Master Balance File Clean-Up

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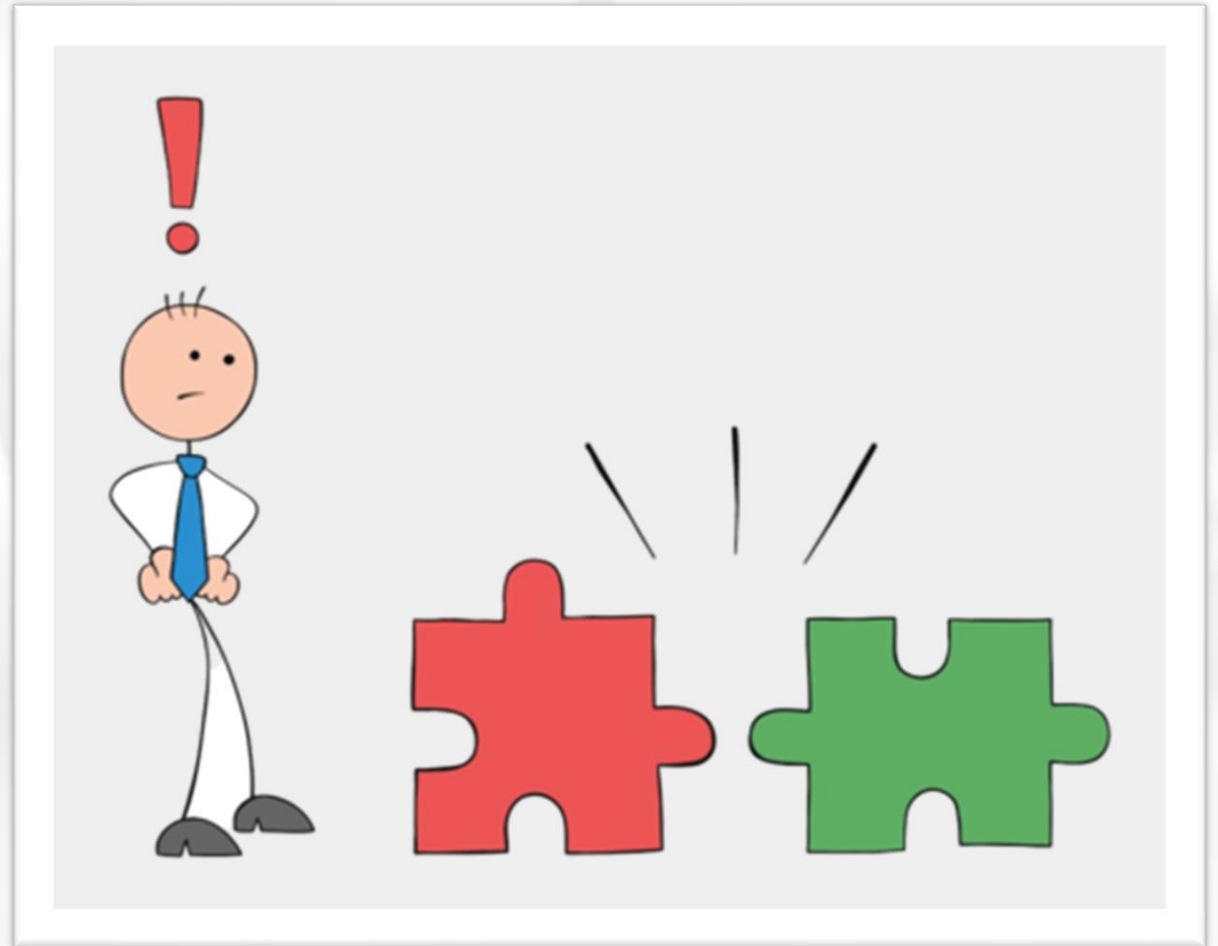
Master Balance Files

- Master Balance File table is composed of a **121-character** string of concatenated accounting fields.

- The objective of the Master Balance File clean-up effort is to have a single record for each unique string of concatenated fields with an associated dollar amount that should truly exist on the table.

Master Balance File - Mismatches

Mismatches within a record (row) can occur in various ways, including but not limited to:

- Corrections to accounting records;

- Posting of transactions by agencies;

- Updates to values within an expansion option;

- Using different expansion option versions; or

- Overwriting values when keying transactions.

Master Balance Files – Clean-up

- Master Balance File cleanup is the removal of **net zero-dollar balances (debits and credits)** on records that have rolled forward from prior fiscal years yet remain on the Master File because certain data elements (fields) do not match.

- This prevents the record strings from combining to a net $0 and being removed from the Master Balance File table.
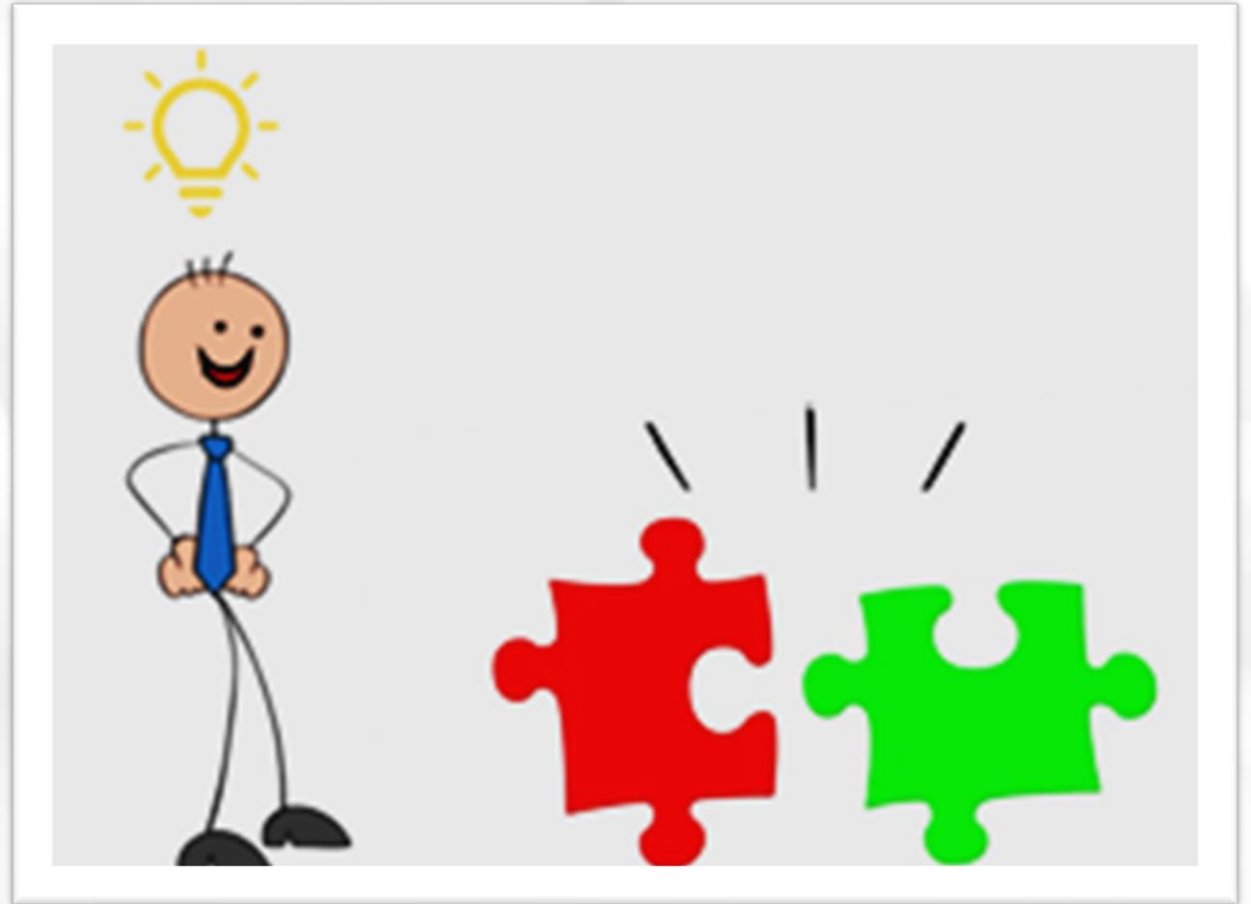
Master Balance Files – Clean-up Examples

FID	BE_CD	IBI	CAT	APPR_YR	GL_CD	OBJ	PROGRAM_STD	TRN_YTD_AMT
021060	60910704	00	001800	00	16900	000000	0000000000	(28,790.05)
021060	60910704	00	001800	00	16900	000000	1602000000	28,790.05

Example of some of the fields found within the 121-character string displaying two rows from the Master Balance File that are unable to offset one another to a single record of $0 because the Program Component fields do not match.

FID	BE_CD	II	CAT	APPR_Y	GL_C	OBJ	PROGRAM_STI	CFI	ACCRUA	TRN_YTD_AMT
000326	60910702	00	040000	00	11100	261000	1304000000		A	82.17
000326	60910702	00	040000	00	11100	261000	1304000000	C	A	(82.17)

Example showing that a Carry Forward Indicator (CFI) does not match on the two records, which prevents them from offsetting one another, netting to $0, and disappearing from the Master Balance File.

Data Fields on Master Balance File

The composition of the 121-character string includes the following fields:

Field Name	Field Name	Field Name	Field Name
OLO Operating Level Organization	**OCA** Other Cost Accumulator	**YR** Year	**EOBJ*** External Object Code
L2 – L5 Organization Levels 2-5	**GF** GAAFR Fund Type	**GL** General Ledger Code	**EP*** External Program
AU Agency Unique	**SF** State Fund Type	**OBJECT** Object Code	**CFI** Certified Forward
GRANT Grant	**FID** Fund Identifier	**STATE-PROGRAM** State Program Number	**PROJECT** Project ID
GRANT YR Grant Year	**BE** Budget Entity	**PID*** Product ID	**AI** Accrual Indicator
CONTRACT Contract	**IBI** Internal Budget indicator	**EF*** External Fund	**ECAT** External Category
CONTRACT YR Contact Year	**CAT** Category	**EGL*** External GL	--

*Fields not commonly used by agencies today, but exceptions do exist.

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Identification and Correction of Records for Master Balance File Clean-up

Where to Start…

Review Agency's Trial Balance:

- Trial balance reports will have persistent lines of $0.00 amounts, generally at the general ledger code and/or general ledger code/category level.

- Prior year roll-forward records often have categories of "000000" under a general ledger code within the trial balance.

- Master Balance File mismatches are not readily apparent within general ledger codes that have true roll-forward or existing balances…but the mismatched records can be identified!

000326	0.00
11100	-
11400	7,093.12
12400	280.60
13100	565,539,795.70
14300	24,195,993.10
15100	23,680.68
15300	114,230.70
15900	-
16100	(0.00)
16200	-
16300	17,058.88
16900	835.17
17100	6,913,882.72
31100	(5,913.46)
32100	(0.00)
33100	-
35100	-
35200	-
35300	(114,531.74)
35600	(0.00)
35700	(0.00)
38600	(0.00)
48600	-
48700	-

*Yellow lines show records with offsetting dollar amounts (debits & credits) that net to zero but that have one or more fields that do not match.

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Focus on General Ledger Trial Balance

General ledger code 16300:

- There is a balance of $17,058.88

- The balance only exists in category 002801

- Categories 001903, 040000, and 100777 have records that net to zero

Enter parameters into the FLAIR Master File Analysis Tool
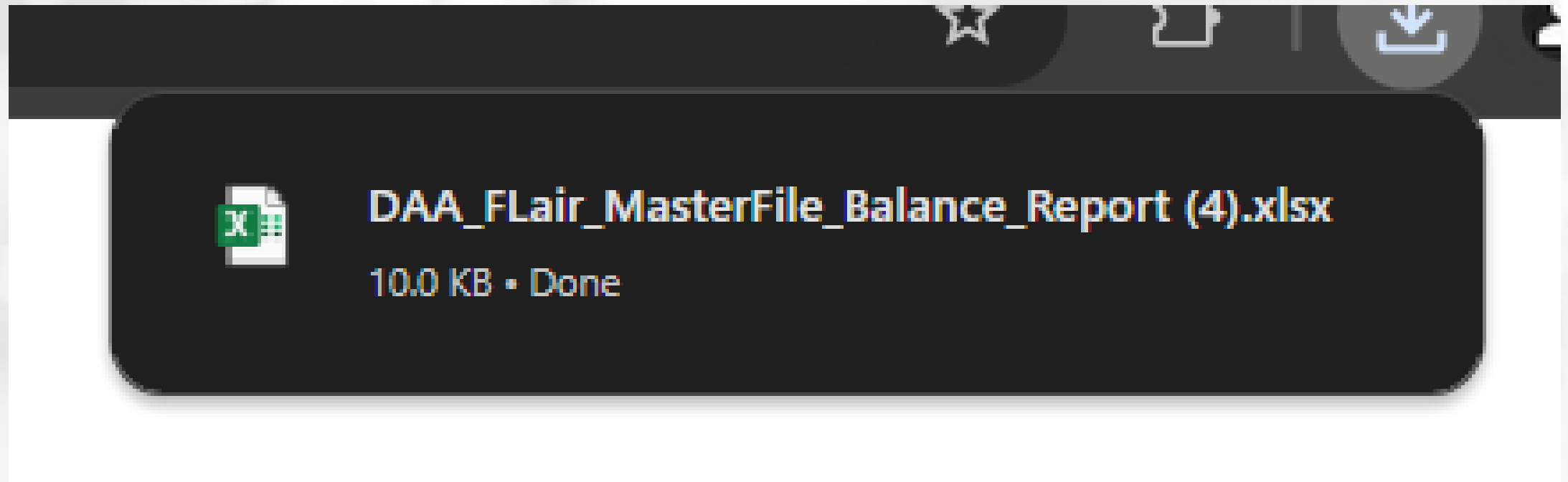
Access instructions are in Agency Addressed Memo (No. 06, 2024-2025), *Information Warehouse FLAIR Master File Analysis Tool*

Results appear in an Excel file in the *Downloads* folder

Inspect Data Records…

FID	BE_CD	IE	CAT	APPR_Y	GL_C	OBJ	PROGRAM_ST	TRN_YTD_AMT
000326	60900101	00	040000	00	16300	164000	1602600300	(3,243.50)
000326	60900101	00	040000	00	16300	164000	1602600300	3,243.50
000326	60900101	00	040000	00	16300	000000	1602000000	(4,717.03)
000326	60900101	00	040000	00	16300	273000	1602600100	3,552.58
000326	60900101	00	040000	00	16300	273000	1602600100	(3,552.58)
000326	60900101	00	040000	00	16300	431000	1602600100	13,295.89
000326	60900101	00	040000	00	16300	431000	1602600100	(13,295.89)
000326	60910304	00	040000	00	16300	000000	1304000000	4,717.03
000326	60910708	00	100777	00	16300	139900	1304010000	4,948.56
000326	60910708	00	100777	00	16300	139900	1304010000	(4,948.56)
000326	60900101	00	001903	00	16300	010302	1602600100	2,493.84
000326	60900101	00	001903	00	16300	010302	1602600100	(2,493.84)
000326	60900101	00	001903	00	16300	000000	1602600100	20,000.00
000326	60900101	00	001903	00	16300	019000	1602600100	(20,000.00)
000326	60900101	00	002801	00	16300	028000	1602600100	17,058.88
000326	60900101	00	040000	00	16300	000000	1602600300	2,444.00
000326	60900101	00	040000	00	16300	271000	1602600300	(2,444.00)

Note: There is only a single record for category 002801 with a balance of $17,058.88. All other records consist of pairs of debits and credits.

Looking further...

General ledger code 16300/category 100777 reveals there is a mismatch in the External Program field of the 121-character Master Balance File string.

Correcting Records

- Generally, involves posting a TR10 as reversing entries to correct issues pertaining to the less commonly used fields by the agencies. OIT will use TR11s, which override inactive values.

- For a reversing entry, the debit and credit dollar amounts are interchanged (note the fields in green below).

- When posted, the record strings then match, resulting in single records with $0 balances, and they disappear from the Master Balance File table.

Original Entries

GF_C	SF_C	FID	BE_CD	II	CAT	GL_C	OBJ	PROGRAM_STI	PROGRAM_EXT	TRN_YTD_AMT
10	1	000326	60910708	00	100777	16300	139900	1304010000	00	4,948.56
10	1	000326	60910708	00	100777	16300	139900	1304010000	99	(4,948.56)

Reversing Entries

GF_CD	SF_CD	FID	BE_CD	IBI	CAT	GL_CD	OBJ	PROGRAM_STD	PROGRAM_EXT	TRN_YTD_AMT
10	1	000326	60910708	00	100777	16300	139900	1304010000	00	(4,948.56)
10	1	000326	60910708	00	100777	16300	139900	1304010000	99	4,948.56

Mismatches Involving Multiple Fields

FID	BE_CD	II	CAT	APPR_Y	GL_C	OBJ	PROGRAM_STI	PROGRAM_AGENCY	TRN_YTD_AMT
000326	60910502	00	100610	00	11100	139900	1301000000	502004	(3.00)
000326	60910502	00	100610	00	11100	341018	1602000000	000000	3.00
000326	60910504	00	000500	00	11100	000000	1301020000	000000	21.73
000326	60910504	00	000500	00	11100	005000	1301030000	000000	(21.73)
000326	60910702	00	040000	00	11100	261000	1304000000	702009	82.17
000326	60910702	00	040000	00	11100	419000	1304000000	000000	(82.17)

In these cases, reversing journal entries will correct the issue across the entire 121-character string.

Mismatches Involving Multiple Records

Mismatched records may involve multiple Master File records.

This trial balance created from the Master Balance File table indicates there are mismatches for general ledger code 55200.

Note: Category "**000000**," is an indication the records rolled forward from prior years yet remain on the Master Balance File.

⊟ 55200	(0.00)
000000	(0.00)

Mismatches Involving Multiple Records

	55200												(0.00)
	000000												(0.00)

Mismatch Group 2

Mismatch Group 1

L2_C[	L3_C[	L4_C[	L5_C[	OCA	GF_C[	SF_C[	FID	BE_C[	IBI	CAT	APPR_\	GL_C[	TRN_YTD_AN
88	00	00	000	FFFFF	10	1	000326	00000000	00	000000	00	55200	11,687,832.18
88	00	00	000	FFFFF	10	1	000326	60900101	00	000000	00	55200	3,170,912.84
00000 88	00	00	000	FFFFF	10	1	000326	60910502	00	000000	00	55200	(350,209.38
00000 88	00	00	000	FFFFF	10	1	000326	60910502	00	000000	00	55200	(680,819.76
00000 88	00	00	000	FFFFF	10	1	000326	60910506	00	000000	00	55200	(5,325,003.46
00000 88	00	00	000	FFFFF	10	1	000326	60910802	00	000000	00	55200	9,960,970.28
00000 88	00	00	000	FFFFF	10	1	000326	60910802	00	000000	00	55200	(15,292,769.86
00000 88	00	00	000	99000	10	1	000326	60900203	00	000000	00	55200	(12,962.58
00000 88	00	00	000	99000	10	1	000326	60910401	00	000000	00	55200	(1,114,173.40
00000 88	00	00	000	99000	10	1	000326	60910802	00	000000	00	55200	(2,043,776.86
00000 88	00	00	000	FFFFF	10	1	000326	60910304	00	000000	00	55200	2,558,056.66
88	00	00	000	FFFFF	10	1	000326	60910504	00	000000	00	55200	2,558,056.66
88	00	00	000	FFFFF	10	1	000326	60910504	00	000000	00	55200	(2,558,056.66
88	00	00	000	FFFFF	10	1	000326	60910802	00	000000	00	55200	(2,558,056.66

Master Balance File Clean-up Considerations:

- Removal of the mismatched records using adjusting journal entries (TR10s) does not affect financial reporting, since the records net to zero dollars and the mismatched fields are not used by the Bureau of Financial Reporting (BFR) for ACFR preparation.
- Removal of the records using adjusting journal entries does not create any out-of-balance issues if the adjusting journal entries are in balance and all lines are able to be loaded and processed in FLAIR.
- Issues arise when FLAIR codes have been inactivated or deleted from the system, resulting in adjustments that cannot be processed. To circumvent this, one must coordinate with Accounts Control to have invalid/obsolete codes reactivated or reinstated prior to loading TR10 files in FLAIR. The codes are then inactivated/deleted once the adjustments have been processed. [Note: this could be a workload issue for the Accounts Control section.]
- Occasionally, fields maintained by OPB are found to be invalid/obsolete. In these instances, OPB must agree to reactivate or reinstate the codes prior to loading the TR10 files in FLAIR. The codes are then inactivated/deleted once the adjustments have been processed.

Agency Questions