Clearing Accounts Review (CAF005)

Location in ER: Financial Reports > Accounting > Exceptions

Run monthly. Best practice is to include GLs 9920 and 9910 in your agency's daily Unbalanced In-process Reconciliation process.

Purpose

To review clearing account GLs 9910, 9920, 9940 and 9998, which must net to zero at the GL, document, and account level each fiscal year. This report shows exceptions only; it will only show documents that have not cleared at the GL, document, and account level. Refer to SAAM 75.40.20.

Special Parameters

- **Period:** The period parameter defaults to "all fiscal years." This parameter can be used to select the "current fiscal year only" or the "Prior Fiscal Year Only" to verify the GL accounts are clear in each fiscal year.

- **Coding Detail:** There is a Coding Detail parameter on this report that defaults to "no." This version of the report will show Agency, Document, Account, GL, Doc Date, FM, and TC/Mod/Rev. Selecting "yes" provides further detailed coding information that would be necessary to record the correction, including: EA Index, Program Index, Organization Index, etc.

What to Look For

- ✓ Every document on this report indicates there is an error that must be corrected. Reminder: Only use GLs 9920 and 9910 to correct GL balances *within* the same account (fund). If money needs to be moved *between treasury funds* use GL 7140.

- ✓ The GLs on this report must net to zero at the Document and Account level in the same fiscal year. At year end, it is important to verify that the documents have cleared in the closing fiscal year, so select "Prior Fiscal Year Only."

Example of Report with No Exceptions

This is an exception report. If the GL accounts are cleared at the document and account level, then the report will not return any data as shown below.

Examples of Reports with Exceptions

The following examples are provided to illustrate common issues for learning and improvement. Mistakes happen and are an important part of improvement and are the reason the Exception reports were developed.

- Example A: Not in Balance at GL Level
- Example B: Not in Balance at Document Number
- Example C: Not in Balance at Account (Fund) Level

The general steps to research and correct exceptions are as follows:

1. Review the original document and the backup to understand what the goal of the transactions was.

2. Use ER or WebI to view all transactions that were recorded.

3. Determine what the correcting entry needs to be. Here is a link to T-Account templates.

Example A: Not in Balance at GL Level

In this example GL 9920 is not in balance at the GL, document, or account level.

OFM

2200-Bd for Vol Firefighter and Res Off
Clearing Accounts Review (GL 9910 and 9920)

Report Number: CAF005
Period: Current Fiscal Year only

Date Run: Jan 12, 2026 6:18AM
Transactions Through: Oct 2, 2025 8:00PM

Current Document Number	Sx	Account	Doc Date	FM	TC/Mod/Rev	Amount
GL 9920 Current Period Clearing Account						
Document 220JV005						
220JV005	05	204	20251223	2706	345	(23,600.67)
220JV005	05	204	20251223	2706	345/R	25,139.43
					Account 204-Vol Firefight/Res Off Administrativ Total	1,538.76
					Document 220JV005 Total	1,538.76
					GL 9920 Current Period Clearing Account Total	1,538.76
					Agency 2200-Bd for Vol Firefighter and Res Off Total	1,538.76

Assume the original document and backup show the goal of this entry was to correct the subobject (SO) and sub-suboject (SSO) that was used on the original entry. For each invoice number, there should be one line with TC345R to reverse the original coding used and one line with TC345 with the corrected coding.

A GL Analysis Flexible Report run for this current document number on the next page shows that most of the lines were entered as intended. However, the lines for the last two invoices have TC 345R on both lines.

General Ledger 6510 - Cash Expenditures/Expenses

FM	Proc Dte	Cur Doc No	Ref Doc No	TT	BT	B#	Acct	EAI	PI	SO	SSO	OI	Proj	SP	Ph	MS	Src	SSrc	TC	Invoice No	Amount
2706	2026 01 02	220JV005-01	5155	A	6C	005	204	001	00010	CD									345R	276932, 2769	(101.14)
2706	2026 01 02	220JV005-01	5155	A	6C	005	204	001	00010	EH	H160		ITMO	00	00				345	276932, 2769	101.14
2706	2026 01 02	220JV005-02	5238	A	6C	005	204	010	00010	EF									345	731145968	207.36
2706	2026 01 02	220JV005-02	5238	A	6C	005	204	010	00010	EL									345R	731145968	(207.36)
2706	2026 01 02	220JV005-02	5395	A	6C	005	204	010	00010	EF									345	731146927	221.18
2706	2026 01 02	220JV005-02	5395	A	6C	005	204	010	00010	EL									345R	731146927	(221.18)
2706	2026 01 02	220JV005-02	5400	A	6C	005	204	010	00010	EF									345	731147586	232.54
2706	2026 01 02	220JV005-02	5400	A	6C	005	204	010	00010	EL									345R	731147586	(232.54)
2706	2026 01 02	220JV005-02	5486	A	6C	005	204	010	00010	EF									345	WARRANTS	232.50
2706	2026 01 02	220JV005-02	5486	A	6C	005	204	010	00010	EL									345R	WARRANTS	(232.50)
2706	2026 01 02	220JV005-03	5189	A	6C	005	204	001	00010	EN									345R	84135759	(35.00)
2706	2026 01 02	220JV005-03	5189	A	6C	005	204	001	00010	EP									345	84135759	35.00
2706	2026 01 02	220JV005-04	5185	A	6C	005	204	001	00010	ED									345R	47399563	(155.39)
2706	2026 01 02	220JV005-04	5185	A	6C	005	204	001	00010	EH	H160		ITMO	00	00				345	47399563	155.39
2706	2026 01 02	220JV005-04	5239	A	6C	005	204	010	00010	ED									345R	47570757	(155.39)
2706	2026 01 02	220JV005-04	5239	A	6C	005	204	010	00010	EH	H160		ITMO	00	00				345	47570757	155.39
2706	2026 01 02	220JV005-04	5326	A	6C	005	204	010	00010	ED									345R	47755474	(155.39)
2706	2026 01 02	220JV005-04	5326	A	6C	005	204	010	00010	EH	H160		ITMO	00	00				345	47755474	155.39
2706	2026 01 02	220JV005-04	5402	A	6C	005	204	001	00010	ED									345R	47931031	(155.39)
2706	2026 01 02	220JV005-04	5402	A	6C	005	204	001	00010	EH	H160		ITMO	00	00				345	47931031	155.39
2706	2026 01 02	220JV005-04	5487	A	6C	005	204	010	00010	ED									345R	48105206	(155.39)
2706	2026 01 02	220JV005-04	5487	A	6C	005	204	010	00010	EH	H160		ITMO	00	00				345	48105206	155.39
2706	2026 01 02	220JV005-05	5396	A	6C	005	204	010	00010	CD									345	3931	24.00
2706	2026 01 02	220JV005-05	5396	A	6C	005	204	010	00010	EY									345R	3931	(24.00)
2706	2026 01 02	220JV005-05	5431	A	6C	005	204	010	00010	CD									345	3855	21,770.00
2706	2026 01 02	220JV005-05	5431	A	6C	005	204	010	00010	EY									345R	3855	(21,770.00)
2706	2026 01 02	220JV005-06	5234	A	6C	005	204	001	00010	ED									345R	3321066763	(384.69)
2706	2026 01 02	220JV005-06	5234	A	6C	005	204	001	00010	EH	H160		ITMO	00	00				345R	3321066763	(384.69)
2706	2026 01 02	220JV005-06	5459	A	6C	005	204	010	00010	ED									345R	3321502250	(384.69)
2706	2026 01 02	220JV005-06	5459	A	6C	005	204	010	00010	EH	H160		ITMO	00	00				345R	3321502250	(384.69)

| | | | | | | | | | | | | | | | | | | | Period Activity: | | (1,538.76) |

Total for General Ledger 6510 - Cash Expenditures/Expenses

Correction: Use the same current document number to record TC 345 with the corrected coding twice, once to reverse the lines with TC 345R that should have had TC 345 and the second time to re-enter the expenditure with the corrected coding. This JV will result in a total credit of $1,538.76 to GL 9920 in Account 204 with Current Document Number 220JV005.

Description	Account	TC	Debit GL	Credit GL	SO/SSO**	Invoice No	Amount
To reverse the entry recorded with the R in error	204	345	6510	9920	EH/H160	3321066763	384.69
To enter the expenditure with the corrected coding	204	345	6510	9920	EH/H160	3321066763	384.69
To reverse the entry recorded with the R in error	204	345	6510	9920	EH/H160	3321502250	384.69
To enter the expenditure with the corrected coding	204	345	6510	9920	EH/H160	3321502250	384.69

**Only the statewide coding is provided in this example. EAI and PI would also be required by AFRS based on the TCs used. Your agency may require additional coding such as OI, Project, BU, Allocation, etc.

Example B: Not in Balance at Document Number Level

In this example, the debits and credits to GL 9920 match at the Account level but not at the current document number level.

OFM

4950-Department of Agriculture
Clearing Accounts Review (GL 9910 and 9920)

Report Number: CAF005

Date Run: Jan 16, 2026 6:31AM

Period: Current Fiscal Year only

Transactions Through: Dec 19, 2025 8:00PM

Cur Doc No	Sx	Acct	Doc Date	FM	TC/Md/Rv	Agy	B-Date	TT	BT	B#	OI	EAI	PI	SO	SSO	MS	Src	SSrc	Proj	SP	PH	WC	Cnty	City	Ref Doc Num	Amount
GL 9920 Current Period Clearing Account																										
Document 49506622																										
49506622		001	20251219	2706	345	4950	20251219	A	JV	622		020	93230	ER	0100				CS25	00	00				49505612	(200.00)
49506622		001	20251219	2706	345	4950	20251219	A	JV	622		020	93230	GN	N040				CS25	00	00				501519	(47.51)
49506622		001	20251219	2706	345	4950	20251219	A	JV	622		020	93220	ED					TE25	00	00				500737	(361.65)
49506622		001	20251219	2706	345	4950	20251219	A	JV	622		AD192110		ED											500737	(361.65)
49506622		001	20251219	2706	345/R	4950	20251219	A	JV	622		020	93220	ER	0100				TE25	00	00				49505612	200.00
49506622		001	20251219	2706	345/R	4950	20251219	A	JV	622		020	93220	GN	N040				TE25	00	00				501519	47.51
																			Account 001-General Fund Total							(723.30)
																			Document 49506622 Total							(723.30)
Document 49506626																										
49506626		001	20251223	2706	345	4950	20251223	A	JV	626		AD192110		ED											49506622	(361.65)
49506626		001	20251223	2706	345/R	4950	20251223	A	JV	626		020	93220	ED					TE25	00	00				49506622	361.65
49506626		001	20251223	2706	345/R	4950	20251223	A	JV	626		AD192110		ED											49506622	361.65
49506626		001	20251223	2706	345/R	4950	20251223	A	JV	626		020	93220	ED					TE25	00	00				49506622	361.65
																			Account 001-General Fund Total							723.30
																			Document 49506626 Total							723.30
																			GL 9920 Current Period Clearing Account Total							0.00
																			Agency 4950-Department of Agriculture Total							0.00

Note: The Coding Detail parameter on this report was set to "yes" in order to get a better picture of the goal of the second JV.

Assume the original document and backup for both documents show the goals for the documents were:

- 49506622 was entered to correct the coding on several payments. For each reference document number, there should have been one line with TC345R to revese the original coding used and one line with TC345 with the corrected coding. We can see on the report above that TC 345 was entered on both lines for ref Doc 500737.

- 49506626 was entered to reverse the two TC 345 lines, and re-enter the two lines that should have been entered on the correction (49506622), one line with with TC 345 and one with TC 345R. While the coding on the correcting entry was correct, the documents didn't clear the report because the correction had a different current document number.

Correction: To correct, reverse 49506626, and re-enter using the original document number 49506622.

Current Doc No	Account	TC	Debit GL	Credit GL	EAI	PI	SO	Proj	Amount	
49506626	001	345 R	(6510)	(9920)	AD1	92110	ED		361.65	= ($723.30) net credit in GL 9920 with Cur Doc No 49506626
49506626	001	345	6510	9920	020	93220	ED	TE25	361.65	
49506626	001	345	6510	9920	AD1	92110	ED		361.65	
49506626	001	345	6510	9920	020	93220	ED	TE25	361.65	
49506622	001	345	6510	9920	AD1	92110	ED		361.65	= $723.30 net debit in GL 9920 with Cur Doc No 49506622
49506622	001	345 R	(6510)	(9920)	020	93220	ED	TE25	361.65	
49506622	001	345 R	(6510)	(9920)	AD1	92110	ED		361.65	
49506622	001	345 R	(6510)	(9920)	020	93220	ED	TE25	361.65	

Note: A current document suffix may be used to distinguish from the original transaction. The suffix does not need to match in order for the document to clear this report.

Example C: Not in Balance at Account (Fund) Level

In this example, the debits and credits to GL 9920 do not balance at the Account level.

OFM

3030-Department of Health
Clearing Accounts Review (GL 9910 and 9920)

Report Number: CAF005
Period: Current Fiscal Year only

Date Run: Jan 12, 2026 6:18AM
Transactions Through: Oct 2, 2025 8:00PM

Current Document Number	Sx	Account	Doc Date	FM	TC/Mod/Rev	Amount
GL 9920 Current Period Clearing Account						
Document 30306202						
30306202		235	20251219	2706	346	17,700.00
30306202		315	20251219	2706	345	(17,700.00)
					Document 30306202 Total	0.00

Correction: Assume a payment was made out of Account 235 instead of Account 315 in error. Document 30306202 was recorded to move the expenditure from 235 to 315 and replenish the cash. To correct, reverse the transactions recorded to GL 9920, and re-enter using transaction codes that will move the cash and expenditures between the accounts with GL 7140.

Description	Current Doc No*	Account	TC	Debit GL	Credit GL	Amount
Reverse entries posted to GL 9920	30306202	235	346 R	(9920)	(6510)	17,700.00
	30306202	315	345 R	(6510)	(9920)	17,700.00
Re-enter with TCs that will move cash and expenditures between accounts (funds)	30306202	235	670	7140	6510	17,700.00
	30306202	315	669	6510	7140	17,700.00

TCs 670 and 669 are Interfund Transaction (IFT) Codes. Do not send the document to OST as AFRS will automatically. Agencies could instead enter a manual transfer JV by using TC 264 and 263 instead of 670 and 669, respectively, and sending the document to OST.
Notes:
(1) A current document suffix may be used to distinguish from the original transaction. The suffix doesn't need to match in order for the document to clear this report.
(2) Only the statewide coding is provided in this example. All of the coding used on the original document should be used on the reversal, including AI, PI, SO, SSO, OI, Project, etc.