

A/C CODE	ACCOUNT DESCRIPTION	Account/Folder Validation restrictions	Requirements
STAFF			
Payroll (SAP) Codes			
1000	Remuneration Budget only	Budget Purposes Only	
1010	Gross Pay - F/T Academic	Payroll Purposes Only	
1011	NI - F/T Academic	Payroll Purposes Only	
1012	Pension Costs - F/T Academic	Payroll Purposes Only	
1013	Overtime Costs - F/T Academic	Payroll Purposes Only	
1017	Earning Arrestment Admin Charge	Payroll Purposes Only	
1020	Gross Pay - P/T Academic	Payroll Purposes Only	
1021	NI - P/T Academic	Payroll Purposes Only	
1022	Pension Costs - P/T Academic	Payroll Purposes Only	
1023	Overtime Costs - P/T Academic	Payroll Purposes Only	
1040	Gross Research Pay	Payroll Purposes Only	
1041	NI Research	Payroll Purposes Only	
1042	Pension Costs Research	Payroll Purposes Only	
1043	Overtime Costs Research	Payroll Purposes Only	
1045	Stipends Research Students		
1050	Gross Pay - Non-Academic	Payroll Purposes Only	
1051	NI - Non-Academic	Payroll Purposes Only	
1052	Pension Costs - Non-Academic	Payroll Purposes Only	
1053	Overtime Costs - Non-Academic	Payroll Purposes Only	
Project Related Staff Payments			
1061	Project related Schedule E Payments	Payroll Purposes Only	
1062	Project related Schedule D Payments		
1063	Project related Recharged staff costs		
Non SAP Codes			
1070	Gross Pay - Non Non-Payroll Academic		
1071	NI - Non Non-Payroll Academic		
1072	Non Non-Payroll Academic Pension		
1073	Overtime - Non-Payroll Academic		
1080	Gross Pay - Non-Payroll - Non-Academic		

1081	NI - Non-Payroll - Non-Academic		
1082	Pension - Non-Payroll - Non-Academic		
1083	Overtime - Non-Payroll Non-Academic		
Staff Restructuring Costs			
1101	Early Retirement Lump Sum Academic	Pensions Costs Use Only	
1103	Early Retirement Lump Sum Non-Academic	Pensions Costs Use Only	
1104	Non Academic Pensions	Pensions Costs Use Only	
1105	Academic Pensions (Main)	Pensions Costs Use Only	
1106	LGPS Pension Compensation	Pensions Costs Use Only	
1107	Severance Payments	Payroll Purposes Only	
Temporary Staff Costs			
1200	Temporary Staff Budget only	Budget Purposes Only	
1205	Temporary Staff - Academic		
1210	Temporary Staff - Non Academic		
Staff Development & Travel Costs			
1300	BUDGET Only Conferences & Training	Budget Purposes Only	
1310	Associate Development Travel & Exps		Country Code & Trip Number
1320	Conferences & Training Course Fees		Country Code & Trip Number
1340	Research Student Fees		
1400	BUDGET Only Business Travel	Budget Purposes Only	
1410	Specialists Lecturers Travel & Exps		
1420	Business Travel		Country Code & Trip Number
1425	Student Travel & Subsistence		
1430	Taxi Fares Only		
1450	Cash Advances		Country Code & Trip Number
1311	PECOS Associate Development Travel	PECOS Use only	
1321	PECOS Staff Development,Conference	PECOS Use only	
1421	PECOS Business Travel	PECOS Use only	
1500	Intercampus and Non Intercampus Travel	Payroll Purposes Only	
1520	Excess Travel	Payroll Purposes Only	
Recruitment Costs			
1610	Removal Expenses Academic	Human Resources Use Only	
1611	Removal Expenses Non-Academic	Human Resources Use Only	
1620	Interview Expenses Academic		
1621	Interview Expenses Non-Academic		
1631	Recruitment Advert Non-Academic		
1632	Recruitment Costs Other		

FACILITIES COSTS

Property Management			
2000	Rent	Student Support, Property Management and Accommodation Use Only	Site Code
2001	Rates	Property Management and Accommodation Use Only	Site Code
2002	Property Acquisitions	Property Management Use Only	Site Code
2003	Property Disposals	Property Management Use Only	Site Code
2004	Rent Reviews	Property Management Use Only	Site Code
2006	Other Property Mgt fees	Property Management Use Only	Site Code
Energy			
2050	Water Charges	Energy and Accommodation Use Only	Site Code
2051	Electricity	Energy, Accommodation and China Office Use Only	Site Code
2052	Gas	Energy and Accommodation Use Only	Site Code
2053	Fuel Oil	Energy Use Only	Site Code
2054	Energy Management	Energy Use Only	Site Code
2055	Energy Projects	Energy Use Only	Site Code
Maintenance			
2100	Building Maintenance - Roofing & Structural Works	Priority Works, Maintenance and Accommodation Use Only	Site Code
2101	Building Maintenance - Walls	Priority Works, Maintenance and Accommodation Use Only	Site Code
2102	Building Maintenance - Windows & Glazier works	Priority Works, Maintenance and Accommodation Use Only	Site Code
2103	Building Maintenance - Doors	DDA, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2104	Building Maintenance - Decoration	Assistant Director of Facilities, Priority Works, Maintenance and Accommodation Use Only	Site Code
2105	Building Maintenance - Ceilings & Floors	Life Sciences, Priority Works, Maintenance and Accommodation Use Only	Site Code
2106	Building Maintenance - Fixtures & Fittings	Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2107	Building Maintenance - Water Supply & Waste	Priority Works, Maintenance and Accommodation Use Only	Site Code
2108	Building Maintenance - Heating systems	Director of Facilities, Assistant Director of Facilities, Priority Works, Energy, Maintenance and Accommodation Use Only	Site Code
2109	Building Maintenance - Ventilation & Air Conditioning	Assistant Director of Facilities, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2110	Building Maintenance - Fume Cupboards	Maintenance and Accommodation Use Only	Site Code
2111	Building Maintenance - Alarms	Assistant Director of Facilities, Priority Works, Energy, Furniture, Ad Hoc Projects, Maintenance, Property Management, Accommodation and Security Use Only	Site Code
2112	Building Maintenance - Lifts	Maintenance and Accommodation Use Only	Site Code
2113	Building Maintenance - Other Electrical Systems	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Maintenance, Accommodation and Cleaning Use Only	Site Code

2114	Building Maintenance - Landscaping Costs (inc Barriers)	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2115	Building Maintenance - Furnishings	DDA, Priority Works, Ad Hoc Projects, Furniture, Maintenance, Accommodation and Logistics Use Only	Site Code
2116	Building Maintenance - General Materials	Life Sciences, DDA, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2117	Building Maintenance - Signage	Music, Student Support, Student Recruitment, Director of Facilities, Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Maintenance, Accommodation, Cleaning, Security, Car Parking, Health & Safety and Finance Use Only	Site Code
2118	Building Maintenance - General Grounds Materials	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Planned Maintenance and Accommodation Use Only	Site Code
2119	Bldg Mntce - Gritting & Snow Clearing	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Planned Maintenance and Accommodation Use Only	Site Code
2120	Bldg Mntce - Roads, Pavements & Car Parking	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects, Planned Maintenance and Accommodation Use Only	Site Code
2200	Building Consultants Fees	Director of Facilities, Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects and Maintenance Use Only	Site Code
2201	Projects Consultants Fees	Director of Facilities, Assistant Director of Facilities, Priority Works, Maintenance and Property Management Use Only	Site Code
2202	Architect Project Fees	Director of Facilities, Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2203	Clerk of Works Project Fees	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2204	Planning Supervisor Fees	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2205	Project Manager Fees	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2206	Quantity Surveyor Fees	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2207	Services Engineer Fees	Assistant Director of Facilities, Priority Works, Ad Hoc Projects and Maintenance Use Only	Site Code
2208	Structural Engineer Fees	Assistant Director of Facilities, Priority Works and Maintenance	Site Code
2209	Consulting Engineers Project	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2210	Property Advisors Project	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2220	Project Contract Works	Life Sciences Capital Projects, Assistant Director of Facilities, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2221	Sighthill Main Contractor	Life Sciences Capital Projects, Assistant Director of Facilities, Priority Works, Ad Hoc Projects, Maintenance and Accommodation Use Only	Site Code
2222	Merchiston Main Contractor	Assistant Director of Facilities, Priority Works and Maintenance Use Only	Site Code
2230	Local Authority charges	Assistant Director of Facilities, DDA, Priority Works, Ad Hoc Projects and Maintenance Use Only	Site Code
Cleaning Costs			
2300	Cleaning Supplies	Accommodation, Catering and Cleaning Use Only	Site Code
2310	Toilet Supplies	Accommodation and Cleaning Use Only	Site Code
2315	Plastic Bags	Accommodation, Catering and Cleaning Use Only	Site Code
2320	Ladies Hygiene	Accommodation and Cleaning Use Only	Site Code

2330	Window Cleaning	Accommodation and Cleaning Use Only	Site Code
2340	Special Cleans	Accommodation and Cleaning Use Only	Site Code
2350	Pest Control	Maintenance, Accommodation and Cleaning Use Only	Site Code
2360	Waste Disposal	Nursing, Midwifery & Social Care, Printing, Assistant Director of Facilities, Priority Works, Accommodation, Cleaning, Health & Safety and Occupational Health Use Only	Site Code
2370	Laundry Charges	Nursing, Midwifery & Social Care, Engineering, Accommodation, Catering and Cleaning Use Only	
2380	Reclaim Student Cleaning Costs	Accommodation and Cleaning Use Only	Site Code
2381	Reclaim Student Maintenance / Vandalism	Accommodation and Cleaning Use Only	Site Code
2382	Charges for Non Return Of Keys	Accommodation and Cleaning Use Only	Site Code
2383	Charges for Bedding / Kitchen Packs	Accommodation and Cleaning Use Only	Site Code
2384	Reclaim Student Electricity Costs	Accommodation and Cleaning Use Only	Site Code
Porters Costs			
2400	Removals	Health Life & Social Sciences, Creative Industries, Lifelong Learning, C & IT Services, Priority Works, Accommodation, Logistics and Health & Safety Office Use Only	Site Code
2410	Portering Contracts	Logistics Use Only	Site Code
Security Costs			
2500	Security Contract Staff Costs	Campus Wide Decants, Accommodation, Security & Car Parking Use Only	Site Code
2501	Keys		

EXPENDITURE CODES

Equipment Codes			
3000	Project Expenditure Targets only	Budget Purposes Only	
3010	Computer Equipment Purchases		
3011	Communications & IT Equipment - Recurrent	C & IT Use Only	
3012	Communications & IT Equipment - Non Recurrent	C & IT Use Only	
3015	Software Purchase/Licences		
3020	Other Equipment Purchases		
3021	Hire of Equipment		
3023	Fire Appliance Costs	Accommodation and Health & Safety Use Only	
3025	Furniture (Office & Classroom)		
3030	Repair & Maintenance of Equipment		
Books & Library Purchases			
3051	Books & Publications		
3060	ALEPH Purchases	Learning Information Services Use Only	ALEPH Code
3061	Inter Library Loans	Learning Information Services Use Only	

Subscriptions			
3101	Subscriptions & Membership Fees		
3102	Licenses (Non Software)		
Catering Costs			
3150	Food Purchases	Catering and Napier Shops Use Only	
3151	Beverage Purchases	Marketing & Tourism, Catering and Napier Shops Use Only	
3152	Stationery Purchases (Retail)	Napier Shops Use Only	
3153	Telephone Top Up Purchases	Napier Shops Use Only	
3185	Events Licenses	Catering Use Only	
Printing & Photocopying			
3201	Printing & Photocopying Costs		
PR & Marketing Costs			
3300	Marketing & Advertising Costs		
3301	Promotional Advertising	Marketing & Communication and Student Recruitment Use Only	
3302	Promotional Merchandising Costs	Marketing & Communication and Student Recruitment Use Only	
3303	Promotional Photography	Marketing & Communication, Student Recruitment and Recruitment & Marketing Use Only	
3304	Promotional Agency Costs	Marketing & Communication, Student Recruitment and Recruitment & Marketing Use Only	
3305	Media Monitoring	Marketing & Communication and Student Recruitment Use Only	
3306	External PR	Marketing & Communication and Student Recruitment Use Only	
3310	Design & Artwork Costs	Marketing & Communication, Student Recruitment and Recruitment & Marketing Use Only	
3315	Exhibition Costs	Marketing & Communication and Student Recruitment Use Only	
Hospitality			
3350	Provision of Hospitality		
3351	Catering for Events and Meetings		
3352	Room/Accommodation Hire		
Consumables			
3401	Stationery & Consumables		
3403	Uniform and Protective Clothing		
3404	Medals & Engraving Costs	Health & Social Sciences, Marketing & Tourism, Student Support, Marketing & Communications and Registry Use Only	
3405	Student Name Badges	Health, Life & Social Sciences Faculty and Marketing & Communications Use Only	
3411	C&IT Other Printer Consumables	C & IT Use Only	Site Code
3412	C&IT Personal Magnetic Media	C & IT Use Only	Site Code
3413	Central Magnetic Media	C & IT Use Only	Site Code
3414	C&IT Documentation	C & IT Use Only	Site Code
3415	C&IT Software for On Sale (C&IT Use ONLY)	C & IT Use Only	Site Code

3416	C&IT Hardware for On Sale (C&IT Use ONLY)	C & IT Use Only	Site Code
3417	C&IT Staff IT Training Provision (C&IT Use ONLY)	C & IT Use Only	Site Code
Vehicle Costs			
3451	Vehicle Purchases	Life Sciences, Marketing & Communications, Student Recruitment, Director of Facilities, DDA, Planned Maintenance, Catering, Logistics and Principals Office Use Only	
3452	Vehicle Disposals	Life Sciences, Marketing & Communications, Student Recruitment, Planned Maintenance, Catering, Logistics and Principals Office Use Only	
3453	Vehicle Leasing	Life Sciences, Marketing & Communications, Student Recruitment, Planned Maintenance, Accommodation, Catering, Logistics and Principals Office Use Only	
3454	Vehicle Running Costs	Life Sciences, Built Environment, Marketing & Communications, Student Recruitment, Assistant Director of Facilities, Planned Maintenance, Accommodation, Catering, Logistics, Cleaning, Security and Principals Office Use Only	
3455	Car Club Registration & Use		
Telephones & Mobiles			
3501	Outgoing Exchanges	C & IT Use Only	
3502	Intruder Alarms	Health Life & Social Sciences, C & IT, Facilities Director, Director of Facilities, Assistant Director of Facilities and Principals Office Use Only	
3503	Telephone Charges		
3504	Mobile Telephones		
Other Costs			
3601	Other Costs		
3602	Postage Costs		
3603	Security Cash Handling		
3609	Pay & Reward		
3610	Payments to Partners/Sub-Contractors		
Professional Fees			
3701	Professional Fees		
3702	Internal Audit Fees	Secretary & Registrar and Finance Use Only	
3703	External Audit Fees	Finance and Commercialisation Use Only	
3704	Other Accountancy Fees	Finance Use Only	
3705	Legal Fees		
3706	Patenting Costs - IPR (Copyright)		
3707	Sports Contracts	Student Support Use Only	
3710	Musicians in Residence	Music Use Only	
3711	Teaching - External Only		
Bank & Insurance Costs			
3720	Interest Payable		

3721	Net FRS17 Charge		
3730	Bank Charges		
3731	Debit/Credit Card Charges		
3732	Over or Under Banking		
3740	Uninsured Losses		
3741	Insurance Premiums		
3743	EHM Training Provision	Nursing, Midwifery & Social Care Use Only	
Financial Costs			
3800	Exchange rate gains/losses		
3840	Pension Provision Adjustment		
3841	Onerous Leases Provision Adjustment		
3842	Dilapidations Provision Adjustments		
3850	Bad Debts		
3897	Misquoted Fees		
3898	Student Write-offs		
3899	Sundry Write-offs		
Student Related Costs			
3900	Collaborative Courses		
3910	Fee Waiver		
3912	Prompt Payment Discount		
3920	Agent's Commission Fee		
3930	SQA & Disclosure Scotland Checks	Health & Social Sciences and Registry Use Only	
3931	Student Occupational Health Service	Health & Social Sciences Use Only	
3932	Capitation Fees (HESA & UCAS)	Registry Use Only	
3933	CAS Administrative Costs	Registry Use Only	
3950	Grant Payments		
3955	Scholarships	Budget Purposes Only	
3960	NSA Nursery Relief Fund	Student Support Use Only	
3970	Edinburgh Childcare Partnership	Student Support Use Only	
3980	Commitment Figures From PECOS		
3990	Contingency Budgets		
3991	Gift of Covenant	Finance Use Only	
3995	TRITOR Default		
3998	Project Adjustments		

INCOME

Project Income

4000	Project Income Targets Only	Budget Purposes Only	
Tuition Fee Income			
4010	Tuition Budget Only	Budget Purposes Only	
4011	U/Grad Home/EU F/T	SITS Use Only	
4012	TP/Grad Home/EU F/T	SITS Use Only	
4013	RP/Grad Home/EU F/T	SITS Use Only	
4014	Prof. Courses Home/EU F/T	SITS Use Only	
4021	U/Grad Home/EU P/T	SITS Use Only	
4022	TP/Grad Home/EU P/T	SITS Use Only	
4023	RP/Grad Home/EU P/T	SITS Use Only	
4024	Prof. Courses Home/EU P/T	SITS Use Only	
4211	U/Grad Overseas F/T	SITS Use Only	
4212	TP/Grad Overseas F/T	SITS Use Only	
4213	RP/Grad Overseas F/T	SITS Use Only	
4214	Prof Courses Overseas F/T	SITS Use Only	
4221	U/Grad Overseas P/T	SITS Use Only	
4222	TP/Grad Overseas P/T	SITS Use Only	
4223	RP/Grad Overseas P/T	SITS Use Only	
4224	Prof Courses Overseas P/T	SITS Use Only	
Student Related Income			
4398	Deposits Forfeited		
4399	SAAS unmatched Income	SAAS Use Only	
4401	Residential Weekends Income		
4402	Registration Fees		
4403	Exam Fees Collected		
4404	Student Related Project Income		
4405	Student Exchange Programmes		
4406	Student Field Trips		
4407	Student Non SITS Fees		
4420	Scottish Executive Health Contract		
SHEFC Income			
4448	SFC World Class Research		
4449	SFC Triple e Placement		
4450	Main Teaching Grant		
4451	Part-time Incentive Grant		
4452	Widening Access Grant		
4453	Disability Students Premium		
4454	FE/HE Articulation Grant		

4456	Research Dev Foundation Grant		
4457	RAE Based Grant		
4458	Research Postgraduate Grant		
4459	Knowledge Transfer Grant		
4460	Scottish Teachers Superannuation		
4465	SHEFC Funded Projects (Non Research)		
4470	Release of Deferred Capital Grants		
Commercial Income			
4501	Consultancy		
4502	Contract Research Income		
4503	Short Courses CPPD		
4504	Student Registration Income		
4505	Overseas Programmes		
4506	Workplacements		
4507	Other Commercial Activities		
4509	Proof of Concept Fund		
4599	Recharge Expenses to Customers		
Research/Grant Income			
4601	Research Contracts		
4602	Research Overheads		
4603	KTP		
4604	Research Fellowships		
4605	Other Grants		
4606	European Programmes		
4620	KTP Levy		
Accommodation & Conference Income			
4701	Delegate Management Income		
4702	Vacation Letting		
4703	Hire of Premises		Site Code
4704	Equipment Hires		
4705	Short Term Letting	Accommodation and Conference Office Use Only	
4720	Student Accommodation Rental Income		
4725	3% Discount for Rent		
4729	Accommodation Forfited Rent		
Catering Income			
4801	Student Counter Income	Catering Use Only	
4802	Non Student Counter Income	Catering Use Only	
4803	Vending Machine Income	Catering Use Only	

4804	Bar Income	Catering Use Only	
4805	External Hospitality Income	Catering Use Only	
4806	Telephone Top-Up Sales	Napier Shops Use Only	
4807	Retail Income	Napier Shops Use Only	
4808	Retail Income Vat Exempt	Napier Shops Use Only	
4820	Change requests		
Miscellaneous Income			
NULIS Only			
4901	Library Fines	NULIS Use Only	
4902	Compensation for Loss of books	NULIS Use Only	
4903	Inter Library Loans Income	NULIS Use Only	
Student Related & Sales Income			
4910	Printing & Photocopying Income		
4911	Computer Manual Sales		
4912	Computer Media Sales		
4913	Publications Sales		
4914	Student only Laptop Loans		
4919	Advertising Income		
4920	Membership Income		
4921	Staff ID Cards Replacement		
4922	Student ID Cards Replacement		
4923	Sports Centre	Sports Centre Only	
4924	Non Members Income	Sports Centre Only	
4930	Prize Money		
4931	Reception Tickets		
4940	Promotional Sales		
4941	Equipment Sales		
Donations etc			
4950	Investment Income		
4951	Donations - General		
4952	Commission Income		
4953	Sponsorship		
4954	Gift Aid	Finance Only	
Property Income			
4960	Property Rental		
4961	Gain on Disposal of Property		
4962	Exchange Rate Gain or Loss		
Financial Related Income			

4970	Unpresented Cheques		
4971	Bank Interest Received		
4972	Net FRS17 Credit		
4973	Release of Deferred Capital Grants Non SFC		
4974	VAT Recovery	Finance Only	
Other			
4990	Miscellaneous Income		
4997	Work in Progress		
4998	Project Adjustments		

INTERNAL RECHARGES			
Debits			
5001	Recharge Telephones	C & IT Use Only	
5002	Recharge Photocopying		
5003	Recharge Printing		
5004	Recharge Paper		
5005	Recharge Hospitality		
5006	Recharge Postages		
5007	Recharge Buildings Costs		
5008	Recharge Corporate Merchandise		
5009	Recharge Graphic Services		
5011	Recharge Refectory Staff Meals		
5012	Recharge Internal Room Hire		
5013	Recharge Photographic Services		
5014	Recharges Misc		
5021	C&IT Other Printer Consumables		
5025	C&IT Software for On Sale		
5026	C&IT Hardware for on Sale		
5027	Staff Training Provision	Staff Development & Training Use Only	
5030	Non Return of Keys	Accommodation Use Only	
5032	Top Up Courses	Accommodation Use Only	
5040	Commission on Residences and Catering	Accommodation Use Only	
5041	Hostel Charge	Accommodation Use Only	
5042	Electricity Recharges Students	Accommodation Use Only	
5050			
5050	Overheads Transferred		
5051	FEC Directly Allocated - Cost		

5052	FEC Indirectly Allocated - Cost		
5053	FEC Directly Incurred - Cost		
Credits			
6001	Recharge Telephones	C & IT Use Only	
6002	Recharge Photocopying	Built Environment, Learning Information Services and Printing Use Only	
6003	Recharge Printing	Printing Use Only	
6004	Recharge Paper	Printing Use Only	
6005	Recharge Hospitality	Catering Use Only	
6006	Recharge Postages	Logistics Use Only	
6007	Recharge Buildings Costs	Planned Maintenance Use Only	
6008	Recharge Corporate Merchandise	Marketing, Graphic Design and Development Office Use Only	
6009	Recharge Graphic Services	Media Relations Use Only	
6011	Recharge Refectory Staff Meals	Catering and Napier Shops Use Only	
6012	Recharge Internal Room Hire	Conference Office Use Only	
6013	Recharge Photographic Services	Marketing & Communications Use Only	
6014	Recharges Misc		
6021	C&IT Other Printer Consumables	C & IT Use Only	
6024	C&IT Documentation	C & IT Use Only	
6025	C&IT Software for On Sale	C & IT Use Only	
6026	C&IT Hardware for on Sale	C & IT Use Only	
6027	Staff Training Provision	C & IT, Health & Safety and Staff Development & Training Use Only	
6032	Top Up Courses		
6040	Commission on Residences and Catering	Conference Office Use Only	
6041	Hostel Recharges	Accommodation Only	
6050	Overheads Transferred		
6051	FEC Directly Allocated - Returns		
6052	FEC Indirectly Allocated - Returns		
6053	FEC Directly Incurred - Returns		

BALANCE SHEET

7960	Depreciation - Land & Buildings
7961	Depreciation - Infrastructure
7962	Depreciation - Computer Equipment
7963	Depreciation - Other Equipment

7964	Depreciation - Residential Furniture
7965	Depreciation - Furniture
7969	Fixed Assets
7970	FA Suspense A/c - Land & Buildings
7971	FA Suspense A/c - Infrastructure
7972	FA Suspense A/c - Computer Equipment
7973	FA Suspense A/c - Other Equipment
7974	FA Suspense A/c - Residential Furniture
7975	FA Suspense A/c - Furniture
7980	Gain on Disposal of Land & Buildings
7981	Gain on Disposal of Infrastructure
7982	Gain on Disposal of Computer Equipment
7983	Gain on Disposal of Other Equipment
7984	Gain on Disposal of Residential Furniture
7985	Gain on Disposal of Furniture
7990	Loss on Disposal of Land & Buildings
7991	Loss on Disposal of Infrastructure
7992	Loss on Disposal of Computer Equipment
7993	Loss on Disposal of Other Equipment
7994	Loss on Disposal of Residential Furniture
7995	Loss on Disposal of Furniture
7999	Fixed Assets
8900 Discretionary Fund Payments	
8901	Hardship Fund Receipts
8910	Child Care Fund Payments
8911	Child Care Fund Receipts
FIXED ASSETS	
Fixed Assets	
9000	Land & Buildings - Costs
9001	Buildings Infrastructure - Costs
9002	Computer Equipment - Costs
9003	Other Equipment - Costs
9004	Residential Furniture - Costs
9005	Furniture - Costs
9099	Fixed Assets - Suspense Account
9100	Land & Buildings - Accumulated Depreciation
9101	Buildings Infrastructure - Accumulated Depreciation

9102	Computer Equipment - Accumulated Depreciation
9103	Other Equipment - Accumulated Depreciation
9104	Residential Furniture - Accumulated Depreciation
9105	Furniture - Accumulated Depreciation
9199	Fixed Assets - Depreciation Suspense
Fixed Assets - Investments	
9200	Investment Fixed Assets
9201	Provision for Diminution in Investments
Endowment Investments	
9300	Endowment Asset Investments
9301	Investments Debtors
9302	Investment Creditors
9304	Trust Funds SIB Account
9305	Amount Due/to Main Bank Account
9306	Funds Held by Brewin Dolphin
CURRENT ASSETS	
Stocks	
9401	Catering Stocks
9402	General Stocks
Debtors	
9500	AR Companies Control Account
9501	AR Student Control Account
9502	Unallocated Cash
9520	Sundry Debtors
9525	Project Debtors
9526	Accrued Income
9527	Returned Cheques
9530	Bad Debt Provision
9535	Payroll Advances
9538	Advances To Staff Thro Payroll
9540	Payroll BACS Returns / Payments
9545	Payroll LRC Advance
9555	Trigger Intercompany Control Account
9590	Prepayments
9599	Unallocated Unidentified Receipts
Cash & Bank	
9600	Main Current Account
9601	Tuition Fees Bank Account

9602	Rent Direct Debit Bank Account
9603	Discretionary Bank Account
9604	Childcare Bank Account
9605	Money on Call Royal Bank of Scotland
9607	RBS NAP Money on Deposit
9608	RBS Liquidity Select 30 Day Account
9609	Clydesdale Current Account
9610	EURO Bank Acc
9611	MAIN Scottish Screen Academy Bank Account
9612	SIBA Scottish Screen Academy Bank Account
9613	PANORAMA -E3090
9614	EDNAUA_EUR Bank Account
9617	EDNAUN_USDA USD Student Loan
9618	Barclays Bank Loan
9619	EURO Royal London Account
9620	NUVL Bank Account
9621	Royal London Sterling Only
9622	Barclays Bank Business Account
9623	Barclays Bank Deposit Account
9625	NUVL Deposits Account
9626	Engage/Sports Bank Account
9630	Division Bank Account
9631	Division Deposit Account
9639	EURO Exchange Rate Movements
9670	Amount Due from Endowment Bank Account
9675	Web Payments Holding Account
9680	Cash Floats
9685	Petty Cash
9690	Cash Advances
9699	Bank Reconciliation Account
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9700	PL Control Account
9701	EURO PL Control Account
9704	M Darlison N230-17 Creditors
9705	Project Creditors
9709	Tuition Fees Advance Payments
9710	Accruals
9711	Capital Projects Loss Accrual

9715	SOP - Future Period Invoices
9716	Prepaid Income
9718	Written Off Balances (584D9720)
9719	Refundable Bicycle Keys Deposits
9720	Refundable Deposits Other
9721	Travel Season Tickets
9725	PAYE
9726	PAYE Invig/Examiners
9727	Statutory Maternity Pay
9728	National Insurance
9729	Salary Sacrifice Saving
9730	Superannuation (STSS) Academic
9731	Superannuation (LGPS) Non Academic
9732	NUVL Superannuation Scheme 10
9733	General Teaching Council Fees (GTC)
9734	NUVL Superannuation Scheme 4
9735	
9736	NUVL Superannuation From 01/04/2009
9737	ARC - Additional Regular Contributions From 01/04/2009
9738	Prudential AVC
9739	Superannuation LGPS Non-Academic Fixed Sum
9740	Trade Union Contributions-UNISON
9741	Trade Union Contributions-RCN
9743	Trade Union Contributions-EIS
9744	Trade Union Contributions-MSF
9750	RAC Membership Deduction
9751	Student Loan Deduction
9752	Payroll Give as you Earn
9753	Car Parking Deductions
9754	Credit Union Deductions
9755	Payroll Arrestments
9756	Payroll Court Order (CSA)
9757	AVC STSS Prudential
9758	AVC LGPS Standard Life
9759	AVC LGPS Nationwide
9760	Net Pay Account
9761	Payroll Suspense Account
9762	Flexi-overpaid Recovered

9770	Home Computing Salary Sacrifice
9771	Childcare Voucher Salary Sacrifice
9772	Bike to Work Scheme
9788	MSc in Creative Advertising Scholarship
9790	VAT Output Control
9791	VAT Output Students
9792	Vat Code for JR Journals Only
9795	VAT Input Control
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9991	USD Loan _ to be Cleared at Year end

9998	Suspense Account
9999	SYSTEMS ONLY USE 9998