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Ministry
of Defence

JSP 530

MOD Chart of Accounts Manual

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MOD Chart of Accounts Manual JSP 530

Incorporating

MOD Organisation &

Resource Account Code Hierarchies

Financial Year 13-14

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).

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Chart of Accounts Manual JSP 530

Financial Year 13-14

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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.

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1.2

AMENDMENTS & UPDATES

Responsibilities

- (a) The DBS Chart of Accounts team ensures that this manual is kept up to date, and DFM Policy 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 DBS Chart of Accounts team co-ordinates routine maintenance of the manual and DFM Policy 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 DBS Chart of Accounts team.

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RECORD OF AMENDMENT

DETAILS OF CHANGES MADE	DATE
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
Update with financial year 12/13	April 2012
Update with financial year 13/14	April 2013

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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.

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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 principal “input based” account code for the DFMS systems & processes that distinguishes income from expenditure and assets from liabilities in the conventional accrual accounting sense;

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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.

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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 Defence Business Services (DBS). 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 DBS 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.

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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 Annual Accounts (ARAc);
 - II. Other External Reporting requirements (Resource Estimates, Whole of Government Accounts, 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 (Level 2), Transactions (Level 3) and the RAC itself (Level 4).

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(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.

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3.2

RAC HIERARCHY STRUCTURE

ANC000	Intan Fiscal Cost/Valuation
ANC008	MHCA Elmt DevIntan Fiscal Asst
ANC010	GFE Incorp Intan Fiscal Asset
ANC020	Deliveries Intan Fiscal Asset
AND000	Intan Fiscal Dev Accum Depn
ANE000	Intan Fiscal Backlog Depn
ANF030	Intan Fiscal Assets Income
ANF050	Intan Fiscal Asst Crdt Elemt
ANF060	Intan Fiscal Asst Accr Elemt
ANF080	Intan Fiscal Cptl Addtn InYr
ANF090	FATS CDEL Tasks - Fiscal CDEL
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
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
ASF090	FATS CDEL Tasks - SUME CDEL

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ASX000	Intan SUME AUC Asset Clearing
BAC000	Prop BuildNonDw Cost Valuation
BAC002	PropBuildNDw Dec ResPro CapNuc
BAD000	Property NDw AccDep on Cos/Val
BAD001	Prop NDw DecResPro AccDep NNuc
BAD002	Prop NDw DecRes Pro AccDep Nuc
BAE000	Prop NDw Bklog Dep on Cost/Val
BAE001	Prop NDwDec/ResProBklogDep NNuc
BAE002	Prop NDw Dec/ResProBklogDep Nuc
BAF080	Property BNDw CapitalAdd In Yr
BAF081	Prop BNonDw Capital Add PFI IY
BAG001	PropBuildNDw DecResPro CapNNuc
BAH000	Prop BNDw CapProv IY DisRateCh
BAX000	PropBuildNDwell Asset Clearing
BBC000	SUME Cost/Valuation
BBC001	SUME Decom/Rest ProvCapitalised
BBD000	SUME Accum depn on Cost/Val
BBD001	SUME Decom/Rest Prov Acc Depn
BBE000	SUME Backlog depn on Cost/Val
BBE001	SUME Decom/Rest Pro Bcklog Dpn
BBG080	SUME Capital Additions In Year
BBG081	SUME Capital Additions PFI IY
BBH000	SUME Cap Prov InYr Dis Rate Ch
BBX000	SUME Asset Clearing
BBZ666	Tot SUME Realism Adj PBF Only
BCC000	P+M Cost/Valuation
BCD000	P+M Accum Depn
BCE000	P+M Backlog Depn
BCF080	P+M Capital Additions In Year
BCF081	P+M Capital Additions PFI IY
BCX000	P+M Asset Clearing
BDC000	Prop Build Dwelling Cost Val

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BDD000	Prop Dw Accum Dep on Cost/Val
BDD001	Prop Dw Dec/Res ProvAcDep NNuc
BDE000	Prop Dw Bklog Depn on Cost/Val
BDE001	Prop Dw DecResProv BkgDep NNuc
BDF080	Prop BuildDw Cap Addtns In Yr
BDF081	Prop BuildDw Cap Add PFI IY
BDG001	Prop BDw Dec Res Prov Cap Nnuc
BDH000	Prop BDw CapProv IY Dis Rte Ch
BDX000	Prop BuildDwell Asset Clearing
BEC000	IT+Comms Cost/Valuation
BED000	IT+Comms Accum Depn
BEE000	IT+Comms Backlog Depn
BEF080	IT+Comms Capital Addtns In Yr
BEF081	IT+Comms Capital Add PFI In Yr
BEX000	IT+Comms Asset Clearing
BFC000	Transport-FE Cost/Valuation
BFD000	Transport-FE Accum Depn
BFE000	Transport-FE Backlog Depn
BFG080	Transport FE Capital Add In Yr
BFG081	Transport FE Cap Add PFI In Yr
BFX000	Transport - FE 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
BGX000	PropLand NDwell Asset Clearing
BHC000	Prop Land Dwelling Cost Val
BHD000	Prop Land Dw Accum Depn CstVal

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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	Tot FSCL Realism Adj PBF 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 AUC Gross Cost
BWD002	Fiscal AUC Embodiment Loan
BWD004	Fiscal AUC Deliveries
BWD008	Fiscal AUC MHCA
BWE001	Fiscal AUC Post Design Servcs
BWE002	Fiscal AUC Post Design Svcs EA
BWE005	Fiscal AUC Income
BWE006	Fiscal AUC Payables Element
BWE007	Fiscal AUC Accruals Element
BWE008	Fiscal AUC Payables Element EA
BWE009	Fiscal AUC Accruals Element EA
BWE080	Fiscal AUC Capital Add In Year
BWE081	Fiscal AUC Capital Add PFI IY
BWE090	Fiscal AUC Capital Add IY EA
BWF000	SUME AUC Gross Cost
BWF002	SUME AUC Embodiment Loan
BWF004	SUME AUC Deliveries
BWF008	SUME AUC MHCA
BWG001	SUME AUC Post Design Services

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BWG002	SUME AUC Post Design Servs-EA
BWG005	SUME AUC Income
BWG006	SUME AUC Payables Element
BWG007	SUME AUC Accruals Element
BWG008	SUME AUC Payables Element-EA
BWG009	SUME AUC Accruals Element-EA
BWG080	SUME AUC Capital Add In Year
BWG081	SUME AUC Capital Add PFI In Yr
BWG090	SUME AUC Capital Add In Yr-EA
BYA000	NCA Migration Control Account
BYB000	AUC Cost of Removal Clearing
BYC000	Reval Reserve on Retirement
BYD000	Cost of Disposal Control Acct
BYE000	NBV of Retirement Control Acct
BYX001	NCA Intercompany Rcpts + Pmts
BYX002	NCA Deferred Depn Reserves
BYX003	NCA Deferred Depn Expenditure
BYX004	NCA Depn Adjustment
CAA001	HYDRO Long Term Loan
CAA005	DSG Long Term Loan
CAA010	DSTL Long Term Loan
CAB000	Other Equity Financial Assets
CAB100	HYDRO Public Dividend Capital
CAB500	DSG Public Dividend Capital
CAB600	DSTL Public Dividend Capital
CAC100	Hydro Capl Loan Cash Repayment
CAC150	Hydro Long Term Loan Addn-Cash
CAC500	DSG Captl Loan Cash Repayment
CAC550	DSG Long Term Loan Addn Cash
CAC600	DSTL Captl Loan Cash Repayment
CAC650	DSTL Long Term Loan Addtn-Cash
CAD100	Hydro PDC Cash Movement InYear

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CAD500	DSG PDC Cash Movement In Year
CAD600	DSTL PDC Cash Movement In Year
CBA000	Financial Assets Derivatives
CBA001	Fin Assets Deriv Fuel Hedging
CBB000	NCA Embedded Derivative
CDA000	CRC Allowances
DAB100	GWMB Complete Gross Cost-Value
DAB150	GWMB Complete Cptl Addtns IY
DAB200	GWMB Comp Accum Depn on CosVal
DAB300	GWMB Comp Bklog Depn on CosVal
DAC100	CS Armament Invent
DAC150	CS Armament Invent Cap Add IY
DAC200	CS Armament Invent Depn
DAC300	CS Armament Invent Bk log Depn
DAD100	CS General Invent
DAD150	CS General Invent Cap Add IY
DAD200	CS General Invent Depn
DAD300	CS General Invent Bk Log Depn
DAE100	CS Med Dental + Vet Invent
DAE150	CS MedDental+VetInventCapAdIY
DAE200	CS Med Dent+Vet Invent Depn
DAE300	CS Med Dent+Vet Strs Bklg Depn
DAF100	CS Engineering + Tech Invent
DAF150	CS Eng+Tech Invent SUME CapAIY
DAF151	CS Eng+Tech Invent FisclCapAIY
DAF200	CS Eng+Tech Invent Depn
DAF300	CS Eng+Tech Invent Bk Log Depn
DAJ100	CS Strat Weapon Sys Invent
DAJ150	CSStratWpnsSys InventCapAddIY
DAJ200	CS Strat Wpn Sys Invent Depn
DAJ300	CS Strat Wpn Sys Invent BkDepn
DAL100	CS GWMB Invent

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DAL150	CS GWMB Invent CapAdd In Yr
DAL200	CS - GWMB Depn
DAL300	CS GWMB Bk Log Depn
DFC100	RMC Non-Exploding Munitions
DFC150	RMC Non-Expl Muns Adns - SolP
DFC200	RMC NonExpl Munitions Inv Prov
DFD100	RMC General Invent
DFD150	RMC Gen Invent Addns - SolP
DFD200	RMC General Invent Prov
DFE100	RMC Med Dent + Vet Invent
DFE150	RMC Med+Dent Addns - SolP
DFE200	RMC Med Dent + Vet Invent Prov
DFF100	RMC Engineering + Tech Invent
DFF150	RMC Eng+Tech Addns SUME - SolP
DFF151	RMC Eng+Tech Addns Fiscal SolP
DFF200	RMC Eng+Tech Invent Prov
DFG100	RMC Oils and Lubricants Invent
DFG110	RMC Marine Fuel Invent
DFG115	RMC Marine Fuel Addns - SolP
DFG120	RMC Aviation Fuel Invent
DFG125	RMC Aviation Fuel Addns - SolP
DFG130	RMC Ground Diesel Invent
DFG135	RMC Ground Diesel Addns - SolP
DFG140	RMC Ground Ulgas Invent
DFG145	RMC Ulgas Fuel Addns - SolP
DFG150	RMC Oil+Lubes Addns - SolP
DFG160	RMC Industrial Gas Invent
DFG165	RMC Indust Gas Addns - SolP
DFG200	RMC Oil Fuel+Lubri Invent Prov
DFJ100	RMC Strat Weapon Sys Invent
DFJ150	RMC Strat Weapons Addns - SolP
DFJ200	RMC Strat Wpn Sys Invent Prov

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DFL100	RMC GWMB Invent
DFL150	RMC GWMB Additions - SoIP
DFL200	RMC - GWMB Prov
DFM100	RMC Explod Munitns Gross Post
DFM150	RMC Expl Muns Additions - SoIP
DFM200	RMC Explod Munitns Prov Post
DFP100	RMC Clothing+Textiles Invent
DFP150	RMC Clothing + Addns - SoIP
DFP200	RMC Cloth+Textiles Invent Prov
DJA000	Inventory Clearing
DMA001	Inventory Decl for Disp
DMA003	ADD Non-Cur Ass Dsp non Spc Rc
DMA004	ADD Non-Cur Ass Dsp wth Spc Rc
DWA001	Consumables under Conversion
DWA005	RMC under Conversion - IY SOIP
EAA000	Trade Receivables
EAB000	Trade Receivables Unbilled
EAG000	Trade Recvbls Unapplied Rcpts
EAH000	Trade Recvbls Un-iden Rcpts
EAJ000	Trade Receivables On Ac Rcpts
EAK000	Construction Contract-Balances
EAZ000	Local Receivables
EBA000	Deposits + Advances made
EBB000	WPB - Cash with Paying Agents
ECA001	Inland Revenue
ECB001	COSVAT Refund Control.
ECB002	USAF 100% Deductible VAT
ECB003	FORMULA DIV
ECB005	VAT COS Control
ECB006	VAT TYPE C AP
ECB007	VAT TYPE C GL
ECB008	VAT TYPE R AP

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ECB009	VAT TYPE R GL
ECC001	DSS Receivables
ECD000	WPB OGD Receivables
EEA000	Staff Receivables
EEA200	Civilian Advances
EEA300	Bursary Receivables
EEC000	Sundry Receivables
EED100	Long Service Advance Pay
EED200	Services Home Ownership Plan
EED300	Long Term Loans+ Prepaymt IYM
EEK000	Supply Reciv frm Consolid Fund
EFA000	Prepayments other than FMS
EFA100	BDS-US FMS Term Liab Res Ac
EFA200	BDS-US FMS Trust Fund Ac
EFA300	BDS-US FMS Disbursmt Ctrl Ac
EFB000	Prepay under Off BS PFI deals
EFB010	Prepay under On BS PFI deals
EFB020	PrepayUnder Off BS CLS/IOS dls
EFB030	PrepayUnder On BS CLS/IOS deal
EGA000	Fin Lease Rcvbles Short Term
EGB000	Fin Lease Rcvbles Long Term
EHA002	Bad Debt Prov - Specific
EHA100	Long Serv Adv Pay Debt Prov
EHA200	Civilian Advances Debt Prov
EHA300	Bursary Receivables Debt Prov
EJA000	System Suspense Oracle
EJA001	Invalid UIN FSB Account
ELC000	Corrupt Ldg Hdg Civ Pay Ind
ELD000	Corrupt Ldg Hdg Civ Pay NonInd
ELE000	Corrupt Ldg Hdg FMS
ELK000	Corrupt Ldg Hdg CTC
ELL000	Corrupt Ledger Heading CRUISE

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ELN000	Corrupt Ldg Hdg JPA Mlt Pay+Ex
EMC000	Invalid Data Civ Pay Ind Fdr
EMD000	Invalid Data Civ Pay NonInd Fd
EME000	Invalid Data BDS-US FMS
EMJ000	Invalid Data CRUISE Fdr
EMK000	Invalid Data CTC Fdr
EML000	Invalid Data Cash Office
EMN000	Invalid Data JPA Mil Pay+Ex Fd
ENA000	Sub Ledger Suspense PO Receivg
ENB000	PO Inventory Suspense
ENC000	Sub Ledger Suspence PO
END000	Sub Ledger Suspense AP
ENE000	Sub Ledger Suspense AR
ENF000	Sub Ldgr Suspense Non Cur Asst
ENG000	JPA AR Suspense Account
EPA000	Unmapped Inventory Suspense
EQA000	Current Asset Embed Derivative
EYA001	MOD Susp Acs
FAA001	UK Bank GIRO
FAB001	UK Bank Royal Bank of Scotland
FAC001	UK Bank Lloyds
FAD001	UK Bank Ulster
FAE001	UK Bank Northern
FAF001	UK Bank of England - DGCA
FAG001	UK Bank Barclays
FAH001	UK Bank HSBC
FAJ001	UK Bank PMG
FAK001	UK Bank Citibank
FAX001	UK Bank Other
FCA001	O/S Bank Barclays-Kenya
FCB001	O/S Bank Barclays - Accra
FCC001	O/S Bank TottaandAcores-P-Gal

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FCE001	O/S Bank General-Belg
FCF001	O/S Bank Fortis-Belgium
FCG001	O/S Bank Barclays-Cyprus
FCH001	O/S Bank Hellenic-Cyprus
FCK001	O/S Bank Union-Finland
FCL001	O/S Bank Midland-France
FCM001	O/S Bank Commerz-Ger
FCN001	O/S Bank Sparkasse-Ger
FCP001	O/S Bank Dresdner-Ger
FCU001	O/S Bank Merch Nat - Germany
FCV001	O/S Bank Belize Bank-Belize
FCW001	O/S Bank Barclays-Int Belize
FCX001	O/S Bank Hong Kong+Shanghai
FCY001	O/S Bank Commonwealth-Aus
FDA001	O/S Bank Standard Char-Fi
FDB001	O/S Bank Citibank-USA
FDD001	O/S Bank Royal BoC-Canada
FDE001	O/S Bank Citibank UK-USDollars
FDF001	O/S Bank Citibank UK-Euros
FDG001	O/S Bank Barclays-Barbados
FDH001	O/S Bank ANZ Grindlays
FDJ001	O/S Bank Standard Char-Thai
FDK001	O/S Bank Standard Char-Sing
FDL001	O/S Bank Standard Char-Ind
FDM001	O/S Bank Saudi Brit Bank
FDN001	O/S Bank Grindlays-Pakistan
FDP001	O/S Bank Brit Bank Mid E-Mus
FDR001	O/S Bank Anz Grinlays Plc-Jor
FDT001	O/S Bank Standar Char-India
FDU001	O/S Bank Grindlays Ltd-Nepal
FDV001	O/S Bank Federal Res - USA
FDW001	O/S Bank Osmanlia-Turkey

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FDX001	O/S Bank Svenska-Sweden
FDY001	O/S Bank Lloyds-Spain
FDZ001	OS Bank Standard Charter-Nepal
FEA001	O/S Bank Den Norse-Norway
FEB001	O/S Bank Norges-Norway
FEC001	O/S Bank ABN Amro-Holland
FED001	O/S Bank Mid Med-Malta
FEE001	O/S Bank BCI-Italy
FEF001	O/S Bank Natwest-Gibraltar
FEG001	O/S Bank Standard Char-S AF
FEH001	O/S Bank Nat Bank-Kuwait
FEK001	O/S Bank Kredit Kassen Norway
FEL000	Euro Bank
FEX001	O/S Bank Other
FEY001	O/S Bank Saudi International
FEZ001	O/S Bank Nazionale Del Lavro
FJA001	Bank POIP
FKA004	PtP GBP Non GAR-Exotic Commerz
FKA005	PtP Euro Commerzbank
FKA006	PtP GBP Non GAR-Mixed Commerz
FKA007	PtP US Dollars-Commerzbank
FKA008	PtP US Dollars-Citibank
FKA013	PtP GBP Cross Border Commerz
FKA014	PtP Dummy Bank Acct Cont Pmnts
FKA015	PtP GBS RBS BACS
FKA016	PtP GBS RBS Payable Orders
FKA017	PtP GBS Citibank CHAPS/RFT
FKA018	PtP GBS Citibank Funding POs
FKA019	PtP Bank 5
FKA020	PtP GBS Citibank Euro
FKA021	PtP GBS Citibank GBP Foreign
FKA022	PtP Citibank USD

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FKA023	DBS Finance FX Payments 4
FKA024	DBS Finance FX Payments 5
FKA025	DBS Finance FX Payments 6
FKA026	DBS Finance FX Payments 7
FKA027	DBS Finance FX Payments 8
FKA028	DBS Finance FX Payments 9
FKA029	DBS Finance FX Payments 10
FKA030	DBS Finance FX Payments 11
FKA031	DBS Finance FX Payments 12
FKA032	DBS Finance FX Payments 13
FKA033	DBS Finance FX Payments 14
FKA034	DBS Finance FX Payments 15
FKA035	DBS Finance FX Payments 16
FKA036	DBS Finance FX Payments 17
FKA037	DBS Finance FX Payments 18
FKA038	DBS Finance FX Payments 19
FKA039	DBS Finance FX Payments 20
FRA001	Cash - Sterling balances
FRA002	Cash - Currency balances
FTA000	Cash FSI Control Ac
FTB000	Army Temporary Imprest Ac
FXA001	System Cash Receivables
FXA002	System Cash Payables
GAA000	CL AP Control Ac
GAA001	Manual Payable Account
GAA005	P2P Trade Payable
GAA100	CL P2P Control Ac
GBA000	CL Exp Accrual Ac
GBA001	PtP CL Expenditure Accruals Ac
GBA005	P2P Accruals
GBA010	CL Exp Accr Ac Prop Plt+Eq NCA
GBA015	CL Exp Accrual Ac Intan NCA

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GBA020	CL Exp Accrual Ac-Other
GBA021	CL Cap Spares/GWMB Accrual Ac
GBA022	CL RMC Inventories Accl Acct
GBA030	Inventory Clearing P2P
GBA040	DPCA Inventory Accruals SolP
GBA041	DPCA Inventory Accruals - CapS
GCA001	CL OGD - Inland Revenue
GCB001	CL OGD HMCE OUTPUT VAT
GCB002	CL OGD HMCE VAT TYPE P AR
GCB003	CL OGD HMCE VAT TYPE P GL
GCB004	CL OGD HMCE VAT TYPE S AR
GCB006	CL OGD HMCE VAT TYPE T AR
GCB010	Imports VAT
GCB015	Comm Contract Import VAT
GCB020	VAT Variance P2P
GCC001	CL OGD DSS
GCD000	WPB CL OGD
GEA001	CL Staff Payables
GEB001	CL Payroll + Pensions
GED001	CL Collaborative Projects
GEH001	CL Sundry Payables
GEH002	CL Sdy Pybls Prop Plt+Eq NCA
GEH003	CL Sundry Payables Intan NCA
GEH010	Payments confirmation Diff P2P
GEK001	CFER Payables excl TF + AFHL
GEL000	Liabilities Derivatives
GEL001	CL Embedded Derivative
GEL002	Liab Derivatives Fuel Hedging
GEN000	CRC Liabilities
GFA001	CL Customer Adv
GGA001	CL Accruals + Deferred Income
GHA001	CL Fin Lease Oblgs

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GHA002	NLF Loans Payable in 1 year
GHB000	PFI Oblig cash less than 1 yr
GHB010	PFI Oblig noncash less than1yr
GHB020	CLS/IOS Obli cash less than1yr
GHB030	CLS/IOS Obl NonCashLessThan1Yr
GMA000	Cash IMG PB+F
GMACA0	Cash IMG DIO NCA MG
GMADC0	Cash IMG P2P
GMADK0	Cash IMG Equipment NCA Manager
GMADM0	Cash IMG DE+S
GMADN0	Cash IMG PFI Exc PB+F E-NCAM
GMADP0	Cash IMG PFI Exc PB+F N E-NCAM
GMAFA0	Cash IMG WPB
GMAJB0	Cash IMG PPPA - Closed
GMAJC0	Cash IMG DBS
GMAJD0	Cash IMG DVA - Closed
GMAJE0	Cash IMG DESO - Closed
GMAJH0	Cash IMG DBS Fin Sys Accountng
GMAJJ0	Cash IMG MDPGA
GMAJK0	Cash IMG DIO Operations
GMAJL0	Cash IMG DIO
GMAJP0	Cash IMG DBS Fin VAT Accountng
GMAJS0	Cash IMG DSEA
GMAJT0	Cash IMG - London HQ - Closed
GMAJU0	Cash IMG - HOCP
GMAJV0	Cash IMG PFI Exc PB+F Non SBSO
GMAJW0	Cash IMG PFI Exc PB+F SBSO
GMAJY0	Cash IMG MAA
GMAJZ0	Cash IMG DG SAP
GMAK10	Cash IMG BFC - Closed
GMAK20	Cash IMG CDI
GMAK40	Cash IMG JFC HQ

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GMAK50	Cash IMG Chief of Staff
GMAK70	Cash IMG Defence Academy
GMAKA0	Cash IMG Healthcare
GMAKH0	Cash IMG Serv Pers + Vetrn Agy
GMAKM0	Cash IMG CJO Cest - Closed
GMAKR0	Cash IMG CJO Confl Prev-Closed
GMAKU0	Cash IMG PJHQ
GMAKV0	Cash IMG BFSAI - Closed
GMAKW0	Cash IMG Gibraltar - Closed
GMAKX0	Cash IMG PFI Exc PB+F Central
GMAKY0	Cash IMG Equipment Programming
GMAMH0	Cash IMG Air Command MG
GMAMJ0	Cash IMG PFI Exc PB+F Air
GMANA0	Cash IMG AFPS
GMAVA0	Cash IMG CLF
GMAVC0	Cash IMG Land Forces CAP 1
GMAVD0	Cash IMG Force Dev + Trg
GMAVE0	Cash IMG CM + PB
GMAVF0	Cash IMG Land Forces CAP 2
GMAVH0	Cash IMG Joint Helicopter Cmnd
GMAVJ0	Cash IMG Land Forces CAP 3
GMAVK0	Cash IMG Pers + SP Comd
GMAVL0	Cash IMG Land Forces CAP 4
GMAVM0	Cash IMG COS Army HQ
GMAVP0	Cash IMG Land Forces CAP 5
GMAVS0	Cash IMG SCE Agency HLB
GMAVU0	Cash IMG LF TLB Strategic Risk
GMAVV0	Cash IMG LF Strat Commod Mgt
GMAVY0	Cash IMG PFI Exc PB+F Land
GMAXG0	Cash IMG PFI Exc PB+F Fleet
GMAXX0	Cash IMG FLEET
GMG000	Cur Ac PB+F

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GMGCA0	Cur Ac DIO NCA MG
GMGDC0	Cur Ac P2P - DE+S
GMGDK0	Cur Ac Equipment NCA Manager
GMGDM0	Cur Ac DE+S
GMGDN0	Cur Ac PFI Exc PB+F E-NCAM
GMGDP0	Cur Ac PFI Exc Non SBSO DE+S
GMGFA0	Cur Ac WPB
GMGJB0	Cur Ac PPPA - Closed
GMGJC0	Cur Ac Defence Business Serv
GMGJD0	Cur Ac DVA - Closed
GMGJE0	Cur Ac DESO - Closed
GMGJH0	Cur Ac DBS Fin Sys Accounting
GMGJJ0	Cur Ac MDPGA - Cen
GMGJK0	Cur Ac DIO Operations
GMGJL0	Cur Ac DIO
GMGJP0	Cur Ac DBS Fin VAT Accounting
GMGJS0	Cur Ac DSEA
GMGJT0	Cur Ac - London HQ - Closed
GMGJU0	Cur Ac HOCP
GMGJV0	Cur Ac PFI Exc PB+F Non SBSO
GMGJW0	Cur Ac PFI Exc PB+F SBSO
GMGJY0	Cur Ac MAA
GMGJZ0	Cur Ac DG SAP
GMGK10	Cur Ac BFC CJO - Closed
GMGK20	Cur Ac CDI
GMGK40	Cur Ac JFC HQ
GMGK50	Cur Ac Chief of Staff
GMGK70	Cur Ac Defence Academy Central
GMGKA0	Cur Ac Healthcare - Cen
GMGKH0	Cur Ac Serv Pers + Vetrn Agy
GMGKM0	Cur Ac CJO CEst-Closed
GMGKR0	Cur Ac CJO Confl Prev - Closed

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GMGKU0	Cur Ac PJHQ CJO
GMGKV0	Cur Ac BFSAI - CJO - Closed
GMGKW0	Cur Ac Gibraltar CJO - Closed
GMGKX0	Cur Ac PFI Exc PB+F Central
GMGKY0	Cur Ac Equipment Programming
GMGMH0	Cur Ac Air Command MG
GMGMJ0	Cur Ac PFI Exc PB+F Air
GMGNA0	Cur Ac AFPS
GMGVA0	Cur Ac CLF
GMGVC0	Cur Ac Land Forces CAP 1
GMGVD0	Cur Ac Force Dev + Trg
GMGVE0	Cur Ac CM + PB
GMGVF0	Cur Ac Land Forces CAP 2
GMGVH0	Cur Ac JHC Land Cmd
GMGVJ0	Cur Ac Land Forces CAP 3
GMGVK0	Cur Ac Pers + SP Comd
GMGVL0	Cur Ac Land Forces CAP 4
GMGVM0	Cur Ac COS Army HQ
GMGVP0	Cur Ac Land Forces CAP 5
GMGVS0	Cur Ac SCE Agency HLB - Land
GMGVU0	Cur Ac LF TLB Strategic Risk
GMGVV0	Cur Ac LF Strat Commod Mgt
GMGVY0	Cur Ac PFI Exc PB+F Land
GMGXG0	Cur Ac PFI Exc PB+F Fleet
GMGXX0	Cur Ac Fleet CinCFleet
GNA000	Bills Liverpool Paymnts Cu/Ac
GNB000	Bills Liverpool Receipts Cu/Ac
GNC000	FDR CIV PAY IND C/AC
GND000	FDR CIV PAY NON IND C/AC
GNE000	BDS-US FMS Current Ac
GNJ000	CRUISE Exclude Function C/Ac
GNJ001	CRUISE C/Ac

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GNK000	FDR CTC C/AC
GNL000	FDR Comm Contract Pmnts
GNN000	Feeder JPA Milt Pay + Exp C/Ac
HAA001	Long Term NLF Loans Payable
HAA002	Finance Lease Obligations
HAA003	Other Long Term Payables
HAA004	Deferred Income more than 1yr
HAB000	PFI Oblig cash 2-5yrs Inc
HAB005	PFI Oblig cash more than 5yrs
HAB010	PFI Oblig non cash 2-5yrs Inc
HAB015	PFI Oblig noncash morethan 5yr
HAB020	CLS/IOS Ob cash more than 1 Yr
HAB030	CLS/IOS Ob NonCashmore Than1Yr
HAC000	Non-Cur Liab Embed Derivative
JAA000	Decom+RestrionLiab Nucl OpBal
JAA100	Dec+Rest LiabNuc Inc frm SoCNE
JAA200	Dec+Rest Liab Nuc Rel To SoCNE
JAA300	Dec+Rest Liab Nuc Unwnd Disc
JAA400	Dec+Rest Liab Nuc AccChrgAgPrv
JAA410	Dec+Rest Liab Nuc Csh ChrgAgPr
JAA500	Dec+Rest Liab Nuc Capital InYr
JAA600	Dec+Rest Liab Nuc Tfrs+Reclass
JBA000	Environ Liab-Non Nucl-Op Bal
JBA100	Envmtl LiabNonNuc Incfrm SoCNE
JBA200	Envmtl LiabNonNuc Relse SoCNE
JBA300	Envmtl Liab-Non Nucl-Unwnd Dis
JBA400	Envmtl Liab Non Nuc AcChrgAgPr
JBA410	Envmtl Liab N Nuc CshChgAgProv
JBA500	Envmtl Liab-Non Nucl-Cap in yr
JBA600	Envmtl Liab Non Nuc-Tfr+Reclas
JEA000	Civ Early Dep Provsn-Op Bal
JEA100	Civ Early Deprt Prov Inc SoCNE

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JEA200	Civ Early Deprt ProvRlse SoCNE
JEA300	Civ Early Deprt Prov-Unwnd Dis
JEA350	Civ Early Dept Prov chn DisRte
JEA400	Civ Early Deprt Pro Acc ChAgPr
JEA410	Civ Early Deprt Prov CshChAgPr
JEA500	Civ Early Deprt Prov-Cap in yr
JEA600	Civ Early Deprt Prov Tfr+Recla
JGA000	Mil Early Deprt - Op Bal
JGA100	Mil Early Deprt -Inc frm SoCNE
JGA200	Mil Early Deprt -Rlse to SoCNE
JGA300	Mil Early Deprt - Unwdg of Dis
JGA400	Mil Early Deprt - AcCh AgProv
JGA410	Mil Early Deprt - CshChAgProv
JGA500	Mil Early Deprt - Cap in yr
JGA600	Mil Early Deprt - Trf + Reclas
JJA000	AFPS Prov Opening Balance
JJA110	AFPS Prov Current Service Cost
JJA120	AFPS Prov Interest on Sch Liab
JJA130	AFPS Prov Employees Contrib
JJA140	AFPS Prov Actl Gains/Losses
JJA440	AFPS Prov Pens Paid Offs/OthRk
JJA450	AFPS Prov Pens Paid Wdw/Dep
JJA460	AFPS Prov Contrib Lump Sum Ben
JJA470	AFPS Prov Attrib Injury Ben
JJA480	AFPS Prov Early Depart Pmnts
JJA610	AFPS Prov Tfrs in from Otr Sch
JJA620	AFPS Prov Tfrs out to Otr Sch
JKA000	AFCS Prov Opening Provision
JKA120	AFCS Prov Interest on Sch Liab
JKA140	AFCS Prov Acl Gains/Losses
JKA440	AFCS Prov Guard Inc Pmnts
JKA450	AFCS Prov Lump Sum Pmnts

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JKA460	AFCS Prov Comp Payments
JZA000	Other Prov - Opening Bal
JZA100	Other Prov - Increase fr SoCNE
JZA200	Other Prov-Release to SoCNE
JZA300	Other Prov - Unwinding of Disc
JZA350	Other Prov-Change of Disc Rate
JZA400	Other Prov-AccChrg Agt Prov
JZA410	Other Prov-Cash Chg Agt Prov
JZA500	Other Prov-Capitalised in Yr
JZA600	Other Prov-Tfrs+Reclassifctn
KAA000	Gen Fund Op Bal
KAB200	Gen Fund Auditors Remunition
KAB300	CFER Reserve
KAB400	Prior Period Adjustments
KAB666	PB+F Balancing Code
KAC001	Vote 1 Control Ac
KAD000	Realised Revaluation Reserve
KAF002	AFPS Vote 2 Control Account
KAJ000	General Fund Bal Trfs
KAX000	Asset Write-on
KBA000	Non-Current Assets Reval Resve
KBA100	NCA In Year Reval Reserve
KBA110	NCA IY RevalRes Del Imp+W/Offs
KBA120	NCA IY RevalRes Rev DEL Impair
KBA130	NCA IY RevalRes AME Imp+W/Offs
KBA140	NCA IY RevResRev AME Impair
KBA200	NCA IY Bklg Depn Charge Res
KBA400	NCA Transfer Reserve
KBA500	NCA Realised Transfer Gen Fund
KBB000	Invent NCA Reval Res
KBB100	Invent NCA IY Reval Res
KBB200	Invent NCA IY Bklg Reval Res

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KBB400	Invent NCA IY Tfr Reval Res
KBB500	Invent NCA Realsd Tfr Gen Fund
KCA000	Inventory Reval Reserve Bal
KCA100	Inventory IY Reval Reserve
KCA200	Inventory IY Bklog Depn ChrRes
KCA400	Inventory Transfer Reserve
KCA500	Invent Realsd Trns to Gen Fund
KFA000	Pension Prov Acturl Gains+Loss
KJA000	AFPS Resv Acturial Gains/Loss
KJB000	AFPS Resv Int on Scheme Liab
KJC000	AFPS Resv Current Service Cost
KKA000	AFCS Resv Actuarial Gains/Loss
KKB000	AFCS Resv Int on Scheme Liab
LAA001	UKTAP Army Offs Pay-Pens elmnt
LAA003	UKTAP Army Oth Rks Pay-PenElmt
LAA100	UKTAP Army Offs Pay-NonPenElmt
LAA200	UKTAP ArmyOthRks Pay-NonPenElm
LAA205	Mobilised TA Officer Basic Pay
LAA210	Mobilised TA Oth Rks Basic Pay
LAA215	FTRS FC+LC Officers Basic Pay
LAA220	FTRS FC+LC Oth Rank Basic Pay
LAA225	FTRS HC Officers Basic Pay
LAA230	FTRS HC Other Ranks Basic Pay
LAA235	NRPS Officers Basic Pay
LAA240	NRPS Other Ranks Basic Pay
LAA245	Military Provost GS Basic Pay
LAF001	RAF Offs Pay-Pension elements
LAF003	RAF Oth Ranks Pay-Pens elmnts
LAF100	RAF Offs Pay-Non Pens elements
LAF200	RAF Oth Rks Pay-Non Pens elmnt
LAF215	RAF FTRS Offs Pay Pens Elemnts
LAF220	RAF FTRS Oth Rks Pay Pen Elmnt

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LAF225	RAF FTRS Offs Pay Non Pen Elmt
LAF230	RAF FTRS Oth Rks Pay N Pen Elm
LAL001	LE Service Personnel Pay
LAN001	RN+RM Offs Pay Pens Elmnts
LAN003	RN+RM Oth Ranks Pay Pens Elmnt
LAN100	RN+RM Offs Pay Non Pens Elmnts
LAN200	RN+RM Oth Rks Pay Non Pen Elmt
LAN215	RN+RM FTRS Offs Pay Pens Elmnt
LAN220	RN+RM FTRS Oth Rks Pay Pen Elm
LAN225	RN+RM FTRS Offs Pay N Pen Elmt
LAN230	RN+RM FTRS Oth Rks PayNPen Elm
LAR001	Army Regular Res - Payments
LAS001	RAF Regular Res - Payments
LAT001	RN+ RM Regular Res Payments
LAV001	Volunteer Res Forces Pay
LAV003	Volunteer Res Forces Bounties
LAZ666	PB+F Man Plan Round Use Only
LAZ667	Ser Pay Realism Adj PBF Only
LBA004	Army Language Awards
LBA006	Army Education All
LBA008	Army Family All
LBA009	Army Separation All
LBA010	Army Clothing Grants
LBA015	Army Committal + Retention
LBA017	Satisfied Soldier Bounty Schem
LBA018	Army Perm Commission Grants
LBA019	Army Pes CEP
LBA022	Serv Home Savings - Army
LBF001	RAF Education All
LBF002	RAF Language Awards
LBF005	RAF Family All
LBF006	RAF Separation All

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LBF008	RAF Clothing Allow
LBF009	RAF Committal + Retention
LBF010	RAF Perm Commission Grants
LBF011	RAF Pers CEP
LBF013	Serv Home Savings - RAF
LBN001	RN+RM Education Allowance
LBN003	RN+RM Separation Allowance
LBN006	RN+RM Kit Upkeep Allowance
LBN009	RN+RM Committal + Retention
LBN011	RN + RM Messing + Food Allow
LBN012	RN + RM Personnel CEP
LBN014	Serv Home Savings - Navy
LBR006	RNR/RMT Trg Fees Lang Awds Uni
LBW001	Excess Rent+Utils+Lodg Allow
LBW002	Messing + Food Allowance
LBW003	Local Overseas Allowance
LBW004	Refunds of Ins Premiums
LBW007	Operational Allowance
LBW008	Campaign Continuity Allowance
LBW020	Serv Recruit Search +Select-EA
LBZ666	SerOthPay Realism Adj PBF Only
LCR000	Recover Mil Pay-Seconded Staff
LDA002	UKTAP Army Officers ERNIC
LDA004	UKTAP Army Other Ranks ERNIC
LDA205	Mobilised TA Officers ERNIC
LDA210	Mobilised TA Oth Rank ERNIC
LDA215	FTRS FC+LC Officers ERNIC
LDA220	FTRS FC+LC Other Ranks ERNIC
LDA225	FTRS HC Officers ERNIC
LDA230	FTRS HC Other Ranks ERNIC
LDA235	NRPS Officers ERNIC
LDA240	NRPS-Other Ranks ERNIC

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LDA245	Military Provost GS ERNIC
LDF002	RAF Officers ERNIC
LDF004	RAF Other Ranks ERNIC
LDF215	RAF FTRS Officers ERNIC
LDF220	RAF FTRS Other Ranks ERNIC
LDL001	LE Service Pers - ERNIC
LDN002	RN + RM Officers ERNIC
LDN004	RN + RM Other Ranks ERNIC
LDN215	RN+RM FTRS Officers ERNIC
LDN220	RN+RM FTRS Other Ranks ERNIC
LDR002	Royal Irish Reg ERNIC
LDR003	Volunteer Res Forces ERNIC
LEA001	UKTAP Army Officers SCAPE
LEA002	UKTAP Army Other Ranks SCAPE
LEA205	Mobilised TA Officers SCAPE
LEA210	Mobilised TA Other Ranks SCAPE
LEA215	FTRS FC+LC Officers SCAPE
LEA220	FTRS FC+LC-Other Ranks SCAPE
LEA225	FTRS HC Officers SCAPE
LEA230	FTRS HC Other Ranks SCAPE
LEA235	NRPS Officers SCAPE
LEA240	NRPS Other Ranks SCAPE
LEA245	Military Provost GS SCAPE
LEA260	SCAPE Recoveries - Army
LEF001	RAF Officers SCAPE
LEF002	RAF Other Ranks SCAPE
LEF215	RAF FTRS Officers SCAPE
LEF220	RAF FTRS Other Ranks SCAPE
LEF260	SCAPE Recoveries - RAF
LEL001	LE Service Personnel SCAPE
LEN001	RN + RM Officers SCAPE
LEN002	RN + RM Other Ranks SCAPE

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LEN215	RN+RM FTRS Officers SCAPE
LEN220	RN+RM FTRS Other Ranks SCAPE
LEN260	SCAPE Recoveries - Navy
LER001	SCAPE Reserve Forces-Officers
LER002	SCAPE Res Forces-Other Ranks
LHA001	Ret pay half pay etc. - Offs
LHA002	Term Grants Grat Etc-Off- Army
LHA003	Comtn of Retired Pay Etc - Off
LHA004	Pens Grat to Dpndts - Offs
LHA005	Trans Val Personnel - Offs
LHA006	Pens rewards etc. - Sldrs
LHA007	Terminal Grants Grat Etc-Sldrs
LHA008	Comtn of Retired Pay Etc-Sldrs
LHA009	Pens Gratuities to Dpds-Slds
LHA010	Trans Val Pers - Sldrs
LHA011	Army Officers-Early Deprt Pymt
LHA012	Army OthRanks Early Deprt Pymt
LHA013	AFCS-Army Officers GIP
LHA014	AFCS-Army Other Ranks GIP
LHA015	AFCS Army Offs Lump Sum + Grat
LHA016	AFCS Army Oth Rnks Lmp Sum+Grt
LHA017	AFCS Army Off Wdw+Dep GIP LS+G
LHA018	AFCS Army OthRkWdwDep GIP LS+G
LHF014	RAF Ret Pay/Half + Reward Etc
LHF015	Term Grants Grat Etc-Off - RAF
LHF016	Comtn of retired pay etc.
LHF017	Pens Grat Etc to Dpndts - Offs
LHF018	Trans Val - Respect Pers - Off
LHF020	Pens rewards etc. - Airmen et
LHF021	Terminal Grant Grat Etc-Airmen
LHF022	Comtn of Pens - Airmen etc.
LHF023	Pens Grat Etc to Dpds-Airmen

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LHF024	Trans Val-Respect Pers-Airmen
LHF025	RAF Officers-Early Depart Pymt
LHF026	RAF Oth Ranks Early Deprt Pymt
LHF027	AFCS-RAF Officers GIP
LHF028	AFCS-RAF Other Ranks GIP
LHF029	AFCS RAF Offs Lump Sums + Grat
LHF030	AFCS RAF Oth Rnks Lump Sum+Grt
LHF031	AFCS RAF Off Wdw+Dep GIP LS+G
LHF032	AFCS RAF OthRnk Wdw+Dp GIP LSG
LHN027	RN+RM Ret/Half Pay Etc Offs
LHN028	RN+RM Term Grant Grat Offs
LHN029	RN+RM Comtn Retired Pay Offs
LHN030	RN+RM Pens Grat Dpndts Offs
LHN031	RN+RM Tran Val Respect Per Off
LHN032	RN+RM Pens Awards Ratings/Oth
LHN033	RN+RM Term Grant Grat Ratings
LHN034	RN+RM Comtn of Pens Ratings
LHN035	RN+RM Pens Grat Dpndts Ratings
LHN036	RN+RM Tran Val Per Ratings
LHN037	RN Officers-Early Depart Paymt
LHN038	RN OthRank-Early Depart Paymnt
LHN039	AFCS RN+RM Officers GIP
LHN040	AFCS RN+RM Other Ranks GIP
LHN041	AFCS-RN+RM Offs LumpSums+Grats
LHN042	AFCS-RN+RM OthRk LumpSums+Grat
LHN043	AFCS-RN+RM Off WdwDep GIP LS+G
LHN044	AFCS-RN+RM OthRkWdwDp GIP LS+G
LHR440	AFCS Trf Guaran Inc Pay toProv
LHR450	AFCS Trf Lump Sum Pay to Prov
LHR460	AFCS Trf Comp pays to Prov
LHT440	AFPS Trf Pens pdOffs/OR toProv
LHT450	AFPS Trf Pens pd-Wd/Dep toProv

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LHT460	AFPS Trf Cont/Lump Sum Py Prov
LHT470	AFPS Trf Transfers Out
LHT480	AFPS Trf Early Dep Pays toProv
LJA001	UK NI Civ Pay
LJA003	UK NI Civ OT
LJA007	UK NI Casuals Pay
LJA008	UK NI casuals OT
LJA010	UK NI Civ Loan Pay
LJA012	UK NI Civ Loan OT
LJA013	NI Civ Staff CEP
LJA014	NI Contract/Agency-ManpowerSub
LJA015	Non Ind Fee Earners
LJB001	UK Ind Civ Pay
LJB003	UK Ind Civ OT
LJB007	UK Ind Casuals Pay
LJB009	UK Ind Casuals OT
LJB010	UK Ind Civ Loan Pay
LJB012	UK Ind Civ Loan OT
LJB013	Ind Civ Staff CEP
LJB014	Ind Contract/AgencyManpowerSub
LJB015	Ind Fee Earners
LJC001	LE NI Civ Staff Pay
LJC002	LE NI Civ Staff OT
LJC003	LE NI Civ Staff Dpdnts Pay
LJC004	LE NI Civ Staff Dpdnts OT
LJD001	LE Civ Ind Staff Pay
LJD002	LE Ind Civ OT
LJD003	LE Ind Civ Staff Dpdnts Pay
LJD004	LE Ind Civ Staff Dpdnts OT
LJD005	LE Ind Casuals Pay Germany
LJE001	Locally Employed RFA
LJF001	MOD Police Pay

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LJF003	MOD Police OT
LJG001	Ministers Pay
LJG003	UK RFA Officers Pay
LJG006	UK RFA Ratings Pay
LJZ666	Civ Pay Realism Adj PBF Only
LKA001	Overseas All
LKA004	MOD Police Housing All
LKC001	Civ Staff Early Ret + Redundcy
LKZ666	CivOthPay Realism Adj PBF Only
LMA001	UK NI Civilian Staff SCAPE
LMA002	UK NI Civ Staff on Loan SCAPE
LMB001	UK Ind Civilian Staff-SCAPE
LMB002	UK Ind Civ Staff on-Loan SCAPE
LMC001	LE Civilian Pension Costs
LMF001	MOD Police - SCAPE
LMG001	UK RFA Officers-SCAPE
LMG002	UK RFA Ratings-SCAPE
LMZ001	Non PCSPS Pens Pyts
LPA001	UK NI Civ ERNIC
LPA003	UK NI Civ Loan ERNIC
LPB001	UK Ind Civ ERNIC
LPB003	UK Ind Civ Loan ERNIC
LPC001	UK NI Casuals ERNIC
LPD001	UK Ind Casuals ERNIC
LPF001	MOD Police ERNIC
LPG001	Ministers ERNIC
LPG002	UK RFA Officers ERNIC
LPG003	UK RFA Ratings ERNIC
LRA001	Mvmnt Emp Benefit Accrual Civ
LRA002	Mvmnt Emp Benefit Accrual Mil
LSR000	Recover Civ Pay-Seconded Staff
MAH000	Prop NonDw DeplnYr on Cost/Val

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MAH001	Prop NonDw DecRes Dep IY NNuc
MAH300	Prop NonDw Depn on Donated Ass
MAJ001	Impair Prop Bldg Non Dw IRDEL
MAJ007	Impair Rev Prop BldgNonDwIRDEL
MAJ011	Impairment Prop-BldgNonDwDntd
MAJ012	Impr Rev Prop-BldNDw Donated
MAK001	Prop-NonDw Dec/Rest DepInYrNuc
MAM001	Impair Property Bldg NonDw AME
MAM002	Impair Rev Prop BldgNonDw AME
MAM006	Disp Impair Prop NonDw AME
MAM008	Disp Impr Rev Prop NonDw AME
MAR000	Prop Non Dwelling Reval Amort
MBB000	SUME Decom/Rest Depn In Yr Nuc
MBH000	SUME Depn InYr onCostVal NonNu
MBH200	SUME Depn Donated Asset Non Nu
MBJ002	Impairment-SUME IRDEL
MBJ008	Impairment Reversl-SUME IRDEL
MBJ012	Impair/Impair Revrs SUME Dontd
MBM001	Impairment SUME AME
MBM002	Impairment Reversal SUME AME
MBM005	Disposal Impairment SUME AME
MCH000	P+M Depn In Yr Cost/Valuation
MCH350	P+M Depn on Donated Assets
MCJ001	Impairment P+M IRDEL
MCJ007	Impairment Rev P+M IRDEL
MCJ011	P+M Impair/Impair Rev Donated
MCM001	Impairment P+M AME
MCM002	Impairment Reversal P+M AME
MCM003	P+M Disposal Impairment AME
MDH000	Property Dw Depn InYr Cost Val
MDH001	Prop Dw Dec Res Dep InYr NNUC
MDH300	Prop Dwell Dep on Donated Asst

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MDJ001	Impair Propty Bldg Dwell IRDEL
MDJ007	Impair Rev Prop BldgDwellIRDEL
MDJ011	Impairment Prop-Bld DwDntd
MDJ012	Impr Rev Prop-Bld DwDonated
MDM001	Impair Property Bldg Dw AME
MDM002	Impair Rev Property BldgDw AME
MDM006	Disposal Impair Prop Dw AME
MDM008	Disp Impair Rev Prop Dw AME
MDR000	Prop Dwell Reval Amortisation
MEH000	IT+Comms Depn In-Yr onCost/Val
MEH350	IT+Comms Depn on Donated Asset
MEJ001	Impairment IT+Comms IRDEL
MEJ007	Impair Rev IT+Comms IRDEL
MEJ011	IT+Comms Impair/Imp RevDonated
MEM001	Impairment IT+Comms AME
MEM002	Impair Reversal IT+Comms AME
MEM003	Disposal Impair IT+Comms AME
MFH000	Trans-FE Depn In-Year-Cost/Val
MFH350	Trans-Fe Depn on Donated Assts
MFJ001	Impairment-Trans FE IRDEL
MFJ007	Impar Rev-Transport-FE IRDEL
MFJ011	Impair/Imp Rev-DonatedTrans-FE
MFM001	Impairment Transport-FE AME
MFM002	Impair Rev Transport-FE AME
MFM003	Disposal Imp Trans-FE AME
MGH000	Prop Lnd NonDw Depn IY CostVal
MGH100	Prop LndNonDw Lsehd Dep P+LAc
MGH300	Prop Lnd NonDw Depn on Don Ass
MGH500	Prop LndNonDw Lse DecResDepP+L
MGJ001	Impair Prop Land Non Dw IRDEL
MGJ007	Impair Rev Prp Lnd NonDw IRDEL
MGJ011	Impairment Prop-LndNonDw Dntd

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MGJ012	Impair Rev Prop-LndNonDw Dntd
MGM001	Impair Property Land NonDw AME
MGM002	Impair Rev Prop-LndNonDw AME
MGM005	Disp Impair Prop Lnd NonDw AME
MGM007	Disp Impr Rev Prop Lnd NDw AME
MHH000	Prop Land Dwel Depn IY Cst/Val
MHH100	Prop Lnd Dw Lsehd 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
MHJ011	Impairment Prop-Land Dwel Dntd
MHJ012	Impair Rev Prop-Lnd DwelDntd
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 W/Off Financial Assets
MKA100	Financial Ass W/Off Trdg Funds
MKB000	Non-Cur Assets Write Off IRDEL
MKB001	NCA W/Off CS-GWMB Stktkg Adj
MKB002	GWMB W/Off - Gross Book Value
MKB003	CS W/Off - Gross Book Value
MKB004	GWMB W/Off-Depn Release
MKB005	CS W/Off - Depn Release
MKC000	Non-Current Assets Write On
MKC001	GWMB Inventory Sys Genrtd W/On
MKC002	CS Inventory Write On
MKD000	Abortive Capital Expenditure
MKE000	Mov Val Derv FwdPurchCon-FOREX
MKE001	IY Mat of Fwd DRDEL Cntr C+BS
MKE002	IY Mat of Fwd CDEL Cntr C+BS

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MKE003	IY Mat of Fwd IRDEL Cntr C+BS
MKE004	Chngs in val of Fuel Hedg Der
MKE005	Non Cash Element of Derivative
MKE006	Non Csh Movemnts Fuel Deriv
MKF000	Non-Current Asst Write Off AME
MKG000	Embedded Derivative
MKG001	Fair Val Gain/Loss on Embd Der
MLA002	Guided Weapons Depn
MLA003	GWMB-AddDepnForFiringsUseToDes
MLA004	GWMB CatchUp/Rel Depn Re Recat
MLA005	Extra GWMB Prov re disposals
MLB001	Capital Spares Prov Depn
MLB002	Rlse of Dep on CS Embodimnt
MLB003	CapSpar CtchUp/RelDep Re Recat
MLB005	Additional CS Prov Disposal
MLC001	CS Impairment AME
MLC002	CS Impairment NCRDEL
MLC003	GWMB Impairment NCRDEL
MLC004	GWMB Impairment AME
MLD001	GBV of Cap Spares Embodied
MNH000	Intan Non SUME Depn IYCost/Val
MNH500	Impairment - Int Assets IRDEL
MNH507	Impair Rev-Int Assets IRDEL
MNH511	Impair/Imp Rev DonatedIntan As
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
MSM001	Impair Intan SUME Assets AME

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MSM002	Impair Rev Intan SUME Ass AME
MSM003	Disposal Imp Intan SUME As AME
MTH000	Tran-Oth-Depn In-Yr on Cos/Val
MTH350	Tran-Oth Depn on Donated Asset
MTJ001	Impair-Tran-Other IRDEL
MTJ007	Impair Rev-Tran-Other IRDEL
MTJ011	Impair/Imp Rev-DonatedTran Oth
MTM001	Impairment Transport Other AME
MTM002	Impair Rev Transport Other AME
MTM003	Disposal Impair Trans Oth AME
MZZ666	Depn Realism Adj PBF Only
NAA000	Heating Oil
NAA001	Utilities consumption - USF
NAB000	Gas
NAB005	Liquid Petroleum Gas
NAC000	Electricity
NAD000	Water + Sewage
NAZ666	Utilities Realism Adj PBF Only
NBA000	Rent-Civ Estate Property-Land
NBA001	Rent Civ Estate Property
NBA002	Rent Prop Land exc Civ Est+MQ
NBA004	Rent - MQ Property
NBA005	Rent Property exc Civ Est + MQ
NBA006	Operating Lease Payments UK MQ
NBA007	Finance Lease Payments UK MQ
NBZ666	Accom Realism Adj PBF Only
NCA002	USF NATO-Proj Works
NCA003	Works
NCA004	Estates Core Services Charge
NCA008	Works Services
NCA009	Works Services: MQ
NCA010	Est + FMS Accom Invent + Serv

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NCZ666	Prop Man Realism Adj PBF Only
NDA002	Works Civ Estate
NDA003	Bldg Maint - Accom Invent
NEA001	Works in Aid of Disposal
NEA002	Works - Prepare Prop-Land-Disp
NEA003	Acquisition of Prop-Land Disag
NFA002	Publicity Relations
NGA003	Ext Trg - Mil
NGA020	Mil HR Training+Education - EA
NGB002	Ext Trg - Civ
NGB020	Civ HR Training+Education - EA
NGZ666	Ex Educ Realism Adj PBF Only
NHA001	Medical-Non Hospital treatment
NHA002	Med - Health Services
NHA003	Medical Supplies Direct Supply
NHB001	Schools + Community Relations
NHB002	Welfare Svcs
NHB005	Funeral Expenses
NHB006	Specific Grants to Charities
NHD000	Social and Recreation
NJA001	Entertainment + Hospitality
NJA002	Command Officers' Public Fund
NKA001	Administration
NKA002	Admin - Claims
NKA003	GEMS Awards
NKB001	Physl Loss Csh-not Fgn Cur adj
NLA001	Energy Conserv + Environ Charges
NLA004	Nuc - Waste/Decomm - post 71
NLA005	Pchse EC Grnhse Gas Emiss Allw
NLA006	Consumption of CRC Allowances
NLA007	CRC Penalty Charge
NNA002	IT Services -Internal Costs

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NNA004	Line + Telephone Rental
NNA010	IT Minor Equipment
NNA011	Telephone Minor Equipment
NNB001	Operating Lease IT + Comms
NNB002	Hire Charges IT + Comms
NNB003	IT + Comms Finance Lease
NNB004	IT Services
NNB005	IT + Comms Fin Lease Serv Chrg
NNB006	IT + Comms Fin Lease Rel Liab
NNB020	IT+IS - EA
NNC001	IT+Comms Prepy Unwnd on BS PFI
NNC002	IT+Comms Rls of on BS PFI Liab
NND001	IT+Comms PFI Service Charge
NND002	IT+Comms Prepy Unwnd OffBS PFI
NNZ666	IT+Comm Realism Adj PBF Only
NPA001	Legal Fees
NPA003	Legal Fees - Comp Pyts
NPA021	Legal - EA
NPA022	LglFees-LdAcq/Dis exPPP/PFI-EA
NPA023	LglFees-Comp Pmts exPPP/PFI-EA
NPB001	Fees for Professional Services
NPB003	Auditors Remuneration-Other
NPB004	Manpower Support
NPB020	Strategy - EA
NPB021	Operational Finance - EA
NPB023	Property - EA
NPB024	Strat Fin-EA Supp to PPP/PFI
NPB026	Org Change Management - EA
NPB027	Marketing/Communications - EA
NPB028	Procurement - EA
NPB029	Programme+Project Mgt - EA
NPB030	Technical - EA

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NPC001	NAO Notional Audit fee
NPD001	FATS Transport Tasking
NPD002	FATS Electrical + Mechanical
NPD003	FATS Powerplant
NPD004	FATS Through Life Support
NPD005	FATS Materials Tasking
NPD006	FATS Airworthiness Management
NPD007	FATS Environmental Management
NPD008	FATS Front Line-Operational IT
NPD009	FATS Health and Medical
NPD010	FATS Facilities + Construction
NPD011	FATS Safety Management
NPD012	FATS Platforms + Weapons
NPD013	FATS SCIDA Services
NPD014	FATS Maritime Safety
NPZ666	Prof Ser Realism Adj PBF Only
NQA001	INSURANCE PAID
NSA001	Property Dwell Operating Lease
NSA002	Property Dwelling Hire Charge
NSB001	Property Non Dw Operting Lease
NSB002	Property Non Dwell Hire Charge
NSC001	Prop Dw Prepay Unwnd On BS PFI
NSC002	Prop Dw Rlse of On BS PFI Liab
NSD001	Prop NonDw PrpyUnwnd On BS PFI
NSD002	Prop NonDw Rel On BS PFI Liab
NSE001	Prop Dwell PFI Service Charge
NSE002	Prop Dw Prpay Unwnd Off BS PFI
NSF001	Prop NonDw PFI Service Charge
NSF002	Prop NDw Prpy Unwnd Off BS PFI
NTA002	Army University Cadets Pay
NTB002	Cadet Forces Pay
NTC001	Army Rent Rebates

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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 Emplyrs of RN/RM Resv
NTL009	Cadet Forces Uniform Allowance
NTL010	Fin Assist for Army Reservists
NTL011	Fin Assist for RN-RMReservists
NTM005	Service Recruitment
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	StfOthCts Realism Adj PBF Only
NWA002	Bad Debt Prov in Yr-Specific
NWA003	Bad Debt Write Off
NWB000	Nuclear Decommissioning Liab

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NWB100	Nuclear Environ + Rest Liab
NWB200	Nucl Fuel Reproc +Storage Liab
NWB300	Nucl Decommission - AME Rev
NWB301	Nucl Environ+Rest-AME Rev
NWB302	Nucl Fuel Reproc+Stor-AME Rev
NWB303	Nucl Decomm - AME Rev Contra
NWB304	Nucl Environ+Rest-AMERevContra
NWB305	NuclFuelReprc+Stor-AMERevContr
NWC000	Non Nucl Environ + Rest Liab
NWC100	Non-Nucl Decommissioning Liab
NWC200	Non Nucl Environ+Rest-AME Rev
NWC201	Non Nucl Decommission-AME Rev
NWC202	NonNucEnvirm+Rest-AMERevContra
NWC203	Non Nucl Decomm-AME Rev Contra
NWP001	AFPS Current Service Cost
NWP002	AFPS Int on Scheme Liabilities
NWP003	AFPS Tfrs in from Otr Schemes
NWP004	AFPS Tfrs out to Otr Schemes
NWP005	AFPS Employees Contribution
NWP006	AFPS Actuarial Gains/Losses
NWP007	AFPS Attrib Injury Benefits
NWP012	AFCS Int on Scheme Liab
NWP013	AFCS Actuarial Gains/Losses
NWS000	Staff Depart Prov-Restg
NWS100	Staff Depart Prov-Other Rdncy
NWS200	Staff Restg Prov-Excl Rdncy
NWS300	Service Personnel Redundancies
NWS400	Staff DepartProv Restg-AME Rev
NWS401	StaffDepart OtherRdncy-AME Rev
NWS402	Staff Restg Excl Rdncy-AME Rev
NWS403	Serv Personnel Rdncy - AME Rev
NWS404	StffDeprtPrvRestg-AMERevContra

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NWS405	StffDeprtOthRedncy-AMERevContr
NWS406	StffRestgExcRdncy-AMERevContra
NWS407	ServPersonRdncy-AME Rev Contra
NWT000	Non PCSPS Pension Schemes Prov
NWT100	Non PCSPS Pension Prov-AME Rev
NWT101	Other Provision -AME Rev
NWT102	NonPCSPSPension-AME Rev Contra
NWT103	Other Provision-AME Rev Contra
NWY000	Other Prov-Excl Staff Restg
NYB000	OC+S Earned Discounts
NZZ666	OthCts+Ser RealismAdj PBF Only
NZZ667	OthC+SDRDEL RealismAdj PBFOnly
PAA001	Food Services
PAA002	Food - Purchase
PAA003	Clothing Services
PAA005	Clothing - Purchase/Repair
PBA001	Oils+Lubs Con Direct Supply
PBA002	Fuels Non Utilities USF
PBA003	MarineFuel SpotBunker Consumed
PBA004	Blk Marine Fuel Con Direct Sup
PBA005	Fuels Non Util - Fuel Hedging
PBA006	Ulgas Fuel Con Direct Supply
PBA007	Ground Diesel Con Direct Sup
PBA008	Ind Gas Fuel Con Direct Supply
PBB001	Blk Avn Fuel Con Direct Supply
PBB002	Aviation Fuel Cas Uplift Con
PBB005	Aviation Fuel - Fuel Hedging
PBZ666	Aviat FI Realism Adj PBF Only
PBZ667	Fuel Realism Adj PBF Only
PCA001	Other Materiel Consumed
PCA003	Other Mat Consumed Exercises
PDA002	Pers Movement

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PDA003	Serv Home to Duty Travel Expnd
PDB002	Freight Movement
PDB003	Freight Movements-USF
PDC001	Army Perm Posting LTDD
PDC002	Army Leave Travel LTDD
PDC003	RAF Perm Posting LTDD
PDC004	RAF Leave Travel LTDD
PDC005	Navy Perm Posting LTDD
PDC006	Navy Leave Travel LTDD
PDC007	Military STDD
PDC008	Military STDD Air Travel
PDD001	Civ Long Term Detached Duty
PDD002	MDP PPI Transport + LTDD Costs
PDD003	Civ Short Term Detached Duty
PDD004	Civilian STDD Air Travel
PDD005	Civilian PPI Move Costs
PDE000	Aircraft Landing Fees
PDZ666	Trans Mov Realism Adj PBF Only
PJA000	Cost of Fuel Sold
PKC000	Consumption of Non-Expld Munit
PKD000	Invent Con - General Invent
PKE000	Invent Con-Med Dent+Vet Invent
PKF000	Invent Con Eng + Tech
PKG000	Invent Con of Oils+ Lubricants
PKG010	Invent Con Marine Fuel
PKG020	Invent Con Aviation Fuel
PKG040	Invent Con Ground Diesel Fuel
PKG050	Invent Consumption Ulgas Fuel
PKG060	Invent Industrial Gas Consump
PKJ000	Invent Con Strat Wpn SysInvent
PKL100	Invent Consumption GWMB RMC
PKM000	Consumption of Exploding Munit

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PKP000	Invent Con Cloth + Text Invent
PKQ000	Invent Rcpts - Oth Serv Clear
PKR000	Purchase Price Variance
PKR010	Invent Price variance P2P
PKR020	Purchase Price/Quality var P2P
PKR030	PtP Invoice Price Variance
PKR110	SPV Bulk Marine Fuel
PKR120	SPV Marine Fuel Spot Bunker
PKR210	SPV Bulk Aviation Fuel
PKR220	SPV Aviation Fuel Cas Uplift
PKZ666	InventCon Realism Adj PBF Only
PLA001	Inventory Write Off - Other
PLA002	Invent - Stocktaking Adj
PLA003	Invent W/Off Dumped Aviatn Ful
PLA100	Inventory Write On
PMA001	Inventory Valuation Prov Other
PMA003	LTCWIP Prov for Losses
PMA500	Inv ValProv RMC OilLub+GndFuel
PMA510	Invent Val Prov RMC MarineFuel
PMA520	Invent Val Prov RMC Aviat Fuel
PMA530	RMC Impairment AME
PMA540	RMC Impairment NCRDEL
PPA002	Defence Eqpt Support - Other
PPA006	Minor DefenceEqpt under GBP10K
PPB001	Def Eqpt Prpy Unwnd On BS PFI
PPB002	Def Eqpt Rlse of OnBS PFI Liab
PPB003	Def Eqpt PrpyUnwd OnBS CLS/IOS
PPB004	DefEqpRlse ofOnBS CLS/IOS Liab
PPC001	Def Eqpt PFI Service Charge
PPC002	Def Eqpt Prpy Unwnd Off BS PFI
PPC003	Def Eqpt CLS/IOS Service Chrg
PPC004	Def Eq Prpy UnwdOff BS CLS/IOS

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PRA001	P+M Operating Lease
PRA002	P+M Hire Charge
PRB001	P+M Prepay Unwind On BS PFI
PRB002	P+M Release of On BS PFI Liab
PRC001	P+M PFI Service Charge
PRC002	P+M Prepay Unwnd Off BS PFI
PRD001	P+M Fin Lease Service Charge
PRD002	P+M Fin Lease Release Liab
PSA001	Transport-Other Operatng Lease
PSA002	Transport-Other Hire Charge
PSB001	Transport-FE Operating Lease
PSB002	Transport-FE Hire Charge
PSC001	Trans-Oth Prpy Unwd On BS PFI
PSC002	Trans-Oth Rel of OnBS PFI Liab
PSD001	Trans FE Prpy Unwnd On BS PFI
PSD002	Trans FE Rlse of OnBS PFI Liab
PSE001	Trans-Other PFI Service Charge
PSE002	Trans-Oth Prpy Unwd Off BS PFI
PSF001	Trans FE PFI Service Charge
PSF002	Trans FE Prpay Unwd Off BS PFI
PSG001	Trans Fin Lease Service Charge
PSG002	Trans Fin Lease Release Liab
PVA001	Medical-Support Equipment
PVA002	Photographic Equipment
PVA003	Animals
PVA004	Main Repair+Proc of Music inst
PVA005	Equipment Support-projects
PVA007	Equipment Support-Other
PVA008	Post Design Services
PVA009	Safety Regulation
PXZ666	Oth Expen Realism Adj PBF Only
PZZ666	EquipSup Realism Adj PBF Only

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QCA002	Grnts to Rsv Frces + Cadt Orgs
QCA003	GrntsPmtsto ResvFor+ Cadt Orgs
QCA004	Grants not classed as GIA
QDA005	NATO Infrastructure Prog 1
QDA006	NATO Infrastructure Prog 2
QDA009	NATO Mil Budget UK Conts
QDA010	FINABEL Intntnl Subs
QDA014	Pmnts to Forgn+Comnwlth Office
QDA016	UK Cont NAMSA HQ Admin Budget
QDA017	UK Cont to BAOR
QDA018	UK Cont to NACMA
QDA019	UK Cont to WEU Centre
QDA020	UK Cont Comp Test Ban Treaty
QDB001	Def Military Assistance Fund
QEA005	Op C GIA Nat Army Mus
QEA006	Op C GIA RAF Mus
QEA010	GIA CWGC
QEA011	Op Costs GIA Gurkha WelfareSch
QEA012	Op Costs GIA RN MSSC
QEA013	CRFCA Grant in Aid
QEA014	Op Costs GIA RN NFF
QEB001	GIA to Cncl of Vol Welfare Wrk
QEB002	Oth GIA Victoria/George Cross
QEB004	Oth GIA RB Legion - War Widows
QEB005	Other GIA Nat Army Museum
QEB006	Oth GIA Scott Polar Res Inst
QEB007	Oth GIA Air Trng Corps
QEB009	GIA Assoc RN/RM Families
QEB010	Oth Costs GIA Gurkha Welfarsch
QEB011	Other GIA Skill Force
QEB012	Other GIA Army Families Fdertn
QEB013	Other GIA Nat Mem Arboretum

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QEB014	GIA Nat Mem Arboretum/AF Mem
QEB015	Other GIA - DYRMS Academy Trst
QEB025	New GIAs/Contributions
QEB026	GIA Ryl Irish Home Svc Ben Fnd
QEC001	Op Costs GIA CWGC-NSE
QEC002	Op Costs GIA Nat Mus RN
QED001	Op Costs GIA Ryl Hsptl Chelsea
QEE001	Oth GIA RB Legion-Pol Ex Serv
QEZ666	GIA Realism Adj PBF Only
QFA005	Cptl GIA Exhibts Army Mus
QFA006	Cptl GIA Exhibts RAF Mus
QFA007	Cptl GIA CRFCA NCA
QFA008	Cptl GIA CRFCA Disposal Recpts
QFB001	Cptl GIA Exhibits Nat Mus RN
QGA005	Pay GIA Nat Army Mus
QGA006	Pay GIA RAF Mus
QGA007	Pay GIA CWGC
QGA009	Pay GIA RN Sports Board
QGA010	Pay GIA Army Sports Control Bd
QGA011	Pay GIA RAF Sports Board
QGB001	Pay GIA Royal Hospital Chelsea
QGB002	Pay GIA Nat Mus RN
QKA001	Research + Development
QKA003	R+D Proj Ac Pre Main Gate DE+S
QKA004	R+D Proj Ac Post Main Gte DE+S
QKA010	R+D DSTL
QKZ666	Res+Dev Realism Adj PBF Only
QLA001	Feasibility Studies
QMA000	WPB-Current Grant UK
QMB000	WPB-Current Grant Overseas
RAA000	NCA Proceeds of Sale Fiscal
RAA001	NCA Proceeds of Sale SUME

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RAA002	NCA Proc of Sale PFI Fiscal
RAA003	NCA Proc of Sale PFI SUME
RAB000	NBV Non-Cur Assts Disp Fiscal
RAB002	NBV NCA Disposal SUME
RAB003	NBV NCA Disposal PFI Fiscal
RAB004	NBV NCA Disposal PFI SUME
RAB005	NBV NCA Disp-Fiscal CDEL Rev
RAB006	NBV NCA Disp-SUME CDEL Rev
RAB007	NBV NCA DispPFI-FiscalCDEL-Rev
RAB008	NBV NCA Disp PFI-SUME CDEL Rev
RAB009	NBV NCA Disp-FscI CDEL Rev Contra
RAB010	NBV NCA Disp-SUMECDEL Rev Contra
RAB011	NBVNCADspPFI-FscI CDEL Rev Contra
RAB012	NBVNCADspPFI-SUMECDEL Rev Contra
RAD000	NCA Cost of Removal Fiscal
RAD001	NCA Cost of Removal SUME
RAE001	DAR Disposal Release
RAF000	Avalble for Sale NCA RevResRel
RBA001	Proceeds from Sale of Invent
RBA002	Value of Inventory Disposed
RBA003	Disposal Costs
RBB001	NBV of Assets from ADD
RBB100	Disposal Costs of Assets-ADD
RBC000	Proceeds of Assets from ADD
RBD000	Profit/Loss on Recycl CRC All
RBZ666	Inv Disp Realism Adj PBF Only
RGA001	AFPS Receipt SCAPE Army
RGA003	AFPS Receipt SCAPE Navy
RGA005	AFPS Receipt SCAPE RAF
RGD001	AFPS Receipt AVC Army
RGD002	AFPS Receipt AVC Navy
RGD003	AFPS Receipt AVC RAF

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RGG001	AFPS Receipt Xfer Value Army
RGG002	AFPS Receipt Xfer Value Navy
RGG003	AFPS Receipt Xfer Value RAF
RGJ001	AFPS Misc Receipt Army
RGJ002	AFPS Misc Receipts Navy
RGJ003	AFPS Misc Receipt RAF
RGM001	AFPS Resettlement Comms Army
RGM002	AFPS Resettlement Comms Navy
RGM003	AFPS Resettlement Comms RAF
RHA000	Refunds of DIV VAT
RKA001	Hydro Office Dividends Recd
RKA005	DSG Dividends Received
RKA006	DSTL Dividends Received
RKC001	Hydro Office Interest Received
RKC005	DSG Interest Received
RKC006	DSTL Interest Received
RLA001	Reverse Tasking-Hydro Office
RLA005	Reverse Tasking - DSG
RLA006	Reverse Tasking-DSTL
RLA007	Reverse Tasking-QINETIQ
RLB001	Receipt-Other Government Depts
RLB002	Receipt - Sale of Ground Fuel
RLB003	Rcpt USF-Utilities
RLB004	Rcpt USF-Movements
RLB005	Recpt USF-Staff Accom etc
RLB006	Rcpt NATO
RLB007	Rcpt UN
RLB008	Rcpt Other Countries
RLB009	Rcpt Civil Estate
RLB010	Rcpts Works Service-MQs
RLB011	Rcpt Project
RLB012	Recpt Sundry

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RLB013	Receipt Food Welfare Education
RLB014	Rcpt Nursery Facilities
RLB015	Rcpt Grants frm Abroad Non EU
RLB016	Rcpts from Pay as You Go
RLB017	Receipt Sale of Aviation Fuel
RLC001	Receipt GPSS Non MQ Works
RLD001	Rcpt Military Personnel
RLD002	Rcpt MDP
RLD003	Rcpt Civilian Personnel
RLD004	Receipt MQ Solid Fuel+Electric
RMA001	Assisted Housing Purchase Schm
RMA002	Receipt MQ Loan + Rental
RMA003	Rcpt Rental Hire of Equipment
RMA006	Single Living Accom Receipts
RMB001	Rcpts Rents - Land
RMB002	Rcpts Rents-Buildings
RNA001	Receipt Telecoms Hotel+Hostels
RNA002	Sundry Sale Rcpt
RNA003	Rcpt Other Miscellaneous
RNA004	Rcpt Freight
RNA005	SSG Sales to 3rd Parties
RNA006	SSG Sales to OGDs
RNA007	Discounts Received P2P
RNA009	Revenue
RNA010	Revenue-Other
RNA013	Sale EC Grnhse Gas Emissn Allw
RNA015	Commercial Exploitation Levy
RNB001	Recpt Staff Recovery
RNB002	Rcpt Purchase of Discharge
RNB003	Rcpt CEP
RNB004	Rcpt Pay Related
RNB005	Sal Rec-Clms agnst 3rd parties

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RNC001	SSG Sales to MOD
RND001	Donated Asset Receipts SUME
RND002	Donated Asset Receipts Fiscal
RQA001	CFERs Income
TDR001	Effts of Chngs to TDR-Non Pens
TLA001	Bank Charges Other
TMA001	Bank Interest Paid
TMA004	Interest Pd on Commercial Debt
TMB002	Unwinding of Discount Prov
TMD001	NLF AFHL Interest Paid
TME001	WPB-Int Payments to Govn Funds
TMF001	Unwinding of Disc-LT Rec+Loan
TMG001	Unwinding Disc-LT Liab-ex Prov
TNA001	Fin Lease/PFI Contract Intrest
TNA002	CLS/IOS Contract Interest
TNA003	Interest on Finance Leases
TPA001	Interest+Other Cr from Banking
TPA010	Fin Lease Intrst Rcpts - Other
TXA001	Euro losses
TXA002	US Dollar losses
TXA003	FFR to GAR losses
TXA005	Other Currency Losses
TXE001	Euro Gains
TXE002	US Dollar Gains
TXE003	FFR to GAR Gains
TXE005	Other Currency Gains
ZVT000	Manual data entry into TSOB
ZVT001	DE+S Shadow BLB Recovery
ZVT002	DE+S Shadow Project Charge
ZVT003	Sunk Project Costs

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RAC USAGE NOTES

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.
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.
ANF090	FATS TASKING - This is only to be used where the output is to be capitalised and placed on the balance sheet. This is not for expensed items where other RACs have been created. This RAC is for the Fiscal CDEL element of the transaction
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.
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.

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ASC020	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.
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.
ASF080	In year capital expenditure on 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 ASC000 at year end following sign off of DRAc.
ASF090	FATS TASKING - This is only to be used where the output is to be capitalised and placed on the balance sheet. This is not for expensed items where other RACs have been created. This RAC is for the SUME CDEL element of the transaction.
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.
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.

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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
BBX000	System code within ORACLE. SUME Equipment Asset Clearing for acquisition of Single Use Military Equipment. 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.
BBZ666	
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.

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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.
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.

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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.
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.

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BHE000	System code within ORACLE. Property LAND Dwellings- backlog depreciation-additional depreciation arising from revaluation that would have been charged in prior years.
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. 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.
BHZ666	
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.
BWD008	Modified Historic Cost Accounting Element of Fiscal Assets Under Construction. MHCA adjustment to 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
BWE005	Income to be credited against Fiscal Assets Under Construction-AUC. To be cleared down to BWC000

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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.
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
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
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

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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.
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.
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.
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.

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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.
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.
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.
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.

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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
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.

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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.
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	Accumulated provision for write-down to net realisable value of excess and obsolete Munitions Inventory Raw Materials and Consumables. Also includes movements in lifetime depreciations. Movements are posted as summary journals to the general ledger manual or electronic transfer - using GK19 proforma. Charges reflected in Stock Valuation Depreciations - Raw materials and consumables - Stores Valuation Depreciation account PMA001.
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.

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DFE150	To record the In Year Spend on Inventory Purchases (SoIP) 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 (SoIP) for DFF150
DFF151	To record the In Year Spend on Inventory Purchases (SoIP) for FISCAL Eng & Tech RMC Inventory
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.
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 Stock Valuation Provision account PMA001I 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

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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 (SolP) 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.
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 (SolP) 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 (SolP) 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.

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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.
DWA001	Consumable Inventory under Conversion. Excludes current Year expenditure. Costs Should be transferred from here to DF*100 upon receipt (ensuring this doesn't double count any system postings).
DWA005	Consumable Inventory under Conversion Current Year expenditure. Values will be rolled up into DWA001 as part of the YE routine.
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.
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.
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.
EAJ000	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.
EAK000	Not to be used in 08-09
EAZ000	Non OTC receivables. Locally entered and managed receivables including billed and unbilled local receivables. Unbilled receivables to be sent to DBS Fin for OTC to use EAB000
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.
EED300	Prepayments and loans greater than £20M in value and repayable in more than one year, charged to CDEL.
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.
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.

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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
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.

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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.
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.

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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.
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.

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- 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.
- 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.
- 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.

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- 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.
- 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.

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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.
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.

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- 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.
- 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.
- 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.

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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.
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.

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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.
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.

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- 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.
- 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.
- 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.

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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.
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

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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.
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.

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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	Contract Expenditure on SolP that is managed by DE+S Inventory Systems.
GBA041	Contract Expenditure on Captial Spares that are managed by DE+S Inventory Systems.
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.
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.

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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.
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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GMADCO	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.
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.
GMADNO	Cash Inter Management Group Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM
GMADPO	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.
GMAJCO	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.
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.
GMAJK0	Cash Inter Management Group DIO Operations. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DIO Operations will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAJL0	Cash Inter Management Group Defence Infrastructure Organisation. 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.

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GMAJPO	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.
GMAJS0	Cash Inter Management Group Defence Safety and Environmental Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JS0 will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAJTO	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
GMAJY0	Cash Inter Management Group Military Aviation Authority. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JY0 will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAJZ0	Cash Inter Management Group DGSAP. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JZ0 will be against this account. CRUISE Feeders or Centrally approval journals only.
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.
GMAK20	Cash Inter Management Group Chief Defence Intelligence. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K20 will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAK40	Cash Inter Management Group JFC HQ. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K40 will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAK50	Cash Inter Management Group Chief of Staff. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K50 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 Surgeon General. 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 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	Cash Inter Management Group British Forces South Atlantic Islands. 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	Cash Inter Management Group Private Finance Initiative. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KX0 will be against this account. CRUISE Feeders or Centrally approval journals only.
GMAKY0	Cash Inter Management Group Equipment Programming. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KY0 will be against this account. CRUISE Feeders or Centrally approval journals only. Excluded from Planning Budgeting & Forecasting.
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.
GMAVA0	Cash Inter Management Group Commander Land Forces
GMAVC0	Cash Inter Management Group Land Forces Capallity 1. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VC0 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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GMAVF0	Cash Inter Management Group Land Forces Capability 2. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VF0 will be against this account. CRUISE Feeders or Centrally approval journals only.
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.
GMAVJ0	Cash Inter Management Group Land Forces Capability 3. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VJ0 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.
GMAVL0	Cash Inter Management Group Land Forces Capability 4. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VL0 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.
GMAVP0	Cash Inter Management Group Land Forces Capability 5. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VP0 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 NA0 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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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.
GMGDNO	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.
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.

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GMGJK0	Current Account DIO Operations. Inter Management Group Current Account for DIO Operations. All transactions posted from other Management Groupings to DIO Operations will be against this account. Postings must be agreed by the initiating and receiving Management Groups Accountant.
GMGJL0	Current Account Defence Infrastructure Organisation. 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 transactions 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.
GMGJS0	Current Account Defence Safety and Environmental Agency. Inter Management Group current account for DSEA. All transactions posted from other Management Groupings to DSEA 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
GMGJW0	Current Account Private Finance Initiative Excluding Planning and Forecasting Single Balance Sheet Owner
GMGJY0	Current Account Military Aviation Authority. Inter Management Group current account for MAA. All transactions posted from other Management Groupings to MAA will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
GMGJZ0	Current Account DGSAP. Inter Management Group current account for DG SAP. All transactions posted from other Management Groupings to DG SAP will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
GMGK10	Current Account British Forces Cyprus. 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 receiving management.
GMGK20	Current Account Chief Defence Intelligence. 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 receiving Management.

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GMGK40	Current Account Joint Forces Command HQ. Inter Management Group current account for Joint Forces Command HQ. All transactions posted from other Management Groupings to JFC HQ will be against this account. Postings must be agreed by the initiating and receiving management.
GMGK50	Current Account Chief of Staff. Inter Management Group current account for Chief of Staff. All transactions posted from other Management Groupings to CoS will be against this account. Postings must be agreed by the initiating and receiving management.
GMGK70	Current Account Defence Academy. Inter Management Group current account for the Defence Academy. All transactions posted from other Management Groupings to DefAc will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKA0	Current Account Surgeon General. Inter Management Group Current Account for Surgeon General. All transactions posted from other Management Groupings to SG will be against this account. Postings must be agreed by the initiating and receiving management.
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 Customer Estates Organisation. Inter Management Group Current Account for Customer Estates Organisation. All transactions posted from other Management Groupings to CEStO will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKR0	Current Account Conflict Prevention. Inter Management Group Current for Conflict Prevention. All transactions posted from other Management Groupings to CP will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKU0	Current Account Permanent Joint Headquarters. Inter Management Group Current Account for Permanent Joint Headquarters. All transactions posted from other Management Groupings to PJHQ will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKV0	Current Account British Forces South Atlantic Islands. Inter Management Group Current Account for British Forces South Atlantic Islands. All transactions posted from other Management Groupings to BFSAI will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKW0	Current Account British Forces Gibraltar. Inter Management Group Current Account for British Forces Gibraltar. All transactions posted from other Management Groupings to BFGib will be against this account. Postings must be agreed by the initiating and receiving management.
GMGKX0	Current Account Private Finance Initiative. Inter Management Group Current Account for transactions posted from other Management Groupings to KX0 will be against this account. CRUISE Feeders or Centrally approval journals only. Excluded from Planning Budgeting + Forecasting.

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GMGKY0	Current Account Equipment Programming. Inter Management Group Current Account for Equipment Programming. All transactions posted from other Management Groupings to EP will be against this account. Postings must be agreed by the initiating and receiving management.
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.
GMGVA0	Current Account Commander Land Forces
GMGVC0	Current Account Land Forces Capability 1. Inter Management Group current account for Land Forces Capability 1. All transactions posted from other Management Groupings to Land Forces Capability 1 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
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.
GMGVF0	Current Account Land Forces Capability 2. Inter Management Group current account for Land Forces Capability 2. All transactions posted from other Management Groupings to Land Forces Capability 2 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
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
GMGVJ0	Current Account Land Forces Capability 3. Inter Management Group current account for Land Forces Capability 3. All transactions posted from other Management Groupings to Land Forces Capability 3 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
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

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GMGVLO	Current Account Land Forces Capability 4. Inter Management Group current account for Land Forces Capability 4. All transactions posted from other Management Groupings to Land Forces Capability 4 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group.
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.
GMGVPO	Current Account Land Forces Capability 5. Inter Management Group current account for Land Forces Capability 5. All transactions posted from other Management Groupings to Land Forces Capability 5 will be against this account.
GMGVSO	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 the initiating and receiving Management Groups and supported by an Inter Management Group.
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.
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.

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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
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

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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
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
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

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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
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

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JJA610	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
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
JZA000	Other Provisions not covered in one of the other specific categories. Includes legal, onerous contracts, financial instruments and restructuring. For SOCNE increase/decrease to provision use NWS000, NWS200, NWT000 or NWY000 and TMC001 for unwinding.
JZA100	Other provisions - other - increase from SOCNE. To be cleared to JZA000.
JZA200	Other provisions - other - release to SOCNE. To be cleared to JZA000.
JZA300	Other provisions - other - unwinding of discount. To be cleared to JZA000.
JZA350	Other provisions - other - change in discount rate. To be cleared down to JZA000.
JZA400	Other provisions - other - accrued charge against provision. To be cleared down to JZA000.
JZA410	Other provisions - other - cash charge against provision. Identifies the cash release to inform the Department's net cash requirement. To be cleared down to JZA000.
JZA500	Other provisions - other - capitalised in year. To be cleared to JZA000.
JZA600	Other provisions - other - transfers and reclassifications. To be cleared 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.

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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	Prior period adjustments to reserves. For recording prior period adjustments in reserves.
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.
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.
KBB000	The closing CS and GWMB Revaluation Reserve Prior Year balance plus the cleardown of all KBB balances in AP0.

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KBB100	CS and GWMB Revaluation Reserve In year revaluation movement including Professional Valuations and Modified Historic Cost Accounting adjustments - to be cleared down to Revaluation Reserve opening balance KBB000 in AP0.
KBB200	CS and GWMB Revaluation Reserve In year backlog movement - to be cleared down to Revaluation Reserve opening balance KBB000 in AP0.
KBB400	CS and GWMB Revaluation Reserve Transfers. Used for Transfers between MGs or recategorisation between asset categories.
KBB500	CS and GWMB 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 KBB000 in AP0.
KCA000	The closing Prior Year balance plus the clear-down of all KCA balances in AP0.
KCA100	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.
KCA200	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.
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.
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
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.

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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.
LAF001	RAF Officers Pay-Pensionable elements. Payroll feeder system only.
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.

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LAR001	Army Regular Reserves - Payments. 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.
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.

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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.
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.
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
LBW001	Excess Rent and Lodging Allowance including gas electricity and water for military staff in SSSA.
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.
LCR000	Covers all of the military payroll costs that are recovered for staff employed outside the department, such as loan service and secondees. Includes loan staff to Other Government Departments. Not to include other payment recoveries

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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.
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.
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.

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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.
LEA245	Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08.
LEA260	To be used to record recovery of Army SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons.
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.

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LEF215	All commitments Officers SCAPE.
LEF220	All commitments Other Ranks SCAPE.
LEF260	To be used to record recovery of RAF SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons.
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.
LEN260	To be used to record recovery of Navy SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons.
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
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.

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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.
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

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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
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
LHT470	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.
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.

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LJA010	Pay costs for UK based non-industrial civilian staff on loan/excluding UK NI Civ Loan to - USAF Pay LJA004. Payroll feeder systems.
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.-
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.

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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.
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
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.
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.
LMC001	Locally Employed Civilian Pension Costs. Locally Employed Civilian pension costs from non PCSPS pension schemes.

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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
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
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
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 civilian leave, overtime and perf award at the Statement of Financial Position date that may be carried forward to the following Financial Year. Year-end journal performed centrally.
LRA002	Material year on year changes in the estimated cost of unused military leave at the Statement of Financial Position date that may be carried forward to the following Financial Year. Year-end journal performed centrally.
LSR000	Covers all of the civilian payroll costs that are recovered for staff employed outside the department, such as loan service and secondees. Includes loan staff to Other Government Departments. This RAC includes RFA and MDP recoveries. Not to include other payment recoveries.
MAH000	System code within ORACLE. In year depreciation charge on current cost - Properties Non Dwelling.

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MAH001	Historic depreciation in year on Capitalised provisions relating to the decommissioning and restoration of Properties- Non Dwelling. Non Nuclear.
MAH300	System code within Oracle. In year depreciation charge on current cost - Properties Non Dwelling - Donated.
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.
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.
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.
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.
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.

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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.
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.
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.
MDH300	System code within ORACLE. In year depreciation charge on current cost - Properties Dwelling - Donated.
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.
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.

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MDR000	Needed for Oracle set up - not used on an on-going basis but should never be disabled.
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.
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
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.
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.
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.
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.
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

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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.
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.
MGM007	Property-Land-Non Dwelling Disposal Impairment Reversal i.e. change in valuation which reverses previous impairments.
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.
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.

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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.
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 - both deficiencies and surpluses. NB Management Groups to ensure that all other CS and GWMB Write-Offs are recorded against code MKB000
MKB002	To be used to record the Gross Book Value when writing off a GWMB. The combination of MKB002 and MKB005 will be the Net Book Value of the asset. The double entry will be to DAB100.
MKB003	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100)
MKB004	To be used to record the release of the accumulated depreciation when writing off a GWMB. The combination of MKB002 and MKB004 will be the Net Book Value of the asset. The double entry will be to DAB200/300.
MKB005	To be used to record the release of the accumulated depreciation when writing off a Capital Spare. The combination of MKB003 and MKB005 will be the Net Book Value of the asset. The double entry will be to DA*200/300 (Excl DAB).
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	For the Write On of Capital Spares
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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MKF000	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.
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
MLA002	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.
MLA003	Guided Weapons Missiles and Bombs - Additional Depreciation for Firings Used to Destruction.
MLA004	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.
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
MLB001	In Year Charges for consumption/depreciation of inventory categorised as Capital Spares
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
MLC001	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
MLC002	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
MLC003	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
MLC004	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
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.

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MNH500	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 abandonment of projects and gold plating.
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 abandonment of projects and gold plating.
MNH511	Intangible Non SUME Assets - Impairment/Impairment Reversal for 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 abandonment of projects and gold plating.
MSH511	Intangible SUME Assets - Impairment/Impairment Reversal for 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.
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.

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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
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	Liquid Petroleum Gas, used for heating. Not for vehicle fuel - use PBA001 instead.
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.

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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.
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.
NBZ666	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.
NCA002	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.
NCA003	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.
NCA004	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.
NCA008	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.
NCA009	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.
NCA010	General - Feeder System/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.
NCZ666	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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NDA002	Works Civil Estate. Civil Estate - cost of works.
NDA003	General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals.
NEA001	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.
NEA002	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.
NEA003	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.
NFA002	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.
NGA003	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.
NGA020	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.
NGB002	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.
NGB020	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.
NGZ666	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.
NHA001	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.
NHA002	Payments made for medical and health services. Excludes non hospital medical treatment which uses NHA001. Also excludes medical support which uses PVA001 and inventory feeder consumption and purchases.
NHA003	Direct Consumption of Medical Supplies not from MOD Inventory.

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NHB001	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.
NHB002	Welfare Services. Payments for general welfare services including sports equipment and Ministers of Religion.
NHB005	Funeral Expenses - Feeder Posting and Manual Journal.
NHB006	Grants to charities. Cash payments to registered charities or other charitable bodies for specific charitable projects. Not for use for recording grants in aid.
NHD000	Costs of social services and recreational facilities in support of social work.
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 emission s 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 capitalisation IT level. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting/Manual Period End Adjustment and Cash/Imprest Journals.

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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 associate d 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
NNZ666	This RAC is to be used to soley 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.
NPA001	Legal costs excluding those relating Compensation Payments - NPA003 and the procurement of specialist legal related EA - NPA021, NPA022 and NPA023.

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NPA003	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.
NPA021	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.
NPA022	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).
NPA023	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.
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. Costs of administration services provided by supplier including Defence Science and Technology Laboratory. Excludes research and development by DSTL which uses QKA010.
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.

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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.
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	Advice and guidance on how to produce a product, but not production of it. Excludes work in a main equipment development or build contract, tech studies, construction of prototypes or tech demonstrators, research, advice that is PPM. Excludes FATS.
NPC001	National Audit Office Notional Audit fee. NAO notional Audit fee only. Credit to KAB200. Use NPB003 for Non NAO auditors fees.
NPD001	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2410-2610 Transport.
NPD002	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 0330-1610 Electrical + Mechanical.
NPD003	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2020-2110 Powerplant (Not for Aircraft).
NPD004	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 1620-2010 Through Life Support.
NPD005	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 0010-0320 Materials.
NPD006	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2850-3070 Airworthiness Management (Specialist).
NPD007	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 3220-3280 Environmental Management (Specialist).

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NPD008	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2120-2300 Front Line/Operational Information Technology.
NPD009	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2310-2400 Health and Medical.
NPD010	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 3440-3830 Installations, Facilities and Construction (Specialist).
NPD011	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 3080-3210 Safety Management (Specialist).
NPD012	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2620-2840 Platforms, Weapons and Energetic Materials (Specialist).
NPD013	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 3390-3430 Site Co-ordinating Installation Design Authority (SCIDA) Services (Specialist).
NPD014	FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 3290-3380 Maritime Safety (Specialist).
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 Unwnd 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.
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.

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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.
NTL010	Compensation - Loss of Income - Reserves and Cadets. Army Reservists.
NTL011	Compensation - Loss of Income for RN/RM Reservists.
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.

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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. 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.
NTZ666	
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	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWB100	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWB200	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWB300	Used to reverse the original AME charge for a provision which has a cash/accrual against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB303 as its double entry
NWB301	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB304 as its double entry.
NWB302	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB305 as its double entry.
NWB303	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB300.
NWB304	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB301.

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NWB305	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB302.
NWC000	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWC100	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWC200	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWC202 as its double entry.
NWC201	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWC203 as its double entry.
NWC202	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC200
NWC203	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC201.
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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NWS000	Restructuring Provision for staff departure including redundancy. To setup, inc/dec or costs incurred in year not previously provided. Excl unwind of disc and reversal of AME charge for a cash/accrual charge against provision.
NWS100	Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWS200	Restructuring prov staff - excl Redundancy, Restructuring Provision for additional staff costs. To set up, inc/dec or costs incurred in year not previously provided. Excl unwind of disc and rev of AME charge for a cash/accrual charge against provision.
NWS300	Used to set up a provision.increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWS400	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS404 as its double entry.
NWS401	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS405 as its double entry.
NWS402	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS406 as its double entry.
NWS403	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS407 as its double entry.
NWS404	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS400.
NWS405	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS401.
NWS406	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS402.
NWS407	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS403.
NWT000	Used to set up a provision.increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
NWT100	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWT102 as its double entry.
NWT101	Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWT103 as its double entry.
NWT102	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWT100.

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NWT103	Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWT101.
NWY000	Other prov incl legal, onerous contracts and fin instruments. To set up, inc/dec or costs incurred in year not previously provided. Excl staff restg - NWS000 and NWS200, unwind of disc and rev of AME charge for a cash/accrual charge against provision.
NYB000	Other Costs and Services Earned Discounts. System code within ORACLE. Legitimate discounts taken by customers.
NZZ666	This RAC is to be used to soley 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 soley 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.
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.

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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.
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.
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.

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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.
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.
PKG010	To record consumption of Marine Fuel through Stock Feeders.
PKG020	To record consumption of (Non-Marine) Aviation Fuel 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.
PKL100	Consumption of GWMG RMC Inventory previously held on the SOFP
PKM000	To record costs relating to armaments and stores.
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	Raw materials and consumables stocktaking adjustments both deficiencies and surpluses.
PLA003	Write-Offs of aviation fuel dumped in flight. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
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.

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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
PMA530	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the New Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
PMA540	To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100).
PPA002	Defence Equipment Support - Other. Purchase of support equipment below MG capitalisation threshold.
PPA006	Minor Defence equipment under GBP10K
PPB001	Def Eqpt Prpy 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.
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.

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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 Unwd 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
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.

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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
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	Grants paid that are not classified as Grant-in-Aid or without own discrete RAC.
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.
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.

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QDA016	UK contribution North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget. UK contribution to the admin costs of the NAMSA 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.
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 entitles.
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.
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

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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.
QKZ666	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.
QLA001	Feasibility Studies. Concept/Assessment phase costs.
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
RAA001	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.
RAA002	Proceeds of Sale PFI Fiscal
RAA003	Proceed of Sale PFI SUME

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RAB000	NBV Non Current Asset disposal Fiscal. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC.
RAB002	NBV Non Current Asset disposal SUME. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC.
RAB003	NBV Non Current Asset disposal Fiscal PFI. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC.
RAB004	NBV Non Current Asset disposal SUME PFI. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC.
RAB005	Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB009 as its double entry.
RAB006	Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB010 as its double entry.
RAB007	Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB011 as its double entry.
RAB008	Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB012 as its double entry.
RAB009	Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB005.
RAB010	Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB006.
RAB011	Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB007.
RAB012	Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB008.
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.
RAD001	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.
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 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.
RBZ666	
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.
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.

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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..
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.
RKC001	Interest received - including accruals - on Long Term Loan to Hydrographic 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
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.

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RLB001	Income from goods and services provided to Other Government Departments - OGDs.
RLB002	Receipt - Sale of Ground 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.
RLB016	Receipts of gainshare payments from Pay as You Dine (PAYD) contractors, for use on welfare expenditure, as specified in service welfare regulations.
RLB017	Receipt - Sale of Aviation Fuel. Income from sales of aviation fuel to 3rd parties.
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.
RMA006	Single Living Accommodation receipts.
RMB001	Receipts Rents - Land. Income from rental of land.
RMB002	Receipts Rents - Buildings. Income from rental of buildings.

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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. To exclude commercial exploitation levy - RNA015.
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.
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.
RNA013	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.
RNA015	Commercial exploitation levy received where Defence equipment is designed and developed wholly, or in significant part, at Government expense then the supplier makes sales to third parties
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
RND001	Receipts of donated SUME assets in year.
RND002	Receipts of donated Fiscal CDEL assets in year.
RQA001	Consolidated Fund Extra Receipts - CFER - Receipts from Annington Homes management of the married quarter estate.
TDR001	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.
TLA001	Other bank charges excluding interest. Cash/imprest Journals and Manual Correcting Journals Only.
TMA001	Bank Interest Paid. The interest on loans/overdrafts charged by commercial banks. Cash/Imprest Journals and Manual Correcting Journals Only.

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TMA004	Interest Paid on Commercial Debt. Interest Paid on late payment of commercial debts. Feeder and Manual journal postings.
TMB002	Unwinding Discount Provisions. Charge to interest in respect of the unwinding of the discounted elements of nuclear and non nuclear provisions. Double entry will be against J##300.
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 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. Balance of Interest charged on finance leases including for interest element in unitary charge On Statement of Financial Position.
TNA003	Interest charged on finance leases - including for interest element in unitary charge on Statement of Financial Position Private Finance Initiative contracts.
TPA001	Interest and Other Credits from Banking. Interest and other receipts from banking transactions.
TPA010	Finance Lease Interest Receipts - Other. Interest receipts arising on finance leases where MOD is the leaser.
TXA001	Current year accounting adjustments for losses on Euro transactions.
TXA002	Current year accounting adjustments for losses on US Dollar transactions.
TXA003	Current year accounting adjustments for losses on differences between Fixed Forces Rate and the General Accounting Rate.
TXA005	System code within ORACLE. Current year accounting adjustments for losses on all Other Currency transactions.
TXE001	Current year accounting adjustments for gains on Euro transactions.
TXE002	Current year accounting adjustments for gains on US Dollar transactions.
TXE003	Current year accounting adjustments for gains on differences between the fixed forces rate and general accounting rate.
TXE005	System code within ORACLE. Current year accounting adjustments for gains on all Other Currency transactions.
ZVT000	Manual data entry into Transitional Set of Books. Manual Data Entry into Transitional Set of Books.
ZVT001	RAC used to capture overhead recovery from BLBs to enable allocation to DE+S Projects for DE+S provision of services. Entries made by manual journal.
ZVT002	RAC used to capture overhead allocation to DE+S Projects for DE+S provision of services. Entries made by manual journal.
ZVT003	RAC used by DE+S to capture sunk costs against approval.

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3.4

STATEMENT OF FINANCIAL POSITION

Statement of Financial Position

13/14

NET ASSETS

Non-Current Assets

Intangible Non-Current Assets

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 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
FATS CDEL Tasks - Fiscal CDEL	ANF090
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
Intangible SUME Accum Depn	ASD000
Intangible SUME Backlog Depn	ASE000
Intangible SUME Assets Income	ASF030

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Intan SUME Assets Credit Elmt	ASF050
Intan SUME Assets Accr Element	ASF060
Intan SUME Cptl Additions InYr	ASF080
FATS CDEL Tasks - SUME CDEL	ASF090
Intan SUME AUC Asset Clearing	ASX000
Intangible Non-Current Assets	a1
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/ResProBkIgDep NNuc	BAE001
Prop NDw Dec/ResProBkIgDep 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	a2

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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

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	SUME Asset Clearing	BBX000
	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
	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
		<hr/>
Single Use Military Equipment (SUME)		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
		<hr/>
Plant and Machinery		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
		<hr/>
IT and Comms Equipment		a6
		<hr/>
Transport		
	Transport-FE Cost/Valuation	BFC000

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Transport-FE Accum Depn	BFD000
Transport-FE Backlog Depn	BEF000
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
Transport-Other Asset Clearing	BTX000

Transport

a7

Assets Under Construction

Fiscal AUC Gross Cost	BWC000
Fiscal AUC Embodiment Loan	BWD002
Fiscal AUC Deliveries	BWD004
Fiscal AUC MHCA	BWD008
Fiscal AUC Post Design Servcs	BWE001
Fiscal AUC Post Design Svcs EA	BWE002
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

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SUME AUC Post Design Services	BWG001
SUME AUC Post Design Servs-EA	BWG002
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+VetInventCapAdIY	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 FisciCapAIY	DAF151
CS Eng+Tech Invent Depn	DAF200
CS Eng+Tech Invent Bk Log Depn	DAF300
CS Strat Weapon Sys Invent	DAJ100
CSStratWpnsSys InventCapAddIY	DAJ150

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	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
	DSG Long Term Loan	CAA005
	DSTL Long Term Loan	CAA010
	Other Equity Financial Assets	CAB000
	HYDRO Public Dividend Capital	CAB100
	DSG Public Dividend Capital	CAB500
	DSTL Public Dividend Capital	CAB600
	Hydro Capl Loan Cash Repayment	CAC100
	Hydro Long Term Loan Addn-Cash	CAC150
	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
	DSG PDC Cash Movement In Year	CAD500
	DSTL PDC Cash Movement In Year	CAD600
Financial Assets		a10
Non-Current Assets		a=sum(a1:a10)
Current Assets		
Inventories and Work-In-Progress		
	NCA Migration Control Account	BYA000

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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 Non-Expl Muns Adns - 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
RMC Engineering + Tech Invent	DFF100
RMC Eng+Tech Addns SUME - SoIP	DFF150
RMC Eng+Tech Addns Fiscal SoIP	DFF151
RMC Eng+Tech Invent Prov	DFF200
RMC Oils and Lubricants Invent	DFG100
RMC Marine Fuel Invent	DFG110
RMC Marine Fuel Addns - SoIP	DFG115
RMC Aviation Fuel Invent	DFG120
RMC Aviation Fuel Addns - SoIP	DFG125
RMC Ground Diesel Invent	DFG130
RMC Ground Diesel Addns - SoIP	DFG135
RMC Ground Ulgas Invent	DFG140
RMC Ulgas Fuel Addns - SoIP	DFG145
RMC Oil+Lubes Addns - SoIP	DFG150
RMC Industrial Gas Invent	DFG160
RMC Indust Gas Addns - SoIP	DFG165
RMC Oil Fuel+Lubri Invent Prov	DFG200
RMC Strat Weapon Sys Invent	DFJ100
RMC Strat Weapons Addns - SoIP	DFJ150

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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 Expl Muns 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	DJA000
Inventory Decl for Disp	DMA001
Consumables under Conversion	DWA001
RMC under Conversion - IY SOIP	DWA005

Inventories and Work-In-Progress

b1

Receivables and Prepayments

Trade Receivables	EAA000
Trade Receivables Unbilled	EAB000
Trade Recvbls Unapplied Rcpts	EAG000
Trade Recvbls Un-iden Rcpts	EAH000
Trade Receivables On Ac Rcpts	EAJ000
Construction Contract-Balances	EAK000
Local Receivables	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

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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
Long Term Loan + Prepaymt IYM	EED300
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
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

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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 Suspense 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

b2

Cash and Cash Equivalents

UK Bank GIRO	FAA001
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

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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-USDollars	FDE001
O/S Bank Citibank UK-Euros	PDF001
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
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

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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 GBP Non GAR-Exotic Commerz	FKA004
PtP Euro Commerzbank	FKA005
PtP GBP Non GAR-Mixed Commerz	FKA006
PtP US Dollars-Commerzbank	FKA007
PtP US Dollars-Citibank	FKA008
PtP GBP Cross Border Commerz	FKA013
PtP Dummy Bank Acct Cont Pmnts	FKA014
PtP GBS RBS BACS	FKA015
PtP GBS RBS Payable Orders	FKA016
PtP GBS Citibank CHAPS/RFT	FKA017

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PtP GBS Citibank Funding POs	FKA018
PtP Bank 5	FKA019
PtP GBS Citibank Euro	FKA020
PtP GBS Citibank GBP Foreign	FKA021
PtP Citibank USD	FKA022
DBS Finance FX Payments 4	FKA023
DBS Finance FX Payments 5	FKA024
DBS Finance FX Payments 6	FKA025
DBS Finance FX Payments 7	FKA026
DBS Finance FX Payments 8	FKA027
DBS Finance FX Payments 9	FKA028
DBS Finance FX Payments 10	FKA029
DBS Finance FX Payments 11	FKA030
DBS Finance FX Payments 12	FKA031
DBS Finance FX Payments 13	FKA032
DBS Finance FX Payments 14	FKA033
DBS Finance FX Payments 15	FKA034
DBS Finance FX Payments 16	FKA035
DBS Finance FX Payments 17	FKA036
DBS Finance FX Payments 18	FKA037
DBS Finance FX Payments 19	FKA038
DBS Finance 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

b3

Assets Classified As Held For Sale

ADD Non-Cur Ass Dsp non Spc Rc	DMA003
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	ADD Non-Cur Ass Dsp wth Spc Rc	DMA004
Assets Classified As Held For Sale		<u>b4</u>
Financial Assets - Current		
	CRC Allowances	CDA000
Financial Assets - Current		<u>b5</u>
Financial Assets - Derivatives		
	Financial Assets Derivatives	CBA000
	Fin Assets Deriv Fuel Hedging	CBA001
	NCA Embedded Derivative	CBB000
Financial Assets - Derivatives		<u>b6</u>
Current Assets		<u>b=sum(b1:b6)</u>
Total Assets		<u>c=a+b</u>
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 Accl Acct	GBA022
	Inventory Clearing P2P	GBA030
	DPCA Inventory Accruals SolP	GBA040

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DPCA Inventory Accruals - CapS	GBA041
CL OGD - Inland Revenue	GCA001
CL OGD HMCE OUTPUT VAT	GCB001
CL OGD HMCE VAT TYPE P AR	GCB002
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 than 1yr	GHB010
CLS/IOS Obli cash less than 1yr	GHB020
CLS/IOS Obl NonCashLessThan1Yr	GHB030

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Current Liabilities	<u>d</u>
Non-Current Assets Plus Net Current Assets	<u>e=c+d</u>
Non-Current Liabilities	
Non-Current Liabilities > 1 Yr	
Long Term NLF Loans Payable	HAA001
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	<u>f1</u>
Provisions For Liabilities and Charges	
Decom+RestrionLiab 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

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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
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
Mil Early Deprt - Op Bal	JGA000
Mil Early Deprt -Inc frm SoCNE	JGA100
Mil Early Deprt -Rlse 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
Other Prov - Opening Bal	JZA000
Other Prov - Increase fr SoCNE	JZA100
Other Prov-Release to SoCNE	JZA200
Other Prov - Unwinding of Disc	JZA300
Other Prov-Change of Disc Rate	JZA350
Other Prov-AccChrg Agt Prov	JZA400
Other Prov-Cash Chg Agt Prov	JZA410
Other Prov-Capitalised in Yr	JZA500
Other Prov-Tfrs+Reclassifctn	JZA600

Provisions For Liabilities and Charges

f2

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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 Remunton	KAB200
CFER Reserve	KAB300
Prior Period Adjustments	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
Vote Control	<u>h2</u>
General Fund	<u>h=h1+h2</u>
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

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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
Invent NCA Reval Res	KBB000
Invent NCA IY Reval Res	KBB100
Invent NCA IY Bklg Reval Res	KBB200
Invent NCA IY Tfr Reval Res	KBB400
Invent NCA Realsd Tfr Gen Fund	KBB500
Inventory Reval Reserve Bal	KCA000
Inventory IY Reval Reserve	KCA100
Inventory IY Bklog Depn ChrRes	KCA200
Inventory Transfer Reserve	KCA400
Invent Realsd Trns to Gen Fund	KCA500
Non-Current Assets Reval Reserve	i1
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	i2
Current A/C Balances - Other MGs	
Cash IMG PB+F	GMA000

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Cash IMG DIO NCA MG	GMACA0
Cash IMG P2P	GMADC0
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 - Closed	GMAJB0
Cash IMG DBS	GMAJC0
Cash IMG DVA - Closed	GMAJD0
Cash IMG DESO - Closed	GMAJE0
Cash IMG DBS Fin Sys Accountng	GMAJH0
Cash IMG MDPGA	GMAJJ0
Cash IMG DIO Operations	GMAJK0
Cash IMG DIO	GMAJL0
Cash IMG DBS Fin VAT Accountng	GMAJP0
Cash IMG DSEA	GMAJS0
Cash IMG - London HQ - Closed	GMAJT0
Cash IMG - HOCP	GMAJU0
Cash IMG PFI Exc PB+F Non SBSO	GMAJV0
Cash IMG PFI Exc PB+F SBSO	GMAJW0
Cash IMG MAA	GMAJY0
Cash IMG DG SAP	GMAJZ0
Cash IMG BFC - Closed	GMAK10
Cash IMG CDI	GMAK20
Cash IMG JFC HQ	GMAK40
Cash IMG Chief of Staff	GMAK50
Cash IMG Defence Academy	GMAK70
Cash IMG Healthcare	GMAKA0
Cash IMG Serv Pers + Vetrn Agy	GMAKH0
Cash IMG CJO Cest - Closed	GMAKM0
Cash IMG CJO Confl Prev-Closed	GMAKR0

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Cash IMG PJHQ	GMAKU0
Cash IMG BFSAI - Closed	GMAKV0
Cash IMG Gibraltar - Closed	GMAKW0
Cash IMG PFI Exc PB+F Central	GMAKX0
Cash IMG Equipment Programming	GMAKY0
Cash IMG Air Command MG	GMAMH0
Cash IMG PFI Exc PB+F Air	GMAMJ0
Cash IMG AFPS	GMANA0
Cash IMG CLF	GMAVA0
Cash IMG Land Forces CAP 1	GMAVC0
Cash IMG Force Dev + Trg	GMAVD0
Cash IMG CM + PB	GMAVE0
Cash IMG Land Forces CAP 2	GMAVF0
Cash IMG Joint Helicopter Cmnd	GMAVH0
Cash IMG Land Forces CAP 3	GMAVJ0
Cash IMG Pers + SP Comd	GMAVK0
Cash IMG Land Forces CAP 4	GMAVL0
Cash IMG COS Army HQ	GMAVM0
Cash IMG Land Forces CAP 5	GMAVP0
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 DIO NCA MG	GMGCA0
Cur Ac P2P - DE+S	GMGDC0
Cur Ac Equipment NCA Manager	GMGDK0
Cur Ac DE+S	GMGDM0
Cur Ac PFI Exc PB+F E-NCAM	GMGDN0
Cur Ac PFI Exc Non SBSO DE+S	GMGDP0

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Cur Ac WPB	GMGFA0
Cur Ac PPPA - Closed	GMGJB0
Cur Ac Defence Business Serv	GMGJC0
Cur Ac DVA - Closed	GMGJD0
Cur Ac DESO - Closed	GMGJE0
Cur Ac DBS Fin Sys Accounting	GMGJH0
Cur Ac MDPGA - Cen	GMGJJ0
Cur Ac DIO Operations	GMGJK0
Cur Ac DIO	GMGJL0
Cur Ac DBS Fin VAT Accounting	GMGJP0
Cur Ac DSEA	GMGJS0
Cur Ac - London HQ - Closed	GMGJT0
Cur Ac HOCP	GMGJU0
Cur Ac PFI Exc PB+F Non SBSO	GMGJV0
Cur Ac PFI Exc PB+F SBSO	GMGJW0
Cur Ac MAA	GMGJY0
Cur Ac DG SAP	GMGJZ0
Cur Ac BFC CJO - Closed	GMGK10
Cur Ac CDI	GMGK20
Cur Ac JFC HQ	GMGK40
Cur Ac Chief of Staff	GMGK50
Cur Ac Defence Academy Central	GMGK70
Cur Ac Healthcare - Cen	GMGKA0
Cur Ac Serv Pers + Vetrn Agy	GMGKH0
Cur Ac CJO CEst-Closed	GMGKM0
Cur Ac CJO Confl Prev - Closed	GMGKR0
Cur Ac PJHQ CJO	GMGKU0
Cur Ac BFSAI - CJO - Closed	GMGKV0
Cur Ac Gibraltar CJO - Closed	GMGKW0
Cur Ac PFI Exc PB+F Central	GMGKX0
Cur Ac Equipment Programming	GMGKY0
Cur Ac Air Command MG	GMGMH0

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Cur Ac PFI Exc PB+F Air	GMGMJ0
Cur Ac AFPS	GMGNA0
Cur Ac CLF	GMGVA0
Cur Ac Land Forces CAP 1	GMGVC0
Cur Ac Force Dev + Trg	GMGVD0
Cur Ac CM + PB	GMGVE0
Cur Ac Land Forces CAP 2	GMGVF0
Cur Ac JHC Land Cmd	GMGVH0
Cur Ac Land Forces CAP 3	GMGVJ0
Cur Ac Pers + SP Comd	GMGVK0
Cur Ac Land Forces CAP 4	GMGVL0
Cur Ac COS Army HQ	GMGVM0
Cur Ac Land Forces CAP 5	GMGVP0
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	i3
Tax Payer's Equity	i=sum(i1:i3)+h

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3.5

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

SoCNE

13/14

Personnel

Service Personnel Service Headcount Driven Pay Service 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
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

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	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
	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
	Mvmnt Emp Benefit Accrual Mil	LRA002
Service Pay		<hr/> a1 <hr/>
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
	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/>

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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
SCAPE Recoveries - Army	LEA260
RAF Officers SCAPE	LEF001
RAF Other Ranks SCAPE	LEF002
RAF FTRS Officers SCAPE	LEF215
RAF FTRS Other Ranks SCAPE	LEF220
SCAPE Recoveries - RAF	LEF260
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
SCAPE Recoveries - Navy	LEN260

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
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Reservist ERNIC	Volunteer Res Forces ERNIC	LDR003 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

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	Serv Home Savings - Navy	LBN014
	RNR/RMT Trg Fees Lang Awds Uni	LBR006
	Excess Rent+Utils+Lodg 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
	Cptl Pmts Rdncy Army Officers	NTD001
	Cptl Pmts Rdncy Army Oth Ranks	NTD002
	Cptl Pymnts Redundancy RAFOff	NTF001
	Cptl Pmts Rdncy RAF Oth Ranks	NTF002
	Cptl Payments Rdncy RN Off	NTK001
	Cptl Payments Rdncy RN Ratings	NTK002
Service Other Payments		<hr/> c <hr/>
Military Payroll Costs Recovered		
	Recover Mil Pay-Seconded Staff	LCR000
Military Payroll Costs Recovered		<hr/> d <hr/>
Service Personnel		<hr/> e=sum(a:d) <hr/>
Civilian Personnel		
Civilian Pay Costs		
Civilian Pay		
	UK NI Civ Pay	LJA001
	UK NI Civ OT	LJA003
	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

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	UK Ind Civ Pay	LJB001
	UK Ind Civ OT	LJB003
	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
	Mvmnt Emp Benefit Accrual Civ	LRA001
Civilian Pay		f1
Civilian ERNIC		
	UK NI Civ ERNIC	LPA001
	UK NI Civ Loan ERNIC	LPA003
	UK Ind Civ ERNIC	LPB001
	UK Ind Civ Loan ERNIC	LPB003
	UK NI Casuals ERNIC	LPC001
	UK Ind Casuals ERNIC	LPD001
	MOD Police ERNIC	LPF001

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	Ministers ERNIC	LPG001
	UK RFA Officers ERNIC	LPG002
	UK RFA Ratings ERNIC	LPG003
Civilian ERNIC		f2
Civilian SCAPE		
	UK NI Civilian Staff SCAPE	LMA001
	UK NI Civ Staff on Loan SCAPE	LMA002
	UK Ind Civilian Staff-SCAPE	LMB001
	UK Ind Civ Staff on-Loan SCAPE	LMB002
	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		f3
Civilian Pay Costs		f=sum(f1:f3)
Civilian Other Payments		
	Overseas All	LKA001
	MOD Police Housing All	LKA004
	Civ Staff Early Ret + Redundcy	LKC001
	CivOthPay Realism Adj PBF Only	LKZ666
Civilian Other Payments		g
Civilian Loan Service Pay Recovered		
	Recover Civ Pay-Seconded Staff	LSR000
Civilian Loan Service Pay Recovered		h
Civilian Personnel		i=f+g+h
Personnel		j=e+i
WPB Pensions		

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	WPB-Current Grant UK	QMA000
	WPB-Current Grant Overseas	QMB000
WPB Pensions		k
Infrastructure Costs		
Property Management Minor Works		
Property Management		
	USF NATO-Proj Works	NCA002
	Works	NCA003
	Estates Core Services Charge	NCA004
	Works Services	NCA008
	Works Services: MQ	NCA009
	Est + FMS Accom Invent + Serv	NCA010
	Prop Man Realism Adj PBF Only	NCZ666
	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		l1
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		l2
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

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	Prop NDw Prpy Unwnd Off BS PFI	NSF002
Property PFI Service Charges		<u>I3</u>
Property Management Minor Works		<u>I=sum(I1:I3)</u>
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		<u>m1</u>
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		<u>m2</u>
IT and Comms PFI Service Charges		
	IT+Comms Prepy Unwnd on BS PFI	NNC001
	IT+Comms Rls 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		<u>m3</u>
IT and Comms		<u>m=sum(m1:m3)</u>
Other Infrastructure Costs		
Utilities		
	Heating Oil	NAA000

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	Utilities consumption - USF	NAA001
	Gas	NAB000
	Liquid Petroleum Gas	NAB005
	Electricity	NAC000
	Water + Sewage	NAD000
	Utilities Realism Adj PBF Only	NAZ666
Utilities		n1
Accommodation Charges		
	Rent-Civ Estate Property-Land	NBA000
	Rent Civ Estate Property	NBA001
	Rent Prop Land exc Civ Est+MQ	NBA002
	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		n2
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		n3
Other Infrastructure Costs		n=sum(n1:n3)
Infrastructure Costs		o=l+m+n
Inventory/Other Consumption		
Inventory Consumed		
	Consumption of Non-Expld Munit	PKC000
	Invent Con - General Invent	PKD000
	Invent Con-Med Dent+Vet Invent	PKE000

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	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
	Invent Consumption GWMB RMC	PKL100
	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		<hr/> p1 <hr/>
Inventory Provisions/Write Offs		
	Inventory Write Off - Other	PLA001
	Invent - Stocktaking 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		<hr/> p2 <hr/>
Surplus/deficit on Disposal of Inventory		
Inventory Sales Net Sales Proceeds		
	Proceeds from Sale of Invent	RBA001

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	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		p3
Inventory Sales Net Book Value		
	Value of Inventory Disposed	RBA002
Inventory Sales Net Book Value		p4
Surplus/deficit on Disposal of Inventory		p5=sum(p3:p4)
Aviation Fuel		
	Blk Avn Fuel Con Direct Supply	PBB001
	Aviation Fuel Cas Uplift Con	PBB002
	Aviation Fuel - Fuel Hedging	PBB005
	Aviat FI Realism Adj PBF Only	PBZ666
	Invent Con Aviation Fuel	PKG020
Aviation Fuel		p6
Fuel		
	Oils+Lubs Con Direct Supply	PBA001
	Fuels Non Utilities USF	PBA002
	MarineFuel SpotBunker Consumed	PBA003
	Blk Marine Fuel Con Direct Sup	PBA004
	Fuels Non Util - Fuel Hedging	PBA005
	Ulgas Fuel Con Direct Supply	PBA006
	Ground Diesel Con Direct Sup	PBA007
	Ind Gas Fuel Con Direct Supply	PBA008
	Fuel Realism Adj PBF Only	PBZ667
	Invent Con Marine Fuel	PKG010
Fuel		p7
Other Expenditure		

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	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		p8
Inventory/Other Consumption		p=sum(p1:p2+p5:p8)
Equipment Support		
Equipment Support Costs		
	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		q1
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		q2
Other Operating Lease Charges		
	Transport-Other Operatng Lease	PSA001
	Transport-Other Hire Charge	PSA002
	Transport-FE Operating Lease	PSB001

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	Transport-FE Hire Change	PSB002
	Trans Fin Lease Service Charge	PSG001
	Trans Fin Lease Release Liab	PSG002
Other Operating Lease Charges		q3
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		q4
Equipment Support		q=sum(q1:q4)
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

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Research and Development

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Other Costs

Transportation and Movement

Pers Movement	PDA002
Serv Home to Duty Travel Expnd	PDA003
Freight Movement	PDB002
Freight Movements-USF	PDB003
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

s1

Fees for other Professional Services

Fees for Professional Services	NPB001
Auditors Remuneration-Other	NPB003
Manpower Support	NPB004
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

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	Programme+Project Mgt - EA	NPB029
	Technical - EA	NPB030
	Prof Ser Realism Adj PBF Only	NPZ666
Fees for other Professional Services		s2
External Education and Training		
	Ext Trg - Mil	NGA003
	Mil HR Training+Education - EA	NGA020
	Ext Trg - Civ	NGB002
	Civ HR Training+Education - EA	NGB020
	Ex Educ Realism Adj PBF Only	NGZ666
External Education and Training		s3
	SUME Surplus/Deficit on Disposal Non-Cur Assets	
	NCA Proceeds of Sale SUME	RAA001
	NCA Proc of Sale PFI SUME	RAA003
	NBV NCA Disposal SUME	RAB002
	NBV NCA Disposal PFI SUME	RAB004
	NBV NCA Disp-SUME CDEL Rev	RAB006
	NBV NCA Disp PFI-SUME CDEL Rev	RAB008
	NBV NCA Disp-SUMECDELRevContra	RAB010
	NBVNCADspPFI-SUMECDELRevContra	RAB012
	NCA Cost of Removal SUME	RAD001
	SUME Surplus/Deficit on Disposal Non-Cur Assets	s4
	Fiscal Surplus/Deficit Disp Non-Current Assets	
	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
	NBV NCA Disp-Fiscal CDEL Rev	RAB005
	NBV NCA DispPFI-FiscalCDEL-Rev	RAB007

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	NBV NCA Disp-FscI CDEL Rev Contra	RAB009
	NBV NCA Disp-PFI-FscI CDEL Rev Contra	RAB011
	NCA Cost of Removal Fiscal	RAD000
	Fiscal Surplus/Deficit Disp Non-Current Assets	s5
Surplus/Deficit on Disposal Non-Cur Assets NBUD		
	DAR Disposal Release	RAE001
	Availble for Sale NCA RevResRel	RAF000
		s6
Surplus/Deficit on Disposal Non-Cur Assets NBUD		
Hospitality and Entertainment		
	Entertainment + Hospitality	NJA001
	Command Officers' Public Fund	NJA002
		s7
Hospitality and Entertainment		
Legal Fees		
	Legal Fees	NPA001
	Legal Fees - Comp Pyts	NPA003
	Legal - EA	NPA021
	LglFees-LdAcq/Dis exPPP/PFI-EA	NPA022
	LglFees-Comp Pmnts exPPP/PFI-EA	NPA023
		s8
Legal Fees		
Staff Other Costs		
	Army University Cadets Pay	NTA002
	Cadet Forces Pay	NTB002
	Army Rent Rebates	NTC001
	Army-Long serv Advance of Pay	NTC002
	RAF Rent Rebates	NTE001
	RAF Assisted House Purchase	NTE002
	LE Serv Pers Oth Payments	NTG001
	RN+RM Rent Rebates LSAOP	NTH001
	Fin Ass Employers of Army Resv	NTL002
	Fin Assist for RAF Reservists	NTL003
	Fin Asst Employers of RAF Resv	NTL004

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	Fin Asst Emplrys of RN/RM Resv	NTL008
	Cadet Forces Uniform Allowance	NTL009
	Fin Assist for Army Reservists	NTL010
	Fin Assist for RN-RMReservists	NTL011
	Service Recruitment	NTM005
	Army University Cadets ERNIC	NTN001
	Cadet Forces ERNIC	NTN004
	Subsistence All - USF	NTP001
	Injury Warrant Payments LE Civ	NTP003
	Former Emplrys + Depdnts Pymts	NTP005
	Civilian Recruitment	NTP007
	Minor Award Scheme	NTP009
	Civ Recruit Search + Select-EA	NTP011
	Col Forces Pens-Pers	NTQ002
	StfOthCts Realism Adj PBF Only	NTZ666
		s9
Staff Other Costs		
Grants in Aid		
	NATO Infrastructure Prog 1	QDA005
	NATO Infrastructure Prog 2	QDA006
	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
	Op Costs GIA Gurkha WelfareSch	QEA011
	Op Costs GIA RN MSSC	QEA012
	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

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	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 Fdetrn	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
	GIA Realism Adj PBF Only	QEZ666
	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 RN Sports Board	QGA009
	Pay GIA Army Sports Control Bd	QGA010
	Pay GIA RAF Sports Board	QGA011
	Pay GIA Nat Mus RN	QGB002
		s10a
Grants in Aid		
Non Departmental Public Bodies GIA		
	Grnts to Rsv Frces + Cadt Orgs	QCA002
	GrntsPmtsto ResvFor+ Cadt Orgs	QCA003
	Op C GIA Nat Army Mus	QEA005
	Op C GIA RAF Mus	QEA006
	GIA CWGC	QEA010
	CRFCA Grant in Aid	QEA013
	Op Costs GIA Nat Mus RN	QEC002
	Op Costs GIA Ryl Hsptl Chelsea	QED001
	Oth GIA RB Legion-Pol Ex Serv	QEE001
	Pay GIA Nat Army Mus	QGA005
	Pay GIA RAF Mus	QGA006

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	Pay GIA CWGC	QGA007
	Pay GIA Royal Hospital Chelsea	QGB001
Non Departmental Public Bodies GIA		s10b
Total GIA		s10=s10a+s10b
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
	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
	Medical Supplies Direct Supply	NHA003
	Schools + Community Relations	NHB001
	Welfare Svcs	NHB002
	Funeral Expenses	NHB005
	Specific Grants to Charities	NHB006
	Social and Recreation	NHD000
	Administration	NKA001
	Admin - Claims	NKA002
	GEMS Awards	NKA003
	Physl Loss Csh-not Fgn Cur adj	NKB001
	Energy Consv + 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

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	Photographic Equipment	PVA002
	Animals	PVA003
	Main Repair+Proc of Music inst	PVA004
	Grants not classed as GIA	QCA004
	Refunds of DIV VAT	RHA000
	Effts of Chngs to TDR-Non Pens	TDR001
	Bank Charges Other	TLA001
	Euro losses	TXA001
	US Dollar losses	TXA002
	FFR to GAR losses	TXA003
	Other Currency Losses	TXA005
	Euro Gains	TXE001
	US Dollar Gains	TXE002
	FFR to GAR Gains	TXE003
	Other Currency Gains	TXE005
Other Costs and Services		s11
Framework Agreement for Technical Support		
	FATS Transport Tasking	NPD001
	FATS Electrical + Mechanical	NPD002
	FATS Powerplant	NPD003
	FATS Through Life Support	NPD004
	FATS Materials Tasking	NPD005
	FATS Airworthiness Management	NPD006
	FATS Environmental Management	NPD007
	FATS Front Line-Operational IT	NPD008
	FATS Health and Medical	NPD009
	FATS Facilities + Construction	NPD010
	FATS Safety Management	NPD011
	FATS Platforms + Weapons	NPD012
	FATS SCIDA Services	NPD013
	FATS Maritime Safety	NPD014
Framework Agreement for Technical Support		s12
Other Costs		s=SUM(S1:S9+S10:S12)

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Provisions

Nuclear Provisions

Nuclear Decommissioning Liab	NWB000
Nuclear Environ + Rest Liab	NWB100
Nucl Fuel Reproc +Storage Liab	NWB200
Nucl Decommission - AME Rev	NWB300
Nucl Environ+Rest-AME Rev	NWB301
Nucl Fuel Reproc+Stor-AME Rev	NWB302
Nucl Decomm - AME Rev Contra	NWB303
Nucl Environ+Rest-AMERevContra	NWB304
NuclFuelReproc+Stor-AMERevContr	NWB305

Nuclear Provisions

t1

Non-Nuclear Provisions

Bad Debts Provision

Bad Debt Prov in Yr-Specific	NWA002
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Bad Debts Provision

t2

Property Management Provision

Non Nucl Environ + Rest Liab	NWC000
Non Nucl Environ+Rest-AME Rev	NWC200
NonNucEnvirm+Rest-AMERevContra	NWC202

Property Management Provision

t3

Decommissioning

Non-Nucl Decommissioning Liab	NWC100
Non Nucl Decommission-AME Rev	NWC201
Non Nucl Decomm-AME Rev Contra	NWC203

Decommissioning

t4

Staff Cost Provisions

Staff Depart Prov-Restg	NWS000
Staff Depart Prov-Other Rdncy	NWS100
Staff Restg Prov-Excl Rdncy	NWS200
Service Personnel Redundancies	NWS300
Staff DepartProv Restg-AME Rev	NWS400

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	StaffDepart OtherRdncy-AME Rev	NWS401
	Staff Restg Excl Rdncy-AME Rev	NWS402
	Serv Personnel Rdncy - AME Rev	NWS403
	StffDeprtPrvRestg-AMERevContra	NWS404
	StffDeprtOthRedncy-AMERevContr	NWS405
	StffRestgExcRdncy-AMERevContra	NWS406
	ServPersonRdncy-AME Rev Contra	NWS407
	Non PCSPS Pension Schemes Prov	NWT000
	Non PCSPS Pension Prov-AME Rev	NWT100
	NonPCSPSPension-AME Rev Contra	NWT102
Staff Cost Provisions		t5
Other Provisions		
	Other Prov-Excl Staff Restg	NWY000
	Other Provision -AME Rev	NWT101
	Other Provision-AME Rev Contra	NWT103
Other Provisions		t6
Non-Nuclear Provisions		t7=sum(t2:t6)
Int on Unwinding Discount Prov		
	Unwinding of Discount Prov	TMB002
Int on Unwinding Discount Prov		t8
Provisions		t=sum(t1+ t7:t8)
Depreciation		
Single Use Military Equipment		
	SUME Decom/Rest Depn In Yr Nuc	MBB000
	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
	Impairment SUME AME	MBM001
	Impairment Reversal SUME AME	MBM002

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	Disposal Impairment SUME AME	MBM005
	NCA W/Off CS-GWMB Stktkg Adj	MKB001
	CS W/Off - Gross Book Value	MKB003
	CS Inventory Write On	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	MLB001
	Rlse of Dep on CS Embodimnt	MLB002
	CapSpar CtchUp/RelDep Re Recat	MLB003
	Additional CS Prov for Disp	MLB005
	CS Impairment AME	MLC001
	CS Impairment NCRDEL	MLC002
	GWMB Impairment NCRDEL	MLC003
	GWMB Impairment AME	MLC004
	GBV of Cap Spares Embodied	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 Intan SUME Assets AME	MSM001
	Impair Rev Intan SUME Ass AME	MSM002
	Disposal Imp Intan SUME As AME	MSM003
		u1
Single Use Military Equipment		
Property - Dwelling		
	Property Dw Depn InYr Cost Val	MDH000
	Prop Dw Dec Res Dep InYr NNUC	MDH001
	Prop Dwell Dep on Donated Asst	MDH300
	Impair Propty Bldg Dwell IRDEL	MDJ001
	Impair Rev Prop BldgDwellIRDEL	MDJ007
	Impairment Prop-Bld DwDntd	MDJ011
	Impr Rev Prop-Bld DwDonated	MDJ012
	Impair Property Bldg Dw AME	MDM001
	Impair Rev Property BldgDw AME	MDM002

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	Disposal Impair Prop Dw AME	MDM006
	Disp Impair Rev Prop Dw AME	MDM008
	Prop Dwell Reval Amortisation	MDR000
	Prop Land Dwel Depn IY Cst/Val	MHH000
	Prop Lnd Dw Lsehd 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 Property Land Dw AME	MHM001
	Impair Reversal Prop LndDw AME	MHM002
	Disposal Impair Prop LndDw AME	MHM005
	Disp Impair Rev Prop LndDw AME	MHM007
		u2
Property - Dwelling		
Property - Non Dwelling		
	Prop NonDw DepInYr on Cost/Val	MAH000
	Prop NonDw DecRes Dep IY NNuc	MAH001
	Prop NonDw Depn on Donated Ass	MAH300
	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 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 Lnd NonDw Depn IY Cost/Val	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

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	Impair Rev Prp Lnd NonDw IRDEL	MGJ007
	Impairment Prop-LndNonDw Dntd	MGJ011
	Impair Rev Prop-LndNonDw Dntd	MGJ012
	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		u3
Plant and Machinery		
	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
	Impairment P+M AME	MCM001
	Impairment Reversal P+M AME	MCM002
	P+M Disposal Impairment AME	MCM003
Plant and Machinery		u4
Transport - FE		
	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
	Impairment Transport-FE AME	MFM001
	Impair Rev Transport-FE AME	MFM002
	Disposal Imp Trans-FE AME	MFM003
Transport - FE		u5
Transport - Other		
	Tran-Oth-Depn In-Yr on Cos/Val	MTH000
	Tran-Oth Depn on Donated Asset	MTH350
	Impair-Tran-Other IRDEL	MTJ001

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	Impair Rev-Tran-Other IRDEL	MTJ007
	Impair/Imp Rev-DonatedTran Oth	MTJ011
	Impairment Transport Other AME	MTM001
	Impair Rev Transport Other AME	MTM002
	Disposal Impair Trans Oth AME	MTM003
Transport - Other		u6
IT and Comms Depreciation		
	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
	Impairment IT+Comms AME	MEM001
	Impair Reversal IT+Comms AME	MEM002
	Disposal Impair IT+Comms AME	MEM003
IT and Comms Depreciation		u7
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 Intan Non SUME Asst AME	MNM001
	Impair Rev Int Non SUME As AME	MNM002
	Disp Imp Intan Non SUME As AME	MNM003
Intangible Assets		u8
RMC Impairment		
	RMC Impairment AME	PMA530
	RMC Impairment NCRDEL	PMA540
RMC Impairment		u9
Asset Write On/Off		
Write Off Investments		
	Amounts W/Off Financial Assets	MKA000

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	Financial Ass W/Off Trdg Funds	MKA100
Write Off Investments		<u>u10</u>
Write Off Non-Current Assets		
	Non-Cur Assets Write Off IRDEL	MKB000
	GWMB W/Off - Gross Book Value	MKB002
	GWMB W/Off-Depn Release	MKB004
	CS W/Off - Depn Release	MKB005
	Non-Current Asst Write Off AME	MKF000
Write Off Non-Current Assets		<u>u11</u>
Write On Non-Current Assets		
	Non-Current Assets Write On	MKC000
	GWMB Inventory Sys Genrtd W/On	MKC001
Write On Non-Current Assets		<u>u12</u>
Abortive Capital Expenditure		
	Abortive Capital Expenditure	MKD000
Abortive Capital Expenditure		<u>u13</u>
Asset Write On/Off		<u>u14=sum(u10:u13)</u>
Depreciation Realism Adjustment		
	Depn Realism Adj PBF Only	MZZ666
Depreciation Realism Adjustment		<u>v</u>
Depreciation		<u>w=sum(u1:u8+u9+u14+v)</u>
Receipts and Other Income		
Income		
	Reverse Tasking-Hydro Office	RLA001
	Reverse Tasking - DSG	RLA005
	Reverse Tasking-DSTL	RLA006
	Reverse Tasking-QINETIQ	RLA007
	Receipt-Other Government Depts	RLB001
	Receipt - Sale of Ground Fuel	RLB002

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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 Sale of Aviation Fuel	RLB017
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
Single Living Accom Receipts	RMA006
Rcpts Rents - Land	RMB001
Rcpts Rents-Buildings	RMB002
Receipt Telecoms Hotel+Hostels	RNA001
Sundry Sale Rcpt	RNA002
Rcpt Other Miscellaneous	RNA003
Rcpt Freight	RNA004
SSG Sales to 3rd Parties	RNA005
SSG Sales to OGDs	RNA006
Discounts Received P2P	RNA007
Revenue	RNA009
Revenue-Other	RNA010
Sale EC Grnhse Gas Emissn Allw	RNA013

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	Commercial Exploitation Levy	RNA015
	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
	Donated Asset Receipts SUME	RND001
	Donated Asset Receipts Fiscal	RND002
	CFERs Income	RQA001
Income		x1
Dividends Received		
	Hydro Office Dividends Recd	RKA001
	DSG Dividends Received	RKA005
	DSTL Dividends Received	RKA006
Dividends Received		x2
Receipts and Other Income		x=sum(x1:x2)
Net Operating Costs Before Interest		y=j+k+o+p+q+r+s+t+w+x
Net Interest Payable		
Interest Received		
	Hydro Office Interest Received	RKC001
	DSG Interest Received	RKC005
	DSTL Interest Received	RKC006
	Interest+Other Cr from Banking	TPA001
	Fin Lease Intrst Rcpts - Other	TPA010
Interest Received		z1
Interest Paid		
	Bad Debt Write Off	NWA003
	Bank Interest Paid	TMA001
	Interest Pd on Commercial Debt	TMA004
	NLF AFHL Interest Paid	TMD001

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	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 on Finance Leases	TNA003
Interest Paid		z2
Net Interest Payable		z=sum(z1:z2)
Total Operating Costs		aa=y+z
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

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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 Dppts-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-RN+RM Off WdwDep GIP LS+G	LHN043
AFCS-RN+RM OthRkWdwDp GIP LS+G	LHN044
AFPS Receipt SCAPE Army	RGA001
AFPS Receipt SCAPE Navy	RGA003
AFPS Receipt SCAPE RAF	RGA005
AFPS Receipt AVC Army	RGD001

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	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)		ab
Net Operating Costs (Retained Earnings)		ac=aa+ab

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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.

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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.

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 contacting the COA team.

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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

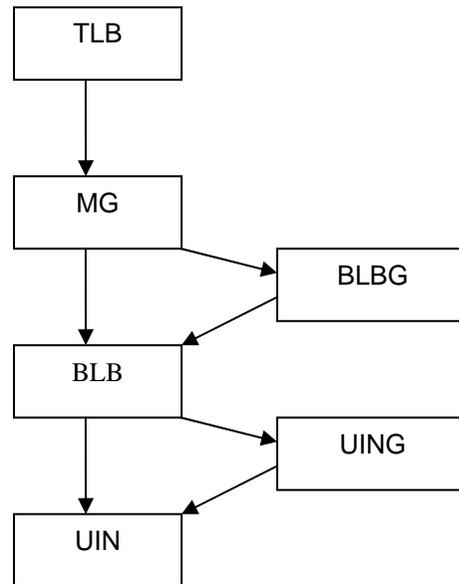
- The PB&F planning models use the TLB, MG, BLB Grouping and BLB layers of the organisation and can consolidate at Corporate HQ level.

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 Navy Command, for use in AO.

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4.2

ORGANISATION HIERARCHY

<u>Top Level Budget</u>	<u>Management Grouping</u>	<u>Basic Level Budget Group</u>	<u>Basic Level Budget</u>
Joint Forces Command	BFC - Closed Chief Defence Intelligence	Chief of Defence Intelligence	JOINT FORCES INTELLIGENCE GROUP DCI3 DCDI Defence Cyber Operations Group
	Joint Force Command Headquarters	Joint Forces Command HQ	NWD HQ ACDS Log Ops Joint Forces Command Headquarters Costs Headquarters A Defence Exercise Programme Joint Air Land Organisation Joint Force Logistic Component Joint Force Headquarters
	Chief of Staff	Overseas and Influence	Operation TOSCA JOINT ARMS CONTROL IMPLEMENTATION GROUP BFSAI

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		EUROPEAN SUPPORT GROUP Joint Information Activity Group SBAA BFC BFG BIOT Chief of Staff A Chief of Staff B Joint Counter Terrorism Training and Advisory Team
	SPARE GROUPING	
Defence Academy	Defence Academy	
		DEFENCE CENTRE of TRAINING SUPPORT Defence Academy THE ARMED FORCES CHAPLAINCY CENTRE COLLEGE OF MANAGEMENT AND TECHNOLOGY JOINT SERVICE COMMAND AND STAFF COLLEGE THE ROYAL COLLEGE OF DEFENCE STUDIES Development Concepts and Doctrine Centre National School of Government International Defence Operational Languages Support Unit Deployment Support Command
Surgeon General Department	Surgeon General	
		Defence Medical Services Training Group Defence Dental Service JOINT MEDICAL COMMAND DEFENCE MEDICAL GROUP Head Quarters Defence Primary Healthcare JOINT MEDICAL COMMAND HQ Healthcare Assistant Chief of Defence Staff - Health

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Defence Primary Healthcare

Surgeon General Reporting
DEFENCE POSTGRADUATE MEDICAL DEANERY
JOINT SUPPORT UNIT LICHFIELD
DMS MEDICAL DIRECTOR

Defence Primary Healthcare Regional Rehabilitation
Units
DEFENCE PRIMARY HEALTHCARE WESSEX
REGION
HEADQUARTERS DEFENCE PRIMARY
HEALTHCARE
DEFENCE PRIMARY HEALTHCARE WALES WEST
MIDLANDS REGION
DEFENCE PRIMARY HEALTHCARE SOUTH WEST
DEFENCE PRIMARY HEALTHCARE SOUTH REGION
DEFENCE PRIMARY HEALTHCARE SCOTLAND AND
NOTHERN IRELAND REGION
DEFENCE PRIMARY HEALTHCARE SOUTH EAST
REGION
DPHC OVERSEAS
DEFENCE PRIMARY HEALTHCARE NORTH
ENGLAND REGION
DEFENCE PRIMARY HEALTHCARE EAST REGION
DEFENCE PRIMARY HEALTHCARE CENTRAL
REGION

Chief of Joint Operations Customer Estates Organisation -Closed
Chief of Joint Operations Conflict Prevention Closed
Permanent Joint Headquarters
Permanent Joint HQ

HQ BLB
Minor Operations
Repayment Operations
Conflict Pool

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		CONTINGENCY OPS
		HQ Ops Basic Level Budget
		OPERATIONS 5
		OPERATIONS 6
		OPERATIONS 7
	British Forces Falkland Islands - Closed	
	Gibraltar - Closed	
	Private Finance Initiative Excluded from Planning Budgeting + Forecasting	
	Equipment Programming	IFRS - PFI ACCOUNTING
	Equipment Programming	Equipment Programming A
		Equipment Programming B
		Equipment Programming C
Defence Infrastructure	Defence Infrastructure Organisation Non Current Asset Management Group	
	DIO Fixed Asset Management	Defence Infrastructure Fixed Assets
	Defence Infrastructure Organisation Operations	
	DIO HD OFFICE RUNNING COSTS EXCLUDING MANPOWER	
		Finance
		DIO Head Of Secretariat
		DIO Chief Executive
		DE STRATEGY AND POLICY
		Commercial
		Defence Infrastructure Strategic Asset Programming Team
		DEFENCE INFRASTRUCTURE ORGANISATION CHIEF INFORMATION AND PROCESS OWNER
		DIO TRANSFORMATION
		DIO STRATEGIC BUSINESS MODEL

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DIO HEAD OFFICE MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION -
HEAD OFFICE RUNNING COSTS

DEFENCE INFRASTRUCTURE ORGANISATION-
COMMERCIAL MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-DG
INFRA MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
FINANCE MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION -
CHIEF INFORMATION AND PROCESS OWNER
MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION -
STRATEGIC ASSET MANAGEMENT AND
PROGRAMMING TEAM MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
SECRETARIAT MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
TRANSFORMATION MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
STRATEGIC BUSINESS MODEL MANPOWER

DIO OPS MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
OPERATIONAL DEVELOPMENT AND COHERENCE
MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
NGEC MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
ACCOMMODATION MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-
NORTH MANPOWER

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DIO Management Group

DEFENCE INFRASTRUCTURE ORGANISATION-
OVERSEAS MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-
PROGRAMME AND PROJECT DELIVERY
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-
SOUTH MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-
TRAINING MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - ACCOMMODATION

DEFENCE INFRASTRUCTURE ORGANISATIO
ACCOMMODATION LEGACY
DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS ACCOMODATION UK
DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS ACCOMODATION SOUTH
DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS ACCOMMODATION UK

DIO HARD FM

DEFENCE INFRASTRUCTURE ORGANISATION
HARD FACILITIES MANAGEMENT - INTERNATIONAL
LEGACY
DEFENCE INFRASTRUCTURE ORGANISATION
HARD FM LEGACY
DEFENCE INFRASTRUCTURE ORGANISATION
UNITED STATES VISITING FORCES HARD
FACILITIES MANAGEMENT
DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS - HARD FACILITIES MANAGEMENT
OVERSEAS

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	DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - HARD FACILITIES MANAGEMENT NORTH
	DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - HARD FACILITIES MANAGEMENT SOUTH
DIO Soft FM	
	DEFENCE INFRASTRUCTURE ORGANISATION SOFT FACILITIES MANAGEMENT - SOUTH
	DEFENCE INFRASTRUCTURE ORGANISATION SOFT FACILITIES MANAGEMENT - NORTH
	DEFENCE INFRASTRUCTURE ORGANISATION SOFT FACILITIES MANAGEMENT - OVERSEAS
DIO PFI Contracts BLB Grouping	
	DEFENCE INFRASTRUCTURE ORGANISATION PFI - SOUTH
	DEFENCE INFRASTRUCTURE ORGANISATION - PRIVATE FINANCE INITIATIVES
DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS-TRAINING ESTATE	
	DEFENCE INFRASTRUCTURE ORGANISATION DEFENCE TRAINING ESTATE LEGACY
	DIO OPERATIONS TRAINING ESTATE NORTH
	DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS TRAINING ESTATE SOUTH
	DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS TRAINING ESTATE UK
	DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS TRAINING ESTATE OVERSEAS
	DEFENCE INFRASTRUCTURE ORGANISATION PROJECTS LEGACY

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DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS PROGRAMME AND PROJECT
DEVELOPMENT - NORTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS PROGRAMME AND PROJECT
DEVELOPMENT - SOUTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS PROGRAMME AND PROJECT
DEVELOPMENT - OVERSEAS

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS PROGRAMME AND PROJECT
DEVELOPMENT - UNITED STATES VISITING
FORCES

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS PROGRAMME AND PROJECT
DEVELOPMENT - SINGLE LIVING
ACCOMMODATION MODERNISATION
DE NGEC

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS NEXT GENERATION ESTATES
CONTRACTS - HESTIA

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS - OPERATION DEVELOPMENT
AND COHERENCE

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS DEVELOPMENT AND COHERENCE
UTILITIES - SOUTH

DEFENCE INFRASTRUCTURE ORGANISATIONS
DEVELOPMENT AND COHERENCE UTILITIES -
NORTH

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DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE UTILITIES NORTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE UTILITIES - OVERSEAS

DEFENCE INFRASTRUCTURE ORGANISATION
RUNNING COSTS

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS OPERATTIONAL DEVELOPMENT AND
COHERENCE VOLUNTEER ESTATE NORTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE VOLUNTEER ESTATE SOUTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE RATES AND LETTINGS NORTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE RATES AND LETTINGS SOUTH

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE RATES AND LETTINGS OVERSEAS

DEFENCE INFRASTRUCTURE ORGANISATION
OPERATIONS –OPERATIONAL DEVELOPMENT AND
COHERENCE - TECHNICAL ENABLERS

Defence Infrastructure Organisation Operations MGS

HUG

Region 1

Region 2

Region 3

Region 4

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		Region 5
		DEFENCE INFRASTRUCTURE ORGANISATION-MGS - NORTH
		DEFENCE INFRASTRUCTURE ORGANISATION - MGS - SOUTH
		DEFENCE INFRASTRUCTURE ORGANISATION - MGS - UK
	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	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 Basic Level Budget Counter Improvised Explosive Devices

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HQ	ISTAR Adjustment Node Other Government Departments
INDIVIDUAL CAPABILITY GROUP (ICG)	Director Land Equipment Basic Level Budget Director Land Equipment Outer Office
COMBAT TRACKS GROUP (CTG)	Light Weapons Photographic and Batteries Dismounted Soldier System Special Project Search and Countermeasures -SPSCM- INDIVIDUAL CAPABILITY GROUP
JOINT and BATTLEFIELD TRAINERS SIMULATIONS and SYNTHETICS ENVIRONMENTS (JBTS) GROUP	Platforms Team Armoured Fighting Vehicles Artillery Systems SCOUT SPECIALIST VEHICLES PROJECT TEAM CTG HQ
COMBAT WHEELS GROUP (CWG)	Battlefield Joint Trainers, Simulation and Synthetic Environments
General Support Group	Protected Mobility Team Manoeuvre Support Team FRES UV and BCU CWG HQ
	Deployable Support and Test Equipment Expeditionary Campaign Infrastructure SLV DEPLOYABLE INFRASTRUCTURE
	PROJECT TEAM General Support Group (HQ)

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	Service Provision Battlefield Infrastructure Operational Support Programme (OSP) Programme Management Office
MARITIME PLATFORM SYSTEMS	
	Maritime Equipment Systems Maritime Equipment Transformation Maritime Platform Systems Enabling Business Unit Maritime Platform Systems Maritime Spares
Director Ships Budget Holder Group	
SHIP SUPPORT (ALLIANCE)	Director Ships Adjustment Node
	SHIP SUPPORT -ALLIANCE- Destroyers
Ships Acquisition	
COMMERCIALY SUPPORTED SHIPPING - CSS	Ships Acquisition
	Commercially Supported Shipping -CSS-
Ships Enabling Business Group	
Director Helicopters	Ships Programme Office
	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

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	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 ADJUSTMENT NODE
	DE&S DIRECTOR HELICOPTERS PLANNING ROUND
	LAND ADJUSTMENT NODE
Director Submarines Budget Holder Group	
SUBMARINE PRODUCTION BHG	Director Submarines Basic Level Budget
D SUBMARINE ADJUSTMENT	Submarine Production Project Team
NUCLEAR PROPULSION BHG	Director Submarines Adjustment Node
Strategic Weapons BHG	Nuclear Propulsion
FUTURE SUBMARINES BHG	Strategic Weapons Project Team
INSERVICE SUBMARINES	Future Submarines Project Team
D SUBMARINES MANPOWER	Submarines Project Team
AIR DEFENCE	Director Submarines Manpower
	AMRAAM NON PIPELINE
	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

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ENG AND SAFETY BHG	Indirect Fire Precision Attack Non-Pipeline
	Trials Evaluation Service and Targets -TEST- Combined Aerial Targets Service -CATS- Director Safety and Technology Trials Evaluation Service and Targets -TEST- Long Term Partnering Agreement -LTPA-
Director Commercial Budget Holder Group	INTELLECTUAL PROPERTY RIGHTS LEGACY MoD DIRECTOR COMMERCIAL SERVICES DIRECTOR DE&S COMMERCIAL OPERATIONS DIRECTOR COMMERCIAL SCRUTINY & INDUSTRIAL POLICY COMMANDS AND CENTRE
JOINT COMBAT AC BHG	
D COMBAT AIR BHG	Lightning Project Team
	Director Combat Air Basic Level Budget Director Combat Air Adjustment Basic Level Budget Lightning TLB Plan UAS TLB Plan UKMFTS TLB Plan SPARE FAST TLB PLAN
UNMANNED AIR SYSTEMS BHG	
UK Military Flying Training System and Training Aircraft	Unmanned Air Systems United Kingdom Military Flying Training System Training Aircraft
Fast Air Support Team	Harrier Jaguar and Canberra

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	Tornado Equipment Plan Tornado in Service Support FAST Adjustment Node Typhoon In-Service Support Typhoon Equipment Plan Fast Air Support Team Common Projects
AIR PLATFORM SYSTEMS PROJECT TEAM	NATO Joint Electronic Warfare Core Staff Navigation Warfare and Global Positioning Systems IDENTIFICATION EQUIPMENT AIR PLATFORM PROTECTION Air Platform Targeting and Missile Systems AIR PLATFORM SYSTEMS ADMIN COST REGIME COMMUNICATIONS EQUIPMENT
Air Commodities Project Team	Aircrew Escape and Survival AIR COMMODITIES AIRCRAFT AVIONICS CONSUMABLES Air Commodities Aircraft Avionics Repairables Air Commodities Airfield Support Air Commodities Airfield Air Commodities Aircraft General Systems Air Commodities Operating Costs
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

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	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	Flight Simulation and Synthetic Trainers
STAAR	STRATEGIC TRANSPORT and AIR TO AIR REFUELLING KC30 STRATEGIC TRANSPORT and AIR to AIR REFUELLING VC10
HTPT	Hercules TRISTAR Hercules IPT
AIR ISTAR PROGRAMME	Sentry SENTINEL MRA4-Nimrod Type Equipment Procurement Plan NIMROD RESIDUAL TRANSACTIONS
DIRECTOR PROGRAMMES	Director Weapons Basic Level Budget Director Programmes Supp WEAPONS O C ADJUSTMENT
Munitions International and Torpedoes -MIT-	Torpedoes IGMR (AIR) International Guns Missiles and Rockets -Land- Defence Genera Munitions Integrated Project Team

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which is available through the Defence Intranet.
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JSC TLBPROG	International Guns Missiles and Rockets -Fleet- Defence Supply Chain Operations and Movement Support Chain Management
LCS LOGISTIC SERVICES	LCS LS BFPO LCS LS DSA LOGISTIC SERVICES SUPPORT LCS LS Storage & Technical Services LCS LS Transport LCS LS Operations LCS Adjustment Node LCS Spare
DIRECTOR TECHNICAL BHG	Director Technical Headquarters Director Programmes and Technology Group Basic Level Budget Director Technical Engineering Group Director Technical Technology Delivery Safety and Environmental Protection DS and E Air Systems DS and E DNSR DS and E Land Systems DS and E Sea Systems Director Technical Assistance and Guidance Director Technical Upskilling Director Technical Quality, Safety And Environmental Protection Director Technical Engineering Strategy Director Technical Engineering Graduates Director Technical Engineering Apprentices
TLPM BHG	

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International Relations Group Budget Holder
Group

FINANCE BHG

International Relations

Corporate Control Account
Corporate Div VAT Receipts
CORPORATE INVENTORY
Corporate Adjustments
Corporate Planning
DEFENCE EQUIPMENT AND SUPPORT
CORPORATE RECEIPTS

CLYDE BHG

Clyde Naval Base

DEVONPORT BHG

HM Naval Base Devonport

PORTSMOUTH BHG

HM Naval Base Portsmouth
Defence Marine Services

FLEET BHG

LAND BHG

DE&S ESP ADJ

DE&S ESP ADJUSTMENT

STRIKE BHG

Director Information Systems and Services Budget Holder Group

Director Information Systems and Services Adjustment
Node

Defence Information Services Team

Defence Information Services Teams Applications
Defence Information Services Teams
DM4C ADJUSTMENT NODE

BATCIS BHG

BATCIS

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DCNS BHG

ISS PROGRAMMES GROUP

INFORMATION SYSTEMS AND SERVICES
FINANCE FOR D CHANGE D SERVICES OPS D
SOLUTIONS AND CORSHAM NEW
ENVIRONMENT

ISS Head Service Operations
ISS HQ SHARED SERVICES TEAM LEADER
ISS Head Network Technical Authority
ISS Programmes
ISS HQ Running Costs
ISS Finance Shared Services - Common Costs

SANGCOM BHG

DSA NG C

Defence Equipment and Support Corporate Reporting Budget Holder Group

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

SPARE AO CORP BHG

Spare

E2EC BHG

End To End Communications

SVHO BHG

Survey Vessels Hydrographic And Oceanographic

DM0 SPARE BHG

DM0 Spare

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CAPABILITY ESP ADJUSTMENT
Networks System GP

Networks Fixed
Networks Trunk
Networks Operating Costs
Networks Beyond Line of Sight NEST
Networks Beyond Line of Sight Skynet 5
Networks Beyond Line of Sight Satellite Projects
Assistant Director Networks Delivery and Programme Assurance
Networks Beyond Line of Sight Radios
Networks Beyond Line Of Sight Satellite Operations
DM5A Adjustment Node

AIRSEEKER PT

Airseeker Project Team

COM (FLEET) CUSTOMER SUPPORT TEAM

NAVAL BASES OPERATING CENTRE CENTRAL TEAMS
Naval Bases Operating Centre Adjustment Node
Maritime Capability Trials And Assessment

Command and Control

ISTAR Spare BLB
SITUATIONAL AWARENESS COMMAND AND CONTROL
Air Command and Control Systems
Joint Sensor and Engagement Network Systems
Air Defence and Traffic Systems
Air Command and Control Programme Support Function Business Support Team
MARSHALL

Intelligence Surveillance Target Acquisition and Reconnaissance

Joint Electronic Surveillance

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	Imagery and Geospatial Programme Delivery Group 1 Intelligence Information Solutions Intelligence Surveillance Target Acquisition Reconnanissance Programme Support Function Business Support Team
Special Projects, Forces Protection and CBRN	Force Protection Special Project Communication Intelligence Surveillance and Reconnaissance Chemical Biological Radiological and Nuclear 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 Team Complex Weapons Support LIGHTWEIGHT AND MEDIUM ATTACK SYSTEMS PROJECT TEAM PIPELINE Medium Range Air Defence Pipeline Indirect Fire Precision Attack Pipeline Surface Attack Medium Pipeline Through Life Enabling Contract Team Complex Weapons - Supporting Projects Node for T&C, DSTL, Hellfire & Transformation under TCW Pipeline
Maritime Combat Systems	Underwater Warfare Systems Communications and Situational Awareness Surface Ship Combat Systems
CORPORATE OPERATING CENTRE BHG	

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	COS FIN SPARE 1 Customer Support Team SEC & COMMS Director Human Resources Main Board INFRASTRUCTURE/SECURITY COS FIN SPARE 2 MATERIAL STRATEGY CORPORATE FINANCIAL ACCOUNTING Finance Spare MEDICAL CORPORATE FINANCIAL OPERATIONS COST ASSURANCE AND ANALYSIS SERVICE CORPORATE RESOURCES PLANS AND MANAGEMENT ACCOUNTING
DEFENCE MUNITIONS	
JSC ACR	DEFENCE MUNITIONS
JSC HOC	LOG NEC Admin and Manpower BLB Joint Support Chain Admin Cost Regime
JSC ADJ NODES	LOGISTIC NETWORK PROGRAMME CAPABILITY PROGRAMME Future Logistics Information Service Projects
NAVAL AUTHORITY GROUP	Joint Support Chain Two Star Operating Centre Adjustment BLB Director Joint Support Chain 2* Adjustment Node 2
OIL PIPELINE	Naval Authority Group Maritime Change Programme

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	Oil Pipeline Agency - Government Pipeline and Storage Sys
	Oil Pipeline Agency - Oil Fuel Depots
Cyber and Crypto Acquisition	Networks Crypto Services For Defence
	Cryptographic Acquisition
	Cyber
	CFA - SPARE 1
	CFA - SPARE 2
	CFA - SPARE 3
	CFA - SPARE 4
	MARITIME SUPPORT & DELIVERY FRAMEWORK (BAES)
	MARITIME SUPPORT & DELIVERY FRAMEWORK (BABCOCK)
LCS DEVELOPMENT AND CHANGE MANAGEMENT	LCS Development & Change Management
LCS LOGISTIC COMMODITIES	LCS LC Defence Clothing Team
	LCS LC Defence Fuels Group
	LCS LC Defence Food Services
	LCS LC General Stores
	LCS LC Med & GS PT Projects
	LCS LC Medical
	LCS LC Provider Management (MSS) and Log Comm Hub
	LCS OC Top Level Adjustment
Private Finance Initiative Excluding Planning Budgeting + Forecasting E-NCAM	Private Finance Initiative International Financial Reporting Standards Fixed Asset Register Adjustments
Private Finance Initiative Excluding Planning Budgeting + Forecasting Non E-NCAM	

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			Private Finance Initiative International Financial Reporting Standards Non Fixed Asset Register Adjustments
War Pension Benefits			
	War Pension Benefits		War Pensions Agency Benefits
Head Office and Corporate Services			
	Purchase 2 Payment		
		P2P SYSTEM BHG	
			Purchase To Payment System
	Pay, Personnel and Pensions Agency - Closed		
	DEFENCE BUSINESS SERVICES		
		DEFENCE BUSINESS SERVICES-HEADQUARTERS	
			DBS Business Management
		DEFENCE BUSINESS - HUMAN RESOURCES	
			DBS SUPPLIER MANAGEMENT
			FSB
		DEFENCE BUSINESS SERVICES - FINANCIAL MANAGEMENT SERVICES	
			DBS Control Accounts
			DBS Finance
			Defence Business Services Financial Control
			Defence Business Services Finance Deployed
		DEFENCE BUSINESS - COMMERCIAL	
			DBS EPMO
		DEFENCE BUSINESS SERVICES - INFORMATION SERVICES	
			Defence Business Services - Information Services
		DEFENCE BUSINESS SERVICES - DEFENCE VETTING	
			DBS National Security Vetting
		DBS CFIS	

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DBS HRD	DBS CFIS
DBS FD	DBS HRD
Defence Vetting Agency Closed	DBS Front Door
Defence Export Services Organisation Closed	
DBS Fin System Accounting	
DBS FIN SYSTEMS ACCOUNTING BLB GROUPING	
	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
	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

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MDPGA

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 CC Professional Development
Deputy CC Standards
CENTRAL OPERATIONS
CORPORATE SERVICES
Western Division
South East Division
Scotland Division
TERRITORIAL DIVISION
NCR DIVISION
HEADQUARTERS DIVISIONAL OPERATIONS

Defence Business Services Financial VAT Accounting
DBS VAT BLB GROUPING

Cash+Banking Services RAB
Cash and Banking Programme Expenditure

DEFENCE SAFETY + ENVIRONMENTAL AGENCY
DEFENCE SAFETY & ENVIRONMENT AGENCY BLB GROUPING

LAND
MARITIME
NCR
SECRETARIAT

LONDON HEAD OFFICE Closed
HEAD OFFICE + CENTRE PROGRAMMES
SEC POL AND OPS BLBG

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	SP + Ops Programmes and Satellite Staff GLOBAL CONFLICT PREVENTION POOL/AFRN CONFLICT PREVENTION POOL DIRECTORATE OF SAFETY AND CLAIMS DEFENCE ATTACHES
	N A TREATY ORGANISATION MANPOWER LONE SERVICE PERSONNEL HEADQUARTERS INTEGRATED AIR DEFENCE SYSTEMS BRITISH DEFENCE STAFF US DIRECTORATE of POLICY PLANNING - DEFENCE ASSISTANCE FUND N A TREATY ORGANISATION NATO SECURITY INFRASTRUCTURE PROGRAMME Security Policy & Operations Head Office DEFENCE CRISIS MANAGEMENT CENTRE
DCDS PERS BLBG	Deputy Chief of Defence Staff - Personnel & Training - SERVICE PAY and ALLOWANCES
DGHRCS BLBG	DBR BUSINESS RESILIENCE Director Civilian Personnel CORPORATE SPONSORED
SABU BLBG	Top of the Office Group Central Legal Services London Head Office - Directorate of Media and Communications
DG FINANCE BLBG	Director Financial Planning Director Resources Head Office & Corporate Finance

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	Defence Analytical Services Agency Directorate of Internal Audit TRADING FUNDS Director Strategy CORPORATE Treasury Management Corporate Services Transformation Team
Director General Transformation & Corporate Service	
JU0J DELEGATED SIT BLBG	Customer Design Team
	S&T RESEARCH EXPENDITURE Defence Science & Technolgy, Secretariat Defence Science & Technology, Strategy and Technology
CHIEF INFORMATION OFFICER	CHIEF INFORMATION OFFICER
DESO BLB GROUPING	ME Projects Head Defence Services Organisation Office
DCDS Cap	Director Strategic Programmes ACDS C+FD D CARRIER STRIKE
MILITARY AVIATION AUTHORITY MILITARY AVIATION AUTHORITY BLB GROUPING	Military Aviation Authority Military Aviation Authority - Investigation Branch
DG SAP	
DG SAP BLB GROUPING	DG SAP
Service Personnel + Veterans Agency	

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		Armed Forces Personnel Administration Agency Managed Funds SERVICE PERSONNEL AND VETERANS AGENCY
Air Command	Air Command Management Group	
	1 Group	RAFM RAFL 1 Group Adjustment HEADQUARTERS 1 GROUP
	Typhoon Force	RAFC RAFLs
	Hawks & Range	RAFS RAFLg JOINT FORCE AIRE COMPONENT OP TRAINING
	Air Warfare Centre	Air Warfare Centre
	BATTLESPACE MANAGEMENT	ASACS RAFB RAFF En Route Air Traffic Control Services
	ISTAR	RAFW
	AIR OFFICER AIR MOBILITY	RAFBN RAFN
	2 Group Adjustments	2 Group Adjustment
	FORCE PROTECTION	RAFH

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	HEADQUARTERS ROYAL AIRFORCE POLICE
A6	Defence CBRN Centre RAFHW
A4	NSF RAFC A6 DIVISION HEADQUARTERS
OPERATIONS	RAFWg Music Services A4 Division Headquarters Air Command
	Search and Rescue Force RAFHW US Visiting Forces Liaison Parties Centre of Aviation Medicine HEADQUARTERS CHIEF OF STAFF OPERATIONS AND SUPPORT / AIR OFFICER COMMANDING 2 GROUP
TOP LEVEL BUDGET CENTRAL ACTIVITY	Capital Works Programme Air Command Funded Activity
AIR COMMAND CORPORATE SERVICES	Legal Services Chaplaincy Services (Royal Air Force)
HQ STAFFS & SUPPORT	Headquarters Staffs and Support Civilian Manpower Chief of Staff Health Centrally Held Allowance Manning and Training Margin

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Exchanges and Loans
Royal Air Force AB INITIOS
Service Manpower
Chief of Staff Personnel Corporate Budget
RAFHn
Royal Air Force College Cranwell and Directorate of
Recruitment and Initial Training
Generic Educational Training Centre/Force
Development Training Centre/Adventurous Training
Individual Training Ground
Skills Funding Agency
RAFSTM
DEFENCE SCHOOL OF ELECTRO-MECHANICAL
ENGINEERING
DEFENCE SCHOOL OF COMMUNICATIONS AND
INFORMATION SYSTEMS
DEFENCE SCHOOL OF AERONAUTICAL
ENGINEERING COSFORD
3 Flying Training School CI
1 Flying Training Station Ln
4 Flying Training Station Vy
Central Flying School RAF Acrobatic Team
Headquarters Military Flight Training System (MFTS)
and Defence Flight Training (DFT)
Shawbury/Defence Helicopter Flying School

22 Training Group Adjustment

FINANCIAL MILITARY CAPABILITY ALPHA

22 Training Group Adjustment

AIR COMMAND FINANCE MILITARY CAPABILITY 01
AIR COMMAND FINANCE CAPABILITY 02
AIR COMMAND FINANCE MILITARY CAPABILITY 03
AIR COMMAND FINANCE MILITARY CAPABILITY 04

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	FINANCIAL MILITARY CAPABILITY BRAVO	AIR COMMAND FINANCE MILITARY CAPABILITY 05
		AIR COMMAND FINANCE MILITARY CAPABILITY 06
		AIR COMMAND FINANCE MILITARY CAPABILITY 07
		AIR COMMAND FINANCE MILITARY CAPABILITY 08
		AIR COMMAND FINANCE MILITARY CAPABILITY 09
		AIR COMMAND FINANCE MILITARY CAPABILITY 10
	AIR CADETS	Air Cadets
	DIRECTOR TECHNICAL TRAINING CHANGE PROGRAMME	Defence Technical Training Change Programme
	CHIEF ENGINEER/CHIEF OF STAFF SUPPORT/EXECUTIVE OFFICER	Chief Engineer/Chief of Staff Support/Executive Officer
	Private Finance Initiative Excluded from Planning Budgeting + Forecasting	AIR PUBLIC FINANCE INITIATIVE.INTERNATIONAL FINANCIAL REPORTING
Armed Forces Pension Scheme	Armed Forces Pension Scheme	Armed Forces Pension Scheme
Land Forces	Commander Land Forces	Support Command General Office Scotland United Kingdom Support Forward LONDON DISTRICT 1st DIVISION 3rd DIVISION Force Troops Command FIELD ARMY BUDGET

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Land Forces Capability 1

FIELD ARMY Plans
DEVELOPMENT LINES - FIELD ARMY 1
DEVELOPMENT LINES FIELD ARMY 2
Cadets Planning

Force Development and Training

New Equipment 1A
New Equipment 1B
New Equipment 1C
New Equipment 1D
New Equipment 1E

Land Forces Central Manpower and Army Programme Budget

LOGISTICS, SUPPORT AND EQUIPMENT
Training
Army Recruiting and Training
FORCE DEVELOPMENT and TRAINING
Collective Training Group
Royal Military Academy St
DEVELOPMENT LINES - FORCE DEVELOPMENT
AND TRAINING 1
DEVELOPMENT LINES - FORCE DEVELOPMENT &
TRAINING 2
Capability Requirements

Land Forces Capability 2

MILITARY MANPOWER Budgets
Civilian Manpower Budgets
Reserves Planning
Manpower Adjustments

New Equipment 2A
New Equipment 2B
New Equipment 2C
New Equipment 2D

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Joint Helicopter Command	New Equipment 2E
	JOINT HELICOPTER COMMAND JOINT HELICOPTER PLANS DEVELOPMENT LINES - HELICOPTER 1
Land Forces Capability 3	Land Forces Capability 3A Land Forces Capability 3B
Personnel and Support Command	5th DIVISION Defence Fire Risk Management Organisation Headquarters Adjutant General ARMY PERSONNEL CENTRE INFRASTRUCTURE Land Forces Director General Personnel PERSONNEL and SUPPORT Budgets Army Medical Directorate Director Personnel Operations Directorate for Children & Young People Post Transition
Land Forces Capability 4	Land Forces Capability 4A Land Forces Capability 4B
Chief Of Staff Army Headquarters	HEADQUARTERS ARMY BUDGETS General Staff Plans and Budgets PROVOST MARSHALL ARMY
Land Forces Capability 5	Land Forces Capability 5A Land Forces Capability 5B
Service Children Education Agency HLB	

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HEADQUARTERS SERVICE CHILDRENS
EDUCATION CHILDRENS SERVICES
Q V SCHOOL
Service Childrens Education Schools (Germany)
Service Childrens Education (RoW)

Land Forces TLB Strategic Risk
Land Forces Strategic Commodity Management

Private Finance Initiative Excluded from Planning Budgeting + Forecasting

TOP LEVEL BUDGET - MANAGED AREA

Private Finance Initiative - IFRIC12 - V
Private Finance Initiative - IFRIC12 - C
Private Finance Initiative - IFRIC12 -T
Private Finance Initiative - IFRIC12 H

Navy
Command

Private Finance Initiative Excluded from Planning Budgeting + Forecasting

Fleet

IFRS FIRE FIGHTING UNIT

Navy

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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 DIO 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 DIO 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 DIO Accommodation, 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 DIO Accomm Legacy

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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

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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:

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Organisation element	Deadline
TLB structure fixed for IYM	Mid November 2012
MG structure fixed for IYM (2* for Fleet)	Mid November 2012
BLBG structure fixed for IYM (Lead RCC for Fleet)	Mid January 2013
BLB structure fixed for IYM (RCC for Fleet)	Mid January 2013
UING structure fixed for IYM	Mid January 2013
UIN structure fixed for IYM	Mid March 2013
Local Project Codes (LPC), including P9s and Control Codes fixed for AP 1	Mid March 2013

- (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.

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Chapter 5 – Other Key Financial Codes

5.1

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

Introduction

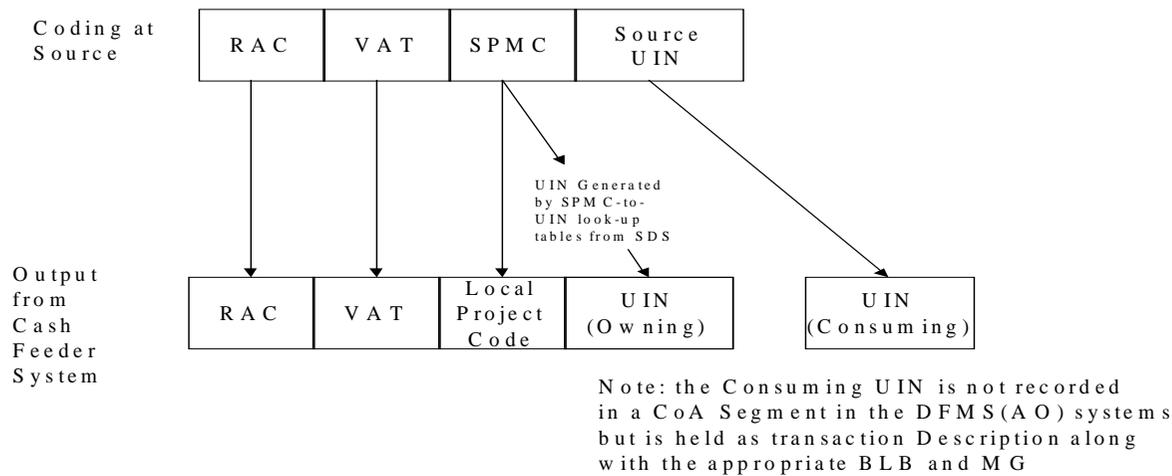
- (a) The LPC is a centrally managed code. It provides visibility of programme/project costs within the Departmental Financial Management System (DFMS) and ensures that the relevant transactions are reported to the appropriate project manager, programme manager or control account holder.

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:

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- 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

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- 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 MoD Web 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:

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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 SDS Team (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. P900005100 – T45 SHIP	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 SDS Team (address on form).
Type 2 – DIO Zn Project code	Zn	Where 'n' is a number. Reserved for DIO	Can be created, disable & renamed during financial year. Not linked to a UIN. Controlled by DIO.	All requests for new codes to be sent to DIO LPC Focal Point who will raise a SDS Form 050 and forward it to SDS Team (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 & EOs 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 Control Acct. Focal Point. Control Accts. Are governed by JSP 891.

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LPC Type	Prefix	Remainder	Rules	Change Control
		'A' is Exercise or Operational Imprest Control Account (EOI). The remaining 6 characters will comprise the actual control account code. e.g. ZZZG81A951 – RET FUNDS		

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 SDS Team 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 SDS Team 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 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.

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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.

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Chapter 6 - Related Reference Material

6.1

JSP 472 FINANCIAL ACCOUNTING AND REPORTING MANUAL

JSP 891 IMPRESTING ACCOUNTING, BANKING AND CONTROL ACCOUNTS POLICY MANUAL

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LOCAL PROJECT CODES

Annex A to Ch 4.1

