

General Ledgers: How often to reconcile and what to reconcile to

Refer also to [Alphabetically by Category](#) document

GL Code	GL Title	Offset GL	Reconciliation Frequency (BP = Best Practice)	Source/Supporting Documentation. What to reconcile the GL to:	SAAM reference
	Cash Receipts		Daily	On a daily basis, collections are to be counted and reconciled with cash receipt records and local account deposit slips.	85.20.10
11xx	Cash in Bank		Monthly	Bank statement for local accounts.	85.50.40.c
1130	Petty Cash		Monthly	Bank statement or petty cash count.	85.50.40-70
12xx	Investments		Monthly	Subsidiary ledgers. Refer to the investment valuation policies in 85.52.	85.52.90.b
13xx,16xx	Receivables		Monthly	Agency A/R system or documentation. Subsidiary ledgers are to be balanced against the associated general ledger control accounts at least monthly.	85.54.45-65
134x,164x	Receivables, Allowance for Uncollectible		Quarterly	Internal system or documentation.	85.54.55.b 85.54.60.d
1311,1328 1341	Taxes Receivable		Annually BP is monthly/quarterly	Internal system or documentation.	85.54.15
1313 1314/1614	Notes and Loans receivable	1614 offset is 9130	Annually BP is monthly/quarterly	Agency A/R system or documentation.	85.54.30
1351	Due from Federal Government		Annually BP is monthly/quarterly	Agency A/R system or documentation.	85.54.20
1352	Due from Other Governments		Annually BP is monthly/quarterly	Agency A/R system or documentation.	85.54.25
1353,1653 1350,1355	Due from Other Funds	5153,5253 5150,5155	Annually BP is monthly	Review the ER report "Interfund Receivables/Payables" and underlying documents.	85.54.30 90.20.60
1354/1654	Due from Other Agencies	other agency: 5154/5254	Annually	Review the ER reports "Interagency Receivables" and "Interagency Payables" and supporting invoices and documentation.	85.54.35 90.20.50
1383	Travel Advances receivable		Monthly	Detailed documentation by employee.	10.80.60 85.54.44 90.20.70.b

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14xx	Inventory (Consumable & Merchandise)	1410 offset is 9120	Annually/Bi-annually	Physical inventory count. Required either annually or bi-annually depending on the type of inventory system (periodic or perpetual)	35.10.50 35.10.65 85.56.20-30 90.20.70.b
2xxxx	Capital Assets		Annually BP is monthly/quarterly	CAMS (Capital Asset Mgt System) or authorized capital asset subsidiary system. A physical inventory is required every 2 years.	30.20.95 30.45.40 85.60.60 90.20.70.b
51xx, 52xx	Payables		Annually BP is monthly/quarterly	Internal documentation.	90.20.70
5124,5145 5181,5187 5189,5199	Payroll related GLs		Monthly	Internal documentation. Reconcile all GLs in Acocunt 035.	25.20.10.d 25.20.40.c 85.34.10
5125/5225 5127/5227 5128/5228	Leave payable: Vacation, Sick, Comp Time		Annually	Memo from OFM end of July/August each year, or internal system or documentation.	85.72.50-65 90.20.70.b
5153,5253 5150,5155	Due to Other Funds	1353,1653 1350,1355	Annually BP is monthly	Review the ER report "Interfund Receivables/Payables" and underlying documents.	85.54.30 90.20.60
5154/5254	Due to Other Agencies	other agency: 1354/1654	Annually	Review the ER reports "Interagency Receivables" and "Interagency Payables" and supporting invoices and documentation.	85.54.35 90.20.50
5161/5261 5162/5262 5164/5264 5167/5267 5169/5269	Bonds Payable (GO & Revenue)		Annually BP is monthly/quarterly	Bond amortization schedule(s).	85.85.30 85.85.35
5173/5273	Certificate of Participation (COP)		Annually BP is quarterly	Annual FY-end statement from the Office of the State Treasurer, received in July	85.85.45-50 90.20.70.b

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GL Code	GL Title	Offset GL	Reconciliation Frequency (BP = Best Practice)	Source/Supporting Documentation. What to reconcile the GL to:	SAAM reference
5187	Due to L & I		Quarterly	Quarterly L & I report	75.40.20
5190/5290 5192/5292	Unearned & Unavailable Revenue		Annually	Internal documentation.	85.70.40-45 90.20.20 90.20.70.b
5194	Liability for cancelled warrants/checks		Timely BP monthly	Internal system or documentation. Send unclaimed property to DOR annually or bi-annually as required by RCW 63.29.	85.38.40
5281	Unfunded Pension Obligations		Annually	Actuarial valuation.	
5282	Other Postemployment Benefits Obligation (OPEB)		Annually	Actuarial valuation.	
5287	Pollution Remediation Obligation		Annually	Internal documentation.	85.74.50 90.20.70.b
71xx	Cash In-Process		Timely BP is daily/weekly	Review the AFRS daily in-process reports and underlying documents. All documents should be cleared from in-process.	85.50.40.b
9120 9130, 9131	Fund Balance (Nonspendable)	1410 1614, 16xx	Annually BP is monthly	Check the list of required "offsetting" GLs	75.40.20
9920	Current Period Clearing		Timely BP is daily/weekly	Review the AFRS Unbalanced Current Period Clearing Account report or ER report "Clearing Account Review (GL 9910 and 9920) and underlying documents. GL 9920 balance should be zero.	90.20.70