



Brought forward balances/departmental reserves

Balances on accounts from previous years are reflected in the accounts in a number of ways depending on the source of funds.

Balances on the Source of Funds at the year-end...	Transferred to....	Comments
ABAA (Stipends)	ADAB (Accumulated Balances Stipends)	Generally, both surplus and deficit balances are retained by the department at year end, but there may be carry forward rules set by the School.
ACAA (Wages)	ADAC (Accumulated Balances Wages)	ADAB and ADAC are used to allow ABAA and ACAA to be cleared in readiness for a new budget the following year.
AAAA (Chest Non Payroll)	ADAA (Accumulated Balances)	As with ADAB and ADAC, year end balances will be transferred from AAAA to ADAA.
Other sources of funds	Retained in the same source of funds	And in the same cost centre

The most common **transaction code** used to represent brought forward balances is XEAA (Departmental Reserves).

For any queries on brought forward balances contact your Finance Advisor.

Other codes that you might come across are:

AZZY Transactions pending allocation to correct coding (Internal Sales and Credit Card balances will show here)

UBAA Trade Debtors

UBCA Bad Debt Provision (Balance sheet)

UNAA Other Debtors

VBAA Trade Creditors

ALBE Used to track unforeseen costs resulting from the Covid-19 pandemic (funding not approved)

ALBM Used to track staff costs arising from Covid-19 pandemic, such as Contract Extension Scheme or furloughed staff