05.800-C Account Code Definitions: Control Accounts

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 "Control Accounts" 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
Control Accounts Debits		
C0020	Budgeted Revenue Control	Budgeted Revenue Control
C1010	Actual Expense Control	Actual Expense Control
C1015	Pr Yr Actual Expense Control	Prior Year Actual Expense Control
C2010	Labor Expense Control	Labor Expense Control
C3010	Encumbrance Control	Encumbrance Control
C3015	Pr Yr Encumbrance Control	Prior Year Encumbrance Control
C4010	Reservation Control	Reservation Control
C5010	Transfer Control	Transfer Control
Control Accounts Credits		
C0010	Actual Revenue Control	Actual Revenue Control
C1020	Budgeted Expense Control	Budgeted Expense Control
C1025	Pr Yr Budgeted Expense Control	Prior Year Budgeted Expense Control
C2020	Budgeted Labor Control	Budgeted Labor Control

C3020	Encumbrance Reserve Acct	Encumbrance Reserve Acct
C3025	Pr Yr Encumbrance Reserve Acct	Prior Year Encumbrance Reserve Acct
C4020	Offset To Reservation Control	Offset To Reservation Control
C5020	Budgeted Transfer Control	Budgeted Transfer Control
C6020	Budget Reserves Future FYs Control	Budget Reserves Future FYs Control
C9010	Budg Change To Fund Bal	Budget Change To Fund Bal
C9015	Pr Yr Budg Change To Fund Bal	Prior Year Budget Change To Fund Bal

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