



MOD Chart of Accounts Manual JSP 530

Incorporating MOD Organisation & Resource Account Code Hierarchies

Financial Year 11-12

Ministry of Defence

DFM

Purpose: To improve accounting knowledge across the MOD by providing instructions and guidance on the structure of the Chart of Accounts.

Readership: Finance officers across the MOD plus personnel that require advice on the current Chart of Accounts (CoA).

Chart of Accounts Manual JSP 530

Financial Year 11-12

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Chapter 1 - Introduction

1.1

PURPOSE & SCOPE OF MANUAL

Purpose

- (a) The purpose of this publication is to improve understanding and awareness of the Departmental Chart of Accounts (CoA), throughout the MOD.
- (b) The CoA Manual has been developed to improve accounting knowledge across the MOD by providing instructions and guidance on all aspects of the Departmental CoA. It does not set out the policy and procedures relating to the Departmental CoA.
- (c) The Manual is intended as a reference guide that draws together relevant information relating to the Departmental CoA into one central area to aid all staff within the MOD.

Scope

- (d) This manual applies to all reporting entities, which fall within the departmental resource accounting boundary, including all on-vote Agencies.
- (e) Core aspects of the Departmental CoA are covered extensively within this manual. Guidance is included that provide the users with an opportunity to research their subject matter further.
- (f) In addition to the chapters relating to the Departmental CoA, there is a chapter labelled "Related Reference Material". This chapter contains references to other web pages and Joint Service Publications to aid the users of this publication.

1.2

AMENDMENTS & UPDATES

Responsibilities

- (a) The DFM Chart of Accounts team ensures that this manual is kept up to date, and is responsible for the review of the manual at least annually to ensure that update and maintenance procedures have been properly carried out, and that the manual is an accurate description of the Department's current financial practice.
- (b) The DFM Chart of Accounts team co-ordinates routine maintenance of the manual and in particular will propose changes necessary to reflect policy changes, whether instructed by the Department, the Secretary of State for Defence or HM Treasury.

Update record

- (c) An update record is located at the end of this section. This record will be completed as amendments are entered.

Structure

- (d) This JSP is divided into 6 chapters, which contain information that is relevant to the Departmental Chart of Accounts.

Point of Contact

- (e) Any queries on the enclosed instructions and guidance should be referred to DFM Chart of Accounts team, the address of which is:

Chart of Accounts Team, Room 113, C Block, Foxhill, Bath. BA1 5AB

RECORD OF AMENDMENT

| DETAILS OF CHANGES MADE | DATE |
|--|------------|
| Update with financial year 04/05 data | March 2004 |
| Update with financial year 05/06 data | April 2005 |
| Update with financial year 06/07 data | April 2006 |
| Update with financial year 07/08 data and revised text | April 2007 |
| Update with financial year 08/09 and Organisation change chapter added | April 2008 |
| Update with financial year 09/10 | April 2009 |
| Update with financial year 10/11 | April 2010 |
| Update with financial year 11/12 | April 2011 |

Chapter 2 – Chart of Accounts (CoA)

2.1

OVERVIEW OF THE CURRENT DEPARTMENTAL CHART OF ACCOUNTS (CoA)

What is the CoA?

- (a) The Departmental CoA defines the way all financial transactions are coded. This allows the extraction of accounting and financial information for the various purposes that an organisation may require. The Departmental CoA contains organisational elements and accounting segments (RAC) and segments reserved for output costing and cost communication.
- (b) The Departmental CoA supports and is used by a wide range of financial and non-financial applications and processes at all levels across the department.
- (c) The structure of the Departmental CoA is outlined in the diagram below.

Chart of Accounts Structure

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
|---------|---------|---------|---------|---|--------------------|--------------------------------|----------------------|--------------------------|-----------------|---------------|
| M G | B L B | U I N | R A C | Labelled Item (Conflict Prevention) | Output Cost Ref | Source / Destination UIN | Local Cost Centre | Local Project Code | Local Output | V A T Code |
| 3 Char. | 4 Char. | 6 Char. | 6 Char. | 2 Char. | 4 Char. | 6 Char. | 3 Char. | 10 Char. | 3 Char. | 2 Char. |

The key segments that ensure the correct set of books are updated are the MG and RAC segments. Other segments must be completed where necessary to ensure processing and Local Management Information requirements are met.

- (d) The Departmental CoA, which is held at the greatest level of detail within the Departmental Financial Management System (DFMS) accounting systems, consists of a number of individual elements (segments). Some of these elements are “locally defined” and can be used, as required, by the Management Groupings. The CoA segments can be described as follows:
1. **Management Groupings (MG)** – Centrally managed – A Management Grouping is an entity (within the Departmental boundary) which has its own General Ledger and Statement of Financial Position;
 2. **Basic Level Budget (BLB)** – Centrally managed – The BLB is a four-digit numeric code, the code numbers are allocated centrally on request from the local organisations. The segment is also used to record BLB Groupings – a 4 character alpha, alpha, numeric, alpha code based on the owning MG. BLB Groupings are maintained using parent/child relationships in Oracle;
 3. **Unit Identification Number (UIN)** – Centrally managed – The UIN is the lowest level of the centrally maintained organisation structure. The UIN code is a 6 character code;
 4. **Resource Account Code (RAC)** – Centrally managed – The RAC is the principle “input based” account code for the DFMS systems & processes that distinguishes income from expenditure and assets from liabilities in the conventional accrual accounting sense;
 5. **Labelled Item (Conflict Prevention)** – This segment is available to help TLBs identify conflict prevention costs. The Standing Data System (SDS) holds the definitive list of Operations and it is published monthly with the generic files. It is a 2 character code, each character of which can be either alpha or numeric. The first character is the Operation identifier and the second is the detail identifier.

6. **Output Cost Reference** – For output costing (not yet defined – reserved for Output Costing regime); As this segment is not in use across the DFMS, PtP is using it internally to record the Fin Tab area of the contract for Purchase to Pay (PtP), although the value will not be passed to the rest of the DFMS.
7. **Source/Destination UIN** – For output costing (not yet defined – reserved for Output Costing regime); As this segment is not in use across the DFMS, PtP is using it internally to record the contract for PtP use, although the value will not be passed to the rest of the DFMS. Order to Cash (O2C) also uses the segment to record the consuming UIN, if a Single Point Management Code (SPMC) has been used for a transaction and the UIN segment is already holding the SPMC owning UIN. (See 5.1 (f) for further information on consuming UINs)
8. **Local Cost Centre** – Locally defined;
9. **Local Project Code** – These codes are centrally managed. The Local Project Code is a code which provides visibility of programme/project costs within the DFMS. SPMCs are linked to an “owing/reporting” UIN ensuring that the relevant transactions are reported to the appropriate project manager, programme manager or control account holder; (see chapter 5 for further information on LPCs)
10. **Local Output Code** – For output costing (not yet defined – reserved for Output Costing regime); As this segment is not in use across the DFMS, the PtP system adds ‘999’ to the field in order to identify P2P transactions and ‘000’ to identify PtP transactions.
11. **VAT Code** – Although not strictly part of the Departmental CoA the VAT Code is a centrally managed code, which is used within DFMS. The VAT Code is required on certain transactions to meet MoD’s VAT reporting requirements.

2.2

THE STANDING DATA SYSTEM (SDS)

- (a) The DFMS consists of many different systems and interfaces. In order for these systems and interfaces to work together, it is necessary to ensure that they all use the same Departmental CoA at any particular time. To ensure this consistency across the whole DFMS, the elements of the Departmental CoA are maintained within a single centrally managed system – the SDS. All changes to segments of the Departmental CoA need to be driven from the SDS if the consistency of the Departmental CoA, within all components of the DFMS and its interfaces, is to be maintained.
- (b) The O2C and PtP systems require internal processing codes that do not pass to the rest of the DFMS. It has been decided that unused COA segments (Output Cost Reference, Source/Destination UIN, Local Output Code) will be used to record these internal processing codes and that their values will be maintained by the Financial Management Shared Services Centre (FMSSC). They are therefore an exception to the general rule and not held on SDS.
- (c) The objectives of the SDS are to;
 - 1. Be the single, central, authoritative database of standing data used by all of the MODs financial systems, comprising;
 - The centrally managed CoA segments (except for values being used by the FMSSC in centrally managed segments);
 - Logical names of Management Groupings for the routing of information between DFMS systems and applications and for promulgation of standing data;
 - Other standing data, which is common to MOD financial systems and applications e.g. VAT Codes, but does not form part of the CoA as detailed above.
 - 2. Provide the processes for the amendment of the database by the appropriate authorities.
 - 3. Provide information (in the form of standing data and/or reports) at regular intervals to DFMS systems and individuals who require it and to prescribe the interval (usually accounting period) when it is to be used.
 - 4. Provide information (in the form of standing data and /or reports) at regular intervals or on an ad hoc basis to other non-DFMS systems and individuals that require it for information or compliance purposes.

Chapter 3 – Resource Account Code (RAC)

3.1

RESOURCE ACCOUNT CODE DESCRIPTION

- (a) The Resource Account Code (RAC) is the principal “input based” account code for the DFMS systems and processes. The RAC distinguishes income from expenditure and assets from liabilities according to the IFRS (International Financial Reporting Standards). All financial transactions require an RAC attribution to provide sufficient granularity of “input” resource consumption to meet the requirements of:
- I. The Departmental Resource Accounts (DRAc);
 - II. Other External Reporting requirements (Resource Estimates, Whole of Government Accounts, National Asset Register , etc);
 - III. Compliance with IFRS;
 - IV. In-Year Management (IYM);
 - V. Local Resource Accounts (at MG and TLB levels), particularly Agencies;
 - VI. Planning & Budgeting;
 - VII. Inter-Management Grouping Transfers & Cost Communication;
 - VIII. Management Information & Control requirements;
 - IX. Local reporting purposes.
- (b) The RAC is a hierarchically structured code, which identifies four levels. These levels are also known as Resources (Level 1), Resource Categories (Level2), Transactions (Level 3) and the RAC itself (Level 4).

(RAC Structure)

| A | AA | AAA | AAAXXX |
|----------|-------------------|--------------|--|
| Level 1 | Level 2 | Level 3 | RAC (level 4) |
| Resource | Resource Category | Transactions | Note that the XXX is usually all numeric, but for Inter Management Grouping Accounts an MG Code is used. |

Relationship of RAC to Organisations

- (c) In most cases, there is no relationship between the RAC and the organisation. However, there are “sets” of RACs which have an organisational significance:
- I. Non-Cash Inter-MG RACs - GMGxxx (where xxx is the MG Code)
 - II. Cash Inter-MG RACs - GMAxxx (where xxx is the MG Code)
- (d) It follows, that for these “sets” of RACs there is a “one-to-one” relationship with Management Groupings and that creating a new Management Grouping will require the creation of additional RACs for Inter-MG purposes. These Codes will be maintained by the CoA Team (and the automated rules within the SDS) and need not be separately applied for when agreeing organisation change.

3.2

RAC HIERARCHY STRUCTURE

RA CODE Unabbreviated Titles Report YEAR1112

RA CODE FULL TITLE

ANC000 Intangible Fiscal Cost/Valuation

ANC008 Modified Historic Cost Accounting Element of Development Intangible Fiscal Asset

ANC010 Government Furnished Equipment Incorporated in Intangible Fiscal Asset

ANC020 Deliveries Intangible Fiscal Asset

ANC040 Intangible Fiscal Development Capitalised Staff Costs

AND000 Intangible Fiscal Development Accumulated Depreciation

ANE000 Intangible Fiscal Backlog Depreciation

ANF030 Intan Fiscal Assets Income

ANF050 Intan Fiscal Asst Crdt Elemt

ANF060 Intan Fiscal Asst Accr Elemt

ANF080 Intan Fiscal Cptl Addtn InYr

ANX000 Intan Fiscal Asset Clearing

ASC000 Intan SUME Cost Valuation

ASC008 MHCA Elmt Dev Intan SUME Asset

ASC010 GFE Incorp Intan SUME Assets

ASC020 Deliveries Intan SUME Assets

ASC040 Intan SUME Dev Cap Staff Costs

ASD000 Intangible SUME Accum Depn

ASE000 Intangible SUME Backlog Depn

ASF030 Intangible SUME Assets Income

ASF050 Intan SUME Assets Credit Elmt

| | |
|--------|--|
| ASF060 | Intan SUME Assets Accr Element |
| ASF080 | Intan SUME Cptl Additions InYr |
| ASX000 | Intan SUME AUC Asset Clearing |
| BAC000 | Property Buildings Non Dwelling Cost Valuation |
| BAC002 | Property Buildings Non Dwelling Decommissioning Restoration Provision Capitalised Nuclear |
| BAD000 | Property Non Dwelling Accumulated Depreciation On Cost / Valuation |
| BAD001 | Property Non Dwelling Decommissioning/Restoration Provision Accumulated Depreciation Non Nuclear |
| BAD002 | Property Non Dwelling Decommissioning/Restoration Provision Accumulated Depreciation Nuclear |
| BAE000 | Property Non Dwelling Backlog Depreciation On Cost/Valuation |
| BAE001 | Property Non Dwelling Decommissioning/Restoration Provision Backlog Depreciation Non Nuclear |
| BAE002 | Property Non Dwelling Decommissioning/Restoration Provision Backlog Depreciation Nuclear |
| BAF080 | Property Buildings Non Dwelling Capital Additons In Year |
| BAF081 | Property Buildings Non Dwelling Capital Addition Private Finance Initiative In Year |
| BAG001 | Property Buildings Non Dwelling Decommissioning Restoration Provision Capitalised Non Nuclear |
| BAH000 | Property Buildings Non Dwelling Capitalised Provision In Year Discount Rate Change |
| BAX000 | Property Buildings Non Dwelling Asset Clearing |
| BBC000 | Single Use Military Equipment Cost / Valuation |
| BBC001 | Single Use Military Equipment Decommissioning / Restoration Provision Capitalised |
| BBD000 | Single Use Military Equipment Accumulated Depreciation on Cost / Valuation |
| BBD001 | Single Use Military Equipment Decommissioning / Restoration Provision Accumulated Depreciation |
| BBE000 | Single Use Military Equipment Backlog Depreciation on Cost / Valuation |
| BBE001 | Single Use Military Equipment Decommissioning / Restoration Provision Backlog Depreciation |
| BBG080 | Single Use Military Equipment Capital Additions In Year. |
| BBG081 | Single Use Military Equipment Capital Additions Private Finance Initiative In Year |
| BBH000 | Single Use Military Equipment Capitalised Provision In Year Discount Rate Changes |
| BBX000 | SUME Asset Clearing |
| BBX100 | Guided Weapons Missiles & Bombs Asset Clearing |
| BBZ666 | Total Single Use Military Equipment Realism Adjustment Planning Budgeting Forecasting Only |
| BCC000 | Plant & Machinery Cost / Valuation |
| BCD000 | Plant & Machinery Accumulated Depreciation |
| BCE000 | Plant & Machinery Backlog Depreciation |
| BCF080 | Plant & Machinery Capital Additions In Year |

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|--------|---|
| BCF081 | Plant + Machinery Capital Additions Private Finance Initiative In Year |
| BCX000 | Plant & Machinery Asset Clearing |
| BDC000 | Property Buildings Dwelling Cost Valuation |
| BDD000 | Property Dwelling Accumulated Depreciation on Cost/Valuation |
| BDD001 | Property Dwelling Decommissioning/Restoration Provision Accumulation Depreciation Non Nuclear |
| BDE000 | Property Dwelling Backlog Depreciation on Cost/Valuation |
| BDE001 | Property Dwelling Decommissioning Restoration Provision Backlog Depreciation Non Nuclear |
| BDF080 | Property Buildings Dwelling Capital Additions In Year |
| BDF081 | Property Buildings Dwelling Capital Addition Private Finance Initiative In Year |
| BDG001 | Property Buildings Dwelling Decommissioning Restoration Provision Capital Non Nuclear |
| BDH000 | Property Buildings Dwelling Capitalised Provision In Year Discount Rate Change |
| BDX000 | Property Buildings Dwelling Asset Clearing |
| BEC000 | Information Technology + Communications Cost / Valuation |
| BED000 | Information Technology + Communications Accumulated Depreciation |
| BEE000 | Information Technology + Communications Backlog Depreciation |
| BEF080 | Information Technology + Communications Capital Additions In Year |
| BEF081 | Information Technology + Communications Capital Addition Private Finance Initiative In Year |
| BEX000 | Information Technology + Communications Asset Clearing |
| BFC000 | Transport - Fighting Equipment Cost / Valuation |
| bfd000 | Transport - Fighting Equipment Accumulated Depreciation |
| BFE000 | Transport - Fighting Equipment Backlog Depreciation |
| BFG080 | Transport - Fighting Equipment Capital Additions In Year |
| BFG081 | Transport Fighting Equipment Capital Addition Private Finance Initiative In Year |
| BFX000 | Transport - Fighting Equipment Asset Clearing |
| BGC000 | Prop Land NonDw Cost Valuation |
| BGC002 | PropLand NDw Dec ResPro CapNuc |
| BGD000 | Prop Lnd NDw Accum Depn CstVal |
| BGE000 | Prop Lnd NDw Bcklog Dep CstVal |
| BGF080 | Prop Land NDw CapitalAdd In Yr |
| BGF081 | Prop Land NonDw Cap Add PFI IY |
| BGG001 | PropLand NDw DecResPro CapNNuc |
| BGH000 | Prop L NdwCapProv IY DisRateCh |

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| BGX000 | PropLand NDwell Asset Clearing |
| BHC000 | Prop Land Dwelling Cost Val |
| BHD000 | Prop Land Dw Accum Depn CstVal |
| BHE000 | Prop Land Dw Bklog Depn CstVal |
| BHF080 | Prop Land Dw Cap Addtns In Yr |
| BHF081 | Prop Land Dw Cap Addtns PFI IY |
| BHG001 | Prop L Dwell ResProv Cap Nnuc |
| BHH000 | Prop L DwCapProv IY Dis Rte Ch |
| BHX000 | Prop Land Dwell Asset Clearing |
| BHZ666 | Total Fiscal Realism Adjustment Planning Budgeting Forecasting Only |
| BTC000 | Transport-Other Cost/Valuation |
| BTD000 | Transport-Other Accum Depn |
| BTE000 | Transport-Other Backlog Depn |
| BTR080 | Transport-Other Cap Add In Yr |
| BTR081 | Transport-Other Cap Add PFI IY |
| BTX000 | Transport-Other Asset Clearing |
| BWC000 | Fiscal Assets Under Construction Gross Cost |
| BWD002 | Fiscal Assets Under Construction Embodiment Loan |
| BWD004 | Fiscal Assets Under Construction Deliveries |
| BWD008 | Fiscal Assets Under Construction Modified Historic Cost Accounting |
| BWD010 | Fiscal Assets Under Construction Capital staff Costs |
| BWE001 | Fiscal Assets Under Construction Post Design Services |
| BWE002 | Fiscal Assets Under Construction Post Design Services-External Assistance. |
| BWE003 | Fiscal Assets Under Construction Hire Charges |
| BWE005 | Fiscal Assets Under Construction Income |
| BWE006 | Fiscal Assets Under Construction Payables Element |
| BWE007 | Fiscal Assets Under Construction Accruals Element |
| BWE008 | Fiscal Assets Under Construction Payables Element - External Assistance |
| BWE009 | Fiscal Assets Under Construction Accruals Element-External Assistance. |
| BWE080 | Fiscal Assets Under Construction Capital Additions In Year |
| BWE081 | Fiscal Assets Under Construction Capital Additions Private Finance Initiative In Year |
| BWE090 | Fiscal Assets Under Construction Capital Additions In Year-External Assistance. |

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| BWF000 | Single Use Military Equipment Assets Under Construction Gross Cost |
| BWF002 | Single Use Military Equipment Assets Under Construction Embodiment Loan |
| BWF004 | Single Use Military Equipment Assets Under Construction Deliveries |
| BWF008 | Single Use Military Equipment Assets Under Construction Modified Historic Cost Accounting |
| BWF010 | Single Use Military Equipment Assets Under Construction Capital Staff Costs |
| BWG001 | Single Use Military Equipment Assets Under Construction Post Design Services |
| BWG002 | Single Use Military Equipment Assets Under Construction Post Design Services-External Assistance. |
| BWG003 | Single Use Military Equipment Assets Under Construction Hire Charges |
| BWG005 | Single Use Military Equipment Assets Under Construction Income |
| BWG006 | Single Use Military Equipment Assets Under Construction Payables Element |
| BWG007 | Single Use Military Equipment Assets Under Construction Accruals Element |
| BWG008 | Single Use Military Equipment Assets Under Construction Payables Element - External Assistance |
| BWG009 | Single Use Military Equipment Assets Under Construction Accruals Element-External Assistance. |
| BWG080 | Single Use Military Equipment Assets Under Construction Capital Additions In Year |
| BWG081 | Single Use Military Equipment Assets Under Construction Capital Addition Private Finance Initiative In Year |
| BWG090 | Single Use Military Equipment Assets Under Construction Capital Additions In Year-External Assistance. |
| BYA000 | Non-Current Assets Migration Control Account |
| BYB000 | Assets Under Construction Cost of Removal Clearing |
| BYC000 | Revaluation Reserve on Retirement |
| BYD000 | Cost of Disposal Control account |
| BYE000 | Net Book Value of Disposal Control account |
| BYX001 | Non-Current Assets Inter Company Receipts + Payments |
| BYX002 | Non-Current Assets Deferred Depreciation Reserves |
| BYX003 | Non-Current Assets Deferred Depreciation Expenditure |
| BYX004 | Non-Current Assets Depreciation Adjustment |
| CAA001 | Hydrographic Office Long Term Loan |
| CAA003 | Meteorological Office Long Term Loan |
| CAA005 | Defence Support Group Long Term Loan |
| CAA010 | Defence Science Technology Laboratory Long Term Loan |
| CAB000 | Other Equity Financial Assets |
| CAB100 | Hydrographic Office Public Dividend Capital |
| CAB300 | Meteorological Office Public Dividend Capital |

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| CAB500 | Defence Support Group Public Dividend Capital |
| CAB600 | Defence Science Technology Laboratory Public Dividend Capital |
| CAC100 | Hydrographic Office Capital Loan Cash Repayments |
| CAC150 | Hydro Long Term Loan Additions Cash |
| CAC300 | Met Office Capital Loan Cash Repayment. |
| CAC350 | Met Office Long Term Loan Additions Cash |
| CAC500 | Defence Support Group Capital Loan Cash Repayment |
| CAC550 | Defence Support Group Long Term Loan Additions Cash |
| CAC600 | DSTL Capital Loan Cash Repayment |
| CAC650 | DSTL Long Term Loan Additions Cash |
| CAD100 | Hydrographic Office Public Dividend Capital Cash Movement In Year |
| CAD300 | Met Office Public Dividend Capital Cash Movement In Year |
| CAD500 | Defence Support Group Public Dividend Capital Cash Movement In Year |
| CAD600 | DSTL Public Dividend Capital Cash Movement In Year |
| CBA000 | Financial Assets Derivatives |
| CBA001 | Financial Assets Derivatives - Fuel hedging |
| CBB000 | Non-Current Asset Embedded Derivative |
| CDA000 | Carbon Reduction Commitment Allowances |
| DAB100 | Guided Weapons Missiles and Bombs (Complete) Gross Cost-Value |
| DAB150 | Guided Weapons Missiles and Bombs (Complete) Capital Additions In Year |
| DAB200 | Guided Weapons Missiles and Bombs (Complete) Accumulated depreciation on Cost-Valuation |
| DAB300 | Guided Weapons Missiles and Bombs (Complete) Backlog Depreciation on Cost-Valuation |
| DAC100 | Capital Spares Armament Inventory |
| DAC150 | Capital Spares Armament Inventory Capital Additions In Year |
| DAC200 | Capital Spares Armament Inventory Depreciation |
| DAC300 | Capital Spares Armament Inventory Backlog Depreciation |
| DAD100 | Capital Spares General Inventory |
| DAD150 | Capital Spares General Inventory Capital Additions In Year |
| DAD200 | Capital Spares General Inventory Depreciation |
| DAD300 | Capital Spares General Inventory Backlog Depreciation |
| DAE100 | Capital Spares Medical Dental & Veterinary Inventory |
| DAE150 | Capital Spares Medical Dental & Veterinary Inventory Capital Additions In Year |

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| DAE200 | Capital Spares Medical Dental & Veterinary Inventory Depreciation |
| DAE300 | Capital Spares Medical Dental & Veterinary Inventory Backlog Depreciation |
| DAF100 | Capital Spares Engineering & Technical Inventory` |
| DAF150 | Capital Spares Engineering + Technical Inventory Single Use Military Equipment Capital Additions In Year |
| DAF151 | Capital Spares Engineering + Technical Inventory Fiscal Capital Additions In Year |
| DAF200 | Capital Spares Engineering & Technical Inventory Depreciation |
| DAF300 | Capital Spares Engineering & Technical Inventory Backlog Depreciation |
| DAJ100 | Capital Spares Strategic Weapon Systems Inventory |
| DAJ150 | Capital Spares Strategic Weapon Systems Inventory Capital Additions In Year |
| DAJ200 | Capital Spares Strategic Weapon Systems Inventory Depreciation |
| DAJ300 | Capital Spares Strategic Weapon Systems inventory Backlog Depreciation |
| DAL100 | Capital Spares Guided Weapons Missiles and Bombs Inventory |
| DAL150 | Capital Spares Guided Weapons Missiles and Bombs Inventory Capital Additions In Year |
| DAL200 | Capital Spares Guided Weapons Missiles & Bombs Depreciation |
| DAL300 | Capital Spares Guided Weapons Missiles & Bombs Backlog Depreciation |
| DFC100 | Raw Materials & Consumables Non-Exploding Munitions |
| DFC150 | Raw Materials and Consumables Munitions Additions - Spend on Inventory Purchases |
| DFC200 | Raw Materials & Consumables Non-Exploding Munitions Inventory Provision |
| DFD100 | Raw Materials & Consumables General Inventory |
| DFD150 | Raw Materials and Consumables General Inventory - Spend on Inventory Purchases |
| DFD200 | Raw Materials & Consumables General Inventory Provision |
| DFE100 | Raw Materials & Consumables Medical Dental and Veterinary Inventory |
| DFE150 | Raw Materials and Consumables Medical and Dental Additions - Spend on Inventroy Purchases |
| DFE200 | Raw Materials & Consumables Medical Dental and Veterinary Inventory Provision |
| DFF100 | Raw Materials & Consumables Engineering & Technical Inventory |
| DFF150 | Raw Materials and Consumables Engineering and Technical Additions Single Use Military Equipment - Spend on Inventory Purchases |
| DFF151 | Raw Materials and Consumables Engineering and Technical Fiscal - Spend on Inventory Purchases |
| DFF200 | Raw Materials & Consumables Engineering & Technical Inventory Provision |
| DFG100 | Raw Materials and Consumables Oils and Lubricants Inventory |
| DFG110 | Raw Materials and Consumables Marine Fuel Inventory |
| DFG115 | Raw Materials and Consumables Fuel Additions - Spend on Inventory Purchases |

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| DFG120 | Raw Materials and Consumables Aviation Fuel Inventory |
| DFG125 | Raw Materials and Consumables Aviation Fuel Additions - Spend on Inventory Purchases |
| DFG130 | Raw Materials and Consumables Ground Diesel Inventory |
| DFG135 | Raw Materials and Consumables Ground Diesel Additions - Spend on Inventory Purchases |
| DFG140 | Raw Materials and Consumables Ground Unleaded Gas Inventory |
| DFG145 | Raw Materials and Consumables Unleaded Gas Fuel Additions - Spend on Inventory Purchases |
| DFG150 | Raw Materials and Consumables Oil and Lubricants - Spend on Inventory Purchases |
| DFG160 | Raw Materials and Consumables Industrial Gas Inventory |
| DFG165 | Raw Materials and Consumables Industrial Gas Additions - Spend on Inventory Purchases |
| DFG200 | Raw Materials & Consumables Oil Fuel & Lubricant Inventory Provision |
| DFJ100 | Raw Materials & Consumables Strategic Weapon System Inventory |
| DFJ150 | Raw Materials and Consumables Strategic Weapons Additions - Spend on Inventory Purchases |
| DFJ200 | Raw Materials & Consumables Strategic Weapon Systems Inventory Provision |
| DFL100 | Raw Materials & Consumables Guided Weapons Missiles and Bombs Inventory |
| DFL150 | Raw Materials and Consumables Guided Weapons Missiles and Bombs - Spend on Inventory Purchases |
| DFL200 | Raw Materials & Consumables Guided Weapons Missiles & Bombs Provision |
| DFM100 | Raw Materials & Consumables Exploding Munitions Gross Postings |
| DFM150 | Raw Materials and Consumables Armaments Additions - Spend on Inventory Purchases |
| DFM200 | Raw Materials & Consumables Exploding Munitions Provision Postings |
| DFP100 | Raw Materials & Consumables Clothing and Textiles Inventory |
| DFP150 | Raw Materials and Consumables Clothing and Additions - Spend on Inventory Purchases |
| DFP200 | Raw Materials & Consumables Clothing and Textiles Inventory Provision |
| DJA000 | Inventory Clearing Financial Management Shared Service Centre |
| DMA001 | Inventory Declared for Disposal |
| DMA003 | Assets Declared for Disposal - Non-Current Assets Disposal with non Specific Receipts |
| DMA004 | Assets Declared for Disposal - Non-Current Assets Disposal with Specific Receipts |
| EAA000 | Trade Receivables |
| EAB000 | Trade Receivables Unbilled |
| EAD000 | Trade Receivables Freight |
| EAE000 | Trade Receivables Clearing |
| EA000 | Trade Receivables Unearned |
| EAG000 | Trade Receivables Unapplied Receipts |

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| EAH000 | Trade Receivables Unidentified Receipts |
| EAJ000 | Trade Receivables On Account Receipts |
| EAK000 | Construction Contracts-Balances |
| EAX000 | Bills Receivables |
| EAZ000 | Local Customers (SUN Systems Only) |
| EBA000 | Deposits & Advances made |
| EBB000 | War Pension Benefits - Cash with Paying Agents |
| ECA001 | Inland Revenue |
| ECB001 | Contracted Out Services Value Added Tax Refund Control. |
| ECB002 | United States Air Force 100% Deductible Value Added Tax |
| ECB003 | FORMULA Deductible Input Value Added Tax |
| ECB005 | Value Added Tax Contracted Out Services Control |
| ECB006 | Value Added Tax TYPE C Accounts Payable |
| ECB007 | Value Added Tax TYPE C General Ledger |
| ECB008 | Value Added Tax TYPE R Accounts Payable |
| ECB009 | Value Added Tax TYPE R General Ledger |
| ECC001 | Department of Social Security Receivables |
| ECD000 | War Pension Benefits Other Government Department Receivables |
| EEA000 | Staff Receivables |
| EEA200 | Civilian Advances |
| EEA300 | Bursary Receivables |
| EEC000 | Sundry Receivables |
| EED100 | Long Service Advance Pay |
| EED200 | Services Home Ownership Plan |
| EEK000 | Supply Receivable from Consolidated Fund |
| EFA000 | Prepayments other than Foreign Military Sales |
| EFA100 | British Defence Staff-US Foreign Military Sales Terminal Liability Reserve Account |
| EFA200 | British Defence Staff-US Foreign Military Sales Trust Fund Account |
| EFA300 | British Defence Staff-US Foreign Military Sales Disbursement Control Account |
| EFB000 | Prepayments under Off Balance Sheet Private Finance Initiative deals |
| EFB010 | Prepayments under On Balance Sheet Private Finance Initiative deals |
| EFB020 | Prepayments Under Off Balance Sheet Contractor Logistics Support/Integrated Operational Support deals |

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| EFB030 | Prepayments Under On Balance Sheet Contractor Logistics Support/Integrated Operational Support deal |
| EGA000 | Finance Lease Receivables Short Term |
| EGB000 | Finance Lease Receivables Long Term |
| EHA002 | Bad Debt Provision - Specific |
| EHA100 | Long Service Advance Pay Debtor Provision |
| EHA200 | Civilian Advances Debtor Provision |
| EHA300 | Bursary Receivables Debtor Provision |
| EJA000 | System Suspense (ORACLE) |
| EJA001 | Invalid Unit Identification Number Feeder Suspense Budget Account |
| ELC000 | Corrupt Ledger Heading Civilian Pay Industrial |
| ELD000 | Corrupt Ledger Heading Civilian Pay Non Industrial |
| ELE000 | Corrupt Ledger Heading Foreign Military Sales |
| ELK000 | Corrupt Ledger Heading Civilian Travel Claims |
| ELL000 | Corrupt Ledger Heading CRUISE |
| ELN000 | Corrupt Ledger Heading Joint Personnel Administration Pay & Expenses |
| EMC000 | Invalid Data Civilian Pay Industrial Feeder |
| EMD000 | Invalid Data Civilian Pay Non Industrial Feeder |
| EME000 | Invalid Data British Defence Staff-US Foreign Military Sales |
| EMJ000 | Invalid Data CRUISE Feeder |
| EMK000 | Invalid Data Civilian Travel Claims Feeder |
| EML000 | Invalid Data Cash Office |
| EMN000 | Invalid Data Joint Personnel Administration Military Pay & Expenses Feeder |
| ENA000 | Sub Ledger Suspense Purchase Ordering Receiving |
| ENB000 | Purchase Ordering Inventory Suspense |
| ENC000 | Sub Ledger Suspense Purchase Ordering |
| END000 | Sub Ledger Suspense Accounts Payable |
| ENE000 | Sub Ledger Suspense Accounts Receivable |
| ENF000 | Sub Ledger Suspense Non-Current Assets |
| ENG000 | Joint Personnel Administration Accounts Receivable Suspense Account |
| EPA000 | Unmapped Inventory Suspense |
| EQA000 | Current Asset Embedded Derivative |
| EYA001 | Ministry Of Defence Suspense Accounts |

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| FAA001 | United Kingdom Bank GIRO |
| FAB001 | United Kingdom Bank Royal Bank of Scotland |
| FAC001 | United Kingdom Bank Lloyds |
| FAD001 | United Kingdom Bank Ulster |
| FAE001 | United Kingdom Bank Northern |
| FAF001 | United Kingdom Bank of England - Defence General Cash Account |
| FAG001 | United Kingdom Bank Barclays |
| FAH001 | United Kingdom Bank Hong Kong & Shanghai Banking Corporation |
| FAJ001 | United Kingdom Bank Pay Master General |
| FAK001 | UK Bank Citibank |
| FAX001 | United Kingdom Bank Other |
| FCA001 | Overseas Bank Barclays - Kenya |
| FCB001 | Overseas Bank Barclays - Accra |
| FCC001 | Overseas Bank Totta and Acores - Portugal |
| FCE001 | Overseas Bank General - Belgium |
| FCF001 | Overseas Bank Fortis - Belgium |
| FCG001 | Overseas Bank Barclays - Cyprus |
| FCH001 | Overseas Bank Hellenic - Cyprus |
| FCK001 | Overseas Bank Union - Finland |
| FCL001 | Overseas Bank Midland - France |
| FCM001 | Overseas Bank Commerzbank - Germany |
| FCN001 | Overseas Bank Sparkasse - Germany |
| FCP001 | Overseas Bank Dresdner - Germany |
| FCU001 | Overseas Bank Merch Nat - Germany |
| FCV001 | Overseas Bank Belize Bank - Belize |
| FCW001 | Overseas Bank Barclays - International Belize |
| FCX001 | Overseas Bank Hong Kong & Shanghai |
| FCY001 | Overseas Bank Commonwealth - Australia |
| FDA001 | Overseas Bank Standard Charter - Fiji |
| FDB001 | Overseas Bank Citibank - United States of America |
| FDD001 | Overseas Bank Royal Bank of Canada - Canada |
| FDE001 | Overseas Bank Citibank United Kingdom-United States of Amercia Dollars |

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| FDF001 | Overseas Bank Citibank United Kingdom-Euros |
| FDG001 | Overseas Bank Barclays - Barbados |
| FDH001 | Overseas Bank Australia & New Zealand Grindlays |
| FDJ001 | Overseas Bank Standard Chartered - Thailand |
| FDK001 | Overseas Bank Standard Chartered - Singapore |
| FDL001 | Overseas Bank Standard Chartered - Indonesia |
| FDM001 | Overseas Bank Saudi British Bank |
| FDN001 | Overseas Bank Grindlays - Pakistan |
| FDP001 | Overseas Bank British Bank Middle East - Muscat |
| FDR001 | Overseas Bank Australia & New Zealand Grinlays Plc - Jordan |
| FDT001 | Overseas Bank Standar Chartered - India |
| FDU001 | Overseas Bank Grindlays Ltd - Nepal |
| FDV001 | Overseas Bank Federal Reserve - United States of America |
| FDW001 | Overseas Bank Osmanlia - Turkey |
| FDX001 | Overseas Bank Svenska - Sweden |
| FDY001 | Overseas Bank Lloyds - Spain |
| FDZ001 | Overseas Bank Standard Chartered - Nepal |
| FEA001 | Overseas Bank Den Norse - Norway |
| FEB001 | Overseas Bank Norges - Norway |
| FEC001 | Overseas Bank ABN Amro - Holland |
| FED001 | Overseas Bank Mid Med - Malta |
| FEE001 | Overseas Bank Banca Commerciale Italiana - Italy |
| FEF001 | Overseas Bank Natwest - Gibraltar |
| FEG001 | Overseas Bank Standard Chartered - South Africa |
| FEH001 | Overseas Bank Nat Bank - Kuwait |
| FEK001 | Overseas Bank Kredit Kassen Norway |
| FEL000 | Euro Bank |
| FEX001 | Overseas Bank Other |
| FEY001 | Overseas Bank Saudi International |
| FEZ001 | Overseas Bank Nazionale Del Lavro |
| FJA001 | Bank Payable Order Issuing Point |
| FKA004 | Purchase to Pay Euro Non General Accounting Rate-Exotic |

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| FKA005 | Purchase to Pay Euro |
| FKA006 | Purchase to Pay Euro Non General Accounting Rate-Other/Mixed |
| FKA007 | Purchase to Pay US Dollars-Commerz |
| FKA008 | Purchase to Pay US Dollars-Citibank |
| FKA013 | Purchase to Pay Foreign Sterling |
| FKA014 | Purchase to Pay Dummy Bank Account Control Payments |
| FKA015 | Government Banking Service Bank Automated Clearing System |
| FKA016 | Government Banking Service Payable Orders |
| FKA017 | Government Banking Service Clearing House Automated Payment System/Request for Transfer |
| FKA018 | Funding Sweep |
| FKA019 | Purchase to Pay Bank 5 |
| FKA020 | Financial Management Shared Service Centre Foreign Exchange Payments 1 |
| FKA021 | Financial Management Shared Service Centre Foreign Exchange Payments 2 |
| FKA022 | Financial Management Shared Service Centre Foreign Exchange Payments 3 |
| FKA023 | Financial Management Shared Service Centre Foreign Exchange Payments 4 |
| FKA024 | Financial Management Shared Service Centre Foreign Exchange Payments 5 |
| FKA025 | Financial Management Shared Service Centre Foreign Exchange Payments 6 |
| FKA026 | Financial Management Shared Service Centre Foreign Exchange Payments 7 |
| FKA027 | Financial Management Shared Service Centre Foreign Exchange Payments 8 |
| FKA028 | Financial Management Shared Service Centre Foreign Exchange Payments 9 |
| FKA029 | Financial Management Shared Service Centre Foreign Exchange Payments 10 |
| FKA030 | Financial Management Shared Service Centre Foreign Exchange Payments 11 |
| FKA031 | Financial Management Shared Service Centre Foreign Exchange Payments 12 |
| FKA032 | Financial Management Shared Service Centre Foreign Exchange Payments 13 |
| FKA033 | Financial Management Shared Service Centre Foreign Exchange Payments 14 |
| FKA034 | Financial Management Shared Service Centre Foreign Exchange Payments 15 |
| FKA035 | Financial Management Shared Service Centre Foreign Exchange Payments 16 |
| FKA036 | Financial Management Shared Service Centre Foreign Exchange Payments 17 |
| FKA037 | Financial Management Shared Service Centre Foreign Exchange Payments 18 |
| FKA038 | Financial Management Shared Service Centre Foreign Exchange Payments 19 |
| FKA039 | Financial Management Shared Service Centre Foreign Exchange Payments 20 |
| FRA001 | Cash - Sterling balances |

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| FRA002 | Cash - Currency balances |
| FTA000 | Cash Flight Sub Imprest Control Account |
| FTB000 | Army Temporary Imprest Account |
| FXA001 | System Cash Receivables |
| FXA002 | System Cash Payables |
| GAA000 | Current Liability Accounts Payable Control Account |
| GAA001 | Manual Payable Account |
| GAA005 | Purchase to Payment Trade Payable |
| GAA100 | Current Liability Purchase to payment Control Account |
| GBA000 | Current Liability Expenditure Accrual Account |
| GBA001 | Purchase to Pay Current Liability Expenditure Accruals Account |
| GBA005 | Purchase to Payment Accruals |
| GBA010 | Current Liability Expenditure Accrual Account Property Plant + Equipment Non-Current Assets |
| GBA015 | Current Liability Expenditure Accrual Account Intangible Non-Current Assets |
| GBA020 | Current Liability Expenditure Accrual Account -Other |
| GBA021 | Current Liability Capital Spares/ Guided Weapons Missiles and Bombs Accrual Account |
| GBA022 | Current Liability Raw Materials and Consumables Inventories Accrual Account |
| GBA030 | Inventory Clearing Purchase to Payment |
| GBA040 | DE+S Posting and Collation Application Inventory Accruals |
| GCA001 | Current Liability Other Government Department - Inland Revenue |
| GCB001 | Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax |
| GCB002 | Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE P Accounts Recievable |
| GCB003 | Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE P General Ledger |
| GCB004 | Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE S Accounts Recievable |
| GCB006 | Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE T Accounts Recievable |
| GCB010 | Imports Value Added Tax |
| GCB015 | Commercial Contract Import Value Added Tax |
| GCB020 | Value Added Tax Variance Purchase to Payment |

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| GCC001 | Current Liability Other Government Department Of Social Security |
| GCD000 | War Pension Benefits Current Liability Other Government Department |
| GEA001 | Current Liability Staff Payables |
| GEB001 | Current Liability Payroll & Pensions |
| GED001 | Current Liability Collaborative Projects |
| GEH001 | Current Liabilities Sundry Payables |
| GEH002 | Current Liabilities Sundry Payables Property Plant + Equipment Non-Current Assets |
| GEH003 | Current Liabilities Sundry Payables Intangible Non-Current Assets |
| GEH010 | Payments confirmation Difference Purchase to Payment |
| GEK001 | Consolidated Fund Extra Receipts Payables excluding Trading Fund & Armed Forces Housing Loan |
| GEL000 | Liabilities Derivatives |
| GEL001 | Current Liability Embedded Derivative |
| GEL002 | Liabilities Derivatives - Fuel hedging |
| GEN000 | Carbon Reduction Commitment Liabilities |
| GFA001 | Current Liability Customer Advance |
| GGA001 | Current Liability Accruals & Deferred Income |
| GHA001 | Current Liability Finance Lease Obligations |
| GHA002 | Current Liability Loans repayable in 1 year |
| GHB000 | Private Finance Initiative Obligations cash less than 1 year |
| GHB010 | Private Finance Initiative Obligations non cash less than 1 year |
| GHB020 | Contractor Logistics Support/Integrated Operational Support Obligations cash less than 1 year |
| GHB030 | Contractor Logistics Support/Integrated Operational Support Obligations Non Cash less Than 1 Year |
| GMA000 | Cash Inter Management Group Planning Budgeting & Forecasting |
| GMACA0 | Cash Inter Management Group Defence Estates Fixed Asset Management Grouping |
| GMADC0 | Cash Inter Management Group Purchase 2 Payment System |
| GMADJ0 | Cash Inter Management Group Defence Storage and Distribution Agency |
| GMADK0 | Cash Inter Management Group Equipment Non Current Asset Manager |
| GMADM0 | Cash Inter Management Group Defence Equipment & Support |
| GMADN0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM |
| GMADP0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting + Forecasting Non E-NCAM |
| GMAFA0 | Cash Inter Management Group War Pension Benefits |
| GMAJB0 | Cash Inter Management Group Pay Personnel and Pensions Agency |

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| GMAJCO | Cash Inter Management Group Defence Business Services |
| GMAJDO | Cash Inter Management Group Defence Vetting Agency |
| GMAJEO | Cash Inter Management Group Defence Export Services Organisation |
| GMAJHO | Cash Inter Management Group Defence Bills Agency |
| GMAJJ0 | Cash Inter Management Group Ministry of Defence Police Guarding Agency |
| GMAJLO | Cash Inter Management Group Defence Estates |
| GMAJPO | Cash Inter Management Group Corporate Management and Financial Accountant Cash & Banking Services |
| GMAJTO | Cash Inter Management Grouping - London Head Office |
| GMAJU0 | Cash Inter Management Grouping - London Delegated Budgets |
| GMAJV0 | Cash IMG PFI Exc PB+F Non SBSO |
| GMAJW0 | Cash IMG PFI Exc PB+F SBSO |
| GMAK10 | Cash Inter Management Group British Forces Cyprus |
| GMAK70 | Cash Inter Management Group Defence Academy - Closed |
| GMAKA0 | Cash Inter Management Group Healthcare |
| GMAKH0 | Cash Inter Management Group Armed Forces Personnel Administration Agency |
| GMAKM0 | Cash Inter Management Group Chief of Joint Operations Customer Estates Organisation |
| GMAKR0 | Cash Inter Management Group Chief of Joint Operations Conflict Prevention |
| GMAKU0 | Cash Inter Management Group Permanent Joint Headquarters |
| GMAKV0 | Cash Inter Management Group British Forces South Atlantic Islands |
| GMAKW0 | Cash Inter Management Group Gibraltar |
| GMAKX0 | Cash IMG PFI Exc PB+F Central |
| GMAMH0 | Cash Inter Management Group Air Command Management Group |
| GMAMJ0 | Cash IMG PFI Exc PB+F Air |
| GMANA0 | Cash Inter Management Group Armed Forces Pension Scheme |
| GMAOTC | Cash IMG OTC Receivables |
| GMAVA0 | Cash Inter Management Group Field Army |
| GMAVD0 | Cash IMG Force Dev + Trg |
| GMAVE0 | Cash IMG CM + PB |
| GMAVH0 | Cash Inter Management Group Joint Helicopter Command |
| GMAVK0 | Cash Inter Management Group Personnel and Support Command |
| GMAVM0 | Cash Inter Management Group Chief Of Staff Land Forces |
| GMAVS0 | Cash IMG Service Children's Education Agency HLB |

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| GMAVU0 | Cash Inter Management Group Land Forces Top Level Budget Strategic Risk |
| GMAVV0 | Cash Inter Management Grouping Land Forces Strategic Commodity Management |
| GMAVY0 | Cash IMG PFI Exc PB+F Land |
| GMAXG0 | Cash IMG PFI Exc PB+F Fleet |
| GMAXX0 | Cash Inter Management Group Fleet |
| GMG000 | Current Account Planning Budgeting + Forecasting |
| GMGCA0 | Current Account Defence Estates Fixed Asset Management Grouping |
| GMGDC0 | Current Account Purchase 2 Payment - Defence Equipment & Support |
| GMGDJ0 | Current Account Defence Storage and Distribution Agency |
| GMGDK0 | Current Account Equipment Non Current Asset Manager |
| GMGDM0 | Current Account Defence Equipment & Support |
| GMGDN0 | Cur Ac PFI Exc PB+F E-NCAM |
| GMGDP0 | Cur Ac PFI Exc Non SBSO DE+S |
| GMGFA0 | Current Account War Pension Benefits |
| GMGJB0 | Current Account Pay Personnel and Pensions Agency (Central) |
| GMGJC0 | Current Account Defence Business Services |
| GMGJD0 | Current Account Defence Vetting Agency (Central) |
| GMGJE0 | Current Account Defence Export Services Organisation - Central |
| GMGJH0 | Current Account Defence Bills Agency (Central) |
| GMGJJ0 | Current Account Ministry of Defence Police Guarding Agency (Central) |
| GMGJL0 | Current Account Defence Estates |
| GMGJP0 | Current Account Corporate Management and Financial Account Cash & Banking Services - Central |
| GMGJT0 | Current Account - London Head Office |
| GMGJU0 | Current Account - London Delegated Budgets |
| GMGJV0 | Cur Ac PFI Exc PB+F Non SBSO |
| GMGJW0 | Cur Ac PFI Exc PB+F SBSO |
| GMGK10 | Current Account British Forces Cyprus (Chief of Joint Operations) |
| GMGK70 | Current Account Defence Academy (Central) |
| GMGKA0 | Current Account Healthcare (Central) |
| GMGKH0 | Current Account Armed Forces Personnel Administration Agency (Central) |
| GMGKM0 | Current Account Chief of Joint Operations Customer Estates Organisation |
| GMGKR0 | Current Account Chief of Joint Operations Conflict Prevention |

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| GMGKU0 | Current Account Permanent Joint Headquarters (Chief of Joint Operations) |
| GMGKV0 | Current Account British Forces South Atlantic Islands - Chief of Joint Operations |
| GMGKW0 | Current Account Gibraltar (Chief of Joint Operations) |
| GMGKX0 | Cur Ac PFI Exc PB+F Central |
| GMGMH0 | Current Account Air Command Management Group |
| GMGMJ0 | Cur Ac PFI Exc PB+F Air |
| GMGNA0 | Current Account Armed Forces Pension Scheme |
| GMGOTC | Cur Ac OTC Receivables |
| GMGVA0 | Current Account Field Army (Land Command) |
| GMGVD0 | Cur Ac Force Dev + Trg |
| GMGVE0 | Current Account Central Manpower and Army Programme Budget |
| GMGVH0 | Current Account Joint Helicopter Command (Land Command) |
| GMGVK0 | Current Account Personnel and Support Command |
| GMGVM0 | Current Account Chief Of Staff Land Forces |
| GMGVS0 | Current Account Service Children's education agency HLB - Land |
| GMGVU0 | Current Account Land Forces Top Level Budget Strategic Risk |
| GMGVV0 | Current Account Land Forces Strategic Commodity Management |
| GMGVY0 | Cur Ac PFI Exc PB+F Land |
| GMGXG0 | Cur Ac PFI Exc PB+F Fleet |
| GMGXX0 | Current Account Fleet (Commander In Chief Fleet) |
| GNA000 | Bills Liverpool Payments Current Account |
| GNB000 | Bills Liverpool Receipts Current Account |
| GNC000 | Feeder Civilian Pay Industrial Current Account |
| GND000 | Feeder Civilian Pay Non Industrial Current Account |
| GNE000 | British Defence Staff-US Foreign Military Sales Current Account |
| GNJ000 | CRUISE Exclude Function Current Account |
| GNJ001 | CRUISE Current Account |
| GNK000 | Feeder Civilian Travel Claims Current Account |
| GNL000 | Feeder Commercial Contract Payments |
| GNN000 | Feeder Joint Personnel Administration Military Pay & Expenses Current Account |
| HAA001 | Long Term National Loans Fund Loans Payable |
| HAA002 | Finance Lease Obligations |

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| HAA003 | Other Long Term Payables |
| HAA004 | Deferred Income more than 1yr |
| HAB000 | Private Finance Initiative Obligations cash 2-5 years Inclusive |
| HAB005 | PFI Oblig cash more than 5yrs |
| HAB010 | Private Finance Initiative Obligations non cash 2-5 years Inclusive |
| HAB015 | PFI Oblig noncash morethan 5yr |
| HAB020 | Contractor Logistics Support/Integrated Operational Support Obligations cash more than 1 Year |
| HAB030 | Contractor Logistics Support/Integrated Operational Support Obligations Non Cash more Than 1 Year |
| HAC000 | Non-Current Liability Embedded Derivative |
| JAA000 | Decommissioning & Restoration Liability - Nuclear - Opening Balance. |
| JAA100 | Decommissioning & Restoration Liability Nuclear Increase from Statement of Comprehensive Net Expenditure |
| JAA200 | Decommissioning & Restoration Liability Nuclear Release to Statement of Comprehensive Net Expenditure |
| JAA300 | Decommissioning & Restoration Liability - Nuclear - Unwinding Discount. |
| JAA400 | Decommissioning & Restoration Liability - Nuclear - Charge Against Provision. |
| JAA410 | Decommissioning & Restoration Liability - Nuclear - Cash Charge Against Provision |
| JAA500 | Decommissioning & Restoration Liability - Nuclear - Capitalised In year. |
| JAA600 | Decommissioning & Restoration Liability - Nuclear - Transfers & Reclassifications |
| JBA000 | Environmental Liability Non Nuclear - Opening Balance |
| JBA100 | Environmental Liability Non Nuclear Increase from Statement of Comprehensive Net Expenditure |
| JBA200 | Environmental Liability Non Nuclear Release Statement of Comprehensive Net Expenditure |
| JBA300 | Environmental Liability Non Nuclear - Unwinding Discount |
| JBA400 | Environmental Liability Non Nuclear - Charge against Provision |
| JBA410 | Environmental Liability Non Nuclear Cash Charge Against Provision |
| JBA500 | Environmental Liability Non Nuclear - Capitalised In Year |
| JBA600 | Environmental Liability Non Nuclear - Transfers & Reclassifications |
| JDA000 | Legal Claims - Opening Balance |
| JDA100 | Legal Claims Increase from Statement of Comprehensive Net Expenditure |
| JDA200 | Legal Claims Release to Statement of Comprehensive Net Expenditure |
| JDA300 | Legal Claims - Unwinding of Discount |
| JDA400 | Legal Claims - Charge against Provision |
| JDA410 | Legal Claims - Cash Charge Against Provision |
| JDA500 | Legal Claims - Capitalised In Year |

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| JDA600 | Legal Claims - Transfers & Reclassifications |
| JEA000 | Civilian Early Departure Provision - Opening Balance |
| JEA100 | Civilian Early Departure Provision Increase Statement of Comprehensive Net Expenditure |
| JEA200 | Civilian Early Departure Provision Release Statement of Comprehensive Net Expenditure |
| JEA300 | Civilian Early Departure Provision - Unwinding Discount |
| JEA350 | Civilian Early Departure Provision - Change in HM Treasury Discount Rate |
| JEA400 | Civilian Early Departure Provision - Charge against Provision |
| JEA410 | Civilian Early Departure Provision - Cash Charge Against Provision |
| JEA500 | Civilian Early Departure Provision - Capitalised in Year |
| JEA600 | Civilian Early Departure Provision - Transfers & Reclassifications |
| JFA000 | Onerous Contracts Provision - Opening Balance |
| JFA100 | Onerous Contracts Provision Increase from Statement of Comprehensive Net Expenditure |
| JFA200 | Onerous Contracts Provision Release to Statement of Comprehensive Net Expenditure |
| JFA300 | Onerous Contracts Provision - Unwinding of Discount |
| JFA400 | Onerous Contracts Provision - Charge against Provision |
| JFA410 | Onerous Contracts Provision - Cash Charge Against Provision |
| JFA500 | Onerous Contracts Provision - Capitalised in Year |
| JFA600 | Onerous Contracts Provision - Transfers & Reclassifications |
| JGA000 | Military Early Departure - Opening Balance |
| JGA100 | Military Early Departure - including from Statement of Comprehensive Net Expenditure |
| JGA200 | Military Early Departure - Release to Statement of Comprehensive Net Expenditure |
| JGA300 | Military Early Departure - Unwinding of Discount |
| JGA400 | Military Early Departure - Account Charge Against Provision |
| JGA410 | Military Early Departure - Cash Charge Against Provision |
| JGA500 | Military Early Departure - Capital in Year |
| JGA600 | Military Early Departure - Transfer and Reclassification |
| JHA000 | Financial Instrument Liabilities - Opening Balance |
| JHA100 | Financial Instrument Liabilities Increase from Statement of Comprehensive Net Expenditure |
| JHA200 | Financial Instrument Liabilities Release to Statement of Comprehensive Net Expenditure |
| JHA300 | Financial Instrument Liabilities - Unwinding of Discount |
| JHA400 | Financial Instrument Liabilities - Accrued Charge Against Provision |
| JHA410 | Financial Instrument Liabilities - Cash Charge Against Provision |

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| JHA500 | Financial Instrument Liabilities - Capitalisation in Year |
| JHA600 | Financial Instrument Liabilities - Transfers and Reclassifications |
| JJA000 | Armed Forces Pension Scheme Provision Opening Balance |
| JJA110 | Armed Forces Pension Scheme Provision Current Service Cost |
| JJA120 | Armed Forces Pension Scheme Provision Interest on Scheme Liability |
| JJA130 | Armed Forces Pension Scheme Provision Employees Contribution |
| JJA140 | Armed Forces Pension Scheme Provision Actuarial Gains/Losses |
| JJA440 | Armed Forces Pension Scheme Provision Pension Paid Offs/Other Ranks |
| JJA450 | Armed Forces Pension Scheme Provision Pension Paid Widows/Dependants |
| JJA460 | Armed Forces Pension Scheme Provision Contribution Lump Sum Benefit |
| JJA470 | Armed Forces Pension Scheme Provision Attribute Injury Benefits |
| JJA480 | Armed Forces Pension Scheme Provision Early Departure Payments |
| JJA610 | Armed Forces Pension Scheme Provision Transfers in from Other Schemes |
| JJA620 | Armed Forces Pension Scheme provision Transfers out to Other Schemes |
| JKA000 | Armed Forces Compensation Scheme Provision Opening Provision |
| JKA120 | Armed Forces Compensation Scheme Provision Interest on Scheme Liability |
| JKA140 | Armed Forces Compensation Scheme Provision Actuarial Gains/Losses |
| JKA440 | Armed Forces Compensation Scheme Provision Guaranteed Income Payments |
| JKA450 | Armed Forces Compensation Scheme Provision Lump Sum Payments |
| JKA460 | Armed Forces Compensation Scheme Provision Compensation Payments |
| JYA000 | Other Provision - Restructuring - Opening Balance |
| JYA100 | Other Provision Restructuring Increase Statement of Comprehensive Net Expenditure |
| JYA200 | Other Provision Restructuring Release Statement of Comprehensive Net Expenditure |
| JYA300 | Other Provision - Restructuring - Unwinding Discount |
| JYA350 | Other Provision - Restructuring - change in HM Treasury Discount Rate |
| JYA400 | Other Provision - Restructuring - Charge against Provision |
| JYA410 | Other Provision - Restructuring - Cash Charge Against Provision |
| JYA500 | Other Provision - Restructuring - Capitalised in Year |
| JYA600 | Other Provision - Restructuring - Transfers & Reclassifications |
| JZA000 | Other Provision - Other - Opening Balance |
| JZA100 | Other Provision Other Increase from Statement of Comprehensive Net Expenditure |
| JZA200 | Other Provision Other Release to Statement of Comprehensive Net Expenditure |

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| JZA300 | Other Provision - Other - Unwinding of Discount |
| JZA400 | Other Provision - Other - Charge against Provision |
| JZA410 | Other Provision - Other - Cash Charge Against Provision |
| JZA500 | Other Provision - Other - Capitalised in Year |
| JZA600 | Other Provision - Other - Transfers & Reclassifications |
| KAA000 | General Fund Opening Balance |
| KAB200 | General Fund Auditors Remuneration |
| KAB300 | Consolidated Fund Extra Receipt Reserve |
| KAB400 | Financial Management Shared Service Centre Departmental Resource Account use only |
| KAB666 | Planning, Budgeting and Forecasting Balancing Code |
| KAC001 | Vote 1 Control Account |
| KAD000 | Realised Revaluation Reserve |
| KAD100 | Realised Donated Asset Reserve |
| KAF002 | Vote 2 Control Account |
| KAJ000 | General Fund Balance Transfers |
| KAX000 | Asset Write - on |
| KBA000 | Non-Current Assets Revaluation Reserve |
| KBA100 | Non-Current Assets In-Year Revaluation Reserve |
| KBA110 | Non-Current Assets In-Year Revaluation Reserve Departmental Expenditure Limit Impairments + Write-Offs |
| KBA120 | Non-Current Assets In-Year Revaluation Reserve Reversals Departmental Expenditure Limit Impairments |
| KBA130 | Non-Current Assets In-Year Revaluation Reserve Annually Managed Expenditure Impairments + Write-Offs |
| KBA140 | Non-Current Assets In-Year Revaluation Reserve Reversals of Annually Managed Expenditure Impairments |
| KBA200 | Non-Current Assets In-Year Backlog Depreciation Charge Reserve |
| KBA400 | Non-Current Assets Transfer Reserve |
| KBA500 | Non-Current Assets Realised Transfer to General Fund |
| KCA000 | Inventory Revaluation Reserve Balance |
| KCA400 | Inventory Transfer Reserve |
| KCA500 | Inventory Realised Transfer to General Fund |
| KCB000 | Inventory In Year Revaluation Reserve |
| KCC000 | Inventory In Year Backlog Depreciation Charge Reserve |
| KDA000 | Donated Assets Reserve - Balance brought forward |
| KDA100 | Donated Assets In - Year Additions |

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| KDA200 | Donated Assets In - Year Revaluation Reserve |
| KDA250 | Donated Assets In - Year Backlog Depreciation Charge Reserve |
| KDA300 | Donated Assets Permanent Valuation Diminution |
| KDA350 | Donated Assets Reserve In Year Impairments |
| KDA400 | Donated Assets Transfer Reserve |
| KDA500 | Donated Assets Realised Transfer to General Fund |
| KDA600 | Donated Assets Reserve In Year Depreciation Release to Statement of Comprehensive Net Expenditure |
| KDA700 | Donated Assets Reserve In Year Disposal Release to Statement of Comprehensive Net Expenditure |
| KDA800 | Donated Assets Reserve In Year Impairment Release to Statement of Comprehensive Net Expenditure |
| KFA000 | Pension Provisions Actuarial Gains and Loss |
| KJA000 | Armed Forces Pension Scheme Reserves Actuarial Gains/Losses |
| KJB000 | Armed Forces Pension Scheme Reserves Interest on Scheme Liability |
| KJC000 | Armed Forces Pension Scheme Reserves Current Service Cost |
| KKA000 | Armed Forces Compensation Scheme Reserves Actuarial Gains/Losses |
| KKB000 | Armed Forces Compensation Scheme Reserves Interest on Scheme Liability |
| LAA001 | Army Officers Pay - Pensionable Element |
| LAA003 | United Kingdom Trained Adult Personnel Army Other Ranks Pay - Pensionable Element |
| LAA100 | United Kingdom Trained Adult Personnel Army Officers Pay - Non Pensionable Element |
| LAA200 | United Kingdom Trained Adult Personnel Army Other Ranks Pay - Non Pensionable Element |
| LAA205 | Mobilised Territorial Army - Officer Basic Pay |
| LAA210 | Mobilised Territorial Army - Other Ranks Basic Pay |
| LAA215 | Full Time Reserve Service - Full Commitment and Limited Commitment - Officers Basic Pay |
| LAA220 | Full Time Reserve Service - Full Commitment and Limited Commitment - Other Rank Basic Pay |
| LAA225 | Full Time Reserve Service - Home Commitment Officers Basic Pay |
| LAA230 | Full Time Reserve Service - Home Commitment Other Ranks Basic Pay |
| LAA235 | Non Regular Permanent Staff - Officers Basic Pay |
| LAA240 | Non Regular Permanent Staff - Other Ranks Basic Pay |
| LAA245 | Military Provost Guard Service Basic Pay |
| LAA250 | Royal Irish Officers Basic Pay |
| LAA255 | Royal Irish Other Rank Basic Pay |
| LAF001 | Royal Air Force Officers Pay - Pensionable Element |
| LAF003 | Royal Air Force RAF Other Ranks Pay - Pensionable Element |

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| LAF100 | Royal Air Force Officers Pay - Non Pensionable Element |
| LAF200 | Royal Air Force Other Ranks Pay - Non Pensionable Element |
| LAF215 | Royal Air Force Full Time Reserve Personnel Officers Pay Pensionable Elements. |
| LAF220 | Royal Air Force Full Time Reserve Service Personnel Other Ranks Pay Pensionable Elements. |
| LAF225 | Royal Air Force Full Time Reserve Service Personnel Officers Pay Non Pensionable Elements |
| LAF230 | Royal Air Force Full Time Reserve Service Personnel Other Ranks Pay Non Pensionable Elements. |
| LAL001 | Locally Employed Service Personnel Pay |
| LAN001 | Royal Navy & Royal Marine Officers Pay - Pensionable Element |
| LAN003 | Royal Navy & Royal Marine Other Ranks Pay - Pensionable Element |
| LAN100 | Royal Navy & Royal Marine Offs Pay - Non Pensionable Element |
| LAN200 | Royal Navy & Royal Marine Other Ranks Pay - Non Pensionable Element |
| LAN215 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Officers Pay Pensionable Elements. |
| LAN220 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Other Ranks Pay Pensionable Elements |
| LAN225 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Officers Pay Non Pensionable Elements |
| LAN230 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Other Ranks Pay Non Pensionable Elements. |
| LAR001 | Army Regular Reserves - Payments |
| LAR003 | Royal Irish Regular Pay Bounties |
| LAS001 | Royal Air Force Regular Reserves - Payments |
| LAT001 | Royal Navy & Royal Marine Regular Reserve - Payments |
| LAV001 | Volunteer Reserves Forces Pay |
| LAV003 | Volunteer Reserves Forces Bounties |
| LAZ666 | PB+F Man Plan Round Use Only |
| LAZ667 | Service Pay Realism Adjustment Planning Budgeting Forecasting Only |
| LBA004 | Army Language Awards |
| LBA006 | Army Education Allowance |
| LBA008 | Army Family Allowance |
| LBA009 | Army Separation Allowance |
| LBA010 | Army Clothing Grants |
| LBA015 | Army Committal & Retention |
| LBA017 | Satisfied Soldier Bounty Scheme |
| LBA018 | Army Permanent Commission Grants |
| LBA019 | Army Personnel Contribution Equivalent Premium |

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| LBA022 | Service Home Savings - Army |
| LBF001 | Royal Air Force Education Allowance |
| LBF002 | Royal Air Force Language Awards |
| LBF005 | Royal Air Force Family Allowance |
| LBF006 | Royal Air Force Separation Allowance |
| LBF008 | Royal Air Force Clothing Allowance |
| LBF009 | Royal Air Force Committal & Retention |
| LBF010 | Royal Air Force Permanent Commission Grants |
| LBF011 | Royal Air Force Personnel Contribution Equivalent Premium |
| LBF013 | Service Home Savings - Royal Air Force |
| LBN001 | Royal Navy & Royal Marine Education Allowance |
| LBN003 | Royal Navy & Royal Marine Separation Allowance |
| LBN006 | Royal Navy & Royal Marine Kit Upkeep Allowance |
| LBN009 | Royal Navy & Royal Marine Committal & Retention |
| LBN011 | Royal Navy & Royal Marine Messing & Food Allowance |
| LBN012 | Royal Navy & Royal Marine Personnel Contribution Equivalent Premium |
| LBN014 | Service Home Savings - Navy |
| LBR001 | Compensation for loss of Income - Reservists / Cadets - Army |
| LBR006 | Royal Navy Reserves / Royal Marine Trainees Training Fees Language Awards University |
| LBR007 | Compensation for Loss of Income - Royal Navy Reservists |
| LBW001 | Excess Rent & Lodging Allowance |
| LBW002 | Messing & Food Allowance |
| LBW003 | Local Overseas Allowance |
| LBW004 | Refunds of Insurance Premiums |
| LBW007 | Operational Allowance |
| LBW008 | Campaign Continuity Allowance |
| LBW020 | Service Recruitment Search and Selection - External Assistance. |
| LBZ666 | Service Other Payments Realism Adjustment Planning Budgeting Forecasting Only |
| LDA002 | United Kingdom Trained Adult Personnel Army Officers Earnings Related National Insurance Contributions |
| LDA004 | United Kingdom Trained Adult Personnel Army Other Ranks Earnings Related National Insurance Contributions |
| LDA205 | Mobilised Territorial Army - Officers Earnings Related National Insurance Contributions |
| LDA210 | Mobilised Territorial Army - Other Ranks Earnings Related National Insurance Contributions |

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| LDA215 | Full Time Reserve Service - Full Commitment & Limited Commitment Officers Earnings Related National Insurance Contributions |
| LDA220 | Full Time Reserve Service - Full Commitment & Limited Commitment Other Ranks Earnings Related National Insurance Contributions |
| LDA225 | Full Time Reserve Service - Home Commitment Officers Earnings Related National Insurance Contributions |
| LDA230 | Full Time Reserve Service - Home Commitment Other Ranks Earnings Related National Insurance Contributions |
| LDA235 | Non Regular Permanent Staff - Officers Earnings Related National Insurance Contributions |
| LDA240 | Non Regular Permanent Staff - Other Ranks Earnings Related National Insurance Contributions |
| LDA245 | Military Provost Guard Service Earnings Related National Insurance Contributions |
| LDA250 | Royal Irish Officers Earnings Related National Insurance Contributions |
| LDA255 | Royal Irish Other Ranks Earnings Related National Insurance Contributions |
| LDF002 | Royal Air Force Officers Earnings Related National Insurance Contributions |
| LDF004 | Royal Air Force Other Ranks Earnings Related National Insurance Contributions |
| LDF215 | Royal Air Force Full Time Reserve Service Personnel Officers Earnings Related National Insurance Contributions. |
| LDF220 | Royal Air Force Full Time Reserve Service Personnel Other Ranks Earnings Related National Insurance Contributions |
| LDL001 | Locally Employed Service Personnel - Earnings Related National Insurance Contributions |
| LDN002 | Royal Navy & Royal Marine Officers Earnings Related National Insurance Contributions |
| LDN004 | Royal Navy & Royal Marine Other Ranks Earnings Related National Insurance Contributions |
| LDN215 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Officers Earnings Related National Insurance Contributions. |
| LDN220 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Other Ranks Earnings Related National Insurance Contributions. |
| LDR002 | Royal Irish Regiment Earnings Related National Insurance Contributions |
| LDR003 | Volunteer Reserve Forces Earnings Related National Insurance Contributions |
| LEA001 | United Kingdom Trained Adult Personnel Army Officers Superannuation Contribution Adjusted for Past Experience |
| LEA002 | United Kingdom Trained Adult Personnel Army Other Ranks Superannuation Contribution Adjusted for Past Experience |
| LEA205 | Mobilised Territorial Army - Officers Superannuation Contributions Adjusted for Past Experience |
| LEA210 | Mobilised Territorial Army - Other Ranks Superannuation Contributions Adjusted for Past Experience |
| LEA215 | Full Time Reserve Service - Full Commitment & Limited Commitment Officers Superannuation Contributions Adjusted for Past Experience |
| LEA220 | Full Time Reserve Service - Full Commitment & Limited Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience |
| LEA225 | Full Time Reserve Service - Home Commitment Officers Superannuation Contributions Adjusted for Past Experience |

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| LEA230 | Full Time Reserve Service - Home Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience |
| LEA235 | Non Regular Permanent Staff - Officers Superannuation Contributions Adjusted for Past Experience |
| LEA240 | Non Regular Permanent Staff - Other Ranks Superannuation Contributions Adjusted for Past Experience |
| LEA245 | Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience |
| LEA250 | Royal Irish Officers Superannuation Contributions Adjusted for Past Experience |
| LEA255 | Royal Irish Other Ranks Superannuation Contributions Adjusted for Past Experience |
| LEF001 | Royal Air Force Officers Superannuation Contribution Adjusted for Past Experience |
| LEF002 | Royal Air Force Other Ranks Superannuation Contribution Adjusted for Past Experience |
| LEF215 | Royal Air Force Full Time Reserve Service Personnel Officers Superannuation Contributions Adjusted for Past Experience. |
| LEF220 | Royal Air Force Full Time Reserve Service Personnel Other Ranks Superannuation Contributions Adjusted for Past Experience. |
| LEL001 | Locally Employed Service Personnel Superannuation Contribution Adjusted for Past Experience |
| LEN001 | Royal Navy & Royal Marine Officers Superannuation Contribution Adjusted for Past Experience |
| LEN002 | Royal Navy & Royal Marine Other Ranks Superannuation Contribution Adjusted for Past Experience |
| LEN215 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Officers Superannuation Contributions Adjusted for Past Experience |
| LEN220 | Royal Navy and Royal Marines Full Time Reserve Service Personnel Other Ranks Superannuation Contributions Adjusted for Past Experience. |
| LER001 | Superannuation Contribution Adjusted for Past Experience -Reserve Forces - Officers |
| LER002 | Superannuation Contribution Adjusted for Past Experience -Reserve Forces - Other Ranks |
| LHA001 | Retired pay half pay etc. - Officers |
| LHA002 | Terminal Grants Gratuities Etc - Officers - Army |
| LHA003 | Commutation of Retired Pay Etc - Officers |
| LHA004 | Pension Grant to Dependants - Officers |
| LHA005 | Transfer Values Personnel - Officers |
| LHA006 | Pension Rewards etc. - Soldiers |
| LHA007 | Terminal Grants Gratuities Etc - Soldiers |
| LHA008 | Commutation of Retired Pay Etc - Soldiers |
| LHA009 | Pension Gratuities to Dependant - Soldiers |
| LHA010 | Transfer Values Personnel - Soldiers |
| LHA011 | Army Officers - Early Departure Payment |
| LHA012 | Army Officers Ranks - Early Departure Payment |

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| LHA013 | Armed Forces Compensation Scheme - Army Officers Guaranteed Income Payment |
| LHA014 | Armed Forces Compensation Scheme - Army Other Ranks Guaranteed Income Payment |
| LHA015 | Armed Forces Compensation Scheme - Army Officers Lump Sums & Gratuities |
| LHA016 | Armed Forces Compensation Scheme - Army Other Ranks Lump Sums & Gratuities |
| LHA017 | Armed Forces Compensation Scheme - Army Officers Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHA018 | Armed Forces Compensation Scheme - Army Other Ranks Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHF014 | Royal Air Force Retired Pay / Half & Reward Etc |
| LHF015 | Terminal Grants Gratuities Etc-Officers - Royal Air Force |
| LHF016 | Commutation of retired pay etc. |
| LHF017 | Pension Gratuities Etc to Dependants - Officers |
| LHF018 | Transfer Values in respect of Personnel - Officers |
| LHF020 | Pension rewards etc. - Airmen |
| LHF021 | Terminal Grant Gratuities Etc -Airmen |
| LHF022 | Commutation of Pension - Airmen etc. |
| LHF023 | Pension Gratuities Etc to Dependants - Airmen |
| LHF024 | Transfer Values in respect of Personnel - Airmen |
| LHF025 | Royal Air Force Officers - Early Departure Payment |
| LHF026 | Royal Air Force Other Ranks - Early Departure Payment |
| LHF027 | Armed Forces Compensation Scheme - Royal Air Force Officers Guaranteed Income Payment |
| LHF028 | Armed Forces Compensation Scheme - Royal Air Force Other Ranks Guaranteed Income Payment |
| LHF029 | Armed Forces Compensation Scheme - Royal Air Force Officers Lump Sums & Gratuities |
| LHF030 | Armed Forces Compensation Scheme - Royal Air Force Other Ranks Lump Sums & Gratuities |
| LHF031 | Armed Forces Compensation Scheme - Royal Air Force Officers Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHF032 | Armed Forces Compensation Scheme - Royal Air Force Other Ranks Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHN027 | Royal Navy & Royal Marine Retired / Half Pay Etc - Officers |
| LHN028 | Royal Navy & Royal Marine Terminal Grant Gratuities Officers |
| LHN029 | Royal Navy & Royal Marine Commutation - Retired Pay - Officers |
| LHN030 | Royal Navy & Royal Pension Gratuities to Dependants - Officers |

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| LHN031 | Royal Navy & Royal Transfer Values in respect of Personnel - Officers |
| LHN032 | Royal Navy & Royal Marine Pension Awards Ratings / Others |
| LHN033 | Royal Navy & Royal Marine Terminal Grant Gratuities Ratings |
| LHN034 | Royal Navy & Royal Marine Commutation of Pension - Ratings |
| LHN035 | Royal Navy & Royal Marine Pensions and Gratuities to Dependants - Ratings |
| LHN036 | Royal Navy & Royal Marine Transfer Values - Personnel - Ratings |
| LHN037 | Royal Navy Officers - Early Departure Payment |
| LHN038 | Royal Navy Other Ranks - Early Departure Payment |
| LHN039 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Guaranteed Income Payment |
| LHN040 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Guaranteed Income Payment |
| LHN041 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Lump Sums & Gratuities |
| LHN042 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Lump Sums & Gratuities |
| LHN043 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHN044 | Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Widows & Dependants Guaranteed Income Payment Lump Sums & Gratuities |
| LHR440 | Armed Forces Compensation Scheme Transfer Guaranteed Income Pay to Provision |
| LHR450 | Armed forces Compensation Scheme Transfer Lump Sum Payments to Provision |
| LHR460 | Armed Forces Compensation Scheme Transfer Compensation Payments to Provision |
| LHT440 | Armed Forces Pension Scheme Transfer Pensions paid-Offs/Other Ranks to Provision |
| | Armed Forces Pension Scheme Transfer Pensions paid-Widows/Dependants to Provision |
| LHT450 | |
| LHT460 | Armed Forces Pension Scheme Transfer Contributions/lump sum Payments Provision |
| LHT480 | Armed Forces Pension Scheme Transfer Early Departure Payments to Provision |
| LJA001 | United Kingdom Non Industrial Civilian Pay |
| LJA003 | United Kingdom Non Industrial Civilian Overtime |
| LJA004 | United Kingdom Non Industrial Civilian loan to (United States Air Force) Pay |
| LJA006 | United Kingdom Non Industrial Civilian (United States Air Force) Overtime |
| LJA007 | United Kingdom Non Industrial Casuals Pay |
| LJA008 | United Kingdom Non Industrial Casuals Overtime |

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| LJA010 | United Kingdom Non Industrial Civilian Loan Pay |
| LJA012 | United Kingdom Non Industrial Civilian Loan Overtime |
| LJA013 | United Kingdom Non Industrial Civilian Staff Contribution Equivalent Premium |
| LJA014 | Contract / Agency Staff Non Industrial - Manpower Substitution |
| LJA015 | Non-Industrial Fee Earners |
| LJB001 | United Kingdom Industrial Civilian Pay |
| LJB003 | United Kingdom Industrial Civilian Overtime |
| LJB004 | United Kingdom Industrial Civilian Loan to United States Air Force Pay |
| LJB006 | United Kingdom Industrial Civilian Loan to United State Air Force Overtime |
| LJB007 | United Kingdom Industrial Casuals Pay |
| LJB009 | United Kingdom Industrial Casuals Overtime |
| LJB010 | United Kingdom Industrial Civilian Loan Pay |
| LJB012 | United Kingdom Industrial Civilian Loan Overtime |
| LJB013 | United Kingdom Industrial Civilian Staff Contribution Equivalent Premium |
| LJB014 | Contract / Agency Staff Industrial - Manpower Substitution |
| LJB015 | Industrial Fee Earners |
| LJC001 | Locally Employed Non Industrial Civilian Staff Pay |
| LJC002 | Locally Employed Non Industrial Civilian Staff Overtime |
| LJC003 | Locally Employed Non Industrial Civilian Staff Dependants Pay |
| LJC004 | Locally Employed Non Industrial Civilian Staff Dependants Overtime |
| LJD001 | Locally Employed Civilian Industrial Staff Pay |
| LJD002 | Locally Employed Industrial Civilian Overtime |
| LJD003 | Locally Employed Industrial Civilian Staff Dependants Pay |
| LJD004 | Locally Employed Industrial Civilian Staff Dependants Overtime |
| LJD005 | Locally Employed Industrial Casuals Pay Germany |
| LJE001 | Locally Employed Royal Fleet Auxiliary |
| LJF001 | Ministry Of Defence Police Pay |
| LJF003 | Ministry Of Defence Police Overtime |
| LJG001 | Ministers Pay |
| LJG003 | United Kingdom Royal Fleet Auxiliary Officers Pay |
| LJG006 | United Kingdom Royal Fleet Auxiliary Ratings Pay |
| LJZ666 | Civilian Pay Realism Adjustment Planning Budgeting Forecasting Only |

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| LKA001 | Overseas Allowance |
| LKA004 | Ministry Of Defence Police Housing Allowance |
| LKC001 | Civilian Staff Early Retirement & Redundancy |
| LKC002 | Dockyard Early Retirement & Redundancy |
| LKC003 | United Kingdom Atomic Energy Authority Early Retirement & Redundancy |
| LKC004 | Royal Fleet Auxiliary Early Retirement & Redundancy |
| LKZ666 | Civilian Other Payments Realism Adjustment Planning Budgeting Forecasting Only |
| LMA001 | United Kingdom Non Industrial Civilian Staff Superannuation Contribution Adjusted for Past Experience |
| LMA002 | United Kingdom Non Industrial Civilian Staff on Loan Superannuation Contribution Adjusted for Past Experience |
| LMA003 | United Kingdom Non Industrial Civilian Staff-Loan - United States Air Force Superannuation Contribution Adjusted for Past Experience |
| LMB001 | United Kingdom Industrial Civilian Staff - Superannuation Contribution Adjusted for Past Experience |
| LMB002 | United Kingdom Industrial Civilian Staff on Loan Superannuation Contribution Adjusted for Past Experience |
| LMB003 | United Kingdom Industrial Civilian Staff - Loan - United States Air Force Superannuation Contribution Adjusted for Past Experience |
| LMC001 | Locally Employed Civilian Pension Costs |
| LMF001 | Ministry Of Defence Police - Superannuation Contribution Adjusted for Past Experience |
| LMG001 | United Kingdom Royal Force Auxiliary Officers - Superannuation Contribution Adjusted for Past Experience |
| LMG002 | United Kingdom Royal Force Auxiliary Ratings - Superannuation Contribution Adjusted for Past Experience |
| LMZ001 | Non Principal Civil Service Pension Scheme Pension Payments |
| LPA001 | United Kingdom Non Industrial - Civilian Earnings Related National Insurance Contributions |
| LPA002 | United Kingdom Non Industrial Civilian (United States Air Force) Earnings Related National Insurance Contributions |
| LPA003 | United Kingdom Non Industrial Civilian Loan Earnings Related National Insurance Contributions |
| LPB001 | United Kingdom Industrial Civilian Earnings Related National Insurance Contributions |
| LPB002 | United Kingdom Industrial Civilian Loan to United States Air Force Earnings Related National Insurance Contributions |
| LPB003 | United Kingdom Industrial Civilian Loan Earnings Related National Insurance Contributions |
| LPC001 | United Kingdom Non Industrial Casuals Earnings Related National Insurance Contributions |
| LPD001 | United Kingdom Industrial Casuals Earnings Related National Insurance Contributions |
| LPF001 | Ministry Of Defence Police Earnings Related National Insurance Contributions |
| LPG001 | Ministers Earnings Related National Insurance Contributions |
| LPG002 | United Kingdom Royal Fleet Auxiliary Officers Earnings Related National Insurance Contributions |
| LPG003 | United Kingdom Royal Fleet Auxiliary Ratings Earnings Related National Insurance Contributions |

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| LRA001 | Movement in Cost of Short Term Compensated Absences |
| MAG350 | Property Non Dwelling Donated Asset Reserve Release |
| MAH000 | Property Non Dwelling Depreciation In Year on Cost/Valuation |
| MAH001 | Property Non Dwelling Decommissioning/Restoration Depreciation In Year Non Nuclear |
| MAH100 | Property Building Non Dwelling Leasehold Depreciation Profit and Loss Account |
| MAH300 | Property Non Dwelling Depreciation on Donated Assets |
| MAH500 | Property Building Non Dwelling Leasehold Decommissioning Reserve Depreciation Profit and Loss Account |
| MAJ001 | Impairment Property Building Non Dwelling Indirect RDEL |
| MAJ007 | Impairment Reversal Property Building Non Dwelling Indirect RDEL |
| MAJ011 | Impairment Property Building Non Dwelling Donated |
| MAJ012 | Impairment Reversal Property Building Non Dwelling-Donated |
| MAK001 | Property-Non Dwelling Decommissioning/Restoration Depreciation In Year Nuclear |
| MAL100 | Impairment Release Property Building Non Dwelling from Donated Asset Reserve |
| MAM001 | Impairment Property Building Non Dwelling Annually Managed Expenditure |
| MAM002 | Impairment Reversal Property Building Non Dwelling Annually Managed Expenditure |
| MAM006 | Disposal Impairment Property Non Dwelling Annually Managed Expenditure |
| MAM008 | Disposal Impairment Reversal Property Non Dwelling Annually Managed Expenditure |
| MAR000 | Property Non Dwelling Revaluation Amortised |
| MBB000 | Single Use Military Equipment Decommissioning / Restoration Depreciation In Year Nuclear |
| MBG250 | Single Use Military Equipment Donated Asset Reserve Release |
| MBH000 | Single Use Military Equipment Depreciation In Year on Cost / Valuation Non Nuclear |
| MBH200 | Single Use Military Equipment Depreciation Donated Asset Non Nuclear |
| MBJ002 | Impairment-Single Use Military Equipment Indirect RDEL |
| MBJ008 | Impairment Reversal-Single Use Military Equipment Indirect RDEL |
| MBJ012 | Impairment/Impairment Reversal Single Use Military Equipment Donated |
| MBL100 | Impairment Release Single Use Military Equipment from Donated Asset Reserve |
| MBM001 | Impairment SUME AME |
| MBM002 | Impairment Reversal Single Use Military Equipment Annually Managed Expenditure |
| MBM005 | Disposal Impairment Single Use Military Equipment Annually Managed Expenditure. |
| MCG400 | Plant & Machinery Donated Asset Reserve Release |
| MCH000 | Plant & Machinery Depreciation In - Year Cost / Valuation |
| MCH350 | Plant & Machinery Depreciation on Donated Assets |

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| MCJ001 | Impairment Plant and Machinery Indirect RDEL |
| MCJ007 | Impairment Reversal Plant and Machinery Indirect RDEL |
| MCJ011 | Plant & Machinery - Donated - Impairment / Impairment Reversal. |
| MCL100 | Impairment Release Plant & Machinery from Donated Asset Reserve |
| MCM001 | Impairment Plant & Machinery Annually Managed Expenditure |
| MCM002 | Impairment Reversal Plant & Machinery Annually Managed Expenditure |
| MCM003 | Plant and Machinery Disposal Impairment Annually Managed Expenditure. |
| MDG350 | Prop Dw Dontd Asset Res Rlse |
| MDH000 | Property Dwelling Depreciation In Year Cost Valuation |
| MDH001 | Prop Dw Dec Res Dep InYr NNUC |
| MDH100 | Prop Bld Dw Lshld Dep P+L Act |
| MDH300 | Prop Dwell Dep on Donated Asst |
| MDH500 | Prop Bld Dw LsDec/ResDepP+L Ac |
| MDJ001 | Impair Propty Bldg Dwell IRDEL |
| MDJ007 | Impair Rev Prop BldgDwellIRDEL |
| MDJ011 | Impairment Prop-Bld DwDntd |
| MDJ012 | Impr Rev Prop-Bld DwDonated |
| MDL100 | Impairment Release Property Building Dwelling DAR |
| MDM001 | Impairment Property Building Dwelling Annually Managed Expenditure |
| MDM002 | Impairment Property Building Dwelling Annually Managed Expenditure |
| MDM006 | Disposal Impair Prop Dw AME |
| MDM008 | Disp Impair Rev Prop Dw AME |
| MDR000 | Prop Dwell Reval Amortisation |
| MEG400 | Information Technology & Communications Donated Asset Reserve Release |
| MEH000 | Information Technology + Communications Depreciation In - Year on Cost / Valuation |
| MEH350 | Information Technology + Communications Depreciation on Donated Assets |
| MEJ001 | Impairment Information Technology and Communications Indirect RDEL |
| MEJ007 | Impairment Reversal Information Technology and Communications Indirect RDEL |
| MEJ011 | Information Technology & Communications - Donated - Impairment / Impairment Reversal. |
| MEL100 | Impairment Release Information Technology & Communications from Donated Asset Reserve |
| MEM001 | Impairment Information Technology & Communications Annually Managed Expenditure |
| MEM002 | Impairment Reversal Information Technology & Communications Annually Managed Expenditure |

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| MEM003 | Disposal Impairment Information Technology and Communications Annually Managed Expenditure |
| MFG400 | Trans-FE Dntd AsstRes Release |
| MFH000 | Transport-Fighting Equipment Depreciation In-Year on Cost/Valuation |
| MFH350 | Trans-Fe Depn on Donated Assts |
| MFJ001 | Impairment-Trans FE IRDEL |
| MFJ007 | Impair Rev-Transport-FE IRDEL |
| MFJ011 | Impair/Imp Rev-DonatedTrans-FE |
| MFL100 | Impairment Release Transport Fighting Equipment from Donated Asset Reserve |
| MFM001 | Impairment Transport-Fighting Equipment Annually Managed Expenditure |
| MFM002 | Impairment Reversal Transport-Fighting Equipment Annually Managed Expenditure |
| MFM003 | Impairment Impairment Transport-Fighting Equipment Annually Managed Expenditure |
| MGG350 | Property Land Non Dwelling Donated Asset Reserve Release |
| MGH000 | Property Land Non Dwelling Depreciation In Year Cost/Valuation |
| MGH100 | Property - Land Non Dwelling Leasehold Depreciation Profit + Loss Account |
| MGH300 | Property Land Non Dwelling Depreciation on Donated Assets |
| MGH500 | Property Land Non Dwelling Leasehold Decommissioning Reserve Depreciation Profit + Loss Account |
| MGJ001 | Impairment Property Land Non Dwelling Indirect RDEL |
| MGJ007 | Impairment Reversal Property Land Non Dwelling Indirect RDEL |
| MGJ011 | Impairment Property - Land Non Dwelling Donated |
| MGJ012 | Impairment Reversal Property Land Non Dwell Donated |
| MGL100 | Impairment Release Property Land Non Dwelling Donated Asset Reserve |
| MGM001 | Impairment Property Land Non Dwelling Annually Managed Expenditure |
| MGM002 | Impairment Reversal Property Land Non Dwell Annually Managed Expenditure |
| MGM005 | Disposal Impairment Property Land Non Dwelling Annually Managed Expenditure |
| MGM007 | Disposal Impairment Reversal Property Land Non Dwelling Annually Managed Expenditure |
| MHG350 | Prop LndDwl DontdAsset ResRlse |
| MHH000 | Prop Land Dwel Depn IY Cst/Val |
| MHH100 | Prop Lnd Dw Lsehld Dep P+L Act |
| MHH300 | Prop Land Dwel Depn on Don Ass |
| MHH500 | Prop LndDw LseDec/ResDepP+L Ac |
| MHJ001 | Impair Prop Land Dwell IRDEL |
| MHJ007 | Impair Rev Prop Land Dw IRDEL |

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| MHJ011 | Impairment Prop-Land Dwel Dntd |
| MHJ012 | Impair Rev Prop-Lnd DwelDntd |
| MHL100 | Impair Rlse Prop LndDw frm DAR |
| MHM001 | Impair Property Land Dw AME |
| MHM002 | Impair Reversal Prop LndDw AME |
| MHM005 | Disposal Impair Prop LndDw AME |
| MHM007 | Disp Impair Rev Prop LndDw AME |
| MKA000 | Amounts Written Off Financial Assets |
| MKA100 | Financial Assets Written Off - Trading Funds |
| MKB000 | Non-Current Assets Written Off - Indirect RDEL |
| MKB001 | Non Current Assets Written Off Capital Spares - Guided Weapons Missiles and Bombs Stocktaking Adjustment Single Use Military Equipment |
| MKB002 | Guided Weapons Missiles + Bombs Inventory System Generated Write Off |
| MKB003 | Capital Spares Inventory System Generated Write Off - Single Use Military Equipment |
| MKC000 | Non Current Assets Write On |
| MKC001 | Guided Weapons Missiles + Bombs Inventory System Generated Write On |
| MKC002 | Capital Spares Inventory System Generated Write On - Single Use Military Equipment |
| MKD000 | Abortive Capital Expenditure |
| MKE000 | Movement in value of Derivatives Forward Purchase Contract - FOREX |
| MKE001 | IY Mat of Fwd DRDEL Cntr C+BS |
| MKE002 | IY Mat of Fwd CDEL Cntr C+BS |
| MKE003 | IY Mat of Fwd IRDEL Cntr C+BS |
| MKE004 | Changes in values of Fuel Hedging Derivatives |
| MKE005 | Non Cash Element of Derivatives |
| MKE006 | Non Cash Movements - Fuel Derivatives |
| MKF000 | Non-Current Asset Write Off Annually Managed Expenditure |
| MKG000 | Embedded Derivative |
| MKG001 | Fair Value Gain/Loss on Embedded Derivatives |
| MLA002 | Guided Weapons Depreciation |
| MLA003 | Guided Weapons Missiles & Bombs - Additional Depreciation For Firing Used To Destruction |
| MLA004 | Guided Weapons Missiles & Bombs Catch Up/Release Depreciation re Recategorisation |
| MLA005 | Extra Guided Weapon Missiles and Bombs Provision re disposals |

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| MLB001 | Capital Spares Provision Depreciation - Single Use Military Equipment |
| MLB002 | Release of Depreciation on Capital Spares Embodiment -Single Use Military Equipment |
| MLB003 | Capital Spares Catch Up/Release Depreciation re Recategorisation |
| MLB005 | Additional Capital Spares Provisions for Disposals - Single Use Military Equipment |
| MLD001 | Gross Book Value of Capital Spares Embodied- Single Use Military Equipment |
| MNH000 | Intan Non SUME Depn IYCost/Val |
| MNH500 | Impairment - Int Assets IRDEL |
| MNH507 | Impair Rev-Int Assets IRDEL |
| MNH511 | Impair/Imp Rev DonatedIntan As |
| MNL100 | Impair Rlse Int NSUME from DAR |
| MNM001 | Impair Intan Non SUME Asst AME |
| MNM002 | Impair Rev Int Non SUME As AME |
| MNM003 | Disp Imp Intan Non SUME As AME |
| MSH000 | Intan SUME Depn IY on Cost/Val |
| MSH500 | Impair Int SUME Assets IRDEL |
| MSH507 | Impair Rev Int SUME Asst IRDEL |
| MSH511 | Impair/Imp Rev Don Int SUME As |
| MSL100 | Impair Rlse Intan SUME frm DAR |
| MSM001 | Impair Intan SUME Assets AME |
| MSM002 | Impair Rev Intan SUME Ass AME |
| MSM003 | Disposal Imp Intan SUME As AME |
| MTG400 | Trans-Oth DonatedAssetRes Rlse |
| MTH000 | Tran-Oth-Depn In-Yr on Cos/Val |
| MTH350 | Tran-Oth Depn on Donated Asset |
| MTJ001 | Impairment-Transport-Other Indirect RDEL |
| MTJ007 | Impairment Reversal Transport-Other Indirect RDEL |
| MTJ011 | Impairment/Impairment Reversal-Donated Transport-Other |
| MTL100 | Impair Rel Trans Other frm DAR |
| MTM001 | Impairment Transport Other AME |
| MTM002 | Impair Rev Transport Other AME |
| MTM003 | Disposal Impair Trans Oth AME |
| MZZ666 | Depreciation Realism Adjustment Planning Budgeting Forecasting Only |

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| NAA000 | Heating Oil |
| NAA001 | Utilities consumption - United States Forces |
| NAB000 | Gas |
| NAB005 | Liquid Petroleum Gas |
| NAC000 | Electricity |
| NAD000 | Water & Sewage |
| NAZ666 | Utilities Realism Adjustment Planning Budgeting Forecasting Only |
| NBA000 | Rent - Civil Estate Property - Land |
| NBA001 | Rent - Civil Estate Property |
| NBA002 | Rent - Property - Land excluding Civil Estates + Married Quarters |
| NBA003 | Rent - Married Quarters Property - Land |
| NBA004 | Rent - Married Quarters Property |
| NBA005 | Rent - Property - excluding Civil Estates + Married Quarters |
| NBA006 | Operating Lease Payments United Kingdom Married Quarters |
| NBA007 | Finance Lease Payments United Kingdom Married Quarters |
| NBZ666 | Accommodation Realism Adjustment Planning Budgeting Forecasting Only |
| NCA002 | United States Forces North Atlantic Treaty Organisation - Project Works |
| NCA003 | Works |
| NCA004 | Estates Core Services Charge |
| NCA005 | Estates Core Services Additional Charge |
| NCA008 | Works Services |
| NCA009 | Works Services: Married Quarters |
| NCA010 | Estate and Foreign Military Sales Accommodation Inventory and Services |
| NCZ666 | Property Management Realism Adjustment Planning Budgeting Forecasting Only |
| NDA001 | Headquarters Redevelopment Works |
| NDA002 | Works Civil Estate |
| NDA003 | Building Maintenance - Accommodation Inventory |
| NEA001 | Works in Aid of Disposal |
| NEA002 | Works - Prepare Property - Land-Disposal |
| NEA003 | Acquisition of Property - Land Disaggregated |
| NFA002 | Public Relations |
| NGA002 | External Training - Training Area Charges |

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| NGA003 | External Training - Military |
| NGA020 | Military Human Resources Training + Education - External Assistance |
| NGB002 | External Training - Civilians |
| NGB020 | Civilian Human Resources Training + Education - External Assistance |
| NGZ666 | External Education Realism Adjustment Planning Budgeting Forecasting Only |
| NHA001 | Medical - Non Hospital treatment |
| NHA002 | Medical - Health Services |
| NHA003 | Medical - Inventory / Services |
| NHB001 | Schools Community Relations |
| NHB002 | Welfare Services |
| NHB004 | Nurseries |
| NHB005 | Funeral Expenses |
| NHC000 | Social |
| NHD000 | Recreation |
| NJA001 | Entertainment & Hospitality |
| NJA002 | Commanding Officers' Public Fund |
| NKA001 | Administration |
| NKA002 | Administration - Claims |
| NKA003 | GEMS Awards |
| NKB001 | Physical Loss of Cash - not Foreign Currency adjustment |
| NLA001 | Energy Conservation & Environmental Charge |
| NLA004 | Nuclear - Waste / Decommissioning - post 1971 |
| NLA005 | Purchase EC Greenhouse Gas Emission Allowance |
| NLA006 | Consumption of Carbon Reduction Commitment Allowances |
| NLA007 | Carbon Reduction Commitment Penalty Charge |
| NNA002 | Information Technology Services - Internal Costs |
| NNA004 | Line & Telephone Rental |
| NNA010 | Information Technology Minor Equipment |
| NNA011 | Telephone Minor Equipment |
| NNB001 | Operating Lease - Information Technology & Communications |
| NNB002 | Hire Charges - Information Technology & Communications |
| NNB003 | Information Technology and Communications Finance Lease |

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| NNB004 | Information Technology Services |
| NNB005 | Information Technology and Communications Finance Lease Service Charge |
| NNB006 | Information Technology and Communications Finance Lease Release Liability |
| NNB020 | Information Technology + Information Systems - External Assistance |
| NNC001 | Information Technology & Communications Prepayment Unwinding on Balance Sheet Private Finance Initiative |
| NNC002 | Information Technology & Communications Release of on Balance Sheet Private Finance Initiative Liability |
| NND001 | Information Technology & Communications Private Finance Initiative Service Charge |
| NND002 | Information Technology & Communications Prepayment Unwinding off Balance Sheet Private Finance Initiative |
| NNZ666 | Information Technology and Communications Realism Adjustment Planning Budgeting Forecasting Only |
| NPA001 | Legal Fees |
| NPA002 | Legal Fees - Land Acquisition / Disposal |
| NPA003 | Legal Fees - Compensation Payments |
| NPA021 | Legal - External Assistance |
| NPA022 | Legal Fees - Land Acquisition/Disposal excluding Public/Private Finance Initiative - External Assistance. |
| NPA023 | Legal Fees - Compensation Payments excluding Public/Private Partnership and Private Finance Initiative - External Assistance. |
| NPB001 | Fees for Professional Services |
| NPB003 | Auditors Remuneration - Other |
| NPB004 | Manpower Support - Defence Science and Technology Laboratory |
| NPB005 | Manpower Support - Other Suppliers |
| NPB020 | Strategy - External Assistance |
| NPB021 | Operational Finance - External Assistance |
| NPB023 | Property - External Assistance |
| NPB024 | Strategic Finance - External Assistance Support to PPP/PFI |
| NPB026 | Organisation Change Management - External Assistance |
| NPB027 | Marketing/Communications - External Assistance |
| NPB028 | Procurement - External Assistance |
| NPB029 | Programme + Project Management - External Assistance |
| NPB030 | Technical - External Assistance |
| NPC001 | National Audit Office Notional Audit Fee |
| NPZ666 | Professional Services Realism Adjustment Planning Budgeting Forecasting Only |
| NQA001 | Insurance Paid |

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| NSA001 | Property - Dwelling Operating Lease |
| NSA002 | Property - Dwelling Hire Charge |
| NSB001 | Property - Non Dwelling Operating Lease |
| NSB002 | Property - Non Dwelling Hire Charge |
| NSC001 | Property Dwelling Prepayment Unwinding On Balance Sheet Private Finance Initiative |
| NSC002 | Property Dwelling Release of On Balance Sheet Private Finance Initiative Liability |
| NSD001 | Property Non Dwelling Prepayment Unwinding On Balance Sheet Private Finance Initiative |
| NSD002 | Property Non Dwelling Release On Balance Sheet Private Finance Initiative Liability |
| NSE001 | Property Dwelling Private Finance Initiative Service Charge |
| NSE002 | Property Dwelling Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| NSF001 | Property Non Dwelling Private Finance Initiative Service Charge |
| NSF002 | Property Non Dwelling Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| NTA002 | Army University Cadets Pay |
| NTB002 | Cadet Forces Pay |
| NTC001 | Army Rent Rebates |
| NTC002 | Army-Long serv Advance of Pay |
| NTD001 | Cptl Pmts Rdncy Army Officers |
| NTD002 | Cptl Pmts Rdncy Army Oth Ranks |
| NTE001 | RAF Rent Rebates |
| NTE002 | RAF Assisted House Purchase |
| NTF001 | Cptl Pymnts Redundancy RAFOff |
| NTF002 | Cptl Pmts Rdncy RAF Oth Ranks |
| NTG001 | LE Serv Pers Oth Payments |
| NTH001 | RN+RM Rent Rebates LSAOP |
| NTK001 | Cptl Payments Rdncy RN Off |
| NTK002 | Cptl Payments Rdncy RN Ratings |
| NTL002 | Fin Ass Employers of Army Resv |
| NTL003 | Fin Assist for RAF Reservists |
| NTL004 | Fin Asst Employers of RAF Resv |
| NTL008 | Fin Asst Emplrys of RN/RM Resv |
| NTL009 | Cadet Forces Uniform Allowance |
| NTM005 | Service Recruitment |

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| NTN001 | Army University Cadets ERNIC |
| NTN004 | Cadet Forces ERNIC |
| NTP001 | Subsistence All - USF |
| NTP003 | Injury Warrant Payments LE Civ |
| NTP005 | Former Emplies + Depdnts Pymts |
| NTP007 | Civilian Recruitment |
| NTP009 | Minor Award Scheme |
| NTP011 | Civ Recruit Search + Select-EA |
| NTQ002 | Col Forces Pens-Pers |
| NTZ666 | Staff Other Costs Realism Adjustment Planning Budgeting Forecasting Only |
| NWA002 | Bad Debt Provision in Year - Specific |
| NWA003 | Bad Debt Write Off |
| NWB000 | Nuclear Decommissioning Liability |
| NWB100 | Nuclear Environmental & Restoration Liability |
| NWB200 | Nuclear Fuel Reprocessing & Storage Liability |
| NWC000 | Non Nuclear Environmental & Restoration Liability |
| NWC100 | Non Nuclear Decommissioning Liability |
| NWE000 | Legal Claims (Profit & Loss) |
| NWG000 | Onerous Contracts Provision (Profit & Loss) |
| NWH000 | Financial Instrument Liability (Profit & Loss) |
| NWP001 | Armed Forces Pension Scheme Current Service Cost |
| NWP002 | Armed Forces Pension Scheme Interest on Scheme Liabilities |
| NWP003 | Armed Forces Pension Scheme Transfers in from Other Schemes |
| NWP004 | Armed Forces Pension Scheme Transfers out to Other Schemes |
| NWP005 | Armed Forces Pension Scheme Employees Contribution |
| NWP006 | Armed Forces Pension Scheme Actuarial Gains/Losses |
| NWP007 | Armed Forces Pension Scheme Attribute Injury Benefits |
| NWP012 | Armed Forces Compensation Scheme Interest on Scheme Liabilities |
| NWP013 | Armed Forces Compensation Scheme Actuarial Gains/Losses |
| NWR000 | Restructuring Provision - Asset Disposals |
| NWR200 | Restructuring Provision - Other |
| NWS000 | Staff Departure Provision - Restructuring |

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| NWS100 | Staff Departure Provision - Other Redundancy |
| NWS200 | Restructuring Provision - staff (excluding Redundancy) |
| NWS300 | Service Personnel Redundancies |
| NWT000 | Non Principal Civil Service Pension Scheme Provision |
| NWY000 | Other Provisions |
| NYB000 | Other Costs & Services Earned Discounts |
| NZZ666 | Other Costs and Services Realism Adjustment Planning Budgeting Forecasting Only |
| NZZ667 | Other Costs and Services Direct Resource DEL Realism Adjustment Planning Budgeting Forecasting Only |
| PAA001 | Food Services |
| PAA002 | Food - Purchase |
| PAA003 | Clothing Services |
| PAA005 | Clothing - Purchase / Repair |
| PBA001 | Oil and Lubricants Consumed |
| PBA002 | Fuels (non Utilities) United States Forces |
| PBA003 | Marine Fuel Spot Bunker Consumed |
| PBA004 | Bulk Marine Fuel Consumed |
| PBA005 | Fuels Non Util - Fuel Hedging |
| PBA006 | Ground Unleaded Gas Fuel Consumed |
| PBA007 | Ground Diesel Fuel Consumed |
| PBA008 | Industrial Gas Fuel Consumed |
| PBB001 | Bulk Aviation Fuel Consumed |
| PBB002 | Aviation Fuel Casual Uplift Consumed |
| PBB005 | Aviation Fuel - Fuel Hedging |
| PBZ666 | Aviation Fuel Realism Adjustment Planning Budgeting Forecasting Only |
| PBZ667 | Fuel Realism Adjustment Planning Budgeting Forecasting Only |
| PCA001 | Other Material Consumed |
| PCA003 | Other Material Consumed Exercises |
| PDA002 | Personnel Movement |
| PDA003 | Service Home to Duty Travel Expenditure |
| PDB002 | Freight Movement |
| PDB003 | Freight Movements - United States Force |
| PDB005 | Freight Movement - Private Finance Initiative |

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| PDC001 | Army Permanent Posting Long Term Detached Duty |
| PDC002 | Army Leave Travel Long Term Detached Duty |
| PDC003 | Royal Air force Permanent Posting Long Term Detached Duty |
| PDC004 | Royal Air force Leave Travel Long Term Detached Duty |
| PDC005 | Navy Permanent Posting Long Term Detached Duty |
| PDC006 | Navy Leave Travel Long Term Detached Duty |
| PDC007 | Military Short Term Detached Duty |
| PDC008 | Military Short Term Detached Duty Air Travel |
| PDD001 | Civilian Long Term Detached Duty |
| PDD002 | Military Defence Police Permanent in the Public Interest Transfer & Long Term Detached Duty Costs |
| PDD003 | Civilian Short Term Detached Duty |
| PDD004 | Civilian Short Term Detached Duty Air Travel |
| PDD005 | Civilian Permanent in the Public Interest Move Costs |
| PDE000 | Aircraft Landing Fees |
| PDZ666 | Transportation and Movement Realism Adjustment Planning Budgeting Forecasting Only |
| PJA000 | Cost of Fuel Sold |
| PKC000 | Consumption of Non-Exploding Munitions |
| PKD000 | Inventory Consumption - General Inventory |
| PKE000 | Inventory Consumption - Medical Dental + Veterinary Inventory |
| PKF000 | Inventory Consumption Engineering and Technical |
| PKG000 | Inventory Consumption of Oils and Lubricants |
| PKG040 | Inventory Consumption Ground Diesel Fuel |
| PKG050 | Inventory Consumption Unleaded Gas Fuel |
| PKG060 | Inventory Industrial Gas Consumption |
| PKJ000 | Inventory Consumption - Strategic Weapons System Inventory |
| PKM000 | Consumption of Exploding Munitions |
| PKP000 | Inventory Consumption Clothing and Textile Inventory |
| PKQ000 | Inventory Receipts - Other Services Clearing |
| PKR000 | Purchase Price Variance |
| PKR010 | Inventory Price variance Purchase to Payment |
| PKR020 | Purchase Price / Quality variance Purchase to Payment |
| PKR030 | Purchase to Pay Invoice Price Variance |

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| PKR110 | Standard Price Variance Bulk Marine Fuel |
| PKR120 | Standard Price Variance Marine Fuel Spot Bunker |
| PKR210 | Standard Price Variance Bulk Aviation Fuel |
| PKR220 | Standard Price Variance Aviation Fuel Casual Uplift |
| PKZ666 | Inventory Consumed Realism Adjustment Planning Budgeting Forecasting Only |
| PLA001 | Inventory Write Off - Other |
| PLA002 | Inventory Write Off - Stocktaking Adjustment |
| PLA003 | Inventory Write Off - Dumped Aviation Fuel |
| PLA100 | Inventory Write On |
| PMA001 | Inventory Valuation Provision - Other |
| PMA003 | Long Term Contract Work In Progress Provision for Losses |
| PMA500 | Inventory Valuation Provision - Raw Materials + Consumables Oil Lubricant + Ground Fuel |
| PMA510 | Inventory Valuation Provision - Raw Materials + Consumables Marine Fuel |
| PMA520 | Inventory Valuation Provision - Raw Materials + Consumables Aviation Fuel |
| PPA001 | Weapons for Director of Proof & Experimental Establishments |
| PPA002 | Defence Equipment Support - Other |
| PPA006 | Minor Defence Equipment under £10K |
| PPB001 | Defence Equipment Prepayment Unwinding On Balance Sheet Private Finance Initiative |
| PPB002 | Defence Equipment Release of On Balance Sheet Private Finance Initiative Liability |
| PPB003 | Defence Equipment Prepayment Unwinding On Balance Sheet Contractor Logistics Support/Integrated Operational Support |
| PPB004 | Defence Equipment Release of On Balance Sheet Contractor Logistics Support/Integrated Operational Support Liability |
| PPC001 | Defence Equipment Private Finance Initiative Service Charge |
| PPC002 | Defence Equipment Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| PPC003 | Defence Equipment Contractor Logistics Support/Integrated Operational Support Service Charge |
| PPC004 | Defence Equipment Prepayment Unwinding Off Balance Sheet Contractor Logistics Support/Integrated Operational Support |
| PRA001 | Plant & Machinery Operating Lease |
| PRA002 | Plant & Machinery Hire Charge |
| PRB001 | Plant & Machinery Unwinding On Balance Sheet Private Finance Initiative |
| PRB002 | Plant & Machinery Release of On Balance Sheet Private Finance Initiative Liability |
| PRC001 | Plant & Machinery Private Finance Initiative Service Charge |
| PRC002 | Plant & Machinery Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| PRD001 | P+M Fin Lease Service Charge |

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| PRD002 | P+M Fin Lease Release Liab |
| PSA001 | Transport - Other Operating Lease |
| PSA002 | Transport - Other Hire Charge |
| PSB001 | Transport - Fighting Equipment Operating Lease |
| PSB002 | Transport - Fighting Equipment Hire Change |
| PSC001 | Transport - Other Prepayment Unwinding On Balance Sheet Private Finance Initiative |
| PSC002 | Transport - Other Release of On Balance Sheet Private Finance Initiative Liability |
| PSD001 | Transport - Fighting Equipment Prepayment Unwinding On Balance Sheet Private Finance Initiative |
| PSD002 | Transport - Fighting Equipment Release of On Balance Sheet Private Finance Initiative Liability |
| PSE001 | Transport - Other Private Finance Initiative Service Charge |
| PSE002 | Transport - Other Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| PSF001 | Transport - Fighting Equipment Private Finance Initiative Service Charge |
| PSF002 | Transport - Fighting Equipment Prepayment Unwinding Off Balance Sheet Private Finance Initiative |
| PSG001 | Trans Fin Lease Service Charge |
| PSG002 | Trans Fin Lease Release Liab |
| PVA001 | Medical - Support Equipment |
| PVA002 | Photographic Equipment |
| PVA003 | Animals |
| PVA004 | Maintenance Repair and Procurement of Musical Instruments |
| PVA005 | Equipment Support - projects |
| PVA007 | Equipment Support - Other |
| PVA008 | Post Design Services |
| PVA009 | Safety Regulation |
| PXZ666 | Other Expenditure Realism Adjustment Planning Budgeting Forecasting Only |
| PZZ666 | Equipment Support Realism Adjustment Planning Budgeting Forecasting Only |
| QCA002 | Grants to Reserve Forces and Cadet Organisations |
| QCA003 | Grants Payments to Reserve Forces and Cadet Organisations |
| QCA004 | Grants to Welfare Organisations |
| QDA005 | North Atlantic Treaty Organisation Infrastructure Programme (1) |
| QDA006 | North Atlantic Treaty Organisation Infrastructure Programme (2) |
| QDA007 | Meteorological Office - Metostat |
| QDA009 | North Atlantic Treaty Organisation Military Budget United Kingdom Contributions |

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| QDA010 | France Italy Netherlands Belgium Luxembourg International Subscriptions |
| QDA014 | Contribution to Foreign Office |
| QDA016 | United Kingdom Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget |
| QDA017 | United Kingdom Contribution to British Army on the Rhine |
| QDA018 | UK Contribution to NATO Air Command Management Agency |
| QDA019 | United Kingdom Contribution to Western European Union Centre |
| QDA020 | United Kingdom Contribution to Test Ban Treaty |
| QDB001 | Defence Military Assistance Fund |
| QEA005 | Operating Cost Grant In Aid National Army Museum |
| QEA006 | Operating Cost Grant In Aid Royal Air Force Museum |
| QEA010 | Grant In Aid Commonwealth War Graves Commission |
| QEA011 | Operating Cost Grant In Aid Ghurkha Welfare Scheme |
| QEA012 | Operating Cost Grant In Aid Royal Navy Marine Society and Sea Cadets |
| QEA013 | Council of Reserve Forces and Cadet Associations Grant in Aid |
| QEA014 | Operating Costs Grant in Aid Royal Navy Naval Families Federation |
| QEB001 | Grant in Aid to the Council of Voluntary Welfare Work |
| QEB002 | Other Grant In Aid Victoria / George Cross |
| QEB004 | Other Grant In Aid Royal British Legion - War Widows |
| QEB005 | Other Grant In Aid National Army Museum |
| QEB006 | Other Grant In Aid Scott Polar Research Institute |
| QEB007 | Other Grant In Aid Air Training Corps |
| QEB009 | Grant In Aid Association of Royal Navy / Royal Marine Families |
| QEB010 | Other Costs Grant In Aid Ghurkha Welfare scheme |
| QEB011 | Other Grant In Aid Skill Force |
| QEB012 | Other Grant In Aid Army Families Federation |
| QEB013 | Other Grant In Aid National Memorial Arboretum |
| QEB014 | GIA Nat Mem Arboretum/AF Mem |
| QEB015 | Other Grant in Aid - - Duke of York's Royal Military School Academy Trust |
| QEB025 | New Grant In Aids / Contributions |
| QEB026 | Grant in Aid Royal Irish (Home Service) Benevolent Fund |
| QEC001 | Operating Costs Grant In Aid Commonwealth War Graves Commission - National Support Element |

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| QEC002 | Operating Costs Grant in Aid National Museum Royal Navy |
| QED001 | Operating Costs Grant In Aid Royal Hospital Chelsea |
| QEE001 | Operating Costs Grant In Aid Royal British Legion - Polish Ex Servicemen |
| QEZ666 | Grants in Aid Realism Adjustment Planning Budgeting Forecasting Only |
| QFA005 | Capital Grant In Aid Exhibits Army Museum |
| QFA006 | Capital Grant In Aid Exhibits Royal Air Force Museum |
| QFA007 | Capital Grant in Aid Council of Reserve Forces and Cadet Association Non Current Assets |
| QFA008 | Capital Grant in Aid Council of Reserve Forces and Cadet Association Disposal Receipts |
| QFB001 | Capital Grant in Aid Exhibits National Museum Royal Navy |
| QGA001 | Pay Grant In Aid Royal Marine Museum |
| QGA002 | Pay Grant In Aid Royal Navy Museum |
| QGA003 | Pay Grant In Aid Royal Navy Submarine Museum |
| QGA004 | Pay Grant In Aid Fleet Air Arm Museum |
| QGA005 | Pay Grant In Aid National Army Museum |
| QGA006 | Pay Grant In Aid Royal Air Force Museum |
| QGA007 | Pay Grant In Aid Commonwealth War Graves Commission |
| QGA009 | Pay Grant In Aid Royal Navy Sports Board |
| QGA010 | Pay Grant In Aid Army Sports Control Board |
| QGA011 | Pay Grant In Aid Royal Air Force Sports Board |
| QGB001 | Pay Grant In Aid Royal Hospital Chelsea |
| QGB002 | Pay Grant in Aid National Museum Royal Navy |
| QKA001 | Research & Development |
| QKA003 | Research and Development Project Account-Pre Main Gate-Defence Equipment and Support |
| QKA004 | Research and Development Project Account-Post Main Gate-Defence Equipment and Support |
| QKA010 | Research & Development Defence Science Technology Laboratory |
| QKZ666 | Research and Development Realism Adjustment Planning Budgeting Forecasting Only |
| QLA001 | Feasibility Studies |
| QLA010 | Feasibility Studies Government Furnished Equipment |
| QMA000 | War Pension Benefits - Current Grant United kingdom |
| QMB000 | War Pension Benefits - Current Grant Overseas |
| RAA000 | Fiscal Non-Current Assets Proceeds of Sale |
| RAA001 | Fiscal Non-Current Assets Proceeds of Sale |

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| RAA002 | Non Current Assets Proceeds of Sale Private Finance Initiative Fiscal |
| RAA003 | Non-Current Assets Proceeds of Sale Private Finance Initiative Single Use Military Equipment |
| RAB000 | Net Book Value Non-Current Assets Disposal Fiscal |
| RAB002 | Net Book Value Non-Current Assets Disposal Single Use Military Equipment |
| RAB003 | Net Book Value Non-Current Assets Disposal Private Finance Initiative Fiscal |
| RAB004 | Net Book Value Non-Current Assets Disposal Private Finance Initiative SUME |
| RAD000 | Non-Current Assets Cost of Removal |
| RAD001 | Non-current Assets Cost of Removal Single Use Military Equipment |
| RAE001 | Donated Asset Reserve Disposal Release |
| RAF000 | Available for Sale Non-Current Assets Revaluation Reserve Release |
| RBA001 | Proceeds from Sale of Inventory |
| RBA002 | Value of Inventory Disposed |
| RBA003 | Disposal Costs |
| RBB001 | Net Book Value of Assets from Assets Declared for Disposal |
| RBB100 | Disposal Costs of Assets - Assets Declared for Disposal |
| RBC000 | Proceeds of Assets from Assets Declared for Disposal |
| RBD000 | Profit/Loss on Recycling Carbon Reduction Commitment Allowances |
| RBZ666 | Inventory Disposal Realism Adjustment Planning Budgeting Forecasting Only |
| RGA001 | Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Army |
| RGA003 | Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Navy |
| RGA005 | Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Royal Air Force |
| RGD001 | Armed Forces Pension Scheme Receipt Additional Voluntary Contribution Army |
| RGD002 | Armed Forces Pension Scheme Receipt Additional Voluntary Contribution Navy |
| RGD003 | Armed Forces Pension Scheme Receipt Additional Voluntary Contribution RAF |
| RGG001 | Armed Forces Pension Scheme Receipt transfer Value Army |
| RGG002 | Armed Forces Pension Scheme Receipt transfer Value Navy |
| RGG003 | Armed Forces Pension Scheme Receipt transfer Value Royal Air Force |
| RGJ001 | Armed Forces Pension Scheme Miscellaneous Receipt Army |
| RGJ002 | Armed Forces Pension Scheme Miscellaneous Receipts Navy |
| RGJ003 | Armed Forces Pension Scheme Miscellaneous Receipt Royal Air Force |
| RGM001 | Armed Forces Pension Scheme Resettlement Commutations Army |
| RGM002 | Armed Forces Pension Scheme Resettlement Commutations Navy |

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| RGM003 | Armed Forces Pension Scheme Resettlement Commutations Royal Air Force |
| RHA000 | Refunds of Deductible Input Value Added Tax |
| RKA001 | Hydrographic Office Dividends Received |
| RKA003 | Meteorological Office Dividends Received |
| RKA005 | Defence Support Group Dividends Received |
| RKA006 | Defence Science Technology Laboratory Dividends Received |
| RKC001 | Hydrographic Office Interest Received |
| RKC003 | Meteorological Office Interest Received |
| RKC005 | Defence Support Group Interest Received |
| RKC006 | Defence Science Technology Laboratory Interest Received |
| RLA001 | Reverse Tasking - Hydrographic Office |
| RLA003 | Reverse Tasking - Meteorological Office |
| RLA005 | Reverse Tasking - Defence Support Group |
| RLA006 | Reverse Tasking - Defence Science Technology Laboratory |
| RLA007 | Reverse Tasking - QINETIQ |
| RLB001 | Receipt - Other Government Departments |
| RLB002 | Receipt Sale of Fuel |
| RLB003 | Receipt United States Forces - Utilities |
| RLB004 | Receipt United States Forces - Movements |
| RLB005 | Receipt United States Forces - Staff Accommodation etc |
| RLB006 | Receipt Northern Atlantic Treaty Organisation |
| RLB007 | Receipt United Nations |
| RLB008 | Receipt Other Countries |
| RLB009 | Receipt Civil Estate |
| RLB010 | Receipt Works Service - Married Quarters |
| RLB011 | Receipt Project |
| RLB012 | Receipt Sundry |
| RLB013 | Receipt Food Welfare Education |
| RLB014 | Receipt Nursery Facilities |
| RLB015 | Receipt Grants from Abroad non European Union |
| RLB016 | Receipts from Pay as You Go |
| RLC001 | Receipt Government Pipeline and Storage System Non Married Quarters works |

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| RLD001 | Receipt Military Personnel |
| RLD002 | Receipt Ministry of Defence Police |
| RLD003 | Receipt Civilian Personnel |
| RLD004 | Receipt Married Quarters Solid Fuel & Electricity |
| RMA001 | Receipt Single Living Accommodation Services & Assisted Housing Purchasing Scheme |
| RMA002 | Receipt Married Quarters Loan & Rental |
| RMA003 | Receipt Rental Hire of Equipment |
| RMA004 | Service Family Accommodation Receipts |
| RMA006 | Single Living Accommodation Receipts |
| RMB001 | Receipt Rents - Land |
| RMB002 | Receipt Rents - Buildings |
| RNA001 | Receipt Telecommunications hotel & hostels |
| RNA002 | Sundry Sale Receipt |
| RNA003 | Receipt Other Miscellaneous |
| RNA004 | Receipt Freight |
| RNA005 | Securities Services Group Sales to 3rd Parties |
| RNA006 | Securities Services Group Sales to Other Government Departments |
| RNA007 | Discounts Received Purchase to Payment |
| RNA008 | Receipt New Deal Subsidy |
| RNA009 | Revenue |
| RNA010 | Revenue - Other |
| RNA011 | Revenue - Other Government Departments |
| RNA013 | Sale European Commission Greenhouse Gas Emission Allowance |
| RNA014 | Recycled Carbon Reduction Commitment Allowances Income |
| RNB001 | Receipt Staff Recovery |
| RNB002 | Receipt Purchase of Discharge |
| RNB003 | Receipt Contribution Equivalent Premium |
| RNB004 | Receipt Pay Related |
| RNB005 | Salary Received - Claims against 3rd parties |
| RNC001 | Securities Services Group Sales to Ministry Of Defence |
| RQA001 | Annington Homes Receipt - Consolidated Fund Extra Receipt |
| TDR001 | Effects of Changes to Treasury Discount Rate- Non Pensions |

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| TLA001 | Bank Charges (Other) |
| TLA010 | Bank Charges Purchase to Payment |
| TLB001 | Bank Charges (System Generated Only) |
| TMA001 | Bank Interest Paid |
| TMA004 | Interest Paid on Commercial Debt |
| TMB002 | Interest on Unwinding Discount provisions - Nuclear |
| TMC001 | Interest on Unwinding Discount Provision Non Nuclear |
| TMD001 | National Loan Fund Armed Forces Housing Loan Interest Paid |
| TME001 | War Pension Benefits - Interest Payments to Government Funds |
| TMF001 | Unwinding of Discount - Long Term Receipts + Loan |
| TMG001 | Unwinding of Discount - Long Term Liabilities - Excluding Provisions |
| TNA001 | Finance Lease/Private Finance Initiative Contract Interest |
| TNA002 | Contractor Logistics Support/Integrated Operational Support Contract Interest |
| TPA001 | Interest & Other Credits from Banking |
| TPA010 | Finance Lease Interest Receipts - Other |
| TXA001 | Euro Losses |
| TXA002 | United States Dollar Losses |
| TXA003 | Forces Fixed Rate to Government Accounting Rate Losses |
| TXA005 | Other Currency Losses |
| TXB000 | Cash Office Germany Exchange Gains-Losses |
| TXE001 | Euro Gains |
| TXE002 | United States Dollar Gains |
| TXE003 | Forces Fixed Rate to Government Accounting Rate Gains |
| TXE005 | Other Currency Gains |
| ZVT000 | Manual Data Entry into Transactional Set of Books |

3.3

RAC USAGE NOTES

| RAC | USAGE NOTES |
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| ANC000 | Intangible Non Current Assets Fiscal Cost/Valuation. System Code within ORACLE. Intangible Fiscal Non Current Assets current gross replacement cost - includes Development costs and Intellectual Property Rights. |
| ANC008 | Used to record MHCA adjustments to Intangible Fiscal Development costs calculated off-line. |
| ANC010 | GFE provided to assist with the development of Fiscal equipment. |
| ANC020 | In year transfer of the current cost of Intangible Fiscal Assets from Defence Equipment + Support Equipment Programme EP to SBSOs. To be used for asset deliveries in DE+S only. To be cleared down to ANC000 when a project is fully delivered. |
| ANC040 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| AND000 | System code within ORACLE. Intangibles Fiscal - accumulated depreciation on current cost. |
| ANE000 | System code within ORACLE. Intangibles Fiscal - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| ANF030 | In year income credited against Intangible Fiscal Non Current Assets. To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF050 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF060 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF080 | In year capital expenditure on Fiscal Intangibles. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction - AUC projects. To be cleared down to ANC000 at year end following sign off of DRAc. |
| ANX000 | System code within ORACLE. Clearing account for the acquisition of Fiscal Intangibles. |
| ASC000 | Intangible Non Current Assets SUME Cost/Valuation. System code within ORACLE. Intangible SUME Non Current Assets current gross replacement cost - includes Development costs and Intellectual Property Rights. |

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| ASC008 | Used to record MHCA adjustments to Intangible SUME Development costs calculated off line. |
| ASC010 | GFE provided to assist with the development of SUME equipment. In year transfer of the current cost of Intangible SUME Non Current Assets from Defence Equipment + Support equipment programme - EP to SBSOs. To be used for asset deliveries in DE+S only. To be cleared down to ASC000 when a project is fully delivered. |
| ASC020 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ASC000 at year end following sign off of DRAc. |
| ASC040 | DRAc. |
| ASD000 | System code within ORACLE. Intangibles SUME - accumulated depreciation on current cost. |
| ASE000 | System code within ORACLE. Intangibles SUME - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| ASF030 | In year income credited against Intangible SUME Non Current Assets. To be used by Defence Equipment + Support - DE+S only and to clear down to ASC000 at year end following sign off of DRAc. |
| ASF050 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ASC000 at year end following sign off of DRAc. |
| ASF060 | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ASC000 at year end following sign off of DRAc. In year capital expenditure on Non SUME Intangibles. This Resource Account Code - RAC should not be used for assets found in year, transfers in or the capitalisation of Assets Under Construction - AUC projects. To be cleared down to ANC000 at year end following sign off of DRAc. |
| ASF080 | following sign off of DRAc. |
| ASX000 | System code within ORACLE. Clearing account for the acquisition of SUME Intangibles. |
| BAC000 | System code within ORACLE. Property Building Non Dwelling current gross replacement cost - includes offices/warehouses/hospitals/barracks/ hangars runways/farms and car parks. |
| BAC002 | Capitalised provision for the future decommissioning and restoration costs for Property Buildings Non Dwelling - Nuclear. |
| BAD000 | System code within ORACLE. Property Non Dwelling - accumulated depreciation on current cost. |
| BAD001 | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Non Nuclear. |
| BAD002 | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Nuclear. |
| BAE000 | System code within ORACLE. Property Non Dwelling - backlog depreciation - additional depreciation-arising from revaluation that would have been charged in prior years. |

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| BAE001 | Backlog depreciation-additional depreciation arising from revaluation that would have been charged in prior years-on capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Non Nuclear. |
| BAE002 | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years-on capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Nuclear. |
| BAF080 | In year capital expenditure on Property Buildings Non Dwelling excluding PFI. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BAC000 at year-end following sign off of DRAC. |
| BAF081 | In year capital expenditure PFI on Property Buildings Non Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BAG001 | Capitalised provision for the future decommissioning and restoration costs for Property Buildings Non Dwelling-Non Nuclear. |
| BAH000 | Not to be used in 08-09. To be cleared down to BAG001 |
| BAX000 | System code within ORACLE. Clearing account for the acquisition of Property Buildings Non Dwelling. |
| BBC000 | System code within ORACLE. Single Use Fighting Equipment current gross replacement cost-includes all ORACLE FE with no equivalent civilian use. |
| BBC001 | Capitalised provision for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBD000 | System code within ORACLE. Single use Fighting Equipment - accumulated depreciation on current cost. |
| BBD001 | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBE000 | System code within ORACLE. Single Use Fighting Equipment-backlog depreciation - additional depreciation-arising from revaluation that would have been charged in prior years. |
| BBE001 | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years - on capitalised provisions for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBG080 | In year capital expenditure on Single Use Fighting Equipment. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction. |
| BBG081 | In year capital expenditure PFI on Single Use Fighting Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction. |
| BBH000 | Not to be used in 08-09. To be cleared down to BBC001 |

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| BBX000 | System code within ORACLE. SUME Equipment Asset Clearing for acquisition of Single Use Military Equipment. |
| BBX100 | System code within Oracle. Guided Weapons/Missiles and Bombs Asset Clearing. Clearing account for the acquisition of GWMB. |
| BBZ666 | This RAC is to be used solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustment RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. This RAC is not to be used in the Planning Round. |
| BCC000 | Plant and Machinery Cost/Valuation. System code within ORACLE. P+ M current gross replacement cost. |
| BCD000 | System code within ORACLE. Plant and Machinery - accumulated depreciation on current cost. |
| BCE000 | Plant and Machinery Backlog Depreciation. System code within ORACLE. P+M-backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BCF080 | Plant and Machinery Capital Additions In Year. In year capital expenditure on Plant and Machinery. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BCC000 at year-end following sign off of DRAC. |
| BCF081 | In year capital expenditure PFI on Plant and Machinery. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BCX000 | Plant and Machinery Asset Clearing. System code within ORACLE. Clearing account for the acquisition of P + M. |
| BDC000 | System code within ORACLE. Property Buildings Dwelling current gross replacement cost for buildings used primarily as residence. Includes associated structures such as garages and parking areas and any underlying and associated land such as gardens and yards. |
| BDD000 | System code within ORACLE. Property Dwelling - accumulated depreciation on current cost. |
| BDD001 | In year depreciation charge on current cost of capitalised provision for the future decommissioning and restoration costs for Property Dwelling - Non Nuclear. |
| BDE000 | System code within Oracle. Property Dwelling - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BDE001 | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years - on capitalised provisions for the future decommissioning and restoration costs for Property Dwelling - Non Nuclear. |

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| BDF080 | In year capital expenditure on Property Buildings Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BDC000 at year-end following sign off of DRAC. |
| BDF081 | In year capital expenditure PFI on Property Buildings Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BDG001 | Capitalised Provision for the future decommissioning and restoration costs for Property Buildings Dwelling - Non Nuclear. |
| BDH000 | Not to be used in 08-09. To be cleared down to BDG001 |
| BDX000 | System code within Oracle. Clearing account for the acquisition of Property Buildings Dwelling. |
| BEC000 | System code within ORACLE. IT and Communications Equipment current gross replacement cost - includes mainframe computers/communication and satellite systems/networks and cabling. |
| BED000 | System code within ORACLE. IT and Communications Equipment - accumulated depreciation on current cost. |
| BEE000 | System code within ORACLE. IT and Communications Equipment - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BEF080 | IT and Communications Capital Additions In Year. In year capital expenditure on IT and Communications Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BEC000 at year-end following sign off of DRAC. |
| BEF081 | In year capital expenditure PFI on IT and Communications Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BEX000 | System code within ORACLE. Clearing account for the acquisition of IT and Communications Equipment. |
| BFC000 | System code within Oracle. Transport-Fighting Equipment Cost/Valuation. Transport - Dual Use Fighting Equipment - current gross replacement cost - equipment that could be used by civilian organisations as well as having a military use i.e. Royal Fleet Auxiliaries/transport aircraft. |
| BFD000 | System code within Oracle. Transport-Fighting Equipment Accumulated Depreciation. Transport - Dual Use Fighting Equipment - accumulated depreciation on current cost. |
| BFE000 | System code within Oracle. Transport-Fighting Equipment Backlog Depreciation. Transport - Dual Use Fighting Equipment - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |

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| BFG080 | Transport-Fighting Equipment Capital Additions In Year. In year capital expenditure on Transport - Dual Use Fighting Equipment. This Resource Account Code-RAC-should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down at year-end following sign off of DRAc. To be cleared down to BFC000 |
| BFG081 | In year capital expenditure PFI on Transport - Dual Use Fighting Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BFX000 | System code within Oracle. Transport-Fighting Equipment Asset Clearing. Clearing account for the acquisition of Transport - Dual Use Fighting Equipment. |
| BGC000 | System code within ORACLE. Land Non Dwelling current gross replacement cost - includes land use for offices/warehouses/hospitals/barracks/hangers/runways/farms and car parks. |
| BGC002 | Capitalised provision for the future decommissioning and restoration costs for Land Non Dwelling - Nuclear. |
| BGD000 | System code within ORACLE. Property LAND Non Dwellings - accumulated depreciation on current cost. |
| BGE000 | System code within ORACLE. Property LAND Non Dwellings - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BGF080 | In year capital expenditure on Land Non Dwelling excluding PFI. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets under Construction projects. To be cleared down to BGC000 at year-end following sign off of DRAc. |
| BGF081 | In year capital expenditure PFI on Land Non Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BGG001 | Capitalised provision for the future decommissioning and restoration costs for Land Non Dwelling - Non Nuclear. |
| BGH000 | Not to be used in 08-09. To be cleared down to BGG001. |
| BGX000 | System code within ORACLE. Clearing account for the acquisition of Land Non Dwelling. |
| BHC000 | System code within ORACLE. Dwelling current gross replacement cost for land used primarily for residence. Includes associated structures such as garages and parking areas and any underlying and associated land as gardens and yards. |
| BHD000 | System code within ORACLE. Property LAND Dwellings -accumulated depreciation on current cost. |
| BHE000 | System code within ORACLE. Property LAND Dwellings- backlog depreciation-additional depreciation arising from revaluation that would have been charged in prior years. |

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| BHF080 | In year capital expenditure on Land Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BHC000 at year-end following sign off of DRAC. |
| BHF081 | In year capital expenditure PFI on Land Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BHG001 | Capitalised Provision for the future decommissioning and restoration costs for Land Dwelling - Non Nuclear. |
| BHH000 | Not to be used in 08-09. To be cleared down to BHG001. |
| BHX000 | System code within ORACLE. Clearing account for the acquisition of Land Dwelling. |
| BHZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustment RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. This RAC is not to be used in the Planning Round. |
| BTC000 | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - current gross replacement cost - vehicles that were previously disclosed under Plant Machinery and Vehicles prior to FY 0405. |
| BTD000 | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - accumulated depreciation on current cost. |
| BTE000 | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BTR080 | In year capital expenditure on Transport-Non Fighting Equipment Vehicles. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BTC000 at year end following sign off of DRAC. |
| BTR081 | In year capital expenditure PFI on Transport-Non Fighting Equipment Vehicles. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BTX000 | System code within ORACLE. Clearing account for the acquisition of Transport - Non Fighting Equipment Vehicles. |
| BWC000 | Fiscal AUC - the costs incurred in the construction of a fixed asset to the point of being brought into use and capitalised. |
| BWD002 | Embodiment loans from external management groupings to be capitalised as part of Fiscal AUC. |
| BWD004 | Deliveries to external management groupings. Only clear-down RAC to cost code when a project is fully delivered. |

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| BWD008 | Modified Historic Cost Accounting Element of Fiscal Assets Under Construction. MHCA adjustment to Fiscal AUC. |
| BWD010 | Staff employment costs capitalised as part of Fiscal AUC. |
| BWE001 | Capitalised expenditure on post design services. To be cleared down to BWC000 |
| BWE002 | Fiscal AUC CDEL expenditure on External Assistance Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE003 | Hire Charges to be capitalised as part of Fiscal Assets Under Construction-AUC. To be cleared down to BWC000 |
| BWE005 | Income to be credited against Fiscal Assets Under Construction-AUC. To be cleared down to BWC000 |
| BWE006 | Creditors in respect of Fiscal Assets Under Construction - AUC. To be cleared down to BWC000 |
| BWE007 | Accrued Costs in respect of Fiscal Assets Under of Construction - AUC. To be cleared down to BWC000 |
| BWE008 | Fiscal AUC CDEL expenditure on External Assistance Payables Element falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE009 | Fiscal AUC CDEL expenditure on External Assistance Accruals Element falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE080 | In Year additions to Fiscal Assets Under Construction - AUC. To be cleared down to BWC000 |
| BWE081 | In Year additions PFI to Fiscal Assets Under Construction - AUC. |
| BWE090 | Fiscal AUC CDEL expenditure on External Assistance Capital Additions In Year falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWF000 | Single Use Military Equipment Assets Under Construction Gross Cost. SUME AUC - the costs incurred in the construction of a fixed asset to the point of being brought into use and capitalised. |
| BWF002 | Single Use Military Equipment Assets Under Construction Embodiment Loan. Embodiment loans from external management groupings to be capitalised as part of SUME AUC. |
| BWF004 | Single Use Military Equipment Assets Under Construction Deliveries. Deliveries to external management groupings. Only clear-down RAC to cost code when a project is fully delivered. |
| BWF008 | Single Use Military Equipment Assets Under Construction Modified Historic Cost Accounting. MHCA Element of adjustment to SUME AUC. |
| BWF010 | Single Use Military Equipment Assets Under Construction Capitalised Staff Costs. Staff employment costs capitalised as part of SUME AUC |
| BWG001 | Single Use Military Equipment Assets Under Construction Post Design Services. Capitalised expenditure on SUME AUC post design services. To be cleared down to BWF000 |

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| BWG002 | SUME AUC CDEL expenditure on External Assistance Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG003 | Single Use Military Equipment Assets Under Construction Hire Charges. Hire Charges to be capitalised as part of SUME AUC. To be cleared down to BWF000 |
| BWG005 | Single Use Military Equipment Assets Under Construction Income. Income to be credited against SUME AUC To be cleared down to BWF000 |
| BWG006 | Single Use Military Equipment Assets Under Construction Creditor Element of. Creditors in respect of SUME AUC. To be cleared down to BWF000 |
| BWG007 | Single Use Military Equipment Assets Under Construction Accrual Element. Accrued Costs in respect of SUME AUC. To be cleared down to BWF000 |
| BWG008 | SUME AUC CDEL expenditure on External Assistance Payables Element falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG009 | SUME AUC CDEL expenditure on External Assistance Accruals Element falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG080 | Single Use Military Equipment Assets Under Construction Capital Additions In-Year. In-Year capital additions to SUME AUC. To be cleared down to BWF000 |
| BWG081 | In-Year capital additions PFI to SUME AUC. |
| BWG090 | SUME AUC CDEL expenditure on External Assistance Capital Additions In Year falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BYA000 | Non-Current Assets Migration Control Account. |
| BYB000 | Assets Under Construction Cost of Removal Clearing. ORACLE system account - not prescribed for use - superseded by BYD000. |
| BYC000 | Proceeds of Sale I/E Holding. System code within ORACLE. Clearing account for the net revaluation reserve on assets retired. Manual journal required to clear the account to the KBA/KDA/KAD range of Resource Accounting Codes - RACs. |
| BYD000 | Cost of Removals I/E Holding. System code within ORACLE. Clearing account for the cost of disposing fixed assets to third parties. Manual journal required to clear the account to the RAD range of Resource Accounting Codes - RACs. |
| BYE000 | Net Book Value Retired I/E Holding. System code within ORACLE. Clearing account for the NBV of assets retired. Manual journal required to clear the account to the RAB range of Resource Accounting Codes - RACs for disposals to third parties and MKB range of RACs for write-off. |
| BYX001 | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |

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| BYX002 | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| BYX003 | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| BYX004 | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| CAA001 | Hydrographic Long Term Loan. MOD loan to Hydrographic Office on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Debtors. |
| CAA003 | Meteorological Office Long Term Loan. MOD loan to Meteorological Office on initial capitalisation repayable with interest. Short term loans to assist financing should be as shown as Sundry Debtors. |
| CAA005 | MOD loan to Defence Support Group (DSG) on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Debtors. |
| CAA010 | Defence Science and Technology Laboratory Long Term Loan. Long Term Loan to DSTL Trading Fund Agency. |
| CAB000 | Value of MODs financial assets - including Public Dividend Capital and Golden Shares in QinetiQ and Organisations other than Trading Funds. |
| CAB100 | Hydrographic Public Dividend Capital. Public Dividend Capital held in the Hydrographic Office Trading Fund Agency. |
| CAB300 | Metrological Office Public Dividend Capital. Public Dividend Capital held in the Metrological Office Trading Fund Agency. |
| CAB500 | Public Dividend Capital held in the Defence Support Group (DSG) Trading Fund Agency |
| CAB600 | Defence Science and Technology Laboratory Public Dividend Capital. Public Dividend Capital in the DSTL Trading Fund Agency |
| CAC100 | In year repayments of long term loans to the Hydrographic Office. This RAC should be cleared down to CAA001 at year-end following sign off of the DRAC. |
| CAC150 | In year additional long term loans to the Hydrographic Office. This RAC should be cleared down to CAA001 at year-end following sign off of the DRAC. |
| CAC300 | In year repayments of long term loans to the Met Office. This RAC should be cleared down to CAA003 at year-end followong sign off of the DRAC. |
| CAC350 | In year additional long term loans to the Met Office. This RAC should be cleared down to CAA003 at year-end following sign off of the DRAC. |
| CAC500 | This RAC should be cleared down to CAA005 at year-end following sign off of the DRAC. |
| CAC550 | This RAC should be cleared down to CAA005 at year-end following sign off of the DRAC. |
| CAC600 | In year repayments of long term loans to DSTL. This RAC should be cleared down to CAA010 at year-end following sign off of the DRAC. |

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| CAC650 | In year additional long term loans to DSTL. This RAC should be cleared down to CAA010 at year-end following sign off of the DRAc. |
| CAD100 | In year cash movements in Public Dividend Capital with the Hydrographic Office. This RAC should be cleared down to CAB100 at year-end following sign off of the DRAc. |
| CAD300 | In year cash movements in Public Dividend Capital with the Met Office. This RAC should be cleared down to CAB300 at year-end following sign off of the DRAc. |
| CAD500 | This RAC should be cleared down to CAB500 at year-end following sign off of the DRAc. |
| CAD600 | In year cash movements in Public Dividend Capital with DSTL. This RAC should be cleared down to CAB600 at year-end following sign off of the DRAc. |
| CBA000 | Fair value of the derivative held by the department. |
| CBA001 | The Financial Asset Derivative arising from the contracts place for Fuel Hedging. |
| CBB000 | This RAC is only to be used for posting changes to the fair value of embedded derivatives over one year in the future. |
| CDA000 | Asset - allowances in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme. |
| DAB100 | Guided Weapons Missiles and Bombs - Complete - Gross Cost/Valuation System code within Oracle. GWMB current gross replacement cost. |
| DAB150 | Guided Weapons Missiles and Bombs - Complete - Capital Additions In Year. In Year additions to GWMB assets. To be cleared down to DAB100 |
| DAB200 | Guided Weapons Missiles and Bombs - Complete - Accumulated Depreciation on Cost-Valuation. System code within Oracle. GWMB accumulated depreciation on current cost. |
| DAB300 | Guided Weapons Missiles and Bombs - Complete - Backlog Depreciation on Cost-Valuation. System code within Oracle. GWMB - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| DAC100 | Gross value of Armament Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. |
| DAC150 | In-Year additions to Armament Inventory capital spares. To be cleared down to DAC100 |
| DAC200 | Accumulated depreciation for consumption and/or obsolescence of Armament Inventory Capital Spares - disclosed in accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - Manual or electronic transfer - using GL020 proforma. Charges reflected in the Capital Spares Depreciation account - MLB001. |

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| DAC300 | Backlog Log depreciation. Backlog depreciation for consumption and/or obsolescence of Armament Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200. |
| DAD100 | Gross value of General Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAD150 | In-Year additions to General Inventory capital spares. To be cleared down to DAD100 |
| DAD200 | Accumulated depreciation for consumption and/or obsolescence of General Inventory Capital Spares - disclosed in the accounts as accumulation depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in the Capital Spares Depreciation account - MLB001. |
| DAD300 | Capital Spares General Inventory Backlog Log depreciation. Backlog depreciation for consumption and/or obsolescence of General Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200. |
| DAE100 | Gross value of Medical/Dental and Veterinary Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAE150 | In-Year additions to Medical/ Dental and Veterinary Inventory capital spares. To be cleared down to DAE100 |
| DAE200 | Accumulated depreciation for consumption and/or obsolescence of Medical/Dental and Veterinary Inventory Capital Spares - disclosed in the accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account - MLB001. |
| DAE300 | Capital Spares Medical/ Dental and Veterinary Stores Backlog provisions. Backlog Provision for consumption and/or obsolescence of Medical/ Dental and Veterinary Stores Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200. |
| DAF100 | Gross value of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAF150 | In-Year additions to Engineering and Technical Inventory capital spares. To be cleared down to DAF100 |

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| DAF151 | In-Year additions to Engineering and Technical Inventory capital spares. Fiscal expenditure only. |
| DAF200 | Accumulated depreciation for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as accumulated depreciation in the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account - MLB001. |
| DAF300 | Backlog depreciation for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200. |
| DAJ100 | Gross value of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAJ150 | In-Year additions to Strategic Weapons Systems Inventory capital spares. To be cleared down to DAJ100 |
| DAJ200 | Accumulated depreciation for consumption and/or obsolescence of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account - MLB001. |
| DAJ300 | Backlog depreciation for consumption and/or obsolescence of Strategic Weapon System Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200. |
| DAL100 | Gross value of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Note: Excludes assembled missiles - use GWMB Gross Cost/Value account - BBN100. |
| DAL150 | In-Year additions to Guided Weapons Missiles and Bombs Inventory capital spares. To be cleared down to DAL100 |
| DAL200 | Accumulated depreciation for consumption and/or obsolescence of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account - MLB001. |

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| DAL300 | Backlog depreciation for consumption and/or obsolescence of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account KBA200. |
| DFC100 | Gross value of Non-Exploding Munitions Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFC150 | To record the In Year Spend on Inventory Purchases (SolP) for DFC150 |
| DFC200 | #NAME? |
| DFD100 | Gross value of General Inventory Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFD150 | To record the In Year Spend on Inventory Purchases (SolP) for DFD150 |
| DFD200 | Accumulated Provision for write-down to net realisable value of excess and obsolete General Inventory Raw Materials and Consumables. Also includes movements in lifetime Provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001. |
| DFE100 | Gross value of Medical/Dental and Veterinary Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFE150 | To record the In Year Spend on Inventory Purchases (SolP) for DFE150 |
| DFE200 | Accumulated provision for write-down to net realisable value of excess and obsolete Medical/Dental and Veterinary Inventory. Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001. |
| DFF100 | Gross value of Engineering and Technical raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFF150 | To record the In Year Spend on Inventory Purchases (SolP) for DFF150 |
| DFF151 | To record the In Year Spend on Inventory Purchases (SolP) for DFF151 |
| DFF200 | Accumulated provision for write-down to net realisable value of excess and obsolete Engineering and Technical Inventory. Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001. |
| DFG100 | To record SOIP for Oils and Lubricants for use by Defence Fuels Group. |
| DFG110 | To record SOIP for Marine Fuels and link to Standard Price Variance RACs. |

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| DFG115 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG115 |
| DFG120 | To record SOIP for Aviation Fuels and link to Standard Price Variance RACs. |
| DFG125 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG125 |
| DFG130 | To record SOIP for Ground Diesel Fuel for issue in Bulk or Jerricans |
| DFG135 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG135 |
| DFG140 | To record SOIP for Ground Unleaded Fuel for issue in Bulk or Jerricans |
| DFG145 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG145 |
| DFG150 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG150 |
| DFG160 | To record SOIP for Industrial Gases |
| DFG165 | To record the In Year Spend on Inventory Purchases (SoIP) for DFG165 |
| DFG200 | Accumulated Provision for write-down to net realisable value of excess and obsolete Oil Fuel and Lubricant Inventory Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in the Stock Valuation Provisions - Oil Fuel and Lubricant Stores account PMA500. |
| DFJ100 | Gross value of Strategic Weapons Systems Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFJ150 | To record the In Year Spend on Inventory Purchases (SoIP) for DFJ150 |
| DFJ200 | Accumulated provision for write-down to net realisable value of excess and obsolete Strategic Weapons Systems Inventory Raw Material and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account. PMA001. |
| DFL100 | Gross value of Guided Weapons Missiles and Bombs Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Note: Excludes assembled missiles - use GWMB Gross Cost/Value account BBN100 |
| DFL150 | To record the In Year Spend on Inventory Purchases (SoIP) for DFL150 |
| DFL200 | Raw materials and consumables - Guided Weapons/Missiles and Bombs provisions. Accumulated provision for write-down to net realisable value of excess and obsolete Guided Weapons Missiles and Bombs Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001. |

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| DFM100 | Accumulated provision for write-down to net realisable value of excess and obsolete Munitions Stores Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provisions - Raw materials and consumables - Inventory Valuation Provision account PMA001. |
| DFM150 | To record the In Year Spend on Inventory Purchases (SoIP) for DFM150 |
| DFM200 | Backlog Provisions for write-down to net realisable value of excess and obsolete Munitions Stores Raw Materials and Consumables. Also includes movements in lifetime Provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Revaluation Reserve account KCC000 |
| DFP100 | Gross value of Clothing and Textiles Stores Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma. |
| DFP150 | To record the In Year Spend on Inventory Purchases (SoIP) for DFP150 |
| DFP200 | Accumulated provision for write-down to net realisable value of excess and obsolete Clothing and Textile Inventory Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation provision account PMA001. |
| DJA000 | Account reconciling all receipts from trade and payments from feeder systems leaving goods received not paid for to be posted to inventory accruals account at each period end on reversing journals. |
| DMA001 | Inventory Raw Material - Capital Spares and assembled Guided Weapons Missiles and Bombs declared for disposal - for which receipts on sale are anticipated to be separately identifiable. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DMA003 | Non-Current Assets declared for disposal - for which receipts on sale are not anticipated to be separately identifiable. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using a GL020 proforma. NB. Management Groups need to ensure all balances relating to stocks Raw Materials and Consumables - Capital Spares & assembled GWMB are posted to either codes DMA001 or DMA002. |
| DMA004 | Non-Current Assets declared for disposal for which receipts on sale are anticipated to be separately identifiable. |
| EAA000 | Trade Receivables. For Order to Cash use only. System code within ORACLE. System Account of total Debtors invoices - less credit notes issued. Details are supplied by FMSSC and maintained in the Accounts Receivable ledger. |

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| EAB000 | Manual posting code within ORACLE. Accrued income due from Debtors for which invoices have not yet been issued by FMSSC in the Accounts Receivable ledger. |
| EAD000 | Trade Receivables Freight. ORACLE system account required for set-up - not prescribed for use. See RNA004 Rcpt Freight. |
| EAE000 | Trade Receivables Clearing. ORACLE system account required for set-up - not prescribed for use. |
| EAJ000 | Trade Receivables Unearned. ORACLE system account required for set-up - not prescribed for use. |
| EAG000 | Trade Receivables Unapplied Receipts. For Order to Cash use only. System code within ORACLE. Holding account for unapplied receipts - unapplied receipts are put on to - known - customers account but not yet applied to a debit. |
| EAH000 | Trade Receivables Unidentified Receipts. For Order to Cash use only. System code within ORACLE. Holding account for unidentified receipts - unidentified receipts are receipts for which customers are not known. |
| EAK000 | Trade Receivables On Account Receipts. For Order to Cash use only. System code within ORACLE. Holding account for on account payments - on account receipts are put onto a known customer account without reference to a debit - e.g. deposit or repayment. |
| EAX000 | Not to be used in 08-09 Sun System Only. System code within ORACLE. System Account of total Receivables invoices - less credit notes issued. Details are supplied by FMSSC and maintained in the Accounts Receivable ledger. |
| EAZ000 | Local Customers - Sun System Only. Summary of individual debtor transactions owed to Management Group - locally entered to Accounts Receivable - NOT fed from Receipts 3 Liverpool. System generated periodically to be decided - Sun Systems only. |
| EBA000 | Deposits and Advances made. Deposits and Advances made by MOD against commercial contracts. |
| EBB000 | War Pensions Benefits - Cash with Paying Agents. For use by War Pensions Benefits only. |
| ECA001 | Inland Revenue. To collect Income Tax refunds for employees from the Tax Office. |
| ECB001 | Contracted Out Service deductible Input VAT - COSVAT - refund control account. |
| ECB002 | United States Air Force 100% Deductible Value Added Tax. 100% Deductible Input VAT Debtor Control Account. Currently used by Strike Command for expenditure incurred by USAF personnel - Sun. |
| ECB003 | FORMULA Deductible Input Value Added Tax. Deductible - formula DIV - Input VAT - Debtor Control for monthly accruals. |
| ECB005 | System code within ORACLE. VAT COS Control Account - debtor at Management Group level. This is a system code and must not be deleted. |
| ECB006 | Value Added Tax TYPE C AP. System code within ORACLE. Input VAT from invoices for Contracted Out Services processed through the Accounts Payable system. |

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| ECB007 | Value Added Tax TYPE C GL. Input VAT from invoices for Contracted Out Services processed through journals in the General Ledger - Oracle. |
| ECB008 | Value Added Tax TYPE R AP. System code within Operational Research and Critical-Link Evaluation ORACLE. 100% Deductible Input Value Added Tax - VAT from invoices processed through the Accounts Payable system - Oracle. |
| ECB009 | Value Added Tax TYPE R GL. 100% Deductible Input VAT from transactions processed through journals in the General Ledger - Oracle. |
| ECC001 | Department of Social Security receivables account. |
| ECD000 | For use by War Pensions Benefits only. |
| EEA000 | Staff Loans and Advances to be repaid to MOD. |
| EEA200 | Civilian Advances. For management of ASHP debtors by PAA |
| EEA300 | For management of bursary debtors by PPO TLBs |
| EEC000 | Other Debtors or debit balances not arising through the Accounts Receivable ledger or Staff Loans and Advances. Include short term loans and accrued dividends relating to Trading Funds. |
| EED100 | Long Service Advance of Pay. For management of Long Service Advance of Pay -LSAP- debtors by PPO Top Level Budget Holders -TLBs. |
| EED200 | For management of Service Home Ownership Plan - debtors by PPO TLB Holders. |
| EEK000 | Supply Receivable to the Consolidated Fund - For CFAT use only |
| EFA000 | Prepayments other than Foreign Military Sales. System code within ORACLE. Payments to suppliers other than Foreign Military Sales payments - made prior to the period in which the goods and services are received eg. prepaid equipment rental. This account is distinct from advances paid on contracts EBA000. |
| EFA100 | TLR account at Federal Reserve Bank New York - FRBNY, otherwise known as Her Majesty's Treasury FMS Account. Linked to Bank ctrl a/c SMPMC ZZZG85W001. Interest Bearing. Contra entry for USG drawdown on BDS-US FMS Trust Fund - TF a/c ZZZG81G350, EFA200. Manual Journal BDS-US Pol & Com MG only. |
| EFA200 | TF Account held by USG at Federal Reserve Bank New York - FRBNY alias US Treasury Fund Account. Linked to mirror control a/c - SPMC ZZZG81G350. Receives funding from BDS-US FMS TLR a/c - ZZZG85W001, EFA100 to effect disbursements. Contra entry with the BDS-US FMS DCA a/c - ZZZG81G001 EFA300 for disbursements. Manual journal/feeder BDS-US & Pol & Com MG only. |
| EFA300 | DCA account. Linked to control a/c - SPMC ZZZG81G001. Receives contra entry from BDS-US FMS TF a/c - ZZZG81G350, EFA200 for disbursements. Contra with GNE for IPT charges. A/c represents amalgamation of advance admin surcharges and accessorial surcharges on progress payments disbursed undelivered. Manual journal/feeder BDS-US & Pol & Com MG only. |

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| EFB000 | Prepay under Off SoFP PFI deals Prepayments Under Off Statement of Financial Position Private Finance Initiative deals. Prepayments made in respect of Private Finance Initiative Contracts. |
| EFB010 | Prepay under On SoFP PFI deals Prepayments under On Statement of Financial Position Private Finance Initiative deals. Prepayments made in respect of Private Finance Initiative Contracts. |
| EFB020 | Prepay under Off SoFP CLS/IOS deals Prepayment under Off Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability deals. Prepayments made in respect of CLS/IOS Contracts. |
| EFB030 | Prepay Under On SoFP CLS/IOS deal Prepayments under On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability deals. Prepayments made in respect of CLS/IOS Contracts. |
| EGA000 | Finance Lease Receivables Short Term. For use by JPA as an Accounts Receivable suspense account - temp usage by JPA only. |
| EGB000 | Finance Lease Receivables Long Term. Aggregate rentals receivable in respect of finance leases falling due after more than one year in respect of finance leases where MOD is the lessor. |
| EHA002 | Bad Debt provisions - Specific. Provision made for specific debts which are likely to be written off. Refer to JSP 472 Ch 7.10. Charge to NWA002 |
| EHA100 | Long Service Advance of Pay Debt provisions. For management of LSAP debt provision by PPO Top Level Budget Holders - TLBs. |
| EHA200 | Civilian Advances Debt provisions. For management of ASHP debt provision by PPA |
| EHA300 | For management of bursary receivable provision by PPO TLBs. |
| EJA000 | System Suspense ORACLE. System code within ORACLE. General suspense account in set of books. |
| EJA001 | Invalid Unit Identity Number Feeder Suspense Budget Account. Transactions within feeder systems prior to the Portal against invalid UINs are posted to this account for clearance. |
| ELC000 | Corrupt Ledger Heading Civilian Pay Industrial. Corrupt ledger headings - Industrial civilian pay control account for errors picked up in feeder system before being posted to Management Groups. Industrial Civilian Pay Feeder System and Manual Correcting Journals. |
| ELD000 | Corrupt Ledger Heading Civilian Pay Non Industrial. Corrupt ledger headings - Non-industrial civilian pay control account for errors picked up in feeder system before being posted to Management Groups. Non-Industrial Civilian Pay Feeder System and Manual Correcting Journals. |
| ELE000 | Corrupt Ledger Heading FMS. Corrupt ledger headings - FMS control account for errors picked up in feeder system before being posted to Management Groups. Manual Journals Only |

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| ELK000 | Corrupt Ledger Heading Civilian Travel Claims. Corrupt ledger headings - Civilian travel claims control account for errors picked up in feeder system before being posted to Management Groups. CTC Feeder System and Manual Correcting Journals. |
| ELL000 | Corrupt Ledger Heading CRUISE. Corrupt ledger Headings - CRUISE control account for errors picked up in Feeder system before being posted to Management Groups. CRUISE Feeder System and Manual Correcting Journals. |
| ELN000 | Corrupt Ledger Heading Joint Personnel Authority Military Pay and Expenses. Corrupt Ledger Heading JPA Military Pay and Expenses control account for errors picked up in feeder system before being posted to Management Groups. JPA Pay Feeder System and Manual Correcting Journals. |
| EMC000 | Invalid Data Civilian Pay Industrial Feeder. System Account to hold transactions from industrial civilian pay feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Industrial Civilian Pay Feeder System and Manual Correcting Journals. |
| EMD000 | Invalid Data Civilian Pay Non Industrial Feeder. System Account to hold transactions from non-industrial civilian pay feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Non-Industrial Civilian Pay Feeder System |
| EME000 | BDS-US FMS transactions containing invalid standing data identified prior to DFMS posting. Linked to control a/c - SPMC ZZZG81G900. Contra entry in BDS-US FMS DCA a/c via GNE. Manual Journal/feeder BDS-US Pol & com MG only. |
| EMJ000 | Invalid Data CRUISE Feeder. System Account to hold transactions from the CRUISE feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. CRUISE Feeder System and manual correcting journals. |
| EMK000 | Invalid Data Civilian Travel Claims Feeder. System Account to hold transactions from CTC feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. CTC Feeder System and Manual Correcting Journals. |
| EML000 | Invalid Data Cash Office. System Account to hold transactions from the Cash Office Feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Cash Office Feeder System and Manual Correcting Journals. |

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| EMN000 | Invalid Data Joint Personnel Agency Military Pay and Expenses Feeder. System Account to hold transactions from JPA Military Pay and Expenses feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. JPA Feeder System and Manual Correcting Journals. |
| ENA000 | Sub Ledger Suspense Purchase Order Receiving. ORACLE system account needed for setup - not prescribed for use. |
| ENB000 | Purchase Order Inventory Suspense. ORACLE system account needed for setup - not prescribed for use. |
| ENC000 | Sub Ledger Suspense Purchase Order. Purchase Order module error suspense account - PO. Period-End Update Procedure + Manual Correcting Journals. |
| END000 | Sub Ledger Suspense Accounts Payable. Accounts Payable module error suspense account. Period-End Update Procedure + Manual Correcting Journals. |
| ENE000 | Sub Ledger Suspense Accounts Receivable. Accounts Receivable module error suspense account. Period-End Update Procedure + Manual Correcting Journals. |
| ENF000 | Non-Current Assets (NCA) module error suspense account. Non-Current Asset Module Postings and Period-End Update Procedure + Manual Correcting Journals. |
| ENG000 | Accounts Receivable module error suspense account. Accounts receivable Module Postings and Period-End Update Procedure + Manual Correcting Journals. For use by JPA. |
| EPA000 | Default account for postings from the Portal when a mapping to RAC does not exist or is not found from legacy system suspense account or IAC. A corrective journal entry to an appropriate RAC is required. EPA000 mapping may exist on SDS pending RAC choice by CAPITAL COA or may relate to faults in local load or of IT posting systems. |
| EQA000 | This RAC is only to be used for posting changes to the fair value of embedded derivatives within one year in the future |
| EYA001 | MOD Suspense Accounts. Amounts temporarily and exceptionally held in suspense a. pending write-off b. resolution and corrective journal entry. The latter must be cleared each month by manual journal. Local Cash Account - Transfer Entry - TE or Booking Minute - BM raised. |
| FAA001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FAB001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAC001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAD001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group- UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAE001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAF001 | To show the balance on the Defence General Cash Account for the purpose of recording the bank figure in the MOD Statement of Financial Position. This code is for use only by Central Banking and Fund Management. Account holder records payments and receipts through the Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAG001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Imprest Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FAH001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAJ001 | To show the balance on a Bank Account with the Office of Paymaster General for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Account holder pays bills and records receipts through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAK001 | To show the balance on a Bank Account with the Office of Paymaster for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Account holder pays bills and records receipts through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FAX001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCA001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCB001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FCC001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCE001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCF001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCG001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCH001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCK001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FCL001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCM001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCN001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCP001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCU001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCV001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FCW001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Bank and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCX001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FCY001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDA001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDB001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Account: Group Account holder funds Imprest Accounts. Accounts transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDD001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FDE001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDF001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDG001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDH001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDJ001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDK001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FDL001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central Records via CRUISE interface. |
| FDM001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDN001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDP001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDR001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDT001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FDU001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDV001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDW001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDX001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDY001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FDZ001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting Team at Bath for input to Central records via CRUISE interface. |

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| FEA001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEB001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEC001 | To show the balance on an Imprest or Group Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Account. Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FED001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEE001 | To show the balance on an Imprest or Group bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEF001 | To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FEG001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEH001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input Central records via CRUISE interface. |
| FEK001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEL000 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEX001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FEY001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |

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| FEZ001 | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface. |
| FJA001 | Bank Payable Order Issuing Point. Control account used by feeders to record payable instruments issued and the associated funding from Central Banking and Funding Management for items as presented. Balance represents unrepresented items. |
| FKA004 | PtP Euro Non GAR-Exotic currency. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA005 | PtP Euro. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA006 | PtP Euro Non GAR-Other/Mixed. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA007 | PtP US Dollars-Commerz. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA008 | PtP US Dollars-Citibank. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA013 | PtP Foreign Sterling. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA014 | PtP Dummy Bank Acct Cont Pmnts. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA015 | Purchase to Pay Bank 1 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA016 | Purchase to Pay Bank 2 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA017 | Purchase to Pay Bank 3 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA018 | Purchase to Pay Bank 4 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA019 | Purchase to Pay Bank 5 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |

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| FKA020 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA021 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA022 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA023 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA024 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA025 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA026 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA027 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA028 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA029 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA030 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA031 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA032 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA033 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA034 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA035 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA036 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA037 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA038 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA039 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FRA001 | Cash - Sterling balances. Cash in hand - petty cash - stocks of postal orders and stamps. Cash/Imprest Journals and Manual Correcting Journals Only. |
| FRA002 | Cash - Currency balances. Cash in hand - petty cash - stocks of postal orders and stamps - Foreign Currency. Cash/Imprest Journals and Manual Correcting Journals Only. |
| FTA000 | Cash Flight Sub Imprest Control Account. Control account for flight sub imprests - FSIs - used when a part of a RAF unit detaches on exercise and makes advances of cash. |
| FTB000 | Army Temporary Imprest Account. Control account for Army temporary imprest accounts when a part of an Army unit detaches on exercise and makes advances of cash. |
| FXA001 | System Cash Receivables. Oracle system Accounts Receivable local cash/bank account. |
| FXA002 | System Cash Payables. Oracle system Accounts Payable local cash/bank account. |
| GAA000 | Current Liability Accounts Payable Control Account. System code within ORACLE. System Control Account of total Creditors invoices - less credit notes received - maintained in the Accounts Payable ledger. |

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| GAA001 | Current Liabilities Manual Creditors for TLB/HLB/BLB invoiced activity not yet processed by P-t-P |
| GAA005 | P2P systems use only. |
| GAA100 | Current liability Purchase to Payment Control Account. Purchase to Payment - P2P use only. Used to enable reconciliation between the value of bills recorded as paid by P2P against the actual value of payments made from Bills3 relating to P2P bills. |
| GBA000 | Current liability Expenditure Accrual Account. System code within ORACLE. Accruals in respect of goods or services received for which invoices have not been received by FMSSC or locally at the end of the accounting period. See Resource Account Codes GBA010 and GBA020. |
| GBA001 | Purchase to Pay Current Liability Expenditure Accrual Account - System code set up within PtP only. Accruals in respect of goods or services received for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA005 | P2P systems use only. |
| GBA010 | Accruals in respect of goods or services received - chargeable as Non-Current Assets - for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA015 | Accruals in respect of services received chargeable as Intangible Non-Current Assets for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA020 | Current liability Expenditure Accrual Account-Other. Accruals in respect of goods or services received for which invoices have not been received at the end of the accounting period. |
| GBA021 | Accruals in respect of Cap Spares/GWMB received chargeable as Non Current Assets for which invoices have not been received by DBA at the end of the accounting period. |
| GBA022 | Accruals in respect of stocks received chargeable as Current Assets for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA030 | Inventory Clearing Purchase to Payment. P2P use only. Matches DSMS accruals posting to P2P accruals posting. |
| GBA040 | Inventory clearing Account to be used for the new purchase of Capital Spares. Consumables and GWMB. The balance in this account should represent items delivered into a depot for which the payment has not been processed by Liverpool |
| GCA001 | Current liability Other Government Department - Inland Revenue. Tax revenue collected from employees - payable to Inland Revenue and PAYE Settlement Agreements for benefits-in-kind. |
| GCB001 | Current liability Other Government Department Her Majestys Custom and Excise Output Value Added Tax. General VAT Creditor Control Account - Sun. |

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| GCB002 | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type P AR. System code within ORACLE. Output Value Added Tax VAT for non-formula sales transactions processed through the Accounts Receivable system. |
| GCB003 | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type P GL. Output VAT for non-formula sales transactions processed through the General Ledger - ORACLE. |
| GCB004 | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type S AR. System code within ORACLE. Output VAT for formula sales transactions processed through the Accounts Receivable system. |
| GCB006 | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type T AR. System code within ORACLE. Output VAT for 100% recoverable sales transactions processed through the Accounts Receivable system. |
| GCB010 | Imports Value Added Tax. Control account for VAT payable to Her Majesty's Revenue and Customs - creditor - in respect of VAT arising on imports. Postings will be from Central Contracts, Miscellaneous bills and Foreign Military Sales. |
| GCB015 | Commercial Contract Import Value Added Tax. To record the VAT incurred on import of the goods relating to Foreign Military Sales Commercial contracts and payments made to HM Customs and Excise. |
| GCB020 | Value Added Tax Variance Purchase to Payment. P2P use only. Account for variance as a result of VAT on invoice being different to the Value Added Tax VAT calculated in AP based on the PO price and the VAT code. This will only apply to unrecoverable VAT. |
| GCC001 | Creditors ledger Other Government Department, Department of Social Security. National Insurance Contributions collected from Employees owed to DSS. |
| GCD000 | War Pensions Benefits Creditors Ledger Other Department. For use by War Pensions Benefits only. |
| GEA001 | Current Liabilities Staff Payables. Amount owed to employees - Manual Journals. |
| GEB001 | Current Liabilities Payroll and Pensions. Amounts collected from staff for payover to a third Party - except Tax and DSS e.g. Union subs/ voluntary and Statutory deductions from pay. |
| GED001 | Current Liabilities Collaborative Projects. Records receipt of money on behalf of a third party in advance - Manual Journals |
| GEH001 | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals. |
| GEH002 | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals |
| GEH003 | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals. |

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| GEH010 | Payments confirmation Difference Purchase to Payment. P2P use only. Used to trap differences between the payments posting in P2P and the actual posting in FMSSC. Auto posting to create a balance. Manual journals to clear down. Account must be cleared to zero prior to each month end GL transfer to DLO Management Groups. |
| GEK001 | Used to collect the values of unbudgeted and other receipts that cannot be retained. These sums are surrendered to HMT as a monthly payover by Accounts - Ledgers. |
| GEL000 | Liabilities - Derivatives. Fair value of the derivative held by the department. Only to be used when the contract containing the derivative becomes onerous - i.e. the derivative is a liability to the department. |
| GEL001 | This RAC is only to be used for posting changes to the fair value of embedded derivatives within one year in the future |
| GEL002 | The Liabilities Derivative arising from the contracts place for Fuel Hedging |
| GEN000 | Liabilities in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme |
| GFA001 | Current Liabilities Customer Advance Amounts advanced by customers ahead of services provided to them - Manual Journals. |
| GGA001 | Current Liabilities Accruals and Deferred Income. Deferred Income for income received in advance of the period to which it relates. |
| GHA001 | Current Liabilities Finance Lease Obligations. Capital element only of finance lease obligations - where MOD is the lessee - payable within 1 year. See HAA002 for obligations payable beyond 1 year |
| GHA002 | National Loans Fund Loans repayable within 1 year. See HAA001 for loans repayable beyond 1 year. |
| GHB000 | Private Finance Initiative Obligations cash less than 1 year. Obligations under Private Finance Initiative contracts payable within 1 year. |
| GHB010 | Private Finance Initiative Obligations - non cash-less than 1 year. Obligations under Private Finance Initiative contracts payable within 1 year. |
| GHB020 | Contractor Logistics Support/Integrated Operational Support Liability Obligations cash-less than 1 year. |
| GHB030 | Contractor Logistics Support/Integrated Operational Support Liability Obligations non cash-less than 1 year. |
| GMA000 | Cash Inter Management Group Planning Budgeting and Forecasting. For use within the Cognos Planning and Forecasting Application only. This code should be used to plan/forecast all cash IMG transactions. To be cleared down to KAA000 |
| GMACA0 | Cash Inter Management Group Defence Estates Fixed Asset Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CAO will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMADC0 | Cash Inter Management Group Purchase to Payment Chief Defence Logistics. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DC0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMADJ0 | Cash Inter Management Group Future Defence Supply Chain. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DJ0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMADK0 | Defence Logistic Organisation Single Statement of Financial Position Owner. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DK0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMADM0 | Cash Inter Management Group Defence Equipment and Support. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DMO will be against this account. CRUISE Feeders or Centrally approved journals only. |
| GMADN0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM |
| GMADP0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting + Forecasting Non E-NCAM |
| GMAFA0 | Cash Inter Management Group War Pension Benefits. Inter Management Group current account for cash only transactions posted from other Management Groupings to FAO will be against this account. CRUISE Feeders or Centrally approved journals only. |
| GMAJB0 | Cash Inter Management Group Pay and Pensions Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JB0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJC0 | Inter Management Group Cash Account for the DBS. All transactions posted from other Management Groupings to DBS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals. |
| GMAJD0 | Cash Inter Management Group Defence Vetting Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JD0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJE0 | Cash Inter Management Group Defence Export Services Organisation. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JE0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAJH0 | Cash Inter Management Group Defence Bills Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJJ0 | Cash Inter Management Group Chief Constable Ministry of Defence Police and Guarding Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JJ0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJL0 | Cash Inter Management Group Defence Estates. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JL0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJP0 | Cash Inter Management Group Corporate Management and Financial Accountant Cash and Banking Services. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JP0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJT0 | Cash Inter Management Group London Head Office. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JT0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJU0 | Cash Inter Management Group London Del Budgets. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JU0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJV0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting and Forecasting Non Single Balance Sheet Owner |
| GMAJW0 | Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting and Forecasting Single Balance Sheet Owner |
| GMAK10 | Cash Inter Management Group British Forces Cyprus. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K10 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAK70 | Cash Inter Management Group Defence Academy. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K70 will be against this account. CRUISE Feeders or Centrally approved journals only |
| GMAKA0 | Cash Inter Management Group Deputy Chief Defence Staff - Health. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAKH0 | Cash Inter Management Group Service Personnel and Veterans Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKM0 | Cash Inter Management Chief of Joint Operations Customer Estates Organisation. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KM0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKR0 | Cash Inter Management Group Chief Joint operations Conflict Prevention. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KR0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKU0 | Cash Inter Management Group Permanent Joint Headquarters. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KU0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKV0 | Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KV0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKW0 | Cash Inter Management Group Gibraltar. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KW0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKX0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Central TLB |
| GMAMH0 | Cash Inter Management Group Strike Command Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to MH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAMJ0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Air TLB |
| GMANA0 | Cash Inter Management Group Armed Forces Pension Scheme. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to NA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAOTC | Cash IMG OTC Receivables - Inter Management Group Current Account for OTC Receivables. System posting only. No manual journals permitted. |
| GMAVA0 | Cash Inter Management Group Field Army. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVD0 | Cash Inter Management Group Force Development and Training |
| GMAVE0 | Cash Inter Management Group Central Manpower and Army Programme Budget |

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| GMAVH0 | Cash Inter Management Group Joint Helicopter Command. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVK0 | Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VK0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVM0 | Cash Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VM0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVS0 | Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VS0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVU0 | Cash Inter Management Group LF TLB Strategic Risk. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VU0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVV0 | Cash Inter Management Group LF Strat Commod Mgt. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VV0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVY0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Land TLB |
| GMAXG0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Fleet TLB |
| GMAXX0 | Cash Inter Management Group FLEET. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to XX0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMG000 | Current Account Planning Budgeting and Forecasting. For use within the Cognos Planning and Forecasting Application only. This code should be used to plan/forecast all current account IMG transactions. To be cleared down to KAA000 |
| GMGCA0 | Current Account Defence Estates Fixed Asset Management Group. Management Group Current Account for cash only transactions posted from other Management Groupings to NAO will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMGDC0 | Current Account Deputy Purchase to Payment - Chief Defence Logistics. Inter Management Group Current Account for the Deputy Chief Defence Logistics Management Group. All transactions posted from other Management Groupings to Deputy Chief Defence Logistics will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group. |

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| GMGDJ0 | Current Account Future Defence Supply Chain. Inter Management Group Current Account for the Future Defence Supply Chain Management Group. All transactions posted from other Management Groupings to Civilian Management will be against account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGDK0 | Current Account Defence Logistics Organisation Single Statement of Financial Position Owners. Inter Management Group Current Account for the Defence Logistics Organisation Management Group. All transactions posted from other Management Groupings to Civilian Management will be against account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGDM0 | Current Account Defence Equipment and Support. Inter Management Group Current Account for DE+S. All transactions posted from other Management Groupings to DE+S will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGDN0 | Current Account Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM |
| GMGDP0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting Non Single Balance Sheet Owner - DE+S TLB |
| GMGFA0 | Current Account War Pension Benefits. Inter Management Group current account for the WPA benefits Management Group. All transactions posted from other Management Groupings to WPA Benefits will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by Inter Management Group. To be cleared down to KAA000 |
| GMGJB0 | Current Account PPPA - Central. Inter Management Group Current Account for the PPPA. All transactions posted from other Management Groupings to PPPA will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGJC0 | Inter Management Group Cash Account for the DBS. All transactions posted from other Management Groupings to DBS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGJD0 | Current Account Defence Vetting Agency - Central. Inter Management Group Current Account for Defence Vetting Agency - DVA. All transactions posted from other Management Groupings to DVA will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |

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| GMGJE0 | Current Account Defence Export Service Organisation - Central. Inter Management Group Current Account for Defence Export Service Organisation. All transaction posted from other management groupings to Defence Export Service Organisation will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group transfer form GL010. Manual Journals. |
| GMGJH0 | Current Account Defence Bills Agency - Central. Inter Management Group Current Account for Defence Bills Agency. All transactions posted from other Management Groupings to Defence Bills Agency will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGJJ0 | Current Account Chief Constable Ministry of Defence Police and Guarding Agency - Central. Inter Management Group Current Account for Chief Constable Ministry of Defence Police. All transactions posted from other Management Groupings to Chief Constable Ministry of Defence Police will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter-Management Group Transfer Form GL010. Manual Journals. |
| GMGJL0 | Current Account Defence Estates. Inter Management Group Current Account for DEO. All transactions posted from other Management Groupings to DEO will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGJP0 | Current Account Corporate Management and Financial Accountant Cash and Banking Services. Inter Management Group current account for the CMFA C+BS Central Management Group. All transctions posted from other Management Groupings to CMFA C+BS Central will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group. |
| GMGJT0 | Current Account London Head Office. Inter Management Group current account for London Head Office. All transactions posted from other Management Groupings to London Head Office will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group. |
| GMGJU0 | Current Account London Del Budgets. Inter Management Group current account for London Del Budgets. All transactions posted from other Management Groupings to London Del Budgets will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group. |
| GMGJV0 | Current Account Private Finance Initiative Excluding Planning Budgeting and Forecasting Non Single Balance Sheet Owner |

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| GMGJW0 | Current Account Private Finance Initiative Excluding Planning and Forecasting Single Balance Sheet Owner |
| GMGK10 | Current Account British Forces Cyprus - Chief of Joint Operations. Inter Management Group Current Account for British Forces Cyprus. All transactions posted from other Management Groupings to BFC will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGK70 | Current Account Defence Academy - Central. Inter Management Group current account for the Defence Academy Central Management Group. All transactions posted from other Management Groupings to Defence Academy Central will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group |
| GMGKA0 | Current Account Deputy Chief Defence Staff - Health - Central. Inter Management Group Current Account for Surgeon General - VCDS. All transactions posted from other Management Groupings to Surgeon General will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group transfer form GL010. Manual Journals. |
| GMGKH0 | Current Account Service Personnel and Veterans Agency. Inter Management Group Current Account for Service Personnel and Veterans Agency. All transactions posted from other Management Groupings to Service Personnel and Veterans Agency will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGKM0 | Current Account Chief Joint Operations Customer Estates Organisation. Inter Management Group Current Account for CDI. All transactions posted from other Management Groupings to CDI will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGKR0 | Current Account Chief Joint Operations Conflict Prevention. Inter Management Group Current for CDI. All transactions posted from other Management Groupings to CDI will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGKU0 | Current Account Permanent Joint Headquarters - Chief of Joint Operations. Inter Management Group Current Account for CJO. All transactions posted from other Management Groupings to CJO will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |

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| GMGKV0 | Current Account British Forces Falkland Islands - Chief of Joint Operations. Inter Management Group Current Account for Falkland Islands. All transactions posted from other Management Groupings to Falkland Islands will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGKW0 | Current Account Gibraltar - Chief of Joint Operations. Inter Management Group Current Account for Gibraltar Gib. All transactions posted from other Management Groupings to Gib will be against this account. Postings must be agreed by the initiating Current Account Gibraltar Chief of Joint Operations. |
| GMGKX0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Central TLB |
| GMGMH0 | Current Account Strike Command Management Group - STC. Inter Management Group Current Account for STC. All transactions posted from other Management Groupings to Internal Costs will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGMJ0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Air TLB |
| GMGNA0 | Current Account Armed Forces Pension Scheme. Inter Management Group Current Account for AFPS. All transactions posted from other Management Groupings to AFPS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter-Management Group Transfer Form GL010. Manual Journals. |
| GMGOTC | Current Account OTC Receivables - Inter Management Group Current Account for OTC Receivables. System posting only. No manual journals permitted. |
| GMGVA0 | Current Account Field Army - Land. Inter Management Group Current Account for the TRAINING and THEATRE Management Group. All transactions posted from other Management Groupings to TRAINING and THEATRE LAND will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGVD0 | Current Account Force Development and Training |
| GMGVE0 | CLOSED - Inter Management Group Current Account for 4th Division Land Command. All transactions posted from other Management Groupings to 4th Division Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer. |
| GMGVH0 | Current Account Joint Helicopter Command - Land Command. Inter Management Group Current Account for Reserves and Cadets Land Command. All transactions posted from other Management Groupings to Reserves and Cadets Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group |

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| GMGVK0 | Inter Management Group Current Account for UKSC G Land Command. All transactions posted from other Management Groupings to UKSC G Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer |
| GMGVM0 | Closed - All transactions posted from other Management Groupings to Capital Works Land Forces will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. |
| GMGVS0 | Inter Management Group Current Account for SCE. All transactions posted from other Management Groupings to SCE will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. |
| GMGVU0 | Current Account LF TLB Strategic Risk. Inter Management Group current account for LF TLB Strategic Risk. All transactions posted from other Management Groupings to LF TLB Strategic Risk will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group. |
| GMGVV0 | Current Account LF Strat Commod Mgt. Inter Management Group current account for LF Strat Commod Mgt. All transactions posted from other Management Groupings to LF Strat Commod Mgt will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group. |
| GMGVY0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Land TLB |
| GMGXG0 | Private Finance Initiative Excluded from Planning Budgeting + Forecasting - Fleet TLB |
| GMGXX0 | Current Account Fleet - Commander in Chief Fleet. Inter Management Group Current Account for Non Disaggregated Funds CINCFLEET. All transactions posted from other Management Groupings to the Non-Disaggregated Funds will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by inter Management Group transfer form GL010. Manual Journals |
| GNA000 | Bills Liverpool Payments Current Account. System code within ORACLE. Control Account within Management Groups recording transactions with the feeder - Bills Liverpool Payments Curr/Ac Feeder. Amendments can only be made to this Resource Account Code via the feeder system amendment procedures where sanctioned specifically by CFA - Inter Management Group. To be cleared down to KAA000 |
| GNB000 | Bills Liverpool Receipts Current Account. System code within ORACLE. Control Account within Management Groups recording transactions with the feeder - Bills Receipts. Bills Receipts Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000 |

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| GNC000 | Feeder Civilian Pay Industrial Current Account. Control Account within Management Groups recording transactions with the feeder - Industrial Civilian Pay. Industrial Civilian Pay Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000 |
| GND000 | Feeder Civilian Pay Non Industrial Current Account. Control Account within Management Groups recording transactions with the feeder - Non-industrial Civilian Pay. Non-industrial Civilian Pay Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000 |
| GNE000 | Receives transactions from the BDS-US FMS 301 feeder at MG level. Contra entries in BDS-US FMS DCA a/c and in BDS-US FMS import VAT a/c. Manual journal/feeder BDS-US, Pol & Com MG & DGFM only. To be cleared down to KAA000 |
| GNJ000 | CRUISE Exclude Function Current Account. Control Account within Management Groups recording transactions with the feeder - CRUISE Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned. To be cleared down to KAA000 |
| GNJ001 | Embedded in CRUISE. Do Not Delete. |
| GNK000 | Feeder Civilian Travel Claims Current Account. Control Account within MGs recording transactions with the feeder - Civilian Travel Claims. CTC Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA - IMG. To be cleared down to KAA000 |
| GNL000 | Feeder Commercial Contract Payments. Control Account within MGs recording transactions with the feeder - British Defence Staff/Washington - BDS/W Commercial Payments Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA-IMG. To be cleared down to KAA000 |
| GNN000 | Feeder Joint Personnel Agency Military Pay and Expense Current Account .Control Account within MGs recording transactions with the feeder - JPA Military Pay and Expenses Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA- IMG. To be cleared down to KAA000 |
| HAA001 | Long Term National Loans Fund loans repayable beyond 1 year. See GHA002 for loans repayable within 1 year. |
| HAA002 | Finance Lease Obligations. Capital element only of finance lease obligations where MOD is the lessee payable beyond 1 year. See GHA001 for obligations payable within 1 year |
| HAA003 | Liabilities - other than finance lease obligations and NLF loans where the amount payable is beyond 1 year. |

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| HAA004 | Deferred Income expected to be received in more than 1 year. Deferred Income for income received in advance of the period to which it relates. |
| HAB000 | Private Finance Initiative Obligations cash 2-5 yrs inc. Obligations under Private Finance Initiative contracts payable beyond 2-5 yrs inc. |
| HAB005 | Obligations under Private Finance Initiative contracts payable beyond 5 years. |
| HAB010 | Private Finance Initiative Obligations non cash 2-5 yrs inc. Obligations under Private Finance Initiative contracts payable beyond 2-5 yrs inc. |
| HAB015 | Obligations under Private Finance Initiative contracts payable beyond 5 years. |
| HAB020 | Contractor Logistics Support/Integrated Operational Support Obligations cash more than 1 year. Obligations under Private Finance Initiative contracts payable beyond 1 year. |
| HAB030 | Contractor Logistics Support/Integrated Operational Support Obligations non cash more than 1 year. Obligations under Private Finance Initiative contracts payable beyond 1 year. |
| HAC000 | This RAC is only to be used for posting changes to the fair value of embedded derivatives over one year in the future |
| JAA000 | Decommissioning and Restoration Liability-Nuclear-Opening Balance. Provision for decommissioning and restoration and environmental costs of nuclear facilities. See JSP472 Ch 12. For Operating Cost Statement - OCS increase/decrease to provision use NWB000 or NWB100 for costs and TNB002 for unwinding discount. |
| JAA100 | Provision for Decommissioning and Restoration of Nuclear Facilities - Increase from Statement of Comprehensive Net Expenditure Statement. To be cleared down to JAA000 |
| JAA200 | Provision for Decommissioning and Restoration of Nuclear Facilities - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JAA000 |
| JAA300 | Decommissioning and Restoration Liability-Nuclear-Unwinding Discount. Provision for Decommissioning and Restoration of Nuclear Facilities - Unwinding of Discount. To be cleared down to JAA000 |
| JAA400 | Provision for Decommissioning and Restoration of Nuclear Facilities - Accrued charge against provision. Identifies any accrued charge against the provision. To be cleared down to JAA000 |
| JAA410 | Provision for Decommissioning and Restoration of Nuclear Facilities-Cash Charge Against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JAA500 | Decommissioning and Restoration Liability-Nuclear-Capitalised In year. Provision for Decommissioning and Restoration of Nuclear Facilities - Capitalised in Year. To be cleared down to JAA000 |

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| JAA600 | Decommissioning and Restoration Liability-Nuclear-Transfers and Reclassification. Provision for Decommissioning and Restoration of Nuclear Facilities - Transfers and Reclassifications. To be cleared down to JAA000 |
| JBA000 | Environmental Liability-Non Nuclear-Opening Balance. Provision for non nuclear decommissioning/restoration and environmental costs. See JSP472 Ch 12. For Operating Cost Statement - OCS increase/decrease to provision use NWC000 or NWC100 for costs and TMC001 for unwinding discount. |
| JBA100 | Provision for non nuclear environmental/clean up liabilities - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JBA000 |
| JBA200 | Provision for non nuclear environmental/clean up liabilities - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JBA000 |
| JBA300 | Environmental Liability-Non Nuclear-Unwind Discount. Provision for non nuclear environmental/clean up liabilities - Unwinding of Discount. To be cleared down to JBA000 |
| JBA400 | Provision for Non Nuclear Environmental/Clean Up Liabilities - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JBA410 | Provision for Non-Nuclear Environment/Clean Up Liabilities - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JBA500 | Environmental Liability-Non Nuclear-Capitalised in year. Provision for non nuclear environmental/clean up liabilities - Capitalised in Year. To be cleared down to JBA000 |
| JBA600 | Environmental Liability-Non Nuclear-Transfers and Reclassifications. Provision for non nuclear environmental/clean up liabilities - Transfers and Reclassifications. To be cleared down to JBA000 |
| JDA000 | Legal Claims - Opening Balance. Provision for legal claims by 3rd parties and MOD personnel. See JSP472 Ch 12. For Operating Cost Statement - OCS increase/decrease to provision use NWE000 for costs and TMC001 for unwinding discount. |
| JDA100 | Provision made pending legal claims against the MOD- Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JDA000 |
| JDA200 | Provision made pending legal claims against the MOD- Release to Statement of Comprehensive Net Expenditure. To be cleared down to JDA000 |
| JDA300 | Legal Claims-Unwind of Discount. Provision made pending legal claims against the MOD - Unwinding of Discount. To be cleared down to JDA000 |

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| JDA400 | Provision made pending Legal Claims against the MOD - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JDA410 | Provision made pending Legal Claims against the MOD - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JDA500 | Legal Claims-Capitalised in year. Provision made pending legal claims against the MOD - Capitalised in Year. To be cleared down to JDA000 |
| JDA600 | Legal Claims-Transfers and Reclassifications. Provision made pending legal claims against the MOD - Transfers and Reclassifications. To be cleared down to JDA000 |
| JEA000 | Civilian Early Departure provision-Opening Balance. Provision for Civilian Early Retirements. See JSP472 Chapter 12. For OCS increase/decrease to provision use NWS100 for costs and TMC001 for unwinding of discount. |
| JEA100 | Provision for Civilian Early Retirements - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 |
| JEA200 | Provision for Civilian Early Retirements - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 |
| JEA300 | Civilian Early Departure provisions-Unwinding Discount. Provision for Civilian Early Retirements - Unwinding of Discount. To be cleared down to JEA000 |
| JEA350 | Change of HM Treasury discount rate for pensions |
| JEA400 | Provision for Civilian Early Retirements - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JEA410 | Provision for Civilian Early Retirements - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JEA500 | Civilian Early Departure provisions-Capitalised in year. Provision for Civilian Early Retirements - Capitalised in Year. To be cleared down to JEA000 |
| JEA600 | Civilian Early Departure provisions-Transfer and Reclassification. Provision for Civilian Early Retirements - Transfers and Reclassifications. To be cleared down to JEA000 |
| JFA000 | Onerous Contracts provisions-Opening Balance. Provisions against specific terminated projects giving rise to future costs under onerous contracts only. See JSP472 Chapter 12. For OCS increase/decrease to provision use NWG000 for costs and TMC001 for unwinding discount. |

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| JFA100 | Onerous Contracts provisions-Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JFA000 |
| JFA200 | Onerous Contracts provisions-Release to Statement of Comprehensive Net Expenditure. To be cleared down to JFA000 |
| JFA300 | Onerous Contracts Provisions - Unwinding of Discount. To be cleared down to JFA000 |
| JFA400 | Onerous Contracts Provisions - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JFA410 | Onerous Contracts Provisions - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JFA500 | Onerous Contract provisions-Capitalised in year. To be cleared down to JFA000 |
| JFA600 | Onerous Contracts provisions-Transfer and Reclassifications. To be cleared down to JFA000 |
| JGA000 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA100 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA200 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA300 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA400 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA410 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA500 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA600 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JHA000 | Liabilities arising under Financial Instrument Contracts - Opening Balance |
| JHA100 | Liabilities arising under Financial Instrument Contracts - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JHA000 |

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| JHA200 | Liabilities arising under Financial Instrument Contracts - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JHA000 |
| JHA300 | Liabilities arising under Financial Instrument Contracts - Unwinding of discount. To be cleared down to JHA000 |
| JHA400 | Liabilities arising under Financial Instrument Contracts - Accrued charge against provision. To be cleared down to JHA000 |
| JHA410 | Liabilities arising under Financial Instrument Contracts - Cash charge against provision. To be cleared down to JHA000 |
| JHA500 | Liabilities arising under Financial Instrument Contracts - Capitalisation in year. To be cleared down to JHA000 |
| JHA600 | Liabilities arising under Financial Instrument Contracts - Transfers and reclassifications. To be cleared down to JHA000 |
| JJA000 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA110 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA120 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA130 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA140 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA440 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA450 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA460 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA470 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA480 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JJA610 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |

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| JJA620 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA000 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA120 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA140 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA440 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA450 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JKA460 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| JYA000 | Other provisions-restructuring-Opening Balance. Provisions for restructuring including asset disposals/staff movements and redundancy. See JSP472 Chapter 12. For OCS increase/decrease to Provision use NWR000/NWR200 and NWS000/NWS200 for costs and TMC001 for unwinding discount. |
| JYA100 | Other provisions-restructuring-increase from Statement of Comprehensive Net Expenditure. To be cleared down to JYA000 |
| JYA200 | Other provisions-restructuring-Release to Statement of Comprehensive Net Expenditure. To be cleared down to JYA000 |
| JYA300 | Other provisions-restructuring-Unwinding Discount. To be cleared down to JYA000 |
| JYA350 | Change of HM Treasury discount rate for pensions |
| JYA400 | Restructuring Provisions - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JYA410 | Restructuring Provisions - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JYA500 | Other provisions-restructuring-Capitalised in year. To be cleared down to JYA000 |
| JYA600 | Other provisions-restructuring-Transfer and Reclassification. To be cleared down to JYA000 |

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| JZA000 | Other provisions-Other-Opening Balance. Other Provisions not covered by JAA to JYA. See JSP472 chapter 12. For operating Cost Statement - OCS increase/decrease to provision use NWY000 or NWT000 for costs and TMC001 for unwinding discount. |
| JZA100 | Other Provisions-Other-Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JZA000 |
| JZA200 | Other provisions-Other-Release to Statement of Comprehensive Net Expenditure. To be cleared down to JZA000 |
| JZA300 | Other provisions-Other-Unwinding of Discount. To be cleared down to JZA000 |
| JZA400 | Other Provisions - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JZA410 | Other Provisions - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JZA500 | Other provisions-Other-Capitalised in year. To be cleared down to JZA000 |
| JZA600 | Other provisions-Other-Transfers and Reclassifications. To be cleared down to JZA000 |
| KAA000 | General Fund Opening Balance. System code within ORACLE. The Closing PY balance plus the PY clear-down of Intercompany Balances in year reserve movements KAB***/ KAC***/ KAJ000/ KAX000. The PY OCS balance is automatically transferred to this account in AP0. |
| KAB200 | General Fund for credit of Auditors notional remuneration - to be cleared down to General Fund opening balance - KAA000 in AP0. |
| KAB300 | Consolidated Fund Extra Receipts Reserve. General Fund amounts repayable to Consolidated Fund for Contra debit entry of amounts shown as CFER income and excess grant drawdown not spent - to be cleared down to General Fund opening balance - KAA000 in AP0. |
| KAB400 | Financial Management Shared Service Centre DRAC use only. |
| KAB666 | PB+F Balancing Code to ensure double entry integrity within the system. |
| KAC001 | Vote 1 Control Account. To record amounts of Supply drawn down against the Vote 1 allocation. For CBFM use only. To be cleared down to General Fund opening balance KAA000 in AP0. |
| KAD000 | System code within Oracle. Realised Revaluation Reserve. General Fund for credit of realised element of revaluation reserve to be cleared down to General Fund opening balance KAA000 in AP0. |
| KAD100 | System code within Oracle. Realised Donated Asset Reserve. General Fund for credit of realised element of donated asset reserve - to be cleared down to General Fund opening balance KAA000 in AP0. |

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| KAF002 | Vote 2 Control Account. To record amounts of Supply drawn down against the Vote 2 allocation. For CBFM use only. To be cleared down to General Fund opening balance - KAA000 in AP0 |
| KAJ000 | General Fund Balance Transfers. In accordance with Financial Instructions where reorganisations take place in year - rather than in the prior year - the transfer out/transfer in of an organisations General Fund balance should be posted to this account. This will ensure that the integrity of the ledger systems is maintained for DRAC purposes. Note - consolidation of this account must be zero. To be cleared down to KAA000 |
| KAX000 | Asset Write-on. The increase to General Fund arising through changes to the prior year assets accounts. Not to be used without prior approval by CFA. See DRAC Financial Instructions for further guidance on accepted Accounting Policy rules. To be cleared down to KAA000 |
| KBA000 | System code within ORACLE. The closing Prior Year balance plus the cleardown of all KBA balances in AP0. |
| KBA100 | System code within Oracle. Revaluation Reserve In year revaluation movement including Professional Valuations and Modified Historic Cost Accounting adjustments - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA110 | Non-Current Assets In-Year Revaluation Reserve Departmental Expenditure Limit Impairments + Write Offs |
| KBA120 | Non-Current Assets In-Year Revaluation Reserve Reversals Departmental Expenditure Limit Impairments |
| KBA130 | Non-Current Assets In-Year Revaluation Reserve Annually Managed Expenditure Impairments + Write-Offs |
| KBA140 | Non-Current Assets In-Year Revaluation Reserve Reversals of Annually Managed Expenditure Impairments |
| KBA200 | Revaluation Reserve In year backlog movement, manual journal - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA400 | Revaluation Reserve In year Transfers between Management Groups and Reclassification between headings - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA500 | Revaluation Reserve In year amounts realised i.e. on asset disposal or write off transferred to General Fund KAD000 - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KCA000 | The closing Prior Year balance plus the cleardown of all KCA balances in AP0. |
| KCA400 | Stock Revaluation Reserve In year Transfers between Management Groups and Reclassifications between headings - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KCA500 | Inventory Revaluation Reserve In year amounts realised i.e. on inventory disposal or write off transferred to General Fund - KAD000 - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KCB000 | Inventory Revaluation Reserve In year revaluation movement i.e. Modified Historic Cost Accounting - MHCA adjustment - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0 |

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| KCC000 | Inventory Revaluation Reserve In year backlog movement - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KDA000 | Donated Asset Reserve - Balance Brought Forward. The closing Prior Year balance plus the clear-down of all KDA balances in AP0. |
| KDA100 | Donated Assets Reserve In-Year Additions. Donated Asset Reserve In year additions movement manual journal - to be cleared down to Donated Asset Reserve opening balance KDA000 in AP0. |
| KDA200 | System code within Oracle. Donated Assets In-year Revaluation Reserve. Donated Asset Reserve In year revaluation including Professional Valuations and Modified Historic Cost Accounting and backlog movement - to be cleared down to Donated Asset Reserve opening balance KDA000 in AP0 |
| KDA250 | Donated Assets In-year Back Depreciation Charge Reserve. Donated Asset Reserve In year backlog movement manual journal - to be cleared down to Donated Asset Reserve opening balance KDA000 in AP0 |
| KDA300 | Donated Asset Reserve In Year Permanent Diminution Value. To be used by CFAT only. Refer to DRAC Financial Instructions for guidance. To be cleared down to KDA000 |
| KDA350 | Not to be used in 08-09 |
| KDA400 | Donated Assets Transfers Reserve. Donated Asset Reserve In year transfers between Management Groups and Reclassifications between headings. Also use for release of Reserve to Operating Cost Statement for depreciation and disposals of donated assets - to be cleared down to Donated Asset Reserve opening balance KDA000 in AP0. |
| KDA500 | Donated Asset Realised Transfer to General Fund. Donated Asset Reserve In year amounts realised excluding depreciation and disposals transferred to General Fund KAD100 - to be cleared down to Donated Asset Reserve opening balance KDA000 in AP0. |
| KDA600 | In year release of Donated Asset Reserve contra to Depreciation Charge code. To be cleared down to KDA000 |
| KDA700 | In year release of Donated Asset Reserve contra to Net Asset Value Disposals RAE001. To be cleared down to KDA000 |
| KDA800 | In year release of Donated Asset Reserve to the SoCNE for impairments. To be cleared down to KDA000 in accordance with IYM instructions prior to following financial year's opening Statement of Financial Position date. |
| KFA000 | Pension Provisions actuarial gains and losses. The change in pension provisions arising from changes to actuarial assumptions including changes to the discount rate. This is not charged to the OCS but is recognized in the STRGL in accordance with PES-2006 08 - dated 3 Aug 06. |
| KJA000 | To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes |

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| KJB000 | To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes |
| KJC000 | To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes |
| KKA000 | To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes |
| KKB000 | To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes |
| LAA001 | United Kingdom Trained Adult Personnel Army Officers Pay - Pensionable Elements. Army Officers pay costs. Pensionable element. Payroll feeder system only. |
| LAA003 | United Kingdom Trained Adult Personnel Army Other Ranks Pay - Pensionable elements. Pay costs for Army personnel - Other Ranks. Pensionable element. Payroll feeder system only. |
| LAA100 | Army Officers Pay - Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAA200 | Army Other Ranks Pay - Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAA205 | Mobilised Territorial Army - Officers Basic Pay Costs. This RAC will not be populated by JPA in 08/09. |
| LAA210 | Mobilised Territorial Army - Other Ranks Basic Pay Costs. This RAC will not be populated by JPA in 08/09. |
| LAA215 | Full time Reserve Service personnel - Full Commitment and Limited Commitment-Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA220 | Full Time Reserve Service personnel-Full Commitment and Limited Commitment-Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA225 | Full Time Reserve Service personnel-Home Commitment-Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA230 | Full Time Reserve Service Personnel-Home Commitment-Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA235 | Non Regular Permanent Staff - Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA240 | Non Regular Permanent Staff - Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA245 | Military Provost Guard Service Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA250 | Royal Irish Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA255 | Royal Irish Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAF001 | RAF Officers Pay-Pensionable elements. Payroll feeder system only. |

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| LAF003 | RAF Other Ranks Pay-Pensionable elements. Payroll feeder system only. |
| LAF100 | RAF Officers Pay-Non Pension elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAF200 | RAF Other Ranks Pay-Non Pension elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAF215 | All commitment - Officers Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAF220 | All Commitment - Other Ranks Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAF225 | All commitment - Officers Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAF230 | All commitment - Other Ranks Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAL001 | Locally Engaged Service Personnel Pay. Pay Costs for locally engaged personnel. Payroll Feeder systems |
| LAN001 | Royal Navy and Royal Marine Officers Pay-Pensionable elements. Payroll feeder system only. |
| LAN003 | Royal Navy and Royal Marine Other Ranks Pay-Pensionable elements. Payroll feeder system only. |
| LAN100 | Royal Navy and Royal Marine Officers Pay-Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAN200 | Royal Navy and Royal Marine Other Ranks Pay-Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAN215 | All commitment - Officers Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAN220 | All commitment - Other Ranks Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAN225 | All commitment - Officers Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAN230 | All commitment - Other Ranks Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAR001 | Army Regular Reserves - Payments. Payroll Feeder systems |
| LAR003 | Royal Irish Regiment Pay Bounties. Payroll feeder systems. |
| LAS001 | RAF Regular Reserves - Payments. Payroll feeder systems |
| LAT001 | Royal Navy and Royal Marines Regular Reserves Payments. Payroll feeder systems. |
| LAV001 | Volunteer Reserve Forces Pay. |
| LAV003 | Volunteer Reserve Forces Bounties. Volunteer Reserve Forces bounty - training and education allowance. |
| LAZ666 | This RAC should be used to include adjustments required to manpower costs - Pensionable Pay Non Pensionable Pay ERNIC and SCAPE - during Plan Round only where the attribution to appropriate RAC Level 4 Codes has still to be determined. Balances against this RAC must be 0 out by making adjustments to the appropriate RAC Level 4s at key stages in the Plan Round including final submission as specified in the Corporate Centres instructions. This RAC is not to be used to make adjustments in year. |

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| LAZ667 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| LBA004 | Army Language Awards. Language award payments to Army personnel who have completed the Army language award scheme. Paid on AF 09512 via Payroll feeder system. |
| LBA006 | Army Education Allowance. Army education allowance. Includes boarding school allowance/PSA to Inland Revenue/day school allowance/special educational needs allowance and guardian allowance. Payroll feeder system. |
| LBA008 | Army Family Allowance. Includes overseas working family tax credits and family maintenance grant. Payroll feeder system. |
| LBA009 | Army Separation Allowance. Includes longer separated service allowance - LSSA and the accumulated turbulence - AT / AT+ bonuses. Payroll feeder system. |
| LBA010 | Army Clothing Grants. Civilian clothing allowance and grant. Paid as either a daily allowance or annual grant to other ranks when required to wear plain clothes in the course of military duties. Also includes hosiery allowance. Payroll feeder system. |
| LBA015 | Army Committal & Retention Allowance costs. Payroll feeder system. |
| LBA017 | Army - Satisfied Soldier Bounty Scheme. Payroll feeder system. |
| LBA018 | Army Permanent Commission Grants. Payroll feeder system. |
| LBA019 | Army Personnel Contribution Equivalent Premiums. Army personnel contribution equivalent premiums. Payments to DSS where short service pension rights are transferred rather than frozen for later payment. Payroll feeder system. |
| LBA022 | Service Home Savings scheme - Army. Payroll feeder system |
| LBF001 | RAF Education Allowance. Includes boarding school allowance/ day school allowance and residential care for mentally handicapped children. Payroll feeder system. |
| LBF002 | RAF Language Awards. Payroll feeder system. |
| LBF005 | RAF Family Allowance. Includes overseas child benefit/family maintenance grant and maternity grant. Payroll feeder system. |
| LBF006 | RAF Separation Allowance. Payroll feeder system. |
| LBF008 | RAF Clothing Allowance. Payroll Feeder Systems and manual journals. |
| LBF009 | RAF Committal & Retention costs. Payroll feeder system. |

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| LBF010 | RAF Permanent Commission Grants. Payroll feeder system. |
| LBF011 | RAF Personnel Contribution Equivalent Premiums. Payroll feeder system. |
| LBF013 | Service Home Savings scheme - RAF. Payroll feeder system |
| LBN001 | Royal Navy and Royal Marines Education Allowance. Includes boarding school allowance/day school allowance and residential care for mentally handicapped Children. Payroll feeder system. |
| LBN003 | Royal Navy and Royal Marines Separation Allowance. Payroll feeder systems. |
| LBN006 | Royal Navy and Royal Marine Kit Upkeep Allowance. Payroll feeder systems. |
| LBN009 | Royal Navy and Royal Marines Committal and Retention. Payroll feeder systems. |
| LBN011 | Royal Navy and Royal Marines Messing and Food Allowance costs. Payroll feeder systems. |
| LBN012 | Royal Navy and Royal Marines Personnel Contribution Equivalent Premiums. Payroll feeder systems. |
| LBN014 | Service Home Savings Scheme- Navy. Payroll feeder systems. |
| LBR001 | Compensation - Loss of Income- Reserves and Cadets. Army Reservists. Payroll feeder systems. |
| LBR006 | Royal Naval Reserves and Royal Marine Trainees Training Fees/ Language Awards/University. Training fees/language awards and uniform costs for RNR and RMT personnel. Payroll feeder systems |
| LBR007 | Financial Assistance for RN/RM Reservists. |
| LBW001 | Excess Rent and Lodging Allowance. |
| LBW002 | Messing and Food Allowance. Other - messing and food allowance costs excluding RN and RM Messing and Food Allowance - LBN011. Payroll feeder systems. |
| LBW003 | Local Overseas Allowance. Local Overseas Allowance |
| LBW004 | Refunds of Insurance Premiums. Payroll feeder systems. |
| LBW007 | Payments of Operational Allowance to Service personnel as specifically defined in JSP 752 Chapter 10, Section 11 |
| LBW008 | Campaign Continuity Allowance, payments to eligible service personnel if they are permanently assigned into a post on MOD's Ops Directorate campaign continuity data base in excess of 228 days. |
| LBW020 | Use of specialist recruitment agencies engaged to assist in both the search for and the selection of Service candidates for specific posts. This category should not include routine advertising for MoD recruitment. |
| LBZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |

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| LDA002 | United Kingdom Trained Adult Personnel Army Officers Earnings Related National Insurance Contributions. Army Officers employers national insurance contributions. Payroll feeder system only. |
| LDA004 | United Kingdom Trained Adult Personnel Army Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for Army personnel Other Ranks. Payroll feeder system only. |
| LDA205 | Mobilised Territorial Army - Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA210 | Mobilised Territorial Army - Other Ranks Earnings Related National Insurance Contributions costs. This RAC will not be populated by JPA in 07/08. |
| LDA215 | Full Time Reserve Service personnel-Full Commitment + Limited Commitment-Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA220 | Full Time Reserve Service personnel-Full Commitment + Limited Commitment - Other Ranks Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA225 | Full time Reserve Service personnel-Home Commitment-Officers Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA230 | Full Time Reserve Service personnel - Home Commitment - Other Ranks Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA235 | Non Regular Permanent Staff - Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA240 | Non Regular Permanent Staff - Other Ranks Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA245 | Military Provost Guard Service Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA250 | Royal Irish Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA255 | Royal Irish Other Ranks Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDF002 | RAF Officers Earnings Related National Insurance Contributions. Employers national insurance contributions for RAF Officers. Payroll feeder system only. |
| LDF004 | RAF Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for RAF personnel - Other Ranks. Payroll feeder system only. |
| LDF215 | All commitments Officers ERNIC. |

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| LDF220 | All commitments Other Ranks ERNIC. |
| LDL001 | Locally Engaged Service Personnel Employers National Insurance Contributions. Payroll feeder systems only. |
| LDN002 | RN & RM Officers Earnings Related National Insurance Contributions. Employers national insurance contributions for Royal Navy and Royal Marine Officers. Payroll feeder system only |
| LDN004 | RN & RM Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for all Royal Navy and Royal Marines -Other Ranks. Payroll feeder system only. |
| LDN215 | All commitments Officers ERNIC. |
| LDN220 | All commitments Other Ranks ERNIC. |
| LDR002 | Royal Irish Regiment Earnings Related National Insurance Contributions. Royal Irish Regiment employers national insurance contributions. Payroll feeder systems |
| LDR003 | Volunteer Reserve Forces Earnings Related National Insurance Contributions. Employers National Insurance Contributions for Volunteer Reserve Forces Personnel Payroll feeders systems |
| LEA001 | United Kingdom Trained Adult Personnel Army Officers Superannuation Contributions Adjusted for Past Experience for Army Officers. This RAC will not be populated by JPA in 07/08. |
| LEA002 | United Kingdom Trained Adult Personnel Army Other Ranks Superannuation Contributions Adjusted for Past Experience Army Other Ranks. This RAC will not be populated by JPA in 07/08. |
| LEA205 | Mobilised Territorial Army - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA210 | Mobilised Territorial Army - Other Ranks Superannuation Contributions Adjusted for Past Experience costs. This RAC will not be populated by JPA in 07/08. |
| LEA215 | Full Time Reserve Service personnel - Full Commitment + Limited Commitment Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA220 | Full Time Reserve Service personnel - Full Commitment + Limited Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA225 | Full Time Reserve Service personnel-Home Commitment - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA230 | Full Time Reserve Service personnel-Home Commitment-Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA235 | Non Regular Permanent Staff - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA240 | Non Regular Permanent Staff - Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |

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| LEA245 | Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA250 | Royal Irish Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA255 | Royal Irish Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEF001 | RAF Officers Superannuation Contributions Adjusted for Past Experience. SCAPE for RAF officers. Payroll feeder systems. |
| LEF002 | RAF Other Ranks Superannuation Contributions Adjusted for Past Experience. SCAPE for RAF Other Ranks. Payroll feeder systems. |
| LEF215 | All commitments Officers SCAPE. |
| LEF220 | All commitments Other Ranks SCAPE. |
| LEL001 | Locally Engaged Service Personnel Superannuation Contributions Adjusted for Past Experience. SCAPE for Locally engaged Services Personnel. Payroll feeder systems. |
| LEN001 | Superannuation Contributions Adjusted for Past Experience for Royal Navy and Royal Marine Officers. Payroll feeder systems. |
| LEN002 | Superannuation Contributions Adjusted for Past Experience for Royal Navy and Royal Marine Other Ranks. Payroll feeder systems. |
| LEN215 | All commitments Officers SCAPE. |
| LEN220 | All commitments Other Ranks SCAPE. |
| LER001 | Superannuation Contributions Adjusted for Past Experience for Reserve Forces Officers. SCAPE for Reserve Forces - Officers. Payroll feeder systems. |
| LER002 | Superannuation Contributions Adjusted for Past Experience for Reserve Forces - Other Ranks. SCAPE for Reserve Forces Other Ranks. Payroll feeder systems. |
| LHA001 | Army Officers Retired pay/Half pay etc - inc. Gurkhas. For AFPS use only |
| LHA002 | Terminal Grants Gratuities Etc - Officers - Army. Army Officers terminal grants and gratuities. For AFPS use only |
| LHA003 | Army Officers Commutation of Retired Pay etc - inc. Gurkhas. For AFPS use only |
| LHA004 | Pension Gratuities to Dependants - Officers. Army Officers Widows and Dependants Pensions and gratuities inc. Gurkhas. For AFPS use only |
| LHA005 | Army Officers transfer values. For AFPS use only |
| LHA006 | Soldiers Pensions/Rewards etc - inc. Gurkhas. For AFPS use only |

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| LHA007 | Soldiers terminal grants and gratuities etc. For AFPS use only |
| LHA008 | Soldiers Commutation of Retired Pay etc inc. Gurkhas. For AFPS use only |
| LHA009 | Soldiers Widows and Dependants pensions and Gratuities - inc. Gurkhas. For AFPS use only |
| LHA010 | Soldiers transfer Value Personnel. For AFPS use only |
| LHA011 | Army Officers - Early Departure Payment - EDP |
| LHA012 | Army Other Ranks - Early Departure Payment - EDP |
| LHA013 | Army Forces Compensation Schemes - Army Officers Guaranteed Income Payment - GIP |
| LHA014 | Armed Forces Compensation Scheme - Army Other Ranks Guaranteed Income Payment - GIP |
| LHA015 | Armed Forces Compensation Schemes - Army Officers Lump Sums and Gratuities. |
| LHA016 | Armed Forces Compensation Schemes - Army Other Ranks Lump Sums and Gratuities. |
| LHA017 | Armed Forces Compensation Schemes - Army Officers Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities. |
| LHA018 | Armed Forces Compensation Schemes - Army Other Ranks Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities. |
| LHF014 | RAF Retired Pay/Half Pay and Reward Etc. For AFPS use only |
| LHF015 | Terminal Grants Gratuities Etc-Officers - RAF. RAF Officers terminal grants & gratuities. For AFPS use only |
| LHF016 | RAF Officers Commutation of Retired Pay etc. For AFPS use only |
| LHF017 | RAF Officers Widows and Dependants pensions and gratuities etc. For AFPS use only |
| LHF018 | Transfer Values - Respect Personnel - Officers. RAF Officers transfer values. For AFPS use only |
| LHF020 | RAF Airmens Pensions Rewards etc. For AFPS use only |
| LHF021 | RAF Airmens terminal grants and gratuities etc. For AFPS use only |
| LHF022 | RAF Airmens Commutation of Pensions etc. For AFPS use only |
| LHF023 | Pension Gratuities Etc to Dependants - Airmen. RAF Airmens Widows & Dependants Pensions & gratuities. For AFPS use only |
| LHF024 | Transfer Values - Respect Personnel - Airmen. RAF Airmens transfer values. For AFPS use only |
| LHF025 | RAF Officers - Early Departure Payment - EDP |
| LHF026 | RAF Other Ranks - Early Departure Payment. - EDP |
| LHF027 | Armed Forces Compensation Schemes - RAF Officers Guaranteed Income Payment - GIP |
| LHF028 | Armed Forces Compensation Schemes - RAF Other Ranks Guaranteed Income Payment. - GIP |
| LHF029 | Armed Forces Compensation Schemes - RAF Officers Lump Sums and Gratuities. |
| LHF030 | Armed Forces Compensation Schemes - RAF Other Ranks Lump Sums and Gratuities. |

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| LHF031 | Armed Forces Compensation Schemes - RAF Officers Widows and Dependants Guaranteed Income Payment - GIP/Lump Sums and Gratuities. |
| LHF032 | Armed Forces Compensation Schemes - RAF Other Ranks Widows and Dependants GIP/Lump Sums and Gratuities. |
| LHN027 | Royal Navy and Royal Marine Officers Retired Pay/Half Pay etc. For AFPS use only |
| LHN028 | Royal Navy and Royal Marines Officers Terminal Grants and Gratuities. For AFPS use only |
| LHN029 | Royal Navy and Royal Marine Officers Commutation of Retired Pay. For AFPS use only |
| LHN030 | Royal Navy and Royal Marine Officers Widows and Dependants Pensions and Gratuities. For AFPS use only |
| LHN031 | Royal Navy and Royal Marine Officers Transfer Values. For AFPS use only |
| LHN032 | Royal Navy and Royal Marine Ratings and Other Ranks Pension Awards. For AFPS use only |
| LHN033 | Royal Navy and Royal Marine Ratings and Other Ranks Terminal Grants and Gratuities. For AFPS use only |
| LHN034 | Royal Navy and Royal Marine Ratings and Other Ranks Commutation of Pensions. For AFPS use only |
| LHN035 | Royal Navy and Royal Marine Ratings and Other Ranks Widows and Dependants Pensions and Gratuities. For AFPS use only |
| LHN036 | Royal Navy and Royal Marine Ratings and Other Ranks Transfer Values. For AFPS use only |
| LHN037 | Royal Navy Officers - Early Departure Payment. |
| LHN038 | Royal Navy Other Ranks - Early Departure Payment. |
| LHN039 | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Officers Guaranteed Income Payment - GIP. |
| LHN040 | Armed Forces Compensation Schemes - Royal Navy and Royal Marines Other Ranks Guaranteed Income Payment - GIP. |
| LHN041 | Armed Forces Compensation Schemes - Royal Navy and Royal Marines Officers Lump Sums and Gratuities. |
| LHN042 | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Other Ranks Lump Sums and Gratuities. |
| LHN043 | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Officers Widows and Dependants GIP Lump Sums and Gratuities. |
| LHN044 | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Other Ranks Widows and Dependants GIP/Lump Sums and Gratuities |
| LHR440 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LHR450 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |

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| LHR460 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LHT440 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LHT450 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LHT460 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LHT480 | To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes |
| LJA001 | UK Non-Industrial Civilian Pay. UK non-industrial Civilian pay. Payroll feeder systems. |
| LJA003 | UK Non-Industrial Civilian Overtime. UK non-industrial Civilian overtime Payments. Payroll feeder systems. |
| LJA004 | Pay costs for UK based non-industrial civilian staff on loan to - USAF. Payroll feeder systems. |
| LJA006 | Overtime costs for UK based non-industrial civilian staff on loan to - USAF. Payroll feeder systems |
| LJA007 | UK Non Industrial Casuals Pay. UK based non-industrial casual employees Pay. Payroll feeder systems.- |
| LJA008 | UK Non Industrial casuals Overtime. UK based non-industrial casual employees overtime. Payroll feeder systems. Pay costs for UK based non-industrial civilian staff on loan/excluding UK NI Civ Loan to - USAF Pay LJA004. Payroll feeder systems. |
| LJA010 | |
| LJA012 | Overtime costs for UK based non-industrial civilian staff on loan/excluding LJA006. Payroll feeder systems. |
| LJA013 | Non-Industrial Civilian Staff contribution equivalent premiums. Non-industrial Civilian staff contribution equivalent premiums - (CEP). Payroll feeder systems |
| LJA014 | Non Industrial Contract/Agency-Manpower Substitution. The costs of Non Industrial contract staff where MOD specified the number and grades of staff required for particular tasks i.e. manpower substitution. Note External Assistance - where the MoD contract for a service - allowing the contractor to decide how he meets that requirement should not be classified as staff costs. |
| LJA015 | Non-Industrial Fee Earners. Fee Earners being those individuals engaged by the MOD on an ad-hoc basis. Fee Earners are engaged on a daily basis or sessional basis. Please refer to JSP462 Issue 2. |
| LJB001 | UK Industrial Civilian Pay. UK based industrial Civilian staff pay Costs. Payroll feeder systems.- |
| LJB003 | UK Industrial Civilian Overtime. Overtime costs for UK based Industrial Civilian staff. Payroll feeder systems.- |
| LJB004 | Pay for UK based industrial civilian staff on loan to the - USAF. Payroll feeder systems |
| LJB006 | Overtime payments for UK based industrial civilian staff on loan to the - USAF. Payroll feeder systems |

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| LJB007 | UK Industrial Casuals Pay. Pay costs for UK based Industrial casual workers. Payroll feeder systems. |
| LJB009 | UK Industrial Casuals Overtime. Overtime payments for UK based Industrial casual workers. Payroll feeder systems. |
| LJB010 | Pay costs for UK based industrial civilian staff on loan/excluding LJB004. Payroll feeder systems. |
| LJB012 | Overtime payments for UK based industrial civilian staff on loan/excluding LJB006. Payroll feeder systems. |
| LJB013 | Industrial civilian staff contribution equivalent premiums - CEP. Payroll feeder systems |
| LJB014 | Industrial Contract/Agency - Manpower Substitution. The costs of Industrial contract staff where MOD specified the number and grades of staff required for particular tasks i.e. manpower substitution. Note External Assistance - where the MoD contract for a service - allowing the contractor to decide how he meets that requirement should not be classified as staff costs. |
| LJB015 | Industrial Fee Earners. Fee Earners being those individuals engaged by the MOD on an ad-hoc basis. Fee Earners are engaged on a daily basis or sessional basis. Please refer to JSP462 Issue 2. |
| LJC001 | Locally Engaged Non Industrial Civilian Staff Pay. Pay for locally engaged non-industrial Civilian staff. Payroll feeder systems. |
| LJC002 | Locally Engaged Non Industrial Civilian Staff Overtime. Overtime payments to locally engaged non-industrial Civilian Staff. Payroll feeder systems. |
| LJC003 | Locally Engaged Non Industrial Civilian Staff Dependants Pay. Dependants pay for locally engaged non-industrial Civilian staff. Payroll feeder systems |
| LJC004 | Locally Engaged Non Industrial Civilian Staff Dependants Overtime. Overtime payments to dependants of locally engaged non-industrial Civilian staff. Payroll feeder systems. |
| LJD001 | Locally Engaged Civilian Industrial Staff Pay. Pay costs for locally engaged Civilian Industrial staff. Payroll feeder systems. |
| LJD002 | Locally Engaged Industrial Civilian Overtime. Overtime payments to locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD003 | Locally Engaged Industrial Civilian Staff Dependants Pay. Dependants pay for locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD004 | Locally Engaged Industrial Civilian Staff Dependants Overtime. Overtime payments to dependants of locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD005 | Locally Engaged Industrial Casuals Pay Germany. Pay costs for locally engaged Industrial casual workers in Germany. Payroll feeder systems. |
| LJE001 | Locally Employed Royal Fleet Auxiliary. Pay costs for locally engaged Royal Fleet Auxiliary personnel. |
| LJF001 | MOD Police Pay. Ministry of Defence Police pay costs. Payroll feeder systems. |

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| LJF003 | MOD Police OT. Overtime payments to Ministry of Defence Police. Payroll feeder systems. |
| LJG001 | Ministers Pay. Ministers pay costs. Payroll feeder systems. |
| LJG003 | UK Royal Fleet Auxiliary Officers Pay. Pay costs for UK based Officers within the Royal Fleet Auxiliary. Payroll feeder systems. |
| LJG006 | UK Royal Fleet Auxiliary. Ratings Pay. Pay costs for UK based Ratings within the Royal Fleet Auxiliary. Payroll feeder systems. |
| LJZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| LKA001 | Overseas Allowance. Overseas allowances of directly employed civilian staff. Includes Cost of Living Allowance (COLA). /Foreign Service Allowance. Payroll feeder systems. |
| LKA004 | MOD Police Housing Allowance. Housing allowance for Ministry of Defence Police. Payroll feeder systems. |
| LKC001 | Civilian staff early retirement costs and redundancy Costs. Payroll feeder systems |
| LKC002 | Dockyard Early Retirement and Redundancy. Locally Employed Civilians Pension and Redundancy disaggregated costs in respect of dockyards. |
| LKC003 | UKAEA Early Retirement & Redundancy. UKAEA early retirement and redundancy Costs. Payroll feeder systems |
| LKC004 | Royal Fleet Auxiliary Early Retirement and Redundancy. Costs for the expenditure associated with the early release of RFA personnel. |
| LKZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| LMA001 | UK Non Industrial Civilian Staff Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based non-industrial civilian staff. Payroll feeder systems. |
| LMA002 | UK Non Industrial Civilian Staff on Loan Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based non-industrial Civilian staff on loan. Payroll feeder systems. |

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| LMA003 | UK Non Industrial Civilian Staff Loan - United States Air Force Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based non-industrial Civilian staff on loan to USAF. Payroll feeder systems. |
| LMB001 | UK Industrial Civilian Staff - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based Industrial civilian staff. Payroll feeder systems. |
| LMB002 | Superannuation Contributions Adjusted for Past Experience for Pension costs of UK based industrial civilian staff on loan - excluding LMB003. Payroll feeder systems. |
| LMB003 | UK Industrial Civilian Staff - Loan United States Air Force Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based Industrial Civilian staff on loan to USAF. Payroll feeder systems. |
| LMC001 | Locally Employed Civilian Pension Costs. Locally Employed Civilian pension costs from non PCSPS pension schemes. |
| LMF001 | MOD Police - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of Ministry of Defence police. Payroll feeder systems. |
| LMG001 | UK Royal Fleet Auxiliary Officers - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based Royal Fleet Auxiliary officers. Payroll feeder systems. |
| LMG002 | UK Royal Fleet Auxiliary Ratings - Superannuation Contributions Adjusted for Past Experience. SCAPE Superannuation Contributions Adjusted for Past Experience for Pension costs of UK based Royal Fleet Auxiliary Ratings. Payroll feeder systems. |
| LMZ001 | Non Principal Civil Service Pension Scheme pension Payments. Payroll feeder systems |
| LPA001 | UK Non Industrial Civilian Earnings Related National Insurance Contributions. Employers national insurance contributions on UK non-industrial Civilian Pay. Payroll feeder systems |
| LPA002 | Employers national insurance contributions for UK based non-industrial civilian staff on loan to - USAF. Payroll feeder systems |
| LPA003 | Employers national insurance contributions for UK based non-industrial civilian staff on loan/excluding LPA002. Payroll feeder systems. |
| LPB001 | UK Industrial Civilian Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial Civilian staff. Payroll feeder systems |
| LPB002 | Employers national insurance contributions for UK based industrial civilian staff on loan to the - USAF. Payroll feeder systems |
| LPB003 | UK Industrial Civilian Loan Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial Civilian staff on loan excluding LPB005. Payroll feeder systems |

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| LPC001 | UK Non Industrial Casuals Earnings Related National Insurance Contributions. Employers national insurance contributions for UK non-industrial casual employees. Payroll feeder systems |
| LPD001 | UK Industrial Casuals Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial casual workers. Payroll feeder systems |
| LPF001 | Employers national insurance contributions on Ministry of Defence Police pay. Payroll feeder systems |
| LPG001 | Employers national insurance contributions on Ministers pay costs. Payroll feeder systems |
| LPG002 | Employers national insurance contributions on pay costs for UK based Officers with the Royal Fleet Auxiliary. Payroll feeder systems. |
| LPG003 | UK Royal Fleet Auxiliary Ratings Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Ratings with the Royal Fleet Auxiliary. Payroll feeder systems |
| LRA001 | Material year on year changes in the estimated cost of unused leave at the Statement of Financial Position date that may be carried forward to the following Financial Year. Year-end journal performed centrally. This accrual will be estimated at corporate level (using HRMS, JPA and Flexi MI) and not by TLBs. |
| MAG350 | Donated Assets Property Non Dwelling -depreciation release from Donated Asset Reserve - contra-entry with KDA600. |
| MAH000 | System code within ORACLE. In year depreciation charge on current cost - Properties Non Dwelling. |
| MAH001 | Historic depreciation in year on Capitalised provisions relating to the decommissioning and restoration of Properties- Non Dwelling. Non Nuclear. |
| MAH100 | Historic depreciation in year on fixed assets - leasehold Property-Buildings Non Dwelling |
| MAH300 | System code within Oracle. In year depreciation charge on current cost - Properties Non Dwelling - Donated. |
| MAH500 | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property-Buildings Non Dwelling |
| MAJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MAJ007 | Impairment Reversal within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MAJ011 | Property-Buildings -Non Dwelling - Impairment for Donated Assets. |
| MAJ012 | Property-Buildings - Non Dwelling - Impairment Reversal for Donated Assets. |
| MAK001 | In year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Properties Non Dwelling - Nuclear. |

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| MAL100 | Release from the Donated Asset Reserve for impairments on Property-Buildings-Non Dwelling. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MAM001 | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other impairments not within management control. |
| MAM002 | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MAM006 | Impairment - i.e. reduction in valuation - due to Disposal of Property Non Dwelling Annually Managed Expenditure. |
| MAM008 | Disposal Impairment Reversal i.e. change in valuation which reverses previous impairments. |
| MAR000 | System code within ORACLE. Needed for Oracle setup - not used on an on-going basis but should never be disabled. |
| MBB000 | In year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Single Use Military Equipment. |
| MBG250 | Single Use Military Equipment Donated Asset Reserve Release. |
| MBH000 | System code within ORACLE. In year depreciation charge on current cost - Single Use Military Equipment. |
| MBH200 | System code within Oracle. In year depreciation charge on current cost - Single Use Military Equipment - Donated - Non Nuclear. |
| MBJ002 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MBJ008 | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MBJ012 | Impairment Reversal for Donated Assets. |
| MBL100 | Release from the Donated Asset Reserve for impairments on Single Use Military Equipment. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MBM001 | Impairment to SUME Non Current Assets, outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |

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| MBM002 | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MBM005 | Impairment - i.e. reduction in valuation - due to Disposal of Single Use Military Equipment. |
| MCG400 | Plant and Machinery Donated Asset Reserve Release. Donated Assets Plant and Machinery - depreciation release from Donated Asset Reserve - contra-entry with KDA600. |
| MCH000 | Plant and Machinery Depreciation In-Year Cost/Valuation. System code within ORACLE. In year depreciation charge on current cost - Plant and Machinery. |
| MCH350 | System code within Oracle. Plant and Machinery Depreciation on Donated Assets. Historic depreciation in year on Fixed Assets - Donated Plant and Machinery |
| MCJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MCJ007 | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MCJ011 | Impairment/Impairment Reversal-Donated Plant and Machinery. |
| MCL100 | Release from the Donated Asset Reserve for impairments on Plant and Machinery. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MCM001 | Impairment Plant and Machinery Annually Managed Expenditure. Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MCM002 | Impairment Reversal Plant and Machinery Annually Managed Expenditure. Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MCM003 | Impairment - i.e. reduction in valuation due to Disposal of Plant and Machinery. |
| MDG350 | Donated Assets Property Dwelling - depreciation release from Donated Asset Reserve - contra-entry with KDA600. |
| MDH000 | System code within Oracle. In year depreciation charge on current cost/valuation - Properties Dwelling. |
| MDH001 | In Year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Properties Dwelling - Non Nuclear. |
| MDH100 | Historic depreciation in year on fixed assets - leasehold Property Buildings Dwelling |

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| MDH300 | System code within ORACLE. In year depreciation charge on current cost - Properties Dwelling - Donated. |
| MDH500 | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property- Buildings Dwelling. |
| MDJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MDJ007 | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MDJ011 | Property-Buildings-Dwelling-Impairment for Donated Assets. |
| MDJ012 | Property-Buildings-Dwelling-Impairment Reversal for Donated Assets. |
| MDL100 | Release from the Donated Asset Reserve for impairments on Property-Buildings-Dwellings. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MDM001 | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MDM002 | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MDM006 | Impairment-i.e. reduction in valuation - due to Disposal of Properties - Dwelling. |
| MDM008 | Impairment Reversal i.e. change in valuation which reverses previous impairments. |
| MDR000 | Needed for Oracle set up - not used on an on-going basis but should never be disabled. |
| MEG400 | Donated Assets Information Technology and Communications Equipment - depreciation release from Donated Asset Reserve - contra-entry with KDA600. |
| MEH000 | System code within ORACLE. In year depreciation charge on current cost/valuation of Information Technology and Communications. |
| MEH350 | System code within Oracle. Information Technology + Communications Depreciation on Donated Asset. Historic depreciation in year on Fixed Asset - Donated Information Technology and Communications. |
| MEJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |

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| MEJ007 | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MEJ011 | Information Technology and Communications - Impairment/Impairment Reversal for Donated Assets |
| MEL100 | Release from the Donated Asset Reserve for impairments on IT and Comms. Used to maintain cost neutrality with Indirect Resource DEL for impairments on donated assets. |
| MEM001 | Impairment IT and Communications Annually Managed Expenditure. Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MEM002 | Impairment Reversal IT and Communications Annually Managed Expenditure. Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MEM003 | Impairment - i.e. reduction in valuation - due to Disposal of Information Technology and Communications - Other. |
| MFG400 | Donated Assets Transport - Dual use Fighting Equipment - depreciation release from Donated Asset Reserve - contra entry with KDA600. |
| MFH000 | System code within ORACLE. Transport-Fighting Equipment Depreciation In-Year Cost/Valuation. In year depreciation charge on current cost - Transport - Dual Use Fighting Equipment. |
| MFH350 | System code within Oracle. Transport - Fighting Equipment Depreciation on Donated Assets. Historic depreciation on Non Current Assets - Donated Transport - Fighting Equipment. |
| MFJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MFJ007 | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MFJ011 | Transport Fighting Equipment - Impairment/Impairment Reversal for Donated Assets. |
| MFL100 | Release from the Donated Asset Reserve for impairments on Transport-Fighting-Equipment. Use to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets |
| MFM001 | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |

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| MFM002 | Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MFM003 | Impairment - i.e. reduction in valuation due to Disposal of Transport - Fighting Equipment. |
| MGG350 | Donated Assets Property Land Non Dwelling - depreciation release from Donated Asset Reserve - contra-entry with KDA600 |
| MGH000 | System code within Oracle. In year depreciation charge on current cost - Oracle. Property-Land-Non Dwellings. |
| MGH100 | Historic depreciation in year on fixed assets - leasehold Property-Land Non Dwelling |
| MGH300 | System code within Oracle. In year depreciation charge on current cost - Property-Land Non Dwelling - Donated. |
| MGH500 | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property-Land Non Dwelling. |
| MGJ001 | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MGJ007 | Property-Land-Non Dwelling - Impairment Reversal within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MGJ011 | Property-Land-Non Dwelling - Impairment for Donated Assets. |
| MGJ012 | Property-Land-Non Dwelling - Impairment Reversal for Donated Assets. |
| MGL100 | Release from the Donated Asset Reserve for impairments on Property-Land-Non Dwellings. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets |
| MGM001 | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MGM002 | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MGM005 | Property-Land-Non Dwelling Disposal Impairment - i.e. reduction in valuation - due to Disposal of Property-Land Non Dwelling Annually Managed Expenditure. |

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| MGM007 | Property-Land-Non Dwelling Disposal Impairment Reversal i.e. change in valuation which reverses previous impairments. |
| MHG350 | Donated Assets Property Land Dwelling - depreciation release from Donated Asset Reserve - contra-entry with KDA600. |
| MHH000 | System code within Oracle. In year depreciation charge on current cost/valuation - Properties Land Dwelling. |
| MHH100 | Historic depreciation in year on fixed assets - leasehold Property-Land Dwelling. |
| MHH300 | System code within Oracle. In year depreciation charge on current cost - Properties Land Dwelling - Donated. |
| MHH500 | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property-Land-Dwelling. |
| MHJ001 | Property-Land-Dwelling Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MHJ007 | Property-Land-Dwelling Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MHJ011 | Property-Land-Dwelling - Impairment for Donated Assets. |
| MHJ012 | Property-Land-Dwelling - Impairment Reversal for Donated Assets. |
| MHL100 | Release from the Donated Asset Reserve for impairments on Property Land Dwellings. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MHM001 | Property-Land-Dwelling Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairment not within management control. |
| MHM002 | Property-Land-Dwelling Impairment Reversal outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MHM005 | Impairment - i.e. reduction in valuation - due to Disposal - of Property-Land Dwelling. |
| MHM007 | Impairment Reversal i.e. change in valuation which reverses previous Property-Land-Dwelling impairments. |
| MKA000 | This account is used to record the amount written off in the event of a permanent decline in the historical value of investments |
| MKA100 | This account is used in the event of a permanent decline in the historical value of investments in Trading Funds. |

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| MKB000 | Write offs of non-current assets (excluding CS and GWMB) arising from within management control e.g loss or damage resulting from normal business operations, abandonment of projects, gold plating, which are to score against Indirect RDEL in budgets. Manual Journals. May be posted to directly or cleared from Statement of Financial Position fixed asset holding account. |
| MKB001 | Write-Offs of Capital Spares -CS and assembled Guided Weapons Missiles and Bombs GWMB Stocktaking adjustments SUME - both deficiencies and surpluses. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. NB Management Groups to ensure that all other CS and GWMB Write-Offs are recorded against code MKB000 |
| MKB002 | To be used for Stock Feeder System generated write-offs only and their correction should not be used for STP purposes. |
| MKB003 | To be used for Inventory Feeder System generated write-offs only and their correction. Should not be used for STP purposes |
| MKC000 | To be used where assets are found in year and not treated as a prior year adjustment. |
| MKC001 | To be used for Inventory Feeder System generated write-offs only and their correction. Should not be used for STP purposes. |
| MKC002 | To be used for Inventory Feeder System generated write-offs only and their correction. Should not be used for STP purposes |
| MKD000 | Abortive Capital Expenditure. To record the write off of capital expenditure where the project has been abandoned or elements superseded e.g. technological change prior to the asset coming into use. |
| MKE000 | Movements in the fair value of derivatives including both positive and negative revaluations |
| MKE001 | To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions -Cash + Banking use only-. |
| MKE002 | To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions - Cash + Banking use only-. |
| MKE003 | To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions - Cash + Banking use only-. |
| MKE004 | The periodic revaluation of derivatives arising from the Fuel Hedging activities |
| MKE005 | Non Cash Element of Derivatives. Only to be used by CTLB C&B and CFAT |
| MKE006 | Non Cash Element of Derivatives. Only to be used by CTLB C&B and CFAT |

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| | Write offs of non-current assets (excluding CS and GWMB) arising from outside management control e.g.catastrophes, unforeseen obsolescence, disposals, which are to score against AME in budgets.Manual Journals. May be posted to directly of cleared from Statement of Financial Position fixed asset holding account. |
| MKF000 | |
| MKG000 | This RAC is only to be used for the separation of the embedded derivative element of the hybrid contract |
| MKG001 | This RAC is only to be used for the 'non-cash' adjustments to the fair value of existing embedded derivatives |
| | Charges for consumption and/or obsolescence - depreciation of Guided Weapons Missiles and Bombs - assembled assets. Also includes recalculated depreciation charged after Raw materials and consumables - RMC and Capital Spares have been recategorised as assembled Guided Weapons Missiles and Bombs. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| MLA002 | |
| MLA003 | Guided Weapons Missiles and Bombs - Additional Depreciation for Firings Used to Destruction. |
| | Guided Weapons Missiles and Bombs. To capture the Catch-up depreciation in the OCS when an RMC item is recategorised to CS/GWMB and for the release of accumulated depreciation when a CS/GWMB is recategorised as RMC. |
| MLA004 | |
| MLA005 | To be used when part of a CS/GWMB pool is to be identified for disposal but where changing the Out of Service Date is not appropriate |
| | Charges for consumption and/or obsolescence - depreciation - of stock categorised as Capital Spares. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma. |
| MLB001 | |
| MLB002 | All Embodiments of Capital Spares are transacted at Gross Values. This code should be used to account for the release of accumulated depreciation as a result of Capital Spares embodiment. |
| MLB003 | Capital Spares. To capture the Catch-up depreciation in the OCS when an RMC item is recategorised to CS/GWMB and for the release of accumulated depreciation when a CS/GWMB is recategorised as RMC. |
| MLB005 | To be used when part of a CS/GWMB pool is to be identified for disposal but where changing the Out of Service Date is not appropriate |
| MLD001 | For the Embodied of Capital Spares - at Gross book value - in another Capital or in an existing or new -in-build prime asset. This is the equivalent of consuming a Capital Spare. |
| MNH000 | Systems code within ORACLE. In year depreciation charge on current cost - Intangible Non SUME assets. |
| | Impairment on Intangible Non SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations |
| MNH500 | abandonment of projects and gold plating. |

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| MNH507 | Reversal of impairment on Intangible Non SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations |
| MNH511 | abandonment of projects and gold plating. |
| MNL100 | Intangible Non SUME Assets - Impairment/Impairment Reversal for Donated Assets. |
| | Release from the Donated Asset Reserve for impairments on Intangible Non SUME assets. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MNM001 | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MNM002 | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MNM003 | Impairment i.e. reduction in valuation due to Disposal of Intangible Non SUME Assets. |
| MSH000 | System code within ORACLE. In year depreciation charge on current cost - Intangible SUME assets. |
| MSH500 | Impairment on Intangible SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations |
| | abandonment of projects and gold plating. |
| MSH507 | Reversal of impairment on Intangible SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations |
| MSH511 | abandonment of projects and gold plating. |
| MSL100 | Intangible SUME Assets - Impairment/Impairment Reversal for Donated Assets. |
| | Release from the Donated Asset Reserve for impairments on Intangible SUME assets. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MSM001 | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MSM002 | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MSM003 | Impairment - i.e. reduction in valuation due to Disposal of Intangible SUME Assets. |
| MTG400 | Donated Assets Transport - Non Fighting Equipment Vehicles - depreciation release from Donated Asset Reserve - contra-entry with KDA600. |

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| MTH000 | System code within Oracle. Transport Other-Depreciation In-year on Cost/Valuation. In year depreciation charge on current cost - Transport - Non Fighting Equipment Vehicles. |
| MTH350 | System code within Oracle. Transport-Other Depreciation on Donated Asset. Historic depreciation in year on Fixed assets - Donated Transport-Other. |
| MTJ001 | Impairment to Transport Other Non Current Assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset, loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MTJ007 | Impairment Reversal to Transport Other Non Current Assets; for impairments within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MTJ011 | Transport Other Non Current Assets - Impairment/Impairment Reversal for Donated Assets |
| MTL100 | Release from the Donated Asset Reserve for impairments on Transport Other. Used to maintain cost neutrality within Indirect Resource DEL for impairments on donated assets. |
| MTM001 | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MTM002 | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MTM003 | Impairment -i.e. reduction in valuation - due to Disposal of Transport - Other. |
| MZZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| NAA000 | Heating Oil. General - Feeder Systems - Local Purchase - Corporate/Mass Allocations - Manual Correcting Journals - Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NAA001 | Utility consumption - United States Forces - USF. Utility costs in support of United States Visiting Forces. Feeder Systems and manual journals. |
| NAB000 | Gas. Utilities - gas. |
| NAB005 | LPG - 11M litres pa at a cost of £6M. Liquid Petroleum Gas, used for heating. Not for vehicle fuel - use PBA001 instead. |

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| NAC000 | Electricity. Utilities - electricity costs. General - Feeder Systems/Local Purchase/ Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NAD000 | Water and Sewage. Utilities - water and sewerage costs. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/ Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NAZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| NBA000 | Rent for use of property-land - Civil Estate. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA001 | Rent for use of property - Civil Estate. General - Feeder Systems - Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA002 | Property Rent charges excluding Rent - Civ Estate and MQ. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA003 | Married quarters property rent charges. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA004 | Married quarters property rent charges. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA005 | Property Rent charges excluding Rent - Civil Estate and Married Quarters - MQ - General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA006 | Payments for UK Married Quarters Estate to the Housing Trust. General -Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA007 | Finance Lease Payments for Service Charges/Opening Costs to the Landlord or UK Married Quarters. |

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| NBZ666 | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round.</p> <p>United States Forces North Atlantic Treaty Organisation - Project Works. USF NATO - Estate management services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NCA002 | Works. Estate management services expenses. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA003 | Estates Core Services Charge. This Resource Account Code - RAC only for New DE use. It will capture significant expenditure on a major new Departmental initiative. Populated by an automatic feeder. It will account for planned estate services revenue expenditure on maintenance for works tasks: Operational - Grounds and Planned - including element for unforeseen. It will not contain any unplanned - additional estate services revenue expenditure. This will be covered by NCA005. |
| NCA004 | Estates Core Services Additional Charge. This Resource Account Code - RAC only for New DE use. It will capture significant expenditure on a major new Departmental initiative. Populated by an automatic feeder. It will account for unplanned - additional estate services revenue expenditure on maintenance for works tasks: Unplanned. It will not contain any Operational/Grounds/Planned - including element of unforeseen - estate services revenue expenditure. This will be covered by NCA004. |
| NCA005 | Works Services. Estate management services excluding NCA002 and NCA009. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA008 | Works Services. Married quarters - MQ - Estate management services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA009 | General - Feeder System/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA010 | |

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| NCZ666 | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round.</p> <p>Headquarters Redevelopment Works. Head quarters redevelopment - Estate management services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NDA001 | Works Civil Estate. Civil Estate - cost of works. |
| NDA002 | General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NDA003 | Works in Aid of Disposal. Estate management services relating to disposals. General- Feeder Systems/Local Purchase/Corporate/Mass Allocations. Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NEA001 | Estate management services relating to property-land disposals. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NEA002 | Disaggregated expenses relating to the acquisition of property-land - General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NEA003 | Publicity Relations. The costs of public relations services including items such as sales marketing and advertising. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NFA002 | External Training - Training Area Charges. External training charges for the training area. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NGA002 | External training - Military. External training provided to military personnel and charges for training area usage. Note: this RAC should not be used to capture costs associated with the procurement of external Military training related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NGA003 | Any new requirement for specialist, non-core military training that cannot be carried out in-house. This category should not include contracted-out core training. |
| NGA020 | |

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| NGB002 | <p>External Training - Civilian. External training costs for Civilians. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of external Civilian training related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.</p> |
| NGB020 | <p>Any new requirement for specialist, non-core civilian training that cannot be carried out in-house. This category should not include contracted-out core training.</p> |
| NGZ666 | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round.</p> |
| NHA001 | <p>Medical-Non Hospital treatment. Medical costs relating to non hospital treatment. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NHA002 | <p>Payments made for medical and health services.</p> |
| NHA003 | <p>Cost of medical services/inventory excluding supply system. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NHB001 | <p>Schools/Community Relations. Costs of schools and community relations initiatives. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NHB002 | <p>Welfare Services. Payments for general welfare services including sports equipment and Ministers of Religion.</p> |
| NHB004 | <p>Costs of nursery facilities. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NHB005 | <p>Funeral Expenses - Feeder Posting and Manual Journal.</p> |
| NHC000 | <p>Costs of social services etc. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |
| NHD000 | <p>Costs of recreational facilities in support of social work. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.</p> |

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| NJA001 | Entertainment and hospitality. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NJA002 | All expenditure incurred from COPF |
| NKA001 | General administrative expenses. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NKA002 | Administration - Claims. Cost of claims/compensation and related expenses against MoD |
| NKA003 | MoD Gems award payments, including tax liabilities on payments. Covering the payment of all departmental GEMS encouragement awards. |
| NKB001 | Physical Loss of Cash-not Foreign Currency adjustment. Not to include foreign currency adjustments. |
| NLA001 | Energy conservation and environmental charges. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NLA004 | Cost of nuclear waste decommissioning post 1971. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NLA005 | Purchase of EC Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set max emissions limits and in return receive a tradable emission allowance from DEFRA equal to their limits. If actual levels of emissions exceed their limit the Dept must purchase extra allowances or if the emissions are lower the Dept may sell any surplus allowance at market rate. |
| NLA006 | Purchase of allowances in-year under the CRC Energy Efficiency Scheme |
| NLA007 | Penalty charge imposed by CRC scheme administrator for non-compliance with CRC Energy Efficiency Scheme regulations |
| NNA002 | Information Technology Services - Internal Costs. Costs of information technology services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NNA004 | The costs of line and telephone rental. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NNA010 | Information Technology Minor Equipment. Computer equipment costing below the capitalisation Information Technology level. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Once the capitalisation Information Technology threshold has been reached -JSP 472 Ch 4.11- expenditure Information Technology should be posted to RAC BEC000 - Fixed Assets IT and Comms Equipment Gross Cost. |

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| NNA011 | Telephone Minor Equipment. The costs of telephone equipment costing below the capitalisation level. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NNB001 | Information Technology and Communications operating lease payments. |
| NNB002 | Hire Charges - Information Technology and Communications. Rental payments for the hire of Information Technology and Communications. |
| NNB003 | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms |
| NNB004 | Information Technology Services. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of IT/IS related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NNB005 | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms |
| NNB006 | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms |
| NNB020 | Expenditure related to IT+IS-External Assistance systems,including strategic studies and development of specific projects.Procurement of services for advice on business solutions covering communications and information systems/services;the definition of,development,introduction and support of communications and information systems throughout their life.The services may be specific to the technical architecture/installation of an information system(IS),or may be in direct support to an IS-enabled |
| NNC001 | IT + Comms Prepy Unwnd on SoFP PFIIT + Comms Prepayment Unwinding On Statement of Financial Position Private Finance Initiative. Unwinding of prepayment in respect of On Statement of Financial Position Private Finance Initiative contracts for IT + Comms |
| NNC002 | IT+Comms RIs of on SoFP PFI LiabIT+ Comms Release of On Statement of Financial Position Private Finance Initiative Liability. Release of liability in respect of On Statement of Financial Position PFI contracts for IT + Comms. The liability arises when MOD assets transferred to PFI contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |
| NND001 | Information Technology and Communications Private Finance Initiative Service charge. Unwinding of prepayments should not be charged to this code |
| NND002 | IT+Comms Prepy Unwnd Off SoFP PFI IT + Communications Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative |

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| NNZ666 | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round.</p> |
| NPA001 | <p>Legal Fees. Legal costs exc those relating to Land Acq/Disp - NPA002 and Comp Payments -NPA003- .General - Feeder Sys/Local Purchase/Corp/Mass Allocations/Man Correcting Journals/Man Period End Adj Journals and Cash/Imprest Journals/Man Period End Adj Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of specialist Legal (fees) related EA - ind RACs have been established to record the defined categories of EA exp.</p> |
| NPA002 | <p>Legal Fees - Land Acquisition/Disp. The legal fees attached to the acquisition and disposal of land. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of specialist Legal (land acq/disp) related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.</p> |
| NPA003 | <p>Legal Fees - Compensation Payments. The legal costs in connection with Compensation payments. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of specialist Legal (comp pyts) related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.</p> |
| NPA021 | <p>The provision of independent legal advice and guidance, as directed by MoD Legal Services. This may include specialist legal advice in connection with policy formulation, strategy development and claims related issues. Note: PPP/PFI related legal costs should be charged to NPB024. Legal advice supplied by Treasury Solicitor or lawyers from Other Government Departments should not be counted as External Assistance.</p> |
| NPA022 | <p>Procurement of external legal advice as advised by MoD Legal Services related to all estate matters. Legal advice supplied by Treasury Solicitor of lawyers from Other Government Departments should not be counted as External Assistance. (This excludes legal advice on estate PPP/PFI's where costs should be booked to NPA024).</p> |
| NPA023 | <p>Procurement of external legal advice as advised by MoD Legal Services relating to Compensation Payments. Legal advice supplied by Treasury Solicitor of lawyers from Other Government Departments should not be counted as External Assistance.</p> |

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| NPB001 | Fees for Professional Services. Fees paid to external companies/organisations and individuals for professional services. Excludes Legal Fees - Ref NPA001/2/3 and fees for services concerning acquisition and disposal of land and buildings. Note: this RAC should not be used to capture costs associated with the procurement of Professional Services related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NPB003 | Auditors Remuneration-Other. Amounts paid or payable to Auditors in respect of non-audit related work. Include Non NAO auditors audit fees. Note: this RAC should not be used to capture costs associated with the procurement of auditing related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NPB004 | Manpower support - Defence Science and Technology Laboratory. Costs of administration services provided by supplier. |
| NPB005 | Manpower support - other suppliers. Costs of administration services provided by supplier |
| NPB020 | The provision to management of objective advice and assistance relating to the strategy of an organisation in pursuit of its purposes and objectives. Such advice may include the identification of options with recommendations; the provision of an additional resource and/or the implementation of solutions. |
| NPB021 | The provision of objective advice and assistance relating to corporate financing structures, accountancy, control mechanisms and systems. Advice on risk management and internal control systems including audit arrangements. Advice on commercial viability of grant recipients, suppliers and partners; solvency checks; external audit of companies or transactions. |
| NPB023 | The provision of independent advice and guidance, related to design, planning and construction, maintenance, tenure, acquisition and disposal strategies, environmental and leasing issues on the defence estates. Also includes advice and support provided by external surveyors and architects. |
| NPB024 | The provision of assistance in support of PFI and PPP projects involving the procurement of specialist financial, legal, insurance, or similar advice by a MoD project team, pursuing a PFI/PPP procurement strategy. The provision of assistance in support of partnering projects involves the need for specialist advice to a MoD project management team in the form of financial, legal, insurance, or similar advice to develop the arrangement. |
| NPB026 | The provision of independent advice and guidance related to the structure, management and operations of an organisation in pursuit of its purposes and objectives. Advice on long-range planning, re-organisation of structure, rationalisation of services and general business appraisal of organisation. |

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| NPB027 | All costs related to advisory services within communications and marketing, including the provision of objective advice, assistance and support in the development of publicising and the promotion of the Department, including advice on advertising, marketing, publicity, campaigns, design, branding, internal communication and media handling. |
| NPB028 | The provision of independent advice and guidance related to developing procurement strategies. |
| NPB029 | The provision of independent advice and guidance, related to management of on-going programmes and projects. Support includes assessing, managing and mitigating the risks involved in a specific initiative and undertaking work to ensure project benefits are realised. It includes independent advice to an IPT on its own PM activities or those of its principal contractors. It includes cases where an external advisor provides tangible products such as TLMPs, risk registers or business cases. |
| NPB030 | Independent advice and guidance on how to produce the product, but not production of the product itself. It does not include: Packages of work in a main equipment development or build contract; technical studies; the construction of prototypes or technical demonstrators; research; advice that is Programme and Project Management (PPM) including advice or the production of, business cases, through-life management plans, etc , which should be reported as PPM consultancy. |
| NPC001 | National Audit Office Notional Audit fee. NAO notional Audit fee only. Credit to KAB200. Use NPB003 for Non NAO auditors fees. |
| NPZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| NQA001 | Insurance Paid. Insurance costs. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NSA001 | Property-Dwelling Operating Lease. |
| NSA002 | Rental payments for the hire of Property-Dwelling. |
| NSB001 | Operating lease payments for Property- Non Dwelling. |
| NSB002 | Rental payments for the hire of Property-Non Dwelling. |
| NSC001 | Prop Dw Prepay Unwound On SoFP PFI Unwinding of prepayment in respect of On Statement of Financial Position PFI contracts for Property - Dwelling. |
| NSC002 | Prop Dw Rise of On SoFP PFI Liab The liability arises when the MOD assets transferred to PFI contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |

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| NSD001 | Prop NonDw PrpyUnwnd On SoFP PFI Unwinding of prepayment in respect of On Statement of Financial Position PFI contracts for Property - Non Dwelling. |
| NSD002 | Prop NonDw Rel On SoFP PFI Liab. The liability arises when MOD assets transferred to PFI contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |
| NSE001 | Unwinding of prepayments should not be charged to this code. |
| NSE002 | Prop Dw Prpay Unwnd Off SoFP PFI Property Dwelling Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| NSF001 | Unwinding of prepayments should not be charged to this code. |
| NSF002 | Prop NDw Prpy Unwnd Off SoFP PFI Property Non Dwelling Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| NTA002 | Army University Cadets Pay. Payroll feeder systems. |
| NTB002 | Cadet Forces Pay. Payroll feeder systems. |
| NTC001 | Rent/Rates Rebates paid to Army personnel. |
| NTC002 | Advance of pay - maximum GBP8500 - intended to assist personnel to enter housing market. Payroll feeder system. |
| NTD001 | Capital Payments Redundancy Army Officers. Payroll feeder system only. |
| NTD002 | Special Capital Payments made to Army other ranks who have been released under directed early retirement schemes. Payroll feeder system. |
| NTE001 | Covers payments under the Rent/Rates Rebate Scheme for the RAF. Payroll feeder system. |
| NTE002 | RAF Assisted House Purchase. Payroll feeder system. |
| NTF001 | Lump Sum Redundancy Payments made to RAF Officers. Payroll feeder system only. |
| NTF002 | Lump Sum Redundancy Payments made to RAF Other Ranks. Payroll feeder system only. |
| NTG001 | Locally Engaged Service Personnel Other Payments. Payroll feeder systems. |
| NTH001 | Covers advances under the RN/RM LSAP scheme and payments under the Rent/Rates Rebate Scheme. Payroll feeder systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| NTK001 | Capital Payments Redundancy Royal Navy Officers. Payroll feeder system only. |
| NTK002 | Lump Sum Redundancy Payments made to RN Ratings. Payroll feeder system only. |
| NTL002 | Financial Assistance for Employers of Army Reservists |
| NTL003 | Financial Assistance for RAF Reservists. |
| NTL004 | Financial Assistance for Employers of RAF Reservists. |
| NTL008 | Financial Assistance for Employers of RN/RM Reservists. |
| NTL009 | Cadet Forces Uniform Allowance. Payroll feeder systems. |

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| NTM005 | Service Recruitment expenses. Note: this RAC should not be used to capture costs associated with the procurement of Service recruitment related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NTN001 | Army University Cadets Employers National Insurance Contributions. Payroll feeders systems. |
| NTN004 | Cadet Forces employer national insurance contributions. Payroll feeder systems. |
| NTP001 | Subsistence allowances for United States Visiting Forces personnel. Payroll Feeder Systems and manual journals. |
| NTP003 | Injury warrant payments for locally engaged civilians. Payroll feeder systems. |
| NTP005 | Payments to former employees and dependants. Payroll feeder systems. |
| NTP007 | Civilian recruitment expenses. Note: this RAC should not be used to capture costs associated with the procurement of Civilian recruitment related External Assistance - individual RACs have been established to record the defined categories of EA expenditure. |
| NTP009 | MoD Minor Award Scheme costs as per PI 38/02 and 121/02 |
| NTP011 | Use of specialist recruitment agencies engaged to assist in both the search for and the selection of Civilian candidates for specific posts. This category should not include routine advertising for MoD recruitment. |
| NTQ002 | Colonial Forces pension Costs. Payroll feeder systems. |
| NTZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| NWA002 | In year Provision for specific bad debts - see JSP 472 Ch 7.10 credited to EHA002. |
| NWA003 | Write off of bad debts either not previously or inadequately provided against. |
| NWB000 | Nuclear Decommissioning Liability. Nuclear decommissioning provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12. |
| NWB100 | Nuclear Environmental and Restoration Liability. Nuclear environmental and restoration provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TNB002. See JSP 472 Ch 12. |
| NWB200 | Nuclear Fuel Reprocessing and storage Liability. Nuclear Fuel reprocessing and storage provisions - increase/decrease plus costs incurred in year not previously provided. The unwinding of discount should be charged to TNB002. See JSP 472 Ch 12. |

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| NWC000 | Non-Nuclear Environmental and Restoration Liability. Non-Nuclear environmental and restoration provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP472 Ch 12. |
| NWC100 | Non-Nuclear Decommissioning Liability. Non-Nuclear decommissioning provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12. |
| NWE000 | Legal Claims - Profit and Loss. Legal Claims by 3rd parties and MOD personnel provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch12 |
| NWG000 | Onerous Contracts provisions - Profit and Loss. Project Provisions in respect of onerous contracts only - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch12 |
| NWH000 | Liabilities arising under Financial Instrument contracts |
| NWP001 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP002 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP003 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP004 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP005 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP006 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP007 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP012 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |
| NWP013 | To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |

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| NWR000 | Restructuring Provision for asset disposals - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12 |
| NWR200 | Restructuring Provision for other costs - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12. |
| NWS000 | Restructuring Provision for staff departure including redundancy - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12. |
| NWS100 | Staff Departure provisions-Other Redundancy. Provision for staff departure - early retirement and redundancy - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch 12. |
| NWS200 | Restructuring provisions-staff - excluding Redundancy. Restructuring Provision for additional staff costs - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch12 |
| NWS300 | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| NWT000 | Non Principal Civil Service Pension Scheme Pension Schemes Provision. Non PCSPS Pension Scheme provisions - increase/decrease - plus costs incurred in year not previously provided. The unwinding of discount should be charged to TMC001. See JSP 472 Ch12 |
| NWY000 | Other provisions not specifically identified in the Chart of Accounts. |
| NYB000 | Other Costs and Services Earned Discounts. System code within ORACLE. Legitimate discounts taken by customers. |
| NZZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| NZZ667 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PAA001 | Food services. |

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| PAA002 | The costs of food purchases. General - Feeder Systems - Local Purchase - Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| PAA003 | Value of clothing and textile services received. |
| PAA005 | The costs of purchasing and repairing clothing. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| PBA001 | To record Consumption of Oils and Lubricants outside of Stock Feeders. |
| PBA002 | Fuels - non Utilities - United States Forces - USF. |
| PBA003 | To record consumption of Marine Fuel Spot Bunkers. |
| PBA004 | To record consumption of Bulk Marine Fuel |
| PBA005 | The gains/losses on swap contracts placed as a hedge against price variations on contracted fuel deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period. |
| PBA006 | To record consumption of Ground Unleaded Fuel |
| PBA007 | To record consumption of Ground Diesel Fuel |
| PBA008 | To record consumption of Industrial Gases |
| PBB001 | To record consumption of Bulk Aviation Fuel. |
| PBB002 | To record consumption of Aviation Fuel purchased under Casual Uplift. |
| PBB005 | The gains/losses on swap contracts placed as a hedge against price variations on contracted fuel deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period. |
| PBZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PBZ667 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PCA001 | The cost of other materials consumed. |
| PCA003 | Other Material Consumed - Exercises. To be used for all costs incurred in carrying out exercises so that the total costs of an exercise can be readily identified. |

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| PDA002 | Personnel Movement. The costs of moving personnel. General - Feeder Systems CRUISE/FMSSC/Pay/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| PDA003 | Service Home to Duty Travel Expenditure. Travel expenditure associated to eligibility to Home to Duty allowance. Not to be used for STDD. This RAC will not be populated by JPA in 07/08. |
| PDB002 | Freight Movement. The costs of moving freight and those in relation to the USF - PDB003. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment. |
| PDB003 | Freight movement costs in support of United States Visiting Forces. Feeder Systems and manual journals. |
| PDB005 | To provide a PFI specific RA Code for Freight costs to be captured in order for the Treasury disclosure to be correct. |
| PDC001 | Army Permanent Posting Long Term Detached Duty. Long Term Detached Duty payments/receipts in the Army. |
| PDC002 | Army Leave Travel Long Term Detached Duty. Costs of leave warrants including Get you home scheme |
| PDC003 | RAF Permanent Posting Long Term Detached Duty. Long Term Detached Duty payments/receipts in the RAF. |
| PDC004 | RAF Leave Travel Long Term Detached Duty. Cost of leave warrants including Get You Home Scheme. |
| PDC005 | Navy Permanent Posting Long Term Detached Duty. Covers travel costs for Service personnel and families on Appointment/Draft - disturbance allowance - removal expenses including movement of personal effects to and from overseas areas storage charges - legal expenses for house sale and Service Childrens visits. Also covers travel and subsistence costs associated with attendance on Pre-Release Vocational Training courses and official medical appointments. |
| PDC006 | Navy Leave Travel Long Term Detached. Expenditure on leave travel including warrants and Get You Home Scheme. |
| PDC007 | Military Short Term Detached Duty Costs Military Pay Feeder posting and Manual Journal. |
| PDC008 | Military Air Travel costs for Short Term Detached Duty. This RAC will not be populated by JPA in 07/08. |
| PDD001 | Civilian long term detached duty Costs. Payroll feeder systems |
| PDD002 | Ministry of Defence Police Permanent in the Public Interest Transport and Long Term Detached Duty Costs. |
| PDD003 | Civilian Short Term detached duty costs. CTC Feeder Posting and manual journal. |
| PDD004 | Civilian Air Travel costs for Short Term Detached Duty |
| PDD005 | This RAC will not be populated by PPPA in 08/09. To record the cost of civilian PPI moves, including AHCA, removal expenses, legal costs, transfer grant etc. |

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| PDE000 | Aircraft Landing Fees. To record transactions relating to costs incurred by fixed/rotary wing aircraft when they land at civilian airfields in the OCS |
| PDZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PJA000 | To record Cost of Fuel sold to 3rd Parties. |
| PKC000 | In year consumption of non-exploding categorised as Raw Materials and Consumables - Munitions. Posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. |
| PKD000 | In year consumption of inventory categorised as Raw Materials and Consumables - General Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKE000 | In year consumption of inventory categorised as Raw Materials and Consumables - Medical/Dental and Veterinary Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKF000 | To record consumption of Engineering and Technical stock. |
| PKG000 | To record consumption of Oils and Lubricants through Stock Feeders. |
| PKG040 | To record consumption of Ground Diesel Fuel through Stock Feeders in Bulk and Jerricans |
| PKG050 | To record consumption of Ground Unleaded Fuel through Stock Feeders in Bulk and Jerricans |
| PKG060 | To record consumption of Industrial Gases |
| PKJ000 | In year consumption of inventory categorised as Raw Material and Consumables - Strategic Weapons Systems Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKM000 | To record costs relating to armaments and stores that are not classed as munitions. |
| PKP000 | In Year consumption of inventory categorised as Raw Materials and Consumables - Clothing and Textiles Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKQ000 | Control account to reverse the summary journal postings from inventory consumption to the relevant inventory account - where postings have been made through the inter-management grouping transfer process direct to inventory consumption. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |

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| PKR000 | Charges for release of purchase price variances from the Statement of Financial Position - DLA000 - to the Operating Cost Statement. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKR010 | P2P use only. Account for write-off of the differences between the values at which items are taken into inventory and the PO price. This account will need to be analysed so that corrective action can be taken. |
| PKR020 | Purchase Price/Quality variance Purchase to Payment. P2P use only. Account for write-off of the differences between the invoice price and the PO price or invoice quantity and received quantity. This account will need to be analysed so that corrective action can be taken. |
| PKR030 | Purchase to Pay Invoice Price Variance - Purchase Price/Invoice Price variance PtP use only. To Account for any differences between the invoice price and the Purchase Order price. |
| PKR110 | To record price variance between the Standard Price and Stock Price of Marine Bulk Fuel. |
| PKR120 | To record price variance between the Standard Price and Purchase Price of Marine Spot Bunker Fuel. |
| PKR210 | To record price variance between the Standard Price and Stock Price of Bulk Aviation Fuel. |
| PKR220 | To record price variance between the Standard Price and Purchase Price of Aviation Fuel Casual Uplifts. |
| PKZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PLA001 | Write-offs for physical Raw Materials and Consumables stock losses. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. NB. MGs to ensure all RMC stocktaking adjustments are posted to code PLA002 and that Capital Spares and assembled Guided Weapons/Missiles and Bombs write-offs for physical inventory losses are posted to code MKB001. |
| PLA002 | Write-offs of Raw materials and consumables stocktaking adjustments both deficiencies and surpluses. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. NB. MGs to ensure that all other Raw materials and consumables - RMC inventory write-offs are recorded against code PLA001 and Capital Spares and Guided Weapons Missiles and Bombs stocktaking adjustments are posted to code MKB001. |
| PLA003 | Write-Offs of aviation fuel dumped in flight. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |

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| PLA100 | To reverse charges previously booked as Raw materials and consumables inventory write-offs and for Raw materials and consumables inventory found in year not previously recorded in the general ledger. NB. MGs to ensure that Capital Spares and assembled Guided Weapons/Missiles and Bombs write-ons are posted to code MKC000. |
| PMA001 | Charges for write-down to net realisable value of excess and obsolete inventory categorised as Finished Goods. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger (manual or electronic transfer) using GL020 proforma. |
| PMA003 | Long Term Contract Work In Progress provisions for Losses. Charges for losses on Long Term Contract Work In Progress. Posted as Summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PMA500 | Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Oil, Lubricants and Ground Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma. |
| PMA510 | Inventory Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Marine Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma. |
| PMA520 | Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Aviation Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger manual or electronic transfer using GL020 proforma |
| PPA001 | Weapons for Director of Proof & Experiments Establishments. Purchase of Weapons for Director of Proof & Experimental Establishments (DPEE) below MG capitalisation threshold. |
| PPA002 | Defence Equipment Support - Other. Purchase of support equipment below MG capitalisation threshold. |
| PPA006 | Minor Defence equipment under GBP10K |
| PPB001 | Def Eqpt Prepy Unwnd On SoFP PFI Defence Equipment Prepayment Unwinding On Statement of Financial Position Private Finance Initiative. |
| PPB002 | Def Eqpt Rls of On SoFP PFI LiabDefence Equipment Release of On Statement of Financial Position Private Finance Initiative liability. The liability arises when MOD assets transferred to PFI contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position |
| PPB003 | Def Eqpt PrpyUnwd On SoFP CLS/IOS Defence Equipment Prepayment Unwinding On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability. |

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| PPB004 | DefEqpRls of On SoFP CLS/IOS LiabDefence Equipment Release of On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability. The liability arises when MOD assets transferred to CLS/IOS contractor as a contribution to the unitary charge are reinstated on the MOD Statement of Financial Position |
| PPC001 | Private Finance Initiative Service charge for Defence equipment. Unwinding of prepayments should not be charged to this code. |
| PPC002 | Def Eqpt Prpy Unwnd Off SoFP PFI Defence Equipment Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| PPC003 | Defence Equipment Contractor Logistics Support/Integrated Operational Support Service Charge. Unwinding of prepayments should not be charged to this code. |
| PPC004 | Def Eq Prpy UnwdOff SoFP CLS/IOS Defence Equipment Prepayment Unwinding Off Statement of Financial Position Contractor Logistics Support/Integrated Operational Support. |
| PRA001 | Operating lease payments for plant and machinery including White Fleet operating lease payments General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals |
| PRA002 | Rental payments for the hire of plant and machinery |
| PRB001 | P+M Prepay Unwind On SoFP PFI Plant + Machinery Prepayment Unwinding On Statement of Financial Position Private Finance Initiative. |
| PRB002 | P+M Release of On SoFP PFI LiabPlant Plant + Machinery Prepayment Unwinding On Statement of Financial Position Private Finance Liability. The liability arises when MOD assets transferred to PFI contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |
| PRC001 | Private Finance Initiative Service charge for Plant and Machinery. Unwinding of prepayments should not be charged to this code. |
| PRC002 | P+M Prepay Unwnd Off SoFP PFI Plant and Machinery Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| PRD001 | Release of Plant + Machinery finance lease liability. To be used to unwind the liability associated with Plant + Machinery finance leases. |
| PRD002 | Release of Plant + Machinery finance lease liability. To be used to unwind the liability associated with Plant + Machinery finance leases. |
| PSA001 | Transport-Other operating lease payments. |
| PSA002 | Rental payments for the hire of transport-Other. |
| PSB001 | Operating lease payments for Transport-Fighting Equipment |

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| PSB002 | Rental payments for the hire of transport-Fighting Equipment. |
| PSC001 | Trans-Oth Prpy Unwd On SoFP PFI Transport-Other-Prepayment Unwinding-On Statement of Financial Position Private Finance Initiative Liability |
| PSC002 | Trans-Oth Rel of On SoFP PFI Liab Transport-Other-Release of On Statement of Financial Position Private Finance Initiative Liability |
| PSD001 | Trans FE Prpy Unwd On SoFP PFI Transport Fighting Equipment Prepayment Unwinding On Statement of Financial Position Private Finance Initiative |
| PSD002 | Trans FE Rlse of On SoFP PFI Liab Transport-fighting Equipment Release of On Statement of Financial Position Private Finance Initiative Liability |
| PSE001 | Private Finance Initiative Service charge for Transport-Other. Unwinding of prepayments should not be charged to this code, |
| PSE002 | Trans-Oth Prpy Unwd Off SoFP PFI Transport-Other Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| PSF001 | Private Finance Initiative Service charge for Transport-Fighting Equipment. Unwinding of prepayments should not be charged to this code. |
| PSF002 | Trans FE Prpay Unwd Off SoFP PFI Transport Fighting Equipment Prepayment Unwinding Off Statement of Financial Position Private Finance Initiative. |
| PSG001 | Release of Transport finance lease liability. To be used to unwind the liability associated with Transport finance leases. |
| PSG002 | Release of Transport finance lease liability. To be used to unwind the liability associated with Transport finance leases. |
| PVA001 | Medical-support equipment - excluding supply system. |
| PVA002 | Purchase of photographic equipment below MG capitalisation threshold. |
| PVA003 | Purchase of Animals below MG capitalisation threshold. |
| PVA004 | Procurement repair, maintenance and associated consumables for musical instruments by Military Bands. |
| PVA005 | Equipment support project costs. |
| PVA007 | Equipment supports - Other - non-projects. |
| PVA008 | Expenditure on post design services which is not capitalised. |
| PVA009 | Cost incurred in respect of Safety Regulators and Assurors in their role in support of concept procurement operation and disposal of defence equipment and services |

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| PXZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| PZZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| QCA002 | Territorial Army Reserve Forces etc Grant. Grant payable to Reserve Forces and Cadet Associations. |
| QCA003 | Grants to reserves and Cadet Force. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QCA004 | Includes grants to regular forces employment association and officers association. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA005 | North Atlantic Treaty Organisation Infrastructure Programme 1. NATO infrastructure programme item 1. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA006 | North Atlantic Treaty Organisation. Infrastructure Programme 2. NATO infrastructure programme item 2. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA007 | Meteorological Office-Metostat. Payments to Meteorological Office. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA009 | North Atlantic Treaty Organisation Military Budget UK Contributions. UK contributions to the NATO military budget. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA010 | France/Italy/Netherlands/Belgium/Luxembourg - FINABEL international subscriptions. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA014 | Payments to the Foreign and Commonwealth Office. Feeder System/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA016 | UK contribution North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget. UK contribution to the admin costs of the NAMS HQ. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA017 | UK Contribution to British Army on Rhine. UK Strike Command - Germany - contribution to the costs of Allied Rapid Reaction Corps. |

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| QDA018 | UK - DE+S ACCS - contribution payments to the NATO Air Command and Control Systems - ACCS - Management Agency - NACMA - for the provision of NATO ACCS entitlements. |
| QDA019 | UK contribution to the Western European Satellite Centre. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA020 | UK contribution to the Comprehensive Test Ban Treaty. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDB001 | Defence Military Assistance Fund international subs and other payments. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEA005 | Operating costs for grants-in-aid to the National Army Museum. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEA006 | RAF Museum Operating Cost Grant-in Aid. Feeder Systems and manual journals. |
| QEA010 | Grant in Aid Commonwealth War Graves Commission |
| QEA011 | Operating costs for Grants in Aid to the Gurkha Welfare Scheme. Feeder system/manual corrective journals/manual period end adjustment journals. |
| QEA012 | Operating Costs Grant In Aid RN MSSC- Grant in Aid Royal Navy Marine Society and Sea Cadets. To be used for Fleet to pay a monthly grant to the Royal Navy Marine Society and Sea Cadets. |
| QEA013 | Grant in Aid payable to the Council of Reserve Forces and Cadet Associations |
| QEA014 | Operating costs Grant in Aid to The Dame Agnes Weston's Royal Sailor's Rests to fund the provision of the Naval Families Federation (NFF). Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB001 | Grants-in-Aid to the Welfare Council. |
| QEB002 | Other Grants-in-Aid to the Victoria and George Cross Reunion Association. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB004 | Other Grants- In- Aid Royal British Legion to assist with the cost of widows visits to War Graves. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB005 | Capital Grants in Aid to the National Army Museum. Feeder Systems/Manual Correction Journals/Manual Period End Adjustment Journals. |
| QEB006 | Other Grants- In- Aid to the Scott Polar Research Institute. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB007 | Other Grants- In- Aid to the Air Training Corps. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |

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| QEB009 | Grants In Aid Association Royal Navy/Royal Marine Families for all business operations/Feeder Systems/Manual Correcting Journals/Manual Period End Adjustments |
| QEB010 | Other costs to cover long-term medical costs for Grants in Aid to the Gurkha Welfare Scheme. Feeder system/manual corrective journals/manual period end adjustment journals. |
| QEB011 | Other Grants In Aid Skill Force. Payments to Skill Force for operating costs. |
| QEB012 | Other Grants In Aid Army Families Federation. |
| QEB013 | Should only be used for Grants-in-Aid to the National Memorial Arboretum to commemorate those who died in conflicts in the 20th century. It is made to TRBL - The Royal British Legion who currently manage the affairs of the NMA. |
| QEB014 | Grant in aid National Memorial Arboretum/Armed Forces Memorial costs. |
| QEB015 | Usage solely by Land Forces TLB for payment of GIA to Duke of York's Royal Military School Academy Trust |
| QEB025 | Expenditure for new Grant-in-aids and contributions that do not yet have a specific Resource Account Code. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB026 | Payments made to the Royal Irish Benevolent Fund. |
| QEC001 | Operating Costs Grants In Aid Commonwealth War Graves Commission. CWGC - NSE. Feeder Systems/Manual Correcting journals/Manual Period End Adjustment Journals. |
| QEC002 | The Operating Costs of the GIA for the National Museum RN |
| QED001 | Operating costs for Grants-in-Aid to the Royal Hospital Chelsea. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals |
| QEE001 | Other Grants-in-Aid to the Royal British Legion for the relief of distressed Polish ex-servicemen. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| QFA005 | Capital grants-in-aid for the purchase of exhibits for National Army Museum. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QFA006 | RAF Museum Capital Grants-in-Aid for the purchase of exhibits. Feeder Systems and manual journals. |
| QFA007 | Capital Grant-in-Aid for the purchase of non-current assets for the Council of Reserve Forces and Cadet Association. Feeder Systems and Manual Journals. |

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| QFA008 | Capital Grant-in-Aid for Disposal Receipts for the Council of Reserve Forces and Cadets Association. Feeder Systems and Manual Journals |
| QFB001 | The Capital Costs of the GIA for the National Museum RN |
| QGA001 | Pay costs for Grants-in-Aid to the Royal Marine Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. To be replaced by QGA020 in due course. |
| QGA002 | Pay costs for Grants-in-Aid to the Royal Navy Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. To be replaced by QGA020 in due course. |
| QGA003 | Pay costs for Grants-in-Aid to the Royal Navy Submarine Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. To be replaced by QGA020 in due course. |
| QGA004 | Pay costs for Grants-in-Aid to the Fleet Air Arm Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. To be replaced by QGA020 in due course. |
| QGA005 | Pay costs for Grants-in-Aid to the National Army Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA006 | RAF Museum Pay Cost Grants-in Aid. Feeder Systems and manual journals. |
| QGA007 | Pay costs for Grants-in-Aid to the Commonwealth War Graves Commission. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA009 | Pay costs for Grants-in-Aid to the Royal Navy Sports Control Board. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA010 | Pay costs for Grants-in-Aid to the Army Sports Control Board. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA011 | RAF Sports Board Pay Cost Grants-in Aid. Feeder Systems and manual journals. |
| QGB001 | Pay costs for Grants-in-Aid to the Royal Hospital Chelsea. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGB002 | The Pay Costs of the GIA for the National Museum RN |
| QKA001 | Research and development costs. General - Feeder Systems/ Local Purchase/ Corporate/Mass Allocations/ Manual Correcting Journals/ Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| QKA003 | For the coding of Research and Development spend at the pre Main Gate stage of a project - RDEL |
| QKA004 | For the coding of Research and Development spend at the post Main Gate stage of a project - RDEL |
| QKA010 | Research and Development expenditure incurred on projects with Defence Science and Technology Laboratory. |

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| | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| QKZ666 | |
| QLA001 | Feasibility Studies. Concept/Assessment phase costs. |
| QLA010 | Government Furnished Equipment utilised during feasibility studies. Manual Journal and Feeder. |
| QMA000 | War Pensions Benefits-Current Grant UK. For use by War Pensions Benefits only. |
| QMB000 | War Pensions Benefits-Current Grant Overseas. For use by War Pensions Benefits only. |
| RAA000 | Non-Current Assets Proceeds of Sale Fiscal |
| | Income from the sale of Non-Current Assets VAT Cat 1 (formula VAT) (old IAC account code Economic Category B35 - an external reporting analysis). General - Feeder Systems, Local Purchase, Corporate/Mass Allocations, Manual Correcting Journals, Manual Period End Adjustment Journals & Cash/Imprest Journals. |
| RAA001 | |
| RAA002 | Proceeds of Sale PFI Fiscal |
| RAA003 | Proceed of Sale PFI SUME |
| RAB000 | Net Book Value of Non-Current Assets Disposal Fiscal. May be posted to directly or cleared from fixed asset holding account. |
| RAB002 | Net Book Value of Fixed Assets retired SUME May be posted to directly or cleared from fixed asset holding account. |
| RAB003 | Net Book Value of Fixed Assets retired PFI Fiscal MAY be posted to directly or cleared from fixed asset holding account. |
| RAB004 | Net Book Value of Fixed Assets retired PFI SUME May be posted to directly or cleared from fixed asset holding account. |
| RAD000 | Costs associated with putting non-current assets in saleable condition. May be posted to directly or cleared from Statement of Financial Position fixed asset cost of removal holding account. |
| | NCA Cost of Removal SUME Costs associated with putting non-current assets in saleable condition. May be posted to directly or cleared from Statement of Financial Position non-current asset cost of removal holding account. |
| RAD001 | |
| RAE001 | Donated Asset Reserve Disposal Release. Release of Donated Asset Reserve in respect of disposal of Donated Asset contra to KDA700 |
| RAF000 | The release of the cumulative gain or loss on the revaluation reserve attributable to the disposal of those investments designated as available for sale non-current assets e.g. QuinetiQ shares |

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| RBA001 | Receipts from the sale of inventory or finished goods. Posted as source journals from the Accounts Receivable Ledger. |
| RBA002 | Sales value - NRA/NRV - of inventory or finished goods. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| RBA003 | Disposal Costs. Direct costs incurred in the sale of stock or in the sale of finished goods. Posted as source journals from Accounts Payable Ledger. |
| RBB001 | The Net Book Value of Fixed Assets accounted for as Assets Declared for Disposal disposed during the year. |
| RBB100 | Direct costs incurred in the sale of Fixed Assets-FA accounted for as Assets Declared for Disposal-ADD. |
| RBC000 | Proceeds of Assets from Assets Declared for Disposal. Income from the sale of fixed assets accounted for as assets declared for disposal disposed during the year. |
| RBD000 | Profit/loss charged to SOCNE on recycling CRC Energy Efficiency Scheme allowances |
| RBZ666 | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round. |
| RGA001 | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Army. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - Army. Feeder posting. |
| RGA003 | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Navy. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - Navy. Feeder posting. |
| RGA005 | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience RAF. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - RAF. Feeder posting. |
| RGD001 | Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Army. For AFPS use only. Receipts of additional voluntary contributions. Feeder posting. |
| RGD002 | Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Navy. For AFPS use only. Receipts of additional voluntary contributions. Feeder posting. |
| RGD003 | Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Royal Air Force. For AFPS use only. Receipts of additional voluntary contributions. Feeder posting. |

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| RGG001 | Armed Forces Pension Scheme Receipt Transfer Value Army. For AFPS use only. Receipt of transfers in from other pensions. Feeder posting. |
| RGG002 | Armed Forces Pension Scheme Receipt Transfer Value Navy. For AFPS use only. Receipt of transfers in from other pensions. Feeder posting. |
| RGG003 | Armed Forces Pension Scheme Receipt Transfer Value Royal Air Force. For AFPS use only. Receipt of transfers in from other pensions. Feeder posting. |
| RGJ001 | Armed Forces Pension Scheme Miscellaneous Receipt Army. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuities should they rejoin. Feeder posting. |
| RGJ002 | Armed Forces Pension Scheme Miscellaneous Receipts Navy. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuities should they rejoin. Feeder posting. |
| RGJ003 | Armed Forces Pension Scheme Miscellaneous Receipt Royal Air Force. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuities should they rejoin. Feeder posting. |
| RGM001 | Armed Forces Pension Scheme Resettlement Commutations Army. For AFPS use only. Repayments of commutations. Feeder posting. |
| RGM002 | Armed Forces Pension Scheme Resettlement Commutations Navy. AFPS use only. Repayments of commutations. Feeder posting. |
| RGM003 | Armed Forces Pension Scheme Resettlement Commutations Royal Air Force. For AFPS use only. Repayments of commutations. Feeder posting. |
| RHA000 | Receipts of Deductible Input Value Added Tax (VAT) from Her Majesty's Revenue + Customs arising from calculations made by MOD Centre. |
| RKA001 | Hydrographic Office Dividends Received. Accrued dividend for the financial year. For audit, document agreement of the amount with the Trading Fund. Use RAC EEC000 to record the accrued amount.. |
| RKA003 | Meteorological Office Dividends Received. Accrued dividend for the financial year. For audit, document agreement of the amount with the Trading Fund. Use RAC EEC000 to record the accrued amount. |
| RKA005 | Accrued dividend for the financial year. For audit, document agreement of the amount with the Trading Fund. Use RAC EEC000 to record the accrued amount. |
| RKA006 | Defence Science Technology Laboratory - DSTL - Dividends Received. Accrued dividend for the financial year. For audit, document agreement of the amount with the Trading Fund. Use RAC EEC000 to record the accrued amount. |

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| RKC001 | Interest received - including accruals - on Long Term Loan to Hydrographic Office. |
| RKC003 | Interest received - including accruals - on Long Term Loan to MET Office. |
| RKC005 | Interest received - including accruals - on Long Term Loan to DSG |
| RKC006 | Interest received - including accruals - on Long Term Loan to Defence Science Technology Laboratory |
| RLA001 | Reverse Tasking-Hydrographic Office. Receipts from providing goods and services to Hydrographic Office on a repayment basis - covered by a taking arrangement and subject to invoicing |
| RLA003 | Reverse Tasking-Meteorological Office. Receipts from providing goods and services to the Meteorological Office on a repayment basis - covered by a taking arrangement and subject to invoicing |
| RLA005 | Receipts from providing goods and services to DSG - DSG on a repayment basis - covered by a taking arrangement and subject to invoicing. |
| RLA006 | Reverse Tasking-Defence Science Technology Laboratory. Receipts from providing goods and services to Defence Science Technology Laboratory - DSTL on a repayment basis - covered by a taking arrangement and subject to invoicing |
| RLA007 | Reverse Tasking-QINETIQ. Receipts from providing goods and services to QINETIQ on a repayment basis - covered by a taking arrangement and subject to invoicing. |
| RLB001 | Income from goods and services provided to Other Government Departments - OGDs. |
| RLB002 | Receipt - Sale of Fuel. Income from sales of fuel to 3rd parties. |
| RLB003 | Receipt United States Forces-Utilities. Income from the supply of utilities to US Forces when visiting the UK. |
| RLB004 | Receipt United States Forces - Movements. Income from the supply of personnel and freight movements to United States Forces when visiting the UK. |
| RLB005 | Income from the supply of goods and services except personnel and freight movements - RLB004 to United States Forces when visiting the UK. |
| RLB006 | Receipt North Atlantic Treaty Organisation. Income for goods and services provided to NATO. |
| RLB007 | Receipt United Nations. Income for goods and services provided to the United Nations. |
| RLB008 | Receipt Other Countries. Income from goods and services provided to other foreign governments. |
| RLB009 | Receipt Civil Estate. Income from goods and services (including fuel & utilities) provided to the Civil Estate. |
| RLB010 | Receipts Works Service-Married Quarters. Income for works/ services to married quarters. |
| RLB011 | Receipt Project. Income from goods and services provided to projects. |
| RLB012 | Receipt Sundry. Income from sundry supplies and services. |
| RLB013 | Income for the provision of food/welfare/education etc. to third parties. |
| RLB014 | Receipt Nursery Facilities. Income from the provision of nursery facilities. |
| RLB015 | Receipts from Grants received from Abroad - non EU. |

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| RLB016 | Receipts of gainshare payments from Pay as You Dine (PAYD) contractors, for use on welfare expenditure, as specified in service welfare regulations. |
| RLC001 | Income from Government Pipeline and Storage System - GPSS for estate management services excluding married quarters. |
| RLD001 | Receipt Military Personnel. Income from the provision of military personnel services. |
| RLD002 | Receipt Ministry of Defence Police. Income from the provision of Ministry of Defence Police services. |
| RLD003 | Receipt Civilian Personnel. Income for the supply of civilian personnel services. |
| RLD004 | Receipt Married Quarters Solid Fuel & Electricity. Income received for married quarters solid fuel and electricity cost. |
| RMA001 | Income from the provision of Single Living Accommodation Services - SLAS and Assisted House Purchase Scheme - AHPS. This RAC will not be populated by JPA in 07/08. |
| RMA002 | Receipt Married Quarters Loan & Rental. Income from accommodation charges for married quarter and hiring occupation. |
| RMA003 | Receipt Rental, Hire of Equipment. Income from the leasing of rental and hire of equipment. |
| RMA004 | Service Family Accommodation receipts. |
| RMA006 | Single Living Accommodation receipts. |
| RMB001 | Receipts Rents - Land. Income from rental of land. |
| RMB002 | Receipts Rents - Buildings. Income from rental of buildings. |
| RNA001 | Income from telecommunications/hotels and hostels. |
| RNA002 | Sundry Sale Receipt. Income from sundry sales |
| RNA003 | Other miscellaneous income including IT receipts - Levy/Retrospective Discount on Enabling Arrangements. |
| RNA004 | Receipt Freight. Income from the provision of freight services. |
| RNA005 | Special Service Group - SSG sales to 3rd parties |
| RNA006 | Special Service Group - SSG sales to Other Government Departments - OGDs. |
| RNA007 | Discounts Received Purchase to Payment. System code within ORACLE. Purchase to Payment - P2P use only. To capture settlement discounts taken on payment of invoices. |
| RNA008 | Code set up to record receipts from the government to subsidise costs incurred by employing people on the New Deal training scheme. This type of receipt has a unique Economic Category and National Account Code - ECNAC - C5001. |
| RNA009 | System code within ORACLE. Income recognised in the Accounts Receivable - AR ledger analysed by BLB and UIN etc. |
| RNA010 | Other income arising from sources except Other Government Departments - OGDs. |

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| RNA011 | Income arising from Other Government Departments - OGDs. Sale of EC Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set max emissions limits and in return receive a tradable emission allowance from DEFRA equal to their limits. If actual levels of emissions exceed their limit - the Dept must purchase extra allowances or if the emissions are lower the Dept may sell any surplus allowances at market rate. |
| RNA013 | |
| RNA014 | Sale of recycled allowances in-year under the CRC Energy Efficiency Scheme |
| RNB001 | Receipt Staff Recovery. Receipts from staff. |
| RNB002 | Receipt Purchase of Discharge. Receipts from purchase of discharge. |
| RNB003 | Receipts from contribution equivalent premiums - CEP. |
| RNB004 | Receipt Pay Related. Pay related receipts. |
| RNB005 | Salary Recovery-Claims against 3rd parties. Where staff - military or civilian - have been injured and made a claim against a third party - recovery of lost earnings should be recovered. These receipts should be booked here. |
| RNC001 | Special Service Group - SSG - sales to MOD |
| RQA001 | Consolidated Fund Extra Receipts - CFER - Receipts from Annington Homes management of the married quarter estate. The OCS impact of the change in the Treasury discount rate relating to long term non pension liabilities and assets needs to be mapped to Outside DEL - Non Budget - as directed by HMT. The impact of changes in the TDR on pension liabilities are taken to reserves using RA Code KFA000. |
| TDR001 | |
| TLA001 | Other bank charges excluding interest. Cash/imprest Journals and Manual Correcting Journals Only. |
| TLA010 | Bank Charges Purchase to Payment. P2P use only. Bank Charges incurred by FMSSC relating to P2P payments. |
| TLB001 | Bank Charges Systems generated Only. Analysis of bank charges incurred. Bank Interest Paid. The interest on loans/overdrafts charged by commercial banks. Cash/Imprest Journals and Manual Correcting Journals Only. |
| TMA001 | |
| TMA004 | Interest Paid on Commercial Debt. Interest Paid on late payment of commercial debts. Feeder and Manual journal postings. Unwinding Discount Provisions-Nuclear. The new RAC will augment the existing TMC001. There will be no change to the method of calculation merely a second category of interest on unwinding discount provision. |
| TMB002 | |
| TMC001 | Unwinding Discount Provisions-Non Nuclear. Charge to interest in respect of the unwinding of the discounted elements provisions- non nuclear. See JSP472 Ch 12. Credit to appropriate provision account for J range of codes. |

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| TMD001 | National Loans Fund Armed Forces Housing Loan Interest Paid. Interest paid and accrued on Long Term Loans from the National Loans Fund. |
| TME001 | War Pension Benefits-Interest Payments to Government Funds For use by War Pension Benefits only. |
| TMF001 | Unwinding of discount on long term receipts and loans provided by MOD. Debit to interest in respect of the unwinding of the discounted element of the debtor or loan. The contra entry is to the appropriate debtor and loan account. See JSP 472 Ch 12. |
| TMG001 | Unwinding discount on long term liabilities (other than provisions and liabilities deemed to be held for trading). Debit to interest in respect of the unwinding of the discounted element of the long term liability. The contra entry is to the appropriate Statement of Financial Position creditor/liability account. See JSP 472 Ch 12. |
| TNA001 | Fin Lease/PFI Contract Interest charged on finance leases - including for interest element in Unitary charge on on Statement of Financial Position Private Finance Initiative contracts. |
| TNA002 | CLS/IOS Contract Interest Cost of Capital Charge Contractor Logistics Support/Integrated Operational Support contract interest. |
| TPA001 | Balance of Interest charged on finance leases including for interest element in unitary charge On Statement of Financial Position. |
| TPA010 | Interest and Other Credits from Banking. Interest and other receipts from banking transactions. |
| TXA001 | Finance Lease Interest Receipts - Other. Interest receipts arising on finance leases where MOD is the leaser. |
| TXA002 | Current year accounting adjustments for losses on Euro transactions. |
| TXA003 | Current year accounting adjustments for losses on US Dollar transactions. |
| TXA005 | Current year accounting adjustments for losses on differences between Fixed Forces Rate and the General Accounting Rate. |
| TXB000 | System code within ORACLE. Current year accounting adjustments for losses on all Other Currency transactions. |
| TXE001 | To be used only as part of the system generated coding for Government Accounting Rate - GAR to GAR exchange rate gains and losses within the Cash Office - Germany ORACLE 11i system. |
| TXE002 | Current year accounting adjustments for gains on Euro transactions. |
| TXE003 | Current year accounting adjustments for gains on US Dollar transactions. |
| TXE005 | Current year accounting adjustments for gains on differences between the fixed forces rate and general accounting rate. |
| ZVT000 | System code within ORACLE. Current year accounting adjustments for gains on all Other Currency transactions. |
| ZZZZZZ | Manual data entry into Transitional Set of Books. Manual Data Entry into Transitional Set of Books. |

3.4

STATEMENT OF FINANCIAL POSITION

Statement of Financial Position

11/12

NET ASSETS

Non-Current Assets

Intangible Non-Current Assets

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| Intan Fiscal Cost/Valuation | ANC000 |
| MHCA Elmt DevIntan Fiscal Asst | ANC008 |
| GFE Incorp Intan Fiscal Asset | ANC010 |
| Deliveries Intan Fiscal Asset | ANC020 |
| Intan Fiscal Dev Cap Stf Cst | ANC040 |
| Intan Fiscal Dev Accum Depn | AND000 |
| Intan Fiscal Backlog Depn | ANE000 |
| Intan Fiscal Assets Income | ANF030 |
| Intan Fiscal Asst Crdt Elemt | ANF050 |
| Intan Fiscal Asst Accr Elemt | ANF060 |
| Intan Fiscal Cptl Addtn InYr | ANF080 |
| Intan Fiscal Asset Clearing | ANX000 |
| Intan SUME Cost Valuation | ASC000 |
| MHCA Elmt Dev Intan SUME Asset | ASC008 |
| GFE Incorp Intan SUME Assets | ASC010 |
| Deliveries Intan SUME Assets | ASC020 |
| Intan SUME Dev Cap Staff Costs | ASC040 |
| Intangible SUME Accum Depn | ASD000 |
| Intangible SUME Backlog Depn | ASE000 |

| | | |
|--------------------------------------|--------------------------------|----------------|
| | Intangible SUME Assets Income | ASF030 |
| | Intan SUME Assets Credit Elmt | ASF050 |
| | Intan SUME Assets Accr Element | ASF060 |
| | Intan SUME Cptl Additions InYr | ASF080 |
| | Intan SUME AUC Asset Clearing | ASX000 |
| Intangible Non-Current Assets | | <hr/> a1 <hr/> |
| Property Non Dwelling | | |
| | Prop BuildNonDw Cost Valuation | BAC000 |
| | PropBuildNDw Dec ResPro CapNuc | BAC002 |
| | Property NDw AccDep on Cos/Val | BAD000 |
| | Prop NDw DecResPro AccDep NNuc | BAD001 |
| | Prop NDw DecRes Pro AccDep Nuc | BAD002 |
| | Prop NDw Bklog Dep on Cost/Val | BAE000 |
| | Prop NDwDec/ResProBklgDep NNuc | BAE001 |
| | Prop NDw Dec/ResProBklgDep Nuc | BAE002 |
| | Property BNDw CapitalAdd In Yr | BAF080 |
| | Prop BNonDw Capital Add PFI IY | BAF081 |
| | PropBuildNDw DecResPro CapNNuc | BAG001 |
| | Prop BNDw CapProv IY DisRateCh | BAH000 |
| | PropBuildNDwell Asset Clearing | BAX000 |
| | Prop Land NonDw Cost Valuation | BGC000 |
| | PropLand NDw Dec ResPro CapNuc | BGC002 |
| | Prop Lnd NDw Accum Depn CstVal | BGD000 |
| | Prop Lnd NDw Bcklog Dep CstVal | BGE000 |
| | Prop Land NDw CapitalAdd In Yr | BGF080 |
| | Prop Land NonDw Cap Add PFI IY | BGF081 |
| | PropLand NDw DecResPro CapNNuc | BGG001 |
| | Prop L NdwCapProv IY DisRateCh | BGH000 |
| | PropLand NDwell Asset Clearing | BGX000 |
| Property Non Dwelling | | <hr/> a2 <hr/> |
| Property Dwelling | | |
| | Prop Build Dwelling Cost Val | BDC000 |
| | Prop Dw Accum Dep on Cost/Val | BDD000 |
| | Prop Dw Dec/Res ProvAcDep NNuc | BDD001 |

| | | |
|--------------------------|--------------------------------|--------|
| | Prop Dw Bklog Depn on Cost/Val | BDE000 |
| | Prop Dw DecResProv BkgDep NNuc | BDE001 |
| | Prop BuildDw Cap Addtns In Yr | BDF080 |
| | Prop BuildDw Cap Add PFI IY | BDF081 |
| | Prop BDw Dec Res Prov Cap Nnuc | BDG001 |
| | Prop BDw CapProv IY Dis Rte Ch | BDH000 |
| | Prop BuildDwell Asset Clearing | BDX000 |
| | Prop Land Dwelling Cost Val | BHC000 |
| | Prop Land Dw Accum Depn CstVal | BHD000 |
| | Prop Land Dw Bklog Depn CstVal | BHE000 |
| | Prop Land Dw Cap Addtns In Yr | BHF080 |
| | Prop Land Dw Cap Addtns PFI IY | BHF081 |
| | Prop L Dwell ResProv Cap Nnuc | BHG001 |
| | Prop L DwCapProv IY Dis Rte Ch | BHH000 |
| | Prop Land Dwell Asset Clearing | BHX000 |
| | Tot FSCL Realism Adj PBF Only | BHZ666 |
| Property Dwelling | | a3 |

Single Use Military Equipment (SUME)

| | |
|---------------------------------|--------|
| SUME Cost/Valuation | BBC000 |
| SUME Decom/Rest ProvCapitalised | BBC001 |
| SUME Accum depn on Cost/Val | BBD000 |
| SUME Decom/Rest Prov Acc Depn | BBD001 |
| SUME Backlog depn on Cost/Val | BBE000 |
| SUME Decom/Rest Pro Bcklog Dpn | BBE001 |
| SUME Capital Additions In Year | BBG080 |
| SUME Capital Additions PFI IY | BBG081 |
| SUME Cap Prov InYr Dis Rate Ch | BBH000 |
| SUME Asset Clearing | BBX000 |
| GWMB Asset Clearing | BBX100 |
| Tot SUME Realism Adj PBF Only | BBZ666 |
| NCA Intercompany Rcpts + Pmts | BYX001 |
| NCA Deferred Depn Reserves | BYX002 |
| NCA Deferred Depn Expenditure | BYX003 |
| NCA Depn Adjustment | BYX004 |

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|---|--------------------------------|----------------|
| | GWMB Complete Gross Cost-Value | DAB100 |
| | GWMB Complete Cptl Addtns IY | DAB150 |
| | GWMB Comp Accum Depn on CosVal | DAB200 |
| | GWMB Comp Bklog Depn on CosVal | DAB300 |
| Single Use Military Equipment (SUME) | | <hr/> a4 <hr/> |
| Plant and Machinery | | |
| | P+M Cost/Valuation | BCC000 |
| | P+M Accum Depn | BCD000 |
| | P+M Backlog Depn | BCE000 |
| | P+M Capital Additions In Year | BCF080 |
| | P+M Capital Additions PFI IY | BCF081 |
| | P+M Asset Clearing | BCX000 |
| Plant and Machinery | | <hr/> a5 <hr/> |
| IT and Comms Equipment | | |
| | IT+Comms Cost/Valuation | BEC000 |
| | IT+Comms Accum Depn | BED000 |
| | IT+Comms Backlog Depn | BEE000 |
| | IT+Comms Capital Addtns In Yr | BEF080 |
| | IT+Comms Capital Add PFI In Yr | BEF081 |
| | IT+Comms Asset Clearing | BEX000 |
| IT and Comms Equipment | | <hr/> a6 <hr/> |
| Transport | | |
| | Transport-FE Cost/Valuation | BFC000 |
| | Transport-FE Accum Depn | BFD000 |
| | Transport-FE Backlog Depn | BFE000 |
| | Transport FE Capital Add In Yr | BFG080 |
| | Transport FE Cap Add PFI In Yr | BFG081 |
| | Transport - FE Asset Clearing | BFX000 |
| | Transport-Other Cost/Valuation | BTC000 |
| | Transport-Other Accum Depn | BTD000 |
| | Transport-Other Backlog Depn | BTE000 |
| | Transport-Other Cap Add In Yr | BTR080 |
| | Transport-Other Cap Add PFI IY | BTR081 |

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|----------------------------------|--------------------------------|--------|
| Transport | Transport-Other Asset Clearing | BTX000 |
| | | a7 |
| Assets Under Construction | Fiscal AUC Gross Cost | BWC000 |
| | Fiscal AUC Embodiment Loan | BWD002 |
| | Fiscal AUC Deliveries | BWD004 |
| | Fiscal AUC MHCA | BWD008 |
| | Fiscal AUC Cap Staff Costs | BWD010 |
| | Fiscal AUC Post Design Servcs | BWE001 |
| | Fiscal AUC Post Design Svcs EA | BWE002 |
| | Fiscal AUC Hire Charges | BWE003 |
| | Fiscal AUC Income | BWE005 |
| | Fiscal AUC Payables Element | BWE006 |
| | Fiscal AUC Accruals Element | BWE007 |
| | Fiscal AUC Payables Element EA | BWE008 |
| | Fiscal AUC Accruals Element EA | BWE009 |
| | Fiscal AUC Capital Add In Year | BWE080 |
| | Fiscal AUC Capital Add PFI IY | BWE081 |
| | Fiscal AUC Capital Add IY EA | BWE090 |
| | SUME AUC Gross Cost | BWF000 |
| | SUME AUC Embodiment Loan | BWF002 |
| | SUME AUC Deliveries | BWF004 |
| | SUME AUC MHCA | BWF008 |
| | SUME AUC Cap Staff Costs | BWF010 |
| | SUME AUC Post Design Services | BWG001 |
| | SUME AUC Post Design Servs-EA | BWG002 |
| | SUME AUC Hire Charges | BWG003 |
| | SUME AUC Income | BWG005 |
| | SUME AUC Payables Element | BWG006 |
| | SUME AUC Accruals Element | BWG007 |
| | SUME AUC Payables Element-EA | BWG008 |
| | SUME AUC Accruals Element-EA | BWG009 |
| | SUME AUC Capital Add In Year | BWG080 |
| | SUME AUC Capital Add PFI In Yr | BWG081 |
| | SUME AUC Capital Add In Yr-EA | BWG090 |

Assets Under Construction

a8

Capital Spares

| | |
|--------------------------------|--------|
| CS Armament Invent | DAC100 |
| CS Armament Invent Cap Add IY | DAC150 |
| CS Armament Invent Depn | DAC200 |
| CS Armament Invent Bk log Depn | DAC300 |
| CS General Invent | DAD100 |
| CS General Invent Cap Add IY | DAD150 |
| CS General Invent Depn | DAD200 |
| CS General Invent Bk Log Depn | DAD300 |
| CS Med Dental + Vet Invent | DAE100 |
| CS MedDental+VetInventCapAdlY | DAE150 |
| CS Med Dent+Vet Invent Depn | DAE200 |
| CS Med Dent+Vet Strs Bklg Depn | DAE300 |
| CS Engineering + Tech Invent | DAF100 |
| CS Eng+Tech Invent SUME CapAIY | DAF150 |
| CS Eng+Tech Invent FisclCapAIY | DAF151 |
| CS Eng+Tech Invent Depn | DAF200 |
| CS Eng+Tech Invent Bk Log Depn | DAF300 |
| CS Strat Weapon Sys Invent | DAJ100 |
| CSStratWpnsSys InventCapAddlY | DAJ150 |
| CS Strat Wpn Sys Invent Depn | DAJ200 |
| CS Strat Wpn Sys Invent BkDepn | DAJ300 |
| CS GWMB Invent | DAL100 |
| CS GWMB Invent CapAdd In Yr | DAL150 |
| CS - GWMB Depn | DAL200 |
| CS GWMB Bk Log Depn | DAL300 |

Capital Spares

a9

Financial Assets

| | |
|-------------------------------|--------|
| HYDRO Long Term Loan | CAA001 |
| MET OFF Long Term Loan | CAA003 |
| DSG Long Term Loan | CAA005 |
| DSTL Long Term Loan | CAA010 |
| Other Equity Financial Assets | CAB000 |

| | | |
|---|--------------------------------|---------------------------|
| | HYDRO Public Dividend Capital | CAB100 |
| | Met Office Public Div Capital | CAB300 |
| | DSG Public Dividend Capital | CAB500 |
| | DSTL Public Dividend Capital | CAB600 |
| | Hydro Capl Loan Cash Repayment | CAC100 |
| | Hydro Long Term Loan Addn-Cash | CAC150 |
| | Met Of Cap Loan Cash Repayment | CAC300 |
| | Met Off Long Term Ln Addn-Cash | CAC350 |
| | DSG Captl Loan Cash Repayment | CAC500 |
| | DSG Long Term Loan Addn Cash | CAC550 |
| | DSTL Captl Loan Cash Repayment | CAC600 |
| | DSTL Long Term Loan Addtn-Cash | CAC650 |
| | Hydro PDC Cash Movement InYear | CAD100 |
| | Met Office PDC Cash Movemnt IY | CAD300 |
| | DSG PDC Cash Movement In Year | CAD500 |
| | DSTL PDC Cash Movement In Year | CAD600 |
| Financial Assets | | <hr/> a10 <hr/> |
| Non-Current Assets | | <hr/> a=sum(a1:a10) <hr/> |
| Current Assets | | |
| Inventories and Work-In-Progress | | |
| | NCA Migration Control Account | BYA000 |
| | AUC Cost of Removal Clearing | BYB000 |
| | Reval Reserve on Retirement | BYC000 |
| | Cost of Disposal Control Acct | BYD000 |
| | NBV of Retirement Control Acct | BYE000 |
| | RMC Non-Exploding Munitions | DFC100 |
| | RMC Munitions Additions - SoIP | DFC150 |
| | RMC NonExpl Munitions Inv Prov | DFC200 |
| | RMC General Invent | DFD100 |
| | RMC Gen Invent Addns - SoIP | DFD150 |
| | RMC General Invent Prov | DFD200 |
| | RMC Med Dent + Vet Invent | DFE100 |
| | RMC Med+Dent Addns - SoIP | DFE150 |
| | RMC Med Dent + Vet Invent Prov | DFE200 |

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|---|----------------|
| RMC Engineering + Tech Invent | DFF100 |
| RMC Eng+Tech Addns SUME - SolP | DFF150 |
| RMC Eng+Tech Fiscal - SolP | DFF151 |
| RMC Eng+Tech Invent Prov | DFF200 |
| RMC Oils and Lubricants Invent | DFG100 |
| RMC Marine Fuel Invent | DFG110 |
| RMC Marine Fuel Addns - SolP | DFG115 |
| RMC Aviation Fuel Invent | DFG120 |
| RMC Aviation Fuel Addns - SolP | DFG125 |
| RMC Ground Diesel Invent | DFG130 |
| RMC Ground Diesel Addns - SolP | DFG135 |
| RMC Ground Ulgas Invent | DFG140 |
| RMC Ulgas Fuel Addns - SolP | DFG145 |
| RMC Oil+Lubes Addns - SolP | DFG150 |
| RMC Industrial Gas Invent | DFG160 |
| RMC Indust Gas Addns - SolP | DFG165 |
| RMC Oil Fuel+Lubri Invent Prov | DFG200 |
| RMC Strat Weapon Sys Invent | DFJ100 |
| RMC Strat Weapons Addns - SolP | DFJ150 |
| RMC Strat Wpn Sys Invent Prov | DFJ200 |
| RMC GWMB Invent | DFL100 |
| RMC GWMB Additions - SolP | DFL150 |
| RMC - GWMB Prov | DFL200 |
| RMC Explod Munitns Gross Post | DFM100 |
| RMC Armaments Additions - SolP | DFM150 |
| RMC Explod Munitns Prov Post | DFM200 |
| RMC Clothing+Textiles Invent | DFP100 |
| RMC Clothing + Addns - SolP | DFP150 |
| RMC Cloth+Textiles Invent Prov | DFP200 |
| Inventory Clearing FMSSC | DJA000 |
| Inventory Decl for Disp | DMA001 |
| Inventories and Work-In-Progress | <hr/> b1 <hr/> |
| Receivables and Prepayments | |
| Trade Receivables | EAA000 |
| Trade Receivables Unbilled | EAB000 |

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|--------------------------------|--------|
| Trade Receivables Freight | EAD000 |
| Trade Receivables Clearing | EAE000 |
| Trade Receivables Unearned | EAF000 |
| Trade Recvbls Unapplied Rcpts | EAG000 |
| Trade Recvbls Un-iden Rcpts | EAH000 |
| Trade Receivables On Ac Rcpts | EAJ000 |
| Construction Contract-Balances | EAK000 |
| Bills Receivables | EAX000 |
| Local Customers | EAZ000 |
| Deposits + Advances made | EBA000 |
| WPB - Cash with Paying Agents | EBB000 |
| Inland Revenue | ECA001 |
| COSVAT Refund Control. | ECB001 |
| USAF 100% Deductible VAT | ECB002 |
| FORMULA DIV | ECB003 |
| VAT COS Control | ECB005 |
| VAT TYPE C AP | ECB006 |
| VAT TYPE C GL | ECB007 |
| VAT TYPE R AP | ECB008 |
| VAT TYPE R GL | ECB009 |
| DSS Receivables | ECC001 |
| WPB OGD Receivables | ECD000 |
| Staff Receivables | EEA000 |
| Civilian Advances | EEA200 |
| Bursary Receivables | EEA300 |
| Sundry Receivables | EEC000 |
| Long Service Advance Pay | EED100 |
| Services Home Ownership Plan | EED200 |
| Supply Reciv frm Consolid Fund | EEK000 |
| Prepayments other than FMS | EFA000 |
| BDS-US FMS Term Liab Res Ac | EFA100 |
| BDS-US FMS Trust Fund Ac | EFA200 |
| BDS-US FMS Disbursmt Ctrl Ac | EFA300 |
| Prepay under Off BS PFI deals | EFB000 |
| Prepay under On BS PFI deals | EFB010 |
| PrepayUnder Off BS CLS/IOS dls | EFB020 |

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|------------------------------------|--------------------------------|----------------|
| | PrepayUnder On BS CLS/IOS deal | EFB030 |
| | Fin Lease Rcvbles Short Term | EGA000 |
| | Fin Lease Rcvbles Long Term | EGB000 |
| | Bad Debt Prov - Specific | EHA002 |
| | Long Serv Adv Pay Debt Prov | EHA100 |
| | Civilian Advances Debt Prov | EHA200 |
| | Bursary Receivables Debt Prov | EHA300 |
| | System Suspense Oracle | EJA000 |
| | Invalid UIN FSB Account | EJA001 |
| | Corrupt Ldg Hdg Civ Pay Ind | ELC000 |
| | Corrupt Ldg Hdg Civ Pay NonInd | ELD000 |
| | Corrupt Ldg Hdg FMS | ELE000 |
| | Corrupt Ldg Hdg CTC | ELK000 |
| | Corrupt Ledger Heading CRUISE | ELL000 |
| | Corrupt Ldg Hdg JPA Mlt Pay+Ex | ELN000 |
| | Invalid Data Civ Pay Ind Fdr | EMC000 |
| | Invalid Data Civ Pay NonInd Fd | EMD000 |
| | Invalid Data BDS-US FMS | EME000 |
| | Invalid Data CRUISE Fdr | EMJ000 |
| | Invalid Data CTC Fdr | EMK000 |
| | Invalid Data Cash Office | EML000 |
| | Invalid Data JPA Mil Pay+Ex Fd | EMN000 |
| | Sub Ledger Suspense PO Receivg | ENA000 |
| | PO Inventory Suspense | ENB000 |
| | Sub Ledger Suspence PO | ENC000 |
| | Sub Ledger Suspense AP | END000 |
| | Sub Ledger Suspense AR | ENE000 |
| | Sub Ldgr Suspense Non Cur Asst | ENF000 |
| | JPA AR Suspense Account | ENG000 |
| | Unmapped Inventory Suspense | EPA000 |
| | Current Asset Embed Derivative | EQA000 |
| | MOD Susp Acs | EYA001 |
| Receivables and Prepayments | | <hr/> b2 <hr/> |
| Cash and Cash Equivalents | | |
| | UK Bank GIRO | FAA001 |

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|---------------------------------|--------|
| UK Bank Royal Bank of Scotland | FAB001 |
| UK Bank Lloyds | FAC001 |
| UK Bank Ulster | FAD001 |
| UK Bank Northern | FAE001 |
| UK Bank of England - DGCA | FAF001 |
| UK Bank Barclays | FAG001 |
| UK Bank HSBC | FAH001 |
| UK Bank PMG | FAJ001 |
| UK Bank Citibank | FAK001 |
| UK Bank Other | FAX001 |
| O/S Bank Barclays-Kenya | FCA001 |
| O/S Bank Barclays - Accra | FCB001 |
| O/S Bank TottaandAcores-P-Gal | FCC001 |
| O/S Bank General-Belg | FCE001 |
| O/S Bank Fortis-Belgium | FCF001 |
| O/S Bank Barclays-Cyprus | FCG001 |
| O/S Bank Hellenic-Cyprus | FCH001 |
| O/S Bank Union-Finland | FCK001 |
| O/S Bank Midland-France | FCL001 |
| O/S Bank Commerz-Ger | FCM001 |
| O/S Bank Sparkasse-Ger | FCN001 |
| O/S Bank Dresdner-Ger | FCP001 |
| O/S Bank Merch Nat - Germany | FCU001 |
| O/S Bank Belize Bank-Belize | FCV001 |
| O/S Bank Barclays-Int Belize | FCW001 |
| O/S Bank Hong Kong+Shanghai | FCX001 |
| O/S Bank Commonwealth-Aus | FCY001 |
| O/S Bank Standard Char-Fi | FDA001 |
| O/S Bank Citibank-USA | FDB001 |
| O/S Bank Royal BoC-Canada | FDD001 |
| O/S Bank Citibank UK-US Dollars | FDE001 |
| O/S Bank Citibank UK-Euros | FDF001 |
| O/S Bank Barclays-Barbados | FDG001 |
| O/S Bank ANZ Grindlays | FDH001 |
| O/S Bank Standard Char-Thai | FDJ001 |
| O/S Bank Standard Char-Sing | FDK001 |

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|--------------------------------|--------|
| O/S Bank Standard Char-Ind | FDL001 |
| O/S Bank Saudi Brit Bank | FDM001 |
| O/S Bank Grindlays-Pakistan | FDN001 |
| O/S Bank Brit Bank Mid E-Mus | FDP001 |
| O/S Bank Anz Grinlays Plc-Jor | FDR001 |
| O/S Bank Standar Char-India | FDT001 |
| O/S Bank Grindlays Ltd-Nepal | FDU001 |
| O/S Bank Federal Res - USA | FDV001 |
| O/S Bank Osmanlia-Turkey | FDW001 |
| O/S Bank Svenska-Sweden | FDX001 |
| O/S Bank Lloyds-Spain | FDY001 |
| OS Bank Standard Charter-Nepal | FDZ001 |
| O/S Bank Den Norse-Norway | FEA001 |
| O/S Bank Norges-Norway | FEB001 |
| O/S Bank ABN Amro-Holland | FEC001 |
| O/S Bank Mid Med-Malta | FED001 |
| O/S Bank BCI-Italy | FEE001 |
| O/S Bank Natwest-Gibraltar | FEF001 |
| O/S Bank Standard Char-S AF | FEG001 |
| O/S Bank Nat Bank-Kuwait | FEH001 |
| O/S Bank Kredit Kassen Norway | FEK001 |
| Euro Bank | FEL000 |
| O/S Bank Other | FEX001 |
| O/S Bank Saudi International | FEY001 |
| O/S Bank Nazionale Del Lavro | FEZ001 |
| Bank POIP | FJA001 |
| PtP Euro Non GAR-Exotic | FKA004 |
| PtP Euro | FKA005 |
| PtP Euro Non GAR-Other/Mixed | FKA006 |
| PtP US Dollars-Commerz | FKA007 |
| PtP US Dollars-Citibank | FKA008 |
| PtP Foreign Sterling | FKA013 |
| PtP Dummy Bank Acct Cont Pmnts | FKA014 |
| GBS BACS | FKA015 |
| GBS Payable Orders | FKA016 |
| GBS CHAPS/RFT | FKA017 |

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|---|----------------|
| Funding Sweep | FKA018 |
| PtP Bank 5 | FKA019 |
| FMSSC FX Payments 1 | FKA020 |
| FMSSC FX Payments 2 | FKA021 |
| FMSSC FX Payments 3 | FKA022 |
| FMSSC FX Payments 4 | FKA023 |
| FMSSC FX Payments 5 | FKA024 |
| FMSSC FX Payments 6 | FKA025 |
| FMSSC FX Payments 7 | FKA026 |
| FMSSC FX Payments 8 | FKA027 |
| FMSSC FX Payments 9 | FKA028 |
| FMSSC FX Payments 10 | FKA029 |
| FMSSC FX Payments 11 | FKA030 |
| FMSSC FX Payments 12 | FKA031 |
| FMSSC FX Payments 13 | FKA032 |
| FMSSC FX Payments 14 | FKA033 |
| FMSSC FX Payments 15 | FKA034 |
| FMSSC FX Payments 16 | FKA035 |
| FMSSC FX Payments 17 | FKA036 |
| FMSSC FX Payments 18 | FKA037 |
| FMSSC FX Payments 19 | FKA038 |
| FMSSC FX Payments 20 | FKA039 |
| Cash - Sterling balances | FRA001 |
| Cash - Currency balances | FRA002 |
| Cash FSI Control Ac | FTA000 |
| Army Temporary Imprest Ac | FTB000 |
| System Cash Receivables | FXA001 |
| System Cash Payables | FXA002 |
| Cash and Cash Equivalents | <hr/> b3 <hr/> |
| Assets Classified As Held For Sale | |
| ADD Non-Cur Ass Dsp non Spc Rc | DMA003 |
| ADD Non-Cur Ass Dsp wth Spc Rc | DMA004 |
| Assets Classified As Held For Sale | <hr/> b4 <hr/> |

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|---------------------------------------|--------------------------------|--------------|
| Financial Assets - Current | | |
| | CRC Allowances | CDA000 |
| Financial Assets - Current | | b5 |
| Financial Assets - Derivatives | | |
| | Financial Assets Derivatives | CBA000 |
| | Fin Assets Deriv Fuel Hedging | CBA001 |
| | NCA Embedded Derivative | CBB000 |
| Financial Assets - Derivatives | | b6 |
| Current Assets | | b=sum(b1:b6) |
| Total Assets | | c=a+b |
| Current Liabilities | | |
| | CL AP Control Ac | GAA000 |
| | Manual Payable Account | GAA001 |
| | P2P Trade Payable | GAA005 |
| | CL P2P Control Ac | GAA100 |
| | CL Exp Accrual Ac | GBA000 |
| | PtP CL Expenditure Accruals Ac | GBA001 |
| | P2P Accruals | GBA005 |
| | CL Exp Accr Ac Prop Plt+Eq NCA | GBA010 |
| | CL Exp Accrual Ac Intan NCA | GBA015 |
| | CL Exp Accrual Ac-Other | GBA020 |
| | CL Cap Spares/GWMB Accrual Ac | GBA021 |
| | CL RMC Inventories Accr Acct | GBA022 |
| | Inventory Clearing P2P | GBA030 |
| | DPCA Inventory Accruals | GBA040 |
| | CL OGD - Inland Revenue | GCA001 |
| | CL OGD HMCE OUTPUT VAT | GCB001 |
| | CL OGD HMCE VAT TYPE P AR | GCB002 |

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|---|-------------------|
| CL OGD HMCE VAT TYPE P GL | GCB003 |
| CL OGD HMCE VAT TYPE S AR | GCB004 |
| CL OGD HMCE VAT TYPE T AR | GCB006 |
| Imports VAT | GCB010 |
| Comm Contract Import VAT | GCB015 |
| VAT Variance P2P | GCB020 |
| CL OGD DSS | GCC001 |
| WPB CL OGD | GCD000 |
| CL Staff Payables | GEA001 |
| CL Payroll + Pensions | GEB001 |
| CL Collaborative Projects | GED001 |
| CL Sundry Payables | GEH001 |
| CL Sdy Pybls Prop Plt+Eq NCA | GEH002 |
| CL Sundry Payables Intan NCA | GEH003 |
| Payments confirmation Diff P2P | GEH010 |
| CFER Payables excl TF + AFHL | GEK001 |
| Liabilities Derivatives | GEL000 |
| CL Embedded Derivative | GEL001 |
| Liab Derivatives Fuel Hedging | GEL002 |
| CRC Liabilities | GEN000 |
| CL Customer Adv | GFA001 |
| CL Accruals + Deferred Income | GGA001 |
| CL Fin Lease Oblgs | GHA001 |
| NLF Loans Payable in 1 year | GHA002 |
| PFI Oblig cash less than 1 yr | GHB000 |
| PFI Oblig noncash less than1yr | GHB010 |
| CLS/IOS Obli cash less than1yr | GHB020 |
| CLS/IOS Obl NonCashLessThan1Yr | GHB030 |
| Current Liabilities | <hr/> d <hr/> |
| Non-Current Assets Plus Net Current Assets | <hr/> e=c+d <hr/> |
| Non-Current Liabilities | |
| Non-Current Liabilities > 1 Yr | |
| Long Term NLF Loans Payable | HAA001 |

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|--|----------------|
| Finance Lease Obligations | HAA002 |
| Other Long Term Payables | HAA003 |
| Deferred Income more than 1yr | HAA004 |
| PFI Oblig cash 2-5yrs Inc | HAB000 |
| PFI Oblig cash more than 5yrs | HAB005 |
| PFI Oblig non cash 2-5yrs Inc | HAB010 |
| PFI Oblig noncash morethan 5yr | HAB015 |
| CLS/IOS Ob cash more than 1 Yr | HAB020 |
| CLS/IOS Ob NonCashmore Than1Yr | HAB030 |
| Non-Cur Liab Embed Derivative | HAC000 |
| Non-Current Liabilities > 1 Yr | <hr/> f1 <hr/> |

Provisions For Liabilities and Charges

| | |
|----------------------------------|--------|
| Decom+RestrictionLiab Nucl OpBal | JAA000 |
| Dec+Rest LiabNuc Inc frm SoCNE | JAA100 |
| Dec+Rest Liab Nuc Rel To SoCNE | JAA200 |
| Dec+Rest Liab Nuc Unwnd Disc | JAA300 |
| Dec+Rest Liab Nuc AccChrgAgPrv | JAA400 |
| Dec+Rest Liab Nuc Csh ChrgAgPr | JAA410 |
| Dec+Rest Liab Nuc Capital InYr | JAA500 |
| Dec+Rest Liab Nuc Tfrs+Reclass | JAA600 |
| Environ Liab-Non Nucl-Op Bal | JBA000 |
| Envmtl LiabNonNuc Incfrm SoCNE | JBA100 |
| Envmtl LiabNonNuc Relse SoCNE | JBA200 |
| Envmtl Liab-Non Nucl-Unwnd Dis | JBA300 |
| Envmtl Liab Non Nuc AcChrgAgPr | JBA400 |
| Envmtl Liab N Nuc CshChgAgProv | JBA410 |
| Envmtl Liab-Non Nucl-Cap in yr | JBA500 |
| Envmtl Liab Non Nuc-Tfr+Reclas | JBA600 |
| Legal Claims - Opening Balance | JDA000 |
| Legal Claims Increase fr SoCNE | JDA100 |
| Legal Claims Release to SoCNE | JDA200 |
| Legal Claims-Unwinding of Disc | JDA300 |
| Legal Claims Acc Chrg Agst Pr | JDA400 |
| Legal Claims Cash Chrg AgtProv | JDA410 |
| Legal Claims-Capitalised in yr | JDA500 |

| | |
|--------------------------------|--------|
| Legal ClaimsTfrs+Reclassifctn | JDA600 |
| Civ Early Dep Provsn-Op Bal | JEA000 |
| Civ Early Deprt Prov Inc SoCNE | JEA100 |
| Civ Early Deprt ProvRIse SoCNE | JEA200 |
| Civ Early Deprt Prov-Unwnd Dis | JEA300 |
| Civ Early Dept Prov chn DisRte | JEA350 |
| Civ Early Deprt Pro Acc ChAgPr | JEA400 |
| Civ Early Deprt Prov CshChAgPr | JEA410 |
| Civ Early Deprt Prov-Cap in yr | JEA500 |
| Civ Early Deprt Prov Tfr+Recla | JEA600 |
| Onerous Contrcts Prov-Op Bal | JFA000 |
| Onerous Conts ProvInc fr SoCNE | JFA100 |
| Onerous Conts ProvRIse toSoCNE | JFA200 |
| Onerous Cont Prov-Unwdg of Dis | JFA300 |
| Onerous Cont Prov AcCh AgProv | JFA400 |
| Onerous Cont Prov CashChgAg Pr | JFA410 |
| Onerous Cont Prov-Capd in year | JFA500 |
| Onerous Cont Prov Tfrs+Reclass | JFA600 |
| Mil Early Deprt - Op Bal | JGA000 |
| Mil Early Deprt -Inc frm SoCNE | JGA100 |
| Mil Early Deprt -RIse to SoCNE | JGA200 |
| Mil Early Deprt - Unwdg of Dis | JGA300 |
| Mil Early Deprt - AcCh AgProv | JGA400 |
| Mil Early Deprt - CshChAgProv | JGA410 |
| Mil Early Deprt - Cap in yr | JGA500 |
| Mil Early Deprt - Trf + Reclas | JGA600 |
| Fin Instrument Liab-OpeningBal | JHA000 |
| Fin Instrumnt Liab Inc frSoCNE | JHA100 |
| Fin Instrumnt Liab Rel toSoCNE | JHA200 |
| Fin Instrument Liab-Unwind Dis | JHA300 |
| Fin Instrument Liab-AcChAgProv | JHA400 |
| Fin Instrument Liab-CshChAgPrv | JHA410 |
| Fin Instrument Liab-Cap in yr | JHA500 |
| Fin Instrument Liab-Tfr+Reclas | JHA600 |
| Oth Prov-restructuring-Op Bal | JYA000 |
| Oth Prov restrcting incr SoCNE | JYA100 |

| | | |
|---|---------------------------------|---------------------|
| | Oth Prov restrcting Rlse SoCNE | JYA200 |
| | Oth Prov-restrctring-Unwnd Dis | JYA300 |
| | Restruct - change in Dis Rate | JYA350 |
| | Oth Prov restrctrng AccChAgPrv | JYA400 |
| | Oth Prov restrctrng CashChAgPrv | JYA410 |
| | Oth Prov-restrctring-Cap in yr | JYA500 |
| | Oth Prov restrctring Tfr+Recla | JYA600 |
| | Other Prov-Other-Opening Bal | JZA000 |
| | Oth Prov Oth Increase fr SoCNE | JZA100 |
| | Oth Prov Oth Release to SoCNE | JZA200 |
| | Oth Prov-Oth-Unwinding of Disc | JZA300 |
| | Oth Prov Oth AccChrg Agt Prov | JZA400 |
| | Oth Prov Oth Cash Chg Agt Prov | JZA410 |
| | Oth Prov-Oth-Capitalised in Yr | JZA500 |
| | Oth Prov OthTfrs+Reclassifctn | JZA600 |
| Provisions For Liabilities and Charges | | <u>f2</u> |
| Non-Current Liabilities | | <u>f=f1+f2</u> |
| Net Assets | | <u><u>g=e+f</u></u> |
| TAX PAYER'S EQUITY | | |
| General Fund | | |
| General Fund Sub Total | | |
| | Gen Fund Op Bal | KAA000 |
| | Gen Fund Auditors Remunition | KAB200 |
| | CFER Reserve | KAB300 |
| | FMSSC DRAC use only | KAB400 |
| | PB+F Balancing Code | KAB666 |
| | General Fund Bal Trfs | KAJ000 |
| | Asset Write-on | KAX000 |
| | Pension Prov Acturl Gains+Loss | KFA000 |
| General Fund Sub Total | | <u>h1</u> |

| | | |
|---|--------------------------------|---------------------|
| Vote Control | Vote 1 Control Ac | KAC001 |
| | Realised Revaluation Reserve | KAD000 |
| | Realised Donated Asset Reserve | KAD100 |
| | Vote 2 Control Account | KAF002 |
| | | <hr/> h2 <hr/> |
| Vote Control | | <hr/> h=h1+h2 <hr/> |
| General Fund | | |
| Revaluation Reserve | | |
| Non-Current Assets Reval Reserve | | |
| | Non-Current Assets Reval Resve | KBA000 |
| | NCA In Year Reval Reserve | KBA100 |
| | NCA IY RevalRes Del Imp+W/Offs | KBA110 |
| | NCA IY RevalRes Rev DEL Impair | KBA120 |
| | NCA IY RevalRes AME Imp+W/Offs | KBA130 |
| | NCA IY RevResRev AME Impair | KBA140 |
| | NCA IY Bklg Depn Charge Res | KBA200 |
| | NCA Transfer Reserve | KBA400 |
| | NCA Realised Transfer Gen Fund | KBA500 |
| | Inventory Reval Reserve Bal | KCA000 |
| | Inventory Transfer Reserve | KCA400 |
| | Invent Realsd Trns to Gen Fund | KCA500 |
| | Inventory IY Reval Reserve | KCB000 |
| | Inventory IY Bklog Depn ChrRes | KCC000 |
| Non-Current Assets Reval Reserve | | <hr/> i1 <hr/> |
| Donated Asset Reserve | | |
| | DAR Balance b/f | KDA000 |
| | DAR In Yr Additions | KDA100 |
| | DAR In Yr Revaluation | KDA200 |
| | DAR In Yr Backlog Depn Charge | KDA250 |
| | DAR In Yr PDV | KDA300 |
| | DAR In Yr Impairments | KDA350 |
| | DAR In Yr Transfers + Reclass | KDA400 |
| | DAR In Yr Rlsd Transfers to GF | KDA500 |

| | | |
|---|--------------------------------|----------------|
| | DAR In Yr Depn Release toSoCNE | KDA600 |
| | DAR In Yr Disp Release toSoCNE | KDA700 |
| | DAR In Yr Imp Release to SoCNE | KDA800 |
| Donated Asset Reserve | | <hr/> i2 <hr/> |
| Current A/C Balances - Feeders | | |
| | Bills Liverpool Paymnts Cu/Ac | GNA000 |
| | Bills Liverpool Receipts Cu/Ac | GNB000 |
| | FDR CIV PAY IND C/AC | GNC000 |
| | FDR CIV PAY NON IND C/AC | GND000 |
| | BDS-US FMS Current Ac | GNE000 |
| | CRUISE Exclude Function C/Ac | GNJ000 |
| | CRUISE C/Ac | GNJ001 |
| | FDR CTC C/AC | GNK000 |
| | FDR Comm Contract Pmnts | GNL000 |
| | Feeder JPA Milt Pay + Exp C/Ac | GNN000 |
| Current A/C Balances - Feeders | #N/A | <hr/> i3 <hr/> |
| | #N/A | |
| Current A/C Balances - Other MGs | #N/A | |
| | Cash IMG PB+F | GMA000 |
| | Cash IMG DE FA MG | GMACA0 |
| | Cash IMG P2P | GMADC0 |
| | Cash IMG Def Store + Dist Ag | GMADJ0 |
| | Cash IMG Equipment NCA Manager | GMADK0 |
| | Cash IMG DE+S | GMADM0 |
| | Cash IMG PFI Exc PB+F E-NCAM | GMADN0 |
| | Cash IMG PFI Exc PB+F N E-NCAM | GMADP0 |
| | Cash IMG WPB | GMAFA0 |
| | Cash IMG PPPA | GMAJB0 |
| | Cash IMG DBS | GMAJC0 |
| | Cash IMG DVA | GMAJD0 |
| | Cash IMG DESO | GMAJE0 |
| | Cash IMG DBA | GMAJH0 |
| | Cash IMG MDPGA | GMAJJ0 |
| | Cash IMG DE | GMAJL0 |
| | Cash IMG CMFA C+BS | GMAJP0 |

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|--------------------------------|--------|
| Cash IMG - London Hd Office | GMAJT0 |
| Cash IMG - London Del Budgets | GMAJU0 |
| Cash IMG PFI Exc PB+F Non SBSO | GMAJV0 |
| Cash IMG PFI Exc PB+F SBSO | GMAJW0 |
| Cash IMG BFC | GMAK10 |
| Cash IMG DSF | GMAK30 |
| Cash IMG Defence Academy | GMAK70 |
| Cash IMG Healthcare | GMAKA0 |
| Cash IMG Serv Pers + Vetrn Agy | GMAKH0 |
| Cash IMG CJO CEStO | GMAKM0 |
| Cash IMG CJO Conflict Preventn | GMAKR0 |
| Cash IMG PJHQ | GMAKU0 |
| Cash IMG BFSAI | GMAKV0 |
| Cash IMG Gibraltar | GMAKW0 |
| Cash IMG PFI Exc PB+F Central | GMAKX0 |
| Cash IMG Air Command MG | GMAMH0 |
| Cash IMG PFI Exc PB+F Air | GMAMJ0 |
| Cash IMG AFPS | GMANA0 |
| Cash IMG OTC Receivables | GMAOTC |
| Cash IMG Field Army | GMAVA0 |
| Cash IMG Force Dev + Trg | GMAVD0 |
| Cash IMG CM + PB | GMAVE0 |
| Cash IMG Joint Helicopter Cmnd | GMAVH0 |
| Cash IMG Pers + SP Comd | GMAVK0 |
| Cash IMG COS Land Forces | GMAVM0 |
| Cash IMG SCE Agency HLB | GMAVS0 |
| Cash IMG LF TLB Strategic Risk | GMAVU0 |
| Cash IMG LF Strat Commod Mgt | GMAVV0 |
| Cash IMG PFI Exc PB+F Land | GMAVY0 |
| Cash IMG PFI Exc PB+F Fleet | GMAXG0 |
| Cash IMG FLEET | GMAXX0 |
| Cur Ac PB+F | GMG000 |
| CUR AC DE FA MG | GMGCA0 |
| Cur Ac P2P - DE+S | GMGDC0 |
| Cur Ac Def Store + Dist Agency | GMGDJ0 |
| Cur Ac Equipment NCA Manager | GMGDK0 |

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|--------------------------------|--------|
| Cur Ac DE+S | GMGDM0 |
| Cur Ac PFI Exc PB+F E-NCAM | GMGDN0 |
| Cur Ac PFI Exc Non SBSO DE+S | GMGDP0 |
| Cur Ac WPB | GMGFA0 |
| Cur Ac PPPA - Cen | GMGJB0 |
| Cur Ac Defence Business Serv | GMGJC0 |
| Cur Ac DVA Central | GMGJD0 |
| Cur Ac DESO Central | GMGJE0 |
| Cur Ac DBA Central | GMGJH0 |
| Cur Ac MDPGA - Cen | GMGJJ0 |
| Cur Ac DE | GMGJL0 |
| Cur Ac CMFA C+BS - Cen | GMGJP0 |
| Cur Ac - London Head Office | GMGJT0 |
| Cur Ac - London Del Budgets | GMGJU0 |
| Cur Ac PFI Exc PB+F Non SBSO | GMGJV0 |
| Cur Ac PFI Exc PB+F SBSO | GMGJW0 |
| Cur Ac BFC CJO | GMGK10 |
| Cur Ac DSF Central | GMGK30 |
| Cur Ac Defence Academy Central | GMGK70 |
| Cur Ac Healthcare - Cen | GMGKA0 |
| Cur Ac Serv Pers + Vetrn Agy | GMGKH0 |
| CUR AC CJO CEStO | GMGKM0 |
| CUR AC CJO Conflict Prevention | GMGKR0 |
| Cur Ac PJHQ CJO | GMGKU0 |
| Cur Ac BFSAl - CJO | GMGKV0 |
| Cur Ac Gibraltar CJO | GMGKW0 |
| Cur Ac PFI Exc PB+F Central | GMGKX0 |
| Current Ac Air Command MG | GMGMH0 |
| Cur Ac PFI Exc PB+F Air | GMGMJ0 |
| Cur Ac AFPS | GMGNA0 |
| Cur Ac OTC Receivables | GMGOTC |
| Cur Ac Field Army Land | GMGVA0 |
| Cur Ac Force Dev + Trg | GMGVD0 |
| Cur Ac CM + PB | GMGVE0 |
| Cur Ac JHC Land Cmd | GMGVH0 |
| Cur Ac Pers + SP Comd | GMGVK0 |

| | | |
|---|------------------------------|------------------------------|
| | Cur Ac COS Land Forces | GMGVM0 |
| | Cur AC SCE Agency HLB - Land | GMGVS0 |
| | Cur Ac LF TLB Strategic Risk | GMGVU0 |
| | Cur Ac LF Strat Commod Mgt | GMGVV0 |
| | Cur Ac PFI Exc PB+F Land | GMGVY0 |
| | Cur Ac PFI Exc PB+F Fleet | GMGXG0 |
| | Cur Ac Fleet CinCFleet | GMGXX0 |
| Current A/C Balances - Other MGs | | <u>i4</u> |
| Tax Payer's Equity | | <u><u>i=sum(i1:i4)+h</u></u> |

3.5

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

SoCNE

| | | |
|-------------------------------------|--------|--------------|
| | | 11/12 |
| Personnel | | |
| Service Personnel | | |
| Service Headcount Driven Pay | | |
| UKTAP Army Offs Pay-Pens elmnt | LAA001 | |
| UKTAP Army Oth Rks Pay-PenElmt | LAA003 | |
| UKTAP Army Offs Pay-NonPenElmt | LAA100 | |
| UKTAP ArmyOthRks Pay-NonPenElm | LAA200 | |
| Mobilised TA Officer Basic Pay | LAA205 | |

| | |
|--------------------------------|--------|
| Mobilised TA Oth Rks Basic Pay | LAA210 |
| FTRS FC+LC Officers Basic Pay | LAA215 |
| FTRS FC+LC Oth Rank Basic Pay | LAA220 |
| FTRS HC Officers Basic Pay | LAA225 |
| FTRS HC Other Ranks Basic Pay | LAA230 |
| NRPS Officers Basic Pay | LAA235 |
| NRPS Other Ranks Basic Pay | LAA240 |
| Military Provost GS Basic Pay | LAA245 |
| Royal Irish Officers Basic Pay | LAA250 |
| Royal Irish Oth Rank Basic Pay | LAA255 |
| RAF Offs Pay-Pension elements | LAF001 |
| RAF Oth Ranks Pay-Pens elmnts | LAF003 |
| RAF Offs Pay-Non Pens elements | LAF100 |
| RAF Oth Rks Pay-Non Pens elmnt | LAF200 |
| RAF FTRS Offs Pay Pens Elemnts | LAF215 |
| RAF FTRS Oth Rks Pay Pen Elmnt | LAF220 |
| RAF FTRS Offs Pay Non Pen Elmt | LAF225 |
| RAF FTRS Oth Rks Pay N Pen Elm | LAF230 |
| LE Service Personnel Pay | LAL001 |
| RN+RM Offs Pay Pens Elmnts | LAN001 |
| RN+RM Oth Ranks Pay Pens Elmnt | LAN003 |
| RN+RM Offs Pay Non Pens Elmnts | LAN100 |
| RN+RM Oth Rks Pay Non Pen Elmt | LAN200 |
| RN+RM FTRS Offs Pay Pens Elmnt | LAN215 |
| RN+RM FTRS Oth Rks Pay Pen Elm | LAN220 |
| RN+RM FTRS Offs Pay N Pen Elmt | LAN225 |
| RN+RM FTRS Oth Rks PayNPen Elm | LAN230 |
| Army Regular Res - Payments | LAR001 |
| Royal Irish Reg Pay Bounties | LAR003 |
| RAF Regular Res - Payments | LAS001 |
| RN+ RM Regular Res Payments | LAT001 |
| PB+F Man Plan Round Use Only | LAZ666 |
| Ser Pay Realism Adj PBF Only | LAZ667 |

Service Pay

a1

Service ERNIC

| | | |
|----------------------|--------------------------------|----------------|
| | UKTAP Army Officers ERNIC | LDA002 |
| | UKTAP Army Other Ranks ERNIC | LDA004 |
| | Mobilised TA Officers ERNIC | LDA205 |
| | Mobilised TA Oth Rank ERNIC | LDA210 |
| | FTRS FC+LC Officers ERNIC | LDA215 |
| | FTRS FC+LC Other Ranks ERNIC | LDA220 |
| | FTRS HC Officers ERNIC | LDA225 |
| | FTRS HC Other Ranks ERNIC | LDA230 |
| | NRPS Officers ERNIC | LDA235 |
| | NRPS-Other Ranks ERNIC | LDA240 |
| | Military Provost GS ERNIC | LDA245 |
| | Royal Irish Officers ERNIC | LDA250 |
| | Royal Irish Other Ranks ERNIC | LDA255 |
| | RAF Officers ERNIC | LDF002 |
| | RAF Other Ranks ERNIC | LDF004 |
| | RAF FTRS Officers ERNIC | LDF215 |
| | RAF FTRS Other Ranks ERNIC | LDF220 |
| | LE Service Pers - ERNIC | LDL001 |
| | RN + RM Officers ERNIC | LDN002 |
| | RN + RM Other Ranks ERNIC | LDN004 |
| | RN+RM FTRS Officers ERNIC | LDN215 |
| | RN+RM FTRS Other Ranks ERNIC | LDN220 |
| Service ERNIC | | <hr/> a2 <hr/> |
| Service SCAPE | | |
| | UKTAP Army Officers SCAPE | LEA001 |
| | UKTAP Army Other Ranks SCAPE | LEA002 |
| | Mobilised TA Officers SCAPE | LEA205 |
| | Mobilised TA Other Ranks SCAPE | LEA210 |
| | FTRS FC+LC Officers SCAPE | LEA215 |
| | FTRS FC+LC-Other Ranks SCAPE | LEA220 |
| | FTRS HC Officers SCAPE | LEA225 |
| | FTRS HC Other Ranks SCAPE | LEA230 |
| | NRPS Officers SCAPE | LEA235 |
| | NRPS Other Ranks SCAPE | LEA240 |
| | Military Provost GS SCAPE | LEA245 |

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|--|-------------------------------|--------------|
| | Royal Irish Officers SCAPE | LEA250 |
| | Royal Irish Other Ranks SCAPE | LEA255 |
| | RAF Officers SCAPE | LEF001 |
| | RAF Other Ranks SCAPE | LEF002 |
| | RAF FTRS Officers SCAPE | LEF215 |
| | RAF FTRS Other Ranks SCAPE | LEF220 |
| | LE Service Personnel SCAPE | LEL001 |
| | RN + RM Officers SCAPE | LEN001 |
| | RN + RM Other Ranks SCAPE | LEN002 |
| | RN+RM FTRS Officers SCAPE | LEN215 |
| | RN+RM FTRS Other Ranks SCAPE | LEN220 |
| Service SCAPE | | a3 |
| Service Headcount Driven Pay Cost | | a=sum(a1:a3) |
| Non Headcount Driven Reservist Personnel Cost | | |
| Reservist Pay | | |
| | Volunteer Res Forces Pay | LAV001 |
| | Volunteer Res Forces Bounties | LAV003 |
| Reservist Pay | | b1 |
| Reservist ERNIC | | |
| | Royal Irish Reg ERNIC | LDR002 |
| | Volunteer Res Forces ERNIC | LDR003 |
| Reservist ERNIC | | b2 |
| Reservist SCAPE | | |
| | SCAPE Reserve Forces-Officers | LER001 |
| | SCAPE Res Forces-Other Ranks | LER002 |
| Reservist SCAPE | | b3 |
| Non Headcount Driven Reservist Personnel Cost | | b=sum(b1:b3) |
| Service Other Payments | | |
| | Army Language Awards | LBA004 |

| | |
|--------------------------------|--------|
| Army Education All | LBA006 |
| Army Family All | LBA008 |
| Army Separation All | LBA009 |
| Army Clothing Grants | LBA010 |
| Army Committal + Retention | LBA015 |
| Satisfied Soldier Bounty Schem | LBA017 |
| Army Perm Commission Grants | LBA018 |
| Army Pes CEP | LBA019 |
| Serv Home Savings - Army | LBA022 |
| RAF Education All | LBF001 |
| RAF Language Awards | LBF002 |
| RAF Family All | LBF005 |
| RAF Separation All | LBF006 |
| RAF Clothing Allow | LBF008 |
| RAF Committal + Retention | LBF009 |
| RAF Perm Commission Grants | LBF010 |
| RAF Pers CEP | LBF011 |
| Serv Home Savings - RAF | LBF013 |
| RN+RM Education Allowance | LBN001 |
| RN+RM Separation Allowance | LBN003 |
| RN+RM Kit Upkeep Allowance | LBN006 |
| RN+RM Committal + Retention | LBN009 |
| RN + RM Messing + Food Allow | LBN011 |
| RN + RM Personnel CEP | LBN012 |
| Serv Home Savings - Navy | LBN014 |
| Fin Assist for Army Reservists | LBR001 |
| RNR/RMT Trg Fees Lang Awds Uni | LBR006 |
| Fin Assist for RN/RM Reservist | LBR007 |
| Excess Rent +Lodging Allow | LBW001 |
| Messing + Food Allowance | LBW002 |
| Local Overseas Allowance | LBW003 |
| Refunds of Ins Premiums | LBW004 |
| Operational Allowance | LBW007 |
| Campaign Continuity Allowance | LBW008 |
| Serv Recruit Search +Select-EA | LBW020 |
| SerOthPay Realism Adj PBF Only | LBZ666 |

Service Other Payments

c

Service Personnel

d=sum(a:c)

Civilian Personnel

Civilian Pay Costs

Civilian Pay

| | |
|--------------------------------|--------|
| UK NI Civ Pay | LJA001 |
| UK NI Civ OT | LJA003 |
| UK NI Civ loan to USAF Pay | LJA004 |
| UK NI Civ USAF Overtime | LJA006 |
| UK NI Casuals Pay | LJA007 |
| UK NI casuals OT | LJA008 |
| UK NI Civ Loan Pay | LJA010 |
| UK NI Civ Loan OT | LJA012 |
| NI Civ Staff CEP | LJA013 |
| NI Contract/Agency-ManpowerSub | LJA014 |
| Non Ind Fee Earners | LJA015 |
| UK Ind Civ Pay | LJB001 |
| UK Ind Civ OT | LJB003 |
| UK Ind Civ Loan to USAF Pay | LJB004 |
| UK Ind Civ Loan to USAF OT | LJB006 |
| UK Ind Casuals Pay | LJB007 |
| UK Ind Casuals OT | LJB009 |
| UK Ind Civ Loan Pay | LJB010 |
| UK Ind Civ Loan OT | LJB012 |
| Ind Civ Staff CEP | LJB013 |
| Ind Contract/AgencyManpowerSub | LJB014 |
| Ind Fee Earners | LJB015 |
| LE NI Civ Staff Pay | LJC001 |
| LE NI Civ Staff OT | LJC002 |
| LE NI Civ Staff Dpdnts Pay | LJC003 |
| LE NI Civ Staff Dpdnts OT | LJC004 |
| LE Civ Ind Staff Pay | LJD001 |
| LE Ind Civ OT | LJD002 |
| LE Ind Civ Staff Dpdnts Pay | LJD003 |

| | | |
|-----------------------|--------------------------------|----------------|
| | LE Ind Civ Staff Dpdnts OT | LJD004 |
| | LE Ind Casuals Pay Germany | LJD005 |
| | Locally Employed RFA | LJE001 |
| | MOD Police Pay | LJF001 |
| | MOD Police OT | LJF003 |
| | Ministers Pay | LJG001 |
| | UK RFA Officers Pay | LJG003 |
| | UK RFA Ratings Pay | LJG006 |
| | Civ Pay Realism Adj PBF Only | LJZ666 |
| Civilian Pay | | <hr/> e1 <hr/> |
| Civilian ERNIC | | |
| | UK NI Civ ERNIC | LPA001 |
| | UK NI Civ USAF ERNIC | LPA002 |
| | UK NI Civ Loan ERNIC | LPA003 |
| | UK Ind Civ ERNIC | LPB001 |
| | UK Ind Civ Loan to USAF ERNIC | LPB002 |
| | UK Ind Civ Loan ERNIC | LPB003 |
| | UK NI Casuals ERNIC | LPC001 |
| | UK Ind Casuals ERNIC | LPD001 |
| | MOD Police ERNIC | LPF001 |
| | Ministers ERNIC | LPG001 |
| | UK RFA Officers ERNIC | LPG002 |
| | UK RFA Ratings ERNIC | LPG003 |
| Civilian ERNIC | | <hr/> e2 <hr/> |
| Civilian SCAPE | | |
| | UK NI Civilian Staff SCAPE | LMA001 |
| | UK NI Civ Staff on Loan SCAPE | LMA002 |
| | UK NI Civ StaffLoan-USAF SCAPE | LMA003 |
| | UK Ind Civilian Staff-SCAPE | LMB001 |
| | UK Ind Civ Staff on-Loan SCAPE | LMB002 |
| | UKInd CivStaff-Loan USAF SCAPE | LMB003 |
| | LE Civilian Pension Costs | LMC001 |
| | MOD Police - SCAPE | LMF001 |
| | UK RFA Officers-SCAPE | LMG001 |

| | | |
|--|--------------------------------|--------------|
| | UK RFA Ratings-SCAPE | LMG002 |
| | Non PCSPS Pens Pyts | LMZ001 |
| Civilian SCAPE | | e3 |
| Civilian Pay Costs | | e=sum(e1:e3) |
| Civilian Other Payments | | |
| | Overseas All | LKA001 |
| | MOD Police Housing All | LKA004 |
| | Civ Staff Early Ret + Redundcy | LKC001 |
| | Dockyard Early Retmnt + Redncy | LKC002 |
| | UKAEA Early Retrm + Redundancy | LKC003 |
| | RFA Early Retirement+Redundncy | LKC004 |
| | CivOthPay Realism Adj PBF Only | LKZ666 |
| Civilian Other Payments | | f |
| Civilian Personnel | | g=e+f |
| Personnel | | h=d+g |
| WPB Pensions | | |
| | WPB-Current Grant UK | QMA000 |
| | WPB-Current Grant Overseas | QMB000 |
| WPB Pensions | | i |
| Infrastructure Costs | | |
| Property Management Minor Works | | |
| Property Management | | |
| | USF NATO-Proj Works | NCA002 |
| | Works | NCA003 |
| | Estates Core Services Charge | NCA004 |
| | Estates Core Servs Addtnl Chg | NCA005 |
| | Works Services | NCA008 |
| | Works Services: MQ | NCA009 |
| | Est + FMS Accom Invent + Serv | NCA010 |
| | Prop Man Realism Adj PBF Only | NCZ666 |

| | |
|---|--------------|
| HQ Redev Works | NDA001 |
| Works Civ Estate | NDA002 |
| Bldg Maint - Accom Invent | NDA003 |
| Works in Aid of Disposal | NEA001 |
| Works - Prepare Prop-Land-Disp | NEA002 |
| Acquisition of Prop-Land Disag | NEA003 |
| Property Management | j1 |
| Property Operating Lease Charges | |
| Property Dwell Operating Lease | NSA001 |
| Property Dwelling Hire Charge | NSA002 |
| Property Non Dw Operating Lease | NSB001 |
| Property Non Dwell Hire Charge | NSB002 |
| Property Operating Lease Charges | j2 |
| Property PFI Service Charges | |
| Prop Dw Prepay Unwnd On BS PFI | NSC001 |
| Prop Dw Rlse of On BS PFI Liab | NSC002 |
| Prop NonDw PrpyUnwnd On BS PFI | NSD001 |
| Prop NonDw Rel On BS PFI Liab | NSD002 |
| Prop Dwell PFI Service Charge | NSE001 |
| Prop Dw Prpay Unwnd Off BS PFI | NSE002 |
| Prop NonDw PFI Service Charge | NSF001 |
| Prop NDw Prpy Unwnd Off BS PFI | NSF002 |
| Property PFI Service Charges | j3 |
| Property Management Minor Works | j=sum(j1;j3) |
| IT and Comms | |
| IT and Comms Costs | |
| IT Services -Internal Costs | NNA002 |
| Line + Telephone Rental | NNA004 |
| IT Minor Equipment | NNA010 |
| Telephone Minor Equipment | NNA011 |
| IT Services | NNB004 |
| IT+IS - EA | NNB020 |

| | |
|---|--------------------------|
| IT and Comms Costs | <hr/> k1 <hr/> |
| IT and Comms Operating Lease Charges | |
| Operating Lease IT + Comms | NNB001 |
| Hire Charges IT + Comms | NNB002 |
| IT + Comms Finance Lease | NNB003 |
| IT + Comms Fin Lease Serv Chrg | NNB005 |
| IT + Comms Fin Lease Rel Liab | NNB006 |
| IT and Comms Operating Lease Charges | <hr/> k2 <hr/> |
| IT and Comms PFI Service Charges | |
| IT+Comms Prepy Unwnd on BS PFI | NNC001 |
| IT+Comms RIs of on BS PFI Liab | NNC002 |
| IT+Comms PFI Service Charge | NND001 |
| IT+Comms Prepy Unwnd OffBS PFI | NND002 |
| IT+Comm Realism Adj PBF Only | NNZ666 |
| IT and Comms PFI Service Charges | <hr/> k3 <hr/> |
| IT and Comms | <hr/> k=sum(k1:k3) <hr/> |
| Other Infrastructure Costs | |
| Utilities | |
| Heating Oil | NAA000 |
| Utilities consumption - USF | NAA001 |
| Gas | NAB000 |
| Liquid Petroleum Gas | NAB005 |
| Electricity | NAC000 |
| Water + Sewage | NAD000 |
| Utilities Realism Adj PBF Only | NAZ666 |
| Utilities | <hr/> I1 <hr/> |
| Accommodation Charges | |
| Rent-Civ Estate Property-Land | NBA000 |
| Rent Civ Estate Property | NBA001 |
| Rent Prop Land exc Civ Est+MQ | NBA002 |
| Rent - MQ Property-Land | NBA003 |

| | |
|------------------------------------|--------------|
| Rent - MQ Property | NBA004 |
| Rent Property exc Civ Est + MQ | NBA005 |
| Operating Lease Payments UK MQ | NBA006 |
| Finance Lease Payments UK MQ | NBA007 |
| Accom Realism Adj PBF Only | NBZ666 |
| Accommodation Charges | I2 |
| Decommissioning Provisions | |
| Nuc - Waste/Decomm - post 71 | NLA004 |
| Pchse EC Grnhse Gas Emiss Allw | NLA005 |
| Consumption of CRC Allowances | NLA006 |
| CRC Penalty Charge | NLA007 |
| Decommissioning Provisions | I3 |
| Other Infrastructure Costs | I=sum(I1:I3) |
| Infrastructure Costs | m=j+k+l |
| Inventory/Other Consumption | |
| Inventory Consumed | |
| Consumption of Non-Expld Munit | PKC000 |
| Invent Con - General Invent | PKD000 |
| Invent Con-Med Dent+Vet Invent | PKE000 |
| Invent Con Eng + Tech | PKF000 |
| Invent Con of Oils+ Lubricants | PKG000 |
| Invent Con Ground Diesel Fuel | PKG040 |
| Invent Consumption Ulgas Fuel | PKG050 |
| Invent Industrial Gas Consump | PKG060 |
| Invent Con Strat Wpn SysInvent | PKJ000 |
| Consumption of Exploding Munit | PKM000 |
| Invent Con Cloth + Text Invent | PKP000 |
| Invent Rcpts - Oth Serv Clear | PKQ000 |
| Purchase Price Variance | PKR000 |
| Invent Price variance P2P | PKR010 |
| Purchase Price/Quality var P2P | PKR020 |
| PtP Invoice Price Variance | PKR030 |

| | |
|---|----------------------|
| SPV Bulk Marine Fuel | PKR110 |
| SPV Marine Fuel Spot Bunker | PKR120 |
| SPV Bulk Aviation Fuel | PKR210 |
| SPV Aviation Fuel Cas Uplift | PKR220 |
| InventCon Realism Adj PBF Only | PKZ666 |
| Inventory Consumed | <u>n1</u> |
| Inventory Provisions/Write Offs | |
| Inventory Write Off - Other | PLA001 |
| Invent Write Off - Stktkng Adj | PLA002 |
| Invent W/Off Dumped Aviatn Ful | PLA003 |
| Inventory Write On | PLA100 |
| Inventory Valuation Prov Other | PMA001 |
| LTCWIP Prov for Losses | PMA003 |
| Inv ValProv RMC OilLub+GndFuel | PMA500 |
| Invent Val Prov RMC MarineFuel | PMA510 |
| Invent Val Prov RMC Aviat Fuel | PMA520 |
| Inventory Provisions/Write Offs | <u>n2</u> |
| Surplus/deficit on Disposal of Inventory | |
| Inventory Sales Net Sales Proceeds | |
| Proceeds from Sale of Invent | RBA001 |
| Disposal Costs | RBA003 |
| NBV of Assets from ADD | RBB001 |
| Disposal Costs of Assets-ADD | RBB100 |
| Proceeds of Assets from ADD | RBC000 |
| Profit/Loss on Recycl CRC All | RBD000 |
| Inv Disp Realism Adj PBF Only | RBZ666 |
| Inventory Sales Net Sales Proceeds | <u>n3</u> |
| Inventory Sales Net Book Value | |
| Value of Inventory Disposed | RBA002 |
| Inventory Sales Net Book Value | <u>n4</u> |
| Surplus/deficit on Disposal of Inventory | <u>n5=sum(n3:n4)</u> |

Aviation Fuel

| | |
|-------------------------------|--------|
| Bulk Aviation Fuel Con | PBB001 |
| Aviation Fuel Cas Uplift Con | PBB002 |
| Aviation Fuel - Fuel Hedging | PBB005 |
| Aviat FI Realism Adj PBF Only | PBZ666 |

Aviation Fuel

n6

Fuel

| | |
|--------------------------------|--------|
| Oil and Lubricants Consumed | PBA001 |
| Fuels Non Utilities USF | PBA002 |
| MarineFuel SpotBunker Consumed | PBA003 |
| Bulk Marine Fuel Consumed | PBA004 |
| Fuels Non Util - Fuel Hedging | PBA005 |
| Ground Ulgas Fuel Consumed | PBA006 |
| Ground Diesel Fuel Consumed | PBA007 |
| Industrial Gas Fuel Consumed | PBA008 |
| Fuel Realism Adj PBF Only | PBZ667 |

Fuel

n7

Other Expenditure

| | |
|--------------------------------|--------|
| Food Services | PAA001 |
| Food - Purchase | PAA002 |
| Clothing Services | PAA003 |
| Clothing - Purchase/Repair | PAA005 |
| Other Materiel Consumed | PCA001 |
| Other Mat Consumed Exercises | PCA003 |
| Cost of Fuel Sold | PJA000 |
| Oth Expen Realism Adj PBF Only | PXZ666 |

Other Expenditure

n8

Inventory/Other Consumption

n=sum(n1:n2+n5:n8)

Equipment Support**Equipment Support Costs**

| | |
|------------------|--------|
| Weapons for DPEE | PPA001 |
|------------------|--------|

| | |
|---|----------------|
| Defence Eqpt Support - Other | PPA002 |
| Minor DefenceEqpt under GBP10K | PPA006 |
| Equipment Support-projects | PVA005 |
| Equipment Support-Other | PVA007 |
| Post Design Services | PVA008 |
| Safety Regulation | PVA009 |
| EquipSup Realism Adj PBF Only | PZZ666 |
| Equipment Support Costs | <hr/> o1 <hr/> |
| P and M Operating Lease Charges | |
| Def Eqpt PrpyUnwd OnBS CLS/IOS | PPB003 |
| DefEqpRlse ofOnBS CLS/IOS Liab | PPB004 |
| Def Eqpt CLS/IOS Service Chrg | PPC003 |
| Def Eq Prpy UnwdOff BS CLS/IOS | PPC004 |
| P+M Operating Lease | PRA001 |
| P+M Hire Charge | PRA002 |
| P and M Operating Lease Charges | <hr/> o2 <hr/> |
| Other Operating Lease Charges | |
| Transport-Other Operatng Lease | PSA001 |
| Transport-Other Hire Charge | PSA002 |
| Transport-FE Operating Lease | PSB001 |
| Transport-FE Hire Change | PSB002 |
| Trans Fin Lease Service Charge | PSG001 |
| Trans Fin Lease Release Liab | PSG002 |
| Other Operating Lease Charges | <hr/> o3 <hr/> |
| Equipment Support PFI Service Charge | |
| Def Eqpt Prepy Unwnd On BS PFI | PPB001 |
| Def Eqpt Rlse of OnBS PFI Liab | PPB002 |
| Def Eqpt PFI Service Charge | PPC001 |
| Def Eqpt Prpy Unwnd Off BS PFI | PPC002 |
| P+M Prepay Unwind On BS PFI | PRB001 |
| P+M Release of On BS PFI Liab | PRB002 |
| P+M PFI Service Charge | PRC001 |
| P+M Prepay Unwnd Off BS PFI | PRC002 |

| | |
|---|----------------|
| P+M Fin Lease Service Charge | PRD001 |
| P+M Fin Lease Release Liab | PRD002 |
| Trans-Oth Prpy Unwd On BS PFI | PSC001 |
| Trans-Oth Rel of OnBS PFI Liab | PSC002 |
| Trans FE Prpy Unwnd On BS PFI | PSD001 |
| Trans FE Rlse of OnBS PFI Liab | PSD002 |
| Trans-Other PFI Service Charge | PSE001 |
| Trans-Oth Prpy Unwd Off BS PFI | PSE002 |
| Trans FE PFI Service Charge | PSF001 |
| Trans FE Prpay Unwd Off BS PFI | PSF002 |
| Equipment Support PFI Service Charge | <hr/> o4 <hr/> |

| | |
|--------------------------|--------------------------|
| Equipment Support | <hr/> o=sum(o1:o4) <hr/> |
|--------------------------|--------------------------|

Other Costs

Transportation and Movement

| | |
|--------------------------------|--------|
| Pers Movement | PDA002 |
| Serv Home to Duty Travel Expnd | PDA003 |
| Freight Movement | PDB002 |
| Freight Movements-USF | PDB003 |
| Freight Movement - PFI | PDB005 |
| Army Perm Posting LTDD | PDC001 |
| Army Leave Travel LTDD | PDC002 |
| RAF Perm Posting LTDD | PDC003 |
| RAF Leave Travel LTDD | PDC004 |
| Navy Perm Posting LTDD | PDC005 |
| Navy Leave Travel LTDD | PDC006 |
| Military STDD | PDC007 |
| Military STDD Air Travel | PDC008 |
| Civ Long Term Detached Duty | PDD001 |
| MDP PPI Transport + LTDD Costs | PDD002 |
| Civ Short Term Detached Duty | PDD003 |
| Civilian STDD Air Travel | PDD004 |
| Civilian PPI Move Costs | PDD005 |
| Aircraft Landing Fees | PDE000 |

| | |
|---|--------|
| Trans Mov Realism Adj PBF Only | PDZ666 |
| Transportation and Movement | p1 |
| Research and Development | |
| Research + Development | QKA001 |
| R+D Proj Ac Pre Main Gate DE+S | QKA003 |
| R+D Proj Ac Post Main Gte DE+S | QKA004 |
| R+D DSTL | QKA010 |
| Res+Dev Realism Adj PBF Only | QKZ666 |
| Feasibility Studies | QLA001 |
| Feasibility Studies GFE | QLA010 |
| Research and Development | p2 |
| Fees for other Professional Services | |
| Fees for Professional Services | NPB001 |
| Auditors Remuneration-Other | NPB003 |
| Manpower Support DSTL | NPB004 |
| Manpower Support other supplrs | NPB005 |
| Strategy - EA | NPB020 |
| Operational Finance - EA | NPB021 |
| Property - EA | NPB023 |
| Strat Fin-EA Supp to PPP/PFI | NPB024 |
| Org Change Management - EA | NPB026 |
| Marketing/Communications - EA | NPB027 |
| Procurement - EA | NPB028 |
| Programme+Project Mgt - EA | NPB029 |
| Technical - EA | NPB030 |
| Prof Ser Realism Adj PBF Only | NPZ666 |
| Fees for other Professional Services | p3 |
| External Education and Training | |
| Ext Trg - Trg Area Charges | NGA002 |
| Ext Trg - Mil | NGA003 |
| Mil HR Training+Education - EA | NGA020 |
| Ext Trg - Civ | NGB002 |
| Civ HR Training+Education - EA | NGB020 |

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|---|--------|
| Ex Educ Realism Adj PBF Only | NGZ666 |
| External Education and Training | p4 |
| NCA Proceeds of Sale SUME | RAA001 |
| NCA Proc of Sale PFI SUME | RAA003 |
| NBV NCA Disposal SUME | RAB002 |
| NBV NCA Disposal PFI SUME | RAB004 |
| NCA Cost of Removal SUME | RAD001 |
| | p5 |
| NCA Proceeds of Sale Fiscal | RAA000 |
| NCA Proc of Sale PFI Fiscal | RAA002 |
| NBV Non-Cur Assts Disp Fiscal | RAB000 |
| NBV NCA Disposal PFI Fiscal | RAB003 |
| NCA Cost of Removal Fiscal | RAD000 |
| | p6 |
| Surplus/Deficit on Disposal Non- Cur Assets NBUD | |
| DAR Disposal Release | RAE001 |
| Avable for Sale NCA RevResRel | RAF000 |
| | p7 |
| Surplus/Deficit on Disposal Non- Cur Assets NBUD | |
| Hospitality and Entertainment | |
| Entertainment + Hospitality | NJA001 |
| Command Officers' Public Fund | NJA002 |
| Hospitality and Entertainment | p8 |

**Legal
Fees**

| | |
|--------------------------------|--------|
| Legal Fees | NPA001 |
| Legal Fees - Land Acq/Disp | NPA002 |
| Legal Fees - Comp Pyts | NPA003 |
| Legal - EA | NPA021 |
| LglFees-LdAcq/Dis exPPP/PFI-EA | NPA022 |
| LglFees-Comp Pmts exPPP/PFI-EA | NPA023 |

**Legal
Fees**

p9

Staff Other Costs

| | |
|--------------------------------|--------|
| Army University Cadets Pay | NTA002 |
| Cadet Forces Pay | NTB002 |
| Army Rent Rebates | NTC001 |
| Army-Long serv Advance of Pay | NTC002 |
| Cptl Pmts Rdncy Army Officers | NTD001 |
| Cptl Pmts Rdncy Army Oth Ranks | NTD002 |
| RAF Rent Rebates | NTE001 |
| RAF Assisted House Purchase | NTE002 |
| Cptl Pymnts Redundancy RAFOff | NTF001 |
| Cptl Pmts Rdncy RAF Oth Ranks | NTF002 |
| LE Serv Pers Oth Payments | NTG001 |
| RN+RM Rent Rebates LSAOP | NTH001 |
| Cptl Payments Rdncy RN Off | NTK001 |
| Cptl Payments Rdncy RN Ratings | NTK002 |
| Fin Ass Employers of Army Resv | NTL002 |
| Fin Assist for RAF Reservists | NTL003 |
| Fin Asst Employers of RAF Resv | NTL004 |
| Fin Asst Emplrys of RN/RM Resv | NTL008 |
| Cadet Forces Uniform Allowance | NTL009 |
| Service Recruitment | NTM005 |
| Army University Cadets ERNIC | NTN001 |
| Cadet Forces ERNIC | NTN004 |
| Subsistence All - USF | NTP001 |
| Injury Warrant Payments LE Civ | NTP003 |
| Former Emplies + Depdnts Pymts | NTP005 |

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|--------------------------------|--------|
| Civilian Recruitment | NTP007 |
| Minor Award Scheme | NTP009 |
| Civ Recruit Search + Select-EA | NTP011 |
| Col Forces Pens-Pers | NTQ002 |
| StfOthCts Realism Adj PBF Only | NTZ666 |
| Staff Other Costs | p10 |

Grants in Aid

| | |
|--------------------------------|--------|
| Op C GIA Nat Army Mus | QEA005 |
| Op C GIA RAF Mus | QEA006 |
| GIA CWGC | QEA010 |
| Op Costs GIA Gurkha WelfareSch | QEA011 |
| Op Costs GIA RN MSSC | QEA012 |
| CRFCA Grant in Aid | QEA013 |
| Op Costs GIA RN NFF | QEA014 |
| GIA to Cncl of Vol Welfare Wrk | QEB001 |
| Oth GIA Victoria/George Cross | QEB002 |
| Oth GIA RB Legion - War Widows | QEB004 |
| Other GIA Nat Army Museum | QEB005 |
| Oth GIA Scott Polar Res Inst | QEB006 |
| Oth GIA Air Trng Corps | QEB007 |
| GIA Assoc RN/RM Families | QEB009 |
| Oth Costs GIA Gurkha Welfarsch | QEB010 |
| Other GIA Skill Force | QEB011 |
| Other GIA Army Families Fdertn | QEB012 |
| Other GIA Nat Mem Arboretum | QEB013 |
| GIA Nat Mem Arboretum/AF Mem | QEB014 |
| Other GIA - DYRMS Academy Trst | QEB015 |
| New GIAs/Contributions | QEB025 |
| GIA Ryl Irish Home Svc Ben Fnd | QEB026 |
| Op Costs GIA CWGC-NSE | QEC001 |
| Op Costs GIA Nat Mus RN | QEC002 |
| Op Costs GIA Ryl Hsptl Chelsea | QED001 |
| Oth GIA RB Legion-Pol Ex Serv | QEE001 |
| GIA Realism Adj PBF Only | QEZ666 |

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|---|-----------------|
| Cptl GIA Exhibts Army Mus | QFA005 |
| Cptl GIA Exhibts RAF Mus | QFA006 |
| Cptl GIA CRFCA NCA | QFA007 |
| Cptl GIA CRFCA Disposal Recpts | QFA008 |
| Cptl GIA Exhibits Nat Mus RN | QFB001 |
| Pay GIA RMar Mus | QGA001 |
| Pay GIA RN Mus | QGA002 |
| Pay GIA RN Subs Mus | QGA003 |
| Pay GIA Fleet AA Mus | QGA004 |
| Pay GIA Nat Army Mus | QGA005 |
| Pay GIA RAF Mus | QGA006 |
| Pay GIA CWGC | QGA007 |
| Pay GIA RN Sports Board | QGA009 |
| Pay GIA Army Sports Control Bd | QGA010 |
| Pay GIA RAF Sports Board | QGA011 |
| Pay GIA Royal Hospital Chelsea | QGB001 |
| Pay GIA Nat Mus RN | QGB002 |
| Grants in Aid | <hr/> p11 <hr/> |
| Net Foreign Currency Surplus/Deficit | |
| Euro losses | TXA001 |
| US Dollar losses | TXA002 |
| FFR to GAR losses | TXA003 |
| Other Currency Losses | TXA005 |
| CO Germany Exchange Gain-Loss | TXB000 |
| Euro Gains | TXE001 |
| US Dollar Gains | TXE002 |
| FFR to GAR Gains | TXE003 |
| Other Currency Gains | TXE005 |
| Net Foreign Currency Surplus/Deficit | <hr/> p12 <hr/> |
| Other Costs and Services | |
| Mov Val Derv FwdPurchCon-FOREX | MKE000 |
| IY Mat of Fwd DRDEL Cntr C+BS | MKE001 |
| IY Mat of Fwd CDEL Cntr C+BS | MKE002 |
| IY Mat of Fwd IRDEL Cntr C+BS | MKE003 |

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|----------------------------------|--------|
| Chngs in val of Fuel Hedg Der | MKE004 |
| Non Cash Element of Derivative | MKE005 |
| Non Csh Movemnts Fuel Deriv | MKE006 |
| Embedded Derivative | MKG000 |
| Fair Val Gain/Loss on Embd Der | MKG001 |
| Publicity Relations | NFA002 |
| Medical-Non Hospital treatment | NHA001 |
| Med - Health Services | NHA002 |
| Med - Invent/Services | NHA003 |
| Schools + Community Relations | NHB001 |
| Welfare Svcs | NHB002 |
| Nurseries | NHB004 |
| Funeral Expenses | NHB005 |
| Social | NHC000 |
| Recreation | NHD000 |
| Administration | NKA001 |
| Admin - Claims | NKA002 |
| GEMS Awards | NKA003 |
| Physl Loss Csh-not Fgn Cur adj | NKB001 |
| Energy Conserv + Environ Charges | NLA001 |
| NAO Notional Audit fee | NPC001 |
| INSURANCE PAID | NQA001 |
| OC+S Earned Discounts | NYB000 |
| OthCts+Ser RealismAdj PBF Only | NZZ666 |
| OthC+SDRDEL RealismAdj PBFOnly | NZZ667 |
| Medical-Support Equipment | PVA001 |
| Photographic Equipment | PVA002 |
| Animals | PVA003 |
| Main Repair+Proc of Music inst | PVA004 |
| Grnts to Rsv Frces + Cadt Orgs | QCA002 |
| GrntsPmtsto ResvFor+ Cadt Orgs | QCA003 |
| Grants to Welfare Organisation | QCA004 |
| NATO Infrastructure Prog 1 | QDA005 |
| NATO Infrastructure Prog 2 | QDA006 |
| Met Office-Metostat | QDA007 |
| NATO Mil Budget UK Conts | QDA009 |

| | |
|---|----------------------|
| FINABEL Intntnl Subs | QDA010 |
| Pmnts to Forgn+Comnwlth Office | QDA014 |
| UK Cont NAMSA HQ Admin Budget | QDA016 |
| UK Cont to BAOR | QDA017 |
| UK Cont to NACMA | QDA018 |
| UK Cont to WEU Centre | QDA019 |
| UK Cont Comp Test Ban Treaty | QDA020 |
| Def Military Assistance Fund | QDB001 |
| Refunds of DIV VAT | RHA000 |
| Effts of Chngs to TDR-Non Pens | TDR001 |
| Bank Charges Other | TLA001 |
| Bank Charges P2P | TLA010 |
| Bank Charges System Gen Only | TLB001 |
| Other Costs and Services | <u>p13</u> |
| Other Costs | <u>p=sum(p1:p13)</u> |
| Provisions | |
| Nuclear Provisions | |
| Nuclear Decommissioning Liab | NWB000 |
| Nuclear Environ + Rest Liab | NWB100 |
| Nucl Fuel Reproc +Storage Liab | NWB200 |
| Nuclear Provisions | <u>q1</u> |
| Int on Unwinding Discount Prov - Nuclear | |
| Unwinding of Discount Prov Nuc | TMB002 |
| Int on Unwinding Discount Prov - Nuclear | <u>q2</u> |
| Non-Nuclear Provisions | |
| Bad Debts Provision | |
| Bad Debt Prov in Yr-Specific | NWA002 |
| Bad Debts Provision | <u>q3</u> |
| Bad Debts Written Off | |
| Bad Debt Write Off | NWA003 |
| Bad Debts Written Off | <u>q4</u> |

| | |
|--|----------------|
| Property Management Provision | |
| Non Nucl Environ + Rest Liab | NWC000 |
| Property Management Provision | q5 |
| Decommissioning | |
| Non-Nucl Decommissioning Liab | NWC100 |
| Decommissioning | q6 |
| WPA Programme Costs | |
| Restructuring Prov-Asset Disp | NWR000 |
| WPA Programme Costs | q7 |
| Staff Cost Provisions | |
| Staff Depart Prov-Restg | NWS000 |
| Staff Depart Prov-Other Rdncy | NWS100 |
| Restrct Prov Staff excl Rdncy | NWS200 |
| Service Personnel Redundancies | NWS300 |
| Non PCSPS Pension Schemes Prov | NWT000 |
| Staff Cost Provisions | q8 |
| Other Provisions | |
| Legal Claims P+L | NWE000 |
| Onerous Contracts Provisn P+L | NWG000 |
| Financial Instrument Liab P+L | NWH000 |
| Restructuring Prov-Other | NWR200 |
| Other Provisions | NWY000 |
| Other Provisions | q9 |
| Non-Nuclear Provisions | q10=sum(q3:q9) |
| Interest on Unwinding Discount Prov-Non Nuclear | |
| Unwinding of Disc Prov Non Nuc | TMC001 |
| Interest on Unwinding Discount Prov-Non Nuclear | q11 |
| Provisions | q=sum(q1:q2 + |

q10:q11)

Depreciation

Single Use Military Equipment

| | |
|--------------------------------|--------|
| SUME Decom/Rest Depn In Yr Nuc | MBB000 |
| SUME Donated Asset Res Release | MBG250 |
| SUME Depn InYr onCostVal NonNu | MBH000 |
| SUME Depn Donated Asset Non Nu | MBH200 |
| Impairment-SUME IRDEL | MBJ002 |
| Impairment Reversl-SUME IRDEL | MBJ008 |
| Impair/Impair Revrs SUME Dontd | MBJ012 |
| Impair Release SUME from DAR | MBL100 |
| Impairment SUME AME | MBM001 |
| Impairment Reversal SUME AME | MBM002 |
| Disposal Impairment SUME AME | MBM005 |
| NCA WO CS-GWMB Stktkg Adj-SUME | MKB001 |
| CS Invent Sys Gentd W/Off-SUME | MKB003 |
| CS Invent Sys Gentd W/On-SUME | MKC002 |
| Guided Weapons Depn | MLA002 |
| GWMB-AddDepnForFiringsUseToDes | MLA003 |
| GWMB CatchUp/Rel Depn Re Recat | MLA004 |
| Extra GWMB Prov re disposals | MLA005 |
| Capital Spares Prov Depn-SUME | MLB001 |
| Rlse of Dep on CS Embdmnt-SUME | MLB002 |
| CapSpar CtchUp/RelDep Re Recat | MLB003 |
| Add CS Prov for Disp-SUME | MLB005 |
| GBV of Cap Spare Embodied-SUME | MLD001 |
| Intan SUME Depn IY on Cost/Val | MSH000 |
| Impair Int SUME Assets IRDEL | MSH500 |
| Impair Rev Int SUME Asst IRDEL | MSH507 |
| Impair/Imp Rev Don Int SUME As | MSH511 |
| Impair Rlse Intan SUME frm DAR | MSL100 |
| Impair Intan SUME Assets AME | MSM001 |
| Impair Rev Intan SUME Ass AME | MSM002 |
| Disposal Imp Intan SUME As AME | MSM003 |

Single Use Military Equipment

r1

Property - Dwelling

| | |
|--------------------------------|--------|
| Prop Dw Dontd Asset Res Rise | MDG350 |
| Property Dw Depn InYr Cost Val | MDH000 |
| Prop Dw Dec Res Dep InYr NNUC | MDH001 |
| Prop Bld Dw Lshld Dep P+L Act | MDH100 |
| Prop Dwell Dep on Donated Asst | MDH300 |
| Prop Bld Dw LsDec/ResDepP+L Ac | MDH500 |
| Impair Propty Bldg Dwell IRDEL | MDJ001 |
| Impair Rev Prop BldgDwellIRDEL | MDJ007 |
| Impairment Prop-Bld DwDntd | MDJ011 |
| Impr Rev Prop-Bld DwDonated | MDJ012 |
| Impair Rise Prop Bld Dw DAR | MDL100 |
| Impair Property Bldg Dw AME | MDM001 |
| Impair Rev Property BldgDw AME | MDM002 |
| Disposal Impair Prop Dw AME | MDM006 |
| Disp Impair Rev Prop Dw AME | MDM008 |
| Prop Dwell Reval Amortisation | MDR000 |
| Prop LndDwl DontdAsset ResRise | MHG350 |
| Prop Land Dwel Depn IY Cst/Val | MHH000 |
| Prop Lnd Dw Lsehld Dep P+L Act | MHH100 |
| Prop Land Dwel Depn on Don Ass | MHH300 |
| Prop LndDw LseDec/ResDepP+L Ac | MHH500 |
| Impair Prop Land Dwell IRDEL | MHJ001 |
| Impair Rev Prop Land Dw IRDEL | MHJ007 |
| Impairment Prop-Land Dwel Dntd | MHJ011 |
| Impair Rev Prop-Lnd DwelDntd | MHJ012 |
| Impair Rise Prop LndDw frm DAR | MHL100 |
| Impair Property Land Dw AME | MHM001 |
| Impair Reversal Prop LndDw AME | MHM002 |
| Disposal Impair Prop LndDw AME | MHM005 |
| Disp Impair Rev Prop LndDw AME | MHM007 |

Property - Dwelling

r2

Property - Non Dwelling

| | |
|-------------------------------|--------|
| Prop NonDw Donatd Ass Res Rel | MAG350 |
|-------------------------------|--------|

| | |
|--------------------------------|----------------|
| Prop NonDw DepInYr on Cost/Val | MAH000 |
| Prop NonDw DecRes Dep IY NNuc | MAH001 |
| Prop Bldg NonDw LsehdDepP+LAc | MAH100 |
| Prop NonDw Depn on Donated Ass | MAH300 |
| Prop Bldg NonDwLseDecResDepP+L | MAH500 |
| Impair Prop Bldg Non Dw IRDEL | MAJ001 |
| Impair Rev Prop BldgNonDwIRDEL | MAJ007 |
| Impairment Prop-BldgNonDwDntd | MAJ011 |
| Impr Rev Prop-BldNDw Donated | MAJ012 |
| Prop-NonDw Dec/Rest DepInYrNuc | MAK001 |
| Impair Rlse Prop Bld NonDw DAR | MAL100 |
| Impair Property Bldg NonDw AME | MAM001 |
| Impair Rev Prop BldgNonDw AME | MAM002 |
| Disp Impair Prop NonDw AME | MAM006 |
| Disp Impr Rev Prop NonDw AME | MAM008 |
| Prop Non Dwelling Reval Amort | MAR000 |
| Prop LndNonDwDontd Ast ResRlse | MGG350 |
| Prop Lnd NonDw Depn IY CostVal | MGH000 |
| Prop LndNonDw Lsehd Dep P+LAc | MGH100 |
| Prop Lnd NonDw Depn on Don Ass | MGH300 |
| Prop LndNonDw Lse DecResDepP+L | MGH500 |
| Impair Prop Land Non Dw IRDEL | MGJ001 |
| Impair Rev Prp Lnd NonDw IRDEL | MGJ007 |
| Impairment Prop-LndNonDw Dntd | MGJ011 |
| Impair Rev Prop-LndNonDw Dntd | MGJ012 |
| Impair Rlse Prop Lnd NonDw DAR | MGL100 |
| Impair Property Land NonDw AME | MGM001 |
| Impair Rev Prop-LndNonDw AME | MGM002 |
| Disp Impair Prop Lnd NonDw AME | MGM005 |
| Disp Impr Rev Prop Lnd NDw AME | MGM007 |
| Property - Non Dwelling | <hr/> r3 <hr/> |
| Plant and Machinery | |
| P+M Donated Asset Res Release | MCG400 |
| P+M Depn In Yr Cost/Valuation | MCH000 |
| P+M Depn on Donated Assets | MCH350 |

| | | |
|----------------------------|--------------------------------|--------|
| | Impairment P+M IRDEL | MCJ001 |
| | Impairment Rev P+M IRDEL | MCJ007 |
| | P+M Impair/Impair Rev Donated | MCJ011 |
| | Impair Release P+M from DAR | MCL100 |
| | Impairment P+M AME | MCM001 |
| | Impairment Reversal P+M AME | MCM002 |
| | P+M Disposal Impairment AME | MCM003 |
| Plant and Machinery | | r4 |
| Transport - FE | | |
| | Trans-FE Dntd AsstRes Release | MFG400 |
| | Trans-FE Depn In-Year-Cost/Val | MFH000 |
| | Trans-FE Depn on Donated Assts | MFH350 |
| | Impairment-Trans FE IRDEL | MFJ001 |
| | Impar Rev-Transport-FE IRDEL | MFJ007 |
| | Impair/Imp Rev-DonatedTrans-FE | MFJ011 |
| | Impair Rlse Trans FE from DAR | MFL100 |
| | Impairment Transport-FE AME | MFM001 |
| | Impair Rev Transport-FE AME | MFM002 |
| | Disposal Imp Trans-FE AME | MFM003 |
| Transport - FE | | r5 |
| Transport - Other | | |
| | Trans-Oth DonatedAssetRes Rise | MTG400 |
| | Tran-Oth-Depn In-Yr on Cos/Val | MTH000 |
| | Tran-Oth Depn on Donated Asset | MTH350 |
| | Impair-Tran-Other IRDEL | MTJ001 |
| | Impair Rev-Tran-Other IRDEL | MTJ007 |
| | Impair/Imp Rev-DonatedTran Oth | MTJ011 |
| | Impair Rel Trans Other frm DAR | MTL100 |
| | Impairment Transport Other AME | MTM001 |
| | Impair Rev Transport Other AME | MTM002 |
| | Disposal Impair Trans Oth AME | MTM003 |
| Transport - Other | | r6 |

IT and Comms Depreciation

| | |
|--------------------------------|--------|
| ITComms DonatedAssetResRelease | MEG400 |
| IT+Comms Depn In-Yr onCost/Val | MEH000 |
| IT+Comms Depn on Donated Asset | MEH350 |
| Impairment IT+Comms IRDEL | MEJ001 |
| Impair Rev IT+Comms IRDEL | MEJ007 |
| IT+Comms Impair/Imp RevDonated | MEJ011 |
| Impair Rlse IT+Comms from DAR | MEL100 |
| Impairment IT+Comms AME | MEM001 |
| Impair Reversal IT+Comms AME | MEM002 |
| Disposal Impair IT+Comms AME | MEM003 |

IT and Comms Depreciation

r7

Intangible Assets

| | |
|--------------------------------|--------|
| Intan Non SUME Depn IYCost/Val | MNH000 |
| Impairment - Int Assets IRDEL | MNH500 |
| Impair Rev-Int Assets IRDEL | MNH507 |
| Impair/Imp Rev DonatedIntan As | MNH511 |
| Impair Rlse Int NSUME from DAR | MNL100 |
| Impair Intan Non SUME Asst AME | MNM001 |
| Impair Rev Int Non SUME As AME | MNM002 |
| Disp Imp Intan Non SUME As AME | MNM003 |

Intangible Assets

r8

Asset Write On/Off**Write Off Investments**

| | |
|--------------------------------|--------|
| Amounts W/Off Financial Assets | MKA000 |
| Financial Ass W/Off Trdg Funds | MKA100 |

Write Off Investments

r9

Write Off Non-Current Assets

| | |
|--------------------------------|--------|
| Non-Cur Assets Write Off IRDEL | MKB000 |
| GWMB Inventory Sys Gentd W/Off | MKB002 |
| Non-Current Asst Write Off AME | MKF000 |

Write Off Non-Current Assets

r10

| | | |
|--|--|--------------------|
| Write On Non-Current Assets | | |
| Non-Current Assets Write On | | MKC000 |
| GWMB Inventory Sys Genrtd W/On | | MKC001 |
| Write On Non-Current Assets | | r11 |
| Abortive Capital Expenditure | | |
| Abortive Capital Expenditure | | MKD000 |
| Abortive Capital Expenditure | | r12 |
| Asset Write On/Off | | r13=sum(r9:r12) |
| Depreciation Realism Adjustment | | |
| Depn Realism Adj PBF Only | | MZZ666 |
| Depreciation Realism Adjustment | | s |
| Depreciation | | t=sum(r1:r8+r13+s) |
| Receipts and Other Income | | |
| Income | | |
| Reverse Tasking-Hydro Office | | RLA001 |
| Reverse Tasking-Met Office | | RLA003 |
| Reverse Tasking - DSG | | RLA005 |
| Reverse Tasking-DSTL | | RLA006 |
| Reverse Tasking-QINETIQ | | RLA007 |
| Receipt-Other Government Depts | | RLB001 |
| Receipt - Sale of Fuel | | RLB002 |
| Rcpt USF-Utilities | | RLB003 |
| Rcpt USF-Movements | | RLB004 |
| Recpt USF-Staff Accom etc | | RLB005 |
| Rcpt NATO | | RLB006 |
| Rcpt UN | | RLB007 |
| Rcpt Other Countries | | RLB008 |
| Rcpt Civil Estate | | RLB009 |
| Rcpts Works Service-MQs | | RLB010 |
| Rcpt Project | | RLB011 |

| | |
|--------------------------------|--------|
| Recpt Sundry | RLB012 |
| Receipt Food Welfare Education | RLB013 |
| Rcpt Nursery Facilities | RLB014 |
| Rcpt Grants frm Abroad Non EU | RLB015 |
| Rcpts from Pay as You Go | RLB016 |
| Receipt GPSS Non MQ Works | RLC001 |
| Rcpt Military Personnel | RLD001 |
| Rcpt MDP | RLD002 |
| Rcpt Civilian Personnel | RLD003 |
| Receipt MQ Solid Fuel+Electric | RLD004 |
| Assisted Housing Purchase Schm | RMA001 |
| Receipt MQ Loan + Rental | RMA002 |
| Rcpt Rental Hire of Equipment | RMA003 |
| Serv Family Accom Receipts | RMA004 |
| Single Living Accom Receipts | RMA006 |
| Rcpts Rents - Land | RMB001 |
| Rcpts Rents-Buildings | RMB002 |
| Receipt Telecoms Hotel+Hostels | RNA001 |
| Sundry Sale Recpt | RNA002 |
| Rcpt Other Miscellaneous | RNA003 |
| Rcpt Freight | RNA004 |
| SSG Sales to 3rd Parties | RNA005 |
| SSG Sales to OGDs | RNA006 |
| Discounts Received P2P | RNA007 |
| Rcpt New Deal Subsidy | RNA008 |
| Revenue | RNA009 |
| Revenue-Other | RNA010 |
| Revenue-OGDs | RNA011 |
| Sale EC Grnhse Gas Emissn Allw | RNA013 |
| Recycled CRC Allowances Income | RNA014 |
| Recpt Staff Recovery | RNB001 |
| Rcpt Purchase of Discharge | RNB002 |
| Rcpt CEP | RNB003 |
| Rcpt Pay Related | RNB004 |
| Sal Rec-Clms agnst 3rd parties | RNB005 |
| SSG Sales to MOD | RNC001 |

| | | |
|--|--------------------------------|----------------------------|
| | CFERs Income | RQA001 |
| Income | | <u>u1</u> |
| Dividends Received | | |
| | Hydro Office Dividends Recd | RKA001 |
| | Met Office DividendsReceived | RKA003 |
| | DSG Dividends Received | RKA005 |
| | DSTL Dividends Received | RKA006 |
| Dividends Received | | <u>u2</u> |
| Receipts and Other Income | | <u>u=sum(u1:u2)</u> |
| Net Operating Costs Before Interest | | <u>v=h+i+m+n+o+p+q+t+u</u> |
| Net Interest Payable | | |
| Interest Received | | |
| | Hydro Office Interest Received | RKC001 |
| | Met Office Interest Received | RKC003 |
| | DSG Interest Received | RKC005 |
| | DSTL Interest Received | RKC006 |
| | Interest+Other Cr from Banking | TPA001 |
| | Fin Lease Intrst Rcpts - Other | TPA010 |
| Interest Received | | <u>w1</u> |
| Interest Paid | | |
| | Bank Interest Paid | TMA001 |
| | Interest Pd on Commercial Debt | TMA004 |
| | NLF AFHL Interest Paid | TMD001 |
| | WPB-Int Payments to Govn Funds | TME001 |
| | Unwinding of Disc-LT Rec+Loan | TMF001 |
| | Unwinding Disc-LT Liab-ex Prov | TMG001 |
| | Fin Lease/PFI Contract Intrest | TNA001 |
| | CLS/IOS Contract Interest | TNA002 |
| Interest Paid | | <u>w2</u> |
| Movement Cost ST Comp Abs | | |

| | |
|---|--------------|
| Mvmnt Cost Short Term Comp Abs | LRA001 |
| Movement Cost ST Comp Abs | w3 |
| Net Interest Payable | w=sum(w1:w3) |
| Total Operating Costs | aa=v+w |
| Rec to Net Operating Costs (Retained Earnings) | |
| Ret pay half pay etc. - Offs | LHA001 |
| Term Grants Grat Etc-Off- Army | LHA002 |
| Comtn of Retired Pay Etc - Off | LHA003 |
| Pens Grat to Dpndts - Offs | LHA004 |
| Trans Val Personnel - Offs | LHA005 |
| Pens rewards etc. - Sldrs | LHA006 |
| Terminal Grants Grat Etc-Sldrs | LHA007 |
| Comtn of Retired Pay Etc-Sldrs | LHA008 |
| Pens Gratuities to DpdtS-Slds | LHA009 |
| Trans Val Pers - Sldrs | LHA010 |
| Army Officers-Early Deprt Pymt | LHA011 |
| Army OthRanks Early Deprt Pymt | LHA012 |
| AFCS-Army Officers GIP | LHA013 |
| AFCS-Army Other Ranks GIP | LHA014 |
| AFCS Army Offs Lump Sum + Grat | LHA015 |
| AFCS Army Oth Rnks Lmp Sum+Grt | LHA016 |
| AFCS Army Off Wdw+Dep GIP LS+G | LHA017 |
| AFCS Army OthRkWdwDep GIP LS+G | LHA018 |
| RAF Ret Pay/Half + Reward Etc | LHF014 |
| Term Grants Grat Etc-Off - RAF | LHF015 |
| Comtn of retired pay etc. | LHF016 |
| Pens Grat Etc to Dpndts - Offs | LHF017 |
| Trans Val - Respect Pers - Off | LHF018 |
| Pens rewards etc. - Airmen et | LHF020 |
| Terminal Grant Grat Etc-Airmen | LHF021 |
| Comtn of Pens - Airmen etc. | LHF022 |
| Pens Grat Etc to DpdtS-Airmen | LHF023 |

| | |
|--------------------------------|--------|
| Trans Val-Respect Pers-Airmen | LHF024 |
| RAF Officers-Early Depart Pymt | LHF025 |
| RAF Oth Ranks Early Deprt Pymt | LHF026 |
| AFCS-RAF Officers GIP | LHF027 |
| AFCS-RAF Other Ranks GIP | LHF028 |
| AFCS RAF Offs Lump Sums + Grat | LHF029 |
| AFCS RAF Oth Rnks Lump Sum+Grt | LHF030 |
| AFCS RAF Off Wdw+Dep GIP LS+G | LHF031 |
| AFCS RAF OthRnk Wdw+Dp GIP LSG | LHF032 |
| RN+RM Ret/Half Pay Etc Offs | LHN027 |
| RN+RM Term Grant Grat Offs | LHN028 |
| RN+RM Comtn Retired Pay Offs | LHN029 |
| RN+RM Pens Grat Dpndts Offs | LHN030 |
| RN+RM Tran Val Respect Per Off | LHN031 |
| RN+RM Pens Awards Ratings/Oth | LHN032 |
| RN+RM Term Grant Grat Ratings | LHN033 |
| RN+RM Comtn of Pens Ratings | LHN034 |
| RN+RM Pens Grat Dpndts Ratings | LHN035 |
| RN+RM Tran Val Per Ratings | LHN036 |
| RN Officers-Early Depart Paymt | LHN037 |
| RN OthRank-Early Depart Paymnt | LHN038 |
| AFCS RN+RM Officers GIP | LHN039 |
| AFCS RN+RM Other Ranks GIP | LHN040 |
| AFCS-RN+RM Offs LumpSums+Grats | LHN041 |
| AFCS-RN+RM OthRk LumpSums+Grat | LHN042 |
| AFCS-RNRM Off WdwDep GIP LS+G | LHN043 |
| AFCS-RN+RM OthRk WdwDp GIP LSG | LHN044 |
| AFPS Receipt SCAPE Army | RGA001 |
| AFPS Receipt SCAPE Navy | RGA003 |
| AFPS Receipt SCAPE RAF | RGA005 |
| AFPS Receipt AVC Army | RGD001 |
| AFPS Receipt AVC Navy | RGD002 |
| AFPS Receipt AVC RAF | RGD003 |
| AFPS Receipt Xfer Value Army | RGG001 |
| AFPS Receipt Xfer Value Navy | RGG002 |
| AFPS Receipt Xfer Value RAF | RGG003 |

| | |
|---|----------------------|
| AFPS Misc Receipt Army | RGJ001 |
| AFPS Misc Receipts Navy | RGJ002 |
| AFPS Misc Receipt RAF | RGJ003 |
| AFPS Resettlement Comms Army | RGM001 |
| AFPS Resettlement Comms Navy | RGM002 |
| AFPS Resettlement Comms RAF | RGM003 |
| Rec to Net Operating Costs (Retained Earnings) | <hr/> ab <hr/> |
| Net Operating Costs (Retained Earnings) | <hr/> ac=aa+ab <hr/> |

3.6

RESOURCE ACCOUNT CODE ESTABLISHMENT (RACE) EXERCISE

Background

- (a) The integrity of financial accounting hinges on the accuracy and completeness of the data that is posted to the general ledger. Several activities combine to maintain data integrity, the most important of which is structuring the chart of accounts. This lays the foundation for effective financial reporting.
- (b) RACs are part of the chart of accounts, building blocks for presenting a variety of accounting information depending on the requirements of the users within the Department. RACs are reviewed on an annual basis to reflect changes in the business's activities to ensure that it retains its intended focus.

- (c) Changes to RACs are based on experience to date, the identification of deficiencies with existing codes, as well as requirements from (for example) HM Treasury for new, or more detailed information. The mechanism for ensuring that any proposed changes are considered in an organised manner is the annual RACE exercise.

Objective

- (d) The objective of the RACE exercise is to identify RAC changes essential to support both Corporate Centre and TLB/MG business needs. Each RAC change proposed will provide a different specific benefit to the proposer. The overriding purpose of the new RAC must be to provide clarity or more detailed information to the business concerned and other DFMS customers or to satisfy a statutory or HM Treasury reporting requirement.

Representation

- (e) It is important that the needs of TLBs/MGs (to run their business) and the Corporate Centre (to meet reporting requirements) are considered when reviewing any changes to the RAC structure. It has been the custom to run TLB/MG/Corporate Centre workshops with a final meeting considering all comments made on the proposals and agreeing which should progress and be recommended to the Defence Resource Management Programme (DRMP) Development Board for approval.

RAC Proposals

- (f) All proposals are to be endorsed and supported by the Chief Accountants of organisations or their appointed representative. This provides a level of assurance that the proposal has been considered at the appropriate level and the need is fully understood. The RACE exercise will have a cut-off point after which any new proposals will be held over to the next RACE exercise.

http://defenceintranetds.diiweb.r.mil.uk/sites/polestar/cs/DocumentLibrary/11/2067_RACProposalForm_10-11.doc

Timeframe

- (g) The RACE exercise is typically conducted from April to September each year and aims to deliver a finalised list of RACs for the forthcoming financial year to the Development teams during October. This allows time for development, testing and release procedures to be carried out ahead of the formal release in time for use from 1st April.

Further Information

- (h) Further information can be obtained by calling the COA team.

Chapter 4 - Organisation

4.1

ORGANISATION STRUCTURE DESCRIPTION

- (a) The organisational structures within DFMS including the varying combinations of layers used for financial management are detailed below.

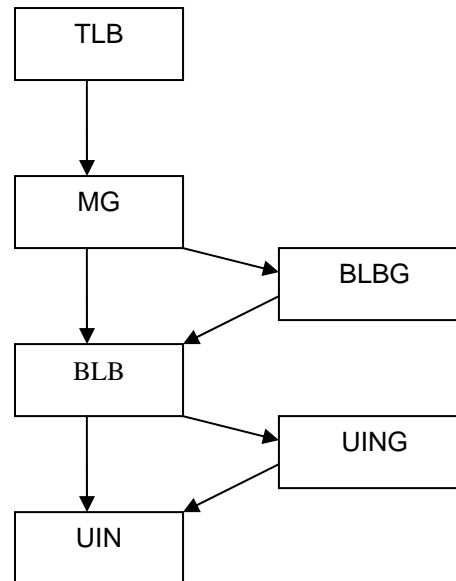
Planning

- The PB&F planning models use the TLB, MG, BLB Grouping and BLB layers of the organisation and can consolidate at Corporate HQ level.

In Year Management

- The Oracle AO system uses the TLB, MG, BLB Groupings, BLB and UIN layers. BLB groupings are maintained using a parent /child relationship and are held on SDS.
- PB&F Forecasting models use all layers from TLB down to UIN Grouping. UIN groupings are also maintained using a parent/child relationship.

- (b) Navy Command TLB use a different system to manage their organisation and expenditure. Their organisation structure includes a TLB, an MG and a BLB however management of expenses is achieved using a unique hierarchy of 2* organisations, Lead Resource Control Centres and Resource Control Centres, within the TLB. These are maintained separately within SDS for use in the PB&F system and externally at Fleet, for use in AO.



4.2

ORGANISATION HIERARCHY

| Top Level Budget | Management Grouping | Basic Level Budget Group | Basic Level Budget |
|--|---|--------------------------|---|
| Chief Joint Operations (Consolidation) | British Forces Cyprus | | United Nations COSBAA Chief of Staff Deputy Chief of Staff Commander Medical Deputy CBF Cyprus Operations Support Unit (COSU) |
| | Chief of Joint Operations Customer Estates Organisation | | Command Estate Organisation |
| | Chief of Joint Operations Conflict Prevention | | Minor Operatitons KIPION Afghanistan Repayment Operations Programme Pool Conflict Prevention BLB 2 Conflict Prevention BLB 4 |
| | Permanent Joint Headquarters | | Joint Support Unit Purple Exercises |

| | | |
|---------------------------|----------------------------------|---|
| Defence Infrastructure | British Forces Falkland Islands | Permanent Joint Headquarters |
| | | Ascension Island |
| | | Headquarters British Forces Falkland Islands |
| | | Falkland Islands Support Unit |
| | Gibraltar | Joint Forces Logistics Unit |
| | | Command British Forces Gibraltar |
| | | Command Secretariat Gibraltar |
| | | Convent |
| | | Gibraltar Squadron |
| | | Gibraltar Headquarters |
| | | Joint Logistics Unit Gibraltar |
| | | Joint Provost Support Unit |
| | | Joint Support Unit Gibraltar |
| | | Royal Air Force Gibraltar |
| | | Regiment of Gibraltar |
| | | Royal Naval Hospital Gibraltar |
| | | Gibraltar Service Police |
| | DIO Fixed Asset Management Group | |
| | DIO Fixed Asset Management | |
| | DIO Management Group | |
| | DIO Chief Operating Officer | |
| | | Defence Infrastructure Fixed Assets |
| | | Defence Infrastructure Organisation Accommodation |
| | | DE NGEC |
| | | Defence Infrastructure Organisation International |
| | | Defence Infrastructure Organisation Projects |
| | | Defence Infrastructure Organisation Hard FM |
| | | Defence Infrastructure Organisation Soft FM |

TRANSFER OF BLB's INTO DIO FROM LAND TLB

Defence Infrastructure Organisation DTE
DE OPS INFRA HARD FM and UTILITIES

Finance
D E - FINANCE - SLA and SFA INCOME
DIO Head Of Secretariat
DIO Chief Executive
DE STRATEGY AND POLICY
Commercial
Defence Infrastructure Strategic Asset Programming Team
Information Business Service
Security Services Group

Army Project Works
Project Allenby Connaught Private Finance Initiative
Army 4th Division Infrastructure
Army London District Infrastructure
Army 5th Division Infrastructure
Army 2nd Division Infrastructure
Colchester Private Finance Initiative
Veolia Private Finance Initiative
Army Infrastructure
Army Planning
Army UK Utilities
Army Miscellaneous Infrastructure

RAF INFRASTRUCTURE
CJO INFRASTRUCTURE
CTLB INFRASTRUCTURE
DE&S INFRASTRUCTURE
NAVY INFRASTRUCTURE
DE OPS UTILITIES

| | | |
|-------------------------------|--|--|
| | | DE OPS PROJECTS |
| | Private Finance Initiative Excluding Planning Budgeting and Forecasting Non Single Balance Sheet Owner | DEFENCE ESTATES -IFRS PFI EXCLUDED FROM PB&F (non SBSO) |
| | Private Finance Initiative Excluding Planning Budgeting and Forecasting Single Balance Sheet Owner | DEFENCE ESTATES - SBSO IFRS PFI EXCLUDED FROM PB&F(SBSO) |
| Defence Equipment and Support | | |
| | Purchase 2 Payment | |
| | P2P SYSTEM BHG | |
| | | Purchase To Payment System |
| | Defence Storage and Distribution Agency | |
| | DSDA BHG | |
| | Equipment Non-Current Asset Manager | |
| | Change from DCSA SBSO to IT + COMMS | |
| | | IT & COMMS |
| | SUME EQUIP BHG | |
| | | Single Use Military Equipment Managed Equipment |
| | SUME OTHER BHG | |
| | | Single Use Military Equipment Other |
| | PM AND T EQUIP BHG | |
| | | Plant Machinery and Transport Managed Equipment |
| | PM AND T OTHER BHG | |
| | | Plant Machinery and Transport Other |
| Defence Equipment + Support | | |
| | Intelligence Surveillance Target Acquisition and Reconnaissance Business Management Team | |
| | | Director Intelligence Surveillance Target Acquisition and Reconnaissance I |
| | | Counter Improvised Explosive Devices |
| | | ISTAR Adjustment Node |
| | | Other Government Departments |
| | HQ | |
| | | Director Land Equipment Basic Level Budget |
| | | Director Land Equipment Outer Office |
| | INDIVIDUAL GROUP | |

| | |
|------------------------------------|---|
| | Light Weapons Photographic and Batteries Dismounted Soldier Systems Individual Group |
| Combat Tracks Group | Combat Tracks Platforms Armoured Fighting Vehicles Team Artillery Systems Medium Armoured Tracks Team Combat Track Group Cost Centre |
| JBTSE BHG | Battlefield Joint Trainers, Simulation and Synthetic Environments |
| Combat Wheels Group | Private Partnering Ventures and Urgent Operational Requirements Manoeuvre Support Team FRES UV and BCU Combat Wheels Group |
| General Support Group | Deployable Support and Test Equipment Team Expeditionary Campaign Infrastructure PT Specialist and Logistic Vehicles Battle Field Utilities PT General Support Group Service Provision Battlefield Infrastructure |
| FLEET WIDE EQUIPMENT | Maritime Equipment Systems Maritime Equipment Transformation Fleet Wide Equipment Enabling Business Unit TRAINING, STORES AND BOATS Communications and Situational Awareness |
| Director Ships Budget Holder Group | Director Ships Adjustment Node |

SURFACE COMBATANTS BHG

CAPITAL SHIPS BHG

AFLOAT SUPPORT BHG

Ships Enabling Business Group

Director Helicopters

Director Submarines Budget Holder Group

ATTACK SUBMARINES BHG

Director Submarines Spare Budget Holder Group

Surface Combatants

Capital Ships

Afloat Support

Ships Enabling Business Group

Helicopter Strategy Team

Puma 2 Gazelle

Helicopter Engines Project Team

D HELICOPTERS BLB

Sea King Project Team

Lynx Project Team

Chinook Project Team

Special Projects Multi Air Platforms Project Team

ATTACK HELI

Merlin Project Team

DES PUMA HC2

Search and Rescue Helicopter Project Team

Rotary Wing Support Group

DE and S Director Helicopter Adjustment Node

DE and S Director Helicopter Manpower BLB

DE&S DIRECTOR HELICOPTERS PLANNING ROUND FLEET ADJUSTM

DE&S DIRECTOR HELICOPTERS PLANNING ROUND LAND ADJUSTM

Director Submarines Basic Level Budget

Submarine Production Project Team

Director Submarines Adjustment Node

| | |
|---|---|
| DNM AND NARG BHG | Director Nuclear Movement and Nuclear Accident Response Group |
| NUCLEAR PROPULSION BHG | Nuclear Propulsion |
| NUCLEAR WEAPONS BHG | Strategic Weapons Project Team |
| STRAT SYS BHG | Chief of Strategic Systems Executive |
| FUTURE SUBMARINES BHG | Future Submarines Project Team |
| Submarines Project Team Budget Holder Group | Submarines Project Team |
| Director Logistics Nuclear Budget Holder Group | Director Logistics Nuclear |
| Director Submarines Cluster Budget Holder Group | Director Submarines Manpower |
| AIR DEFENCE | Short Range Air Defence Non-Pipeline Fleet Short Range Air Defence Non-Pipeline Air Medium Range Air Defence Non-Pipeline |
| SURFACE ATTACK | Team Complex Weapons - Non Pipeline Adjustment Node Indirect Fire Precision Attack Non-Pipeline |
| ENG AND SAFETY BHG | Test Aerial Targets Systems Director Safety and Technology ENG and Safety Support Test LTPA |
| Programmes and Technology Group Budget Holder Group | Director Programmes and Technology Group Basic Level Budget Technology Demonstrators |
| Director Commercial Budget Holder Group | |

| | |
|--|--|
| | COMMERCIAL PROJECTS ENABLEMENT TEAM COST ASSURANCE AND ANALYSIS SERVICE CAAS DEFENCE ACQUISITION REFORM PROG Director Commercial COMMANDS AND CENTRE SUPPLIER RELATIONS TEAM |
| JOINT COMBAT AC BHG | Joint Combat Aircraft |
| D COMBAT AIR BHG | Director Combat Air Basic Level Budget Forward Support Air Drawdown Combat Air - Business & Industrial Strategy |
| UNMANNED AIR SYSTEMS BHG | Unmanned Air Systems |
| United Kingdom Military Flying Training System and Training Aircraft | United Kingdom Military Flying Training System Training Aircraft SPARE SPARE SPARE SPARE |
| Fast Air Support Team | Harrier Survival Jaguar-Canberra-Adour-Avon Tornado Attac Tornado Equipment Safety Management Tornado Asset Management Operations Tornado Marham Depth Tornado Rocet Tornado Systems Tornado Capability |

| | |
|--|---|
| | Tornado Support Services |
| | Tornado Adjustment |
| | FAST Adjustment Node |
| | Typhoon - Support |
| | Typhoon - Acquisition |
| | Typhoon - Op Costs |
| Air Refuelling and Communications Project Team Budget Holder Group | |
| AIR PLATFORM SYSTEMS PROJECT TEAM | |
| | North Atlantic Treaty Organisation |
| | Joint Electronic Warfare Core Staff |
| | NAVIGATION WARFARE AND GLOBAL POSITIONING SYSTEM |
| | IDENTIFICATION EQUIPMENT |
| | AIR PLATFORM PROTECTION |
| | AIR PLATFORM TARGETING AND MISSION SYSTEMS |
| | AIR PLATFORM SYSTEMS ADMIN COST REGIME |
| | COMMUNICATIONS EQUIPMENT |
| Air Commodities Project Team | |
| | Air Commodities Consumable |
| | Air Commodities Avionics |
| | Air Commodities Support |
| | Air Commodities Airfield |
| | AC General Systems |
| | Air Commodities Business Support |
| Director Air Support Budget Holder Group | |
| | DE&S AIRWORTHINESS TEAM |
| | Director Air Support Basic Level Budget |
| | Director Air Support Adjustment Node |
| A400M PROJECT TEAM | |
| | A400M Project Team |
| C17 AND CS PROJECT TEAM | |
| | Air Refuelling and Communications Integrated Project Team |

| | |
|---|--|
| | C17 PLATFORM |
| | COMMAND SUPPORT PLATFORM |
| | Air Refuelling and Communications Project Team - Engines |
| | ARC - HQ Central IPT OHS |
| | COMMAND SUPPORT REPLACEMENT |
| | C17 AND COMMAND SUPPORT PROJECT TEAM STAFF |
| FSAST PROJECT TEAM | |
| STAAR | Flight Simulation and Synthetic Trainers |
| | STRATEGIC TRANSPORT and AIR TO AIR REFUELLING KC30 |
| | STRATEGIC TRANSPORT and AIR to AIR REFUELLING VC10 |
| HTPT | |
| | Hercules |
| | TRISTAR Hercules IPT - RAF WYTON |
| SENTRY PROJECT TEAM | |
| SENTINEL PT | Sentry |
| Nimrod Project Team | SENTINEL |
| | MRA4-Nimrod Type Equipment Procurement Plan |
| | MRA4-Nimrod Type Equipment Support Plan |
| | Equipment Support Equipment Support Plan |
| | Nimrod Manpower |
| DIRECTOR PROGRAMMES | |
| | Director Weapons Basic Level Budget |
| | Director Programmes Supp |
| Munitions International and Torpedoes Budget Holder Group | Torpedoes |
| | FREEFALL NON-PIPELINE |
| | International Guns Missiles and Rockets Land |
| | Defence Genera Munitions Integrated Project Team |
| | International Guns Missiles and Rockets Air |

| | |
|---|---|
| | Munitions International and Torpedoes Support International Guns Missiles and Rockets Fleet |
| Logistics Commodities Budget | Defence Clothing Team, Log Commodities Integrated Project Team Defence Food Services Team Log Commodities Integrated Project Team A4437D GS Element Logistics Commodities Hub Medical and General Supplies Project Team Projects D1145A MED S Element |
| JSC TLBPROG | Defence Supply Chain Operations and Movement Defence Fuels Group Support Chain Management |
| Joint Support Chain Provider Business Units | British Forces Post Office Headquarters Disposal Services Agency Finance Strategy and Development and Commercial Technical Services Corporate Services Directorate Non Explosives Storage Transport Projects JSCS IT HO GEN Operations ADJUSTMENT NODE JSCS Stock Disposal HARD CHARGING JSCS Vehicles Joint Support Chain Provider Management Joint Support Chain Two Star Operating Centre New Business Unit 3 BLB |
| Director Safety and Engineering Budget Holder Group | Director Safety and Equipment |

| | |
|---|--|
| | Systems Integration and Engineering Group |
| | Safety and Environmental Protection |
| | Air Systems Safety and Engineering Group |
| | Defence Nuclear Safety Regulator |
| | Land Systems Safety and Engineering Group |
| | Sea Systems Safety and Engineering Group |
| | Defence Standardization |
| | Director Safety and Engineering Upskilling |
| | Defence Quality Assurance |
| TLPM BHG | |
| | Through Life Project Management Basic Level Budget |
| International Relations Group Budget Holder Group | |
| | International Relations |
| Director Finance Budget Holder Group | |
| | DEFENCE EQUIPMENT AND SUPPORT CONTROL ACCOUNT |
| | Defence Equipment and Support Corporate Controlled Account |
| | CORPORATE INVENTORY |
| | Defence Equipment and Support Central Account |
| | DES Planning |
| SALVAGE AND MARINE BHG | |
| | Salvage and Mooring Organisation Integrated Project Team |
| CLYDE BHG | |
| | Clyde Naval Base |
| DEVONPORT BHG | |
| | Devonport Naval Base |
| PORTSMOUTH BHG | |
| | Portsmouth Naval Base |
| | Marine Services Integrated Business Team |
| FLEET BHG | |
| LAND BHG | |
| DE&S ESP ADJ | |
| STRIKE BHG | |

| | |
|---|---|
| Director Information Systems and Services Budget Holder Group | Director Information Systems and Services Adjustment Node |
| Infrastructure Enterprise Management Group | Defence Information Infrastructure |
| BATCIS BHG | BATCIS |
| DCNS BHG | ISS PROGRAMMES GROUP |
| ISS Internal Services Provider | Information Systems and Services Internal Services Provider ADJ M INFORMATION SYSTEMS + SERVICES |
| | INTERNAL SERVICES PROVIDER |
| | Information Systems and Services Internal Services Provider Obso |
| | Information Systems and Services Internal Services Provider Trans |
| | INFORMATION SYSTEMS + SERVICES INTERNAL SERVICES PROVID |
| | Information Systems and Services Internal Services Provider Head |
| | Information Systems and Services Internal Services Provider Lond |
| | Information Systems and Services Internal Services Provider Inform |
| | Information Systems and Services Internal Services Provider |
| | INFORMATION SERVICES PROVIDER ENGINEERING OPERAT |
| | Information Systems and Services Internal Services Provider Mess |
| INFORMATION SYSTEMS AND SERVICES FINANCE FOR D | CHANGE D SERVICES OPS D SOLUTIONS AND CORSHAM NEW |
| | ISS Head Service Operations |
| | D Change |
| | ISS Head Network Technical Authority |
| | ISS Corsham New Enviroment |
| | ISS Programmes |
| | Chief Information Officer |
| | ISS Op Herrick Team Costs |
| | ISS Finance Shared Services - Common Costs |
| SANGCOM BHG | Director Saudi Arabian National Guard Communications |

Application Services Team

DEF LOG OPS BHG

Defence Equipment and Support Corporate Reporting Budget Holder Group

PROJ FINANCIALS BHG

SPARE AO CORP BHG

E2EC BHG

SVHO BHG

DLO CORP BHG

DM0 SPARE BHG

CAPABILITY ESP ADJUSTMENT
Networks System GP

Applications Services Team

Assistant Chief of Defence Staff Logistics Operations

Accounting Operations Training 1

Accounting Operations Training 2

Accounting Operations Training 3

Accounting Operations Training 4

Accounting Operations Training 5

Accounting Operations Training 6

Accounting Operations Training 7

Accounting Operations Training 8

Accounting Operations Training 9

Project Financials Test Node - Beyond Visual Range Air to Air Miss

Spare

End To End Communications

Survey Vessels Hydrographic And Oceanographic

Defence Logistics Organisation Corporate Reporting and Joint Acco

DM0 Spare

DMO SPARE 2

DMO SPARE 3

Networks Fixed

Networks Trunk

| | |
|---|--|
| | <p>Networks Crypto Services for Defence</p> <p>Networks Operating Costs</p> <p>Defence Fixed Networks Comp Network Defence</p> <p>Networks Beyond Line of Sight Skynet 5</p> <p>Networks Beyond Line of Sight Satellite Projects</p> <p>Networks Cyber and Crypto Acquisition</p> <p>Assistant Director Networks Delivery and Programme Assurance</p> <p>Networks Beyond Line of Sight Radios</p> <p>Networks Beyond Line of Sight Satellite Services</p> <p>Assistant Director Deployable Wideband Networks</p> |
| AIRSEEKER PT | <p>Airseeker Project Team</p> <p>AIRSEEKER ADJUSTMENT NODE</p> |
| COM (FLEET) CUSTOMER SUPPORT TEAM | <p>Maritime Support Oc</p> <p>Lean Competence Building Team</p> <p>Maritime Supply Integrated</p> <p>Maritime Change Programme</p> <p>Maritime Capability Trials And Assessments</p> |
| Command and Control | <p>ISTAR Spare BLB</p> <p>Tactical Data Links IPT</p> <p>Air Command and Control Systems Integrated Project Team</p> <p>Joint Sensor and Engagement Network Systems Integrated Project Team</p> <p>Air Defence and Air Traffic Control Systems Integrated Project Team</p> <p>C2 Programme Support Function/Business Support Team</p> |
| Intelligence Surveillance Target Acquisition and Reconnaissance | <p>Joint Electronic Surveillance</p> <p>Imagery and Geospatial Systems</p> <p>ISTAR Programme Delivery Group 1</p> <p>Intelligence Information Solutions</p> <p>Intelligence, Surveillance Target Acquisition and Reconnaissance</p> |

| | |
|--|---|
| Special Projects, Forces Protection and CBRN | Team Force Protection Special Communications Information System Radios Chemical Biological Radiological and Nuclear Integrated Project Team Special Projects Search and Countermeasures Protection Programme Support Function/Business Support Team |
| TCW - BLB's 8162,8173,8460,8308,8456,8158,8461,8150 and 8462 | Short Range Air Defence Pipeline Surface Attack Heavy Pipeline Beyond Visual Range Air to Air Missile Pipeline TCW SUPPORT Lightweight Missile Systems Pipeline Medium Range Air Defence Pipeline Indirect Fire Precision Attack Pipeline Surface Attack Medium Pipeline Through Life Enabling Contract - TCW Team Complex Weapons - Supporting Projects Node for T&C, DST |
| Maritime Combat Systems | Underwater Warfare Systems MARITIME COMBAT SYSTEMS |
| CORPORATE HQ HR COS FIN | DEFENCE EQUIPMENT AND SUPPORT EQUIPMENT SUPPORT DEFENCE EQUIPMENT AND SUPPORT CUSTOMER SUPPORT Oil Pipeline Agency - Government Pipeline and Storage Systems DEFENCE EQUIPMENT AND SUPPORT CUSTOMER SUPPORT CORPORATE (COSHRFIN) D HR Defence Equipment and Support Main Board DES INFRASTRUCTURE Sustainable Procurement RESRUCTURING AND COLLOCATION TEAM |

| | |
|--|---|
| | Defence Equipment and Support Director Finance |
| | Corporate Manpower -Coshrfin- |
| | DEFENCE EQUIPMENT AND SUPPORT XB LEGACY |
| | DEFENCE INFRASTRUCTURE ORGANISATION DEFENCE EQU |
| | Oil Pipeline Agency - Oil Fuel Depots |
| DEFENCE MUNITIONS | |
| JSC ACR | DEFENCE MUNITIONS |
| | LOG NEC Admin and Manpower BLB |
| | JSC Chief of Staff Manpower and ACR |
| | Joint Support Chain Two Star Operating Centre Adjustment BLB |
| | Joint Support Chain Two Star Operating Centre New Business Unit |
| | LOGISTIC NETWORK PROGRAMME CAPABILITY PROGRAMME |
| | Future Logistics Information Service Projects |
| Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM | |
| Private Finance Initiative Excluding Planning Budgeting + Forecasting Non E-NCAM | Private Finance Initiative International Financial Reporting Standard |
| War Pension Benefits (Ministry of Defence Consolidation) | Private Finance Initiative International Financial Reporting Standard |
| War Pension Benefits | |
| The Central Top Level Budget | War Pensions Agency Benefits |
| Pay, Personnel and Pensions Agency - Closed | |
| DEFENCE BUSINESS SERVICES | |
| DEFENCE BUSINESS SERVICES-HEADQUARTERS | |
| DEFENCE BUSINESS - HUMAN RESOURCES | Defence Business Services - Headquarters |
| | Pay, Personnel and Pensions Corporate Business Agency |
| | Pay Personnel and Pension Agency |
| | Defence Business Services - Human Resources Legacy |
| | FSB |

| | |
|---|--|
| | FSB |
| | FSB |
| DEFENCE BUSINESS SERVICES - FINANCIAL MANAGEMENT SERVICES | Defence Business Services Corporate Financial Information Services |
| | Defence Business Services Bank |
| | Financial Management Shared Service Centre |
| | Financial Management Shared Service Centre Control |
| | Defence Business Services Finance Deployed |
| DEFENCE BUSINESS - COMMERCIAL | Defence Business Services - Commercial |
| DEFENCE BUSINESS SERVICES - INFORMATION SERVICES | Defence Business Services - Information Services |
| | Defence Business Services - Defence Vetting |
| Defence Vetting Agency | |
| | Defence Vetting Agency |
| Defence Export Services Organisation | |
| | Head Defence Services Organisation Office |
| Financial Management Shared Service Centre | |
| | FMSSC Control Account |
| | Invoice Process Group 1.11 |
| | Invoice Process Group 1.14 |
| | INVOICE PROCESS 2.51 |
| | INVOICE PROCESS 1.15 |
| | Invoice Process Group 2.41 |
| | Invoice Process Group 2.64 |
| | Invoice Process Group 2.65 |
| | Invoice Process Group 2.52 |
| | Invoice Process Group 2.43 |

Ministry of Defence Police Guarding Agency

Invoice Process Group 1.21
Invoice Process Group 2.53
Invoice Process Group 2.54
Invoice Process Group 1.31
Invoice Process Group 2.55
Invoice Process Group 1.23
Invoice Process Group 2.44
Invoice Process Group 1.34
Invoice Process Group 1.13
Invoice Process Group 1.32
Invoice Process Group 1.24
Invoice Process Group 1.22
Invoice Process Group 1.33
Invoice Process Group 1.25
REVENUE
Invoice Process Group 1.12
Invoice Process Group 2.61
Invoice Process Group 2.62
Invoice Process Group 2.42
Invoice Process Group 2.63
Invoice Process Group 1.35

Assistant Chief Constable Professional Development
Deputy Chief Constable
Assistant Chief Constable Operational Support

Agency Secretary

Western Division
South East Division
Scotland Division

| | |
|---|--|
| | North Eastern Division |
| | Atomic Weapons Establishment |
| | Assistant Chief Constable Divisional Operations |
| | Head of Unarmed Guarding |
| | Region 1 |
| | Region 2 |
| | Region 3 |
| | Region 4 |
| | Region 5 |
| FMSSC Cash and Banking Services | |
| | Cash+Banking Services RAB |
| | Cash and Banking Programme Expenditure |
| LONDON HEAD OFFICE | |
| LONDON HEAD OFFICE SEC POL AND OPS BLBG | |
| | International Security Policy |
| | SECURITY |
| | ACDS OPERATIONS |
| | OPERATIONAL POLICY |
| LONDON HEAD OFFICE DCDS(PERS) BLBG | |
| | DCDS PERS |
| LONDON HEAD OFFICE CDI BLBG | |
| | CDI |
| LONDON HEAD OFFICE SABU BLBG | |
| | Deputy Chief defence staff - Capability |
| | Central TLB HO |
| | Top of the Office Group |
| | London Head Office - Central Legal Services |
| | London Head Office - Directorate of Media and Communications |
| LONDON HEAD OFFICE DG STRATEGY BLBG | |
| | STRATEGY AND RESOURCES |

LONDON HO DST
LONDON DELEGATED BUDGETS
SEC POL AND OPS BLBG

DCDS PERS BLBG

DGHRCS BLBG

CDI BLBG

ACDS STRATEGY AND PLANS

Defence Science & Technology, Secretariat
Defence Science & Technology, Strategy and Technology

SP + Ops Programmes and Satellite Staff
GLOBAL CONFLICT PREVENTION POOL/AFRICAN CONFLICT P
DEFENCE ATTACHES
NORTH ATLANTIC TREATY ORGANISATION MANPOWER
LONE SERVICE PERSONNEL
JOINT ARMS CONTROL IMPLEMENTATION GROUP
HEADQUARTERS INTEGRATED AIR DEFENCE SYSTEMS
BRITISH DEFENCE STAFF UNITED STATES
DIRECTORATE of POLICY PLANNING - DEFENCE ASSISTANCE
NORTH ATLANTIC TREATY ORGANISATION NATO SECURITY I
EUROPEAN SUPPORT GROUP
DEFENCE CRISIS MANAGEMENT CENTRE
Defence Cyber Operations Group

DIRECTORATE of TRAINING AND EDUCATION INTEGRATED P
DEFENCE CENTRE of TRAINING SUPPORT
PROGRAMME COSTS
SERVICE PAY and ALLOWANCES

DIRECTORATE OF SAFETY AND CLAIMS
DBR BUSINESS RESILIENCE
Director Civilian Personnel
CORPORATE SPONSORED

Intel Collection Group
DEFENCE INTELLIGENCE AND SECURITY CENTRE

| | |
|---|---|
| SABU BLBG | CHIEF OF DEFENCE INTELLIGENCE NON HEAD OFFICE RETA Central Legal Services - Director Director Media and Communications Central Top Level Budget Finance |
| DASA BLBG | Defence Analytical Services Agency LONDON DEFENCE ANALYTICAL SERVICES AGENCY |
| DG FINANCE BLBG | DIRECTOR FINANCIAL MANAGEMENT Finance Director FINANCIAL MANAGEMENT SHARED SERVICE CENTRE Directorate of Internal Audit TRADING FUNDS CORPORATE PUBLIC WEATHER SERVICE Treasury Management Director General Finance - Corporate Services Intelligent Customer |
| DG STRATEGY BLBG | STRATEGY |
| JU0J DELEGATED SIT BLBG | S&T RESEARCH EXPENDITURE S&T TRANSITION |
| DELEGATED MAA BLBG | Military Aviation Authority Military Aviation Authority - Investigation Branch |
| CHIEF INFORMATION OFFICER | CHIEF INFORMATION OFFICER CHIEF INFORMATION OFFICER NON-Head Office |
| JU0M Director General Defence Commercial (DGDC) | Middle East Projects Director General Saudi Air Project |

| | | |
|-------------------------------------|--|---|
| | | Director General Defence Commercial Director Commercial Corporate Director Commercial Operations Director Commercial Chief of Staff Director Commercial Industrial Policy |
| Defence Academy | Defence Academy Headquarters (Basic Level Budget Grouping) Defence Academy Headquarters (Basic Level Budget Grouping) | Defence Academy |
| | | THE ARMED FORCES CHAPLAINCY CENTRE COLLEGE OF MANAGEMENT AND TECHNOLOGY JOINT SERVICE COMMAND AND STAFF COLLEGE THE ROYAL COLLEGE OF DEFENCE STUDIES |
| Healthcare | Defence Medical Services Directorate Basic Level Budget Grouping KA0C JMC BLBG | Director Strategic Change Assistant Chief of Defence Staff - Health Defence Medical Services Training Group Defence Dental Service JOINT MEDICAL COMMAND DEFENCE MEDICAL GROUP Standing Joint Command - Medical SPARE JOINT MEDICAL COMMAND HQ Healthcare DEFENCE POSTGRADUATE MEDICAL DEANERY JOINT SUPPORT UNIT LICHFIELD DMS MEDICAL DIRECTOR |
| Service Personnel + Veterans Agency | | |

Armed Forces Personnel Administration Agency Managed Funds
SERVICE PERSONNEL AND VETERANS AGENCY

Private Finance Initiative Excluded from Planning Budgeting + Forecasting

IFRS - PFI ACCOUNTING

Air Command

Air Command Management Group

Typhoon Force

Hawks & Range

Air Warfare Centre

BATTLESPACE MANAGEMENT

ISTAR

Royal Air Force Marham
Royal Air Force Lossiemouth

Royal Air Force Coningsby
Royal Air Force Leuchars

Royal Air Force Spadeadam
Royal Air Force Leeming

Air Warfare Centre

ASACS Royal Air Force Boulmer
Royal Air Force Fylingdales
En Route Air Traffic Control Services

RAF Waddington

AT/AAR

Royal Air Force Brize Norton
Royal Air Force Lyneham
Royal Air Force Northolt
Royal Air Force Kinloss
Search and Rescue Force

FORCE PROTECTION(FP)

Royal Air Force Honington
Provost Marshall (Royal Air Force)
Defence Chemical, Biological, Radiological and Nuclear Centre

90 SU

90 Signals Unit

RAF WITTERING

Royal Air Force Cottesmore
Royal Air Force Wittering

Operations A3/A5
Operations A7

Royal Air Force High Wycombe
United States Visiting Forces
Liaison Parties
Music Services
Brampton / Wyton / Henlow
NSF RAF Croughton
ACOS A4/A6

AIR COMMAND CORPORATE SERVICES

Legal Services
Chaplaincy Services (Royal Air Force)
Capital Works Programme
Air Command Funded Activity

HQ STAFFS & SUPPORT

Headquarters Staffs and Support

Civilian Manpower

Centre of Aviation Medicine
Chief of Staff Health
Regional Rehabilitation Units
Station Medical Centres

Centrally Held Allowance
Manning and Training Margin
Exchanges and Loans
Service Manpower
Chief Of Staff Personnel Corporate Budget

Royal Air Force Halton
Royal Air Force College, Director of Recruitment
Air Cadets

Generic Educational Training Centre/Force Development Training C
Individual Training Ground
Skills Funding Agency
Royal Air Force AB INITIOS
ROYAL AIR FORCE ST MAWGAN

Defence College of Electrical Mechanical Engineering
Defence College of Communication and Information Systems
Defence College of Aeronautical Engineering Cosford
Assistant Chief Of Staff Individual Training Ground

3 Flying Training School Cranwell
1 Flying Training Station Linton

| | | |
|-------------|---|--|
| | | 4 Flying Training Station Valley Central Flying School RAF Acrobatic Team 1 Elementary Flying Training School Cranwell Headquarters Military Flight Training System (MFTS) and Defence Shawbury/Defence Helicopter Flying School |
| | Private Finance Initiative Excluded from Planning Budgeting + Forecasting | |
| | Armed Forces Pension Scheme (Ministry of Defence Consolidation) | AIR PUBLIC FINANCE INITIATIVE.INTERNATIONAL FINANCIAL |
| | Armed Forces Pension Scheme | |
| Land Forces | | Armed Forces Pension Scheme |
| | Field Army | |
| | | 1st DIVISION 3rd DIVISION THEATRE TROOPS FIELD ARMY BUDGET FIELD ARMY Plans |
| | Force Development and Training | LOGISTICS, SUPPORT AND EQUIPMENT Training Army Recruiting and Training FORCE DEVELOPMENT and TRAINING LAND WELFARE CENTRE Royal Military Academy Sandhurst |
| | Land Forces Central Manpower and Army Programme Budget | MILITARY MANPOWER Budgets Civilian Manpower Budgets |
| | Joint Helicopter Command | JOINT HELICOPTER COMMAND JOINT HELICOPTER PLANS |
| | Personnel and Support Command | 4th DIVISION |

| | | |
|---|--|---|
| | | 2nd DIVISION |
| | | 5th DIVISION |
| | | United Kingdom Support (Forward) |
| | | LONDON DISTRICT |
| | | Defence Fire Risk Management Organisation |
| | | PERSONNEL and SUPPORT COMMAND |
| | | ARMY PERSONNEL CENTRE |
| | | INFRASTRUCTURE Land Forces |
| | | Personnel Plans and Budget |
| | | PERSONNEL and SUPPORT Budgets |
| | | Army Medical Services |
| Chief Of Staff Land Forces | | |
| | | HEADQUARTERS LAND FORCES BUDGET |
| | | General Staff Plans and Budgets |
| Service Children Education Agency HLB | | |
| | | SERVICE CHILDRENS EDUCATION AGENCY |
| | | SERVICE CHILDRENS EDUCATION NON AGENCY |
| Land Forces TLB Strategic Risk | | |
| Land Forces Strategic Commodity Management | | |
| Private Finance Initiative Excluded from Planning Budgeting + Forecasting | | |
| | | Private Finance Initiative - IFRIC12 - Veolia |
| | | Private Finance Initiative - IFRIC12 - Colchester |
| | | Private Finance Initiative - IFRIC12 -Tafmis |
| | | Private Finance Initiative - IFRIC12 Harrogate |
| Navy Command | | |
| | | IFRS FIRE FIGHTING UNIT |
| Private Finance Initiative Excluded from Planning Budgeting + Forecasting | | |
| Fleet | | |
| | | Navy |

4.3

DFM ORGANISATIONAL HIERARCHY CODING STRUCTURES

(a) The Departmental CoA has adopted the following coding structure conventions for the organisation.

| | <u>Alpha / Numeric</u> | <u>Example</u> |
|------|--|---|
| TLB | "Axn", where "A" is an alphabetic character specific to the TLB and "xn" characters are always zero. | "C00" is the Defence Estates TLB |
| MG | "Axn", where "A" is an alphabetic character (usually the same as it's TLB, although exceptions are permitted), "x" is either alphabetic or numeric to make the code unique (numeric character are used when there is no available unique alphabetic character) and "n" is always zero. | "JL0" is the DE MG |
| BLBG | "Axnn" where "A" is an alphabetical character (usually specific to the TLB, although exceptions are permitted), "x" is either alphabetical or numeric to make the code unique, "n" and the final "n" are either alphabetical or numeric to make the code unique. The first 2 characters are the same as the first 2 of the MG it sits below and the last 2 characters are either alphabetical or numeric to make the code unique. | "JL0A" is the BLBG DG Operations which sits below MG JL0. |
| BLB | <p>The BLB is a four digit numeric code "nnnn" allocated centrally on request from the TLB. BLB numbers are still allocated in the following ranges, although over the years organisation change has resulted in a lessening adherence to these ranges when creating new budgetary structures e.g. existing BLB codes are often moved across into a new structure in preference to allocating new codes in the appropriate range. This has rendered these ranges unsuitable for any processing use:</p> <ol style="list-style-type: none"> 1. Navy 0001 – 1900 2. Army 1901 – 3800 3. RAF 3801 – 5700 4. Centre and DE&S 5701 – 9500 <p>A specific range of BLB Codes is allocated to Feeder Suspense Budgets (FSBs) which are used by the cash feeder system interfaces to record transactions for which an accurate UIN cannot be attributed. FSBs are "owned" by the Cash Feeder System Management Groupings and do not have UINs attached to them.</p> | "6207" is BLB DG OPS Housing |

| | | |
|--------------|---|---|
| UIN Grouping | The UIN Grouping is a 6-character code in the format "AxnnnA". | "D3305A" is a UIN that is also a UIN Grouping |
| UIN | The UIN is the lowest level of the centrally managed organisation structure and is a 6-character code in the format "AxnnnA". The Chief Information Officer (CIO) manages the UIN and the SDS ensures that only UINs approved by CIO are available for use within the DFMS. When UINs are disabled in-year, they are end-dated, at TLB level, 3 months hence on Oracle to allow time for financial transactions "in the pipeline" to be accommodated in the DFMS. | "D3305B" is a UIN |

4.4

ORGANISATION CHANGE

Background

- (a) Organisational change, particularly at MG level and above, has a considerable impact on the DFMS systems and their associated processes. For this reason an exercise to capture the changes that are required to the Organisation structure is carried out each year by the Chart of Accounts team and care is taken to ensure that all the above issues are considered.

Objective

- (b) The objective of the Organisation exercise is to consult TLBs to establish their structure for the forthcoming financial year and to reconfigure the data in SDS so that it can provide organisation output files to update all elements of the DFMS in time for the new financial year.
- (c) Ideally, organisational change at TLB and MG level should be agreed before the start of the Planning Round, one year in advance of the In-Year processes to give TLBs the chance to plan expenditure in their new shape and to make comparison of the figures from the Planning Round easier with the Forecast figures.

Representation

- (d) Each year TLB Chief Accountants appoint a representative to act as focal point for Organisational change within their TLB and to liaise with the Chart of Accounts team over the detail of the changes being made including providing all the necessary SDS input form
- Timeframe for the Organisation Exercise**
- (e) The Organisation exercise starts in April each year when the Chart of Accounts team issues a letter and calendar inviting Chief Accountants to appoint a representative for the exercise and informing TLBs of the progressive cut-off dates through the year for the different layers of the Organisation. These are based on the lead time required to prepare the financial systems with in the DFMS for the forthcoming financial year and taking into consideration the fact that TLBs must have formal approval for their business cases to make Organisation change.
 - (f) TLBs will be asked to confirm the different layers of their structures to the following deadlines:

| Organisation element | Deadline |
|---|-------------------|
| TLB structure fixed for IYM | Mid November 2010 |
| MG structure fixed for IYM (2* for Fleet) | Mid November 2010 |
| BLBG structure fixed for IYM (Lead RCC for Fleet) | Mid January 2011 |
| BLB structure fixed for IYM (RCC for Fleet) | Mid January 2011 |
| UING structure fixed for IYM | Mid January 2011 |
| UIN structure fixed for IYM | Mid March 2011 |
| Local Project Codes (LPC), including P9s and Control Codes fixed for AP 1 | Mid March 2011 |

- (g) UIN and LPC codes can be changed each month during the financial year, in accordance with the SDS timetable for revisions for each Accounting Period.
- (h) When intending to delete a UIN, TLBs must consider whether any type 3 LPC (see chapter 5) are linked to it. If they are, the relevant authority for the type of LPC (either the Chart of Accounts team for PECs, or the Control Accounts team for control accounts) should be either asked to move the LPC to a different UIN or to delete the LPC as well.

Chapter 5 – Other Key Financial Codes

5.1

LOCAL PROJECT CODES (LPC) & SINGLE POINT MANAGEMENT CODES (SPMC)

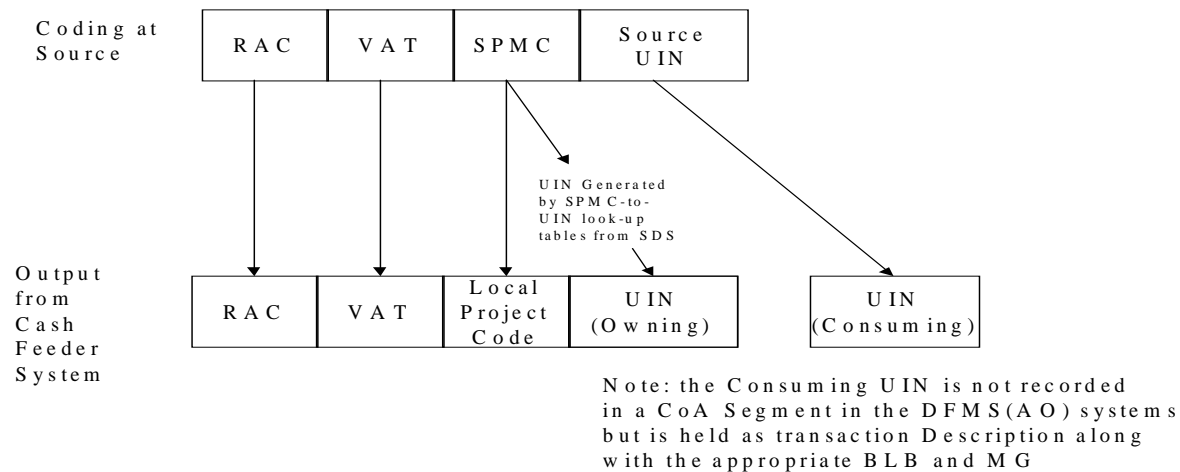
Introduction

- (a) The LPC is a centrally managed code. It provides visibility of programme/project costs within the Departmental Financial Management System (DFMS) and ensures that the relevant transactions are reported to the appropriate project manager, programme manager or control account holder.

The Local Project Code

- (b) The LPC is a 10-character code to be applied where necessary. There are 2 types of LPC explained in the paragraphs below. and are.
- (d) **Type 2: ‘Management / Project Information’** LPCs which are centrally maintained on the DFMS SDS. These codes need to be centrally maintained in order to ensure that all affected components of the DFMS can recognise and validate them. Any unsupported or invalid codes will not be processed or attributed to the LPC segment by the Cash Feeder System. The SDS maintains a relationship between many DE&S P9 Type 2 LPCs and DE&S BLBs. This relationship is used within PB&F only.
- (e) **Type 3: ‘Single Point Management Codes’** (SPMCs) used for programme expenditure codes and control accounts that are also supported by the Cash Feeder System Interfaces and centrally maintained on the SDS. They are shown diagrammatically at Annex “A”. Unlike Type 2 LPCs, SPMCs are linked to an ‘owning / reporting’ UIN within the SDS and will direct postings to this owning UIN. Any other UIN captured on the transaction input will be processed as the consuming UIN for information purposes only. Failure to use an SPMC when it should be used will result in the transaction being posted to the consuming budget area when it should go to a centrally managed one. If the transaction should have been posted to a control account LPC and this LPC is missed off, the reconciliation of the control account is at risk.
- (f) The SPMC (and its “owning” UIN) will identify one of the following:

- I. Programme Expenditure Codes (PECs).
- II. Debtor/Creditor & Cash/Bank Control Accounts. (for further information see JSP 472 and JSP 891)



- (g) When determining the coding for a transaction, those authorising the transactions (or recording financial details on contracts) will need to ask the following questions:
- Do you book income or expenditure against Procurement Projects? If so, you will need to use a Cash Feeder System Interface Supported LPC – Type 2 – P9.
 - Does the transaction require a booking to a Debtor/Creditor/Cash or Bank control account? If so, then you will need to use an SPMC – Type 3 - SPMC

- Do you record these costs against centrally maintained Programme Expenditure Codes (PEC)? If so, then again you will need to use Type 3 - SPMC.
- (h) All feeder system interface supported LPCs (including SPMCs) are codes that are centrally maintained on the SDS. The SDS files are placed on the MoDWeb each month.
- (i) The SDS look-up tables are used by the cash feeder systems to validate all interface-supported LPCs. Where a LPC code is not recognised, the transaction is processed by the feeder system but the LPC on the transaction will be replaced by spaces.

Attribution of LPCs

- (j) The codes are applied at source and it is the responsibility of those with the authority to generate financial transactions to accurately identify the appropriate LPC.
- (k) Coding at source ensures that Cash Feeder System Interface supported LPC (including SPMC) coding is applied when the transactions are generated and processed by the cash feeder systems.
- (l) The term 'coding at source' refers to the financial coding of the documentation that generates the transaction e.g. BX164 or DAB1. In the case of contract transactions the codes would need to be recorded on the contract documentation i.e. the DEFFORM 57. The DEFFORM 57 is completed by Commercial Staff based on information passed to them by the financial authority.

Allocation Policy for “Cash & Non-Cash Feeder system supported” LPCs

- (m) The allocation of specific prefixes for each of the types of LPC is as follows:

Local Project Code Allocation Policy

| LPC Type | Prefix | Remainder | Rules | Change Control |
|---|--------|--|--|---|
| Type 2 | Za | 'a' is to equal the first character of the TLB code. The remaining 8 characters are at TLB discretion. | Generically these can be created/disabled & renamed during fin year but TLBs are at liberty to issue local instructions if req'd. Not linked to a UIN. | All requests for new codes to be sent to TLB LPC Focal Point who will raise an SDS Form 050 and forward it to DFMS Support (address on form). |
| Type 2 – DE&S P9 Project Code | P9 | 8 numerical characters form the remainder of the P9 code. Reserved for DE&S. e.g. P90020900 – Sonar 2054 | Can be created, disable & renamed during financial year. Not linked to a UIN. Controlled by DE&S. | All requests for new codes to be sent to DE&S LPC Focal Point who will raise a SDS Form 050a and forward it to DFMS Support (address on form). |
| Type 2 – DE Zn Project code | Zn | Where 'n' is a number. Reserved for Defence Estates. | Can be created, disable & renamed during financial year. Not linked to a UIN. Controlled by DE. | All requests for new codes to be sent to DE LPC Focal Point who will raise a SDS Form 050 and forward it to DFMS Support (address on form). |
| Type 3 – SPMC – Centrally Maintained Budget/ Prog Exp Code(PEC) | ZZP | The 7-character suffix will comprise the Category A, B or C IAC that was previously used under the legacy financial systems. e.g. ZZP1G21121 – Purchase of Food (Controlled Centrally) | Can be inserted during financial year. Can't be disabled/renamed during financial year. Linked to a UIN. Relationship to UIN can be changed during financial year. | PEC Request Form raised by TLB LPC Focal Point. Forward to CoA Team (address on form). |
| Type 3 – SPMC – Control Account Codes | ZZZa | The 'a' will identify the category of control account where: 'G' is Debtor/Creditor Control Account; 'S' is Cash & Bank Control Account; 'F' is Flight Sub-Imprest Account (FSI); and | Can be inserted during financial year (MoD F1190). All but FSIs & EOLs can be disabled during financial year (MoD F1192). Can be renamed/amended during financial year (MoD F1193). Linked to a UIN. Relationship to UIN can be changed during financial year. | Forms should be raised by the account holder and passed through MG and then TLB <u>Control Acct.</u> Focal Point. Control Accts. Are governed by JSP 891. |

| LPC Type | Prefix | Remainder | Rules | Change Control |
|----------|--------|--|-------|----------------|
| | | <p>'A' is Exercise or Operational Imprest Control Account (EOI).</p> <p>The remaining 6 characters will comprise the actual control account code.</p> <p>e.g. ZZZG89A838 – RWR – Advances & Recoveries</p> | | |

Control and maintenance of the LPCs

- (n) All Cash Feeder System Interface supported LPCs are maintained on the SDS. The SDS look-up tables are used by the cash feeder system to identify and validate the LPCs. Where a LPC is not recognised, the transaction will be processed by the feeder system but the LPC segment of the CoA will be space filled.
- (o) TLB centrally maintained codes (including DE&S P9 codes) are allocated and maintained by a focal point within each TLB. These codes may be created, amended or deleted at any time during the financial year in accordance with relevant TLB policy. The role of the LPC focal point is to establish local procedures and control for each type of LPC except the Type 3 Control Account Codes. They are to understand the concept of each type of LPC and how it can be used and misused and be able to provide guidance accordingly. The focal point is responsible for notifying DFM-dfmssupp2d of changes to the coding held on the SDS, by timely completion of SDS Form 050. Details of the LPC TLB Focal Points are given below.
- (p) The Chart of Accounts team is responsible for maintaining the PECs. Again TLB focal points will be responsible for notifying Chart of Accounts of any changes to the coding held on the SDS, who in turn will validate the request and submit SDS Forms to DGFM-dfmssupp2d as appropriate. PECs can be created or amended (so long as they remain within the same TLB-MG) at any time throughout the financial year, although deletions can only be made by AP0 for the beginning of the new financial year.
- (q) DFM FMSSC-ABS-C&BS2 are responsible for maintaining the policy and procedures (JSP 891) for the management and control of Debtor/Creditor + Cash/ Bank Control Accounts. As such, they are also responsible for the allocation and maintenance of codes for these control accounts.

5.2

VALUE ADDED TAX CODE

- (a) VAT is not strictly a CoA segment, but it is a fundamental financial code that must be applied to all financial transactions.
- (b) When providing supplies, MoD charges, like any other supplier of goods or services. MoD pays VAT on supplies received like any customer, although it lacks some relief applied to commercial customers. It only recovers a small proportion of this VAT (determined by a formula) to reflect its pure business transactions. Like most public bodies, it can also recover VAT paid out for Contracted Out Services. It is important, therefore, to correctly code transactions so that MOD can both fulfil its legal and statutory requirements and also recover all the VAT to which it is entitled.

Chapter 6 - Related Reference Material

6.1

JSP 472 RESOURCE ACCOUNTING POLICY MANUAL

http://defenceintranetds.diiweb.r.mil.uk/sites/polestar/cs/DocumentLibrary/18/2074_2074_JSP472.pdf

6.2

JSP 891 IMPRESTING ACCOUNTING, BANKING AND CONTROL ACCOUNTS MANUAL

http://defenceintranetds.diiweb.r.mil.uk/sites/polestar/cs/DocumentLibrary/13/2091_JSP891_v1_Nov09.pdf

LOCAL PROJECT CODES

Annex A to Ch 4.1

