

This publication has now been superseded and archived on 13 September 2016.

ANNEX A TO CHAPTER 14

Usage Notes

1. The following table contains the complete list of Resource Account Codes available for use in the Financial Year April 2015 to March 2016.

Table 1: Resource Account Codes

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
A	Intangible Assets					
	AA	Intangibles				
	AN	Intangibles Non SUME				The national accounts identify Single Use Military Equipment (SUME) as a separate type of asset. Although there is no difference in the way SUME assets are treated in the MOD's Financial Accounts, we are obliged to separately identify them so that we can contribute to the National Accounts. Military Equipment Assets which can have multiple uses (eg transport aircraft) are called Fiscal.
		ANC	Intan Gross Cost Valuation			
				ANC000	Intan Fiscal Cost/Valuation	Intangible Non Current Assets Fiscal Cost/Valuation. The current gross replacement cost for Development and Intellectual Property Rights assets funded from Fiscal Control Totals
				ANC008	MHCA Elmt DevIntan Fiscal Asst	Modified Historic Cost Accounting Element of Intangible Fiscal Non Current Assets. This code is to record MHCA costs which have been calculated off-line.
				ANC010	GFE Incorp Intan Fiscal Asset	Government Furnished Equipment costs incorporated into Intangible Fiscal assets

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					ANC020	Deliveries Intan Fiscal Asset	Deliveries of Intangible Fiscal Assets. The in year transfer of the current cost of Intangible Fiscal Assets from Defence Equipment + Support Equipment Programme to Single Balance Sheet Owners. To be used for asset deliveries in DE+S only. To be cleared down to ANC000 when a project is fully delivered.
					ANC050	FISCAL Capital Intan Manpower	Manpower costs incorporated into the costs of Intangible Fiscal Assets. To be cleared to ANC000 at year end following ARAC Sign off
			AND	Intan Accum Depn			
					AND000	Intan Fiscal Dev Accum Depn	Intangible Fiscal Non Current Assets Accumulated Depreciation on current cost.
			ANE	Intan Backlog Depn			
					ANE000	Intan Fiscal Backlog Depn	Intangible Fiscal Non Current Assets Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
			ANF	Intangible Cap Additions In Yr			
					ANF030	Intan Fiscal Assets Income	Intangible Fiscal Non Current Assets in year income. To be used by Defence Equipment + Support only and to be cleared down to ANC000 at year end following ARAc sign off
					ANF050	Intan Fiscal Asst Crdt Elemt	Intangible Fiscal Non Current Assets Payable Element - ie the proportion of the Gross Book Value for which an invoice has been received but not yet paid. To be used by Defence Equipment + Support only and to be cleared down to ANC000 at year end following ARAc sign off.
					ANF060	Intan Fiscal Asst Accr Elemt	Intangible Fiscal Non Current Assets Accrual Element - ie the proportion of the Gross Book Value which has not yet been invoiced for. To be used by Defence Equipment + Support only and to be cleared down to ANC000 at year end following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					ANF080	Intan Fiscal Cptl Addtn InYr	Intangible Fiscal Non Current Assets in year capital expenditure. NOT to be used for assets found in year; transfers in or the capitalisation of Assets Under Construction. To be cleared down to ANC000 at year end following ARAc sign off.
					ANF090	FATS CDEL Tasks - Fiscal CDEL	Framework Agreement for Technical Support Tasking. This is only to be used where the output is to be capitalised and placed on the Statement of Financial Position. This is not for expensed items where other RACs have been created. This RAC is for the Fiscal Capital DEL element of the transaction. To be cleared to ANC000 at year end following ARAC Sign off
			ANX	Intan Asset Clearing			
					ANX000	Intan Fiscal Asset Clearing	Intangible Fiscal Non Current Assets clearing account. Used for the acquisition of Intangible Fiscal Assets
	AS	Intangibles SUME					
			ASC	Intan Gross Cost Valuation			
					ASC000	Intan SUME Cost Valuation	Intangible Single Use Military Equipment Non Current Assets Cost or Valuation. The current gross replacement cost of Development and Intellectual Property Rights assets funded from Single Use Military Equipment Control Totals
					ASC008	MHCA Elmt Dev Intan SUME Asset	Modified Historic Cost Accounting Element of Intangible Single Use Military Equipment Non Current Assets. This code is to record MHCA costs which have been calculated off-line.
					ASC010	GFE Incorp Intan SUME Assets	Costs of Government Furnished Equipment provided to assist with the development of Single Use Military Equipment development assets.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				ASC020	Deliveries Intan SUME Assets	In year transfer of the current cost of Intangible Single Use Military Equipment Non Current Assets from Defence Equipment + Support Equipment Programme to Single Balance Sheet Owners. To be used for asset deliveries in DE+S only. To be cleared down to ASC000 when a project is fully delivered.	
				ASC050	SUME Intang Capital Manpower	Manpower costs incorporated into the costs of SUME Intangible Assets. To be cleared to ASC000 at year end following ARAC Sign off	
			ASD	Intan Accum Depn			
				ASD000	Intangible SUME Accum Depn	Intangible Single Use Military Equipment Non Current Assets Accumulated Depreciation on current cost.	
			ASE	Intan Backlog Depn			
				ASE000	Intangible SUME Backlog Depn	Intangible Single Use Military Equipment Non Current Assets Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation	
			ASF	Intangible Cap Additions In Yr			
				ASF030	Intangible SUME Assets Income	Intangible Single Use Military Equipment Non Current Assets in year income. To be used by Defence Equipment + Support only and to clear down to ASC000 at year end following ARAc sign off.	
				ASF050	Intan SUME Assets Credit Elmt	Intangible Single Use Military Equipment Non Current Assets Payable Element - ie the proportion of the Gross Book Value for which an invoice has been received but not yet paid. To be used by Defence Equipment + Support only and to be cleared down to ASC000 at year end following ARAc sign off.	

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			ASF060	Intan SUME Assets Accr Element	Intangible Fiscal Non Current Assets Accrual Element - ie the proportion of the Gross Book Value which has not yet been invoiced for. To be used by Defence Equipment + Support only and to be cleared down to ASC000 at year end following ARAc sign off.
			ASF080	Intan SUME Cptl Additions InYr	In year capital expenditure on Single Use Military Equipment Intangibles. This Resource Account Code should NOT be used for assets found in year - transfers in or the capitalisation of Assets Under Construction. To be cleared down to ASC000 at year end following ARAc sign off.
			ASF090	FATS CDEL Tasks - SUME CDEL	Framework Agreement for Technical Support Tasking. This is only to be used where the output is to be capitalised and placed on the Statement of Financial Position. This is not for expensed items where other RACs have been created. This RAC is for the Single Use Military Equipment Capital DEL element of the transaction. To be cleared to ASC000 at year end following ARAc Sign off
		ASX	Intan SUME AUC Asset Clearing		
			ASX000	Intan SUME AUC Asset Clearing	Intangible Single Use Military Equipment Non Current Assets clearing account. Used for the acquisition of Intangible SUME Assets in year
B	Tangible Assets				
	BA	Property Buildings NonDwelling			
		BAC	Prop Bldg NonDw Gross Cost Val		
			BAC000	Prop BuildNonDw Cost Valuation	Property Building Non Dwelling current gross replacement cost: includes offices; warehouses; hospitals; barracks; hangars; runways; farms and car parks.
			BAC002	PropBuildNDw Dec ResPro CapNuc	Capitalised provision for the future decommissioning and restoration costs for Property Buildings Non Dwelling - Nuclear.
		BAD	Property Non Dwell Accum Depn		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					BAD000	Property NDw AccDep on Cos/Val	Property Non Dwelling - accumulated depreciation on current cost.
					BAD001	Prop NDw DecResPro AccDep NNuc	Property Non Dwelling - Accumulated depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs - Non Nuclear.
					BAD002	Prop NDw DecRes Pro AccDep Nuc	Property Non Dwelling Accumulated depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs - Nuclear.
			BAE	Property Non Dwell Backlog Dep			
					BAE000	Prop NDw Bklog Dep on Cost/Val	Property Non Dwelling - Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
					BAE001	Prop NDwDec/ResProBkIgDep NNuc	Backlog Depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) on Capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Non Nuclear.
					BAE002	Prop NDw Dec/ResProBkIgDep Nuc	Capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Nuclear
			BAF	Prop BuildNonDw Captl Add InYr			
					BAF080	Property BNDw CapitalAdd In Yr	Property Buildings Non Dwelling in year acquisitions not funded by a Service Concession Arrangement. This Resource Account Code 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 (BAX000 for the DE&S TLB) at year-end following ARAc sign off.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			BAF081	Prop BNonDw Capital Add SCA IY	Property Buildings Non Dwelling in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BAX000 for the DE&S TLB) at year-end following ARAc sign off.
		BAG	PropBuildNDw DecResPro CapNNuc		
			BAG001	PropBuildNDw DecResPro CapNNuc	Property Buildings Non Dwelling Capitalised provision for future decommissioning and restoration - Non Nuclear.
		BAH	Prop BNDw Cap Prov IYDisRateCh		
			BAH000	Prop BNDw CapProv IY DisRateCh	Property Buildings Non Dwelling Capitalised provision for future decommissioning and restoration Non Nuclear - costs incurred in year caused by a change in the discount rate. To be cleared down to BAG001 at year end following ARAc sign off
		BAX	Prop Build NDw Asset Clearing		
			BAX000	PropBuildNDwell Asset Clearing	Property Buildings Non Dwelling Clearing Account used for in year acquisitions
	BB	Single Use Military Equipment			
		BBC	SUME Gross Cost/Valuation		
			BBC000	SUME Cost/Valuation	Single Use Military Equipment current gross replacement cost.
			BBC001	SUME Decom/Rest ProvCapitalised	Single Use Military Equipment capitalised provision for future decommissioning and restoration costs.
		BBD	SUME Accum depn		
			BBD000	SUME Accum depn on Cost/Val	Single Use Military Equipment - accumulated depreciation on current cost.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BBD001	SUME Decom/Rest Prov Acc Depn	Single Use Military Equipment accumulated depreciation charge on current cost of capitalised provisions for future decommissioning and restoration costs	
			BBE	SUME Backlog depn			
				BBE000	SUME Backlog depn on Cost/Val	Single Use Military Equipment backlog depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation	
				BBE001	SUME Decom/Rest Pro Bcklog Dpn	Single Use Military Equipment capitalised provisions for future decommissioning and restoration costs	
			BBG	SUME Capital Additions In Year			
				BBG080	SUME Capital Additions In Year	Single Use Military Equipment acquisitions in year not funded by a Service Concession Arrangement. This Resource Account Code should NOT be used for: assets found in year ; transfers in or the capitalisation of Assets Under Construction. To be cleared down to BBC000 at year end following ARAc sign off	
				BBG081	SUME Capital Additions SCA IY	Single Use Military Equipment acquisitions in year funded by a Service Concession Arrangement. This Resource Account Code should NOT be used for: assets found in year ; transfers in or the capitalisation of Assets Under Construction. To be cleared down to BBC000 at year end following ARAc sign off	
			BBH	SUME Cap Prov InYr Dis Rate Ch			
				BBH000	SUME Cap Prov InYr Dis Rate Ch	Single Use Military Equipment Capitalised provision for future decommissioning and restoration - costs incurred in year caused by a change in the discount rate. To be cleared down to BBC001 at year end following ARAc sign off	
			BBK	SUME Stockpile Goods Gross Cost			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					BBK000	SG Gross Cost/Value	Stockpiled Goods current Gross replacement cost
					BBK080	SG Capital Additions In Year	Stockpiled Goods acquisitions in year. This Resource Account Code should NOT be used for: assets found in year ; transfers in or the capitalisation of Assets Under Construction.To be cleared down to BBK000 at year end following ARAc sign off
			BBL	SUME Stockpile Goods Accum Depn			
					BBL000	SG Accum Depn	Stockpiled Goods - accumulated depreciation on current cost.
			BBM	SUME Stockpile Goods Backlog Dep			
					BBM000	SG Backlog Depn	Stockpiled Goods backlog depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
			BBN	SUME Stockpile Goods Clearing			
					BBN000	SG Asset Clearing	Stockpiled Goods clearing account used for in year acquisitions
			BBX	SUME/GWMB Asset Clearing			
					BBX000	SUME Asset Clearing	Single Use Military Equipment clearing account used for in year acquisitions
			BBZ	Tot SUME Realism Adj PBF Only			
					BBZ666	Tot SUME Realism Adj PBF Only	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 Oracle Financials or the Planning Round.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	BC	Plant + Machinery			
		BCC	P+M Cost/Valuation		
			BCC000	P+M Cost/Valuation	Plant and Machinery current gross replacement cost.
		BCD	P+M Accum Depn		
			BCD000	P+M Accum Depn	Plant and Machinery - accumulated depreciation on current cost.
		BCE	P+M Backlog Depn		
			BCE000	P+M Backlog Depn	Plant and Machinery Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
		BCF	P+M Capital Additions In Year		
			BCF080	P+M Capital Additions In Year	Plant and Machinery acquisitions in year not funded by Service Concession Arrangement. This Resource Account Code 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 (BCX000 for DE&S) at year-end following ARAc sign off.
			BCF081	P+M Capital Additions SCA IY	Plant and Machinery acquisitions in year funded by Service Concession Arrangement. This Resource Account Code 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 (BCX000 for DE&S) at year-end following ARAc sign off.
		BCX	P+M Asset Clearing		
			BCX000	P+M Asset Clearing	Plant and Machinery clearing account used for in year acquisitions
	BD	Property Buildings Dwelling			
		BDC	Prop BuildDw Gross Cost Val		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BDC000	Prop Build Dwelling Cost Val	Property Dwelling current gross replacement cost for buildings used primarily as residences. Includes associated structures such as garages and parking areas and any underlying and associated land such as gardens and yards.	
			BDD	Property Dwelling Accum Depn			
				BDD000	Prop Dw Accum Dep on Cost/Val	Property Dwelling - accumulated depreciation on current cost.	
				BDD001	Prop Dw Dec/Res ProvAcDep NNuc	In year depreciation charge on current cost of capitalised provision for the future decommissioning and restoration costs for Property Dwelling - Non Nuclear.	
			BDE	Property Dwelling Backlog Depn			
				BDE000	Prop Dw Bklog Depn on Cost/Val	Property Dwelling Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation	
				BDE001	Prop Dw DecResProv BkgDep NNuc	Property Dwelling Capitalised provisions for the future decommissioning and restoration costs - Non Nuclear	
			BDF	Prop BuildDwell Cap Add In Yr			
				BDF080	Prop BuildDw Cap Addtns In Yr	Property Dwelling in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code 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 (BDX000 for DE&S) at year-end following ARAc sign off.	
				BDF081	Prop BuildDw Cap Add SCA IY	Property Dwelling in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BDX000 for DE&S) at year-end following ARAc sign off.	

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
		BDG	Prop BDw Dec Res Prov Cap Nnuc
			BDG001 Prop BDw Dec Res Prov Cap Nnuc Property Dwelling Capitalised Provision for the future decommissioning and restoration costs for - Non Nuclear
		BDH	Prop BDw Cap Prov IY DisRtech
			BDH000 Prop BDw CapProv IY Dis Rte Ch Property Dwelling Capitalised provision for future decommissioning and restoration Non Nuclear. Costs incurred in year caused by a change in the discount rate. To be cleared down to BDG001 at year end following ARAc sign off
		BDX	Prop BuildDwell Asset Clearing
			BDX000 Prop BuildDwell Asset Clearing Property Dwelling Clearing account for in year acquisitions
	BE	IT+Comms Equipment	
		BEC	IT+Comms Cost/Valuation
			BEC000 IT+Comms Cost/Valuation IT and Communications Equipment current gross replacement cost - includes mainframe computers; communication and satellite systems; networks and cabling.
		BED	IT+Comms Accum Depn
			BED000 IT+Comms Accum Depn IT and Communications Equipment - accumulated depreciation on current cost.
		BEE	IT+Comms Backlog Depn
			BEE000 IT+Comms Backlog Depn IT and Communications Equipment Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
		BEF	IT+Comms Capital Addtns In Yr

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BEF080	IT+Comms Capital Addtns In Yr	IT and Communications in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code 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 (BEX000 for DE&S) at year-end following ARAc sign off.	
				BEF081	IT+Comms Capital Add SCA In Yr	IT and Communications in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BEX000 for DE&S) at year-end following ARAc sign off.	
			BEX	IT+Comms Asset Clearing			
				BEX000	IT+Comms Asset Clearing	IT and Communications Equipment clearing account for acquisitions in year	
	BF	Transport FE					
			BFC	Transport - FE Gross Cost/Valn			
				BFC000	Transport-FE Cost/Valuation	Transport Fighting Equipment Cost/Valuation. Transport equipment that could be used by civilian organisations as well as having a military use e.g. Royal Fleet Auxiliaries or transport aircraft.	
			BFD	Transport - FE Accum Depn			
				BFD000	Transport-FE Accum Depn	Transport Fighting Equipment accumulated depreciation on current cost.	
			BFE	Transport - FE Backlog Depn			
				BFE000	Transport-FE Backlog Depn	Transport Fighting Equipment Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation	
			BFG	Transport FE Capital Add In Yr			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BFG080	Transport FE Capital Add In Yr	Transport Fighting Equipment in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code should NOT be used for: assets found in year; transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BFC000 (BFX000 for DE&S) at year-end following ARAc sign off.	
				BFG081	Transport FE Cap Add SCA In Yr	Transport Fighting Equipment in year acquisitions funded by Service Concession Arrangement. This Resource Account Code should NOT be used for: assets found in year; transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BFC000 (BFX000 fro DE&S) at year-end following ARAc sign off.	
			BFX	Transport - FE Asset Clearing			
				BFX000	Transport - FE Asset Clearing	Transport Fighting Equipment clearing account for in year acquisitions	
	BG	Property Land Non Dwelling					
			BGC	Prop Land NonDw Gross Cost Val			
				BGC000	Prop Land NonDw Cost Valuation	Land Non Dwelling current gross replacement cost - includes land use for offices; warehouses; hospitals; barracks; hangers; runways; farms and car parks.	
				BGC002	PropLand NDw Dec ResPro CapNuc	Land Non dwelling capitalised provision for the future decommissioning and restoration costs - Nuclear.	
			BGD	Prop Land NonDw Accum Cost Val			
				BGD000	Prop Lnd NDw Accum Depn CstVal	Land Non Dwellings - accumulated depreciation on current cost. Depreciation is charged on land held under finance leases to reflect the consumption of the lease. This code would be used for owned land assets where there is extraction taking place	
			BGE	Prop Land NonDw Bcklog CostVal			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BGE000	Prop Lnd NDw Bcklog Dep CstVal		Land Non Dwellings Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation Depreciation is charged on land held under finance leases to reflect the consumption of the lease. This code would be used for owned land assets where there is extraction taking place
			BGF	Prop Land NonDw Captl Ad In Yr			
				BGF080	Prop Land NDw CapitalAdd In Yr		Land Non Dwellings in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code 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 (BGX000 for DE&S) at year-end following ARAc sign off.
				BGF081	Prop Land NonDw Cap Add SCA IY		Land Non Dwellings in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BGX000 for DE&S) at year-end following ARAc sign off.
			BGG	PropLandNDw DecRes Pro CapNNuc			
				BGG001	PropLand NDw DecResPro CapNNuc		Land Non Dwelling capitalised provision for future decommissioning and restoration costs - Non Nuclear.
			BGH	PropLandNDw CapProv IYDisRteCh			
				BGH000	Prop L NdwCapProv IY DisRateCh		Land Non Dwelling Capitalised provision for future decommissioning and restoration Non Nuclear. To be cleared down to BGG001 at year end following ARAc sign off
			BGX	PropLandNDwell Asset Clearing			
				BGX000	PropLand NDwell Asset Clearing		Land Non Dwelling clearing account for in year acquisitions

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	BH	Property Land Dwelling			
		BHC	Prop Land Dw Gross Cost Val		
			BHC000	Prop Land Dwelling Cost Val	Land Dwelling current gross replacement cost. Land used primarily for residence. Includes associated structures such as garages and parking areas and any underlying and associated land such as gardens and yards.
		BHD	Prop LandDw Accum Depn CostVal		
			BHD000	Prop Land Dw Accum Depn CstVal	Land Dwelling -accumulated depreciation on current cost. Depreciation is charged on land held under finance leases to reflect the consumption of the lease. This code would be used for owned land assets where there is extraction taking place
		BHE	Prop LandDw Bcklog Depn CstVal		
			BHE000	Prop Land Dw Bklog Depn CstVal	Land Dwelling Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation Depreciation is charged on land held under finance leases to reflect the consumption of the lease. This code would be used for owned land assets where there is extraction taking place
		BHF	Prop Dwell Cap Add InYr		
			BHF080	Prop Land Dw Cap Addtns In Yr	Land Dwellings in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code 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 (BHX000 for DE&S) at year-end following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				BHF081	Prop Land Dw Cap Addtns SCA IY		Land Dwellings in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BHX000 for DE&S) at year-end following ARAc sign off.
			BHG	Prop L Dw Dec ResProv Cap Nnuc			
				BHG001	Prop L Dwell ResProv Cap Nnuc		Land Dwelling capitalised Provision for the future decommissioning and restoration costs - Non Nuclear.
			BHH	Prop L Dw Cap Prov IY DisRteCh			
				BHH000	Prop L DwCapProv IY Dis Rte Ch		Land Dwelling Capitalised provision for future decommissioning and restoration Non Nuclear. To be cleared down to BHG001 at year end following ARAc sign off.
			BHX	Prop Land Dwell Asset Clearing			
				BHX000	Prop Land Dwell Asset Clearing		Land Dwelling clearing account for in year acquisitions
			BHZ	Tot FSCL Realism Adj PBF Only			
				BHZ666	Tot FSCL Realism Adj PBF Only		This RAC is to be used solely to 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 Oracle Financials or the Planning Round.
		BT	Transport Other				
			BTC	Transport-Other Gross Cost/Val			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			BTC000	Transport-Other Cost/Valuation	Transport - Other Vehicles current gross replacement cost. Other transport refers to Vehicles categorised as Plant Machinery and Vehicles prior to FY 0405.
		BTD	Transport-Other Accum Depn		
			BTD000	Transport-Other Accum Depn	Transport - Other Vehicles accumulated depreciation on current cost.
		BTE	Transport-Other Backlog Depn		
			BTE000	Transport-Other Backlog Depn	Transport - Other Vehicles Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
		BTR	Transport-Other Cap Add In Yr		
			BTR080	Transport-Other Cap Add In Yr	Transport Other Vehicles in year acquisitions not funded by Service Concession Arrangement. This Resource Account Code 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 (BTX000 fro DE&S) at year-end following ARAc sign off.
			BTR081	Transport-Other Cap Add SCA IY	Transport Other Vehicles in year acquisitions funded by Service Concession Arrangement. This Resource Account Code 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 (BTX000 for DE&S) at year-end following ARAc sign off.
		BTX	Transport-Other Asset Clearing		
			BTX000	Transport-Other Asset Clearing	Transport - Other Vehicles clearing account for in year acquisitions
	BW	Assets under Construction			
		BWC	Fiscal AUC Gross Cost		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					BWC000	Fiscal AUC Gross Cost	Fiscal Assets Under Construction - the costs incurred in the construction of a Non Current Asset funded from Fiscal DEL to the point of being brought into use and capitalised.
			BWD	Fiscal AUC Gross Cost			
					BWD002	Fiscal AUC Embodiment Loan	Embodiment loans from external management groupings to be capitalised as part of Fiscal Assets Under Construction.
					BWD004	Fiscal AUC Deliveries	Deliveries to external management groupings. Clear-down RAC to cost code when a project is fully delivered.
					BWD008	Fiscal AUC MHCA	Modified Historic Cost Accounting Element of Fiscal Assets Under Construction.
			BWE	Fiscal AUC Capital Additions			
					BWE001	Fiscal AUC Post Design Servcs	Capitalised expenditure on post design services. To be cleared down to BWC000 at year end following ARAc sign off
					BWE002	Fiscal AUC Post Design Svcs EA	Fiscal Assets Under Construction Capital DEL expenditure on External Assistance. Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 at year end following ARAc sign off
					BWE005	Fiscal AUC Income	Income to be credited against Fiscal Assets Under Construction. To be cleared down to BWC000 at year end following ARAc sign off
					BWE006	Fiscal AUC Payables Element	Payables in respect of Fiscal Assets Under Construction. To be cleared down to BWC000 at year end following ARAc sign off
					BWE007	Fiscal AUC Accruals Element	Accrued Costs in respect of Fiscal Assets Under of Construction. To be cleared down to BWC000 at year end following ARAc sign off
					BWE008	Fiscal AUC Payables Element EA	Fiscal Assets Under Construction Payables element of Capital DEL expenditure on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 at year end following ARAc sign off

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					BWE009	Fiscal AUC Accruals Element EA	Fiscal Assets Under Construction Accruals element of Capital DEL expenditure on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 at year end following ARAc sign off
					BWE080	Fiscal AUC Capital Add In Year	In Year additions to Fiscal Assets Under Construction not funded by Service Concession Arrangement. To be cleared down to BWC000 at year end following ARAc sign off
					BWE081	Fiscal AUC Capital Add SCA IY	In Year additions to Fiscal Assets Under Construction funded by Service Concession Arrangement. To be cleared down to BWC000 at year end following ARAc sign off
					BWE090	Fiscal AUC Capital Add IY EA	Fiscal Assets Under Construction Capital DEL expenditure in Year on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 at year end following ARAc sign off
					BWE100	AUC FISCAL Capital Manpower	Manpower costs incorporated into Fiscal Assets Under Construction To be cleared down to BWC000 at year end following ARAc sign off
			BWF	SUME AUC Gross Cost			
					BWF000	SUME AUC Gross Cost	Single Use Military Equipment Assets Under Construction Gross Cost. The costs incurred in the construction of a Non Current Asset funded from SUME DEL to the point of being brought into use and capitalised.
					BWF002	SUME AUC Embodiment Loan	Single Use Military Equipment Assets Under Construction Embodiment Loan. Embodiment loans from external management groupings to be capitalised as part of Single Use Military Equipment Assets Under Construction.
					BWF004	SUME AUC Deliveries	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.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					BWF008	SUME AUC MHCA	Modified Historic Cost Accounting Element of Single Use Military Equipment Assets Under Construction.
				BWG	SUME AUC Capital Additions		
					BWG001	SUME AUC Post Design Services	Single Use Military Equipment Assets Under Construction Post Design Services. Capitalised expenditure on Single Use Military Equipment Assets Under Construction post design services. To be cleared down to BWF000 at year end following ARAc sign off
					BWG002	SUME AUC Post Design Servs-EA	Single Use Military Equipment Assets Under Construction Capital DEL expenditure on External Assistance Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 at year end following ARAc sign off
					BWG005	SUME AUC Income	Income to be credited against Single Use Military Equipment Assets Under Construction To be cleared down to BWF000 at year end following ARAc sign off
					BWG006	SUME AUC Payables Element	Single Use Military Equipment Assets Under Construction Payables Element ie the proportion of the value for which an invoice has been received but not yet paid. To be used by Defence Equipment + Support only and to be cleared down to BWF000 at year end following ARAc sign off
					BWG007	SUME AUC Accruals Element	Single Use Military Equipment Assets Under Construction Accrual Element. ie the proportion of the value for which no invoice has been received. To be used by Defence Equipment + Support only and To be cleared down to BWF000 at year end following ARAc sign off at year end following ARAc sign off

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4		
					BWG008	SUME AUC Payables Element-EA	Single Use Military Equipment Assets Under Construction Payables element (ie the proportion of the value for which an invoice has been received but not yet paid) of Capital DEL expenditure on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 at year end following ARAc sign off	
					BWG009	SUME AUC Accruals Element-EA	Single Use Military Equipment Assets Under Construction Accruals element (ie the proportion of the value for which no invoice has been received) of Capital DEL expenditure on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 at year end following ARAc sign off	
					BWG080	SUME AUC Capital Add In Year	Single Use Military Equipment Assets Under Construction Capital Additions In-Year not funded by Service Concession Arrangement. To be cleared down to BWF000 at year end following ARAc sign off	
					BWG081	SUME AUC Capital Add SCA In Yr	Single Use Military Equipment Assets Under Construction in year additions funded by Service Concession Arrangement To be cleared down to BWF000 at year end following ARAc sign off	
					BWG090	SUME AUC Capital Add In Yr-EA	Single Use Military Equipment Assets Under Construction Capital DEL expenditure on External Assistance falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 at year end following ARAc sign off	
					BWG100	AUC SUME Capitalised Manpower	Manpower costs incorporated into SUME Assets Under Construction To be cleared down to BWF000 at year end following ARAc sign off	
		BY	Non-Current Assets Sys Codes					
			BYA	NCA Migration Control Account				
				BYA000	NCA Migration Control Account		Non-Current Assets Migration Control Account.	
			BYB	AUC Cost of Removal Clearing				

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			BYB000	AUC Cost of Removal Clearing	DO NOT USE This is an Oracle System account which has been superseded by BYD000.
		BYC	Reval Reserve on Retirement		
			BYC000	Reval Reserve on Retirement	Clearing account for the net revaluation reserve on retired assets. Manual journal required to clear the account to the KBA; KDA or KAD range of Resource Account Codes
		BYD	Cost of Disposal Control Acct		
			BYD000	Cost of Disposal Control Acct	Clearing account for the cost of disposing of Non Current Assets to third parties. Manual journal required to clear the account to the RAD range of Resource Accounting Codes
		BYE	NBV of Retirement Control Acct		
			BYE000	NBV of Retirement Control Acct	Clearing account for the NBV of retired assets. Manual journal required to clear the account to the RAB (for disposals) or MKB (write offs) ranges of Resource Account Codes .
		BYX	NCA Ass Setup Code not for use		
			BYX001	NCA Intercompany Rcpts + Pmts	DO NOT USE Asset code required for system set-up in ORACLE.
			BYX002	NCA Deferred Depn Reserves	DO NOT USE Asset code required for system set-up in ORACLE.
			BYX003	NCA Deferred Depn Expenditure	DO NOT USE Asset code required for system set-up in ORACLE.
			BYX004	NCA Depn Adjustment	DO NOT USE Asset code required for system set-up in ORACLE.
C	Fin Assets/Long Term Loans				
	CA	Fin Assets/Long Term Loans			
		CAA	Long Term Loans Asset		
			CAA001	HYDRO Long Term Loan	Long Term Loan from the MOD to the Hydrographic Office on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Receivables.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					CAA005	DSG Long Term Loan	Long Term Loan from the MOD to the Defence Support Group on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Receivables.
					CAA010	DSTL Long Term Loan	Long Term Loan from the MOD to the Defence Science and Technology Laboratory Trading Fund Agency.
			CAB	Public Div Cptl +Eqty Fin Ast			
					CAB000	Other Equity Financial Assets	Value of MODs financial assets. This includes Public Dividend Capital or Golden Shares in QinetiQ and Organisations other than Trading Funds.
					CAB100	HYDRO Public Dividend Capital	Public Dividend Capital held in the Hydrographic Office Trading Fund Agency.
					CAB500	DSG Public Dividend Capital	Public Dividend Capital held in the Defence Support Group Trading Fund Agency
					CAB600	DSTL Public Dividend Capital	Public Dividend Capital held in the Defence Science and Technology Laboratory Trading Fund Agency
			CAC	Trading Fund Loan Cash Move IY			
					CAC100	Hydro Capl Loan Cash Repayment	In year repayments of long term loans from the Hydrographic Office. This RAC should be cleared down to CAA001 at year-end following sign off of the ARAc.
					CAC150	Hydro Long Term Loan Addn-Cash	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 ARAc.
					CAC500	DSG Captl Loan Cash Repayment	In year repayments of long term loans from the Defence Support Group. This RAC should be cleared down to CAA005 at year-end following sign off of the ARAc.
					CAC550	DSG Long Term Loan Addn Cash	In year additional long term loans to the Defence Support Group. This RAC should be cleared down to CAA005 at year-end following sign off of the ARAc.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					CAC600	DSTL Captl Loan Cash Repayment	In year repayments of long term loans from the Defence Science and Technology Laboratory. This RAC should be cleared down to CAA010 at year-end following sign off of the ARAc.
					CAC650	DSTL Long Term Loan Addtn-Cash	In year additional long term loans to Defence Science and Technology Laboratory. This RAC should be cleared down to CAA010 at year-end following sign off of the ARAc.
			CAD	Trading Fund PDC Cash Move IY			
					CAD100	Hydro PDC Cash Movement InYear	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 ARAc.
					CAD500	DSG PDC Cash Movement In Year	In year cash movements in Public Dividend Capital with the Defence Support Group This RAC should be cleared down to CAB500 at year-end following sign off of the ARAc.
					CAD600	DSTL PDC Cash Movement In Year	In year cash movements in Public Dividend Capital with Defence Science and Technology Laboratory. This RAC should be cleared down to CAB600 at year-end following sign off of the ARAc.
		CB	Financial Assets Derivatives				
			CBA	Financial Assets Derivatives			
					CBA000	Financial Assets Derivatives	Fair value of derivatives held by the department.
					CBA001	Fin Assets Deriv Fuel Hedging	Financial Asset Derivative arising from contracts placed for Fuel Hedging.
			CBB	NCA Embedded Derivative			
					CBB000	NCA Embedded Derivative	This RAC is only to be used for posting changes to the fair value of embedded derivatives over one year in the future.
		CD	CRC Allowances				
			CDA	CRC Allowances			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			CDA000	CRC Allowances	Asset - allowances in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme.
D	Inventories + WIP				
	DA	Capital Spares			
		DAB	Guided Weapons Missiles +Bombs		
			DAB100	GWMB Complete Gross Cost-Value	Guided Weapons Missiles and Bombs - Complete - current Cost or Valuation. Use only for assembled GWMB. Any still being assembled are accounted for as Raw Materials and Consumables
			DAB150	GWMB Complete Cptl Addtns IY	Guided Weapons Missiles and Bombs - Complete - in year additions. To be cleared down to DAB100 at year end following ARAc sign off
			DAB200	GWMB Comp Accum Depn on CosVal	Guided Weapons Missiles and Bombs - Complete - Accumulated Depreciation on Cost-Valuation.
			DAB300	GWMB Comp Bklog Depn on CosVal	Guided Weapons Missiles and Bombs - Complete - Backlog Depreciation ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation
		DAC	CS Armament		
			DAC100	CS Armament Invent	Gross value of Armament Inventory Capital Spares - disclosed in the accounts as Non Current Assets.
			DAC150	CS Armament Invent Cap Add IY	In-Year additions to Armament Inventory capital spares. To be cleared down to DAC100 at year end following ARAc sign off
			DAC200	CS Armament Invent Depn	Accumulated depreciation for consumption and/or obsolescence of Armament Inventory Capital Spares - disclosed in accounts as accumulated depreciation on the asset pool. Charges reflected in the Capital Spares Depreciation account - MLB001.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DAC300	CS Armament Invent Bk log Depn	Backlog Depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) for consumption and/or obsolescence of Armament Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Charges reflected in Non Current Asset Revaluation Reserve account - KBA200.
			DAD	CS General			
					DAD100	CS General Invent	Gross value of General Inventory Capital Spares - disclosed in the accounts as Non Current Assets.
					DAD150	CS General Invent Cap Add IY	In-Year additions to General Inventory capital spares. To be cleared down to DAD100 at year end following ARAc sign off
					DAD200	CS General Invent Depn	Accumulated depreciation for consumption and/or obsolescence of General Inventory Capital Spares - disclosed in the accounts as accumulation depreciation on the asset pool. Charges reflected in the Capital Spares Depreciation account - MLB001.
					DAD300	CS General Invent Bk Log Depn	Backlog Depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) on Capital Spares General Inventory for consumption and/or obsolescence of General Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Charges reflected in Non Current Asset Revaluation Reserve account - KBA200.
			DAE	CS Medical Dental + Veterinary			
					DAE100	CS Med Dental + Vet Invent	Gross value of Medical; Dental and Veterinary Inventory Capital Spares - disclosed in the accounts as Non Current Assets.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DAE150	CS MedDental+VetInventCapAdIY	In-Year additions to Medical; Dental and Veterinary Inventory capital spares. To be cleared down to DAE100 at year end following ARAc sign off
					DAE200	CS Med Dent+Vet Invent Depn	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. Charges reflected in Capital Spares Depreciation account - MLB001.
					DAE300	CS Med Dent+Vet Strs Bklg Depn	Backlog Depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation). 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. Charges reflected in Non Current Asset Revaluation Reserve account KBA200.
			DAF	CS Engineering + Technical			
					DAF100	CS Engineering + Tech Invent	Gross Value of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as Non Current assets.
					DAF150	CS Eng+Tech Invent SUME CapAIY	In-Year additions to Engineering and Technical Inventory capital spares funded as Single Use Military Equipment. To be cleared down to DAF100 at year end following ARAc sign off
					DAF151	CS Eng+Tech Invent FisclCapAIY	In-Year additions to Engineering and Technical Inventory capital spares funded as Fiscal expenditure. To be cleared down to DAF100 at year end following ARAc sign off
					DAF200	CS Eng+Tech Invent Depn	Accumulated depreciation for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares. Disclosed in the accounts as accumulated depreciation of the asset pool. SOCNE charges are reflected in Capital Spares Depreciation account - MLB001.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DAF300	CS Eng+Tech Invent Bk Log Depn	Backlog depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Charges reflected in the Non Current Asset Revaluation Reserve account - KBA200.
			DAJ	CS Strategic Weapon Systems			
					DAJ100	CS Strat Weapon Sys Invent	Gross value of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as Non Current Assets.
					DAJ150	CSStratWpnsSys InventCapAddIY	In-Year additions to Strategic Weapons Systems Inventory capital spares. To be cleared down to DAJ100 at year end following ARAc sign off
					DAJ200	CS Strat Wpn Sys Invent Depn	Accumulated depreciation for consumption and/or obsolescence of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as accumulated depreciation of the asset pool. SOCNE Charges are reflected in Capital Spares Depreciation account - MLB001.
					DAJ300	CS Strat Wpn Sys Invent BkDepn	Backlog depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) for consumption and/or obsolescence of Strategic Weapon System Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Charges reflected in Non Current Asset Revaluation Reserve account - KBA200.
			DAL	CS Guided Wpns Missiles+Bombs			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4		
					DAL100	CS GWMB Invent	Gross value of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as Non Current Assets. Note: This code is for inventory items only. For assembled missiles use the GWMB Gross Cost/Value account DAB100	
					DAL150	CS GWMB Invent CapAdd In Yr	In-Year additions to Guided Weapons Missiles and Bombs Inventory capital spares. To be cleared down to DAL100 at year end following ARAc sign off	
					DAL200	CS - GWMB Depn	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.. SOCNE Charges are reflected in the Capital Spares Depreciation account MLB001.	
					DAL300	CS GWMB Bk Log Depn	Backlog depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) for consumption and/or obsolescence of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the acCharges reflected in Non Current Asset Revaluation Reserve account KBA200.	
		DF	Raw Materials + Consumables					
			DFC	RMC Munitions				
					DFC100	RMC Non-Exploding Munitions	Raw Materials and Consumables Non Exploding Munitions Gross value.	
					DFC101	RMC N-E Muns - Consumption	Raw Materials and Consumables Non Exploding Munitions Consumption. To be cleared down to DFC100 at year end following ARAc sign off.	
					DFC150	RMC Non-Expl Muns Adns - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Non Exploding Munitions. To be cleared down to DFC100 at year end following ARAc sign off.	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFC200	RMC NonExpl Munitions Inv Prov	Accumulated provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables Non Exploding Munitions Inventory. Also includes movements in lifetime depreciation. Charges reflected in Stores Valuation Depreciation account PMA001.
			DFD	RMC General			
					DFD100	RMC General Invent	Raw Materials and Consumables General Inventory Gross value.
					DFD101	RMC General Inv - Consumption	Raw Materials and Consumables General Inventory Consumption. To be cleared down to DFD100 at year end following ARAc sign off.
					DFD150	RMC Gen Invent Addns - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of General Inventory. To be cleared down to DFD100 at year end following ARAc sign off.
					DFD200	RMC General Invent Prov	Accumulated Provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables General Inventory. Also includes movements in lifetime Provisions. Charges reflected in Inventory Valuation Provision account PMA001.
			DFE	RMC Medical Dental+Veterinary			
					DFE100	RMC Med Dent + Vet Invent	Raw Materials and Consumables Medical; Dental and Veterinary stores Gross value.
					DFE101	RMC Med Dent+Vet - Consumption	Raw Materials and Consumables Medical; Dental and Veterinary stores Consumption. To be cleared down to DFE100 at year end following ARAc sign off.
					DFE150	RMC Med+Dent Addns - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Medical and Dental stores. To be cleared down to DFE100 at year end following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFE200	RMC Med Dent + Vet Invent Prov	Accumulated provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables Medical; Dental and Veterinary Inventory. Also includes movements in lifetime provisions. Charges reflected in Inventory Valuation Provision account PMA001.
			DFF	RMC Engineering + Technical			
					DFF100	RMC Engineering + Tech Invent	Raw Materials and Consumables Engineering and Technical stores Gross value.
					DFF101	RMC Eng + Tech - Consumption	Raw Materials and Consumables Engineering and Technical stores Consumption. To be cleared down to DFF100 at year end following ARAc sign off.
					DFF150	RMC Eng+Tech Addns SUME - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Engineering and Technical stores funded as Single Use Military Equipment. To be cleared down to DFF100 at year end following ARAc sign off.
					DFF151	RMC Eng+Tech Addns Fiscal SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Engineering and Technical stores funded as Fiscal expenditure. To be cleared down to DFF100 at year end following ARAc sign off.
					DFF200	RMC Eng+Tech Invent Prov	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. Charges reflected in Inventory Valuation Provision account PMA001.
			DFG	RMC Oil Fuel & Lubricants			
					DFG100	RMC Oils and Lubricants Invent	Gross Book Value of Oils and Lubricants Consumable Inventory (excluding In Year Purchases)

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFG101	RMC Oils + Lubes - Consumption	Gross Book Value of Oils and Lubricants Consumption. To be cleared down to DFG100 at year end following ARAc sign off.
					DFG110	RMC Marine Fuel Invent	Gross Book Value of Marine Fuel Consumable Inventory (excluding In Year Purchases)
					DFG111	RMC Marine Fuel - Consumption	Marine Fuel Consumption. To be cleared down to DFG110 at year end following ARAc sign off.
					DFG115	RMC Marine Fuel Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Marine Fuel. To be cleared down to DFG110 at year end following ARAc sign off.
					DFG120	RMC Aviation Fuel Invent	Gross Book Value of Aviation Fuel Consumable Inventory (excluding In Year Purchases)
					DFG121	RMC Aviation Fuel Consumption	Aviation Fuel Consumable Inventory Consumption. To be cleared down to DFG120 at year end following ARAc sign off.
					DFG125	RMC Aviation Fuel Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Aviation Fuel. To be cleared down to DFG120 at year end following ARAc sign off.
					DFG130	RMC Ground Diesel Invent	Gross Book Value of Ground Diesel Fuel Consumable Inventory (excluding In Year Purchases)
					DFG131	RMC Ground Diesel Consumption	Ground Diesel Fuel Consumption. To be cleared down to DFG130 at year end following ARAc sign off.
					DFG135	RMC Ground Diesel Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Ground Diesel Fuel. To be cleared down to DFG130 at year end following ARAc sign off.
					DFG140	RMC Ground Ulgas Invent	Gross Book Value of Ground Ulgas Fuel Consumable Inventory (excluding In Year Purchases)
					DFG141	RMC Ground Ulgas - Consumption	Ground Ulgas Fuel Consumption. To be cleared down to DFG140 at year end following ARAc sign off.
					DFG145	RMC Ulgas Fuel Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Unleaded Fuel. To be cleared down to DFG140 at year end following ARAc sign off.
					DFG150	RMC Oil+Lubes Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Oils and Lubricants. To be cleared down to DFG100 at year end following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFG160	RMC Industrial Gas Invent	Gross Book Value of Industrial Gasses Consumable Inventory (excluding In Year Purchases)
					DFG161	RMC Industrial Gas Consumption	Industrial Gasses Consumption. To be cleared down to DFG160 at year end following ARAc sign off.
					DFG165	RMC Indust Gas Addns - SoIP	The In Year Spend on Inventory Purchases (SoIP) of Industrial Gasses. To be cleared down to DFG160 at year end following ARAc sign off.
					DFG200	RMC Oil Fuel+Lubri Invent Prov	Accumulated Provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables Oil; Fuel and Lubricant Inventory. Also includes movements in lifetime provisions. Charges reflected in the Inventory Valuation Provisions - Oil; Fuel and Lubricant Stores account PMA500.
			DFJ	RMC Strategic Weapon Systems			
					DFJ100	RMC Strat Weapon Sys Invent	Raw Materials and Consumables Strategic Weapons Systems Gross value.
					DFJ101	RMC Strat Weapons Consumption	Raw Materials and Consumables Strategic Weapons Systems Consumption. To be cleared down to DFJ100 at year end following ARAc sign off.
					DFJ150	RMC Strat Weapons Addns - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Raw Materials and Consumables Strategic Weapons. To be cleared down to DFJ100 at year end following ARAc sign off.
					DFJ200	RMC Strat Wpn Sys Invent Prov	Accumulated provision for write-down to net realisable value of excess and obsolete Raw Material and Consumables Strategic Weapons Systems Inventory. Also includes movements in lifetime provisions. Charges reflected in Inventory Valuation Provision account. PMA001.
			DFL	RMC Guided Wpns Missiles+Bomb			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFL100	RMC GWMB Invent	Gross value of Guided Weapons Missiles and Bombs Raw Materials and Consumables. Note: This code is for inventory items only. For assembled missiles use the GWMB Gross Cost/Value account DAB100
					DFL101	RMC GWMB Inventory Consumption	Guided Weapons Missiles and Bombs Raw Materials and Consumables Consumption. To be cleared down to DFL100 at year end following ARAc sign off.
					DFL150	RMC GWMB Additions - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Guided Weapons Missiles and Bombs Inventory items. For additions of complete GWMB use code DAB150. To be cleared down to DFL100 at year end following ARAc sign off.
					DFL200	RMC - GWMB Prov	Raw materials and consumables Guided Weapons/Missiles and Bombs provisions. Accumulated provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables Guided Weapons Missiles and Bombs. Also includes movements in lifetime provisions. Charges reflected in Inventory Valuation Provision account PMA001.
			DFM	RMC Armament			
					DFM100	RMC Explod Munitns Gross Post	Gross Book Value of Exploding Munitions Consumable Inventory (excluding In Year Purchases)
					DFM101	RMC Exploding Muns Consumption	Exploding Munitions Consumption. To be cleared down to DFM100 at year end following ARAc sign off.
					DFM150	RMC Expl Muns Additions - SoIP	To record the In Year Spend on Inventory Purchases (SoIP) of Exploding Munitions. To be cleared down to DFM100 at year end following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					DFM200	RMC Explod Munitns Prov Post	Accumulated provision for write-down to net realisable value of excess and obsolete Exploding Munitions Inventory. Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the GL
			DFP	RMC Clothing + Textiles			
					DFP100	RMC Clothing+Textiles Invent	Gross value of Raw Materials and Consumables Clothing and Textiles Stores.
					DFP101	RMC Clothing + Txl Consumption	Raw Materials and Consumables Clothing and Textiles Consumption. To be cleared down to DFP100 at year end following ARAc sign off.
					DFP150	RMC Clothing + Addns - SolP	To record the In Year Spend on Inventory Purchases (SolP) on Clothing and Textiles. To be cleared down to DFP100 at year end following ARAc sign off.
					DFP200	RMC Cloth+Textiles Invent Prov	Accumulated provision for write-down to net realisable value of excess and obsolete Raw Materials and Consumables Clothing and Textile Inventory. Also includes movements in lifetime provisions. Charges reflected in Inventory Valuation provision account PMA001.
	DJ	Inventory Clearing					
		DJA	Inventory Clearing				
					DJA000	Inventory Clearing	All inventory receipts from trade are debited to this account and all payments for inventory by Feeder Systems are credited. The net debit balance is the value of inventory received but not paid for. This value is to be posted to inventory accruals at the end of each period using a reversing journal
	DM	Inventory/Assts Decl for Disp					
		DMA	Inventory/Assts Decl for Disp				

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			DMA001	Inventory Decl for Disp	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.
			DMA003	ADD Non-Cur Ass Dsp non Spc Rc	Non-Current Assets declared for disposal for which receipts on sale are not anticipated to be separately identifiable. NB. Management Groups need to ensure all balances relating to stocks of Raw Materials and Consumables; Capital Spares and assembled GWMB are posted to DMA001
			DMA004	ADD Non-Cur Ass Dsp wth Spc Rc	Non-Current Assets declared for disposal for which receipts on sale are anticipated to be separately identifiable.
	DW	Consumables under Conversion			
		DWA	Consumables under Conversion		
			DWA001	Consumables under Conversion	Consumable Inventory under Conversion. This covers, for example, converting raw materials into consumables or upgrading an existing consumable into an improved version. Excludes current Year expenditure. Costs Should be transferred from here to DF*100 (apart from DFG100) upon receipt (ensuring this doesn't double count any system postings).
			DWA005	RMC under Conversion - IY SOIP	Consumable Inventory under Conversion Current Year expenditure. To be cleared to DWA001 at year end following ARAc sign off.
E	Receivables + Prepayments				
	EA	Trade Receivables			
		EAA	Trade Receivables		
			EAA000	Trade Receivables	Trade Receivables. For DBS Finance use only. Total receivable invoices less credit notes issued. Details are supplied by DBS and maintained in the Accounts Receivable ledger.
		EAB	Trade Receivables Unbilled		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			EAB000	Trade Receivables Unbilled	Manual posting of accrued income receivable for which invoices have not yet been issued by DBS in the Accounts Receivable ledger.
		EAG	Trade Receivables Unapp Rcpts		
			EAG000	Trade Recvbls Unapplied Rcpts	Trade Receivables Unapplied Receipts. This is a holding account for receipts where the customer is known but the specific invoice number of the debt which has been paid is not yet known
		EAH	Trade Receivables Un-iden Rcpt		
			EAH000	Trade Recvbls Un-iden Rcpts	Trade Receivables Unidentified Receipts. This is a holding account for receipts from customers who do not yet have an account in Accounts Receivable or whose account cannot be identified.
		EAJ	Trade Receivables On Ac Rcpts		
			EAJ000	Trade Receivables On Ac Rcpts	Trade Receivables On Account Receipts. This is a holding account for receipts paid in advance of the issue of an invoice e.g. a deposit
		EAK	Construction Contract Balances		
			EAK000	Construction Contract-Balances	Receivables due to the MoD on Construction Contracts
		EAZ	Local Customers		
			EAZ000	Local Receivables	Locally entered and managed receivables not generated by Order to Cash. This code is for billed and unbilled local receivables. Unbilled receivables which are due to be sent to DBS Fin for Order To Cash processing are to be booked to EAB000
	EB	Deposits + Advances made			
		EBA	Deposits + Advances made		
			EBA000	Deposits + Advances made	Deposits and Advance Payments made by MOD against commercial contracts.
		EBB	WPB-Cash with Paying Agents		
			EBB000	WPB - Cash with Paying Agents	War Pensions Benefits - Cash with Paying Agents. For use by War Pensions Benefits only.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	EC	OGDs Receivables			
		ECA	Inland Revenue		
			ECA001	Inland Revenue	To collect Income Tax refunds due to MOD employees from Her Majestys Revenue and Customs
		ECB	HM Customs + Excise Input VAT		
			ECB001	COSVAT Refund Control.	Contracted Out Service deductible Input VAT refund control account.
			ECB002	USAF 100% Deductible VAT	United States Air Force 100% Deductible Value Added Tax. 100% Deductible Input VAT Receivables Control Account. For expenditure incurred by USAF personnel.
			ECB003	FORMULA DIV	Formula Deductible Input Value Added Tax. Receivable Control account for monthly accruals.
			ECB005	VAT COS Control	Contracted Out Services VAT Control Account - Receivable at Management Group level. This is a system code and must not be deleted.
			ECB006	VAT TYPE C AP	Value Added Tax Type C Accounts Payable. Input VAT from invoices for Contracted Out Services processed through the Accounts Payable system.
			ECB007	VAT TYPE C GL	Value Added Tax Type C General Ledger. Input VAT from invoices for Contracted Out Services processed through journals in the General Ledger
			ECB008	VAT TYPE R AP	Value Added Tax Type R Accounts Payable. 100% Deductible Input VAT from invoices for Operational Research and Critical-Link Evaluation processed through the Accounts Payable system
			ECB009	VAT TYPE R GL	Value Added Tax Type R Accounts Payable. 100% Deductible Input VAT from invoices for Operational Research and Critical-Link Evaluation processed through journals in General Ledger
		ECC	DSS Receivables		
			ECC001	DSS Receivables	Department of Work and Pensions receivables account.
		ECD	WPB OGD Receivables		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			ECD000	WPB OGD Receivables	For use by War Pensions Benefits only.
	EE	Other Receivables			
		EEA	Staff Receivables		
			EEA000	Staff Receivables	Staff Loans and Advances to be repaid to MOD.
			EEA200	Civilian Advances	This code is used by DBS HR to manage receivables generated by Advances of Salary for Home Purchase on transfer
			EEA300	Bursary Receivables	For management of bursary receivables by Principal Personnel Officer TLBs
		EEC	Sundry Receivables		
			EEC000	Sundry Receivables	Other receivable 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.
		EED	Long Service Advance Pay		
			EED100	Long Service Advance Pay	Long Service Advance of Pay. For management of Long Service Advance of Pay receivables by Principal Personnel Officer Top Level Budget Holders
			EED200	Services Home Ownership Plan	For use by Principal Personnel Officer Top Level Budget Holders to manage receivables generated by Service Home Ownership Plan
			EED300	Long Term Loans+ Prepaymt IYM	Prepayments and loans greater than £20M in value and repayable in more than one year charged to Capital DEL.
		EEK	Supply Rec from Consol Fund		
			EEK000	Supply Reciv frm Consolid Fund	Supply Receivable to the Consolidated Fund - For Financial Management Policy and Accounting Central Financial Accounting Team use only
	EF	Prepayments			
		EFA	Prepayments		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					EFA000	Prepayments other than FMS	Prepayments other than Foreign Military Sales. Payments to suppliers other than Foreign Military Sales 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 which are booked to EBA000.
					EFA100	BDS-US FMS Term Liab Res Ac	Term Liability Reserve account at Federal Reserve Bank New York otherwise known as Her Majesty's Treasury FMS Account. Linked to Bank control account Single Point Management Code ZZZG85W001. Interest Bearing. Contra entry for US Government drawdown on BDS-US FMS Trust Fund Single Point Management Code ZZZG81G350 RA code EFA200. This code is for Manual Journals from BDS-US and London Delegated Budgets MG (JU0) only.
					EFA200	BDS-US FMS Trust Fund Ac	Trust Fund Account held by US Govt at Federal Reserve Bank New York alias US Treasury Fund Account. Linked to mirror control account Single Point Management Code ZZZG81G350. Receives funding from BDS-US FMS Term Liability Reserve (RA Code EFA100) to Single Point Management Code ZZZG85W001 to effect disbursements. Contra entry with the BDS-US FMS DCA Single Point Management Code ZZZG81G001 RA Code EFA300 for disbursements. Manual journal/feeder BDS-US and London Delegated Budgets MG (JU0) only.
					EFA300	BDS-US FMS Disbursmt Ctrl Ac	Disbursement Control Account. Linked to Single Point Management Code ZZZG81G001. Receives contra entry from BDS-US FMS Trust Fund Single Point Management Code ZZZG81G350 RA Code EFA200 for disbursements. Contra entry is to GNE000 for IPT charges. This account represents amalgamation of advance admin surcharges and accessorial surcharges on progress payments disbursed undelivered. Manual journal/feeder BDS-US and London Delegated Budgets MG (JU0) only.
			EFB	Prepayments under SCA deals			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					EFB000	Prepay under Off BS SCA deals	Prepayments on Service Concession Arrangement contracts which are Off Statement of Financial Position
					EFB010	Prepay under On BS SCA deals	Prepayments on Service Concession Arrangement contracts which are On Statement of Financial Position
					EFB020	PrepayUnder Off BS CLS/IOS dls	Prepayments on Contractor Logistics Support/Integrated Operational Support agreements which are Off Statement of Financial Position
					EFB030	PrepayUnder On BS CLS/IOS deal	Prepayments on Contractor Logistics Support/Integrated Operational Support agreements which are On Statement of Financial Position
		EG	Finance Lease Asset				
			EGA	Fin Lease Rcvbles Short Term			
					EGB000	Fin Lease Rcvbles Short Term	Finance lease receivables due in less than one year
			EGB	Fin Lease Rcvbles Long Term			
					EGB000	Fin Lease Rcvbles Long Term	Finance Lease Receivables Long Term. Aggregate rentals receivable in respect of finance leases falling due after more than one year where MOD is the lessor.
		EH	Bad Debt Provision				
			EHA	Bad Debt Provision			
					EHA002	Bad Debt Prov - Specific	Bad Debt provisions - Specific. Provision made for specific debts which are likely to be written off. Refer to JSP 472 Ch 7.10. Charge the Statement of Comprehensive Net Expenditure through RA code NWA002
					EHA100	Long Serv Adv Pay Debt Prov	Long Service Advance of Pay Debt provisions. For use by Principal Personnel Officer TLBs.
					EHA200	Civilian Advances Debt Prov	Civilian Advances Debt provisions. For management of Advances of Salary for Home Purchase on transfer debt provision by DBS HR

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			EHA300	Bursary Receivables Debt Prov	For management of bursary receivable provision by Principal Personnel Officer TLBs.
	EJ	General Suspense			
		EJA	General Suspense		
			EJA000	System Suspense Oracle	General suspense account generated automatically by the Oracle system
			EJA001	Invalid UIN FSB Account	Invalid Unit Identity Number Feeder Suspense Budget Account. Feeder system transactions against invalid UINs are posted to this account for clearance.
	EL	Corrupt Ldgr Hdgs X MgtGpg			
		ELC	Corrupt Ldg Hdg Civ Pay Ind		
			ELC000	Corrupt Ldg Hdg Civ Pay Ind	Corrupt Ledger Heading Civilian Industrial Pay. Control account for errors picked up in feeder system before being posted to Management Groups. Civilian Industrial Pay Feeder and Manual Correcting Journals.
		ELD	Corrupt Ldg Hdg CivPay NonInd		
			ELD000	Corrupt Ldg Hdg Civ Pay NonInd	Corrupt Ledger Heading Civilian Non-Industrial Pay. Control account for errors picked up in feeder system before being posted to Management Groups. Civilian Non-Industrial Pay Feeder and Manual Correcting Journals.
		ELE	Corrupt Ldg Hdg FMS		
			ELE000	Corrupt Ldg Hdg FMS	Corrupt Ledger Heading FMS. Control account for errors picked up in feeder system before being posted to Management Groups. Manual Journals Only
		ELK	Corrupt Ldg Hdg CTC		
			ELK000	Corrupt Ldg Hdg CTC	Corrupt Ledger Heading Civilian Travel Claims. Control account for errors picked up in feeder system before being posted to Management Groups. Civilian Travel Claims Feeder System and Manual Correcting Journals.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		ELL	Corrupt Ledger Heading CRUISE		
			ELL000	Corrupt Ledger Heading CRUISE	Corrupt Ledger Heading CRUISE. Control account for errors picked up in Feeder system before being posted to Management Groups. CRUISE Feeder System and Manual Correcting Journals.
		ELN	Corrupt Ldg Hdg JPA Mil Pay+Ex		
			ELN000	Corrupt Ldg Hdg JPA Mlt Pay+Ex	Corrupt Ledger Heading Joint Personnel Authority 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.
	EM	MG Invalid Data Suspense			
		EMC	Invalid Data Civ Pay Ind Fdr		
			EMC000	Invalid Data Civ Pay Ind Fdr	Invalid Data Civilian Industrial Pay Feeder. System Account to hold transactions from feeder that cannot be posted because of incorrect standing data. Must be cleared each month by manual journal. Civilian Industrial Pay Feeder System and Manual Correcting Journals.
		EMD	Invalid Data CivPay NonInd Fdr		
			EMD000	Invalid Data Civ Pay NonInd Fd	Invalid Data Civilian Non Industrial Pay Feeder. System Account to hold transactions from feeder that cannot be posted because of incorrect standing data. Must be cleared each month by manual journal. Civilian Non Industrial Pay Feeder System and Manual Correcting Journals.
		EME	Invalid Data FMS Fdr		
			EME000	Invalid Data BDS-US FMS	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 and com MG only.
		EMJ	Invalid Data CRUISE Fdr		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			EMJ000	Invalid Data CRUISE Fdr	Invalid Data CRUISE Feeder. System Account to hold transactions from the CRUISE feeder that 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.
		EMK	Invalid Data CTC Fdr		
			EMK000	Invalid Data CTC Fdr	Invalid Data Civilian Travel Claims Feeder. System Account to hold transactions from CTC feeder that cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Civilian Pay and Travel Claims Feeder System and Manual Correcting Journals.
		EML	Invalid Data Cash Office		
			EML000	Invalid Data Cash Office	Invalid Data Cash Office. System Account to hold transactions from the Cash Office Feeder that 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.
		EMN	Invalid Data JPA Mil Pay+Ex Fd		
			EMN000	Invalid Data JPA Mil Pay+Ex Fd	Invalid Data Joint Personnel Agency Military Pay and Expenses Feeder. System Account to hold transactions from JPA Military Pay and Expenses feeder that 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.
	EN	Sub Ledger Suspense			
		ENA	SubLedger Suspense PO Receivg		
			ENA000	Sub Ledger Suspense PO Receivg	DO NOT USE. This code is generated by the Oracle System on set up. Sub Ledger Suspense Purchase Order Receiving.
		ENB	PO Inventory Suspense		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			ENB000	PO Inventory Suspense	DO NOT USE. This code is generated by the Oracle system on setup. Purchase Order Inventory Suspense.
		ENC		Sub Ledger Suspense P.O	
			ENC000	Sub Ledger Suspense PO	Sub Ledger Suspense Purchase Ordering. Captures errors in the Purchase Ordering module. Populated by the Period-End Update Procedure and Manual Correcting Journals.
		END		Sub Ledger Suspense AP	
			END000	Sub Ledger Suspense AP	Sub Ledger Suspense Accounts Payable. Captures errors in the Accounts Payable module. Populated by the Period-End Update Procedure and Manual Correcting Journals.
		ENE		Sub Ledger Suspense AR	
			ENE000	Sub Ledger Suspense AR	Sub Ledger Suspense Accounts Receivable. Captures errors in the Accounts Receivable module. Populated by the Period-End Update Procedure and Manual Correcting Journals.
		ENF		Sub Ldgr Suspense Non Cur Asst	
			ENF000	Sub Ldgr Suspense Non Cur Asst	Non-Current Assets (NCA) module error suspense account. Captures errors in the Non Current Asset module. Populated by the Period-End Update Procedure and Manual Correcting Journals.
		ENG		JPA AR Suspense Account	
			ENG000	JPA AR Suspense Account	JPA Accounts Receivable module error suspense account. Captures errors in the JPA Accounts Receivable module. For use by JPA only
	EP	Unmapped Inventory Suspense			
		EPA		Unmapped Inventory Suspense	
			EPA000	Unmapped Inventory Suspense	Default account for postings when the Resource Account Code identified in the inventory systems does not exist. A correcting journal entry to an appropriate RAC is required.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	EQ	Current Asset Embed Derivative			
		EQA	Current Asset Embed Derivative		
			EQA000	Current Asset Embed Derivative	This RAC is only to be used for posting changes to the fair value of embedded derivatives expected to mature up to one year in the future
	EY	MOD Susp Acs			
		EYA	MOD Susp Acs		
			EYA001	MOD Susp Acs	MOD Suspense Accounts. Amounts temporarily and exceptionally held in suspense pending write-off or correcting journal entry. All correcting entries to be cleared each month by manual journal. Local Cash Account suspense entries should be cleared by raising either a Transfer Entry or a Booking Minute.
F	Cash + Cash Equivalents				
	FA	UK Banks			
		FAA	UK Bank GIRO		
			FAA001	UK Bank GIRO	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FAB	UK Bank Royal Bank of Scotland		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FAB001	UK Bank Royal Bank of Scotland	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAC	UK Bank Lloyds			
				FAC001	UK Bank Lloyds	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAD	UK Bank Ulster			
				FAD001	UK Bank Ulster	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAE	UK Bank Northern			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FAE001	UK Bank Northern	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAF	UK Bank of England - DGCA			
				FAF001	UK Bank of England - DGCA	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAG	UK Bank Barclays			
				FAG001	UK Bank Barclays	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAH	UK Bank HSBC			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FAH001	UK Bank HSBC	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAJ	UK Bank PMG			
				FAJ001	UK Bank PMG	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAK	UK Bank Citibank			
				FAK001	UK Bank Citibank	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FAX	UK Bank Other			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			FAX001	UK Bank Other	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
	FC	O/Ss Banks FCA to FCY			
		FCA	O/S Bank Barclays-Kenya		
			FCA001	O/S Bank Barclays-Kenya	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FCB	O/S Bank Barclays - Accra		
			FCB001	O/S Bank Barclays - Accra	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FCC	O/S Bank TottaandAcores-P-Gal		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FCC001	O/S Bank TottaandAcores-P-Gal	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCE	O/S Bank General-Belg			
				FCE001	O/S Bank General-Belg	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCF	O/S Bank Fortis-Belgium			
				FCF001	O/S Bank Fortis-Belgium	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCG	O/S Bank Barclays-Cyprus			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FCG001	O/S Bank Barclays-Cyprus	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCH	O/S Bank Hellenic-Cyprus			
				FCH001	O/S Bank Hellenic-Cyprus	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCK	O/S Bank Union-Finland			
				FCK001	O/S Bank Union-Finland	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCL	O/S Bank Midland-France			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FCL001	O/S Bank Midland-France	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCM	O/S Bank Commerz-Ger			
				FCM001	O/S Bank Commerz-Ger	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCN	O/S Bank Sparkasse-Ger			
				FCN001	O/S Bank Sparkasse-Ger	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCP	O/S Bank Dresdner-Ger			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FCP001	O/S Bank Dresdner-Ger	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCU	O/S Bank Merch Nat - Germany			
				FCU001	O/S Bank Merch Nat - Germany	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCV	O/S Bank Belize Bank-Belize			
				FCV001	O/S Bank Belize Bank-Belize	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FCW	O/S Bank Barclays-Int Belize			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					FCW001	O/S Bank Barclays-Int Belize	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FCX	O/S Bank Hong Kong+Shanghai			
					FCX001	O/S Bank Hong Kong+Shanghai	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FCY	O/S Bank Commonwealth-Aus			
					FCY001	O/S Bank Commonwealth-Aus	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FD	O/Ss Banks FDA to FDY				
			FDA	O/S Bank Standard Char-Fi			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FDA001	O/S Bank Standard Char-Fi	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDB	O/S Bank Citibank-USA			
				FDB001	O/S Bank Citibank-USA	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDD	O/S Bank Royal BoC-Canada			
				FDD001	O/S Bank Royal BoC-Canada	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDE	O/S Bank Imp Bank Of Comm-Can			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			FDE001	O/S Bank Citibank UK-USDollars	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FDF	O/S Bank Lloyds-Brazil		
			FDF001	O/S Bank Citibank UK-Euros	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FDG	O/S Bank Barclays-Barbados		
			FDG001	O/S Bank Barclays-Barbados	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FDH	O/S Bank ANZ Grindlays		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FDH001	O/S Bank ANZ Grindlays		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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDJ	O/S Bank Standard Char-Thai			
				FDJ001	O/S Bank Standard Char-Thai		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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDK	O/S Bank Standard Char-Sing			
				FDK001	O/S Bank Standard Char-Sing		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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDL	O/S Bank Standard Char-Ind			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FDL001	O/S Bank Standard Char-Ind	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDM	O/S Bank Saudi Brit Bank			
				FDM001	O/S Bank Saudi Brit Bank	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDN	O/S Bank Grindlays-Pakistan			
				FDN001	O/S Bank Grindlays-Pakistan	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDP	O/S Bank Brit Bank Mid E-Mus			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FDP001	O/S Bank Brit Bank Mid E-Mus	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDR	O/S Bank Anz Grinlays Plc-Jor			
				FDR001	O/S Bank Anz Grinlays Plc-Jor	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDT	O/S Bank Standar Char-India			
				FDT001	O/S Bank Standar Char-India	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FDU	O/S Bank Grindlays Ltd-Nepal			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					FDU001	O/S Bank Grindlays Ltd-Nepal	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDV	O/S Bank Federal Res - USA			
					FDV001	O/S Bank Federal Res - USA	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDW	O/S Bank Osmanlia-Turkey			
					FDW001	O/S Bank Osmanlia-Turkey	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDX	O/S Bank Svenska-Sweden			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					FDX001	O/S Bank Svenska-Sweden	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDY	O/S Bank Lloyds-Spain			
					FDY001	O/S Bank Lloyds-Spain	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
			FDZ	O/SBank Standard Charter-Nepal			
					FDZ001	OS Bank Standard Charter-Nepal	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
		FE	O/Ss Banks FEA to FEZ				
			FEA	O/S Bank Den Norse-Norway			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FEA001	O/S Bank Den Norse-Norway	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEB	O/S Bank Norges-Norway			
				FEB001	O/S Bank Norges-Norway	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEC	O/S Bank ABN Amro-Holland			
				FEC001	O/S Bank ABN Amro-Holland	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FED	O/S Bank Mid Med-Malta			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FED001	O/S Bank Mid Med-Malta	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEE	O/S Bank BCI-Italy			
				FEE001	O/S Bank BCI-Italy	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEF	O/S Bank Natwest-Gibraltar			
				FEF001	O/S Bank Natwest-Gibraltar	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEG	O/S Bank Standard Char-S AF			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FEG001	O/S Bank Standard Char-S AF	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEH	O/S Bank Nat Bank-Kuwait			
				FEH001	O/S Bank Nat Bank-Kuwait	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEK	Ols Bank Kredit Kassen Norway			
				FEK001	O/S Bank Kredit Kassen Norway	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
			FEL	Euro Bank			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				FEL000	Euro Bank	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
		FEX	O/S Bank Other				
				FEX001	O/S Bank Other	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
		FEY	O/S Bank Saudi International				
				FEY001	O/S Bank Saudi International	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.	
		FEZ	O/S Bank Nazionale Del Lavro				

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
				FEZ001	O/S Bank Nazionale Del Lavro	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 this account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to DBS CRUISE Input Team Bristol for input to Central records via CRUISE interface.
	FJ	POIP Ctrl Accts/Receivables				
		FJA	POIP Control Accounts			
				FJA001	Bank POIP	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 shows value of unrepresented items.
	FK	PtP Bank Accounts				
		FKA	PtP Bank Accounts			
				FKA004	PtP GBP Non GAR-Exotic Commerz	PtP Non Government Accounting Rate - Exotic currency Commerzbank. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.
				FKA005	PtP Euro Commerzbank	PtP Euro. PtP Accounts Payable bank account Commerzbank. To be used within Defence Business Services Finance only.
				FKA006	PtP GBP Non GAR-Mixed Commerz	PtP Non Government Accounting Rate - Other/Mixed Commerzbank. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.
				FKA007	PtP US Dollars-Commerzbank	PtP US Dollars-Commerzbank. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					FKA008	PtP US Dollars-Citibank	PtP US Dollars-Citibank. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.
					FKA013	PtP GBP Cross Border Commerz	PtP Foreign Sterling Commerzbank. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.
					FKA014	PtP Dummy Bank Acct Cont Pmnts	PtP Dummy Bank Account Contra Payments. PtP Accounts Payable bank account. To be used within Defence Business Services Finance only.
					FKA015	PtP GBS RBS BACS	PtP Bank 1 - Royal Bank of Scotland BACS transactions. PtP Accounts Payable bank Account. To be used within Defence Business Services Finance only.
					FKA016	PtP GBS RBS Payable Orders	PtP Bank 2 - Royal Bank of Scotland Payable Orders. PtP Accounts Payable bank Account. To be used within Defence Business Services Finance only.
					FKA017	PtP GBS Citibank CHAPS/RFT	PtP Bank 3 - Citibank CHAPS/RFT transactions. PtP Accounts Payable bank Account. To be used within Defence Business Services Finance only.
					FKA018	PtP GBS Citibank Funding POs	PtP Bank 4 - Citibank Funding Purchase Orders. PtP Accounts Payable bank Account. To be used within Defence Business Services Finance only.
					FKA019	PtP Bank 5	PtP Bank 5 - PtP Accounts Payable bank Account. To be used within Defence Business Services Finance only.
					FKA020	PtP GBS Citibank Euro	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA021	PtP GBS Citibank GBP Foreign	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA022	PtP Citibank USD	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA023	DBS Finance FX Payments 4	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA024	DBS Finance FX Payments 5	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA025	DBS Finance FX Payments 6	To be used solely by DBS Finance IR to manage foreign currency transactions

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					FKA026	DBS Finance FX Payments 7	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA027	DBS Finance FX Payments 8	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA028	DBS Finance FX Payments 9	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA029	DBS Finance FX Payments 10	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA030	DBS Finance FX Payments 11	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA031	DBS Finance FX Payments 12	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA032	DBS Finance FX Payments 13	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA033	DBS Finance FX Payments 14	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA034	DBS Finance FX Payments 15	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA035	DBS Finance FX Payments 16	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA036	DBS Finance FX Payments 17	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA037	DBS Finance FX Payments 18	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA038	DBS Finance FX Payments 19	To be used solely by DBS Finance IR to manage foreign currency transactions
					FKA039	DBS Finance FX Payments 20	To be used solely by DBS Finance IR to manage foreign currency transactions
		FR	Cash				
			FRA	Cash			
					FRA001	Cash - Sterling balances	Cash - Sterling balances. Includes Cash in hand; postal orders and stocks of stamps. Cash/Imprest Journals and Manual Correcting Journals Only.
					FRA002	Cash - Currency balances	Cash - Non Sterling Currency balances. Includes Cash in hand; postal orders and stocks of stamps. Cash/Imprest Journals and Manual Correcting Journals Only.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	FT	Temporary Imprest Cash			
		FTA	Cash FSI Control Ac		
			FTA000	Cash FSI Control Ac	Cash Flight Sub Imprest Control Account. Control account for flight sub imprests used when part of an RAF unit detaches on exercise and makes advances of cash.
		FTB	Army Temporary Imprest Ac		
			FTB000	Army Temporary Imprest Ac	Army Temporary Imprest Account. Control account for Army temporary imprest accounts when part of an Army unit detaches on exercise and makes advances of cash.
	FX	System Cash			
		FXA	System Cash		
			FXA001	System Cash Receivables	System Cash Receivables. Accounts Receivable for local cash/bank accounts.
			FXA002	System Cash Payables	System Cash Payables. Accounts Payable for local cash/bank accounts.
G	Curr Liabilities less than 1yr				
	GA	CL Control Accounts			
		GAA	CL AP Control Ac		
			GAA000	CL AP Control Ac	Current Liability Accounts Payable Control Account. Control Account recording total balance on Payables invoices less credit notes received in the Accounts Payable ledger.
			GAA001	Manual Payable Account	Current Liabilities Manual Creditors. For TLB use to record direct invoicing activity not processed by PtP
			GAA005	P2P Trade Payable	P2P systems use only.
			GAA100	CL P2P Control Ac	Current liability P2P Control Account. P2P use only. Used to reconcile the value of bills recorded as paid on P2P to the value of payments made by PtP for P2P bills.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
	GB	CL MonthEnd Accruals Balance			
		GBA	CL MonthEnd Accruals Balance		
			GBA000	CL Exp Accrual Ac	Current liability Expenditure Accrual Account P2P only.
			GBA001	PtP CL Expenditure Accruals Ac	PtP Current Liability Expenditure Accrual Account. Accruals in respect of goods or services received for which invoices have not been received by DBS Fin at the end of the accounting period.
			GBA005	P2P Accruals	P2P Trade Payables systems use only.
			GBA010	CL Exp Accr Ac Prop Plt+Eq NCA	Accruals in respect of goods or services received which are chargeable as Property Plant and Equipment Non-Current Assets and for which invoices have not been received by DBS Fin at the end of the accounting period.
			GBA015	CL Exp Accrual Ac Intan NCA	Accruals in respect of goods or services received which are chargeable as Intangible Non-Current Assets and for which invoices have not been received by DBS Fin at the end of the accounting period.
			GBA020	CL Exp Accrual Ac-Other	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	CL Cap Spares/GWMB Accrual Ac	Accruals in respect of goods or services received which are chargeable as Capital Spares or Guided Weapons Missiles and Bombs and for which invoices have not been received by DBS Fin at the end of the accounting period.
			GBA022	CL RMC Inventories Accl Acct	Accruals in respect of stocks received which are chargeable as Current Assets and for which invoices have not been received by DBS Fin at the end of the accounting period.
			GBA030	Inventory Clearing P2P	Inventory Clearing P2P. P2P use only. Matches DFMS accruals posting to P2P accruals posting.
			GBA040	DPCA Inventory Accruals SoIP	DE+S Posting and Collation Application. Contract Expenditure on SoIP that is managed by DE+S Inventory Systems.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			GBA041	DPCA Inventory Accruals - CapS	DE+S Posting and Collation Application. Contract Expenditure on Capital Spares that is managed by DE+S Inventory Systems.
	GC	CL OGDs			
		GCA	CL OGD Inland Revenue		
			GCA001	CL OGD - Inland Revenue	Current liability Other Government Department - Inland Revenue. Tax revenue collected from employees and PAYE Settlement Agreements for benefits-in-kind. payable to HM Revenue and Customs
		GCB	CL OGD HMC+E Output VAT Types		
			GCB001	CL OGD HMCE OUTPUT VAT	Current liability Other Government Department HM Revenue and Customs Output Value Added Tax. General VAT Payable Control Account
			GCB002	CL OGD HMCE VAT TYPE P AR	Current liability Other Government Department HM revenue and Customs Value Added Tax Type P Accounts Receivable. Output Value Added Tax VAT for non-formula sales transactions processed through the Accounts Receivable system.
			GCB003	CL OGD HMCE VAT TYPE P GL	Current liability Other Government Department Her Majesty's Custom and Excise Value Added Tax Type P General Ledger. Output VAT for non-formula sales transactions processed through the General Ledger - ORACLE.
			GCB004	CL OGD HMCE VAT TYPE S AR	Current liability Other Government Department Her Majesty's Custom and Excise Value Added Tax Type S Accounts Receivable. Output VAT for formula sales transactions processed through the Accounts Receivable system.
			GCB006	CL OGD HMCE VAT TYPE T AR	Current liability Other Government Department Her Majesty's Custom and Excise Value Added Tax Type T Accounts Receivable. Output VAT for 100% recoverable sales transactions processed through the Accounts Receivable system.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GCB010	Imports VAT	Imports Value Added Tax. Payables Control account for VAT payable to Her Majesty's Revenue and Customs in respect of VAT arising on imports. Postings will be from Central Contracts Miscellaneous bills and Foreign Military Sales.
					GCB015	Comm Contract Import VAT	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 Revenue and Customs
					GCB020	VAT Variance P2P	Value Added Tax Variance P2P. P2P use only. Account for variance as a result of VAT on invoice being different to the Value Added Tax VAT calculated in Accounts Payable based on the Purchase Order price and the VAT code. This will only apply to unrecoverable VAT.
			GCC	CL OGD DSS			
					GCC001	CL OGD DSS	Payables ledger Other Government Department Department for Work and Pensions. National Insurance Contributions collected from Employees owed to the Department of Work and Pensions
			GCD	WPB CL OGD			
					GCD000	WPB CL OGD	War Pensions Benefits Creditors Ledger Other Department. For use by War Pensions Benefits only.
	GE	CL Various Payables					
			GEA	CL Staff Payables			
					GEA001	CL Staff Payables	Current Liabilities Staff Payables. Amount owed to employees - Manual Journals.
			GEB	CL Payroll + Pensions			
					GEB001	CL Payroll + Pensions	Current Liabilities Payroll and Pensions. Amounts collected from staff for payover to a third Party - except Tax and Department of Work and Pensions e.g. Union subs/ voluntary and Statutory deductions from pay.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
		GED	CL Collaborative Projects
			GED001 CL Collaborative Projects Current Liabilities Collaborative Projects. Records receipt of money on behalf of a third party in advance - Manual Journals
		GEH	CL Sundry Payables
			GEH001 CL Sundry Payables For other Sundry Payables excluding those relating to Non Current Assets which are booked to GEH001 and GEH002. Manual Journals.
			GEH002 CL Sdy Pybls Prop Plt+Eq NCA For other Sundry Payables on Property Plant and Equipment Assets. Manual Journals
			GEH003 CL Sundry Payables Intan NCA For other Sundry Payables on Intangible Assets. Manual Journals.
			GEH010 Payments confirmation Diff P2P Payments confirmation Difference P2P. For P2P use only. Accounts for differences between the payments posting in P2P and the actual posting in DFMS. 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 DE+S Management Groups.
		GEK	CL CFER Payables
			GEK001 CFER Payables excl TF + AFHL Consolidated Funds Extra Receipts excluding Trading Funds and Armed Forces Housing Loans. Used to collect the values of unbudgeted and other receipts that are not retained by the MOD and are surrendered to HMT as Consolidated Fund Extra Receipts. CFERs are surrendered to HMT monthly by DBS Fin.
		GEL	Liabilities Derivatives
			GEL000 Liabilities Derivatives 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 CL Embedded Derivative This RAC is only to be used for posting changes to the fair value of embedded derivatives up to one year in the future

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			GEL002	Liab Derivatives Fuel Hedging	The Liabilities Derivative arising from contracts placed for Fuel Hedging
		GEN	CRC Liabilities		
			GEN000	CRC Liabilities	Liabilities in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme
	GF	CL Customer Adv			
		GFA	CL Customer Adv		
			GFA001	CL Customer Adv	Current Liabilities Customer Advance. Amounts paid by customers in advance of receipt of goods or services from the MOD. Manual Journals.
	GG	CL Accruals + Deferred Income			
		GGA	CL Accruals + Deferred Income		
			GGA001	CL Accruals + Deferred Income	Current Liabilities Accruals and Deferred Income. Income received in advance of the activity to which it relates.
	GH	CL Lns Fin Lease less than 1yr			
		GHA	CL LoansFinLeases less than1yr		
			GHA001	CL Fin Lease Oblgs	Current Liabilities Finance Lease Obligations. Capital element only of finance lease obligations - where MOD is the lessee. For obligations payable within 1 year. See HAA002 for obligations payable beyond 1 year
			GHA002	NLF Loans Payable in 1 year	National Loans Fund Loans repayable within 1 year. See HAA001 for loans repayable beyond 1 year.
		GHB	SCA less than 1 Yr		
			GHB000	SCA Oblig cash less than 1 yr	Obligations under Service Concession Arrangement contracts to make cash payments within one year.
			GHB010	SCA Oblig noncash less than1yr	Obligations under Service Concession Arrangement contracts for non-cash transactions within one year.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4			
					GHB020	CLS/IOS Obli cash less than1yr	Obligations under Contractor Logistics Support/Integrated Operational Support contracts to make cash payments within a year		
					GHB030	CLS/IOS Obl NonCashLessThan1Yr	Obligations under Contractor Logistics Support/Integrated Operational Support contracts for non-cash transactions within a year		
		GM	Current Accts with Other MG						
			GMA	Cash Only IMGs-excl.AFPS					
					GMA000	Cash IMG PB+F	Cash Inter Management Group Planning Budgeting and Forecasting. For use within the Cognos Planning Budgeting and Forecasting Application only. This code should be used to plan/forecast all cash IMG transactions. To be cleared down to KAA000 following ARAc sign off.		
					GMACA0	Cash IMG DIO NCA MG	Cash transactions with the Defence Infrastructure Organisation Non Current Asset Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CA0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.		
					GMACB0	Cash IMG DIO PPD	Cash transactions with the Defence Infrastructure Organisation Programmes and Project Delivery. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CB0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.		
					GMACC0	Cash IMG DIO ODC	Cash transactions with the Defence Infrastructure Organisation Operations Development and Coherency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CC0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMADC0	Cash IMG P2P Cash transactions with the P2P Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMADK0	Cash IMG Equipment NCA Manager Cash transactions with the DE+S Single Statement of Financial Position Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMADM0	Cash IMG DE+S Cash transactions with the Defence Equipment and Support Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DM0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMADN0	Cash IMG SCA Exc PB+F E-NCAM Cash transactions with the Service Concession Arrangement (Excluding Planning Budgeting + Forecasting) Equipment Non Current Asset Management MG. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DN0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAFPO	Cash IMG SCA Exc PB+F N E-NCAM	Cash transactions with the Service Concession Arrangement (Excluding Planning Budgeting + Forecasting) Non Equipment Non Current Asset Management MG. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DP0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAFX0	Cash IMG DE+S GOCO	Cash transactions with the Defence Equipment and Support bespoke construct MG. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DX0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAFA0	Cash IMG WPB	Cash transactions with the War Pension Benefits Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to FA0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJB0	Cash IMG PPPA - Closed	No Longer in Use
					GMAJC0	Cash IMG DBS	Cash Transactions with the DBS Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JC0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJD0	Cash IMG DVA - Closed	No Longer in Use
					GMAJE0	Cash IMG DESO - Closed	No Longer in Use

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAJH0	Cash IMG DBS Fin Sys Accountng	Cash Transactions with the DBS Finance Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJJ0	Cash IMG MDP	Cash Transactions with the Chief Constable Ministry of Defence Police Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJK0	Cash IMG DIO Head Office	Cash Transactions with the DIO Head Office Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JK0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJL0	Cash IMG DIO Operations	Cash Transactions with the Defence Infrastructure Organisation Operations Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJP0	Cash IMG DBS Fin VAT Accountng	Cash Transactions with DBS Finance VAT Accounting Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAJS0	Cash IMG DSEA	Cash Transactions with the Defence Safety and Environmental Agency Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJT0	Cash IMG - London HQ - Closed	No Longer in Use
					GMAJU0	Cash IMG Sec Pol and Ops	Cash Transactions with the Secretariat Policy and Operations Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJV0	Cash IMG DIO SCA Ex PBF N NCAM	Cash Transactions with the Defence Infrastructure Organisation Management Group which accounts for Service Concession Arrangement transactions NOT related to Non Current Assets. This code is for those SCA transactions which are not entered on PB&F. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JV0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJW0	Cash IMG DIO SCA Exc PB+F NCAM	Cash Transactions with the Defence Infrastructure Organisation Management Group which accounts for Service Concession Arrangement transactions which ARE related to Non Current Assets. This code is for SCA transactions which are not entered on PB&F. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JW0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAJY0	Cash IMG MAA	Cash Transactions with the Military Aviation Authority Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJZ0	Cash IMG MODSAP	Cash Transactions with the MOD Saudi Arabian Project Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJ10	Cash IMG DCDS Fin Mil Cap	Cash Transactions with the Deputy Chief of the Defence Staff's Finance Military Capability Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J10 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJ20	Cash IMG CDP	Cash Transactions with the Chief of Defence Personnel Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J20 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJ30	Cash IMG DG Finance	Cash Transactions with the Director General Finance Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J30 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAJ40	Cash IMG DST	Cash Transactions with the Defence School of Transport Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J40 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJ50	Cash IMG DG T+CS	Cash Transactions with the Director General Transformation and Corporate Strategy Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J50 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAJ60	Cash IMG UAE	Cash Transactions with the UAE Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to J60 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAK10	Cash IMG BFC - Closed	No Longer in Use
					GMAK20	Cash IMG CDI	Cash Transactions with the Chief Defence Intelligence Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAK30	Cash IMG DSF	Cash Transactions with the Defence Special Forces Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K30 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMAK40	Cash IMG JFC HQ Cash Transactions with the Joint Forces Command HQ Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAK50	Cash IMG Chief of Staff Cash Transactions with the Chief of Staff Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAK70	Cash IMG Defence Academy Cash Transactions with the Defence Academy Management Group. 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. To be cleared down to KAA000 following ARAc sign off.
						GMAKA0	Cash IMG Healthcare Cash Transactions with the Surgeon General Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAKB0	Cash IMG ISS Cash Transactions with the Information Systems and Services Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KB0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMAKH0	Cash IMG DBS DPS Cash Transactions with the Defence Business Services Director People Services Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAKM0	Cash IMG CJO Cest - Closed No Longer in Use
						GMAKR0	Cash IMG CJO Confl Prev-Closed No Longer in Use
						GMAKU0	Cash IMG PJHQ Cash Transactions with the Permanent Joint Headquarters Management Group. 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 approved journals only.
						GMAKV0	Cash IMG BFSAI - Closed No Longer in Use
						GMAKW0	Cash IMG Gibraltar - Closed No Longer in Use
						GMAKX0	Cash IMG SCA Exc PB+F Central Cash Transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Central Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAKY0	Cash IMG Equipment Programming Cash Transactions with the Equipment Programming Management Group. 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMAMH0	Cash IMG Air Command MG Cash Transactions with the Air 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 approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAMJ0	Cash IMG SCA Exc PB+F Air Cash Transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Air TLB Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to MJ0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMANA0	Cash IMG AFPS Cash Transactions with the Armed Forces Pension Scheme Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVA0	Cash IMG CLF Cash Transactions with the Commander Land Forces Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVC0	Cash IMG Land Forces CAP 1 Cash Transactions with the Land Forces Capability 1 Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVD0	Cash IMG Force Dev + Trg Cash Transactions with the Force Development and Training Management Group.
						GMAVE0	Cash IMG CM + PB Cash Transactions with the Central Manpower and Army Programme Budget Management Group.
						GMAVF0	Cash IMG Land Forces CAP 2 Cash Transactions with the Land Forces Capability 2 Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMAVH0	Cash IMG Joint Helicopter Cmnd Cash Transactions with the Joint Helicopter Command Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVJ0	Cash IMG Land Forces CAP 3 Cash Transactions with the Land Forces Capability 3 Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVK0	Cash IMG Pers + SP Comd Cash Transactions with the Personnel and SP Command Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVL0	Cash IMG Land Forces CAP 4 Cash Transactions with the Land Forces Capability 4 Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVM0	Cash IMG COS Army HQ Cash Transactions with the Chief of Staff Army Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVP0	Cash IMG Land Forces CAP 5 Cash Transactions with the Land Forces Capability 5 Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVS0	Cash IMG SCE Agency HLB Cash Transactions with the SCE Agency Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVU0	Cash IMG LF TLB Strategic Risk Cash Transactions with the LF TLB Strategic Risk Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMAVV0	Cash IMG LF Strat Commod Mgt Cash Transactions with the LF Strat Commod Mgt Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMAVY0	Cash IMG SCA Exc PB+F Land	Cash Transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Army TLB. Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAXG0	Cash IMG SCA Exc PB+F Fleet	Cash Transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Navy Command TLB. Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
					GMAXX0	Cash IMG FLEET	Cash Transactions with the Navy Command Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
			GMG	Cur Acs with oth MG-excl. AFPS			
					GMG000	Cur Ac PB+F	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 following ARAc sign off.
					GMGCA0	Cur Ac DIO NCA MG	Non Cash transactions with Defence Infrastructure Organisation Non Current Asset Management Group. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
			GMA	Cash Only IMGs-excl.AFPS			
					GMACB0	Cur Ac DIO PPD	Cash transactions with the Defence Infrastructure Organisation Programmes and Project Delivery. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CB0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4		
						GMACCO	Cur Ac DIO ODC	Cash transactions with the Defence Infrastructure Organisation Operations Development and Coherency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CC0 will be against this account. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
				GMG	Cur Acs with oth MG-excl. AFPS			
						GMGDC0	Cur Ac P2P - DE+S	Non Cash Transactions with Deputy Purchase to Payment - DE+S. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGDK0	Cur Ac Equipment NCA Manager	Non cash transactions with DE+S Single Statement of Financial Position Owners. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGDM0	Cur Ac DE+S	Non cash transactions with Defence Equipment and Support. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGDN0	Cur Ac SCA Exc PB+F E-NCAM	Non Cash transactions with the DE+S Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Equipment Non Current Asset Management MG. To be cleared down to KAA000 following ARAc sign off.
						GMGDP0	Cur Ac SCA Exc PB+F Non E-NCAM	Non Cash Transactions with the DE+S Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) Non Equipment Non Current Asset Management MG. To be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGD00	Cur Ac DE+S GOCO Non Cash transactions with the Defence Equipment and Support bespoke construct MG. CRUISE Feeders or Centrally approved journals only. To be cleared down to KAA000 following ARAc sign off.
						GMGFA0	Cur Ac WPB Non cash transactions with War Pension Benefits Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by Inter Management Group Transfer form GL010. To be cleared down to KAA000 following ARAc sign off.
						GMGJB0	Cur Ac PPPA - Closed No Longer in Use.
						GMGJC0	Cur Ac Defence Business Serv Non cash transactions with the DBS Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals. o be cleared down to KAA000 following ARAc sign off.
						GMGJD0	Cur Ac DVA - Closed No Longer in Use.
						GMGJE0	Cur Ac DESO - Closed No Longer in Use.
						GMGJH0	Cur Ac DBS Fin Sys Accounting Non cash transactions with the DBS Finance System Accounting Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. o be cleared down to KAA000 following ARAc sign off.
						GMGJJ0	Cur Ac MDP Non cash transactions with the Ministry of Defence Police Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. o be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GMGJK0	Cur Ac DIO Head Office	Non cash transactions with the Defence Infrastructure Organisation Head Office Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
					GMGJL0	Cur Ac DIO Operations	Non cash transactions with the Defence Infrastructure Organisation Operations Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
					GMGJP0	Cur Ac DBS Fin VAT Accounting	Non cash transactions with the DBS Finance VAT Accounting Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
					GMGJS0	Cur Ac DSEA	Non cash transactions with the Defence Safety and Environmental Agency Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
					GMGJT0	Cur Ac - London HQ - Closed	No Longer in Use.
					GMGJU0	Cur Ac Sec Pol and Ops	Non cash transactions with the Security Policy and Operations Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGJV0	Cur Ac DIO SCA Exc PB+F N NCAM Non Cash Transactions with the Defence Infrastructure Organisation Management Group which accounts for Service Concession Arrangement transactions NOT related to Non Current Assets. This code is for those SCA transactions which are not entered on PB&F. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJW0	Cur Ac DIO SCA Exc PB+F NCAM Non Cash Transactions with the Defence Infrastructure Organisation Management Group which accounts for Service Concession Arrangement transactions which ARE related to Non Current Assets. This code is for those SCA transactions which are not entered on PB&F. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJY0	Cur Ac MAA Non cash transactions with the Military Aviation Authority Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJZ0	Cur Ac MODSAP Non cash transactions with the MOD Saudi Arabian Project Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGJ10	Cur Ac DCDS Fin Mil Cap Non Cash Transactions with the Deputy Chief of the Defence Staff's Finance Military Capability Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJ20	Cur Ac CDP Non Cash Transactions with the Chief of Defence Personnel Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJ30	Cur Ac DG Finance Non Cash Transactions with the Director General Finance Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJ40	Cur Ac DST Non Cash Transactions with the Defence School of Transport Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGJ50	Cur Ac DG T+CS Non Cash Transactions with the Director General Transformation and Corporate Strategy Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGJ60	Cur Ac UAE Non Cash Transactions with the UAE Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGK10	Cur Ac BFC CJO - Closed No Longer in Use.
						GMGK20	Cur Ac CDI Non cash transactions with the Chief Defence Intelligence Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGK30	Cur Ac DSF Central Non cash transactions with the Director Special Forces Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGK40	Cur Ac JFC HQ Non cash transactions with the Joint Forces Command HQ Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGK50	Cur Ac Chief of Staff Non cash transactions with the Chief of Staff Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGK70	Cur Ac Defence Academy Central Non cash transactions with the Defence Academy Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKA0	Cur Ac Healthcare - Cen Non cash transactions with the Surgeon General Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKB0	Cur Ac ISS Non cash transactions with the Information Systems and Services Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKH0	Cur Ac DBS DPS Non cash transactions with the Defence Business Services Defence People Services Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKM0	Cur Ac CJO CEst-Closed No Longer in Use.
						GMGKR0	Cur Ac CJO Confl Prev - Closed No Longer in Use.
						GMGKU0	Cur Ac PJHQ CJO Non cash transactions with the Permanent Joint Headquarters Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKV0	Cur Ac BFSAI - CJO - Closed No Longer in Use.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGKW0	Cur Ac Gibraltar CJO - Closed No Longer in Use.
						GMGKX0	Cur Ac SCA Exc PB+F Central Non cash transactions with the Service Concession Arrangement - Central Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGKY0	Cur Ac Equipment Programming Non cash transactions with the Equipment Programming Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGMH0	Cur Ac Air Command MG Non cash transactions with the Air Command Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGMJ0	Cur Ac SCA Exc PB+F Air Non cash transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) - Air TLB Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGNA0	Cur Ac AFPS Non cash transactions with the Armed Forces Pension Scheme Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGVA0	Cur Ac CLF Non cash transactions with the Commander Land Forces Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVC0	Cur Ac Land Forces CAP 1 Non cash transactions with the Land Forces Capability 1 Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVDO	Cur Ac Force Dev + Trg Non cash transactions with the Force Development and Training Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVE0	Cur Ac CM + PB - Closed No Longer in Use.
						GMGVF0	Cur Ac Land Forces CAP 2 Non cash transactions with the Land Forces Capability 2 Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVH0	Cur Ac JHC Land Cmd Non cash transactions with the Joint Helicopter Command - Land Command Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						GMGVJ0	Cur Ac Land Forces CAP 3 Non cash transactions with the Land Forces Capability 3 Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVK0	Cur Ac Pers + SP Comd Non cash transactions with the Personnel and SP Command Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVL0	Cur Ac Land Forces CAP 4 Non cash transactions with the Land Forces Capability 4 Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVM0	Cur Ac COS Army HQ - Closed No Longer in Use.
						GMGVPO	Cur Ac Land Forces CAP 5 Non cash transactions with the Land Forces Capability 5 Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.
						GMGVS0	Cur Ac SCE Agency HLB - Land Non cash transactions with the SCE Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4		
						GMGVU0	Cur Ac LF TLB Strategic Risk Non cash transactions with the LF TLB Strategic Risk Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.	
						GMGVV0	Cur Ac LF Strat Commod Mgt Non cash transactions with the LF Strat Commod Mgt Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.	
						GMGVY0	Cur Ac SCA Exc PB+F Land Non cash transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) - HQ Army TLB Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.	
						GMGXG0	Cur Ac SCA Exc PB+F Fleet Non cash transactions with the Service Concession Arrangement (Excluded from Planning Budgeting + Forecasting) - Navy Command TLB Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.	
						GMGXX0	Cur Ac Fleet CinCFleet Non cash transactions with the Navy Command - Non Disaggregated Funds Commander in Chief Management Group. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals. To be cleared down to KAA000 following ARAc sign off.	
		GN	Current Acs with feeders					
			GNA	Bills Liverpool Payments Cu/Ac				

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				GNA000	Bills Liverpool Paymnts Cu/Ac	DBS Finance Payables Current Account. Control Account recording transactions with Accounts Payable. Amendments can only be made to this Resource Account Code via the amendment procedures sanctioned by CFA - Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off	
			GNB	Bills Liverpool Receipts Cu/Ac			
				GNB000	Bills Liverpool Receipts Cu/Ac	DBS Finance Receivables Current Account. Control Account recording transactions with Accounts Receivable. Amendments can only be made to this Resource Account Code via the amendment procedures sanctioned by CFA Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off	
			GNC	FDR CIV PAY IND C/AC			
				GNC000	FDR CIV PAY IND C/AC	Industrial Civilian Pay Current Account. Control Account recording transactions with the Industrial Civilian Pay feeder Amendments can only be made to this Resource Account Code via the feeder system amendment procedures sanctioned by CFA Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off	
			GND	FDR CIV PAY NON IND C/AC			
				GND000	FDR CIV PAY NON IND C/AC	Non Industrial Civilian Pay Current Account. Control Account recording transactions with the Non Industrial Civilian Pay feeder. Amendments can only be made to this Resource Account Code via the feeder system amendment procedures sanctioned by CFA Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off	
			GNE	BDS-US FMS Current Ac			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					GNE000	BDS-US FMS Current Ac	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 and Com MG and DFM only. To be cleared down to KAA000 at year end following ARAc sign off
			GNJ	CRUISE			
					GNJ000	CRUISE Exclude Function C/Ac	CRUISE Exclude Function Current Account. Control Account within Management Groups recording transactions with the CRUISE Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures sanctioned by CFA Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off
					GNJ001	CRUISE C/Ac	Embedded in CRUISE. Do Not Delete.
			GNK	FDR CTC C/AC			
					GNK000	FDR CTC C/AC	Civilian Travel Claims Current Account. Control Account recording transactions with the Civilian Travel Claims feeder. Amendments can only be made to this Resource Account Code via the feeder system amendment procedures sanctioned by CFA Inter Management Group. To be cleared down to KAA000 at year end following ARAc sign off
			GNL	FDR COMM Contract Pmnts			
					GNL000	FDR Comm Contract Pmnts	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 sanctioned by CFA-IMG. To be cleared down to KAA000 at year end following ARAc sign off
			GNN	Feeder JPA Milt Pay + Exp C/Ac			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			GNN000	Feeder JPA Milt Pay + Exp C/Ac	Feeder Joint Personnel Agency Military Pay and Expenses Current Account .Control Account recording transactions with the JPA Military Pay and Expenses Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures sanctioned by CFA- IMG. To be cleared down to KAA000 at year end following ARAc sign off
H	Non-Cur Liab more than 1 Yr				
	HA	Non-Cur Liab more than 1 Yr			
		HAA	Non-Cur Liab more than 1 Yr		
			HAA001	Long Term NLF Loans Payable	Long Term National Loans Fund loans repayable beyond 1 year. See GHA002 for loans repayable within 1 year.
			HAA002	Finance Lease Obligations	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	Other Long Term Payables	Liabilities - other than finance lease obligations and NLF loans where the amount payable is due after more than 1 year.
			HAA004	Deferred Income more than 1yr	Deferred Income expected to be received in more than 1 year. Income received a year or more in advance of the period in which the activity to which it relates will occur.
		HAB	SCA more than 1 year		
			HAB000	SCA Oblig cash 2-5yrs Inc	Service Concession Arrangement Obligations cash 2-5 yrs inc. Cash Obligations under Service Concession Arrangement contracts payable beyond in 2 to 5 years inclusive
			HAB005	SCA Oblig cash more than 5yrs	Cash Obligations under Service Concession Arrangement contracts payable in more than 5 years.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					HAB010	SCA Oblig non cash 2-5yrs Inc	Service Concession Arrangement Obligations non cash 2-5 yrs inc. Non Cash obligations under Service Concession Arrangement contracts payable in 2 to 5 yrs inclusive.
					HAB015	SCA Oblig noncash morethan 5yr	Non cash Obligations under Service Concession Arrangement contracts payable beyond 5 years.
					HAB020	CLS/IOS Ob cash more than 1 Yr	Contractor Logistics Support/Integrated Operational Support Obligations cash more than one year. Cash Obligations under CLS/IOS contracts payable in more than one year.
					HAB030	CLS/IOS Ob NonCashmore Than1Yr	Contractor Logistics Support/Integrated Operational Support Obligations non cash more than one year. Non cash Obligations under CLS/IOS contracts due in more than one 1 year.
			HAC	Non-Cur Liab Embed Derivative			
					HAC000	Non-Cur Liab Embed Derivative	This RAC is only to be used for posting changes to the fair value of embedded derivatives over one year in the future
J	Provs for Liabilities+Charges						
	JA	Decom+Restoration Liab Nuclear					
		JAA	Decom+Restoration Liab Nuclear				
					JAA000	Decom+RestrtionLiab Nucl OpBal	Nuclear Decommissioning and Restoration Liability - Opening Balance. Provision for decommissioning and restoration and environmental costs of nuclear facilities. See JSP472 Ch 12. For SOCNE increase/decrease to provision use NWB000 (for Decommissioning costs) or NWB100 (for Environmental and Restoration costs) and TNB002 for unwinding discount.
					JAA100	Dec+Rest LiabNuc Inc frm SoCNE	Provision for Decommissioning and Restoration of Nuclear Facilities - Increase from Statement of Comprehensive Net Expenditure Statement. To be cleared down to JAA000 at year end following ARAc sign off

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4			
					JAA200	Dec+Rest Liab Nuc Rel To SoCNE	Provision for Decommissioning and Restoration of Nuclear Facilities - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JAA000 at year end following ARAc sign off		
					JAA300	Dec+Rest Liab Nuc Unwnd Disc	Nuclear Decommissioning and Restoration Liability - Unwinding Discount. To be cleared down to JAA000 at year end following ARAc sign off		
					JAA400	Dec+Rest Liab Nuc AccChrgAgPrv	Provision for Decommissioning and Restoration of Nuclear Facilities - Accounting charge against provision. To be cleared down to JAA000 at year end following ARAc sign off		
					JAA410	Dec+Rest Liab Nuc Csh ChrgAgPr	Provision for Decommissioning and Restoration of Nuclear Facilities - Cash Charge Against Provision in year. To be cleared down to J**000 at year end following ARAc sign off.		
					JAA500	Dec+Rest Liab Nuc Capital InYr	Nuclear Decommissioning and Restoration Liability Capitalised In year. To be cleared down to JAA000 at year end following ARAc sign off		
					JAA600	Dec+Rest Liab Nuc Tfrs+Reclass	Nuclear Decommissioning and Restoration Liability - Transfers and Reclassification. To be cleared down to JAA000 at year end following ARAc sign off		
		JB	Enviromental Liab-Non Nuclear						
			JBA	Enviromental Liab-Non Nuclear					
					JBA000	Environ Liab-Non Nucl-Op Bal	Non Nuclear Environmental Liability - Opening Balance. See JSP472 Ch 12. For SOCNE increase/decrease to provision use NWC000 (Environmental and Restoration costs) or NWC100 (Decommissioning costs) and TMC001 for unwinding discount.		
					JBA100	Envmtl LiabNonNuc Incfrm SoCNE	Provision for non nuclear environmental/clean up liabilities - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JBA000 at year end following ARAc sign off		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4			
					JBA200	Envmtl LiabNonNuc Relse SoCNE	Provision for non nuclear environmental/clean up liabilities - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JBA000 at year end following ARAc sign off		
					JBA300	Envmtl Liab-Non Nucl-Unwnd Dis	Non nuclear Environmental Liability - Unwinding of Discount. To be cleared down to JBA000 at year end following ARAc sign off		
					JBA400	Envmtl Liab Non Nuc AcChrgAgPr	Provision for Non Nuclear Environmental/Clean Up Liabilities - Accounting Charge against Provision. To be cleared down to Jxx000 at year end following ARAc sign off.		
					JBA410	Envmtl Liab N Nuc CshChgAgProv	Provision for Non-Nuclear Environment/Clean Up Liabilities - Cash Charge against Provision in year. Must be cleared down to J**000 at year end following ARAc sign off.		
					JBA500	Envmtl Liab-Non Nucl-Cap in yr	Non-nuclear Environmental Liability Capitalised in year. To be cleared down to JBA000 at year end following ARAc sign off		
					JBA600	Envmtl Liab Non Nuc-Tfr+Reclas	Non-nuclear Environmental Liability Transfers and Reclassifications. To be cleared down to JBA000 at year end following ARAc sign off		
		JE	Civ Early Departure Provsn						
			JEA	Civ Early Departure Provsn					
					JEA000	Civ Early Dep Provsn-Op Bal	Civilian Early Departure provision Opening Balance. See JSP472 Chapter 12. For SOCNE increase/decrease to provision use NWS100 for costs and TMC001 for unwinding of discount.		
					JEA100	Civ Early Deprt Prov Inc SoCNE	Provision for Civilian Early Retirements - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 at year end following ARAc sign off		
					JEA200	Civ Early Deprt ProvRlse SoCNE	Provision for Civilian Early Retirements - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 at year end following ARAc sign off		
					JEA300	Civ Early Deprt Prov-Unwnd Dis	Civilian Early Departure provisions - Unwinding Discount. To be cleared down to JEA000 at year end following ARAc sign off		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					JEA350	Civ Early Dept Prov chn DisRte	Change of HM Treasury discount rate for pensions
					JEA400	Civ Early Deprt Pro Acc ChAgPr	Provision for Civilian Early Retirements - Accounting Charge against Provision. Identifies any accounting charges against the provision. Must be cleared down to J**000 at year end following ARAc sign off.
					JEA410	Civ Early Deprt Prov CshChAgPr	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 J**000 at year end following ARAc sign off.
					JEA500	Civ Early Deprt Prov-Cap in yr	Civilian Early Departure provisions - Capitalised in year. To be cleared down to JEA000 at year end following ARAc sign off
					JEA600	Civ Early Deprt Prov Tfr+Recla	Civilian Early Departure provisions - Transfer and Reclassification. To be cleared down to JEA000 at year end following ARAc sign off
	JG	Military Early Departure					
		JGA	Military Early Departure				
					JGA000	Mil Early Deprt - Op Bal	Service Personnel Redundancy Early Departure and Restructuring costs - Opening Balance
					JGA100	Mil Early Deprt -Inc frm SoCNE	Service Personnel Redundancy Early Departure and Restructuring costs - Increase from Statement of Comprehensive Net Expenditure To be cleared down to JGA000 at year end following ARAc sign off
					JGA200	Mil Early Deprt -Rlse to SoCNE	Service Personnel Redundancy Early Departure and Restructuring costs - Release to Statement of Comprehensive Net Expenditure To be cleared down to JGA000 at year end following ARAc sign off
					JGA300	Mil Early Deprt - Unwdg of Dis	Service Personnel Redundancy Early Departure and Restructuring costs - Unwinding of discount To be cleared down to JGA000 at year end following ARAc sign off

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					JGA400	Mil Early Deprt - AcCh AgProv	Service Personnel Redundancy Early Departure and Restructuring costs - Accounting charge against provision To be cleared down to JGA000 at year end following ARAc sign off
					JGA410	Mil Early Deprt - CshChAgProv	Service Personnel Redundancy Early Departure and Restructuring costs - Cash charge against provision To be cleared down to JGA000 at year end following ARAc sign off
					JGA500	Mil Early Deprt - Cap in yr	Service Personnel Redundancy Early Departure and Restructuring costs - Capitalised in year To be cleared down to JGA000 at year end following ARAc sign off
					JGA600	Mil Early Deprt - Trf + Reclas	Service Personnel Redundancy Early Departure and Restructuring costs - Transfers and Reclassifications To be cleared down to JGA000 at year end following ARAc sign off
		JJ	AFPS Provision				
			JJA	AFPS Provision			
					JJA000	AFPS Prov Opening Balance	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA110	AFPS Prov Current Service Cost	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA120	AFPS Prov Interest on Sch Liab	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA130	AFPS Prov Employees Contrib	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA140	AFPS Prov Actl Gains/Losses	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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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					JJA440	AFPS Prov Pens Paid Offs/OthRk	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA450	AFPS Prov Pens Paid Wdw/Dep	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA460	AFPS Prov Contrib Lump Sum Ben	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA470	AFPS Prov Attrib Injury Ben	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA480	AFPS Prov Early Depart Pmnts	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA610	AFPS Prov Tfrs in from Otr Sch	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JJA620	AFPS Prov Tfrs out to Otr Sch	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
		JK	AFCS Provision				
			JKA	AFCS Provision			
					JKA000	AFCS Prov Opening Provision	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					JKA120	AFCS Prov Interest on Sch Liab	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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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4			
					JKA140	AFCS Prov Acl Gains/Losses	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes		
					JKA440	AFCS Prov Guard Inc Pmnts	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes		
					JKA450	AFCS Prov Lump Sum Pmnts	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes		
					JKA460	AFCS Prov Comp Payments	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes		
		JZ	Other Provisions - Other						
			JZA	Other Provisions - Other					
					JZA000	Other Prov - Opening Bal	Other Provisions not covered by a specific RA code. Includes legal; onerous contracts; financial instruments and restructuring. For SOCNE increase/decrease to provision use NWS000 (Staff departure costs) NWS200 (staff restructuring excluding redundancy) NWT000 (Non-PCSPS pension schemes) or NWY000 (Other provisions) and TMC001 for unwinding.		
					JZA100	Other Prov - Increase fr SoCNE	Other provisions increase from SOCNE. To be cleared down to JZA000 at year end following ARAc sign off		
					JZA200	Other Prov-Release to SoCNE	Other provisions release to SOCNE. To be cleared down to JZA000 at year end following ARAc sign off		
					JZA300	Other Prov - Unwinding of Disc	Other provisions unwinding of discount. To be cleared down to JZA000 at year end following ARAc sign off		
					JZA350	Other Prov-Change of Disc Rate	Other provisions change in discount rate. To be cleared down to JZA000 at year end following ARAc sign off		

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			JZA400	Other Prov-AccChrg Agt Prov	Other provisions accrued charge against provision. To be cleared down to JZA000 at year end following ARAc sign off
			JZA410	Other Prov-Cash Chg Agt Prov	Other provisions cash charge against provision. Identifies the cash release to inform the Department's net cash requirement. To be cleared down to JZA000 at year end following ARAc sign off
			JZA500	Other Prov-Capitalised in Yr	Other provisions capitalised in year. To be cleared down to JZA000 at year end following ARAc sign off
			JZA600	Other Prov-Tfrs+Reclassifctn	Other provisions transfers and reclassifications. To be cleared down to JZA000 at year end following ARAc sign off
K	Financing				
	KA	General Fund			
		KAA	Gen Fund Op Bal		
			KAA000	Gen Fund Op Bal	General Fund Opening Balance. the Closing Prior Year balance plus the Prior Year clear down of Intercompany Balances plus in year reserve movements on KAB***; KAC***; KAJ000; and KAX000. The Prior Year SOCNE balance is automatically transferred to this account in AP0.
		KAB	Gen Fund Reserves+Financing		
			KAB200	Gen Fund Auditors Remunton	General Fund for credit of Auditors notional remuneration - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off
			KAB300	CFER Reserve	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 at year end following ARAc sign off

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				KAB400	Prior Period Adjustments	Prior period adjustments to reserves - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off	
				KAB666	PB+F Balancing Code	PB+F Balancing Code to ensure double entry integrity within the system.	
			KAC	Gen Fund Parl Grants CMFA C+BS			
				KAC001	Vote 1 Control Ac	Vote 1 Control Account. To record amounts of Supply drawn down against the Vote 1 allocation. For FMPA use only. To be cleared down to General Fund opening balance - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off	
			KAD	Realised Reserves			
				KAD000	Realised Revaluation Reserve	Realised Revaluation Reserve. Realised element of revaluation reserve to be cleared down to General Fund opening balance - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off	
			KAF	Vote 2 Control Account			
				KAF002	AFPS Vote 2 Control Account	Vote 2 Control Account. To record amounts of Supply drawn down against the Vote 2 allocation. For FMPA use only. To be cleared down to General Fund opening balance - - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off	
			KAJ	General Fund Bal Trfs			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					KAJ000	General Fund Bal Trfs	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 ensures the integrity of the ledger is maintained for ARAc purposes. Note - consolidation of this account must be zero. To be cleared down to - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off
			KAX	Asset Write-On			
					KAX000	Asset Write-on	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 ARAc Financial Instructions for further guidance on accepted Accounting Policy rules. To be cleared down to - to be cleared down to General Fund opening balance - KAA000 at year end following ARAc sign off
		KB	NCA Revaluation Reserves				
			KBA	NCA Revaluation Reserves			
					KBA000	Non-Current Assets Reval Resve	The closing Prior Year balance plus the clear down of all KBA balances in AP0.
					KBA100	NCA In Year Reval Reserve	Revaluation Reserve In year. Revaluations including Professional Valuations and Modified Historic Cost Accounting adjustments - to be cleared down to Revaluation Reserve opening balance - to be cleared down to KBA000 at year end following ARAc sign off

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					KBA110	NCA IY RevalRes Del Imp+W/Offs	Non-Current Assets In-Year Revaluation Reserve Impairments + Write Offs charged to Departmental Expenditure Limit (DEL) because the impairment is deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating. To be cleared down to KBA000 at year end following ARAc sign off
					KBA120	NCA IY RevalRes Rev DEL Impair	Non-Current Assets In-Year Revaluation Reserve Impairment Reversals charged to Departmental Expenditure Limit (DEL) because the reversal is deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating. To be cleared down to KBA000 at year end following ARAc sign off
					KBA130	NCA IY RevalRes AME Imp+W/Offs	Non-Current Assets In-Year Revaluation Reserve Impairments + Write-Offs charged to Annually Managed Expenditure because the impairment is deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control. To be cleared down to KBA000 at year end following ARAc sign off

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					KBA140	NCA IY RevResRev AME Impair	Non-Current Assets In-Year Revaluation Reserve Impairment Reversals charged to Annually Managed Expenditure because the reversal is deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control. To be cleared down to KBA000 at year end following ARAc sign off
					KBA200	NCA IY Bklg Depn Charge Res	Revaluation Reserve In year Backlog Depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation). Manual journal To be cleared down to KBA000 at year end following ARAc sign off
					KBA400	NCA Transfer Reserve	Revaluation Reserve In year Transfers between Management Groups and Reclassification between headings -To be cleared down to KBA000 at year end following ARAc sign off
					KBA500	NCA Realised Transfer Gen Fund	Revaluation Reserve In year amounts realised on asset disposal or write off transferred to General Fund KAD000 - To be cleared down to KBA000 at year end following ARAc sign off
			KBB	Inventory NCA Reval Res			
					KBB000	Invent NCA Reval Res	The closing Capital Spares and Guided Weapons Missiles and Bombs Revaluation Reserve Prior Year balance plus the clear down of all KBB balances in APO.
					KBB100	Invent NCA IY Reval Res	Capital Spares and Guided Weapons Missiles and Bombs Revaluation Reserve In year revaluation movement including Professional Valuations and Modified Historic Cost Accounting adjustments - To be cleared down to KBB000 at year end following ARAc sign off

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					KBB200	Invent NCA IY Bklg Reval Res	Capital Spares and Guided Weapons Missiles and Bombs Revaluation Reserve In year backlog (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) - To be cleared down to KBB000 at year end following ARAc sign off
					KBB400	Invent NCA IY Tfr Reval Res	Capital Spares and Guided Weapons Missiles and Bombs Revaluation Reserve Transfers. Used for Transfers between MGs or Recategorisation between asset categories. To be cleared down to KBB000 at year end following ARAc sign off
					KBB500	Invent NCA Realsd Tfr Gen Fund	Capital Spares and Guided Weapons Missiles and Bombs In year amounts realised i.e. on Inventory disposal or write off transferred to General Fund - KAD000 - To be cleared down to KBB000 at year end following ARAc sign off
		KC	Inventory Revaluation Reserve				
			KCA	Inventory Reval Res			
					KCA000	Inventory Reval Reserve Bal	The closing Prior Year balance plus the clear down of all KCA balances in AP0.
					KCA100	Inventory IY Reval Reserve	Inventory Revaluation Reserve In year movement due to Modified Historic Cost Accounting adjustment. To be cleared down to KCA000 at year end following ARAc sign off
					KCA200	Inventory IY Bklog Depn ChrRes	Inventory Revaluation Reserve In year revaluation movement due to backlog depreciation (ie the additional depreciation required when an asset is revalued to make up for the fact that previous depreciation had been calculated on a now out-of-date valuation) caused by the Modified Historic Cost Accounting adjustment. To be cleared down to KCA000 at year end following ARAc sign off
					KCA400	Inventory Transfer Reserve	Stock Revaluation Reserve In year Transfers between Management Groups and Reclassifications between headings. To be cleared down to KCA000 at year end following ARAc sign off

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			KCA500	Invent Realsd Trns to Gen Fund	Inventory Revaluation Reserve amounts realised In year i.e. inventory disposal and write off transferred to General Fund - KAD000. To be cleared down to KCA000 at year end following ARAc sign off
	KF	Pensn Prov Actuarial Gns+Loss			
		KFA	Pensn Prov Actuarial Gns+Loss		
			KFA000	Pension Prov Acturl Gains+Loss	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 Operating Costs but is recognized in Other Comprehensive Expenditure in accordance with PES-2006 08 - dated 3 Aug 06. To be cleared down to KCA000 at year end following ARAc sign off
	KJ	AFPS Reserves			
		KJA	AFPS Resv Actuarial Gains/Loss		
			KJA000	AFPS Resv Actuarial Gains/Loss	To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes
		KJB	AFPS Resv Int on Scheme Liab		
			KJB000	AFPS Resv Int on Scheme Liab	To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes
		KJC	AFPS Resv Current Service Cost		
			KJC000	AFPS Resv Current Service Cost	To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes
	KK	AFCS Reserves			
		KKA	AFCS Resv Actuarial Gains/Loss		
			KKA000	AFCS Resv Actuarial Gains/Loss	To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		KKB	AFCS Resv Int on Scheme Liab		
			KKB000	AFCS Resv Int on Scheme Liab	To be used solely by the Armed Forces Pension Scheme to manage the Reserves of both the pension and compensation schemes
L	Staff Costs				
	LA	Serv Pers Pay			
		LAA	Serv Pay Army		
			LAA001	UKTAP Army Offs Pay-Pens elmnt	United Kingdom Trained Adult Personnel Army Officers Pay - Pensionable Elements.
			LAA003	UKTAP Army Oth Rks Pay-PenElmt	United Kingdom Trained Adult Personnel Army Other Ranks Pay - Pensionable elements.
			LAA100	UKTAP Army Offs Pay-NonPenElmt	United Kingdom Trained Adult Personnel Army Officers Pay - Non Pensionable elements. For elements of pay which are non-pensionable such as diving pay and flying pay.
			LAA200	UKTAP ArmyOthRks Pay-NonPenElm	United Kingdom Trained Adult Personnel Army Other Ranks Pay - Non Pensionable elements. For elements of pay which are non-pensionable such as diving pay and flying pay.
			LAA205	Mobilised TA Officer Basic Pay	Mobilised Army Reserve - Officers Basic Pay Costs.
			LAA210	Mobilised TA Oth Rks Basic Pay	Mobilised Army Reserve - Other Ranks Basic Pay Costs.
			LAA215	FTRS FC+LC Officers Basic Pay	Full Time Reserve Service. Full Commitment and Limited Commitment-Officers Basic Pay.
			LAA220	FTRS FC+LC Oth Rank Basic Pay	Full Time Reserve Service. Full Commitment and Limited Commitment-Other Ranks Basic Pay.
			LAA225	FTRS HC Officers Basic Pay	Full Time Reserve Service. Home Commitment-Officers Basic Pay.
			LAA230	FTRS HC Other Ranks Basic Pay	Full Time Reserve Service. Home Commitment-Other Ranks Basic Pay.
			LAA235	NRPS Officers Basic Pay	Non Regular Permanent Staff - Officers Basic Pay.
			LAA240	NRPS Other Ranks Basic Pay	Non Regular Permanent Staff - Other Ranks Basic Pay.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LAA245	Military Provost GS Basic Pay	Military Provost Guard Service Basic Pay.
			LAF	Serv Pay RAF			
					LAF001	RAF Offs Pay-Pension elements	RAF Officers Pay-Pensionable elements.
					LAF003	RAF Oth Ranks Pay-Pens elmnts	RAF Other Ranks Pay-Pensionable elements.
					LAF100	RAF Offs Pay-Non Pens elements	RAF Officers Pay-Non Pension elements. For elements of pay which are non-pensionable such as diving pay and flying pay.
					LAF200	RAF Oth Rks Pay-Non Pens elmnt	RAF Other Ranks Pay-Non Pension elements. For elements of pay which are non-pensionable such as diving pay and flying pay.
					LAF215	RAF FTRS Offs Pay Pens Elemnts	RAF Full Time Reserve Service All commitment - Officers Pensionable Pay.
					LAF220	RAF FTRS Oth Rks Pay Pen Elmnt	RAF Full Time Reserve Service All Commitment - Other Ranks Pensionable Pay.
					LAF225	RAF FTRS Offs Pay Non Pen Elmnt	RAF Full Time Reserve Service all commitment - Officers Non Pensionable Pay.
					LAF230	RAF FTRS Oth Rks Pay N Pen Elm	RAF Full Time Reserve Service all commitment - Other Ranks Non Pensionable Pay.
			LAL	Service Pay Locally Employed			
					LAL001	LE Service Personnel Pay	Locally Engaged Service Personnel Pay.
			LAN	Serv Pay Navy			
					LAN001	RN+RM Offs Pay Pens Elmnts	Royal Navy and Royal Marine Officers Pay-Pensionable elements.
					LAN003	RN+RM Oth Ranks Pay Pens Elmnt	Royal Navy and Royal Marine Other Ranks Pay-Pensionable elements.
					LAN100	RN+RM Offs Pay Non Pens Elmnts	Royal Navy and Royal Marine Officers Pay-Non Pensionable elements. For elements of pay which are non-pensionable such as diving pay and flying pay.
					LAN200	RN+RM Oth Rks Pay Non Pen Elmnt	Royal Navy and Royal Marine Other Ranks Pay-Non Pensionable elements. For elements of pay which are non-pensionable such as diving pay and flying pay.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			LAN215	RN+RM FTRS Offs Pay Pens Elmnt	RN and RM Full Time Reserve Service all commitment - Officers Pensionable Pay.
			LAN220	RN+RM FTRS Oth Rks Pay Pen Elm	RN and RM Full Time Reserve Service all commitment - Other Ranks Pensionable Pay.
			LAN225	RN+RM FTRS Offs Pay N Pen Elmnt	RN and RM Full Time Reserve Service all commitment - Officers Non Pensionable Pay.
			LAN230	RN+RM FTRS Oth Rks PayNPen Elm	RN and RM Full Time Reserve Service all commitment - Other Ranks Non Pensionable Pay.
		LAR	Res + Cadet Forces Pay Army		
			LAR001	Army Regular Res - Payments	Army Regular Reserves - Payments.
		LAS	Res + Cadet Forces Pay RAF		
			LAS001	RAF Regular Res - Payments	RAF Regular Reserves - Payments.
		LAT	Res + Cadet Forces Pay-RN+RM		
			LAT001	RN+ RM Regular Res Payments	Royal Navy and Royal Marines Regular Reserves Payments
		LAV	Res + Cadet Forces Pay Cad/Vol		
			LAV001	Volunteer Res Forces Pay	Volunteer Reserve Forces Pay.
			LAV003	Volunteer Res Forces Bounties	Volunteer Reserve Forces Bounties. Training and education allowances for volunteer reserves.
		LAZ	PB+F Man Plan Round Use Only		
			LAZ666	PB+F Man Plan Round Use Only	Used to adjust manpower costs (Pensionable Pay; Non Pensionable Pay; Earnings Related National Insurance Contributions and Superannuation Contributions Adjusted for Past Experience.) during the Annual Budgeting Cycle when the appropriate RA Level 4 Code is unknown. Cleared by making adjusting the appropriate RAC Level 4s at key stages in the Annual Budgeting Cycle including final submission as specified in the Corporate Centre instructions. Not to be used to make adjustments in year.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LAZ667	Ser Pay Realism Adj PBF Only	This RAC is to be used solely for realism adjustments to service pay in 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.
		LB		Serv Pers Oth Pmts			
			LBA	Service Other Payments Army			
					LBA004	Army Language Awards	Army Language Awards. Payments to Army personnel who have completed the Army language award scheme. Paid on AF 09512 via Payroll feeder system.
					LBA006	Army Education All	Army Education Allowance. Includes boarding school allowance; PSA to HM Revenue and Customs; day school allowance; special educational needs allowance and guardian allowance.
					LBA008	Army Family All	Army Family Allowance. Includes overseas working family tax credits and family maintenance grant
					LBA009	Army Separation All	Army Separation Allowance. Includes longer separated service allowance and the accumulated turbulence/ AT+ bonuses.
					LBA010	Army Clothing Grants	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.
					LBA015	Army Committal + Retention	Army Committal and Retention Allowance costs.
					LBA017	Satisfied Soldier Bounty Schem	Army - Satisfied Soldier Bounty Scheme.
					LBA018	Army Perm Commission Grants	Army Permanent Commission Grants.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LBA019	Army Pes CEP	Army Personnel Contribution Equivalent Premiums. Payments to Department Of Work and Pensions where short service pension rights are transferred rather than frozen for later payment.
					LBA022	Serv Home Savings - Army	Service Home Savings scheme - Army.
			LBF	Service Other Payments RAF			
					LBF001	RAF Education All	RAF Education Allowance. Includes boarding school allowance; day school allowance and residential care for children with learning difficulties
					LBF002	RAF Language Awards	RAF Language Awards.
					LBF005	RAF Family All	RAF Family Allowance. Includes overseas child benefit; family maintenance grant and maternity grant.
					LBF006	RAF Separation All	RAF Separation Allowance.
					LBF008	RAF Clothing Allow	RAF Clothing Allowance. and manual journals.
					LBF009	RAF Committal + Retention	RAF Committal and Retention costs.
					LBF010	RAF Perm Commission Grants	RAF Permanent Commission Grants.
					LBF011	RAF Pers CEP	RAF Personnel Contribution Equivalent Premiums.
					LBF013	Serv Home Savings - RAF	Service Home Savings scheme - RAF
			LBN	Service Other Payments Navy			
					LBN001	RN+RM Education Allowance	Royal Navy and Royal Marines Education Allowance. Includes boarding school allowance; day school allowance and residential care for children with learning difficulties
					LBN003	RN+RM Separation Allowance	Royal Navy and Royal Marines Separation Allowance
					LBN006	RN+RM Kit Upkeep Allowance	Royal Navy and Royal Marine Kit Upkeep Allowance
					LBN009	RN+RM Committal + Retention	Royal Navy and Royal Marines Committal and Retention

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				LBN011	RN + RM Messing + Food Allow	Royal Navy and Royal Marines Messing and Food Allowance costs	
				LBN012	RN + RM Personnel CEP	Royal Navy and Royal Marines Personnel Contribution Equivalent Premiums	
				LBN014	Serv Home Savings - Navy	Service Home Savings Scheme- Navy	
			LBR	Reserves/Cadets Other Payments			
				LBR006	RNR/RMT Trg Fees Lang Awds Uni	Royal Naval Reserves and Royal Marine Trainees Training Fees; Language Awards and University.	
			LBW	Service Other Payments			
				LBW001	Excess Rent+Utils+Lodg Allow	Excess Rent and Lodging Allowance including gas electricity and water for military staff in SSSA.	
				LBW002	Messing + Food Allowance	Messing and Food Allowance. Excludes RN and RM Messing and Food Allowance which is booked to LBN011	
				LBW003	Local Overseas Allowance	Local Overseas Allowance.	
				LBW004	Refunds of Ins Premiums	Refunds of Insurance Premiums	
				LBW006	Herrick Drawdown Op Allowance	Allowances paid as part of the drawdown from Op Herrick	
				LBW007	Operational Allowance	Payments of Operational Allowance to Service personnel as authorised by JSP 752 Chapter 10 Section 11	
				LBW008	Campaign Continuity Allowance	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	Serv Recruit Search +Select-EA	Use of specialist recruitment agencies engaged to assist in both the search for and the selection of Service candidates for specific posts. This category does not include routine advertising for MoD recruitment.	
			LBZ	SerOthPay Realism Adj PBF Only			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
				LBZ666	SerOthPay Realism Adj PBF Only	Realism adjustments 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.
	LC	Recover Mil Pay-Seconded Staff				
		LCR	Recover Mil Pay-Seconded Staff			
				LCR000	Recover Mil Pay-Seconded Staff	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
	LD	Service Personnel ERNIC				
		LDA	Service ERNIC-Army			
				LDA002	UKTAP Army Officers ERNIC	United Kingdom Trained Adult Personnel Army Officers Earnings Related National Insurance Contributions.
				LDA004	UKTAP Army Other Ranks ERNIC	United Kingdom Trained Adult Personnel Army Other Ranks Earnings Related National Insurance Contributions.
				LDA205	Mobilised TA Officers ERNIC	Mobilised Territorial Army - Officers Earnings Related National Insurance Contributions.
				LDA210	Mobilised TA Oth Rank ERNIC	Mobilised Territorial Army - Other Ranks Earnings Related National Insurance Contributions costs.
				LDA215	FTRS FC+LC Officers ERNIC	Full Time Reserve Service personnel-Full Commitment + Limited Commitment-Officers Earnings Related National Insurance Contributions.
				LDA220	FTRS FC+LC Other Ranks ERNIC	Full Time Reserve Service personnel-Full Commitment + Limited Commitment - Other Ranks Earnings Related National Insurance Contribution.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LDA225	FTRS HC Officers ERNIC	Full time Reserve Service personnel-Home Commitment-Officers Earnings Related National Insurance Contribution.
					LDA230	FTRS HC Other Ranks ERNIC	Full Time Reserve Service personnel - Home Commitment - Other Ranks Earnings Related National Insurance Contribution.
					LDA235	NRPS Officers ERNIC	Non Regular Permanent Staff - Officers Earnings Related National Insurance Contributions.
					LDA240	NRPS-Other Ranks ERNIC	Non Regular Permanent Staff - Other Ranks Earnings Related National Insurance Contributions.
					LDA245	Military Provost GS ERNIC	Military Provost Guard Service Earnings Related National Insurance Contributions.
			LDF	Service ERNIC-RAF			
					LDF002	RAF Officers ERNIC	RAF Officers Earnings Related National Insurance Contributions.
					LDF004	RAF Other Ranks ERNIC	RAF Other Ranks Earnings Related National Insurance Contributions.
					LDF215	RAF FTRS Officers ERNIC	RAF Full Time Reserve Service all commitments Officers Earnings Related National Insurance Contributions.
					LDF220	RAF FTRS Other Ranks ERNIC	RAF Full Time Reserve Service all commitments Other Ranks Earnings Related National Insurance Contributions.
			LDL	Service ERNIC-Locally Employed			
					LDL001	LE Service Pers - ERNIC	Locally Engaged Service Personnel Employers National Insurance Contributions.
			LDN	Service ERNIC-Navy			
					LDN002	RN + RM Officers ERNIC	RN and RM Officers Earnings Related National Insurance Contributions.
					LDN004	RN + RM Other Ranks ERNIC	RN and RM Other Ranks Earnings Related National Insurance Contributions.
					LDN215	RN+RM FTRS Officers ERNIC	Royal Navy and Royal Marines Full Time Reserve Service all commitments Officers Earnings Related National Insurance Contributions.
					LDN220	RN+RM FTRS Other Ranks ERNIC	Royal Navy and Royal Marines Full Time Reserve Service all commitments Other Ranks Earnings Related National Insurance Contributions.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		LDR	Service ERNIC-Reserves/Cadets		
			LDR002	Royal Irish Reg ERNIC	Royal Irish Regiment Earnings Related National Insurance Contributions.
			LDR003	Volunteer Res Forces ERNIC	Volunteer Reserve Forces Earnings Related National Insurance Contributions.
	LE	Service Pers Pension Costs			
		LEA	Service SCAPE Army		
			LEA001	UKTAP Army Officers SCAPE	United Kingdom Trained Adult Personnel Army Officers Superannuation Contributions Adjusted for Past Experience for Army Officers.
			LEA002	UKTAP Army Other Ranks SCAPE	United Kingdom Trained Adult Personnel Army Other Ranks Superannuation Contributions Adjusted for Past Experience Army Other Ranks.
			LEA205	Mobilised TA Officers SCAPE	Mobilised Territorial Army - Officers Superannuation Contributions Adjusted for Past Experience.
			LEA210	Mobilised TA Other Ranks SCAPE	Mobilised Territorial Army - Other Ranks Superannuation Contributions Adjusted for Past Experience costs.
			LEA215	FTRS FC+LC Officers SCAPE	Full Time Reserve Service personnel - Full Commitment + Limited Commitment Officers Superannuation Contributions Adjusted for Past Experience.
			LEA220	FTRS FC+LC-Other Ranks SCAPE	Full Time Reserve Service personnel - Full Commitment + Limited Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience.
			LEA225	FTRS HC Officers SCAPE	Full Time Reserve Service personnel - Home Commitment - Officers Superannuation Contributions Adjusted for Past Experience.
			LEA230	FTRS HC Other Ranks SCAPE	Full Time Reserve Service personnel - Home Commitment - Other Ranks Superannuation Contributions Adjusted for Past Experience.
			LEA235	NRPS Officers SCAPE	Non Regular Permanent Staff - Officers Superannuation Contributions Adjusted for Past Experience.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LEA240	NRPS Other Ranks SCAPE	Non Regular Permanent Staff - Other Ranks Superannuation Contributions Adjusted for Past Experience.
					LEA245	Military Provost GS SCAPE	Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience.
					LEA260	SCAPE Recoveries - Army	Recovery of Army Superannuation Contributions Adjusted for Past Experience charges from third parties in respect of loan personnel; seconded personnel and for other reasons.
			LEF	Service SCAPE RAF			
					LEF001	RAF Officers SCAPE	RAF Officers Superannuation Contributions Adjusted for Past Experience
					LEF002	RAF Other Ranks SCAPE	RAF Other Ranks Superannuation Contributions Adjusted for Past Experience
					LEF215	RAF FTRS Officers SCAPE	RAF Full Time Reserve Service all commitments Officers Superannuation Contributions Adjusted for Past Experience.
					LEF220	RAF FTRS Other Ranks SCAPE	RAF Full Time Reserve Service all commitments Other Ranks Superannuation Contributions Adjusted for Past Experience.
					LEF260	SCAPE Recoveries - RAF	To be used for recovery of RAF Superannuation Contributions Adjusted for Past Experience charges from third parties in respect of loan personnel; seconded personnel and for other reasons.
			LEL	Service SCAPE Locally Employed			
					LEL001	LE Service Personnel SCAPE	Locally Engaged Service Personnel Superannuation Contributions Adjusted for Past Experience
			LEN	Service SCAPE Navy			
					LEN001	RN + RM Officers SCAPE	Royal Navy and Royal Marine Officers Superannuation Contributions Adjusted for Past Experience
					LEN002	RN + RM Other Ranks SCAPE	Royal Navy and Royal Marine Other Ranks Superannuation Contributions Adjusted for Past Experience

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4		
					LEN215	RN+RM FTRS Officers SCAPE	Royal Navy and Royal Marines Full Time Reserve Service all commitments Officers Superannuation Contributions Adjusted for Past Experience	
					LEN220	RN+RM FTRS Other Ranks SCAPE	Royal Navy and Royal Marines Full Time Reserve Service all commitments Other Ranks Superannuation Contributions Adjusted for Past Experience	
					LEN260	SCAPE Recoveries - Navy	To be used to record recovery of Navy Superannuation Contributions Adjusted for Past Experience charges from third parties in respect of loan personnel; seconded personnel and for other reasons.	
			LER	Service SCAPE Reserves/Cadets				
					LER001	SCAPE Reserve Forces-Officers	Reserve Forces Officers Superannuation Contributions Adjusted for Past Experience	
					LER002	SCAPE Res Forces-Other Ranks	Reserve Forces - Other Ranks Superannuation Contributions Adjusted for Past Experience	
	LH	Serv Ret Pay/Pens + Other						
			LHA	Serv Ret Pay/Pens + Other Army				
					LHA001	Ret pay half pay etc. - Offs	Army Officers Retired pay/Half pay etc - inc. Gurkhas. For Armed Forces Pension Scheme use only	
					LHA002	Term Grants Grat Etc-Off- Army	Terminal Grants Gratuities Etc - Officers - Army. Army Officers terminal grants and gratuities. For Armed Forces Pension Scheme use only	
					LHA003	Comtn of Retired Pay Etc - Off	Army Officers Commutation of Retired Pay etc - inc. Gurkhas. For Armed Forces Pension Scheme use only	
					LHA004	Pens Grat to Dpndts - Offs	Pension Gratuities to Dependants - Officers. Army Officers Widows and Dependants Pensions and gratuities inc. Gurkhas. For Armed Forces Pension Scheme use only	
					LHA005	Trans Val Personnel - Offs	Army Officers transfer values. For Armed Forces Pension Scheme use only	
					LHA006	Pens rewards etc. - Sldrs	Soldiers Pensions/Rewards etc - inc. Gurkhas. For Armed Forces Pension Scheme use only	

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LHA007	Terminal Grants Grat Etc-Sldrs	Soldiers terminal grants and gratuities etc. For Armed Forces Pension Scheme use only
					LHA008	Comtn of Retired Pay Etc-Sldrs	Soldiers Commutation of Retired Pay etc inc. Gurkhas. For Armed Forces Pension Scheme use only
					LHA009	Pens Gratuities to Dpdts-Slds	Soldiers Widows and Dependants pensions and Gratuities - inc. Gurkhas. For Armed Forces Pension Scheme use only
					LHA010	Trans Val Pers - Sldrs	Soldiers transfer Value Personnel. For Armed Forces Pension Scheme use only
					LHA011	Army Officers-Early Deprt Pymt	Army Officers Early Departure Payment
					LHA012	Army OthRanks Early Deprt Pymt	Army Other Ranks Early Departure Payment
					LHA013	AFCS-Army Officers GIP	Armed Forces Compensation Scheme Army Officers Guaranteed Income Payment
					LHA014	AFCS-Army Other Ranks GIP	Armed Forces Compensation Scheme Army Other Ranks Guaranteed Income Payment
					LHA015	AFCS Army Offs Lump Sum + Grat	Armed Forces Compensation Scheme Army Officers Lump Sums and Gratuities.
					LHA016	AFCS Army Oth Rnks Lmp Sum+Grt	Armed Forces Compensation Scheme Army Other Ranks Lump Sums and Gratuities.
					LHA017	AFCS Army Off Wdw+Dep GIP LS+G	Armed Forces Compensation Scheme Army Officers Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities.
					LHA018	AFCS Army OthRkWdwDep GIP LS+G	Armed Forces Compensation Scheme Army Other Ranks Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities.
			LHF	Serv Ret Pay/Pens + Other RAF			
					LHF014	RAF Ret Pay/Half + Reward Etc	RAF Retired Pay/Half Pay and Reward Etc. For Armed Forces Pension Scheme use only
					LHF015	Term Grants Grat Etc-Off - RAF	Terminal Grants; Gratuities Etc - RAF Officers For Armed Forces Pension Scheme use only
					LHF016	Comtn of retired pay etc.	RAF Officers Commutation of Retired Pay etc. For Armed Forces Pension Scheme use only
					LHF017	Pens Grat Etc to Dpdnts - Offs	RAF Officers Widows and Dependants pensions and gratuities etc. For Armed Forces Pension Scheme use only

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LHF018	Trans Val - Respect Pers - Off	Transfer Values - Respect Personnel - RAF Officers. For Armed Forces Pension Scheme use only
					LHF020	Pens rewards etc. - Airmen et	RAF Airmen's Pensions Rewards etc. For Armed Forces Pension Scheme use only
					LHF021	Terminal Grant Grat Etc-Airmen	RAF Airmen's terminal grants and gratuities etc. For Armed Forces Pension Scheme use only
					LHF022	Comtn of Pens - Airmen etc.	RAF Airmen's Commutation of Pensions etc. For Armed Forces Pension Scheme use only
					LHF023	Pens Grat Etc to Dppts-Airmen	Pension Gratuities Etc to Dependants - Airmen. RAF Airmen's Widows and Dependants Pensions and gratuities. For Armed Forces Pension Scheme use only
					LHF024	Trans Val-Respect Pers-Airmen	Transfer Values - Respect Personnel - Airmen. RAF Airmen's transfer values. For Armed Forces Pension Scheme use only
					LHF025	RAF Officers-Early Depart Pymt	RAF Officers - Early Departure Payment
					LHF026	RAF Oth Ranks Early Deprt Pymt	RAF Other Ranks - Early Departure Payment
					LHF027	AFCS-RAF Officers GIP	Armed Forces Compensation Scheme - RAF Officers Guaranteed Income Payment
					LHF028	AFCS-RAF Other Ranks GIP	Armed Forces Compensation Scheme - RAF Other Ranks Guaranteed Income Payment
					LHF029	AFCS RAF Offs Lump Sums + Grat	Armed Forces Compensation Scheme - RAF Officers Lump Sums and Gratuities.
					LHF030	AFCS RAF Oth Rnks Lump Sum+Grt	Armed Forces Compensation Scheme - RAF Other Ranks Lump Sums and Gratuities.
					LHF031	AFCS RAF Off Wdw+Dep GIP LS+G	Armed Forces Compensation Scheme - RAF Officers Widows and Dependants Guaranteed Income Payment; Lump Sums and Gratuities.
					LHF032	AFCS RAF OthRnk Wdw+Dp GIP LSG	Armed Forces Compensation Scheme - RAF Other Ranks Widows and Dependants Guaranteed Income Payment; Lump Sums and Gratuities.
			LHN	Serv Ret Pay/Pens+Other RN+RM			
					LHN027	RN+RM Ret/Half Pay Etc Offs	Royal Navy and Royal Marine Officers Retired Pay/Half Pay etc. For Armed Forces Pension Scheme use only

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LHN028	RN+RM Term Grant Grat Offs	Royal Navy and Royal Marines Officers Terminal Grants and Gratuities. For Armed Forces Pension Scheme use only
					LHN029	RN+RM Comtn Retired Pay Offs	Royal Navy and Royal Marine Officers Commutation of Retired Pay. For Armed Forces Pension Scheme use only
					LHN030	RN+RM Pens Grat Dpndts Offs	Royal Navy and Royal Marine Officers Widows and Dependants Pensions and Gratuities. For Armed Forces Pension Scheme use only
					LHN031	RN+RM Tran Val Respect Per Off	Royal Navy and Royal Marine Officers Transfer Values. For Armed Forces Pension Scheme use only
					LHN032	RN+RM Pens Awards Ratings/Oth	Royal Navy and Royal Marine Ratings and Other Ranks Pension Awards. For Armed Forces Pension Scheme use only
					LHN033	RN+RM Term Grant Grat Ratings	Royal Navy and Royal Marine Ratings and Other Ranks Terminal Grants and Gratuities. For Armed Forces Pension Scheme use only
					LHN034	RN+RM Comtn of Pens Ratings	Royal Navy and Royal Marine Ratings and Other Ranks Commutation of Pensions. For Armed Forces Pension Scheme use only
					LHN035	RN+RM Pens Grat Dpndts Ratings	Royal Navy and Royal Marine Ratings and Other Ranks Widows and Dependants Pensions and Gratuities. For Armed Forces Pension Scheme use only
					LHN036	RN+RM Tran Val Per Ratings	Royal Navy and Royal Marine Ratings and Other Ranks Transfer Values. For Armed Forces Pension Scheme use only
					LHN037	RN Officers-Early Depart Paymt	Royal Navy Officers - Early Departure Payment.
					LHN038	RN OthRank-Early Depart Paymnt	Royal Navy Other Ranks - Early Departure Payment.
					LHN039	AFCS RN+RM Officers GIP	Armed Forces Compensation Scheme - Royal Navy and Royal Marine Officers Guaranteed Income Payment
					LHN040	AFCS RN+RM Other Ranks GIP	Armed Forces Compensation Scheme - Royal Navy and Royal Marines Other Ranks Guaranteed Income Payment

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LHN041	AFCS-RN+RM Offs LumpSums+Grats	Armed Forces Compensation Scheme - Royal Navy and Royal Marines Officers Lump Sums and Gratuities.
					LHN042	AFCS-RN+RM OthRk LumpSums+Grat	Armed Forces Compensation Scheme - Royal Navy and Royal Marine Other Ranks Lump Sums and Gratuities.
					LHN043	AFCS-RN+RM Off WdwDep GIP LS+G	Armed Forces Compensation Scheme - Royal Navy and Royal Marine Officers Widows and Dependants GIP Lumps Sums and Gratuities.
					LHN044	AFCS-RN+RM OthRkWdwDp GIP LS+G	Armed Forces Compensation Scheme - Royal Navy and Royal Marine Other Ranks Widows and Dependants GIP/Lump Sums and Gratuities
			LHR	AFCS Transfers to Provisions			
					LHR440	AFCS Trf Guaran Inc Pay toProv	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	AFCS Trf Lump Sum Pay to Prov	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	AFCS Trf Comp pays to Prov	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
			LHT	AFPS Transfer to Provisions			
					LHT440	AFPS Trf Pens pdOffs/OR toProv	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	AFPS Trf Pens pd-Wd/Dep toProv	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	AFPS Trf Cont/Lump Sum Py Prov	To be used solely by the Armed Forces Pension Scheme to manage the transfer of payments to the SoFP Provisions accounts provisions of both the pension and compensation schemes

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			LHT470	AFPS Trf Transfers Out	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	AFPS Trf Early Dep Pays toProv	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
	LJ	Civilian Staff Pay			
		LJA	UK Non-Indust Civ Pay Elements		
			LJA001	UK NI Civ Pay	UK Non-Industrial Civilian Pay
			LJA003	UK NI Civ OT	UK Non-Industrial Civilian Overtime
			LJA007	UK NI Casuals Pay	UK Non Industrial Casuals Pay
			LJA008	UK NI casuals OT	UK Non Industrial casuals Overtime
			LJA010	UK NI Civ Loan Pay	Pay costs for UK based non-industrial civilian staff on loan
			LJA012	UK NI Civ Loan OT	Overtime costs for UK based non-industrial civilian staff on loan
			LJA013	NI Civ Staff CEP	Non-Industrial Civilian Staff contribution equivalent premiums.
			LJA014	NI Contract/Agency-ManpowerSub	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 and allow the contractor to decide how to meet that requirement - should not be classified as staff costs.
			LJA015	Non Ind Fee Earners	Non-Industrial Fee Earners. Fee Earners are engaged by the MOD on an ad-hoc basis - daily or sessional. Refer to JSP462 Issue 2 for further guidance
		LJB	Uk Industrial Civ Pay Elements		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					LJB001	UK Ind Civ Pay	UK Industrial Civilian Pay
					LJB003	UK Ind Civ OT	UK Industrial Civilian Overtime
					LJB007	UK Ind Casuals Pay	UK Industrial Casuals Pay
					LJB009	UK Ind Casuals OT	UK Industrial Casuals Overtime
					LJB010	UK Ind Civ Loan Pay	Pay costs for UK based industrial civilian staff on loan
					LJB012	UK Ind Civ Loan OT	Overtime payments for UK based industrial civilian staff on loan LJB006
					LJB013	Ind Civ Staff CEP	Industrial civilian staff contribution equivalent premiums.
					LJB014	Ind Contract/AgencyManpowerSub	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 and allow the contractor to decide how to meet that requirement - should not be classified as staff costs.
					LJB015	Ind Fee Earners	Industrial Fee Earners. Fee Earners are engaged by the MOD on an ad-hoc basis - daily or sessional. Refer to JSP462 Issue 2 for further guidance
			LJC	Civ Pay Locally Employed N-Ind			
					LJC001	LE NI Civ Staff Pay	Locally Engaged Non Industrial Civilian Staff Pay
					LJC002	LE NI Civ Staff OT	Locally Engaged Non Industrial Civilian Staff Overtime
					LJC003	LE NI Civ Staff Dpdnts Pay	Locally Engaged Non Industrial Civilian Staff Dependants Pay.
					LJC004	LE NI Civ Staff Dpdnts OT	Locally Engaged Non Industrial Civilian Staff Dependants Overtime
			LJD	Civ Pay Locally Employed Ind			
					LJD001	LE Civ Ind Staff Pay	Locally Engaged Civilian Industrial Staff Pay

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			LJD002	LE Ind Civ OT	Locally Engaged Industrial Civilian Overtime
			LJD003	LE Ind Civ Staff Dpdnts Pay	Locally Engaged Industrial Civilian Staff Dependants Pay
			LJD004	LE Ind Civ Staff Dpdnts OT	Locally Engaged Industrial Civilian Staff Dependants Overtime
			LJD005	LE Ind Casuals Pay Germany	Locally Engaged Industrial Casuals Pay Germany
		LJE	Locally Employed RFA		
			LJE001	Locally Employed RFA	Locally Employed Royal Fleet Auxiliary Pay.
		LJF	Civ Pay Ministry of Def Police		
			LJF001	MOD Police Pay	MOD Police Pay
			LJF003	MOD Police OT	MOD Police Overtime
		LJG	Civ Pay Ministers RFA		
			LJG001	Ministers Pay	Ministers Pay
			LJG003	UK RFA Officers Pay	UK Royal Fleet Auxiliary Officers Pay
			LJG006	UK RFA Ratings Pay	UK Royal Fleet Auxiliary Ratings Pay
		LJZ	Civ Pay Realism Adj PBF Only		
			LJZ666	Civ Pay Realism Adj PBF Only	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.
	LK	Civilian Staff Other Payments			
		LKA	Civilian Other Payments		

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			LKA001	Overseas All	Overseas allowances of directly employed civilian staff. Includes Cost of Living Allowance and Foreign Service Allowance
			LKA004	MOD Police Housing All	MOD Police Housing Allowance
		LKC	Civ Redundancy+Severance Pay		
			LKC001	Civ Staff Early Ret + Redundcy	Civilian staff early retirement and redundancy costs.
		LKZ	CivOthPay Realism Adj PBF Only		
			LKZ666	CivOthPay Realism Adj PBF Only	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.
	LM	Civilian Pension Costs			
		LMA	Civilian UK NonIndustrl SCAPE		
			LMA001	UK NI Civilian Staff SCAPE	UK Non Industrial Civilian Staff Superannuation Contributions Adjusted for Past Experience
			LMA002	UK NI Civ Staff on Loan SCAPE	UK Non Industrial Civilian Staff on Loan Superannuation Contributions Adjusted for Past Experience
		LMB	Civilian UK Industrial SCAPE		
			LMB001	UK Ind Civilian Staff-SCAPE	UK Industrial Civilian Staff - Superannuation Contributions Adjusted for Past Experience
			LMB002	UK Ind Civ Staff on-Loan SCAPE	Superannuation Contributions Adjusted for Past Experience for Pension costs of UK based industrial civilian staff on loan
		LMC	LE Civilian Pension costs		
			LMC001	LE Civilian Pension Costs	Locally Employed Civilian Pension Costs from schemes other than the Principal Civil Service Pension Scheme

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
		LMF	MOD Police SCAPE
			LMF001 MOD Police - SCAPE MOD Police - Superannuation Contributions Adjusted for Past Experience
		LMG	UK RFA SCAPE
			LMG001 UK RFA Officers-SCAPE UK Royal Fleet Auxiliary Officers - Superannuation Contributions Adjusted for Past Experience
			LMG002 UK RFA Ratings-SCAPE UK Royal Fleet Auxiliary Ratings - Superannuation Contributions Adjusted for Past Experience
		LMZ	Other Pension Costs
			LMZ001 Non PCSPS Pens Pyts Non Principal Civil Service Pension Scheme pension Payments.
	LP	Civilian Staff ERNIC	
		LPA	Civ UK ERNIC - Non-Industrial
			LPA001 UK NI Civ ERNIC UK Non Industrial Civilian Earnings Related National Insurance Contributions.
			LPA003 UK NI Civ Loan ERNIC UK based non-industrial civilian staff on loan Earnings Related National Insurance Contributions
		LPB	Civilian UK ERNIC - Industrial
			LPB001 UK Ind Civ ERNIC UK Industrial Civilian Earnings Related National Insurance Contributions.
			LPB003 UK Ind Civ Loan ERNIC UK Industrial Civilian staff on loan Earnings Related National Insurance Contributions
		LPC	Civ UK LE Non-Ind ERNIC
			LPC001 UK NI Casuals ERNIC UK Non Industrial Casuals Earnings Related National Insurance Contributions.
		LPD	Civ UK LE Ind ERNIC
			LPD001 UK Ind Casuals ERNIC UK Industrial Casuals Earnings Related National Insurance Contributions.
		LPF	MOD Police
			LPF001 MOD Police ERNIC Ministry of Defence Police Earnings Related National Insurance Contributions

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		LPG	Ministers/ RFA etc		
			LPG001	Ministers ERNIC	Ministers Earnings Related National Insurance Contributions
			LPG002	UK RFA Officers ERNIC	UK Royal Fleet Auxiliary Officers Earnings Related National Insurance Contributions.
			LPG003	UK RFA Ratings ERNIC	UK Royal Fleet Auxiliary Ratings Earnings Related National Insurance Contributions.
	LR	Mvmnt Cost Short Term Comp Abs			
		LRA	Mvmnt Cost Short Term Comp Abs		
			LRA001	Mvmnt Emp Benefit Accrual Civ	Material year on year changes in the estimated cost of unused civilian leave; unclaimed overtime and unpaid performance awards at the Statement of Financial Position date that may be carried forward to the following Financial Year. Year-end journal created and posted centrally.
			LRA002	Mvmnt Emp Benefit Accrual Mil	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 created and posted centrally.
	LS	Civ Loan Service Pay Recovered			
		LSR	Civ Loan Service Pay Recovered		
			LSR000	Recover Civ Pay-Seconded Staff	Civilian payroll costs recovered for staff employed outside the department such as loan service and secondees. Includes loan staff to Other Government Departments; RFA and MDP recoveries. Not to include other payment recoveries.
			LSR100	Mil Prog Cap Manpower	Capitalised Military Manpower Costs Programme. Direct military manpower costs associated with the delivery of Assets Under Construction.
			LSR200	Civ Prog Cap Manpower	Capitalised Civilian Manpower Costs Programme. Direct military manpower costs associated with the delivery of Assets Under Construction.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4				
				LSR300	Mil Admin Cap Manpower	Capitalised Military Manpower Costs Administration. Direct military manpower costs associated with the delivery of Assets Under Construction.	
				LSR400	Civ Admin Cap Manpower	Capitalised Civilian Manpower Costs Administration. Direct military manpower costs associated with the delivery of Assets Under Construction.	
M	Depn + Amortisation						
	MA	Depn Property Non Dwelling					
		MAH	Property Non Dw Depn P+L Acct				
				MAH000	Prop NonDw DepInYr on Cost/Val	In year depreciation charge on current cost - Properties Non Dwelling.	
				MAH001	Prop NonDw DecRes Dep IY NNuc	Historic depreciation in year on Non Nuclear Capitalised provisions relating to the decommissioning and restoration of Properties Non Dwelling.	
				MAH300	Prop NonDw Depn on Donated Ass	In year depreciation charge on current cost Donated Properties Non Dwelling	
		MAJ	Property Non Dw Impair inc Rev				
				MAJ001	Impair Prop Bldg Non Dw IRDEL	Property Non Dwelling Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MAJ007	Impair Rev Prop BldgNonDwIRDEL	Property Non Dwelling Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MAJ011	Impairment Prop-BldgNonDwDntd	Property-Buildings -Non Dwelling - Impairment costs of Donated Assets.
					MAJ012	Impr Rev Prop-BldNDw Donated	Property-Buildings - Non Dwelling - Impairment Reversal costs of Donated Assets.
			MAK	Prop NonDw Dec/Rest DepInY/Nuc			
					MAK001	Prop-NonDw Dec/Rest DepInYrNuc	In year depreciation charge on current cost on Nuclear capitalised provisions relating to decommissioning and restoration - Properties Non Dwelling
			MAM	Prop NonDw Impair Incl Rev AME			
					MAM001	Impair Property Bldg NonDw AME	Buildings Non Dwellings Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MAM002	Impair Rev Prop BldgNonDw AME	Buildings Non Dwellings Impairment reversals charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MAM006	Disp Impair Prop NonDw AME	Impairment - i.e. reduction in value - due to the Disposal of Property Non Dwelling. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MAM008	Disp Impr Rev Prop NonDw AME	Impairment reversal - i.e. increase in value - due to the Disposal of Property Non Dwelling. Charged to Annually Managed Expenditure as the cause of the original impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
			MAR	Prop NonDw Reval Amortisation			
					MAR000	Prop Non Dwelling Reval Amort	System code within ORACLE. Needed for Oracle setup - not used on an on-going basis but should never be disabled.
	MB	Depn SUME					
			MBB	SUME Depn P+L Ac Nuclear			
					MBB000	SUME Decom/Rest Depn In Yr Nuc	In year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration of Single Use Military Equipment.
			MBH	SUME Depn P+L Ac Non Nuclear			
					MBH000	SUME Depn InYr onCostVal NonNu	In year depreciation charge on current cost - Single Use Military Equipment.
					MBH200	SUME Depn Donated Asset Non Nu	In year depreciation charge on current cost - Non Nuclear Donated Single Use Military Equipment
			MBJ	SUME Impair incl Reversal			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MBJ002	Impairment-SUME IRDEL	Single Use Military Equipment Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MBJ008	Impairment Reversal-SUME IRDEL	Single Use Military Equipment Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MBJ012	Impair/Impair Revrs SUME Dontd	Impairment and Impairment Reversal costs for Donated Single Use Military Equipment Assets.
			MBM	SUME Impair incl Reversal AME			
					MBM001	Impairment SUME AME	Single Use Military equipment Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MBM002	Impairment Reversal SUME AME	Single Use Military Equipment Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MBM005	Disposal Impairment SUME AME	Impairment - i.e. reduction in value - due to the Disposal of Single Use Military Equipment. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
			MBX	SUME Stockpile Gds Impair/Depn			
					MBX000	SG Depn In Yr Cost/Valuation	In year depreciation charge on current cost - Stockpiled Goods
					MBX001	SG Impairment NCRDEL	Stockpiled Goods Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MBX007	SG Impairment Rev NCRDEL	Stockpiled Goods Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
		MC	Depn Plant + Machinery				
			MCH	P+M Depn P+L Acct			
					MCH000	P+M Depn In Yr Cost/Valuation	In year depreciation charge on current cost - Plant and Machinery
					MCH350	P+M Depn on Donated Assets	In year depreciation charge on current cost - Donated Plant and Machinery
			MCJ	P+M Impairment incl Reversal			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MCJ001	Impairment P+M IRDEL	Plant and Machinery Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MCJ007	Impairment Rev P+M IRDEL	Plant and Machinery Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MCJ011	P+M Impair/Impair Rev Donated	Impairment and Impairment Reversal costs for Donated Plant and Machinery Assets.
			MCM	P+M Impair Incl Reversal AME			
					MCM001	Impairment P+M AME	Plant and Machinery Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MCM002	Impairment Reversal P+M AME	Plant and Machinery Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				MCM003	P+M Disposal Impairment AME		Impairment - i.e. reduction in value - due to the Disposal of Plant and Machinery. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
		MD	Depn Property Dwelling				
			MDH	Property Dwelling Depn P+L Act			
				MDH000	Property Dw Depn InYr Cost Val		In year depreciation charge on current cost - Property Dwellings
				MDH001	Prop Dw Dec Res Dep InYr NNUC		In Year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration of Non Nuclear Properties Dwelling
				MDH300	Prop Dwell Dep on Donated Asst		System code within ORACLE. In year depreciation charge on current cost - Properties Dwelling - Donated.
			MDJ	Property Dw Impair inc Revs			
				MDJ001	Impair Propty Bldg Dwell IRDEL		Property Dwellings Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
				MDJ007	Impair Rev Prop BldgDwellIRDEL		Property Dwellings Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MDJ011	Impairment Prop-Bld DwDntd	Impairment costs for Donated Property Dwellings Assets.
					MDJ012	Impr Rev Prop-Bld DwDonated	Impairment Reversal costs for Donated Property Dwellings Assets.
			MDM	Prop Dw Impair inc Rev AME			
					MDM001	Impair Property Bldg Dw AME	Property Dwellings Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MDM002	Impair Rev Property BldgDw AME	Property Dwellings Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MDM006	Disposal Impair Prop Dw AME	Impairment - i.e. reduction in value - due to the Disposal of Property Dwellings. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MDM008	Disp Impair Rev Prop Dw AME	Impairment reversal- i.e. increase in value - due to the Disposal of Property Dwellings. Charged to Annually Managed Expenditure as the cause of the impairment reversal is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
			MDR	Property Dw Reval Amortisation			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			MDR000	Prop Dwell Reval Amortisation	Needed for Oracle set up - not used but should never be disabled.
	ME	Depn IT + Comms			
		MEH	IT/Comms Depn P+L Account		
			MEH000	IT+Comms Depn In-Yr onCost/Val	In year depreciation charge on current cost - IT and Communications Assets
			MEH350	IT+Comms Depn on Donated Asset	In year depreciation charge on current cost - Donated IT and Communications Assets
		MEJ	IT/Comms Impair inc Reversal		
			MEJ001	Impairment IT+Comms IRDEL	IT and Communications Assets Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
			MEJ007	Impair Rev IT+Comms IRDEL	IT and Communications Assets Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
			MEJ011	IT+Comms Impair/Imp RevDonated	Impairment and Impairment Reversal costs for Donated IT and Communications Assets .
		MEM	IT+Comms Impairmnt Inc Rev AME		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MEM001	Impairment IT+Comms AME	IT and Communications Assets Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MEM002	Impair Reversal IT+Comms AME	IT and Communications Assets Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MEM003	Disposal Impair IT+Comms AME	Impairment - i.e. reduction in value - due to the Disposal of IT and Communications Assets. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
		MF	Depn Transport-FE				
			MFH	Transport-FE Depn P+L Account			
					MFH000	Trans-FE Depn In-Year-Cost/Val	In year depreciation charge on current cost - Transport Fighting Equipment
					MFH350	Trans-Fe Depn on Donated Assts	In year depreciation charge on current cost - Donated Transport Fighting Equipment
			MFJ	Transport-FE Impair inc Rev			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MFJ001	Impairment-Trans FE IRDEL	Transport Fighting Equipment Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MFJ007	Impar Rev-Transport-FE IRDEL	Transport Fighting Equipment Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MFJ011	Impair/Imp Rev-DonatedTrans-FE	Impairment and Impairment Reversal costs for Donated Transport Fighting Equipment Assets.
			MFM	Transport-FE Impair IncRev AME			
					MFM001	Impairment Transport-FE AME	Transport Fighting Equipment Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MFM002	Impair Rev Transport-FE AME	Transport Fighting Equipment Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MFM003	Disposal Imp Trans-FE AME	Impairment - i.e. reduction in value - due to the Disposal of Transport Fighting Equipment. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
		MG	Depn Property Land Non Dwell				
			MGH	Prop Lnd NonDw Depn P+L Acct			
					MGH000	Prop Lnd NonDw Depn IY CostVal	In year depreciation charge on current cost - Land Non dwellings
					MGH100	Prop LndNonDw Lsehd Dep P+LAc	In year depreciation charge on current cost - Leasehold Land Non Dwellings
					MGH300	Prop Lnd NonDw Depn on Don Ass	In year depreciation charge on current cost - Donated Land Non dwellings
					MGH500	Prop LndNonDw Lse DecResDepP+L	Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Land Non Dwelling.
			MGJ	Prop Lnd Non Dwell Imp inc Rev			
					MGJ001	Impair Prop Land Non Dw IRDEL	Land Non Dwelling Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MGJ007	Impair Rev Prp Lnd NonDw IRDEL	Land Non Dwelling Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MGJ011	Impairment Prop-LndNonDw Dntd	Impairment costs for Donated Land Non Dwelling Assets.
					MGJ012	Impair Rev Prop-LndNonDw Dntd	Impairment Reversal costs for Donated Land Non Dwelling Assets.
			MGM	Prop Lnd NonDw Imp Inc Rev AME			
					MGM001	Impair Property Land NonDw AME	Land Non Dwelling Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MGM002	Impair Rev Prop-LndNonDw AME	Land Non Dwelling Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MGM005	Disp Impair Prop Lnd NonDw AME	Impairment - i.e. reduction in value - due to the Disposal of Land Non Dwelling. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MGM007	Disp Impr Rev Prop Lnd NDw AME	Impairment reversal - i.e. increase in value - due to the Disposal of Land Non Dwelling. Charged to Annually Managed Expenditure as the cause of the impairment reversal is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
		MH	Depn Property Land Dwelling				
			MHH	Prop Lnd Dwell Depn P+L Acct			
				MHH000	Prop Land Dwel Depn IY Cst/Val		In year depreciation charge on current cost - Land Dwellings
				MHH100	Prop Lnd Dw Lsehd Dep P+L Act		In year depreciation charge on current cost - Leasehold Land Dwellings
				MHH300	Prop Land Dwel Depn on Don Ass		In year depreciation charge on current cost - Donated Land Dwellings
				MHH500	Prop LndDw LseDec/ResDepP+L Ac		Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Land Dwelling.
			MHJ	Prop Land Dwell Impair inc Rev			
				MHJ001	Impair Prop Land Dwell IRDEL		Land Dwelling Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MHJ007	Impair Rev Prop Land Dw IRDEL	Land Dwelling Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MHJ011	Impairment Prop-Land Dwel Dntd	Impairment costs for Donated Land Dwelling Assets.
					MHJ012	Impair Rev Prop-Lnd DwelDntd	Impairment Reversal costs for Donated Land Dwelling Assets.
			MHM	Prop Lnd Dw Impair Inc Rev AME			
					MHM001	Impair Property Land Dw AME	Land Dwelling Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MHM002	Impair Reversal Prop LndDw AME	Land Dwelling Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MHM005	Disposal Impair Prop LndDw AME	Impairment - i.e. reduction in value - due to the Disposal of Land Dwelling. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			MHM007	Disp Impair Rev Prop LndDw AME	Impairment reversal - i.e. increase in value - due to the Disposal of Land Dwelling. Charged to Annually Managed Expenditure as the cause of the impairment reversal is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
	MK	Asset Write On/Off			
		MKA	Financial Assets Write Off		
			MKA000	Amounts W/Off Financial Assets	This account is used to record the amount written off in the event of a permanent decline in the historical value of investments
			MKA100	Financial Ass W/Off Trdg Funds	This account is used to record a permanent decline in the historical value of investments in Trading Funds.
		MKB	Non-Cur Assets Write Off IRDEL		
			MKB000	Non-Cur Assets Write Off IRDEL	Non Current Asset write offs excluding Capital Spares and Guided Weapons Missiles and Bombs which are booked to MKB001 to MKB005 inclusive. This code is for costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
			MKB001	NCA W/Off CS-GWMB Stkkg Adj	Write-Offs of Capital Spares and assembled Guided Weapons Missiles and Bombs caused by stocktaking adjustments - both deficiencies and surpluses. NB Management Groups to ensure that all other CS and GWMB Write-Offs are recorded against codes MKB002 to MKB005

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MKB002	GWMB W/Off - Gross Book Value	To record the Gross Book Value of written off Guided Weapons Missiles and Bombs. The combination of MKB002 and MKB004 will give the written off Net Book Value of the asset. The double is to DAB100.
					MKB003	CS W/Off - Gross Book Value	To record the Gross Book Value of written off Capital Spares. The combination of MKB003 and MKB005 will give the written off Net Book Value of the asset. The double entry is to DA*100 (excl DAB100)
					MKB004	GWMB W/Off-Depn Release	To record the Accumulated Depreciation of written off Guided Weapons Missiles and Bombs. The combination of MKB002 and MKB004 will give the written off Net Book Value of the asset. The double entry is to DAB200.(for historic depreciation) or DBA300 (for Backlog)
					MKB005	CS W/Off - Depn Release	To record the Accumulated Depreciation of written off Capital Spares. The combination of MKB003 and MKB005 will give the written off Net Book Value of the asset. The double entry is to DA*200 (historic)/300(backlog) (Excl DAB).
					MKB102	GWMB Declared for Disp - GBV	Gross Book Value of Guided Weapons Missiles and Bombs declared for disposal
					MKB103	CS Declared for Disp - GBV	Gross Book Value of Capital Spares declared for disposal
					MKB104	GWMB Dec for Disp Depn Release	Release of accumulated depreciation on Guided Weapons Missiles and Bombs declared for disposal
					MKB105	CS Dec for Disp - Depn Release	Release of accumulated depreciation on Capital Spares declared for disposal
			MKC	Non-Current Assets Write on			
					MKC000	Non-Current Assets Write On	To be used where assets are found in year and not treated as a prior year adjustment.
					MKC001	GWMB Inventory Sys Genrtd W/On	To be used for Inventory Feeder System generated write-offs only and their correction. Should not be used for Planning
					MKC002	CS Inventory Write On	For the Write On of Capital Spares

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
		MKD	Abortive Capital Expenditure
			MKD000 Abortive Capital Expenditure 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.
		MKE	Movemt in value of Derivatives
			MKE000 Mov Val Deriv FwdPurchCon-FOREX Movements in the fair value of derivatives including both positive and negative revaluations
			MKE001 IY Mat of Fwd DRDEL Cntr C+BS To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions Financial Management Policy and Accounting Accounting Tax Policy & Treasury Management use only
			MKE002 IY Mat of Fwd CDEL Cntr C+BS To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions Financial Management Policy and Accounting Accounting Tax Policy & Treasury Management use only
			MKE003 IY Mat of Fwd IRDEL Cntr C+BS To record the benefit of the Maturity of Forward Purchase Contracts against the Spot Rate Transactions Financial Management Policy and Accounting Accounting Tax Policy & Treasury Management use only
			MKE004 Chngs in val of Fuel Hedg Der Changes in the Fair Value of derivatives arising from the Fuel Hedging activities
			MKE005 Non Cash Element of Derivative Non Cash Element of Derivatives. Financial Management Policy and Accounting Accounting Tax Policy & Treasury Management use only
			MKE006 Non Csh Movemnts Fuel Deriv Non Cash Element of Derivatives. Financial Management Policy and Accounting Accounting Tax Policy & Treasury Management use only
		MKF	Non-Curr Assets Write Off AME

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				MKF000	Non-Current Asst Write Off AME	Write offs of non-current assets (excluding Capital Spares and Guided Weapons Missiles and Bombs) Charged to Annually Managed Expenditure as the cause of the write off is deemed to be outside Management control and caused by for example: Loss caused by catastrophe or Unforeseen obsolescence. Manual Journals. May be posted to directly or cleared from Statement of Financial Position Non Current Asset holding account.	
			MKG	Embedded Derivatives			
				MKG000	Embedded Derivative	This RAC is only to be used for the separation of the embedded derivative element of a hybrid contract	
				MKG001	Fair Val Gain/Loss on Embd Der	This RAC is only to be used for non-cash adjustments to the fair value of existing embedded derivatives	
	ML	GWMB/Capital Spares Prov Depn					
			MLA	GWMB Provisions Depn			
				MLA002	Guided Weapons Depn	Depreciation charges (for consumption and/or obsolescence) of assembled Guided Weapons Missiles and Bombs Non Current Assets. Also includes recalculated depreciation charged after Raw Materials and Consumables 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	GWMB-AddDepnForFiringsUseToDes	Guided Weapons Missiles and Bombs - Additional Depreciation for Firings Used to Destruction.	
				MLA004	GWMB CatchUp/Rel Depn Re Recat	Guided Weapons Missiles and Bombs. For the catch-up depreciation in the Statement of Comprehensive Net Expenditure when a Raw Materials and Consumables item is recategorised to Guided Weapons Missiles and Bombs and for the release of accumulated depreciation when a Guided Weapon Missile and Bomb is recategorised as Raw Materials and Consumable.	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MLA005	Extra GWMB Prov re disposals	To be used when part of a Guided Weapon Missiles and Bombs pool is to be identified for disposal but where changing the Out of Service Date is not appropriate
				MLB	Capital Spares Prov Depn		
					MLB001	Capital Spares Prov Depn	In Year Charges for consumption/depreciation of inventory categorised as Capital Spares
					MLB002	Rlse of Dep on CS Embodimnt	All Embodiments of Capital Spares are transacted at Gross Values. This code is for the release of accumulated depreciation as a result of Capital Spares embodiment.
					MLB003	CapSpar CtchUp/ReIDep Re Recat	Capital Spares. To capture the Catch-up depreciation in the Statement of Comprehensive Net Expenditure when a Raw Materials and Consumables item is recategorised to Capital Spares and for the release of accumulated depreciation when a Capital Spare is recategorised as Raw Materials and Consumables.
					MLB005	Additional CS Prov Disposal	To be used when part of a Capital Spares pool is to be identified for disposal but where changing the Out of Service Date is not appropriate
				MLC	Inv Non-Depr Assets Impairmnt		
					MLC001	CS Impairment AME	Capital Spares Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MLC002	CS Impairment NCRDEL	Capital Spares Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				MLC003	GWMB Impairment NCRDEL	Guided Weapons Missiles and Bombs Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.	
				MLC004	GWMB Impairment AME	Guided Weapons Missiles and Bombs Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.	
			MLD	Embodiment of Capital Spares			
				MLD001	GBV of Cap Spares Embodied	Records the Gross Book Value of Capital Spares embodied in another asset (either pre-existing or new build). This is the equivalent of consuming a Capital Spare.	
		MN	Depn Intangible Non SUME Asset				
			MNH	Intan Depn In-Yr			
				MNH000	Intan Non SUME Depn IYCost/Val	In year depreciation charge on current cost - Intangible non-Single Use Military Equipment Assets	
				MNH500	Impairment - Int Assets IRDEL	Intangible non-Single Use Military Equipment Assets Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MNH507	Impair Rev-Int Assets IRDEL	Intangible non-Single Use Military Equipment Assets Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MNH511	Impair/Imp Rev DonatedIntan As	Impairment and Impairment Reversal costs for Donated Intangible non-Single Use Military Equipment Assets .
			MNM	Intan Assets Impr Inc Rev AME			
					MNM001	Impair Intan Non SUME Asst AME	Intangible non-Single Use Military Equipment Assets Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MNM002	Impair Rev Int Non SUME As AME	Intangible non-Single Use Military Equipment Assets Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			MNM003	Disp Imp Intan Non SUME As AME	Impairment - i.e. reduction in value - due to the Disposal of Intangible non-Single Use Military Equipment Assets. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
	MS	Depn Intangible SUME Assets			
		MSH	Intan SUME Depn In-Yr		
			MSH000	Intan SUME Depn IY on Cost/Val	In year depreciation charge on current cost - Intangible Single Use Military Equipment Assets
			MSH500	Impair Int SUME Assets IRDEL	Intangible Single Use Military Equipment Assets Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
			MSH507	Impair Rev Int SUME Asst IRDEL	Intangible Single Use Military Equipment Assets Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
			MSH511	Impair/Imp Rev Don Int SUME As	Impairment and Impairment Reversal costs for Donated Intangible Single Use Military Equipment Assets .
		MSM	Intan SUME Asst Imp IncRec AME		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MSM001	Impair Intan SUME Assets AME	Intangible Single Use Military Equipment Assets Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MSM002	Impair Rev Intan SUME Ass AME	Intangible Single Use Military Equipment Assets Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MSM003	Disposal Imp Intan SUME As AME	Impairment - i.e. reduction in value - due to the Disposal of Intangible Single Use Military Equipment Assets. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
		MT	Depn Transport - Other				
			MTH	Transport-Other Depn P+L Acct			
					MTH000	Tran-Oth-Depn In-Yr on Cos/Val	In year depreciation charge on current cost - Transport Other Assets
					MTH350	Tran-Oth Depn on Donated Asset	In year depreciation charge on current cost - Donated Transport Other Assets
			MTJ	Transpt-Other Impair inc Revs			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					MTJ001	Impair-Tran-Other IRDEL	Transport Other Assets Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MTJ007	Impair Rev-Tran-Other IRDEL	Transport Other Assets Impairment reversal costs charged to Departmental Expenditure Limit (DEL) because the original impairment was deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
					MTJ011	Impair/Imp Rev-DonatedTran Oth	Impairment and Impairment Reversal costs for Donated Transport Other Assets .
			MTM	Trans-Other Impair Inc Rev AME			
					MTM001	Impairment Transport Other AME	Transport Other Assets Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.
					MTM002	Impair Rev Transport Other AME	Transport Other Assets Impairment reversals charged to Annually Managed Expenditure because the original impairment was deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4				
				MTM003	Disposal Impair Trans Oth AME	Impairment - i.e. reduction in value - due to the Disposal of Transport Other Assets. Charged to Annually Managed Expenditure as the cause of the impairment is deemed to be outside Management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.	
	MZ	Depn Realism Adj PBF Only					
		MZZ	Depn Realism Adj PBF Only				
				MZZ666	Depn Realism Adj PBF Only	This RAC is to be used solely to 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.	
N	Accom Servs+Fin Related Exp						
	NA	Heating Oil+Utilities Consumed					
		NAA	Heating Oil+Utilities Consumed				
				NAA000	Heating Oil	Heating Oil.	
				NAA001	Utilities consumption - USF	Utilities consumption by the United States Forces.	
		NAB	Gas				
				NAB000	Gas	Domestic Gas consumption	
				NAB005	Liquid Petroleum Gas	Liquid Petroleum Gas used for heating. Not for vehicle fuel - use PBA001 instead.	
		NAC	Electricity				
				NAC000	Electricity	Electricity costs.	

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		NAD	Water + Sewerage		
			NAD000	Water + Sewage	Water and Sewerage costs.
		NAZ	Utilities Realism Adj PBF Only		
			NAZ666	Utilities Realism Adj PBF Only	This RAC is to be used solely to 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.
	NB	Rates + CILOR + Rents			
		NBA	Rates+CILOR + Rents		
			NBA000	Rent-Civ Estate Property-Land	Rent for use of land on the Civil Estate.
			NBA001	Rent Civ Estate Property	Rent for use of property on the Civil Estate.
			NBA002	Rent Prop Land exc Civ Est+MQ	Rental charges for Land excluding the Civil Estate and Service Families Accommodation.
			NBA004	Rent - MQ Property	Rental charges for Service Families Accommodation.
			NBA005	Rent Property exc Civ Est + MQ	Rental charges for Property excluding the Civil Estate and Service Families Accommodation.
			NBA006	Operating Lease Payments UK MQ	Payments for UK Service Families Accommodation Estate to the Housing Trust.
			NBA007	Finance Lease Payments UK MQ	Finance Lease Payments for Service Charges/Opening Costs to the Landlord of UK Service Families Accommodation
		NBZ	Accom Realism Adj PBF Only		

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
				NBZ666	Accom Realism Adj PBF Only	This RAC is to be used solely to 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.
	NC	Estate+Facilities Mgmnt Servs				
		NCA	Estate+Facilities Mgmnt Servs			
				NCA002	USF NATO-Proj Works	Unites States Forces North Atlantic Treaty Organisation - Project Works - Estate management services.
				NCA003	Works	Estate management services expenses.
				NCA004	Estates Core Services Charge	Estates Core Services Charge. Only for Defence Infrastructure Organisation use. It is to capture significant expenditure on a major new Departmental initiatives and is populated automatically by feeder. It is for planned estate services revenue expenditure on maintenance for works tasks including operational Grounds and Planned and an element for unforeseen expenditure. It does not contain any unplanned additional estate services revenue expenditure. This is booked to NCA005.
				NCA008	Works Services	Works Services. Estate management services excluding NCA002 and NCA009.
				NCA009	Works Services: MQ	Works Services Service Families Accommodation.
				NCA010	Est + FMS Accom Invent + Serv	Estates and FMS Accommodation Inventory and Services
		NCZ	Prop Man Realism Adj PBF Only			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NCZ666	Prop Man Realism Adj PBF Only	This RAC is to be used solely to 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.
	ND	Buildings Maintenance			
		NDA	Buildings Maintenance		
			NDA002	Works Civ Estate	The costs of works on the Civil Estate.
			NDA003	Bldg Maint - Accom Invent	Maintenance costs of Buildings for Accommodation
	NE	Propty Assoc Disposal+Acq Expd			
		NEA	Propty Assoc Disposal+Acq Expd		
			NEA001	Works in Aid of Disposal	Costs of estate management services relating to disposals.
			NEA002	Works - Prepare Prop-Land-Disp	Costs of estate management services relating to Land disposals.
			NEA003	Acquisition of Prop-Land Disag	Disaggregated expenses relating to the acquisition of land
	NF	PR Costs			
		NFA	PR Costs		
			NFA002	Public Relations	The costs of public relations services including items such as sales marketing and advertising.
	NG	External Education + Training			
		NGA	External Training Mil.		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NGA003	Ext Trg - Mil	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 or related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.
					NGA020	Mil HR Training+Education - EA	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.
			NGB	External Training Civ.			
					NGB002	Ext Trg - Civ	External training costs for Civilians. Note: this RAC should not be used to capture costs associated with the procurement of external Civilian training or related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.
					NGB020	Civ HR Training+Education - EA	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.
			NGZ	Ex Educ Realism Adj PBF Only			
					NGZ666	Ex Educ Realism Adj PBF Only	This RAC is to be used solely to 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.
		NH	Med/Welfare/Soc+Rec Costs				
			NHA	Medical Costs			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NHA001	Medical-Non Hospital treatment	Medical costs relating to non hospital treatment.
			NHA002	Med - Health Services	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	Medical Supplies Direct Supply	Direct Consumption of Medical Supplies not from MOD Inventory.
		NHB	Welfare Costs		
			NHB001	Schools + Community Relations	Costs of schools and community relations initiatives.
			NHB002	Welfare Svcs	Welfare Services. Payments for general welfare services including sports equipment and Ministers of Religion.
			NHB005	Funeral Expenses	Funeral Expenses
			NHB006	Specific Grants to Charities	Grants to charities. Cash payments to registered charities or other charitable bodies for specific charitable projects. Not for use for recording grants in aid.
		NHD	Recreation Costs		
			NHD000	Social and Recreation	Costs of social services and recreational facilities in support of social work.
	NJ	Entertainment + Hospitality			
		NJA	Entertainment + Hospitality		
			NJA001	Entertainment + Hospitality	Costs of Entertainment and hospitality.
			NJA002	Command Officers' Public Fund	All expenditure incurred from Commanding Officers' Public Funds
	NK	Administration Pmnts+Cash loss			
		NKA	Administration Pmnts		
			NKA001	Administration	General administrative expenses.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NKA002	Admin - Claims	Cost of claims/compensation and related expenses against the MOD
			NKA003	GEMS Awards	MOD Gems award payments including tax liabilities on payments.
		NKB	Cash Loss		
			NKB001	Physl Loss Csh-not Fgn Cur adj	Physical Loss of Cash excluding Foreign Currency adjustments.
	NL	Environmental Pmnts			
		NLA	Environmental Pmnts		
			NLA001	Energy Conserv + Environ Charges	Energy conservation and environmental charges.
			NLA004	Nuc - Waste/Decomm - post 71	Cost of nuclear waste decommissioning post 1971.
			NLA005	Pchse EC Grnhse Gas Emiss Allw	Purchase of EU Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set emissions limits and in return receive a tradable emission allowance from DEFRA equal to their limits. If actual levels of emissions exceed their limit the Dept must purchase extra allowances or if the emissions are lower the Dept may sell any surplus allowance at market rate.
			NLA006	Consumption of CRC Allowances	Purchase of allowances in-year under the CRC Energy Efficiency Scheme
			NLA007	CRC Penalty Charge	No longer in use
	NN	Telecomms + IT non capital			
		NNA	IT+Comms Internal Costs		
			NNA002	IT Services -Internal Costs	Internal Costs of information technology services.
			NNA004	Line + Telephone Rental	The costs of line and telephone rental.
			NNA010	IT Minor Equipment	Information Technology Minor Equipment. Computer equipment costing below the capitalisation level.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NNA011	Telephone Minor Equipment	Telephone Minor Equipment. The costs of telephone equipment costing below the capitalisation level.
				NNB	IT+Comms Rental Payments		
					NNB001	Operating Lease IT + Comms	Information Technology and Communications operating lease payments.
					NNB002	Hire Charges IT + Comms	Payments for the hire of Information Technology and Communications.
					NNB003	IT + Comms Finance Lease	Finance lease operating costs for IT and Communications
					NNB004	IT Services	Information Technology Services. Note: this RAC should not be used to capture costs associated with the procurement of IT/IS related External Assistance - individual RACs have been established to record the defined categories of EA expenditure.
					NNB005	IT + Comms Fin Lease Serv Chrg	Finance lease service charges for IT and Communications
					NNB006	IT + Comms Fin Lease Rel Liab	Finance lease release of liability for IT and Communications
					NNB020	IT+IS - EA	Expenditure related to IT+IS External Assistance 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 or may be in direct support
				NNC	IT+Comms On BS SCA		
					NNC001	IT+Comms Prepy Unwnd on BS SCA	IT + Communications Unwinding of Prepayment for Service Concession Arrangement contracts deemed On Statement of Financial Position.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NNC002	IT+Comms RIs of on BS SCA Liab	IT + Communications Release of Liability for Service Concession Arrangement contracts deemed On Statement of Financial Position. The liability arises when MOD assets transfer to a SCA contractor. As a contribution to the unitary charge they are reinstated on the MOD Statement of Financial Position.
			NND	IT+Comms SCA Serv Chrg+Off BS			
					NND001	IT+Comms SCA Service Charge	Information Technology and Communications Service Concession Arrangement Service charge. Not to include Unwinding of prepayments. These should be charged to NNC001(On SOFP) or NND002 (Off SOFP)
					NND002	IT+Comms Prepy Unwnd OffBS SCA	IT + Communications Unwinding of Prepayment for Service Concession Arrangement contracts deemed Off Statement of Financial Position.
			NNZ	IT+Comm Realism Adj PBF Only			
					NNZ666	IT+Comm Realism Adj PBF Only	This RAC is to be used solely to 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.
		NP	Fees for Prof Services				
			NPA	Legal Fees			
					NPA001	Legal Fees	Legal costs excluding those relating Compensation Payments (which are booked to NPA003) and the procurement of specialist legal related EA (which are booked to NPA021 NPA022 and NPA023.)

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPA003	Legal Fees - Comp Pyts	The legal costs associated with Compensation payments. Note: this RAC should not be used to capture costs associated with the procurement of specialist External Assistance - individual RACs have been established to record the defined categories of EA expenditure.
					NPA021	Legal - EA	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: SCA 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	LglFees-LdAcq/Dis excl SCA-EA	Procurement of external legal advice as advised by MOD Legal Services related to all estate matters apart from external assistance related to Service Concession Arrangements which should be booked to NPA024. Legal advice supplied by Treasury Solicitor or lawyers from Other Government Departments should not be counted as External Assistance.
					NPA023	LglFees-Comp Pmts excl SCA-EA	Procurement of external legal advice as advised by MoD Legal Services relating to Compensation Payments apart from External Assistance related to Service Concession Arrangements. Legal advice supplied by Treasury Solicitor or lawyers from Other Government Departments should not be counted as External Assistance.
			NPB	Fees for Other Prof Services			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPB001	Fees for Professional Services	Fees for Professional Services. Fees paid to external companies/organisations and individuals for professional services. Excludes Legal Fees (See NPA001 to NAP003) and fees for services concerning acquisition and disposal of land and buildings. Note: this RAC should not be used to capture costs of 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	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	Strategy - EA	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 and/or the provision of an additional resource and/or the implementation of solutions.
					NPB021	Operational Finance - EA	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.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPB023	Property - EA	The provision of independent advice and guidance related to design planning and construction maintenance tenure acquisition and disposal strategies environmental and leasing issues on the defence estates. Also includes advice and support provided by external surveyors and architects.
					NPB024	Strat Fin-EA Supp to SCA	The provision of assistance in support of SCA projects involving the procurement of specialist financial legal insurance or similar advice by a MoD project team pursuing a SCA procurement strategy. The provision of assistance in support of partnering projects involves the need for specialist advice to an MOD project management team in the form of financial legal insurance or similar advice to develop the arrangement.
					NPB026	Org Change Management - EA	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	Marketing/Communications - EA	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	Procurement - EA	The provision of independent advice and guidance related to developing procurement strategies.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPB029	Programme+Project Mgt - EA	The provision of independent advice and guidance related to management of on-going programmes and projects. Support includes assessing; managing and mitigating the risks of a specific initiative and 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 Through Life Management Plans; risk registers or business cases.
					NPB030	Technical - EA	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 demonstrations Research Advice that is Programme and Project Management and Framework Agreement for Technical Support (FATS).
			NPC	NAO Auditors Fees			
					NPC001	NAO Notional Audit fee	National Audit Office Notional Audit fee. Credit to KAB200. Use NPB003 for Non NAO auditors fees.
			NPD	FATS			
					NPD001	FATS Transport Tasking	Framework Agreement for Technical Support (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 Electrical + Mechanical	Framework Agreement for Technical Support (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.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPD003	FATS Powerplant	Framework Agreement for Technical Support (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 Power plant (Not for Aircraft).
					NPD004	FATS Through Life Support	Framework Agreement for Technical Support (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 Materials Tasking	Framework Agreement for Technical Support (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 Airworthiness Management	Framework Agreement for Technical Support (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 Environmental Management	Framework Agreement for Technical Support (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).
					NPD008	FATS Front Line-Operational IT	Framework Agreement for Technical Support (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 Health and Medical	Framework Agreement for Technical Support (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.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NPD010	FATS Facilities + Construction	Framework Agreement for Technical Support (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 Safety Management	Framework Agreement for Technical Support (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 Platforms + Weapons	Framework Agreement for Technical Support (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 SCIDA Services	Framework Agreement for Technical Support (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 Maritime Safety	Framework Agreement for Technical Support (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).
			NPZ	Prof Ser Realism Adj PBF Only			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NPZ666	Prof Ser Realism Adj PBF Only	This RAC is to be used solely to 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.
	NQ	Insurances			
		NQA	Insurances		
			NQA001	INSURANCE PAID	Insurance costs.
	NS	Rental Payments - Buildings			
		NSA	Rental Paymnts Property Dwell		
			NSA001	Property Dwell Operating Lease	Operating Lease payments for Property Dwelling
			NSA002	Property Dwelling Hire Charge	Rental payments for the hire of Property Dwelling.
		NSB	Rental Paymnts Property Non Dw		
			NSB001	Property Non Dw Operting Lease	Operating lease payments for Property Non Dwelling.
			NSB002	Property Non Dwell Hire Charge	Rental payments for the hire of Property Non Dwelling.
		NSC	Property Dwelling On BS SCA		
			NSC001	Prop Dw Prepay Unwnd On BS SCA	Unwinding of prepayment in respect of On Statement of Financial Position SCA contracts for Property - Dwelling.
			NSC002	Prop Dw Rlse of On BS SCA Liab	The release of liability in respect of On Statement of Financial Position SCA contracts for Property - Dwelling. The liability arises when the MOD transfers assets to a SCA contractor. As a contribution to the unitary charge they are reinstated on MOD Statement of Financial Position.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		NSD	Property Non Dwell On BS SCA		
			NSD001	Prop NonDw PrpyUnwnd On BS SCA	Unwinding of prepayment in respect of On Statement of Financial Position SCA contracts for Property - Non Dwelling.
			NSD002	Prop NonDw Rel On BS SCA Liab	The release of liability in respect of On Statement of Financial Position SCA contracts for Property - Non Dwelling. The liability arises when the MOD transfers assets to a SCA contractor. As a contribution to the unitary charge they are reinstated on MOD Statement of Financial Position.
		NSE	Prop Dw SCA Serv Chrg+Off BS		
			NSE001	Prop Dwell SCA Service Charge	Service Charge for Service Concession Arrangement contracts for Property Dwellings. Unwinding of prepayments should not be charged to this code.
			NSE002	Prop Dw Prpay Unwnd Off BS SCA	Unwinding of prepayment in respect of Off Statement of Financial Position SCA contracts for Property - Dwelling.
		NSF	Prop NonDw SCA Srv Chrg+Off BS		
			NSF001	Prop NonDw SCA Service Charge	Service Charge for Service Concession Arrangement contracts for Property Non Dwellings. Unwinding of prepayments should not be charged to this code.
			NSF002	Prop NDw Prpy Unwnd Off BS SCA	Unwinding of prepayment in respect of Off Statement of Financial Position SCA contracts for Property - Non Dwelling.
	NT	Staff Other Costs			
		NTA	Army University Cadets Pay		
			NTA002	Army University Cadets Pay	Army University Cadets Pay
		NTB	Cadet Forces Pay		
			NTB002	Cadet Forces Pay	Cadet Forces Pay
		NTC	Army-Long Serv Advance of Pay		

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NTC001	Army Rent Rebates	Rent/Rates Rebates paid to Army personnel.
			NTC002	Army-Long serv Advance of Pay	Advance of pay - up to a maximum of GBP 8500 - to assist army personnel to enter housing market. Payroll feeder system.
		NTD	Redncy+Severance Payments Army		
			NTD001	Cptl Pmts Rdncy Army Officers	Lump Sum Redundancy Payments made to Army Officers.
			NTD002	Cptl Pmts Rdncy Army Oth Ranks	Lump Sum Redundancy Payments made to Army Other Ranks.
		NTE	RAF Assisted House Purchase		
			NTE001	RAF Rent Rebates	Covers payments under the Rent/Rates Rebate Scheme for the RAF.
			NTE002	RAF Assisted House Purchase	RAF Assisted House Purchase.
		NTF	Redncy+Serverance Payments RAF		
			NTF001	Cptl Pymnts Redundancy RAFOff	Lump Sum Redundancy Payments made to RAF Officers.
			NTF002	Cptl Pmts Rdncy RAF Oth Ranks	Lump Sum Redundancy Payments made to RAF Other Ranks.
		NTG	Service Oth Pmts Locally Emplo		
			NTG001	LE Serv Pers Oth Payments	Locally Engaged Service Personnel Other Payments
		NTH	RN+RM Rent Rebates LSAOP		
			NTH001	RN+RM Rent Rebates LSAOP	Covers advances under the RN/RM Long Service Advance of Pay scheme and payments under the Rent/Rates Rebate Scheme.
		NTK	Redncy+Severance Payments Navy		
			NTK001	Cptl Payments Rdncy RN Off	Lump Sum Redundancy Payments made to RN Officers.
			NTK002	Cptl Payments Rdncy RN Ratings	Lump Sum Redundancy Payments made to RN Ratings.
		NTL	Reserves-Cadets Further Paymnt		

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NTL002	Fin Ass Employers of Army Resv	Financial Assistance for Employers of Army Reservists
					NTL003	Fin Assist for RAF Reservists	Financial Assistance for RAF Reservists.
					NTL004	Fin Asst Employers of RAF Resv	Financial Assistance for Employers of RAF Reservists.
					NTL008	Fin Asst Emplrys of RN/RM Resv	Financial Assistance for Employers of RN/RM Reservists.
					NTL009	Cadet Forces Uniform Allowance	Cadet Forces Uniform Allowance
					NTL010	Fin Assist for Army Reservists	Compensation - Loss of Income - Reserves and Cadets. Army Reservists.
					NTL011	Fin Assist for RN-RMReservists	Compensation - Loss of Income for RN/RM Reservists.
			NTM	Service Recruitment			
					NTM005	Service Recruitment	Service Recruitment expenses. Note: this RAC should not be used to capture External Assistance costs - individual RACs have been established to record the defined categories of EA expenditure.
			NTN	Cadets ERNIC			
					NTN001	Army University Cadets ERNIC	Army University Cadets Employers National Insurance Contributions
					NTN004	Cadet Forces ERNIC	Cadet Forces Employers National Insurance Contributions
			NTP	Civilian Further Payments			
					NTP001	Subsistence All - USF	Subsistence allowances for United States Visiting Forces personnel.
					NTP003	Injury Warrant Payments LE Civ	Injury warrant payments for locally engaged civilians
					NTP005	Former Emplies + Depdnts Pymts	Payments to former employees and dependants
					NTP007	Civilian Recruitment	Civilian recruitment expenses. Note: this RAC should not be used to capture External Assistance costs - individual RACs have been established to record the defined categories of EA expenditure.
					NTP009	Minor Award Scheme	MOD Minor Award Scheme costs as per PI 38/02 and 121/02

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				NTP011	Civ Recruit Search + Select-EA		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.
			NTQ	###			
				NTQ002	Col Forces Pens-Pers		No longer in use
			NTZ	StfOthCts Realism Adj PBF Only			
				NTZ666	StfOthCts Realism Adj PBF Only		This RAC is to be used solely to 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.
		NW	Liabilities + Charges Exp				
			NWA	Bad + Doubtful Debts			
				NWA002	Bad Debt Prov in Yr-Specific		In year Provision for specific bad debts - see JSP 472 Ch 7.10. Credited to EHA002.
				NWA003	Bad Debt Write Off		Write off of bad debts either not previously or inadequately provided against.
			NWB	Nuclear Decom + Restoratn Liab			
				NWB000	Nuclear Decommissioning Liab		Provision for the costs of decommissioning nuclear facilities. This code is used to set up the provision. Increase or decrease an existing one. And for costs incurred in year not previously provided. It excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
						NWB100	Nuclear Environ + Rest Liab Provision for the Environmental and Restoration costs of nuclear facilities. This code is used to set up the provision. Increase or decrease an existing one. And for costs incurred in year not previously provided. It 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	Nucl Fuel Reproc +Storage Liab Provision for reprocessing and storage of nuclear fuel. This code is used to set up the provision. Increase or decrease an existing one. And for costs incurred in year not previously provided. It 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	Nucl Decommission - AME Rev Used to reverse the original AME charge for a Nuclear decommissioning 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	Nucl Environ+Rest-AME Rev Used to reverse the original AME charge for a nuclear environmental and restoration 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	Nucl Fuel Reproc+Stor-AME Rev Used to reverse the original AME charge for a nuclear fuel reprocessing and storage 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	Nucl Decomm - AME Rev Contra Used as the double entry to the AME reversal for a nuclear decommissioning provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB300.
						NWB304	Nucl Environ+Rest-AMERevContra Used as the double entry to the AME reversal for a nuclear environmental and restoration provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB301.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWB305	NuclFuelReprc+Stor-AMERevContr	Used as the double entry to the AME reversal for a Nuclear fuel reprocessing and storage provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB302.
			NWC	Environmental Liab Non-Nuclear			
					NWC000	Non Nucl Environ + Rest Liab	Provision for the Environmental and Restoration costs of non nuclear facilities. This code is used to set up the provision. Increase or decrease an existing one. And for costs incurred in year not previously provided. It 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	Non-Nucl Decommissioning Liab	Provision for the costs of decommissioning non nuclear facilities. This code is used to set up the provision. Increase or decrease an existing one. And for costs incurred in year not previously provided. It 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	Non Nucl Environ+Rest-AME Rev	Used to reverse the original AME charge for a non nuclear environmental and restoration 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	Non Nucl Decommission-AME Rev	Used to reverse the original AME charge for a non nuclear decommissioning 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	NonNucEnvirm+Rest-AMERevContra	Used as the double entry to the AME reversal for a non nuclear environmental and restoration provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC200

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWC203	Non Nucl Decomm-AME Rev Contra	Used as the double entry to the AME reversal for a non nuclear decommissioning provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC201.
			NWP	AFPS/AFCS Provisions			
					NWP001	AFPS Current Service Cost	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP002	AFPS Int on Scheme Liabilities	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP003	AFPS Tfrs in from Otr Schemes	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP004	AFPS Tfrs out to Otr Schemes	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP005	AFPS Employees Contribution	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP006	AFPS Actuarial Gains/Losses	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP007	AFPS Attrib Injury Benefits	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
					NWP012	AFCS Int on Scheme Liab	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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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWP013	AFCS Actuarial Gains/Losses	To be used solely by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes
			NWS	Staff Depart Provisions			
					NWS000	Staff Depart Prov-Restg	Provision for staff departure excluding redundancy. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
					NWS100	Staff Depart Prov-Other Rdncy	Provision for staff redundancy. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It 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	Staff Restg Prov-Excl Rdncy	Provision for staff restructuring excluding redundancy. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
					NWS300	Service Personnel Redundancies	Provision for service personnel redundancy. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWS400	Staff DepartProv Restg-AME Rev	Used to reverse the original AME charge for a Restructuring Provision for staff departure excluding redundancy 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	StaffDepart OtherRdncy-AME Rev	Used to reverse the original AME charge for a Restructuring Provision for staff redundancy 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	Staff Restg Excl Rdncy-AME Rev	Used to reverse the original AME charge for a Restructuring Provision for staff restructuring excluding redundancy 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	Serv Personnel Rdncy - AME Rev	Used to reverse the original AME charge for a Provision for service personnel redundancy 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	StffDeprtPrvRestg-AMERevContra	Used as the double entry to the AME reversal for a Restructuring Provision for staff departure excluding redundancy which now has a cash/accrual charge against it. Value must be equal and opposite to NWS400.
					NWS405	StffDeprtOthRedncy-AMERevContr	Used as the double entry to the AME reversal for a Restructuring Provision for staff redundancy which now has a cash/accrual charge against it. Value must be equal and opposite to NWS401.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWS406	StffRestgExcRdncy-AMERevContra	Used as the double entry to the AME reversal for a Restructuring Provision for staff restructuring excluding redundancy which now has a cash/accrual charge against it. Value must be equal and opposite to NWS402.
					NWS407	ServPersonRdncy-AME Rev Contra	Used as the double entry to the AME reversal for a Provision for service personnel redundancy which now has a cash/accrual charge against it. Value must be equal and opposite to NWS403.
			NWT	Non PCSPS Pension Schemes Prov			
					NWT000	Non PCSPS Pension Schemes Prov	Provision for pension schemes other than the Non Principal Service Pension Scheme. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It 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	Non PCSPS Pension Prov-AME Rev	Used to reverse the original AME charge for a Provision for pension schemes other than the Non Principal Service Pension Scheme 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	Other Provision -AME Rev	Used to reverse the original AME charge for an other 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	NonPCSPSPension-AME Rev Contra	Used as the double entry to the AME reversal for a Provision for pension schemes other than the Non Principal Service Pension Scheme which now has a cash/accrual charge against it. Value must be equal and opposite to NWT100.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					NWT103	Other Provision-AME Rev Contra	Used as the double entry to the AME reversal for an other provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWT101.
			NWY	Other Provisions P+L			
					NWY000	Other Prov-Excl Staff Restg	Other Provision including legal costs financial instruments and onerous contracts. This code is used to set up the provision; increase or decrease an existing one and for costs incurred in year not previously provided. It excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC.
		NY	Discounts				
			NYB	OC+S Earned Discounts			
					NYB000	OC+S Earned Discounts	Other Costs and Services Earned Discounts taken by customers.
		NZ	OthCts+Ser RealismAdj PBF Only				
			NZZ	OthCts+Ser RealismAdj PBF Only			
					NZZ666	OthCts+Ser RealismAdj PBF Only	This RAC is to be used solely to 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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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			NZZ667	OthC+SDRDEL RealismAdj PBFOnly	This RAC is to be used solely to record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round.
P	Inventories/Other Consumption				
	PA	Food + Clothing Consumed			
		PAA	Food + Clothing Consumed		
			PAA001	Food Services	The value of Food services received. Food purchases are included against PAA002
			PAA002	Food - Purchase	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	Clothing Services	Value of clothing and textile services received. Purchase and repair of clothing is booked against PAA005
			PAA005	Clothing - Purchase/Repair	The costs of purchasing and repairing clothing.
	PB	Fuels Non Utilities Consumed			
		PBA	Fuels Non Utilities Consumed		
			PBA001	Oils+Lubs Con Direct Supply	To record Consumption of Oils and Lubricants outside of Stock Feeders.
			PBA002	Fuels Non Utilities USF	The costs of Fuels (non Utilities) consumed by the United States Forces
			PBA003	MarineFuel SpotBunker Consumed	To record consumption of Marine Fuel Spot Bunkers.
			PBA004	Blk Marine Fuel Con Direct Sup	To record consumption of Bulk Marine Fuel

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PBA005	Fuels Non Util - Fuel Hedging	The gains/losses on swap contracts placed as a hedge against price variations on contracted fuel (non utilities) deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period.
					PBA006	Ulgas Fuel Con Direct Supply	To record consumption of Ground Unleaded Fuel
					PBA007	Ground Diesel Con Direct Sup	To record consumption of Ground Diesel Fuel
					PBA008	Ind Gas Fuel Con Direct Supply	To record consumption of Industrial Gases
			PBB	Aviation Fuel Consumed			
					PBB001	Blk Avn Fuel Con Direct Supply	To record consumption of Bulk Aviation Fuel.
					PBB002	Aviation Fuel Cas Uplift Con	To record consumption of Aviation Fuel purchased under Casual Uplift.
					PBB005	Aviation Fuel - Fuel Hedging	The gains/losses on swap contracts placed as a hedge against price variations on contracted aviation fuel deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period.
			PBZ	Fuel Realism Adj PBF Only			
					PBZ666	Aviat FI Realism Adj PBF Only	This RAC is to be used solely to 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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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			PBZ667	Fuel Realism Adj PBF Only	This RAC is to be used solely to 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.
	PC	Other Materiel Consumed			
		PCA	Other Materiel Consumed		
			PCA001	Other Materiel Consumed	The cost of other materials consumed.
			PCA003	Other Mat Consumed Exercises	Other Materiel 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.
	PD	Transportation + Movement			
		PDA	Transport+Movement Personnel		
			PDA002	Pers Movement	Personnel Movement. The costs of moving personnel. General - Feeder Systems CRUISE - DBS Fin - Pay - Local Purchase - Corporate - Mass Allocations - Manual Correcting Journals - Manual Period End Adjustment Journals and Cash - Imprest Journals.
			PDA003	Serv Home to Duty Travel Expnd	Service Home to Duty Travel Expenditure. Not to be used for Short Term Detached Duty.
		PDB	Transport + Movement Freight		
			PDB002	Freight Movement	Freight Movement. The costs of moving freight except those incurred by US Forces which are booked to PDB003.
			PDB003	Freight Movements-USF	Freight movement costs in support of United States Visiting Forces.
		PDC	Military Detached Duty		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PDC001	Army Perm Posting LTDD	Army Permanent Posting Long Term Detached Duty.
					PDC002	Army Leave Travel LTDD	Army Leave Travel Long Term Detached Duty. Costs of leave warrants including Get you home scheme
					PDC003	RAF Perm Posting LTDD	RAF Permanent Posting Long Term Detached Duty.
					PDC004	RAF Leave Travel LTDD	RAF Leave Travel Long Term Detached Duty. Cost of leave warrants including Get You Home Scheme.
					PDC005	Navy Perm Posting LTDD	Navy Permanent Posting Long Term Detached Duty. Covers travel costs for Service personnel and families on Appointment/Draft. Includes Disturbance allowance. Removal expenses including movement of personal effects to and from overseas areas. Storage charges. Legal expenses for house sale and Service Children's visits. Also covers travel and subsistence costs associated with attendance on Pre-Release Vocational Training courses and official medical appointments.
					PDC006	Navy Leave Travel LTDD	Navy Leave Travel Long Term Detached Duty. Expenditure on leave travel including warrants and Get You Home Scheme.
					PDC007	Military STDD	Military Short Term Detached Duty Costs Military Pay
					PDC008	Military STDD Air Travel	Military Air Travel costs for Short Term Detached Duty.
			PDD	Civilian Detached Duty			
					PDD001	Civ Long Term Detached Duty	Civilian long term detached duty Costs.
					PDD002	MDP PPI Transport + LTDD Costs	Ministry of Defence Police Permanent in the Public Interest Transport and Long Term Detached Duty Costs.
					PDD003	Civ Short Term Detached Duty	Civilian Short Term detached duty costs. CTC
					PDD004	Civilian STDD Air Travel	Civilian Air Travel costs for Short Term Detached Duty

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			PDD005	Civilian PPI Move Costs	To record the cost of civilian Permanent in the Public Interest moves including Additional Housing Costs Allowance; removal expenses; legal costs; transfer grant etc.
		PDE	Aircraft Landing Fees		
			PDE000	Aircraft Landing Fees	Aircraft Landing Fees. To record transactions relating to costs incurred by fixed/rotary wing aircraft when they land at civilian airfields
		PDZ	Trans Mov Realism Adj PBF Only		
			PDZ666	Trans Mov Realism Adj PBF Only	This RAC is to be used solely to 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.
	PJ	Cost of Fuel sold			
		PJA	Cost of Fuel sold		
			PJA000	Cost of Fuel Sold	To record Cost of Fuel sold to 3rd Parties.
	PK	Inventory Consumed			
		PKC	Inventory Con Munitions		
			PKC000	Consumption of Non-Expld Munit	In year consumption of non-exploding Munitions categorised as Raw Materials and Consumables. Posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma.
		PKD	Invent Con - General Invent		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			PKD000	Invent Con - General Invent	In year consumption of General Inventory categorised as Raw Materials and Consumables. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
		PKE		Invent Con Med Dent+Vet Invent	
			PKE000	Invent Con-Med Dent+Vet Invent	In year consumption of Medical Dental and Veterinary Inventory categorised as Raw Materials and Consumables. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
		PKF		Invent Con Eng + Tech Invent	
			PKF000	Invent Con Eng + Tech	To record consumption of Engineering and Technical stock.
		PKG		Invent Con Oil+Fuel+Lub Invent	
			PKG000	Invent Con of Oils+ Lubricants	To record consumption of Oils and Lubricants through Stock Feeders.
			PKG010	Invent Con Marine Fuel	To record consumption of Marine Fuel through Stock Feeders.
			PKG020	Invent Con Aviation Fuel	To record consumption of (Non-Marine) Aviation Fuel through Stock Feeders.
			PKG040	Invent Con Ground Diesel Fuel	To record consumption of Ground Diesel Fuel through Stock Feeders in Bulk and Jerricans
			PKG050	Invent Consumption Ulgas Fuel	To record consumption of Ground Unleaded Fuel through Stock Feeders in Bulk and Jerricans
			PKG060	Invent Industrial Gas Consump	To record consumption of Industrial Gases
		PKJ		Invent Con Strat Wpn SysInvent	
			PKJ000	Invent Con Strat Wpn SysInvent	In year consumption of Strategic Weapons System Inventory categorised as Raw Material and Consumables. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
		PKL		Invent Con GWMB RMC	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PKL100	Invent Consumption GWMB RMC	Consumption of Guided Weapons Missiles and Bombs Raw Materials and Consumables Inventory previously held on the Statement Of Financial Position
				PKM	Invent Con Armaments Invent		
					PKM000	Consumption of Exploding Munit	To record costs of exploding munitions consumed
				PKP	Invent Con Clothing+Txt Invent		
					PKP000	Invent Con Cloth + Text Invent	In Year consumption of Clothing and Textiles inventory categorised as Raw Materials and Consumables. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
				PKQ	Invent Rcpts Oth Serv Clearing		
					PKQ000	Invent Rcpts - Oth Serv Clear	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.
				PKR	Purchase Price Variance		
					PKR000	Purchase Price Variance	Charges for release of purchase price variances from the Statement of Financial Position - DLA000 - to the Statement of Comprehensive Net Expenditure. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
					PKR010	Invent Price variance P2P	P2P use only. Account for write-off of the differences between the values at which items are taken into inventory and the Purchase Order price. This account will need to be analysed so that corrective action can be taken.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PKR020	Purchase Price/Quality var P2P	Purchase Price/Quality variance P2P. For P2P use only. Account for write-off of the differences between the invoice price and the Purchase Order price or invoice quantity and received quantity. This account will need to be analysed so that corrective action can be taken.
					PKR030	PtP Invoice Price Variance	PtP 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	SPV Bulk Marine Fuel	To record price variance between the Standard Price and Stock Price of Marine Bulk Fuel.
					PKR120	SPV Marine Fuel Spot Bunker	To record price variance between the Standard Price and Purchase Price of Marine Spot Bunker Fuel.
					PKR210	SPV Bulk Aviation Fuel	To record price variance between the Standard Price and Stock Price of Bulk Aviation Fuel.
					PKR220	SPV Aviation Fuel Cas Uplift	To record price variance between the Standard Price and Purchase Price of Aviation Fuel Casual Uplifts.
			PKZ	InventCon Realism Adj PBF Only			
					PKZ666	InventCon Realism Adj PBF Only	This RAC is to be used solely to 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.
	PL	Inventory Write Off Exp					
		PLA	Invent Write Off/On Expenditre				

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4			
					PLA001	Inventory Write Off - Other	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 codes MKB002 to MKB005		
					PLA002	Invent - Stocktaking Adj	Raw materials and consumables stocktaking adjustments both deficiencies and surpluses.		
					PLA003	Invent W/Off Dumped Aviatn Ful	Write-Offs of aviation fuel dumped in flight. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.		
					PLA100	Inventory Write On	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 write ons are posted to MKC002 and assembled Guided Weapons Missiles and Bombs write-ons are posted to code MKC001.		
					PLA101	RMC Declared for Disposal GBV	Gross Book Value of Raw Materials and Consumables declared for disposal		
					PLA102	RMC Dec for Disp Prov Release	Release of ccumulated depreciation on Raw Materials and Consumables declared for disposal		
		PM	Inventory Value/Losses Prov Ex						
			PMA	Invent Value/Losses Prov Exp					
					PMA001	Inventory Valuation Prov Other	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.		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PMA003	LTCWIP Prov for Losses	Long Term Contract Work In Progress provisions for Losses. Posted as Summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
					PMA500	Inv ValProv RMC OilLub+GndFuel	Charges for write-down to net realisable value of excess and obsolete Oil Lubricants and Ground Fuel inventory categorised as Raw materials and consumables. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma.
					PMA510	Invent Val Prov RMC MarineFuel	Inventory Charges for write-down to net realisable value of excess and obsolete Marine Fuel inventory categorised as Raw Materials and Consumables. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma.
					PMA520	Invent Val Prov RMC Aviat Fuel	Charges for write-down to net realisable value of excess and obsolete Aviation Fuel inventory categorised as Raw materials and consumables. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger manual or electronic transfer using GL020 proforma
					PMA530	RMC Impairment AME	Raw Materials and Consumables Impairments charged to Annually Managed Expenditure because the costs are deemed to be outside management control and caused by: Downward revaluations as a result of changes in market price; loss caused by catastrophe; unforeseen obsolescence or other impairments not within management control.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			PMA540	RMC Impairment NCRDEL	Raw Materials and Consumables Impairment costs charged to Departmental Expenditure Limit (DEL) because the costs are deemed to be within management control and caused by: Consumption of economic benefit; deterioration in the quality of service provided by the asset; loss or damage resulting from normal business operations; abandonment of projects or removal of gold plating.
	PP	Defence Equip General Services			
		PPA	Defence Equip General Services		
			PPA002	Defence Eqpt Support - Other	Purchase of support equipment below capitalisation threshold.
			PPA006	Minor DefenceEqpt under GBP25K	Equipment costing less than GBP 25K
		PPB	Defence Eqpt On BS SCA+CLS/IOS		
			PPB001	Def Eqpt Prpy Unwnd On BS SCA	Unwinding of Defence Equipment Prepayment for Service Concession Arrangements On Statement of Financial Position
			PPB002	Def Eqpt Rlse of OnBS SCA Liab	Release of Liability for Defence Equipment Service Concession Arrangements On Statement of Financial Position. The liability arises when MOD transfers assets to a SCA contractor as a contribution to the unitary charge.
			PPB003	Def Eqpt PrpyUnwd OnBS CLS/IOS	Unwinding of Defence Equipment Prepayment for Contractor Logistics Support/Integrated Operational Supportcontracts which are On Statement of Financial Position
			PPB004	DefEqpRlse ofOnBS CLS/IOS Liab	Release of Liability for Defence Equipment On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support. The liability arises when MOD transfers assets to a SCA contractor as a contribution to the unitary charge.
		PPC	Defence Eqpt Serv Chrg+Off BS		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					PPC001	Def Eqpt SCA Service Charge	Service Concession Arrangement Service charge for Defence equipment. Unwinding of prepayments should not be charged to this code.
					PPC002	Def Eqpt Prpy Unwnd Off BS SCA	Unwinding of Defence Equipment Prepayment for Position Service Concession Arrangements Off Statement of Financial
					PPC003	Def Eqpt CLS/IOS Service Chrg	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 BS CLS/IOS	Unwinding of Defence Equipment Prepayment for Contractor Logistics Support/Integrated Operational Support which are Off Statement of Financial Position
		PR	P+M Rental Payments				
			PRA	P+M Rental Payments			
					PRA001	P+M Operating Lease	Operating lease payments for plant and machinery including White Fleet operating lease payments
					PRA002	P+M Hire Charge	Rental payments for the hire of plant and machinery
			PRB	P+M On BS SCA			
					PRB001	P+M Prepay Unwind On BS SCA	Unwinding of Plant and Machinery Prepayment for Service Concession Arrangements which are On Statement of Financial Position
					PRB002	P+M Release of On BS SCA Liab	Release of Liability for Plant and Machinery Service Concession Arrangements which are On Statement of Financial Position. The liability arises when MOD transfers assets to a SCA contractor as a contribution to the unitary charge.
			PRC	P+M SCA Service Charge+ Off BS			
					PRC001	P+M SCA Service Charge	Service Concession Arrangement Service charge for Plant and Machinery. Unwinding of prepayments should not be charged to this code.
					PRC002	P+M Prepay Unwnd Off BS SCA	Unwinding of Plant and Machinery Prepayment for Service Concession Arrangements which are Off Statement of Financial Position

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4
		PRD	P+M Finance Lease
			PRD001 P+M Fin Lease Service Charge Service Charges for Plant and Machinery Finance Leases
			PRD002 P+M Fin Lease Release Liab Release of Plant and Machinery finance lease liability.
	PS	Rental Payments - Transport	
		PSA	Rental Payments-Transport-Oth
			PSA001 Transport-Other Operatng Lease Transport Other operating lease payments.
			PSA002 Transport-Other Hire Charge Rental payments for the hire of Transport Other.
		PSB	Rental Payments-Transport-FE
			PSB001 Transport-FE Operating Lease Operating lease payments for Transport Fighting Equipment
			PSB002 Transport-FE Hire Change Rental payments for the hire of Transport Fighting Equipment.
		PSC	Transport-Other On BS SCA
			PSC001 Trans-Oth Prpy Unwd On BS SCA Unwinding of Transport Other Prepayment for Service Concession Arrangementswhich are On Statement of Financial Position
			PSC002 Trans-Oth Rel of OnBS SCA Liab Release of Liability for Transport Other Service Concession Arrangementswhich are On Statement of Financial Position. The liability arises when MOD transfers assets to a SCA contractor as a contribution to the unitary charge.
		PSD	Transport FE On BS SCA
			PSD001 Trans FE Prpy Unwnd On BS SCA Unwinding of Transport Fighting Equipment Prepayment for Service Concession Arrangements which are On Statement of Financial Position
			PSD002 Trans FE Rlse of OnBS SCA Liab Release of Liability for Transport Fighting Equipment Service Concession Arrangementswhich are On Statement of Financial Position . The liability arises when MOD transfers assets to a SCA contractor as a contribution to the unitary charge.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
		PSE	Trans-Oth SCA Serv Chrg+Off BS			
			PSE001	Trans-Other SCA Service Charge	Service Concession Arrangement Service charge for Transport-Other. Unwinding of prepayments should not be charged to this code	
			PSE002	Trans-Oth Prpy Unwd Off BS SCA	Unwinding of Transport Other Prepayment for Service Concession Arrangements which are Off Statement of Financial Position	
		PSF	Trans FE SCA Serv Chrg+Off BS			
			PSF001	Trans FE SCA Service Charge	Service Concession Arrangement Service charge for Transport-Fighting Equipment. Unwinding of prepayments should not be charged to this code.	
			PSF002	Trans FE Prpay Unwd Off BS SCA	Unwinding of Transport Fighting Equipment Prepayment for Service Concession Arrangements which are Off Statement of Financial Position	
		PSG	Transport Finance Lease			
			PSG001	Trans Fin Lease Service Charge	Service Charge for Transport Finance Leases	
			PSG002	Trans Fin Lease Release Liab	Release of Transport finance lease liability.	
	PV	P+M General Services				
		PVA	P+M General Services			
			PVA001	Medical-Support Equipment	Medical-support equipment - excluding supply system.	
			PVA002	Photographic Equipment	Purchase of photographic equipment below capitalisation threshold.	
			PVA003	Animals	Purchase of Animals below capitalisation threshold.	
			PVA004	Main Repair+Proc of Music inst	Procurement repair maintenance and associated consumables for musical instruments by Military Bands.	
			PVA005	Equipment Support-projects	Equipment support project costs. Non project costs are posted to PVA007	
			PVA007	Equipment Support-Other	Equipment support other costs. Project costs are posted to PVA005	

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			PVA008	Post Design Services	Expenditure on post design services which is not capitalised.
			PVA009	Safety Regulation	Cost incurred in respect of Safety Regulators and Assurers in their role in support of procurement and disposal of defence equipment and services
	PX	Oth Expen Realism Adj PBF Only			
		PXZ	Oth Expen Realism Adj PBF Only		
			PXZ666	Oth Expen Realism Adj PBF Only	This RAC is to be used solely to 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.
	PZ	EquipSup Realism Adj PBF Only			
		PZZ	EquipSup Realism Adj PBF Only		
			PZZ666	EquipSup Realism Adj PBF Only	This RAC is to be used solely to 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.
Q	Payments+Grants External Orgs				
	QC	Unrecov Grants Made			
		QCA	Unrecov Grants Made		
			QCA002	Grnts to Rsv Frces + Cadt Orgs	Grant payable to Reserve Forces and Cadet Associations.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			QCA003	GrntsPmtsto ResvFor+ Cadt Orgs	Grants to reserves and Cadet Force.
			QCA004	Grants not classed as GIA	Grants paid that are not classified as Grant-in-Aid or without own discrete RAC.
	QD	Interntnl Subs + Other Paymts			
		QDA	Interntnl Subs + Other Paymts		
			QDA005	NATO Infrastructure Prog 1	No longer in use
			QDA006	NATO Infrastructure Prog 2	No longer in use
			QDA009	NATO Mil Budget UK Conts	North Atlantic Treaty Organisation Military Budget UK Contributions.
			QDA010	FINABEL Intntnl Subs	France - Italy - Netherlands - Belgium - Luxembourg (FINABEL) international subscriptions
			QDA014	Pmnts to Forgn+Comnwlth Office	Payments to the Foreign and Commonwealth Office.
			QDA016	UK Cont NAMSA HQ Admin Budget	UK contribution North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.
			QDA017	UK Cont to BAOR	No longer in use
			QDA018	UK Cont to NACMA	No longer in use
			QDA019	UK Cont to WEU Centre	UK contribution to the Western European Satellite Centre.
			QDA020	UK Cont Comp Test Ban Treaty	UK contribution to the Comprehensive Test Ban Treaty.
		QDB	Def Military Assistance Fund		
			QDB001	Def Military Assistance Fund	Defence Military Assistance Fund international subscriptions and other payments.
	QE	Grants in Aid			
		QEA	Grant in Aid Op Costs		
			QEA005	Op C GIA Nat Army Mus	Grant in Aid for the Operating costs of the National Army Museum.
			QEA006	Op C GIA RAF Mus	Grant in Aid for the Operating Costs of the RAF Museum.

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					QEA010	GIA CWGC	Grant in Aid to the Commonwealth War Graves Commission
					QEA011	Op Costs GIA Gurkha WelfareSch	Grant in Aid for the Operating costs of the Ghurkha Welfare Scheme.
					QEA012	Op Costs GIA RN MSSC	Grant in Aid for the Operating Costs of the 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	CRFCA Grant in Aid	Grant in Aid payable to the Council of Reserve Forces and Cadet Associations
					QEA014	Op Costs GIA RN NFF	Grant in Aid for the Operating costs of The Dame Agnes Weston's Royal Sailor's Rests to fund the provision of the Naval Families Federation.
			QEB	Grants in Aid Other			
					QEB001	GIA to Cncl of Vol Welfare Wrk	Grant in Aid to the Welfare Council.
					QEB002	Oth GIA Victoria/George Cross	Other Grant in Aid to the Victoria and George Cross Reunion Association.
					QEB004	Oth GIA RB Legion - War Widows	No longer in use
					QEB005	Other GIA Nat Army Museum	No longer in use
					QEB006	Oth GIA Scott Polar Res Inst	Other Grant In Aid to the Scott Polar Research Institute.
					QEB007	Oth GIA Air Trng Corps	Other Grant In Aid to the Air Training Corps.
					QEB009	GIA Assoc RN/RM Families	No longer in use
					QEB010	Oth Costs GIA Gurkha Welfarsch	Other costs to cover long-term medical costs for Grants in Aid to the Ghurkha Welfare Scheme.
					QEB011	Other GIA Skill Force	No longer in use
					QEB012	Other GIA Army Families Fdertn	Other Grants In Aid to the Army Families Federation.
					QEB013	Other GIA Nat Mem Arboretum	Should only be used for Grant in Aid to the National Memorial Arboretum to commemorate those who died in conflicts in the 20th century. It is made to The Royal British Legion who currently manage the affairs of the NMA.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			QEB014	GIA Nat Mem Arboretum/AF Mem	No longer in use
			QEB015	Other GIA - DYRMS Academy Trst	Used to pay the Grant In Aid to the Duke of York's Royal Military School Academy Trust
			QEB025	New GIAs/Contributions	Expenditure for new Grants in aid and contributions that do not yet have a specific Resource Account Code.
			QEB026	GIA Ryl Irish Home Svc Ben Fnd	Payments made to the Royal Irish Benevolent Fund.
		QEC	Grant in Aid-Non Budget		
			QEC001	Op Costs GIA CWGC-NSE	Grant in Aid for the Operating Costs of the Commonwealth War Graves Commission.
			QEC002	Op Costs GIA Nat Mus RN	Grant in Aid for the Operating Costs of the National Museum of the Royal Navy.
		QED	Op Costs GIA Ryl Hsptl Chelsea		
			QED001	Op Costs GIA Ryl Hsptl Chelsea	Operating costs for Grants-in-Aid to the Royal Hospital Chelsea. Feeder Systems - Manual Correcting Journals - Manual Period End Adjustment Journals
		QEE	Oth GIA RB Legion-Pol Ex Serv		
			QEE001	Oth GIA RB Legion-Pol Ex Serv	Other Grants-in-Aid to the Royal British Legion for the relief of distressed Polish ex-servicemen.
		QEZ	GIA Realism Adj PBF Only		
			QEZ666	GIA Realism Adj PBF Only	This RAC is to be used solely to 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.
	QF	Grants in Aid - Capital			
		QFA	Grants in Aid - Capital		

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			QFA005	Cptl GIA Exhibts Army Mus	No longer in use
			QFA006	Cptl GIA Exhibts RAF Mus	RAF Museum Capital Grants-in-Aid for the purchase of exhibits.
			QFA007	Cptl GIA CRFCA NCA	Capital Grant-in-Aid for the purchase of non-current assets for the Council of Reserve Forces and Cadet Association.
			QFA008	Cptl GIA CRFCA Disposal Recpts	Capital Grant-in-Aid for Disposal Receipts for the Council of Reserve Forces and Cadets Association. Feeder Systems and Manual Journals
		QFB	GIA Capital Non Budget		
			QFB001	Cptl GIA Exhibits Nat Mus RN	Capital Grant In Aid for the National Museum of the Royal Navy
	QG	Grants in Aid - Unrecov Pay			
		QGA	Grants in Aid - Unrecov Pay		
			QGA005	Pay GIA Nat Army Mus	Grant in Aid for the Pay Costs of the National Army Museum.
			QGA006	Pay GIA RAF Mus	Grant in Aid for he pay costs of the RAF Museum.
			QGA007	Pay GIA CWGC	Grant in Aid for the Pay costs of the Commonwealth War Graves Commission.
			QGA009	Pay GIA RN Sports Board	Grant in Aid for the Pay costs of the Royal Navy Sports Control Board.
			QGA010	Pay GIA Army Sports Control Bd	Grant in Aid for the Pay costs of the Army Sports Control Board.
			QGA011	Pay GIA RAF Sports Board	Grant in Aid for the Pay costs of the RAF Sports Board.
		QGB	GIA-Unrecovered Pay-Non Budget		
			QGB001	Pay GIA Royal Hospital Chelsea	No longer in use
			QGB002	Pay GIA Nat Mus RN	Grant in Aid for the Pay Costs of the National Museum or the Royal Navy.
	QK	Research+Development Expend			
		QKA	Research+Development Expend		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			QKA001	Research + Development	Research and development costs.
			QKA003	R+D Proj Ac Pre Main Gate DE+S	For Research and Development costs spent at the pre Main Gate stage of a project - Resource DEL
			QKA004	R+D Proj Ac Post Main Gte DE+S	For Research and Development costs spent at the post Main Gate stage of a project - Resource DEL
			QKA010	R+D DSTL	Research and Development expenditure incurred on projects with Defence Science and Technology Laboratory.
		QKZ	Res + Dev Realism Adj PBF Only		
			QKZ666	Res+Dev Realism Adj PBF Only	This RAC is to be used solely to 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.
	QL	Feasibility Studies Exp			
		QLA	Feasibility Studies Exp		
			QLA001	Feasibility Studies	Feasibility Studies. Concept and Assessment phase costs.
	QM	Grants - WPB			
		QMA	WPB -Current Grant		
			QMA000	WPB-Current Grant UK	War Pensions Benefits-Current Grant UK. For use by War Pensions Benefits only.
		QMB	WPB-Current Grant Overseas		
			QMB000	WPB-Current Grant Overseas	War Pensions Benefits-Current Grant Overseas. For use by War Pensions Benefits only.
R	INCOME				
	RA	Surplus/Deficit: Disp of NCA			

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
		RAA	Surp/Def NCur Ass Proc of Sale			
			RAA000	NCA Proceeds of Sale Fiscal	Non-Current Assets Proceeds of Sale Fiscal	
			RAA001	NCA Proceeds of Sale SUME	Non-Current Assets Proceeds of Sale Single Use Military Equipment	
			RAA002	NCA Proc of Sale SCA Fiscal	Proceeds of Sale Service Concession Arrangement funded Non Current Assets - Fiscal	
			RAA003	NCA Proc of Sale SCA SUME	Proceed of Sale Service Concession Arrangement funded Non Current Assets - Single Use Military Equipment	
		RAB	NBV of Non Cur Assts Retired			
			RAB000	NBV Non-Cur Assts Disp Fiscal	Net Book Value of Non Current Asset disposal Fiscal. Used to record the Net Book Value of a non current asset disposed of or sold. Excludes the reversal of the Capital DEL charge for a non current asset realised as a sale as this has its own RAC.	
			RAB002	NBV NCA Disposal SUME	Net Book Value of Non Current Asset disposal Single Use Military Equipment. Used to record the Net Book Value of a non current asset disposed of or sold. Excludes the reversal of the Capital DEL charge for a non current asset realised as a sale as this has its own RAC.	
			RAB003	NBV NCA Disposal SCA Fiscal	Net Book Value of a Service Concession Arrangement funded Fiscal Non Current Asset disposal. Used to record the Net Book Value of a non current asset disposed of or sold. Excludes the reversal of the Capital DEL charge for a non current asset realised as a sale as this has its own RAC.	
			RAB004	NBV NCA Disposal SCA SUME	Net Book Value of a Service Concession Arrangement funded Single Use Military Equipment Non Current Asset disposal. Used to record the Net Book Value of a non current asset disposed of or sold. Excludes the reversal of the Capital DEL charge for a non current asset realised as a sale as this has its own RAC.	

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RAB005	NBV NCA Disp-Fiscal CDEL Rev	Used to reverse the Capital DEL charge for a Fiscal 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	NBV NCA Disp-SUME CDEL Rev	Used to reverse the Capital DEL charge for a Single Use Military equipment 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	NBV NCA DispSCA-FiscalCDEL-Rev	Used to reverse the Capital DEL charge for a Fiscal Service Concession Arrangement funded Non Current Asset purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the Non Current Asset disposed as part of the sales process and is to use RAC RAB011 as its double entry.
					RAB008	NBV NCA Disp SCA-SUME CDEL Rev	Used to reverse the Capital DEL charge for a Single Use Military Equipment Service Concession Arrangement funded Non Current Asset purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the Non Current Asset disposed as part of the sales process and is to use RAC RAB012 as its double entry.
					RAB009	NBV NCA Disp-FscCDELRevContra	Used as the double entry to the reversal of the original Capital DEL charge for a Fiscal Non Current Asset now realised as a sale. Value must be equal and opposite to RAB005.
					RAB010	NBV NCA Disp-SUMECDELRevContra	Used as the double entry to the reversal of the original Capital DEL charge for a Single Use Military Equipment Non Current Asset now realised as a sale. Value must be equal and opposite to RAB006.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RAB011	NBVNCADspSCA-FscICDELRevContra	Used as the double entry to the reversal of the original Capital DEL charge for a Fiscal Service Concession Arrangement funded Non Current Asset now realised as a sale. Value must be equal and opposite to RAB007.
					RAB012	NBVNCADspSCA-SUMECDELRevContra	Used as the double entry to the reversal of the original Capital DEL charge for a Single Use Military Equipment Service Concession Arrangement funded Non Current Asset now realised as a sale. Value must be equal and opposite to RAB008.
			RAD	Non-Cur Assets Cost of Removal			
					RAD000	NCA Cost of Removal Fiscal	Costs associated with putting Fiscal non-current assets in saleable condition. May be posted to directly or cleared from Statement of Financial Position Non Current Asset cost of removal holding account.
					RAD001	NCA Cost of Removal SUME	Costs associated with putting Single Use Military equipment 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.
			RAE	DAR Disposal Release			
					RAE001	DAR Disposal Release	No longer in use
			RAF	Avalble for Sale NCA RevResRel			
					RAF000	Avalble for Sale NCA RevResRel	No longer in use
		RB	Surp/Deficit Disp of Inventies				
			RBA	Surplus/Deficit Disp of Invent			
					RBA001	Proceeds from Sale of Invent	Receipts from the sale of inventory or finished goods. Posted as source journals from the Accounts Receivable Ledger.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RBA002	Value of Inventory Disposed	Sales value of inventory or finished goods. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.
					RBA003	Disposal Costs	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.
			RBB	NBV + Disposal of Assets ADD			
					RBB001	NBV of Assets from ADD	The Net Book Value of Non Current Assets accounted for as Assets Declared for Disposal disposed during the year.
					RBB100	Disposal Costs of Assets-ADD	Direct costs incurred in the sale of Non Current Assets-FA accounted for as Assets Declared for Disposal
			RBC	Proceeds of Assets from ADD			
					RBC000	Proceeds of Assets from ADD	Proceeds of sales of Assets Declared for Disposal. Income from the sale of Non Current Assets accounted for as assets declared for disposal disposed during the year.
			RBD	Profit/Loss onRecycl CRC Allow			
					RBD000	Profit/Loss on Recycl CRC All	Profit - loss charged to SOCNE on recycling CRC Energy Efficiency Scheme allowances
			RBZ	Inv Disp Realism Adj PBF Only			
					RBZ666	Inv Disp Realism Adj PBF Only	This RAC is to be used solely to 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.
	RG	AFPS Receipts					

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		RGA	Receipt SCAPE		
			RGA001	AFPS Receipt SCAPE Army	Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Army. For Armed Forces Pension Scheme use only. Receipts of superannuation contributions adjusted for past experience - Army. Feeder posting.
			RGA003	AFPS Receipt SCAPE Navy	Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Navy. For Armed Forces Pension Scheme use only. Receipts of superannuation contributions adjusted for past experience - Navy. Feeder posting.
			RGA005	AFPS Receipt SCAPE RAF	Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience RAF. For Armed Forces Pension Scheme use only. Receipts of superannuation contributions adjusted for past experience - RAF. Feeder posting.
		RGD	AFPS Receipts AVC		
			RGD001	AFPS Receipt AVC Army	Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Army. For Armed Forces Pension Scheme use only. Receipts of additional voluntary contributions. Feeder posting.
			RGD002	AFPS Receipt AVC Navy	Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Navy. For Armed Forces Pension Scheme use only. Receipts of additional voluntary contributions. Feeder posting.
			RGD003	AFPS Receipt AVC RAF	Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Royal Air Force. For Armed Forces Pension Scheme use only. Receipts of additional voluntary contributions. Feeder posting.
		RGG	AFPS Receipts xfer Value		

This publication has now been superseded and archived on 13 September 2016.

LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RGG001	AFPS Receipt Xfer Value Army	Armed Forces Pension Scheme Receipt Transfer Value Army. For Armed Forces Pension Scheme use only. Receipt of transfers in from other pensions. Feeder posting.
					RGG002	AFPS Receipt Xfer Value Navy	Armed Forces Pension Scheme Receipt Transfer Value Navy. For Armed Forces Pension Scheme use only. Receipt of transfers in from other pensions. Feeder posting.
					RGG003	AFPS Receipt Xfer Value RAF	Armed Forces Pension Scheme Receipt Transfer Value Royal Air Force. For Armed Forces Pension Scheme use only. Receipt of transfers in from other pensions. Feeder posting.
			RGJ	AFPS Misc Receipts			
					RGJ001	AFPS Misc Receipt Army	Armed Forces Pension Scheme Miscellaneous Receipt Army. For Armed Forces Pension Scheme 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	AFPS Misc Receipts Navy	Armed Forces Pension Scheme Miscellaneous Receipts Navy. For Armed Forces Pension Scheme 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	AFPS Misc Receipt RAF	Armed Forces Pension Scheme Miscellaneous Receipt Royal Air Force. For Armed Forces Pension Scheme 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.
			RGM	AFPS Resettlement Comms			

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RGM001	AFPS Resettlement Comms Army	Armed Forces Pension Scheme Resettlement Commutations Army. For Armed Forces Pension Scheme use only. Repayments of commutations. Feeder posting.
					RGM002	AFPS Resettlement Comms Navy	Armed Forces Pension Scheme Resettlement Commutations Navy. AFPS use only. Repayments of commutations. Feeder posting.
					RGM003	AFPS Resettlement Comms RAF	Armed Forces Pension Scheme Resettlement Commutations Royal Air Force. For Armed Forces Pension Scheme use only. Repayments of commutations. Feeder posting.
		RH	Refunds of DIV VAT				
			RHA	Refunds of DIV VAT			
					RHA000	Refunds of DIV VAT	Receipts of Deductible Input Value Added Tax from Her Majesty's Revenue + Customs arising from calculations made by MOD Centre.
		RK	Fin Assets Div + Int Recd				
			RKA	TF Dividends Received			
					RKA001	Hydro Office Dividends Recd	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	DSG 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.
					RKA006	DSTL Dividends Received	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.
			RKC	Trading Fund Interest Recd			
					RKC001	Hydro Office Interest Received	Interest received - including accruals - on Long Term Loan to Hydrographic Office.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			RKC005	DSG Interest Received	Interest received - including accruals - on Long Term Loan to Defence Support Group
			RKC006	DSTL Interest Received	Interest received - including accruals - on Long Term Loan to Defence Science Technology Laboratory
	RL	Receipts Supplies + Services			
		RLA	Rcpts-Trdg Fnd Reverse Tasking		
			RLA001	Reverse Tasking-Hydro Office	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	Reverse Tasking - DSG	Receipts from providing goods and services to Defence Support Group on a repayment basis - covered by a taking arrangement and subject to invoicing.
			RLA006	Reverse Tasking-DSTL	Reverse Tasking Defence Science Technology Laboratory. Receipts from providing goods and services to Defence Science Technology Laboratory on a repayment basis - covered by a taking arrangement and subject to invoicing
			RLA007	Reverse Tasking-QINETIQ	Reverse Tasking-QINETIQ. Receipts from providing goods and services to QINETIQ on a repayment basis - covered by a taking arrangement and subject to invoicing.
		RLB	Receipts Supplies + Services		
			RLB001	Receipt-Other Government Depts	Income from goods and services provided to Other Government Departments
			RLB002	Receipt - Sale of Ground Fuel	Receipt - Sale of Ground Fuel. Income from sales of fuel to 3rd parties.
			RLB003	Rcpt USF-Utilities	Receipt United States Forces Utilities. Income from the supply of utilities to US Forces when visiting the UK.
			RLB004	Rcpt USF-Movements	Receipt United States Forces - Movements. Income from the supply of personnel and freight movements to United States Forces when visiting the UK.

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					RLB005	Rcpt USF-Staff Accom etc	Income from the supply of goods and services except personnel and freight movements (posted to RLB004) to United States Forces when visiting the UK.
					RLB006	Rcpt NATO	Income for goods and services provided to the North Atlantic Treaty Organisation
					RLB007	Rcpt UN	Income for goods and services provided to the United Nations.
					RLB008	Rcpt Other Countries	Income from goods and services provided to other foreign governments.
					RLB009	Rcpt Civil Estate	Income from goods and services (including fuel and utilities) provided to the Civil Estate.
					RLB010	Rcpts Works Service-MQs	Income for works - services to Service Families Accommodation
					RLB011	Rcpt Project	Income from goods and services provided to projects.
					RLB012	Rcpt Sundry	Income from sundry supplies and services.
					RLB013	Receipt Food Welfare Education	Income for the provision of food - welfare - education etc. to third parties.
					RLB014	Rcpt Nursery Facilities	Income from the provision of nursery facilities.
					RLB015	Rcpt Grants frm Abroad Non EU	Receipts from Grants received from Abroad - non EU.
					RLB016	Rcpts from Pay as You Go	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.
			RLC	Receipts-GPSS			
					RLC001	Receipt GPSS Non MQ Works	Income from Government Pipeline and Storage System for estate management services excluding Service families Accommodation
			RLD	Receipts Staff Supplies+Servcs			
					RLD001	Rcpt Military Personnel	Income from the provision of military personnel services.

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
			RLD002	Rcpt MDP	Income from the provision of Ministry of Defence Police services.
			RLD003	Rcpt Civilian Personnel	Income for the supply of civilian personnel services.
			RLD004	Receipt MQ Solid Fuel+Electric	Income received for Service Families Accommodation solid fuel and electricity cost.
	RM	Loan + Rental Income			
		RMA	Loan + Rental Income Staff		
			RMA001	Assisted Housing Purchase Schm	Income from the provision of Single Living Accommodation Services and Assisted House Purchase Scheme.
			RMA002	Receipt MQ Loan + Rental	Income from accommodation charges for Service Families Accommodation and hiring occupation.
			RMA003	Rcpt Rental Hire of Equipment	Income from the leasing of rental and hire of equipment.
			RMA006	Single Living Accom Receipts	Single Living Accommodation receipts.
		RMB	Rental Income		
			RMB001	Rcpts Rents - Land	Income from rental of land.
			RMB002	Rcpts Rents-Buildings	Income from rental of buildings.
	RN	Income + Revenue			
		RNA	Income + Revenue		
			RNA001	Receipt Telecoms Hotel+Hostels	Income from telecommunications - hotels and hostels.
			RNA002	Sundry Sale Rcpt	Income from sundry sales
			RNA003	Rcpt Other Miscellaneous	Other miscellaneous income including IT receipts Retrospective Discount on Enabling Arrangements. To exclude commercial exploitation levy - RNA015.
			RNA004	Rcpt Freight	Income from the provision of freight services.
			RNA005	SSG Sales to 3rd Parties	Special Service Group sales to 3rd parties

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
				RNA006	SSG Sales to OGDs	Special Service Group sales to Other Government Departments	
				RNA007	Discounts Received P2P	No longer in use	
				RNA009	Revenue	Income recognised in the Accounts Receivable ledger analysed by BLB and UIN etc.	
				RNA010	Revenue-Other	Other income arising from sources except Other Government Departments	
				RNA013	Sale EC Grnhse Gas Emissn Allw	Sale of EU Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set 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	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	
			RNB	Income + Revenue Staff			
				RNB001	Recpt Staff Recovery	Receipts from staff.	
				RNB002	Rcpt Purchase of Discharge	Receipts from purchase of discharge.	
				RNB003	Rcpt CEP	Receipts from contribution equivalent premiums	
				RNB004	Rcpt Pay Related	Pay related receipts.	
				RNB005	Sal Rec-Clms agnst 3rd parties	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.	
			RNC	Income+Revnu SSG Sales to MOD			
				RNC001	SSG Sales to MOD	Special Service Group sales to MOD	

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
		RND	Donated Asset Receipts			
			RND001	Donated Asset Receipts SUME	Receipts of donated Single Use Military Equipment assets in year.	
			RND002	Donated Asset Receipts Fiscal	Receipts of donated Fiscal assets in year.	
T	Financing Costs Receipts					
	TL	Banking & Allied Exp				
		TLA	Bank Charges Other			
			TLA001	Bank Charges Other	Other bank charges excluding interest. Cash - imprest Journals and Manual Correcting Journals Only.	
	TM	Interest Paid and Provisions				
		TMA	Interest Paid			
			TMA001	Bank Interest Paid	Bank Interest Paid. The interest on loans or overdrafts charged by commercial banks. Cash - Imprest Journals and Manual Correcting Journals Only.	
			TMA004	Interest Pd on Commercial Debt	Interest Paid on Commercial Debt. Interest Paid on late payment of commercial debts. Feeder and Manual journal postings.	
		TMB	Unwinding of Discount Prov Nuc			
			TMB002	Unwinding of Discount Prov	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.	
		TMD	Interest Paid-Non Budget			
			TMD001	NLF AFHL Interest Paid	National Loans Fund Armed Forces Housing Loan Interest Paid. Interest paid and accrued on Long Term Loans from the National Loans Fund.	
		TME	WPB-Int Payments to Govn Funds			
			TME001	WPB-Int Payments to Govn Funds	No longer in use	

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4		
		TMF	Unwinding of Disc-LT Rec+Loan		
			TMF001	Unwinding of Disc-LT Rec+Loan	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.
		TMG	Unwinding Disc-LT Liab-ex Prov		
			TMG001	Unwinding Disc-LT Liab-ex Prov	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.
	TN	ServiceConcession SCA Interest			
		TNA	ServiceConcession SCA Interest		
			TNA001	SCA Contract Interest	Interest charged, including interest element in Unitary charge for on Statement of Financial Position Service Concession Arrangement contracts.
			TNA002	CLS/IOS Contract Interest	No longer in use
			TNA003	Interest on Finance Leases	Interest charged on finance leases - including interest element in unitary charge of in Statement of Financial Position Service Concession Arrangement contracts.
	TP	Interest Received			
		TPA	Interest Received		
			TPA001	Interest+Other Cr from Banking	Interest and other receipts from banking transactions.
			TPA010	Fin Lease Intrst Rcpts - Other	Other interest receipts arising on finance leases where MOD is the leaser.
	TX	Gain+Loss Forgn Exch Rel/Unrel			

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LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4			
		TXA	Realised Losses Foreign Exch			
			TXA001	Euro losses		Current year accounting adjustments for losses on Euro transactions.
			TXA002	US Dollar losses		Current year accounting adjustments for losses on US Dollar transactions.
			TXA003	FFR to GAR losses		Current year accounting adjustments for losses on differences between Fixed Forces Rate and the General Accounting Rate.
			TXA005	Other Currency Losses		Current year accounting adjustments for losses on all Other Currency transactions.
		TXE	Realised Gains Foreign Exchange			
			TXE001	Euro Gains		Current year accounting adjustments for gains on Euro transactions.
			TXE002	US Dollar Gains		Current year accounting adjustments for gains on US Dollar transactions.
			TXE003	FFR to GAR Gains		Current year accounting adjustments for gains on differences between the fixed forces rate and general accounting rate.
			TXE005	Other Currency Gains		Current year accounting adjustments for gains on all Other Currency transactions.
Z	Statistical Data					
	ZV	Manual data entry into TSOB				
		ZVS	Sunk Project Costs			
			ZVS100	Sunk Project Costs-Cash RDEL		To hold historic Cash RDEL expenditure on individual projects by Local Project Code (S9 and P9)
			ZVS200	Sunk Project Costs-NonCashRDEL		To hold historic Non Cash RDEL expenditure on individual projects by Local Project Code (S9 and P9)
			ZVS300	Sunk Project Costs-Fiscal CDEL		To hold historic Fiscal CDEL expenditure on individual projects by Local Project Code (S9 and P9)
			ZVS400	Sunk Project Costs-SUME CDEL		To hold historic SUME CDEL expenditure on individual projects by Local Project Code (S9 and P9)

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LEVEL 1		LEVEL 2		LEVEL 3		LEVEL 4	
					ZVS500	Sunk Project Costs-SOIP	To hold historic SOIP expenditure on individual projects by Local Project Code (S9 and P9)
					ZVS600	Sunk Project Costs-AME	To hold historic AME expenditure on individual projects by Local Project Code (S9 and P9)
				ZVT	Manual data entry into TSOB		
					ZVT000	Manual data entry into TSOB	Manual data entry into Transitional Set of Books. Manual Data Entry into Transitional Set of Books.
					ZVT001	DE+S Shadow BLB Recovery	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	DE+S Shadow Project Charge	RAC used to capture overhead allocation to DE+S Projects for DE+S provision of services. Entries made by manual journal.
					ZVT003	Sunk Project Costs	No longer in use
					ZVT010	Capitalised Manpower to LPC	To hold historic capitalised manpower costs against P9 and S9 codes
					ZVT020	Non-Capital Manpower to LPC	To hold historic non-capitalised manpower costs against P9 and S9 codes
					ZVT030	Manpower Overhead to LPC	To hold historic manpower-related overhead costs against P9 and S9 codes
					ZVT040	Non-Manpower Overhead to LPC	To hold historic non-manpower related overhead costs against P9 and S9 codes
					ZZZZZZ	1561	