxiliary
- **M** – Inactive balance sheet account
- **N** – Inactive income/expense account

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## Fund and Financial Controls

- **FUND\_BAL\_ACCT\_CDE**  
Associated fund balance account.
- **INCR\_DECR\_FUND\_BAL**  
Net change in fund balance for the fiscal year.
- **FUND\_STATUS**  
Fund restriction status.

### Key Column Values (FUND\_STATUS)

- **U** – Unrestricted
- **T** – Temporarily restricted
- **P** – Permanently restricted

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## Fixed Asset Indicators

- **FX\_ACCT\_TYPE**

Indicates whether the GL account is associated with fixed asset activity.

### **Key Column Values (FX\_ACCT\_TYPE)**

When account type = Asset:

- **F** – Fixed asset
- **A** – Accumulated depreciation
- **C** – Cash or accounts receivable
- **D** – Debt
- **N** – Not fixed asset related

When account type = Expense:

- **G** – Depreciation expense or gain/loss
  - **N** – Not fixed asset related
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### **Regulatory Reporting**

- **FORM\_990\_IDENT\_PAR**  
Parent account for Form 990 reporting.
  - **F990\_IDENT\_LINE\_NU**  
Form 990 line number.
  - **F990\_IDENT\_COL**  
Form 990 column identifier.
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### **Currency Information**

- **CURR\_CODE**  
Currency code assigned to the account.
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### **Availability Controls**

- **AVAILABLE\_FOR\_BUDGETING**  
Indicates whether the account may be used for budgeting.

- **AVAILABLE\_FOR\_PURCHASING**

Indicates whether the account may be used for purchasing.

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### Account Structure Components

These columns define the structured components of the GL account code and join to account component definition tables:

- **ACCT\_CMP\_1** (joins to ACCT\_CMP\_1\_DEF)
  - **ACCT\_CMP\_2** (joins to ACCT\_CMP\_2\_DEF)
  - **ACCT\_CMP\_3** (joins to ACCT\_CMP\_3\_DEF)
  - **ACCT\_CMP\_4** (joins to ACCT\_CMP\_4\_DEF)
  - **ACCT\_CMP\_5** (joins to ACCT\_CMP\_5\_DEF)
  - **ACCT\_CMP\_6** (joins to ACCT\_CMP\_6\_DEF)
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### Other Important Columns

- **APPID**  
Unique GL account identifier.
  - **OLD\_ACCT\_NUM**  
Legacy GL account number.
  - **BAL\_HIST\_YR\_1 through BAL\_HIST\_YR\_5**  
Annual balance history.
  - **HIST\_YR\_1\_MON\_1 through HIST\_YR\_2\_MON\_12**  
Monthly historical balances.
  - **NEW\_YR\_POST\_BAL**  
Posted balance for the next fiscal year.
  - **UNPOST\_NEWYR\_BAL**  
Future fiscal year unposted balance.
  - **ENCUMB\_NEWYR\_BAL**  
Future fiscal year encumbrance balance.
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## Columns No Longer In Use (GL\_MASTER)

The following columns are identified as not in use:

- **BUD\_HIST\_YR\_1 through BUD\_HIST\_YR\_3**
  - **ORIGINAL\_BUD**
  - **CURRENT\_BUD**
  - **BUD\_PCT\_MON\_1 through BUD\_PCT\_MON\_12**
  - **PROJ\_BUD\_YR\_1 through PROJ\_BUD\_YR\_5**
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## Additional Key Tables

### GL\_CONFIG

#### Table Description

The GL\_CONFIG table defines the fiscal year structure and configuration rules governing GL account behavior, account structure, and financial reporting periods.

#### Key Columns

- **CUR\_YR**  
Current fiscal year.
- **FISCAL\_YR\_BEGIN\_MO**  
Fiscal year starting month.
- **CMP\_1\_DESC through CMP\_6\_DESC**  
Descriptions of GL account structure components.
- **DESC\_DFLT**  
Component used for default description.
- **DUE\_TO\_FROM\_AUTO**  
Configuration controlling due-to/due-from processing.

#### Key Column Values (DUE\_TO\_FROM\_AUTO)

- Blank – Manual processing
- **N** – Manual processing with fund validation
- **Y** – Automatic processing (single fund account)

- **C** – Automatic processing (multiple fund accounts)
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## **INCR\_DECR\_FND\_BAL**

### **Table Description**

The INCR\_DECR\_FND\_BAL table tracks monthly increases and decreases in fund balances associated with GL accounts.

### **Key Columns**

- **ACCT\_CDE**  
GL account identifier.
- **INCR\_DECR\_MON\_1 through INCR\_DECR\_MON\_12**  
Monthly fund balance changes for the current year.
- **FUT\_INC\_DEC\_MON\_1 through FUT\_INC\_DEC\_MON\_12**  
Monthly fund balance projections for future years.

### **Relationships to Other Tables**

- **GL\_MASTER**  
Links fund balance activity to GL accounts.
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## **DUE\_TOFRM\_ACCTS**

### **Table Description**

The DUE\_TOFRM\_ACCTS table defines relationships between GL accounts representing interfund due-to and due-from balances.

### **Key Columns**

- **DUE\_TO\_ACCT\_CDE**  
GL account representing amounts owed to another fund.
- **DUE\_FROM\_ACCT\_CDE**  
GL account representing receivables from another fund.
- **CUR\_FUND**  
Indicates whether the fund is current.

### **Key Column Values (CUR\_FUND)**

- **Y** – Yes
- **N** – No
- **DFLT\_FUND\_BAL\_ACCT**  
Default fund balance account.

#### **Relationships to Other Tables**

- **GL\_MASTER**  
Links interfund relationships to GL accounts.

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## **GL\_LINE\_ITEM\_X\_REF**

### **Table Description**

The GL\_LINE\_ITEM\_X\_REF table links GL accounts to budget line items to support budget-to-actual reconciliation.

### **Key Columns**

- **LineItemID**  
Foreign key to Line\_Item.
- **GeneralLedgerID**  
Foreign key to GL\_MASTER.

### **Relationships to Other Tables**

- **Line\_Item**  
Budget allocation details.
- **GL\_MASTER**  
Financial activity records.

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### **Columns No Longer In Use (Account Component Definition Tables)**

The following columns are identified as no longer in use within account component definition tables (ACCT\_CMP\_2\_DEF through ACCT\_CMP\_6\_DEF):

- **BUDGET\_OFFICER**
- **BASE\_YR\_1** through **BASE\_YR\_5**

- **PCT\_1 through PCT\_5**
  - **RESULT\_1 through RESULT\_5**
  - **DFLT\_PCT\_MON\_1 through DFLT\_PCT\_MON\_12**
  - **DFLT\_SUM**
  - **DFLT\_ACCT\_TYPE**
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### **Relationships to Other Tables**

The GL Account entity commonly joins to the following tables:

- **TRANS\_HIST**  
Provides transaction activity associated with GL accounts.
  - **TRANS\_HIST\_EXT**  
Provides encumbrance transaction details.
  - **GL\_LINE\_ITEM\_X\_REF**  
Links GL accounts to budget line items.
  - **CURRENCY\_MASTER**  
Defines currencies used by GL accounts.
  - **ACCT\_CMP\_1\_DEF through ACCT\_CMP\_6\_DEF**  
Define account structure components.
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### **Columns No Longer In Use**

No additional unused columns were identified outside those listed above.

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