



Annex 3

Chart of accounts

1. The chart below sets out a potential schema for coding using the categories (meta data) available within a finance system.
2. Each category facilitates the building of reports and might be considered to correspond to:
 - a) a heading in a report, or
 - b) an available filter in a spreadsheet.

Category 1	2	3	4	5	6	7	8
Funding 1	Funding 2	Financial accounts	Management accounts 1	Management accounts 2	Management accounts 3	Cost Type/ balance type	
<ul style="list-style-type: none">• Grant in Aid• Nature restoration fund• NLHF	<ul style="list-style-type: none">• RDEL• CDEL	<ul style="list-style-type: none">• SoCNE• SoFP	<ul style="list-style-type: none">• Core cost centre• NPPP aim	<ul style="list-style-type: none">• Core category• OP aim• Project activity	<ul style="list-style-type: none">• Activity• Sub-division of aim• NLHF cost category		



Text in blue in the table below provides an example of how we might categorise running costs, operational expenditure and project expenditure using this schema.

3. Example schema:

Category 1	2	3	4	5	6	7	8
Running costs							
Grant in Aid	RDEL	Other operating costs	Facilities	Headquarters/ Ballater		Repairs & maintenance	
Grant in Aid	CDEL-direct	Fixed Assets	Plant & equipment	Headquarters/ Ballater		Furniture additions	
Operational Plan expenditure							
Nature restoration fund	CDEL-indirect	Operational plan expenditure	Nature & Conservation	A8 Farming	Nature-friendly farming	Engagement	
Project/ programme expenditure							
C2030	NLHF	Operational plan expenditure		8. Public Health & the Outdoors	Activity costs	Professional fees	