



Chart of Accounts

Overview

General ledger account codes are made up of six segments:

- Organisation (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

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.

Organisation Segment

This is used to split transactions by legal entity. Normally this will be **U** for departments within the University of Cambridge.

Department Segment

This is used to define the Department that is processing the transaction, e.g. AG for the Finance Division.



Cost Centre Codes

These provide departments with the means to analyse the transactions in a more detailed manner (budgets can be set for them too). For example, costs could be split between Library staff time, Library books and Library binding.

Each department has automatically been set up with a standard set of cost centres, covering activities such as administration, workshop, library, catering and Research Grants. To these, other costs centres specific to the Department have been added.

The Cost Centre code comprises four characters: the first two are normally the Department's code and the next two identify the particular activity. The reason these usually begin with your department code is because they are specific to your department.

An example of some of the Plant Sciences codes is given below.

Cost Centre	Description
PDAA	Plant Sciences: Administration
PDAB	Plant Sciences: Workshop
PDAC	Plant Sciences: Maintenance
PDAD	Plant Sciences: Library
PDAE	Plant Sciences: Catering
PDAG	Plant Sciences: Research Grant Activity
PDAZ	Insurance Claims
PDBA	Plant Sciences General



The exception to the rule.....Trust Funds

Cost Centre	Description
ZZY1	Parent of Permanent Trust Fund
ZZY2	Parent of Spendable Trust Fund
ZZYA	Permanent Trust Fund Capital
ZZYB	Spendable Trust Fund Capital
ZZYC	Spendable Trust Fund Capital- Set Aside - Pilot

If your department has any trusts then you will also have access to two additional cost centres:

ZZYA – Permanent Trust Fund Capital

ZZYB – Spendable Trust Fund Capital

New Cost Centres

It is possible to request new cost centres within your Department. This would be applicable if you wanted to monitor income and expenditure for a specific activity and wanted to report on it separately from any other activity.

To request a new cost centre, a request should be emailed to:

UFS_GL_Codes@admin.cam.ac.uk, including details as to the desired name of the cost centre, its purpose and a list of the source of funds codes that you are planning to use it with