# **ACCOUNTING GUIDANCE ON THE USE OF ACTIVITY CODE**

The activity is a 2 numeric code as part of the coding in the Oracle Financials General Ledger.

00 – Default

The majority of transactions can be coded as 00 default. With the exception of the use of 25, 33 and 36 below, departments should not need to use any other code in normal coding.

25 – External Trade

This code **MUST** be usedfor transactions for external trade which are not primary-purpose for the University.

The Accounting Guidance note on eternal trading and coding is available. Staff making coding decisions should also attend the training course “Trading Activity Workshop” for advice on the issues that need to be considered.

33 – Internal Trade

This code **MUST** be used for internal trade, where different natural account codes are being used across departments.

Guidance on Internal Trade is available here. Staff making coding decisions should also attend the training course “Trading Activity Workshop” for advice on the issues that need to be considered.

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| 36 | Rechargeable Expenditure |

This code is used for recharging amounts to third parties without a surplus. It is used for the recharges to the NHS from Medical Sciences Division

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| 39 | Trading - Subsidiaries |
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This code is available for transactions with University Subsidiary Companies. It is used by the Subsidiary Team and can be used by departments.

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| 24 | Teaching - Undergraduates |
| 32 | Teaching - Postgraduates PGR |
| 49 | Teaching - Postgraduates PGT |

These codes are used to split the external degree income received by the University between the different levels that need to be reported externally.

At their own initiative, departments are free to use them to split any other income or expenditure between these levels for their own internal purposes. However their use is not a central University requirement.

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| 45 | Fundraising and Development |
| 46 | Gift Aid |

These codes are used by the Gift Registry team on coding journals for donations and the connected Gift Aid

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| 80 | Courses in 2022-2023 |
| 81 | Courses in 2023-2024 |
| 82 | Courses in 2011-2012 |
| 83 | Courses in 2012-2013 |
| 84 | Courses in 2013-2014 |
| 85 | Courses in 2014-2015 |
| 86 | Courses in 2015-2016 |
| 87 | Courses in 2016-2017 |
| 88 | Courses in 2017-2018 |
| 89 | Courses in 2018-2019 |
| 90 | Courses in 2019-2020 |
| 91 | Courses in 2020-2021 |
| 92 | Courses in 2021-2022 |
| 93 | Courses in 2022-2023 |
| 94 | Courses in 2023-2024 |
| 95 | Courses in 2024-2025 |
| 96 | Courses in 2025-2026 |
| 97 | Courses in 2026-2027 |
| 98 | Courses in 2027-2028 |
| 99 | Courses in 2028-2029 |

These codes are not required for courses entirely in one academic year ending on 31 July.

These codes are for courses (and conferences) where they run over more than one year and finish in a subsequent year.