University Account Codes

It is important that you have an understanding as to how the account codes work within the University to ensure that you use the correct code when coding supplier invoices.

When you pay an invoice the expenditure is allocated to your department’s Chart of Accounts. Many departments have two options: it can either be coded to the department’s budget/funds or to a Research Grant/Project.

4.1 General Ledger Account Structure Overview

General Ledger account codes are made up of six segments and are written in a string format e.g. U.XX.XXAA.AAAA.E???.0000 (XX being your dept code).

- **U**: Organisation field
  - Will always be U for the University of Cambridge
- **PD**: Department Code
  - Represented by two letters e.g. PD is plant sciences
- **PD??**: Dept. cost centre, therefore starts with dept code
  - Reflects depts. income and expenditure activities
- **???**: Source of funds code is university wide
  - Reflects where the money is coming from
- **E??**: Transaction code
  - Details an item in more detail
- **0000**: Spare field
  - Will always be 4 zero’s

For detailed information on the individual segments, refer to the Financial Procedures Manual, Chapter 3.

4.2 Research Grants and Projects Structure Overview

A grant consists of two main parts:

*The award* - represents the sponsor who is providing the funding

*The project* - describes the way in which the funds are to be spent.

In the main, a grant will have a single award and project. However it is worth being aware that one award may fund several projects and in turn one project may be funded by several...
different awards. The coding structure for Grants and Projects is set out differently to that of General Ledger codes. The Grants/Projects coding consists of 5 segments.

A general ledger account will automatically be generated from the above information and formatted into the six segments as mentioned in the GL structure overview.

For detailed information on grant coding, refer to the Financial Procedures Manual, Chapter 19, section 3.