



## ***Transaction Codes***

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Transaction Codes are used to describe the actual product/service for both income and expenditure. This is required for reporting and control purposes. The code consists of four characters: the first identifies what sort of transactions it is, the next three exactly what the transaction was.

E.g. If you were ordering some box files you would select transaction code ESBC

E: Expenditure on Consumables account

S: Stationery and Office Supplies

BC: Box Files

### **Types of transactions**

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There are quite a few different transaction types (the first character) but the ones you will most commonly use are probably:

- A Stipends – Established Posts
- B Stipends - Casual
- C Wages
- D Wages
- E Consumables Expenditure
- F Other Expenses
- G Allocation income
- H Grant Received from HEFCE
- J Grants Received from TTA (Teacher Training Agency)
- K Academic Fees & Support Grants
- L Other Operating Income
- N Endowment Income and Investment Activity

### **Description of actual transaction**

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The majority of the time you will be selecting a transaction code that will relate to either expenditure or operating income. There are long lists for each, but as with sources of funds there is a logical sequence behind them and you may find the following paragraphs and summary lists helpful. These are also available via a link to the Financial Procedures Manual from the Finance web page:

<http://www.finance.admin.cam.ac.uk/policy-and-procedures/financial-procedures>

or in hard copy format in your department as they are printed in Chapter 3 of the Financial Procedures Manual.

**1. Expenditure transactions codes starting with either 'E...' or 'F...'**

- A** Audio-visual and Multimedia
- B** Library and Publications
- C** Catering Supplies and Services
- D** Medical, Surgical and Nursing Supplies and Services
- E** Agricultural/Fisheries/Forestry/Horticultural Supplies and Services
- F** Furniture, Furnishing & Textiles
- H** Cleaning Materials & Equipment, Janitorial supplies
- K** Computer
- L** Laboratory & Animal House Supplies and Services
- M** Workshop & Maintenance Supplies (Lab and Estates)
- P** Printing
- Q** Telecommunications, Postal and Mail Room Services
- R** Professional & Bought in Services
- S** Stationery & Office Supplies
- T** Travel & Transport (incl. Vehicle hire and subsistence)
- U** Safety & Security
- V** Vehicles (Purchase, Lease, Contract Hire)
- W** Estates & Buildings
- X** Miscellaneous/unclassified

**2. Other operating income codes starting L...**

- LA..** Other Services Rendered
- LB..** Catering
- LC..** Health & Hospital Authorities
- LD..** Released from Deferred Capital Grants
- LE..** Transfer from Local Examinations Syndicate
- LF..** General Donations
- LG..** University Companies
- LH..** VAT Rebate
- LJ..** Room Hire
- LK..** Other
- LL..** Discount Taken

**LM..** Property Income  
**LN..** Press & Publications Income  
**LP..** Pensions Income  
**LR..** Computer Related Sales  
**LZA.** Overhead Recovery  
**LZB.** Labour Recovery  
**LZD.** Trust Fund Recovery  
**LZE.** Research Grant Revenue

### **Spare code**

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This is simply a spare field in case we decide to expand the accounting code structure at some point in the future. At present this is always going to be 0000 (four zeros).