

## Suspense Accounts Agencies Should Monitor and Clear

IRIS Reference	Account Description	Account Usage	Contact Person	Additional Resources
Fund: 3285	Deposits, Suspense & Misc Agency Fund	Posted to in a variety of situations. Mostly used with liabilities, sometimes assets. Agencies can track posting by Department, Unit, and Activity Code.	<a href="#">DOF Agency Accountant</a>	
BSA: 1498  BSA: 1500	Prepaid Expense Suspense  Prepaid Rent	Posted to by agencies in current fiscal year to prepay expenses of next fiscal year, cleared by agencies in next fiscal year and posted to expenditures.  <b>Year-end review &amp; update required.</b>	<a href="#">DOF Agency Accountant</a>	<a href="#">Handy Guide, Prepayments</a> <a href="#">APM Section 9 Clear Prepayments Charged to Suspense</a> <a href="#">AAM 35.100</a>
BSA: 1496	Employees Advances	Posted to by DOF & cleared by agencies. Agencies can find balances on an ad hoc basis by pulling ALDER 2.0 reports.	<a href="#">Kelly Baines</a> , DOF Payroll or <a href="#">Julie Biddinger</a> , DOF Accounting Services	<a href="#">Payroll Procedures Manual, Section 13: Special Processes – Overpayments</a> <a href="#">AAM 330.050 Overpayments</a>
BSA: 2028-2041	Credit Card Suspense	Posted to by Treasury for agencies that accept payments via credit card, backup is provided in the form of monthly merchant statements. Agencies are to monitor independently and directly via merchant sub accounts in ALDER 2.0 through the reporting code.	<a href="#">Jesse Blackwell</a> , Treasury	
BSA: 1002-1015	Treasury Bank Suspense	Cash receipts and returned items posted to by Treasury, cleared by agencies through the CR 1 or CR 2 document. Agencies monitor independently and directly via ALDER 2.0 through reporting code.	<a href="#">Gabe Ellenbecker</a> , Treasury	<a href="#">AAM 50.200 Cash</a>
BSA: 2490	Unearned Revenue Suspense	Posted to & cleared by agencies. <b>Year-end review &amp; update required.</b>	<a href="#">Paulette Schirmer</a> , DOF Accounting Services	<a href="#">Handy Guide, Unearned Revenue Transactions</a>
BSA: 2016	Trust Accounts Payable	Posted to & cleared by agencies. <b>Year-end review &amp; update required.</b>	<a href="#">DOF Agency Accountant</a>	
Revenue: 6046 Fund: 1004	Miscellaneous Revenue from Warrant Status Change Suspense	Posted to by warrants issued in prior COA year, cancelled current COA year. Cleared by agencies.	<a href="#">Julie Biddinger</a> , DOF Accounting Services	<a href="#">APM Section 9, Clear Warrants Posted to Miscellaneous Revenue</a>

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Revenue: 6047 Fund: 1004	Miscellaneous Revenue from AKPAY Misc. Deductions	Posted to by Payroll System in agency AR's, cleared by agencies. These deductions are used to recover miscellaneous amounts due the state for items such as damaged or lost property.	<a href="#">Kelly Baines</a> , DOF Payroll	<a href="#">Payroll 104 Deduction Register, Deduction Numbers 700-741</a>
Object: 1081	Payroll Exceptions	Posted to by Payroll System in agency AR's, cleared by agencies.	<a href="#">Julie Biddinger</a> , DOF Accounting Services	<a href="#">APM Section 9, Clear Payroll Exceptions Posted to Suspense</a>
Object 2037	Payroll Travel Suspense	Posted to by Payroll System in agency AR's, cleared by Payroll System or agencies. Default coding provided by the agencies and point to agency AR's.	<a href="#">Kelly Baines</a> , DOF Payroll	
Object: 3019	Uncleared P-Card Transactions	Posted to by IRIS, cleared by agencies.	<a href="#">Tina Martin</a> , P-Card Alaska Program Support Staff	<a href="#">APM Section 16</a>
Object: 3015	Unrecorded Field Warrants	Treasury has received the field warrant redemption transaction, but the Add Field Warrant has not been entered in IRIS yet. DOF enters the Field Warrant so the redemption will process. Cleared by agencies.	<a href="#">Robin Travis</a> , DOF Systems Administration	<a href="#">APM Section 8, Issue Field Warrant, page 8.36</a>
BSA: 1113  BSA: 1496	Salary Overpayment  Employee Advances	Posted to by Payroll System & cleared by agencies using Appropriation Unit 999999999.  Posted to by Payroll System & cleared by agencies using Appropriation Unit 999999999.  For the above accounts, the Function Code that is used corresponds to the individual that was overpaid. Function Code format is SEMPXXXXXX, where XXXXXX = employee ID number.  Agencies can pull posting data on an ad hoc basis by pulling Alder 2.0 reports.	<a href="#">Kelly Baines</a> , DOF Payroll  or <a href="#">Julie Biddinger</a> , DOF Accounting Services	<a href="#">Payroll Procedures Manual, Section 13: Special Processes – Overpayments</a>  <a href="#">AAM 330.050 Overpayments</a>

DOF Agency Accountant list is available at: <http://doa.alaska.gov/dof/acct/contacts.html>

DOF Systems Administration PCard Alaska Program Support Staff list is available at: [http://doa.alaska.gov/dof/charge\\_cards/dof\\_contact.html](http://doa.alaska.gov/dof/charge_cards/dof_contact.html)