

05.800-B Account Code Definitions: Liabilities

Office: Business Services
 Procedure Contact: Director of Business Services
 Related Policy or Policies: Noted within procedure statement

Revision History

Revision Number:	Change:	Date:
001	Update content and format	2-17-2017

A. Purpose

This procedure sets forth the Account Codes to be used when recording Operating Ledger “Liabilities” within the Banner Finance module.

SOU seeks to ensure that the policies and procedures related to purchasing and accounts payable are documented, communicated, clearly understood, and consistently applied.

B. Definitions

- Account Code: One of the seven FOPAL elements used when posting financial transactions into the Banner Finance System. The Account Code records the type of revenue, expense, asset, liability, control account, or fund balance (owner’s equity)

C. Procedures

Code	Title	Description
B0000	Accounts Payable	Roll-up Code to record Accounts Payable. Accounts payable are defined as items that will be coming due within a year.
B0001	Accounts Payable - SYSTEM USE	Roll-up Code to record Accounts Payable
B0100	Invoices Payable	To record Invoices Payable. Non-Data Entry. This is used as a system-generated entry tied directly to the Invoice Form. To process a journal voucher to recognize unrecorded invoices payable at year-end, see B0101.
B0101	Year End A/P Accrual	To record any unrecognized accounts payable at the end of the fiscal year.
B0103	Invoices Payable-Clrng Fund Reclass	To record Invoices Payable-Clearing Fund Reclassification. Only to be used within Clearing Funds where the B0100 has been recorded. This will offset any system-generated activity that may be posted to a Clearing Fund, and the ability to make sure Clearing Funds are cleared out by year end, or at least have this as an offset to any B0100 account code activity.
B0190	Received Items Payable	To record Received Items Payable.
B0194	Procurement Card Payable (Monthly)	To record Procurement Card Payable (Monthly). Only used in connection with the Procurement Card Clearing Fund (095601). Represents the growing balance due to U.S. Bank for new charges being made on department procurement cards, offset by the total represented on B0195 (representing the charges that have been made on department procurement cards, but are still in the process of being reallocated to a department index and expense account code).
B0195	Procurement Card Payable (Daily)	To record Procurement Card Payable (Daily). Reflected as a contra-liability, representing the total charges that have been made on department procurement cards but are still in the process of being reallocated to a department index and expense account code.
B0199	Overpayments	To record Overpayments. To be recorded when an outside individual, or organization, have made an over payment and the funds are in the process of being returned. Will not apply for balances tied to Banner SIS accounts. Will only need to be recorded at year end if the return of the funds is being delayed.
B0200	Taxes Payable	Roll-up Code to record Taxes Payable

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B0201	Federal A/P Taxes	To record Federal A/P Taxes
B0202	State A/P Taxes	To record State A/P Taxes
B0220	UBIT Liability	To record UBIT (Unrelated Business Income Tax) Liability
B0300	Misc Accounts Payable	Roll-up Code to record Miscellaneous Accounts Payable
B0301	Financial Aid Repayments	Financial Aid Repayments
B0302	Refunds Payable	Refunds Payable
B0309	Grant & Contract Refunds Payable	To record Grant and Contract Refunds Payable
B0376	Contract Settlements Payable	To record Contract Settlements Payable
B0380	HRIS Pay Deferral-9/12 Frng Even Yr	To record HRIS Pay Deferral-9/12 Fringe Even Year
B0381	HRIS Pay Deferral-9/12 Frng Odd Yr	To record HRIS Pay Deferral-9/12 Fringe Odd Year
B0390	Contract Retainage Payable	To record Contract Retainage Payable. Retainage = funds earned by the contractor, but which are being held until the successful completion of the contract, as per the terms of the agreement.
B0399	Misc. Other Accounts Payable	To record Miscellaneous Other Accounts Payable, which are not otherwise defined by other A/P account codes.
B0401	Change Request from Bank	To record Change Request from Bank
B0800	Interest Payable	Roll-up code to record Interest Payable
B0819	Accrued Interest Pay Bonds/COPs	To record accrued Interest Payable associated with Bonds
B1000	Salary and Wages Payable	Roll-up Code to record Salary and Wages Payable
B1100	Accrued S&W Payable	Roll-up Code to record Accrued S&W Payable
B1102	Accrued Vac/Sick Leave	To record accrued Vacation and Sick Leave
B1150	9/12 Pay Plan Redist-Even Year	To record 9/12 Pay Plan Redistribution-Even Year. Banner HRIS system-generated entry.
B1151	9/12 Pay Plan Redist-Odd Year	To record 9/12 Pay Plan Redistribution-Odd Year. Banner HRIS system-generated entry.
B1180	HRIS Pay Deferral-9/12 Plan Even Yr	To record HRIS Pay Deferral-9/12 Plan Even Year. Banner HRIS system-generated entry.
B1181	HRIS Pay Deferral-9/12 Plan Odd Yr	To record HRIS Pay Deferral-9/12 Plan Odd Year. Banner HRIS system-generated entry.
B1200	P/R Withhold/OPE Payable	Roll-up Code to record P/R Withhold/OPE Payable
B1201	Federal Tax W/H Payable	To record Federal Tax W/H Payable
B1202	FICA W/H Payable	To record FICA W/H Payable
B1300	HRIS Payroll Clearing	Roll-up Code to record HRIS Payroll Clearing
B1360	HRIS Payroll Clearing	To record HRIS Payroll Clearing
B1370	HRIS Fringe Benefit Clearing	To record HRIS Fringe Benefit Clearing

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B1400	Net Pension Liability	Roll-up Code to record the Net Pension Liability (for year-end financial statement purposes only).
B1410	Net Pension Liability	To record the Net Pension Liability (for year-end financial statement purposes only).
B1700	S&W Short Term Liab Accrual	Roll-up Code to record the Salary and Wages Short Term Liability Accrual (for year-end financial statement purposes only).
B1710	PERS Pre-SLGRP - ST	To record the PERS Pre-SLGRP (State and Local Government Rate Pool) – Short-Term (for year-end financial statement purposes only).
B1720	Early Retirement Liab - ST	To record Early Retirement Liability Short-Term - Short-Term (for year-end financial statement purposes only).
B1790	Compensated Absences Liability - ST	To record Compensated Absences Liability - Short-Term (for year-end financial statement purposes only).
B1793	Deferred Compensation - ST	To record Deferred Compensation - Short-Term (for year-end financial statement purposes only).
B1794	Employee Termination - ST	To record any Employee Termination - Short-Term payment liabilities (for year-end financial statement purposes only).
B1800	S&W Long Term Liab Accruals	Roll-up Code to record the Salary and Wages Long Term Liability Accruals (for year-end financial statement purposes only).
B1810	PERS Pre-SLGRP - LT	To record PERS (Public Employee Retirement System) Pre-SLGRP (State and Local Government Rate Pool) - Long Term Liability (for year-end financial statement purposes only).
B1820	Early Retirement Liab - LT	To record Early Retirement Liability - Long Term (for year-end financial statement purposes only).
B1830	OPEB Liab - LT	To record OPEB Liability - Long Term (for year-end financial statement purposes only).
B1890	Compensated Absences Liability - LT	To record Compensated Absences Liability - Long Term (for year-end financial statement purposes only).
B1993	Deferred Compensation - LT	To record Deferred Compensation - Long Term LT (for year-end financial statement purposes only).
B1894	Employee Termination - LT	To record any Employee Termination - Long Term payment liabilities (for year-end financial statement purposes only).
B1900	S&W Year End Accruals	Roll-up Code to record Salary and Wages Year End Accruals (for year-end financial statement purposes only).
B1901	S&W Payable June Supplemental	To record Salary and Wages Payable June Supplemental (for year-end financial statement purposes only).
B1902	S&W Payable Manual Accrual	To record Salary and Wages Payable Manual Accrual (for year-end financial statement purposes only).
B1990	Compensated Absences Liability	To record Compensated Absences Liability (for year-end financial statement purposes only).
B1991	Deferred Comp Liability (Unfunded)	To record Deferred Comp Liability (Unfunded) (for year-end financial statement purposes only).
B1992	Employee Termination Liability	To record Employee Termination Liability.
B2000	Contracts Payable	Roll-up code to record Contracts Payable.
B2002	ODE SELP Loans Payable	To record standardize accounting for SELP (State Energy Loan Program) liability, for loans received from the Oregon Department of Energy. Excludes short-term payables (see B2005)
B2003	Lease Purchase Notes Payable	To record Lease Purchase Notes Payable.
B2005	ODE ST SELP Loans Payable	To record ODE (Oregon Department of Energy) Short-Term SELP (State Energy Loan Program) Loans Payable. Amounts due within one year.
B2100	Contracts Payable	Roll-up code to record Contracts Payable.
B2102	Capital Leases Payable	To record Capital Leases Payable.

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B2105	Installment Purchase Payable	To record Installment Purchase Payable.
B2200	Lottery Bonds Payable	Roll-up Code to record Lottery Bonds Payable.
B2240	Contracts Payable - ST	Roll-up code to record Contracts Payable - Short Term.
B2247	Capital Leases Payable - ST	To record Capital Leases Payable - Short Term.
B2260	XI-Q Contracts Payable - LT	Roll-up code to record XI-Q Contracts Payable - Long Term.
B2270	XI-F Contracts Payable - LT	Roll-up code to record XI-F Contracts Payable - Long Term.
B2298	Legacy ST Lottery Bonds Payable	To record Legacy Short Term Lottery Bonds Payable.
B2299	Long Term Lottery Bonds Payable	To record Long Term Lottery Bonds Payable.
B2300	Unamort Bond Prem/Disc-Lottery Bond	Roll-up code to record Unamortized Bond Premium and Discount on Lottery Bond.
B2398	Leg Unamor ST Prem/Disc Lott Bonds	To record Legacy Unamortized Short Term Premium and Discount on Lottery Bonds.
B2399	Leg Unamor LT Prem/Disc Lott Bonds	To record Legacy Unamortized Long Term Premium and Discount on Lottery Bonds.
B2400	Unamort Gain/Loss Lottery Bond Ref	Roll-up code to record Unamortized Gain and Loss on Lottery Bond Refunding.
B2498	Leg Unam ST Gain/Loss Lott Bond Ref	To record Legacy Unamortized Short Term Gain and Loss on Lottery Bond Refunding.
B2499	Leg Unam LT Gain/Loss Lott Bond Ref	To record Legacy Unamortized Long Term Gain and Loss on Lottery Bond Refunding.
B2500	COPS Payable	Roll-up code to record COPS Payable.
B2598	Legacy ST COPS Payable	To record Legacy Short Term COPS Payable.
B2599	Long Term COPS Payable	To record Long Term COPS Payable.
B2600	Unamortized COP Prem/Disc	Roll-up code to record Unamortized COP Premium and Discount.
B2698	Leg Unamort ST COP Prem/Disc	To record Legacy Unamortized Short Term COP Premium and Discount.
B2699	Leg Unamort LT COP Prem/Disc	To record Legacy Unamortized Long Term COP Premium and Discount.
B2800	XI-Q Payable	Roll-up Code to record XI-Q bonds Payable.
B2898	XI-Q ST Contracts Payable	To record XI-Q Short-Term Contracts Payable.
B2899	XI-Q LT Contracts Payable	To record XI-Q Long-Term Contracts Payable.
B2900	Unamortized XI-Q Prem/Disc	Roll-up code to record Unamortized XI-Q Premium and Discount.
B2950	Unamort Gain/Loss XI-Q Refunding	Roll-up code to record Unamortized Gain and Loss on XI-Q Refunding.
B2958	Leg Unamort ST Gain/Loss Ref	To record Legacy Unamortized Short Term Gain and Loss Refunding.
B2959	Leg Unamort LT Gain/Loss Ref	To record Legacy Unamortized Long Term Gain and Loss Refunding.

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B2998	Legacy XI-Q Unamort ST Prem/Disc	To record Legacy XI-Q Unamortized Short Term Premium and Discount.
B2999	Legacy XI-Q Unamort LT Prem/Disc	To record Legacy XI-Q Unamortized Long Term Premium and Discount
B3000	Bonds Payable	Roll-up code to record Bonds Payable
B3100	XI-F Bonds Payable	Roll-up code to record XI-F Bonds Payable
B3198	XI-F Short Term Bonds Payable	To record Contract Payable – Short Term
B3199	XI-F Long Term Bonds Payable	To record Contract Payable – Long Term
B3200	Unamortized Bond Prem/Disc	Roll-up code to summarize Unamortized Bond Premium and Discount
B3298	Leg Unamortized ST Bond Prem/Disc	To record Legacy Unamortized Short Term Bond Premium and Discount
B3299	Leg Unamortized LT Bond Prem/Disc	To record Legacy Unamortized Long Term Bond Premium and Discount
B3350	Unamort Gain/Loss on XI-F Bond Ref	Roll-up code to record Unamortized Gain and Loss on XI-F Bond Refunding
B3398	Leg Unam ST Gain/Loss XI-F Bond Ref	To record Legacy Unamortized Short Term Gain and Loss on XI-F Bond Refunding
B3399	Leg Unam LT Gain/Loss XI-F Bond Ref	To record Unamortized Long Term Gain and Loss on XI-F Bond Refunding
B3400	XI-F Accreted Interest Payable	Roll-up code to record XI-F Accreted Interest Payable
B3498	XI-F Short Term Accreted Int Pay	To record XI-F Short Term Accreted Interest Payable
B3499	XI-F Long Term Accreted Int Pay	To record XI-F Long Term Accreted Interest Payable
B3500	XI-G Bonds Payable	Roll-up code to record XI-G Bonds Payable
B3598	XI-G Short Term Bonds Payable	To record XI-G Short Term Bonds Payable
B3599	XI-G Long Term Bonds Payable	To record XI-G Long Term Bonds Payable
B3600	XI-G Unamortized Bond Prem/Disc	Roll-up code to record XI-G Unamortized Bond Premium and Discount
B3698	Leg Unamort ST Bond Prem/Disc XI-G	To record Legacy Unamortized Short Term Bond Premium and Discount on XI-G
B3699	Leg Unamort LT Bond Prem/Disc XI-G	To record Unamortized Long Term Bond Premium and Discount on XI-G
B3750	Unamort Gain/Loss on XI-G Bond Ref	Roll-up to record Unamortized Gain and Loss on XI-G Bond Refunding
B3798	Leg Unam ST Gain/Loss XI-G Bond Ref	To record Legacy Unamortized Short Term Gain and Loss on XI-G Bond Refunding
B3799	Leg Unam LT Gain/Loss XI-G Bond Ref	To record Legacy Unamortized Long Term Gain and Loss on XI-G Bond Refunding
B3800	XI-G Accreted Interest Payable	Roll-up to record XI-G Accreted Interest Payable
B3898	XI-G Short Term Accreted Int Pay	To record XI G Short Term Accreted Interest Payable

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B3899	XI-G Long Term Accreted Int Pay	To record XI G Long Term Accreted Interest Payable
B4000	Deposits	Roll-up code to record Deposits
B4001	Key Deposits	To record Key Deposits
B4100	Rental Deposits	To record Rental Deposits
B4110	Dorm Deposits-Even Year	To record Dorm Deposits-Even Year
B4111	Dorm Deposits-Odd Year	To record Dorm Deposits-Odd Year
B4120	Other Rental Deposits	To record Other Rental Deposits
B4200	Student Safekeeping	To record Student Safekeeping
B4900	Other Deposits	To record Other Deposits
B4901	Miscellaneous Deposits	To record Miscellaneous Deposits
B5000	Undistributed Income	Roll-up code to record Undistributed Income
B5002	SIS Cash Clearing	To record SIS Cash Clearing (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5003	Unapplied Financial Aid Disbur.	To record Unapplied Financial Aid Disbursement (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5004	Unapplied Exemptions	To record Unapplied Exemptions (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5005	Unapplied Non-cash Payments	To record Unapplied Non-Cash Payments (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5006	Unapplied Deposit Payments	To record Unapplied Deposit Payments (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5007	Unapplied SIS Contract Payments	To record Unapplied SIS Contract Payments (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5008	Unapplied Zero Dollar Item Activity	To record Unapplied Zero Dollar Item Activity (to only be used in connection with Banner SIS Detail Code, to aid in reconciling Banner SIS with Banner FIS).
B5100	Prepaid Tuition & Fees	To record Prepaid Tuition & Fees
B5101	E-Market Prepaid Tuition & Fees	To record E-Market Prepaid Tuition and Fees
B5201	Undist Indirect Cost Credits	To record Undist Indirect Cost Credits
B5800	Misc Undistr Income	Roll-up code to record Misc Undistr Income
B5801	Undistributed Income	To record Undistributed Income
B5803	Misc. Unidentified Income	To record Miscellaneous Unidentified Income
B5815	Undistributed Travel Rebate	To record Undistributed Travel Rebate
B5845	Grant & Contract Deferred Revenue	To record deferred revenue for Grants and Contracts (For use only in connection with the Banner Grant Billing Module).
B5846	Grant & Contract Unapplied Payments	To record Grant and Contract Unapplied Payments (For use only in connection with the Banner Grant Billing Module).
B5847	Grant & Contract Payment Holding	To record Grant and Contract Payment Holding (For use only in connection with the Banner Grant Billing Module).
B5890	Loan Appropriation Matching	To record Loan Appropriation Matching

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B5900	Undistr Income Yr End Accrual	Roll-up code to record Undistributed Income Year End Accrual
B5901	Accrued Undistr Income	To record Accrued Undistributed Income
B6000	Due to other Funds	Roll-up code to summarize funds "Due to" other Funds. Should be offset by A6000 "Due from" other Funds. Will often be used in internal loan situations between different Fund Types Level 2 funds.
B6001	Due to other Funds	To record amounts due to other funds within the SOU chart. Should be offset by A6001 "Due from" other Funds. Will often be used in internal loan situations between different Fund Types Level 2 funds.
B9000	Deferred Inflows	Roll-up code to record Deferred Inflows (for year-end financial statement purposes only).
B9100	Pension Deferred Inflows	Roll-up code to record Pension Deferred Inflows (for year-end financial statement purposes only).
B9101	Pension Change in earnings	To record the Pension Change in earnings. Record Net difference between projected and actual earnings on pension plan investments (for year-end financial statement purposes only).
B9102	Pension Prop. Share Differences	Pension Prop. Share Differences. Record differences between System's contributions and proportionate share of contributions (for year-end financial statement purposes only).

This procedure may be revised at any time without notice. All revisions supersede prior procedures and are effective immediately upon approval.

D. Appendix

N/A