



The following provides a list of the typical nominals provided on installation, although these may have been subsequently amended by your System Administrator. There are two types of nominals. Trading nominals (shaded in blue) deal with income and expenditure whilst Balance Sheet nominals (shaded in purple) deal with assets, liabilities and capital.

Income & Expenditure Nominal Ranges	
1000-1099	GAG and Other Grants <i>These nominals are usually linked to the COSTCTR or TRIPS ledgers.</i>
1100-1299	Other Income <i>These nominals are usually linked to the COSTCTR or TRIPS ledgers.</i>
2000-2999	Salaries <i>These nominals can be linked to the SALARY or COSTCTR ledgers.</i>
3000-3999	Premises
4000-4999	Educational / Curriculum Expenditure
5000-5099	Catering Expenditure
5100-6499	Other Expenditure
6500-6899	Educational Visits
6950	LGPS Gain/Losses
6955	VAT Adjustment
7000-7999	Depreciation, Write off & Disposal
8000-8999	Capital Income and Expenditure

Balance Sheet Nominals Ranges	
9000-9199	Fixed Assets
9200-9399	Current Assets
9400-9409	Bank Accounts
9410	Credit Card Control
9420-9429	Current Assets
9430-9509	Current Liabilities
9510	Other Creditors
9515	Intra Company
9520-9522	VAT
9525-9629	Current Liabilities
9630-9699	Trips
9700-9799	Current Liabilities
9800-9899	Reserves
9900	Surplus / Deficit for the Year

1000-1099 GAG & Other Grants Nominals		
CODE	DESCRIPTION	LEDGER
1000	Pre-16 School Budget Share	COSTCTR
1003	16-19 School Budget Share	COSTCTR
1010	LACESG	COSTCTR
1013	Academy Bursary Funding	COSTCTR
1020	Rates Relief	COSTCTR
1035	Mainstreamed Grants	COSTCTR
1040	Insurance	COSTCTR
1045	Teacher Threshold	COSTCTR
1050	Pupil Premium	COSTCTR
1055	Other GAG	COSTCTR

1000-1099 Continued		
CODE	DESCRIPTION	LEDGER
1060	Start Up Grant Part A	COSTCTR
1065	Start Up Grant Part B	COSTCTR
1070	Sponsorship: Not for Capital Purposes	COSTCTR
1075	Other EFA Grants: Excluding Capital	COSTCTR
1080	Other Govt Grants: Excluding Capita	COSTCTR
1085	SEN Funding	COSTCTR
1090	Other Income: Self-Generated	COSTCTR



1100-1299 Other Income Trading Nominals

CODE	DESCRIPTION	LEDGER
1100	Donations &/or Voluntary Funds	COSTCTR
1103	Funds Inherited on Conversion	COSTCTR
1105	Lettings Income	COSTCTR
1110	Other Lettings Income	COSTCTR
1120	Staff Services - Consultancy	COSTCTR
1121	Music Services Income	COSTCTR
1125	Catering Income	COSTCTR
1128	Supply Teacher Insurance Income	COSTCTR

1100-1299 Continued...

CODE	DESCRIPTION	LEDGER
1130	Trip Income	TRIPS
1140	Uniforms Income	COSTCTR
1150	Sponsor Income	COSTCTR
1155	Head Office Recharge Income	COSTCTR
1200	Bank Interest	COSTCTR
1205	Investment Income	COSTCTR
1210	Sales of Other Goods and Services	COSTCTR

2000-2999 Salaries Trading Nominals

CODE	DESCRIPTION	LEDGER
2000	Teachers - Salaries/Allowances	COSTCTR
2005	Teachers - N.I.	COSTCTR
2010	Teachers - Supn	COSTCTR
2015	Teachers - Overtime	COSTCTR
2100	SLT - Salaries/Allowances	COSTCTR
2105	SLT - N.I.	COSTCTR
2110	SLT - Supn	COSTCTR
2115	SLT - Overtime	COSTCTR
2200	Teaching Assistants - Salaries	COSTCTR
2205	Teaching Assistants - NI	COSTCTR
2210	Teaching Assistants - Supn	COSTCTR
2215	Teaching Assistants - Overtime	COSTCTR
2250	Foreign Lang Assistants - Salaries	COSTCTR
2255	Foreign Lang Assistants - NI	COSTCTR
2260	Foreign Lang Assistants - Supn	COSTCTR
2265	Foreign Lang Assists - Overtime	COSTCTR
2280	Technicians - Salaries	COSTCTR
2285	Technicians - NI	COSTCTR
2290	Technicians - Supn	COSTCTR
2295	Technicians - Overtime	COSTCTR
2300	Premises Staff – Salaries	COSTCTR
2305	Premises Staff - NI	COSTCTR
2310	Premises Staff - Supn	COSTCTR
2315	Premises Staff - Overtime	COSTCTR
2500	Exam Invigilators – Salaries	COSTCTR
2505	Exam Invigilators - NI	COSTCTR
2510	Exam Invigilators - Supn	COSTCTR
2515	Exam Invigilators - Overtime	COSTCTR

2000-2999 Continued...

CODE	DESCRIPTION	LEDGER
2600	Music Staff - Salaries	COSTCTR
2605	Music Staff - NI	COSTCTR
2610	Music Staff- Supn	COSTCTR
2615	Music Staff - Overtime	COSTCTR
2630	Finance & Admin - Salaries	COSTCTR
2635	Finance & Admin - NI	COSTCTR
2640	Finance & Admin - Supn	COSTCTR
2645	Finance & Admin - Overtime	COSTCTR
2650	Librarian - Salaries	COSTCTR
2655	Librarian - NI	COSTCTR
2660	Librarian - Supn	COSTCTR
2665	Librarian - Overtime	COSTCTR
2700	Catering - Salaries	COSTCTR
2705	Catering - NI	COSTCTR
2710	Catering - Supn	COSTCTR
2715	Catering - Overtime	COSTCTR
2720	Cover Assistants - Salaries	COSTCTR
2725	Cover Assistants - NI	COSTCTR
2730	Cover Assistants - Supn	COSTCTR
2735	Cover Assistants - Overtime	COSTCTR
2800	Agency Supply Cover - Teaching	COSTCTR
2805	Agency Supply Cover - Support	COSTCTR
2810	Agency Supply Cover - Premises	COSTCTR
2815	Agency Supply Cover - Admin	COSTCTR
2820	Midday Supervisor - Salaries	COSTCTR
2825	Midday Supervisor - NI	COSTCTR
2830	Midday Supervisor - Supn	COSTCTR
2835	Midday Supervisor - Overtime	COSTCTR



3000-3999 Premises Nominals (Trading)

CODE	DESCRIPTION	LEDGER
3000	Building Projects/Maintenance	COSTCTR
3005	Equipment Repairs & Maintenance	COSTCTR
3010	Grounds Maintenance	COSTCTR
3100	Caretaker Supplies	COSTCTR
3105	Cleaning Contract	COSTCTR
3110	Cleaning Materials	COSTCTR
3120	Hygiene Services	COSTCTR
3125	Refuse Disposal	COSTCTR
3200	Water/Sewerage Charges	COSTCTR
3205	Gas	COSTCTR
3210	Electricity	COSTCTR

3000-3999 Continued...

CODE	DESCRIPTION	LEDGER
3215	Oil	COSTCTR
3220	Rent	COSTCTR
3250	Rates	COSTCTR
3260	Insurance	COSTCTR
3300	Fire Alarm & Extinguishers	COSTCTR
3305	Security Alarm	COSTCTR
3310	CCTV Monitoring	COSTCTR
3315	Security Patrol	COSTCTR
3320	PAT Testing	COSTCTR
3330	Health and Safety	COSTCTR
3340	Lettings Related Expenditure	COSTCTR

4000-4999 Educational/Curriculum Expenditure Nominals (Trading)

CODE	DESCRIPTION	LEDGER
4000	Student Rewards	COSTCTR
4005	Books	COSTCTR
4010	Equipment (Not IT)	COSTCTR
4015	IT Consumables - Educational	COSTCTR
4020	Stationery	COSTCTR
4025	Photocopying	COSTCTR
4035	Educational Visits Subsidy - Cost Centre	COSTCTR
4036	Educational Visits Subsidy - Trip	TRIPS
4040	Student Bursary Payment	COSTCTR

4000-4999 Continued...

CODE	DESCRIPTION	LEDGER
4125	Minibus Costs	COSTCTR
4135	Professional Services - Educational	COSTCTR
4140	Subscriptions	COSTCTR
4145	Examination Invigilation	COSTCTR
4150	Examination Fees	COSTCTR
4155	IT Equipment - Educational	COSTCTR
4160	Reprographic	COSTCTR
4170	Work Experience	COSTCTR
4200	Fixed Asset Acquisitions (>£x)	COSTCTR

5000-5099 Catering Expenditure Nominals (Trading)

CODE	DESCRIPTION	LEDGER
5000	Catering Food/Drink	COSTCTR
5005	Catering Maintenance & Repairs	COSTCTR
5010	Catering Equipment	COSTCTR
5015	Catering Consumables	COSTCTR



5100-6499 Other Expenditure Trading Nominals

CODE	DESCRIPTION	LEDGER
5100	Telephone Costs	COSTCTR
5105	Mobile Phones	COSTCTR
5110	Advertising	COSTCTR
5115	Postage	COSTCTR
5120	Photocopying / Printing	COSTCTR
5125	Subscriptions - Admin	COSTCTR
5130	Stationery - Admin	COSTCTR
5135	IT Support Services	COSTCTR
5140	Professional Services – Non-Educational	COSTCTR
5145	General Office Costs	COSTCTR
5150	Accountancy Services – Non-Audit	COSTCTR
5151	Audit Costs	COSTCTR
5155	Bank Charges	COSTCTR

5100-6499 Continued...

CODE	DESCRIPTION	LEDGER
5160	Music Services Costs	COSTCTR
5165	Head Office Recharge	COSTCTR
5200	Furniture/Equipment	COSTCTR
5300	IT Equipment - Non-Educational	COSTCTR
5305	IT Consumables - Non-Educational	COSTCTR
5310	IT Licensing	COSTCTR
6000	Course Fees	COSTCTR
6010	Recruitment Fees	COSTCTR
6015	Staff Travel	COSTCTR
6020	DBS	COSTCTR
6025	Hospitality	COSTCTR
6030	Child Care Voucher Admin	COSTCTR

6500-6899 Educational Visits Trading Nominals

CODE	DESCRIPTION	LEDGER
6500	Trips Travel Costs	TRIPS
6505	Trips Accommodation/Entrance	TRIPS
6510	Trips Food & Drink	TRIPS
6515	Trips Insurance	TRIPS
6600	Uniforms Expenditure	COSTCTR

6950 LGPS Gains Losses Trading Nominals

CODE	DESCRIPTION	LEDGER
6950	Gain/(Loss) on LGPS	COSTCTR

6955 VAT Adjustment Trading Nominals

CODE	DESCRIPTION	LEDGER
6955	VAT Adjustment	COSTCTR

7000-7999 Depreciation, Write Off & Disposal Trading Nominals

CODE	DESCRIPTION	LEDGER
7000	Land & Buildings Depreciation	CAPITAL
7005	Furniture & Equipment Depreciation	CAPITAL
7010	Leasehold Buildings Depreciation	CAPITAL
7015	Motor Vehicles Depreciation	CAPITAL
7020	IT Equip Depreciation	CAPITAL

7000-7999 Continued...

CODE	DESCRIPTION	LEDGER
7023	Amortisation of Intangible Assets	CAPITAL
7025	Write Offs	COSTCTR
7900	Revenue Contribution to Capital	COSTCTR
7950	Profit / (Loss) on Asset Disposals	COSTCTR



8000-8999 Depreciation, Write Off & Disposal Nominals (Trading)

CODE	DESCRIPTION	LEDGER
8100	DfE Devolved Formula Capital Grant	CAPITAL
8105	Other DfE Capital Grant	CAPITAL
8110	Other Capital Grant	CAPITAL
8115	Sponsorship Capital Contribution	CAPITAL
8120	Contribution from Revenue	CAPITAL
8125	Donations & Gifted Assets	CAPITAL

8000-8999 Continued...

CODE	DESCRIPTION	LEDGER
8200	Land & Buildings Capital Acquisition	CAPITAL
8210	IT & Equipment Capital Acquisition	CAPITAL
8220	Furniture & Equipment Cap Acquisition	CAPITAL
8230	Motor Vehicle Capital Acquisition	CAPITAL

9000-9199 Fixed Asset Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9000	Land & Buildings Costs B/Fwd	FIXEDAST
9005	Land & Buildings Accum Dep'n	FIXEDAST
9010	IT Equipment at Cost	FIXEDAST
9015	IT Equipment Accum Dep'n	FIXEDAST
9020	Furniture & Equipment at Cost	FIXEDAST
9025	Furniture & Equ Accum Dep'n	FIXEDAST
9030	Motor Vehicle at Cost	FIXEDAST
9035	Motor Vehicle Accum Dep'n	FIXEDAST
9080	Assets Under Construction at Cost	FIXEDAST
9200	Stock of Goods	
9300	Sales Ledger Control	SALES
9310	Student Debtors	STUDENT
9311	Sundry Debtors	
9315	DfE Control Account	
9320	Prepayments	
9330	Salaries Advances	
9335	Investments	

9420-9429 Current Assets Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9420	Petty Cash Control Account	PCASH
9425	Paying-in Slip Control Account	BANK

9430-9509 Current Liabilities Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9430	Payment Run Clearing Account	
9500	Purchase Ledger Control	PURCHASE
9501	Student Payment Control	STUDENT
9505	Student Deposit Control Account	STUDENT

9510 Other Creditors Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9510	Other Creditors	

9400-9409 Bank Account Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9400	Bank - Bank Current Account	

9515 Intra Company Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9515	Intra Company	ACADEMY

9410 Credit Card Control Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9410	Credit Card Control	CCARD

9520-9522 VAT Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9520	VAT Control	
9521	VAT Input	VAT
9522	VAT Output	VAT



9525-9629 Current Liabilities Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9525	Net Wages Control	
9530	Teachers' Pension Control	
9535	LGPS Control	
9540	Union Subs Control	
9545	Child Care Voucher Control	
9550	PAYE/NI Control	
9555	Other Payroll Deductions Control	
9560	Expenses Control Account	STAFFEXP
9600	Accruals	
9605	Deferred Income	

9630-9699 Trips Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9630	Trips Income - Balance Sheet	TRIPS
9650	Trips Expenditure - Balance Sheet	TRIPS

9700-9799 Current Liabilities Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9700	Creditors due after more than 1 year	
9750	LGPS Pension Deficit	

9800-9899 Reserves Balance Sheet Nominals

CODE	DESCRIPTION	LEDGER
9800	Restricted Funds - GAG	
9805	Restricted Funds - Other DfE	
9810	Restricted Funds - Other	
9815	Restricted Funds - Endowment	
9830	Restricted Funds - Pension	
9840	Restricted Funds - Fixed Asset	
9845	Designated Funds	
9850	Unrestricted Funds - General	
9855	Unrestricted Funds - Traded	

9900 Surplus/Deficit for the Year Balance Sheet Nominal

CODE	DESCRIPTION	LEDGER
9900	Surplus/Deficit for the Year	