



Chart of Accounts

Overview

General ledger account codes are made up of six segments:

- Entity (1 character)
- Department (2 characters)
- Cost Centre (4 characters)
- Source of Funds (4 characters)
- Transaction (4 characters)
- Spare (4 zeros)

They are normally written in a string format e.g. U.AG.AGAA.AAAA.ESBC.0000

[FPM Chapter 3](#) provides detailed guidance on each of the segments and how they should be used.

Transactions that are processed via the Grants module have a different format of codes to record the type of specific information that is required for their reporting purposes. However, when the information is transferred into the General Ledger it is then automatically summarised and converted into the above standard format.

General guidelines

- Source of Funds and Transaction codes are generic across all departments
- Cost centre codes are, in the main, specific to a department
- Make sure each part of the code is correct when processing transactions
- An up-to-date listing of the available values for any segment can be produced by running the Chart of Accounts - Segment Value Listing (UFS) report in the GL module of UFS
- Each department should look at the codes they use most often, agree a uniform selection, and prepare a crib sheet

Chart of Accounts - Segment Value Listing report

This report enables departments to produce lists on the various segments of the General Ledger account code string for their department e.g., cost centre, source of funds or transaction codes.

There is guidance on how to run this report on the Finance Division website.

[Chart of Accounts – Segment Value Listing](#)