

| Account | Description | Finance Use Only |
|--------------------------------------|--|------------------|
| 1000 | HEFCE Rec Teaching Block Grant | ✓ |
| 1001 | RAM Allocn - HEFCE Teaching Grant | ✓ |
| 1002 | Specific Block Grant Allocation | |
| 1005 | JV - HEFCE Teaching Grant | ✓ |
| 1010 | HEFCE Recurrent Research Grant | ✓ |
| 1011 | RAM Allocn - HEFCE Research Grant | ✓ |
| 1012 | JV Allocn - HEFCE Research Grant | ✓ |
| 1015 | Specific Block Grant Allocation - RIA - Finance Use Only | ✓ |
| 1020 | HEFCE - Other Recurrent Grants | |
| 1033 | Other HEFCE Grants - RIA - Finance Use Only | ✓ |
| 1036 | Other HEFCE Grants | |
| 1037 | HEFCE Capital Grant | ✓ |
| Income - HEFCE Grant | | |
| 1200 | Fee Income - FT UG Home/EU | ✓ |
| 1201 | RAM Allocn - Home Fee Income | ✓ |
| 1203 | Fee Income - Home/EU - monthly RIA | ✓ |
| 1205 | Home Fees Paid to Other Institutions | ✓ |
| 1206 | Fee Income - FT PGR Home/EU | ✓ |
| 1207 | Fee Income - FT PGT Home/EU | ✓ |
| 1208 | Tuition Fee Discounts - UG Home/EU | ✓ |
| 1209 | Tuition Fee Discounts - PG Home/EU | ✓ |
| 1210 | Fee Waivers - FT UG Home/EU | ✓ |
| 1211 | Fee Waivers - FT PG Home/EU | ✓ |
| 1220 | Fee Income - FT UG Overseas | ✓ |
| 1221 | RAM Allocn - Overseas Fee Income | ✓ |
| 1223 | Fee Income - FT PGR Overseas | ✓ |
| 1224 | Fee Income - FT PGT Overseas | ✓ |
| 1225 | Tuition Fee Discounts - FT UG Overseas | ✓ |
| 1226 | Tuition Fee Discounts - FT PG Overseas | ✓ |
| 1227 | Fee Waivers - FT UG Overseas | ✓ |
| 1228 | Fee Waivers - FT PG Overseas | ✓ |
| 1243 | Overseas Fees- Monthly Adj. | ✓ |
| 1244 | Overseas Fees - Student Exchanges | ✓ |
| 1245 | Overseas Fees Paid to Other Institutions | ✓ |
| 1249 | Overseas Fees Cancellations | ✓ |
| 1250 | Additional Fee Income from Students | |
| 1251 | RAM Allocn - Aditonal Fee Income | ✓ |
| 1260 | Fee Income - PT UG Home/EU | ✓ |
| 1261 | Fee Income - PT PGR Home/EU | ✓ |
| 1262 | Fee Income - PT UG Overseas | ✓ |
| 1263 | PT Fees -Monthly adj. | ✓ |
| 1264 | Fee Discounts / Waiver - PT | ✓ |
| 1266 | Fee Income - PT PGT Home/EU | ✓ |
| 1267 | Fee Income - PT PGR Overseas | ✓ |
| 1268 | Fee Income - PT PGT Overseas | ✓ |
| 1269 | Part time fees Cancellations | ✓ |
| 1271 | Tuition Fee Discounts - PT UG Home/EU | |
| 1272 | Tuition Fee Discounts - PT PG Home/EU | |
| 1273 | Fee Waivers - PT UG Home/EU | |
| 1274 | Fee Waivers - PT PG Home/EU | |
| 1276 | Tuition Fee Discounts - PT UG Overseas | |
| 1277 | Tuition Fee Discounts - PT PG Overseas | |
| 1278 | Fee Waivers - PT UG Overseas | |
| 1279 | Fee Waivers - PT PG Overseas | |
| 1290 | Non-credit Bearing Course Fees | |
| Income - Tuition Fees | | |
| 1500 | PCB-Research Grants income | ✓ |
| 1501 | Research Grants & Contracts Income - BUDGET ONLY | ✓ |
| 1502 | Research G&C Income Adjustments | |
| 1503 | JV - Research Grants & Contracts | ✓ |
| 1509 | Research Grant Income - not accrued | |
| 1515 | Research Open Access Grant | |
| 1516 | RIA Adj - Research Open Access Grant | ✓ |
| Income - Research Grants & Contracts | | |
| 1600 | Donations Received | |
| 1601 | Endowments Received | |
| 1610 | Sponsorship Income | |
| 1620 | Capital Grant - Non-HEFCE | ✓ |
| 1650 | Other Grants | |
| 1651 | Arts Council Grant | |

| | | |
|-----------------------------------|--|---|
| 1652 | Other Grants - RIA - Finance Use Only | ✓ |
| 1660 | EC Grants | |
| 1666 | Research Council Grant - Trans Stipend Income | ✓ |
| 1675 | Research Council Grants | |
| 1676 | Monthly Adj (RIA) RTSG | ✓ |
| 1695 | JISC | |
| 1696 | JISC Grants - RIA Adj. (FINANCE USE ONLY) | ✓ |
| Income - Other Grants & Donations | | |
| 1800 | Late Exam Fees | |
| 1802 | Copy Transcript charges | |
| 1806 | Resit Examination Fees | |
| 1820 | Course Validation Fees | |
| 1821 | Examination Fees | |
| 1830 | Short Course Income | |
| 1833 | Short Course Income - RIA - Finance Use Only | ✓ |
| 1860 | Advertising Income | |
| Income - Other Tuition Fee Income | | |
| 1900 | Patents | |
| 1905 | Royalty Income | |
| Income - Patents & Royalty Income | | |
| 2000 | Internal Income - General | |
| 2005 | College Charge for University Use | ✓ |
| 2020 | Sale of materials from stores | |
| 2022 | Stores - Markup on Internal Sales | |
| 2032 | Internal Sales-Accommodation | |
| 2034 | Internal Sales-Catering | |
| 2046 | Internal Ticket Sales | |
| 2060 | Internal Hire of Facilities | |
| 2070 | Internal Income - Short Course | |
| Income - Internal | | |
| 2100 | Accommodation -Conferences etc. | |
| 2102 | Bar Sales | |
| 2106 | Counter Sales (Meals) | |
| 2108 | Cancellation Fees | |
| 2114 | Function Catering | |
| 2120 | Coffee Bar Sales (SCR/JCR) | |
| 2124 | Late Residence fee | |
| 2126 | Laundrette Commission | |
| 2128 | Laundrette Income | |
| 2130 | Linen Hire | |
| 2132 | Lost keys, late leaving etc | |
| 2133 | Breakfast | |
| 2144 | Promotional Income | |
| 2145 | Accommodation Discounts | |
| 2146 | Residence Fees -Students | |
| 2155 | Bed & Breakfast Accommodation Income | |
| 2160 | Service Charges Income | |
| 2162 | Shop Sales | |
| 2166 | Vacation Residence | |
| 2168 | Vending Income | |
| 2170 | Vending Mc.Commission | |
| 2172 | Wine Sales | |
| Income - Residences & Catering | | |
| 2305 | Academic Conference Income | |
| 2307 | Bench Fees | |
| 2309 | Event Management Income | |
| 2313 | Licences Fees | |
| 2315 | Commission Received | |
| 2316 | Sale of University Merchandise | |
| 2320 | Customs & Excise VAT recovery | |
| 2325 | Graduation Charge | |
| 2340 | Excess Charge Notices | |
| 2345 | Parking Permits-Staff | |
| 2348 | Library Fines | |
| 2350 | Parking Permits-Students | |
| 2355 | Pay and Display | |
| 2370 | Rental Income | |
| 2371 | Income For Staff Costs | |
| 2372 | Services Provided by Lecturer / Academic Staff | |
| 2377 | Postage Income | |
| 2379 | Phone Rental Income | |

| | | |
|---------------------------------|--|---|
| 2381 | Phone Call Income | |
| 2383 | Insurance Income | |
| 2385 | Receipts via the Web | |
| Income - Other Fees & Fines | | |
| 2500 | Administration Charge | |
| 2510 | Box office Income | |
| 2515 | Box Office Services | |
| 2516 | Theatre/Cinema Hire | |
| 2522 | Consultancy Income - RIA - Finance Use Only | ✓ |
| 2525 | Consultancy income | |
| 2526 | PCB - Consultancy Income | |
| 2528 | Innovation & Enterprise Grant Income - not accrued | |
| 2540 | Costumes/Property income | |
| 2543 | Estates Service Income | |
| 2544 | External Trading Income - RIA - Finance Use Only | ✓ |
| 2545 | External Trading Income | |
| 2550 | Hire of Facilities | |
| 2555 | Library Charges to External Borrowers | |
| 2557 | Charges for Lost Books | |
| 2560 | Locker Hire | |
| 2561 | Money Collected From Students | |
| 2565 | Photographic / Digital Imaging External Income | |
| 2575 | Photocopying Income | |
| 2580 | Reader/Printer Income | |
| 2590 | External Sales of Printed Material | |
| 2598 | Other Miscellaneous Income | Should only be used if no other appropriate code exists |
| Income - Other | | |
| 2710 | Realised profits on sale of investments | |
| 2716 | Kent Enterprise Ltd Covenants | |
| 2720 | Inc. from Gen Endowment Asset Invests | |
| 2721 | Investment Income - General | |
| 2740 | Inc. from Inv. Short Term Funds - Interest | |
| 2745 | Inc. from Inv. Short Term Funds - Dividends | |
| 2780 | Other Interest Receivable | |
| Income - Investments & Interest | | |
| 2930 | University Transfers | ✓ |
| Income - Central Adjustments | | |
| 3400 | Pension Deficit Recovery - movement | ✓ |
| 3420 | Holiday pay accrual - movement | ✓ |
| 3450 | Staff Settlement Payments | ✓ |
| 3451 | Early Retirement - pension enhancement | ✓ |
| 3452 | Redundancy Payments | ✓ |
| 3470 | Major Restructuring - Redundancy | ✓ |
| 3471 | Major Restructuring - Early retirement | ✓ |
| 3500 | Academic Pay | |
| 3510 | PCB-Academic Pay | |
| 3511 | PCB - Academic Pay (Matched Funds) | |
| 3512 | PCB - Redundancy Payments | |
| 3515 | Managerial & Professional Staff Pay | |
| 3520 | Research Staff - Pay | |
| 3525 | PCB-Research Staff | |
| 3531 | Student Helpers - Pay | |
| 3545 | PCB-Managerial, Professional and Admin | |
| 3565 | Operational & Facilities Staff - Pay | |
| 3570 | Other Salaries | |
| 3580 | Staff Recharge | |
| 3594 | LGPS Pension - Service Costs | ✓ |
| 3596 | LGPS Pension - Contributions paid | ✓ |
| 3599 | Part-time Pension Contributions | ✓ |
| 3600 | Staff transferred to Research / OSR | |
| 3610 | Other staff transferred | |
| 3620 | Administrative & Secretarial Staff Pay | |
| 3630 | PCB-Secretarial/Clerical Pay | |
| 3635 | Technical and Related Staff - Pay | |
| 3640 | PCB-Technical Salaries | |
| 3645 | PCB-Non Table Salaries | |
| 3650 | PCB-Staff Consultancy Fees | |
| 3655 | PCB-Part time Research Grades | |
| 3690 | PCB-Casual Assistants | |
| 3698 | Hourly Paid Staff - Non Academic | |

3699 Hourly Paid Lecturers
 Expenditure - Pay Costs
 3700 Allowances
 3705 Payment of Staff Professional Membership Fees
 3710 Staff Training & Development
 3712 PCB-Staff Training & Development
 3715 Conference Fees
 3717 PCB-Conference Fees
 3718 PCB Workshop Expenses
 3720 Uniforms/Protective Clothing
 3735 Recruitment Costs
 3740 Removal Expenses
 Expenditure - Non Pay - Staff Related Expenditure
 3900 LGSS Pensions
 3910 UPS/Pensions from General
 Expenditure - Pension Costs
 3925 Mileage expenses
 3926 Parking Permits
 3927 Train Fares
 3928 Air travel
 3929 Bus Service Subsidies
 3933 Hotel costs - UK
 3934 Hotel costs - Non-UK
 3940 PCB-UK Travel expenses
 3945 PCB-Overseas Travel
 3950 UK Subsistence Expenses
 3952 Other Travel Costs
 3953 Overseas Subsistence Expenses
 3955 PCB- UK Subsistence Expenses
 3957 PCB- Overseas Subsistence Expenses
 3960 Meetings expenses
 3965 PCB-Meetings Expenses
 3970 Staff Hospitality - Internal catering recharges
 3971 Honorarium (non-payroll)
 3979 Staff Eye Tests
 3999 Student Field Trips - travel costs
 Expenditure - Non Pay - Travel & Subsistence
 4105 PCB-Maint.grant (studentships)
 4106 PCB - Maint. Grant Transfer
 4107 PCB-Maint.Grants (Research Councils)
 4109 PCB - FEC Maintenance
 4112 Student Costs -Fees
 4115 PCB-Tuition Fees
 4117 PCB - FEC - Tuition Fees
 4120 Teaching Assistants (Students)
 4130 PCB-Subject fees and interviews
 4140 Bursaries (Centrally Allocated)
 4150 Scholarships / Bursaries paid to students
 4155 Research Council - Overseas Fieldwork Allowance
 4157 Research Council - Disabled Students Allowance
 4158 Research Council - Transfer of Stipend & Bursary
 Expenditure - Non Pay - Studentships & Student Support
 4200 Contractors Labour
 4201 External Engineering Contractors
 4205 Cash Transportation
 4215 Casual Staff - non payroll
 4220 PCB-Consultancy
 4221 Consultancy Fees
 4222 Administration Fee
 4225 Contract Staff
 4229 External Building Contractors
 4230 Design Costs
 4235 Disinfestation
 4245 DOE Inspection Costs
 4247 Legislative Compliance
 4255 Examiners Fees
 4256 Accreditation Fees
 4260 PCB-Fieldwork
 4262 PCB - Royalty Payments
 4270 Moderators/Assessors Fees/exp.
 4275 Contracted-out work

4281 Teaching services provided
4282 Payments to Partner Colleges
4285 Safety Checks
4287 Participant Payments
4290 Security Guards (Non-Payroll)
4300 University Medical Centre Payments
4305 Visiting Academics
4307 Externally Run Workshop Costs
4310 Visiting Speakers
4315 Cleaning Contracts
4325 Agency Commission
4326 Overseas Agents Fees
4331 PCB - Management Costs
4333 PCB-Audit Fees
4335 Auditors Fees
4337 Legal Fees and Expenses
4338 Work Permits & Visas
4339 Patent Costs
4340 CRB Checks

Expenditure - Non Pay - Non payroll staff costs & Consultancy

4400 Chemical Disposal
4401 Carbon Costs (estates only)
4404 Heat Costs (estates only)
4405 Electricity
4410 Boiler Fuel
4415 Gas
4420 Gas CHP
4425 General maintenance
4426 Keys & Access cards
4430 Non-Domestic Rates
4433 Domestic Rates
4435 Preventative / Planned Maintenance
4436 Building maintenance contracts
4440 LTM Costs ✓
4441 Buildings - Minor works
4442 Estates & Buildings Recharge
4443 Engineering Recharge
4444 Signage
4445 Rent
4446 Accommodation payments
4447 Hire of Premises and Rooms
4448 Service Charges
4450 PCB-Accommodation,Rent,Leases
4455 Waste Water
4460 Trade Effluent Chgs
4465 Trade Refuse Charges
4470 Waste Disposal
4475 Water

Expenditure - Non Pay - Premises costs

4615 Postage Costs - UK
4616 Delivery Charges & Handling costs
4620 PCB-Inland Postage
4625 Office Sundries
4627 Plant (Floral) Rental and Maintenance
4635 Postage Costs - Overseas
4640 Photocopying Costs
4645 PCB-Photocopier costs
4650 Printed Materials
4665 Stationery
4668 Water - Staff / Visitors
4670 PCB-Stationery
4675 Teaching Material
4680 Telephone - Calls
4681 Phone Calls Recharged
4685 Telephone - Rental
4686 Phone Rentals Recharged
4687 Telephone - Equipment, Sockets & Moving
4688 Text Message Service
4690 PCB-Telephone / Rental
4692 Mobile Phones

Expenditure - Non Pay - Office costs

- 4900 Non-Computer Equipment
- 4910 PCB-Equipment
- 4911 PCB - Equipment Transferred
- 4912 PCB-Procured Equipment
- 4914 Computer Equipment
- 4916 Software purchases
- 4920 Equipment repairs & maintenance
- 4922 Costumes/Props
- 4923 Purchase / Hire / Borrowing of Music
- 4925 PCB-Repairs & Maintenance
- 4935 Equipment Spares
- 4936 Software Maintenance Contracts/Licences
- 4937 Hosted systems / computing costs
- 4940 Furniture and Fittings
- 4945 Hire of Equipment
- 4950 Office Equipment Purchases
- 4965 Vending Machine Rental
- 4990 Transfer to Fixed Assets - FINANCE USE ONLY
- 4995 Project costs- Non-capital - FINANCE USE ONLY
- Expenditure - Non Pay - Equipment Costs
- 5100 Fuel and Oil
- 5105 Hired Transport
- 5110 Road Fund Licences
- 5115 Transport Repairs
- 5120 Vehicle Running Costs
- Expenditure - Non Pay - Vehicle Costs
- 5205 PCB-Computing/Software
- 5206 Website Development
- 5211 Internet Connections / Web Site URLs
- 5222 PCB - I.P. Protection Costs
- 5230 Materials charged from store
- 5245 PCB-Bench Fees (Consumables)
- 5246 Bench Fees
- 5250 Books
- 5252 PCB-Books
- 5255 Cleaning Materials
- 5261 Lab Gases
- 5265 Consumables
- 5270 PCB-Consumables
- 5273 PCB-Biosciences Service Unit
- 5275 Disposables
- 5282 Copyright Costs
- 5291 Box Office Charges
- 5292 DVD Purchases
- 5295 Laundry
- 5300 Periodicals
- 5305 Stock Adjustments
- 5306 Stock Adjustments/Write Offs
- 5311 Archive & Storage Costs
- 5312 Paper costs (Print Unit)
- 5315 Tools
- 5320 PCB-Exceptional Items
- 5325 PCB-Contingency
- 5330 Hospitality - non-staff
- 5399 Prepayment Adjustments ✓
- Expenditure - Non Pay - General Purchases & Consumables
- 5400 Food costs
- 5401 Alcoholic Drinks/Beverages
- 5402 Soft Drinks/Beverages
- 5408 General Supplies
- 5409 Cost of Sales Accruals
- 5450 Hire of Films
- 5451 Performance Fees
- Expenditure - Non Pay - Cost of Sales
- 5501 Vandalism
- 5502 Promotional Items
- 5505 Advertising & Marketing
- 5507 PCB-Advertising & Interviewing
- 5508 Course Promotion
- 5509 Student Promotional Events / Fairs
- 5520 Insurance

| | | | |
|--|--|---|---|
| 5535 | Library Subscription | | |
| 5540 | Licences (non-comp) | | |
| 5550 | Reports & Publications | | |
| 5555 | PCB-Reports,Publications & Publicity | | |
| 5556 | PCB - Open access publications | | |
| 5560 | Prizes | | |
| 5562 | Theatre Tickets | | |
| 5564 | PCB-Sub Contract(s) | | |
| 5565 | Subscriptions | | |
| 5566 | Memberships | | |
| 5567 | Student Facilities | | |
| 5568 | Project mgt overheads | | |
| 5570 | Students Union Capitation | | |
| 5578 | Event Entertainment | | |
| 5579 | Video and Photography Costs | | |
| 5581 | Contribution To Departmental Costs | | |
| 5585 | Student Hardship | | |
| 5588 | Non - Pay Recharge | | |
| Expenditure - Non Pay - Subscriptions, Memberships & Advertising | | | |
| 5600 | PCB-Miscellaneous Costs | ✓ | |
| 5610 | Contingency | ✓ | |
| 5682 | Savings Target (Budget Only) | ✓ | |
| Expenditure - Non Pay - Contingencies & Budget Adjustments | | | |
| 5700 | Depreciation - Buildings | ✓ | |
| 5701 | Depreciation - Equipment | ✓ | |
| 5705 | PCB - Depreciation on Research Assets | ✓ | |
| 5710 | PCB - Foreign Taxes Not Recovered | ✓ | |
| 5720 | Gains / Losses on currency exchange | | |
| 5725 | Cash-Gains/Losses | ✓ | |
| 5740 | Bank Charges | | |
| 5744 | GPC Expenditure | | |
| 5745 | Credit card charges | | |
| 5750 | Interest on overdraft | ✓ | |
| 5751 | Interest paid - all other | ✓ | |
| 5757 | Pension Scheme Finance Costs | ✓ | |
| 5770 | Loan Charges | ✓ | |
| 5790 | Loss on Asset Sale | ✓ | |
| Expenditure - Non Pay - Depreciation & Finance Costs | | | |
| 5800 | General Provision Movements | ✓ | |
| 5801 | ER/VS Provision Movement | ✓ | |
| 5810 | Bad Debt Provision Movement | ✓ | |
| Expenditure - Non Pay - Provisions | | | |
| 5901 | Discretionary Ex-Gratia payments | | |
| 5902 | Donations / Sponsorship payments | | |
| 5999 | Other Miscellaneous Costs | | |
| Expenditure - Non Pay - Other Expenditure | | | |
| 6500 | RAM - Space Charges | ✓ | Should only be used if no other appropriate code exists |
| 6505 | RAM - Staff-based Charges | ✓ | |
| 6510 | RAM - Student-based Charges | ✓ | |
| 6515 | RAM - Library Charges | ✓ | |
| 6516 | RAM - Expenditure Tax | ✓ | |
| 6517 | RAM - Bursary Charges | ✓ | |
| 6521 | RAM - Faculty Credits | ✓ | |
| 6522 | RAM - Faculty Charges | ✓ | |
| 6530 | RAM - Capital Charge | ✓ | |
| 6540 | RAM - Transferred from Reserves | ✓ | |
| 6543 | RAM - Credit re: Strategic Revenue Investments | ✓ | |
| 6544 | RAM - Strategic Revenue Investment Tax | ✓ | |
| 6545 | RAM Miscellaneous Adjustments | ✓ | |
| 6550 | Registry Charge | ✓ | |
| 6555 | Space Charge (Rent) | ✓ | |
| 6557 | Staff Charge (Payroll) | ✓ | |
| 6600 | Transfers to reserves | ✓ | |
| 6603 | RAM - Transfers to/from Restricted Reserves | ✓ | |
| 6650 | PCB - FEC Indirect Costs | ✓ | |
| 6651 | PCB - FEC Estates Costs | ✓ | |
| 6652 | PCB - FEC Investigators Other Directly Allocated | ✓ | |
| 6653 | PCB - FEC Other Directly Allocated | ✓ | |
| 6654 | PCB - FEC - Infrastructure Technicians | ✓ | |
| 6655 | FEC Indirect Costs | ✓ | |
| 6656 | FEC Estates Rates | ✓ | |

| | | |
|---|---|---|
| 6657 | FEC Other Directly Allocated | ✓ |
| 6658 | FEC Infrastructure Technicians | ✓ |
| Expenditure - Non Pay - RAM & Central Adjustments | | |
| 6800 | Upkeep of Buildings | |
| 6805 | District Heating | |
| 6810 | UoK Hospitality | |
| 6815 | Computing Lab Services | |
| 6820 | Miscellaneous Internal Transfers | |
| 6845 | Recharge Other Users | |
| 6855 | Recharge Computing Costs | |
| 6870 | Maintenance Centre Charges | |
| 6871 | Gas Recharges | |
| 6872 | Electricity Recharges | |
| 6873 | Water Recharges | |
| 6874 | Sewage Recharges | |
| 6875 | Refuse Recharges | |
| 6876 | Maintenance for Third Parties Recharges | |
| 6877 | Carbon Recharges | |
| Expenditure - Non Pay - Recharges | | |

| Current codes - to be closed | | Replacement suggested | | Date to be closed | Comments / Explanation |
|------------------------------|---|-----------------------|---|-------------------|---|
| Account | Description | Account | Description | | |
| 1240 | FT Overseas & Other Fees | 1220/3/4 | | 201506 | More detailed fee income reporting now set up |
| 1247 | Commission re Overseas Fees | 4326 | Overseas Agents Fees | 201506 | Should be recorded as expenditure not reduction in income |
| 1350 | Research training support grants | 1675 | Research Council Grants | 201512 | |
| 1380 | Tuition Fee Discounts | 1208 | Tuition Fee Discounts - Home/EU | 201512 | |
| 1381 | Student Exchange Fee Discounts | 1244 | Overseas Fees - Student Exchanges | 201506 | |
| 1382 | Accommodation Discounts | 2145 | Accommodation Discounts | 201512 | Should not be shown in tuition fee code range |
| 1602 | Donations - RIA - Finance Use Only | | | 201512 | Will not be needed any more under new regulations |
| 1665 | CASE Awards | 1675 | Research Council Grants | 201506 | |
| 1700 | KCC Grant | 1650 | Other Grants | 201506 | |
| 1835 | Short Course Income - Public | 1830 | Short Course Income | 201506 | |
| 1840 | Self financing courses | 1830 | Short Course Income | 201506 | |
| 1841 | First Aid Courses Income | 1830 | Short Course Income | 201506 | |
| 1842 | Health & Safety Training External Income | 1830 | Short Course Income | 201506 | |
| 1845 | Day schools | 1830 | Short Course Income | 201506 | |
| 2003 | Internal Transfers (Departmental) | 2000 | Internal Income - General | 201506 | |
| 2010 | Internal Sales of Printed Material | 2000 | Internal Income - General | 201412 | |
| 2015 | Other Services | 2000 | Internal Income - General | 201506 | |
| 2025 | Recharge Stationery | 2000 | Internal Income - General | 201412 | |
| 2026 | Recharge Telephone Exchange Moves and Changes | 2000 | Internal Income - General | 201512 | |
| 2027 | Recharge Security Provision | 2000 | Internal Income - General | 201512 | |
| 2036 | Internal Sales-Wine | 2034 | Internal Sales-Catering | 201512 | |
| 2037 | Internal Sales-Bar Food | 2034 | Internal Sales-Catering | 201512 | |
| 2038 | Internal Sales-Staff Meals | 2034 | Internal Sales-Catering | 201512 | |
| 2039 | Internal Sales-Bar Drinks | 2034 | Internal Sales-Catering | 201512 | |
| 2041 | Internal Theatre / Cinema hire | 2060 | Internal Hire of Facilities | 201512 | |
| 2044 | Internal Merchandising Income | 2000 | Internal Income - General | 201512 | |
| 2051 | Internal Sports Centre Income | 2000 | Internal Income - General | 201412 | |
| 2055 | Health & Safety Training Internal Income | 2070 | Internal Income - Short Course | 201512 | |
| 2148 | Room Hire-Colleges | 2550 | Hire of Facilities | 201512 | |
| 2152 | Room Hire-Other | 2550 | Hire of Facilities | 201512 | |
| 2158 | Senior Members Flats | 2166 | Vacation Residence | 201412 | |
| 2171 | Vending Hot Drinks | 2168 | Vending Income | 201512 | |
| 2173 | Vending Cold Drinks | 2168 | Vending Income | 201512 | |
| 2174 | Vending Confectionary/Snacks | 2168 | Vending Income | 201512 | |
| 2177 | Vending Other | 2168 | Vending Income | 201412 | |
| 2308 | Income For Prizes | 1600 | Donations Received | 201506 | |
| 2310 | Other Income | var | | 201512 | Income should be coded to most appropriate account code |
| 2314 | Disability Support Allowance | 1650 | Other Grants | 201506 | Job number used to identify specific grants |
| 2360 | Payroll Administration Fee | 2500 | Administration Charge | 201512 | |
| 2368 | Tender & Contractors Admin Charges | 2500 | Administration Charge | 201512 | |
| 2386 | Insurance Rental Income | 2383 | Insurance Income | 201512 | |
| 2505 | Bar Sales - Food | 2106 | Counter Sales (Meals) | 201506 | |
| 2506 | Bar Sales - Drink | 2102 | Bar Sales | 201506 | |
| 2600 | Schools Network | 2598 | | 201506 | |
| 2610 | Technical income | 2516 | Theatre/Cinema Hire | 201506 | |
| 2615 | Theatre Hire | 2516 | Theatre/Cinema Hire | 201506 | |
| 2700 | Transferred From Expendable Endowments | 1601 | Endowments Received | 201506 | No longer required due to accounting changes |
| 2701 | Transferred From Permanent Endowments | 1601 | Endowments Received | 201506 | |
| 2800 | General investments | 2721 | Investment Income - General | 201412 | |
| 2815 | Kent Enterprise Ltd Covenants | 2716 | Kent Enterprise Ltd Covenants | 201412 | |
| 3000 | Hire of UoK Rooms | 4447 | Hire of Premises and Rooms | 201512 | Code to be used for internal & external exp. - split shown within income posting |
| 3001 | First Aid Supplies | 5265 | Consumables | 201512 | |
| 3005 | Food costs | 5400 | Food costs | 201512 | |
| 3010 | Drinks/Beverages | 5401 | Alcoholic Drinks/Beverages | 201512 | |
| 3012 | Non-alcoholic Drinks | 5402 | Soft Drinks/Beverages | 201512 | |
| 3015 | Wine costs | 5401 | Alcoholic Drinks/Beverages | 201512 | |
| 3020 | General Supplies | 5408 | General Supplies | 201512 | |
| 3030 | Postage Stamps | 4615 | Postage Costs - UK | 201512 | |
| 3045 | Sundry Costs of Sales | 5408 | General Supplies | 201512 | |
| 3099 | Cost of Sales Accruals | 5409 | Cost of Sales Accruals | 201512 | |
| 3530 | Casual Staff - Pay | 3565/3698 | | 201512 | |
| 3535 | Cleaners - Pay | 3565 | Operational & Facilities Staff - Pay | 201512 | |
| 3540 | Computer Operators - Pay | 3516 | Managerial, Professional & Administrativ | 201512 | |
| 3550 | Domestic Staff - Pay | 3565 | Operational & Facilities Staff - Pay | 201512 | |
| 3555 | Maintenance Wages | 3565 | Operational & Facilities Staff - Pay | 201512 | |
| 3590 | Staff Transferred to Capital | 3580 | Staff Recharge | 201512 | |
| 3615 | Postal Staff | 3565 | Operational & Facilities Staff - Pay | 201512 | |
| 3617 | InHouse Security Staff | 3565 | Operational & Facilities Staff - Pay | 201512 | |
| 3625 | PCB-Temp.Secretarial/Clerical Staff | 3690 | PCB-Casual Assistants | 201512 | |
| 3637 | Technical Staff Recharge | 3580 | Staff Recharge | 201512 | |
| 3711 | First Aid Courses | 3710 | Staff Training & Development | 201412 | |
| 3722 | Employee Footwear | 3720 | Uniforms/Protective Clothing | 201412 | |
| 3723 | Employee - Other Clothing | 3720 | Uniforms/Protective Clothing | 201512 | |
| 3730 | Payments to first-aiders | 3700 | Allowances | 201512 | |
| 3750 | Staff Fee Waivers | 1208 | Tuition Fee Discounts - UG Home/EU | 201512 | |
| 3755 | Arbitration Settlements incl.legal costs | | | 201512 | Depends on nature of spend, separate codes for legal fees, settlements & Ex gratia payments |
| 3800 | Part-Time Teaching | 3699 | Hourly Paid Lecturers | 201512 | |
| 3915 | Early Retirement costs | 3451/3471 | | 201512 | |
| 3916 | Voluntary Severance Costs | 3450/3470 | | 201512 | |
| 3930 | UK Travel Expenses | 39** | | 201512 | Use a/c which shows the type of expenditure |
| 3932 | Non-Staff Subsistence | 39** | | 201512 | Use a/c which shows the type of expenditure |
| 3935 | Overseas Travel | 39** | | 201512 | Use a/c which shows the type of expenditure |
| 3975 | Staff Meals | 5400-5402 | Food & Drink codes | 201512 | |
| 3976 | Staff Drinks | 5400-5402 | Food & Drink codes | 201512 | |
| 3978 | Staff Gifts | 5999 | Misc costs | 201512 | |
| 4100 | Maintenance grant (studentships) | 4150 | Scholarships / Bursaries paid to students | 201512 | |
| 4102 | Student Costs-Bursaries | 4150 | Scholarships / Bursaries paid to students | 201512 | |
| 4110 | Studentships | 4150 | Scholarships / Bursaries paid to students | 201512 | |
| 4135 | Waiver of Fees (Scholarships) | 1210/11 | Studentship fee waivers - UG/PG | 201512 | |
| 4137 | Scholarships | 4150 | Scholarships / Bursaries paid to students | 201512 | |
| 4154 | Research Council - DTA/CTA Other Costs | var | | 201512 | Use most appropriate NP exp a/c |
| 4156 | Research Council - CASE Other Costs | var | | 201412 | |
| 4206 | Carriage, Freight and Handling Charges | 4616 | Delivery Charges & Handling costs | 201512 | |
| 4231 | Internal Painting Contractors | 4200 | Contractors Labour | 201506 | |
| 4232 | Painting Contractors | 4200 | Contractors Labour | 201512 | |
| 4250 | Service Agreements | 4435 | Preventative / Planned Maintenance | 201512 | |
| 4252 | Service Charges Expenditure | 4448 | Service Charges | 201512 | |
| 4258 | Erasmus Student Grants | 4150 | Scholarships / Bursaries paid to students | 201512 | |
| 4261 | Field Trips | 3999 | Student Field Trips - travel costs | 201512 | |
| 4263 | UK Fieldwork Allowance (Research Council) | 39** | | 201506 | not used much and mainly for travel costs - use best fit 39* code |
| 4264 | Overseas Fieldwork Allowance (Research Council) | 4155 | Research Council - Overseas Fieldwork A | 201506 | |
| 4266 | Disabled Students Allowance (Research Council) | 4157 | Research Council - Disabled Students All | 201506 | |
| 4280 | Pays.to consult.Irs | 4221/4281 | Consultant fee/teaching services | 201512 | |
| 4283 | Key Cutting (lost keys) | 4426 | Keys & Access cards | 201512 | |

| | | | | |
|------|--|---------------------|--|---|
| 4284 | Access Cards | 4426 | Keys & Access cards | 201512 |
| 4295 | Security Measures | 4900 | Non-Computer Equipment | 201512 |
| 4320 | Cleaning Contractors | 4315 | Cleaning Contracts | 201512 |
| 4322 | Internal Cleaning and Caretaking Costs | 4315 | Cleaning Contracts | 201512 |
| 4330 | External Fees (e.g Consultants) | 4221 | Consultancy Fees | 201512 |
| 4610 | FAX Expenditure | 4685 | Telephone - Rental | 201506 |
| 4622 | Courier Services | 4615 | Postage Costs - UK | 201512 |
| 4630 | Other Postage Costs | 4615 | Postage Costs - UK | 201512 |
| 4652 | Photographic Costs | 5579 | Video and Photography Costs | 201512 |
| 4655 | Rchge Oseas Postage | 4635 | Postage Costs - Overseas | 201512 |
| 4660 | Rechge Inland Postag | 4615 | Postage Costs - UK | 201512 |
| 4800 | Gases-Stock | 5261 | Lab Gases | 201512 |
| 4801 | Building Recharges | 4442 | Estates & Buildings Recharge | 201512 |
| 4802 | Engineering Recharges | 4443 | Engineering Recharge | 201512 |
| 4905 | Non-Computer Equipment < £5000 | 4900 | Non-Computer Equipment | 201512 |
| 4915 | Computer Equipment < £20,000 | 4914 | Computer Equipment | 201512 |
| 4921 | Photocopying Recharges | 4640 | Photocopying Costs | 201412 |
| 4930 | Equipment Repairs | 4920 | Equipment repairs & maintenance | 201512 |
| 4955 | Equipment Purchases | 4900 | Non-Computer Equipment | 201512 Use codes which identify the type of equipment being purchased |
| 4956 | Signage Costs | 4444 | Signage Costs | 201512 |
| 4960 | Teaching Equipment | 4900/4914 | | 201512 Use codes which identify the type of equipment being purchased |
| 4966 | Research Equipment | 4900/4914 | | 201512 Use codes which identify the type of equipment being purchased |
| 4970 | Sundry Equipment | 4900/4914 | | 201512 Use codes which identify the type of equipment being purchased |
| 5200 | Computing Costs | 4914/4916/4937/4936 | | 201512 Use codes which identify what is being purchased |
| 5202 | Internal Web Development | 5206 | Website Development | 201512 |
| 5210 | Manuals and Documentation | 4650 | Printed Materials | 201512 |
| 5215 | Software Expenses | 4916 | Software purchases | 201512 |
| 5225 | Software Maintenance | 4936 | Software Maintenance Contracts/Licenci | 201512 |
| 5231 | Exhibition Costs | 5509 | Student Promotional Events / Fairs | 201512 Use codes which identify what is being purchased |
| 5256 | General Materials | 5265 | Consumables | 201512 |
| 5259 | General Catering Items | 5265 | Consumables | 201512 |
| 5280 | General Publications | 5550 | Reports & Publications | 201512 |
| 5290 | Hire of Films | 5450 | Hire of Films | 201512 Moved to cost of sales range |
| 5310 | Sundry Materials | 5265 | Consumables | 201512 |
| 5506 | Petty Cash Over/Short | 5725 | Cash-Gains/Losses | 201512 |
| 5510 | Discretionary Payments | 5901 | Discretionary Ex-Gratia payments | 201512 |
| 5512 | Compensation payments | 5901 | Discretionary Ex-Gratia payments | 201506 |
| 5519 | Student Sponsored Activities | | | 201512 Use codes which identify what is being purchased |
| 5525 | Inter Library Loans and S | | | 201506 Use codes which identify what is being purchased |
| 5575 | Conference Expenditure | | | 201512 Use codes which identify what is being purchased |
| 5576 | Induction Costs | | | 201512 Use codes which identify what is being purchased |
| 5577 | Seminar Expenditure | | | 201512 Use codes which identify what is being purchased |
| 5587 | Non - Staff Gifts | | | 201512 Use codes which identify what is being purchased |
| 5590 | Miscellaneous Costs | | | 201512 Use codes which identify what is being purchased |
| 5593 | Donations / Sponsorship | 5902 | Donations / Sponsorship payments | 201506 Expenditure should be coded to most appropriate account code |
| 5602 | Short course direct costs | | | 201512 Use codes which identify what is being purchased |