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Ministry
of Defence

MOD Chart of Accounts Manual

Incorporating

MOD Organisation &

Resource Account Code Hierarchies

Financial Year 14-15

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

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

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Chart of Accounts Manual

Financial Year 14-15

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Chapter 1 - Introduction

1.1

PURPOSE & SCOPE OF MANUAL

Purpose

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

Scope

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

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1.2

AMENDMENTS & UPDATES

Responsibilities

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

Update record

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

Structure

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

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RECORD OF AMENDMENT

| DETAILS OF CHANGES MADE | DATE |
|--|-------------|
| Update with financial year 07/08 data and revised text | April 2007 |
| Update with financial year 08/09 and Organisation change chapter added | April 2008 |
| Update with financial year 09/10 | April 2009 |
| Update with financial year 10/11 | April 2010 |
| Update with financial year 11/12 | April 2011 |
| Update with financial year 12/13 | April 2012 |
| Update with financial year 13/14 | April 2013 |
| Update with financial year 14/15 | April 2014 |

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Chapter 2 – Chart of Accounts (CoA)

2.1

OVERVIEW OF THE CURRENT DEPARTMENTAL CHART OF ACCOUNTS (CoA)

What is the CoA?

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

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Chart of Accounts Structure

| | | | | | | | | | | |
|---------|---------|---------|---------|---|--------------------|--------------------------------|----------------------|--------------------------|-----------------|-------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| MG | BLB | UIN | RAC | Labelled Item (Conflict Prevention) | Output Cost Ref | Source / Destination UIN | Local Cost Centre | Local Project Code | Local Output | VAT Code |
| 3 Char. | 4 Char. | 6 Char. | 6 Char. | 2 Char. | 4 Char. | 6 Char. | 3 Char. | 10 Char. | 3 Char. | 2 Char. |

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

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

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

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2.2

THE STANDING DATA SYSTEM (SDS)

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

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Chapter 3 – Resource Account Code (RAC)

3.1

RESOURCE ACCOUNT CODE DESCRIPTION

- (a) The Resource Account Code (RAC) is the principal “input based” account code for the DFMS systems and processes. The RAC distinguishes income from expenditure and assets from liabilities according to the IFRS (International Financial Reporting Standards). All financial transactions require an RAC attribution to provide sufficient granularity of “input” resource consumption to meet the requirements of:
- I. The Annual Accounts (ARAc);
 - II. Other External Reporting requirements (Resource Estimates, Whole of Government Accounts, etc);
 - III. Compliance with IFRS;
 - IV. In-Year Management (IYM);
 - V. Local Resource Accounts (at MG and TLB levels), particularly Agencies;
 - VI. Planning & Budgeting;
 - VII. Inter-Management Grouping Transfers & Cost Communication;
 - VIII. Management Information & Control requirements;
 - IX. Local reporting purposes.
- (b) The RAC is a hierarchically structured code, which identifies four levels. These levels are also known as Resources (Level 1), Resource Categories (Level 2), Transactions (Level 3) and the RAC itself (Level 4).

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(RAC Structure)

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

Relationship of RAC to Organisations

- (c) In most cases, there is no relationship between the RAC and the organisation. However, there are “sets” of RACs which have an organisational significance:
 - I. Non-Cash Inter-MG RACs - GMGxxx (where xxx is the MG Code)
 - II. Cash Inter-MG RACs - GMAxxx (where xxx is the MG Code)

- (d) It follows, that for these “sets” of RACs there is a “one-to-one” relationship with Management Groupings and that creating a new Management Grouping will require the creation of additional RACs for Inter-MG purposes. These Codes will be maintained by the CoA Team (and the automated rules within the SDS) and need not be separately applied for when agreeing organisation change.

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3.2

RAC HIERARCHY

RAC Hierarchy 14-15

| | | |
|--------|--------------------------------|--|
| ANC000 | Intan Fiscal Cost/Valuation | Intangible Non Current Assets Fiscal Cost/Valuation. System Code within ORACLE. Intangible Fiscal Non Current Assets current gross replacement cost - includes Development costs and Intellectual Property Rights. |
| ANC008 | MHCA Elmt DevIntan Fiscal Asst | Used to record MHCA adjustments to Intangible Fiscal Development costs calculated off-line. |
| ANC010 | GFE Incorp Intan Fiscal Asset | GFE provided to assist with the development of Fiscal equipment. |
| ANC020 | Deliveries Intan Fiscal Asset | In year transfer of the current cost of Intangible Fiscal Assets from Defence Equipment + Support Equipment Programme EP to SBSOs. To be used for asset deliveries in DE+S only. To be cleared down to ANC000 when a project is fully delivered. |
| ANC050 | FISCAL Capital Intan Manpower | This RAC will capture the flow of DE&S direct manpower costs associated with delivery of Intangible Fiscal AUC. It will link to a new L Code Control Account RAC requested under RACE 2014/15 Reference 1aBCT. |
| AND000 | Intan Fiscal Dev Accum Depn | System code within ORACLE. Intangibles Fiscal - accumulated depreciation on current cost. |

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| ANE000 | Intan Fiscal Backlog Deprn | System code within ORACLE. Intangibles Fiscal - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| ANF030 | Intan Fiscal Assets Income | In year income credited against Intangible Fiscal Non Current Assets. To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF050 | Intan Fiscal Asst Crdt Elemt | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF060 | Intan Fiscal Asst Accr Elemt | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ANC000 at year end following sign off of DRAc. |
| ANF080 | Intan Fiscal Cptl Addtn InYr | In year capital expenditure on Fiscal Intangibles. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction - AUC projects. To be cleared down to ANC000 at year end following sign off of DRAc |
| ANF090 | FATS CDEL Tasks - Fiscal CDEL | FATS TASKING - This is only to be used where the output is to be capitalised and placed on the balance sheet. This is not for expensed items where other RACs have been created. This RAC is for the Fiscal CDEL element of the transaction |
| ANX000 | Intan Fiscal Asset Clearing | System code within ORACLE. Clearing account for the acquisition of Fiscal Intangibles. |
| ASC000 | Intan SUME Cost Valuation | Intangible Non Current Assets SUME Cost/Valuation. System code within ORACLE. Intangible SUME Non Current Assets current gross replacement cost - includes Development costs and Intellectual Property Rights. |

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|--------|--------------------------------|--|
| ASC008 | MHCA Elmt Dev Intan SUME Asset | Used to record MHCA adjustments to Intangible SUME Development costs calculated off line. |
| ASC010 | GFE Incorp Intan SUME Assets | GFE provided to assist with the development of SUME equipment. |
| ASC020 | Deliveries Intan SUME Assets | In year transfer of the current cost of Intangible SUME Non Current Assets from Defence Equipment + Support equipment programme - EP to SBSOs. To be used for asset deliveries in DE+S only. To be cleared down to ASC000 when a project is fully delivered. |
| ASC050 | SUME Intang Capital Manpower | This RAC will capture the flow of DE&S direct manpower costs associated with delivery of Intangible SUME AUC. It will link to a new L Code Control Account RAC requested under RACE 2014/15 Reference 1aBCT. |
| ASD000 | Intangible SUME Accum Depn | System code within ORACLE. Intangibles SUME - accumulated depreciation on current cost. |
| ASE000 | Intangible SUME Backlog Depn | System code within ORACLE. Intangibles SUME - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| ASF030 | Intangible SUME Assets Income | In year income credited against Intangible SUME Non Current Assets. To be used by Defence Equipment + Support - DE+S only and to clear down to ASC000 at year end following sign off of DRAc. |
| ASF050 | Intan SUME Assets Credit Elmt | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ASC000 at year end following sign off of DRAc. |

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| ASF060 | Intan SUME Assets Accr Element | To be used by Defence Equipment + Support - DE+S only and to be cleared down to ASC000 at year end following sign off of DRAc. |
| ASF080 | Intan SUME Cptl Additions InYr | In year capital expenditure on SUME Intangibles. This Resource Account Code - RAC should not be used for assets found in year, transfers in or the capitalisation of Assets Under Construction - AUC projects. To be cleared down to ASC000 at year end following sign off of DRAc. |
| ASF090 | FATS CDEL Tasks - SUME CDEL | FATS TASKING - This is only to be used where the output is to be capitalised and placed on the balance sheet. This is not for expensed items where other RACs have been created. This RAC is for the SUME CDEL element of the transaction. |
| ASX000 | Intan SUME AUC Asset Clearing | System code within ORACLE. Clearing account for the acquisition of SUME Intangibles. |
| BAC000 | Prop BuildNonDw Cost Valuation | System code within ORACLE. 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. |
| BAD000 | Property NDw AccDep on Cos/Val | System code within ORACLE. Property Non Dwelling - accumulated depreciation on current cost. |
| BAD001 | Prop NDw DecResPro AccDep NNuc | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Non Nuclear. |

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| BAD002 | Prop NDw DecRes Pro AccDep Nuc | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Nuclear. |
| BAE000 | Prop NDw Bklog Dep on Cost/Val | System code within ORACLE. Property Non Dwelling - backlog depreciation - additional depreciation-arising from revaluation that would have been charged in prior years. |
| BAE001 | Prop NDwDec/ResProBklogDep NNuc | Backlog depreciation-additional depreciation arising from revaluation that would have been charged in prior years-on capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Non Nuclear. |
| BAE002 | Prop NDw Dec/ResProBklogDep Nuc | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years-on capitalised provisions for the future decommissioning and restoration costs for Property Non Dwelling - Nuclear. |
| BAF080 | Property BNDw CapitalAdd In Yr | In year capital expenditure on Property Buildings Non Dwelling excluding SCA. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BAC000 at year-end following sign off of DRAc. |
| BAF081 | Prop BNonDw Capital Add SCA IY | In year capital expenditure SCA on Property Buildings Non Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BAG001 | PropBuildNDw DecResPro CapNNuc | Capitalised provision for the future decommissioning and restoration costs for Property Buildings Non Dwelling-Non Nuclear. |
| BAH000 | Prop BNDw CapProv IY DisRateCh | Not to be used in 08-09. To be cleared down to BAG001 |

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| BAX000 | PropBuildNDwell Asset Clearing | System code within ORACLE. Clearing account for the acquisition of Property Buildings Non Dwelling. |
| BBC000 | SUME Cost/Valuation | System code within ORACLE. Single Use Fighting Equipment current gross replacement cost-includes all ORACLE FE with no equivalent civilian use. |
| BBC001 | SUME Decom/Rest ProvCapitalised | Capitalised provision for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBD000 | SUME Accum depn on Cost/Val | System code within ORACLE. Single use Fighting Equipment - accumulated depreciation on current cost. |
| BBD001 | SUME Decom/Rest Prov Acc Depn | In year depreciation charge on current cost of capitalised provisions for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBE000 | SUME Backlog depn on Cost/Val | System code within ORACLE. Single Use Fighting Equipment-backlog depreciation - additional depreciation-arising from revaluation that would have been charged in prior years. |
| BBE001 | SUME Decom/Rest Pro Bcklog Dpn | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years - on capitalised provisions for the future decommissioning and restoration costs for Single Use Fighting Equipment. |
| BBG080 | SUME Capital Additions In Year | In year capital expenditure on Single Use Fighting Equipment. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction. |

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| BBG081 | SUME Capital Additions SCA IY | In year capital expenditure SCA on Single Use Fighting Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction. |
| BBH000 | SUME Cap Prov InYr Dis Rate Ch | Not to be used in 08-09. To be cleared down to BBC001 |
| BBK000 | SG Gross Cost/Value | This will be the primary code will be used to record the assets on the SoFP. |
| BBK080 | SG Capital Additions In Year | This code will be used for new additions if any to the Stockpile Goods category. |
| BBL000 | SG Accum Depn | This code will be used for accumulative depreciation to arrive at the NBV. |
| BBM000 | SG Backlog Depn | This code will be used for any backlog depreciation that may be necessary as part of the transition. |
| BBN000 | SG Asset Clearing | This code will be used for migration of Stockpile Goods assets in an out of the SoFP |
| BBX000 | SUME Asset Clearing | System code within ORACLE. SUME Equipment Asset Clearing for acquisition of Single Use Military Equipment. |

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| 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 the Planning Round. |
| BCC000 | P+M Cost/Valuation | Plant and Machinery Cost/Valuation. System code within ORACLE. P+ M current gross replacement cost. |
| BCD000 | P+M Accum Depn | System code within ORACLE. Plant and Machinery - accumulated depreciation on current cost. |
| BCE000 | P+M Backlog Depn | Plant and Machinery Backlog Depreciation. System code within ORACLE. P+M-backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BCF080 | P+M Capital Additions In Year | Plant and Machinery Capital Additions In Year. In year capital expenditure on Plant and Machinery. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BCC000 at year-end following sign off of DRAc. |
| BCF081 | P+M Capital Additions SCA IY | In year capital expenditure SCA on Plant and Machinery. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BCX000 | P+M Asset Clearing | Plant and Machinery Asset Clearing. System code within ORACLE. Clearing account for the acquisition of P + M. |
| BDC000 | Prop Build Dwelling Cost Val | System code within ORACLE. Property Buildings Dwelling current gross replacement cost for buildings used primarily as residence. Includes associated structures such as garages and parking areas and any underlying and associated land such as gardens and yards |

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| BDD000 | Prop Dw Accum Dep on Cost/Val | System code within ORACLE. 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. |
| BDE000 | Prop Dw Bklog Depn on Cost/Val | System code within Oracle. Property Dwelling - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BDE001 | Prop Dw DecResProv BkgDep NNuc | Backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years - on capitalised provisions for the future decommissioning and restoration costs for Property Dwelling - Non Nuclear. |
| BDF080 | Prop BuildDw Cap Addtns In Yr | In year capital expenditure on Property Buildings Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BDC000 at year-end following sign off of DRAc |
| BDF081 | Prop BuildDw Cap Add SCA IY | In year capital expenditure SCA on Property Buildings Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BDG001 | Prop BDw Dec Res Prov Cap Nnuc | Capitalised Provision for the future decommissioning and restoration costs for Property Buildings Dwelling - Non Nuclear. |
| BDH000 | Prop BDw CapProv IY Dis Rte Ch | Not to be used in 08-09. To be cleared down to BDG001 |

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| BDX000 | Prop BuildDwell Asset Clearing | System code within Oracle. Clearing account for the acquisition of Property Buildings Dwelling. |
| BEC000 | IT+Comms Cost/Valuation | System code within ORACLE. IT and Communications Equipment current gross replacement cost - includes mainframe computers/communication and satellite systems/networks and cabling. |
| BED000 | IT+Comms Accum Depn | System code within ORACLE. IT and Communications Equipment - accumulated depreciation on current cost. |
| BEE000 | IT+Comms Backlog Depn | System code within ORACLE. IT and Communications Equipment - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BEF080 | IT+Comms Capital Addtns In Yr | IT and Communications Capital Additions In Year. In year capital expenditure on IT and Communications Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BEC000 at year-end following sign off of DRAc |
| BEF081 | IT+Comms Capital Add SCA In Yr | In year capital expenditure SCA on IT and Communications Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BEX000 | IT+Comms Asset Clearing | System code within ORACLE. Clearing account for the acquisition of IT and Communications Equipment. |
| BFC000 | Transport-FE Cost/Valuation | System code within Oracle. Transport-Fighting Equipment Cost/Valuation. Transport - Dual Use Fighting Equipment - current gross replacement cost - equipment that could be used by civilian organisations as well as having a military use i.e. Royal Fleet Auxiliaries/transport aircraft |

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| BFD000 | Transport-FE Accum Depn | System code within Oracle. Transport-Fighting Equipment Accumulated Depreciation. Transport - Dual Use Fighting Equipment - accumulated depreciation on current cost. |
| BFE000 | Transport-FE Backlog Depn | System code within Oracle. Transport-Fighting Equipment Backlog Depreciation. Transport - Dual Use Fighting Equipment - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BFG080 | Transport FE Capital Add In Yr | Transport-Fighting Equipment Capital Additions In Year. In year capital expenditure on Transport - Dual Use Fighting Equipment. This Resource Account Code-RAC-should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down at year-end following sign off of DRAc. To be cleared down to BFC000 |
| BFG081 | Transport FE Cap Add SCA In Yr | In year capital expenditure SCA on Transport - Dual Use Fighting Equipment. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BFX000 | Transport - FE Asset Clearing | System code within Oracle. Transport-Fighting Equipment Asset Clearing. Clearing account for the acquisition of Transport - Dual Use Fighting Equipment. |
| BGC000 | Prop Land NonDw Cost Valuation | System code within ORACLE. Land Non Dwelling current gross replacement cost - includes land use for offices/warehouses/ hospitals/barracks//hangers/runways/farms and car parks. |
| BGC002 | PropLand NDw Dec ResPro CapNuc | Capitalised provision for the future decommissioning and restoration costs for Land Non Dwelling - Nuclear. |
| BGD000 | Prop Lnd NDw Accum Depn CstVal | System code within ORACLE. Property LAND Non Dwellings - accumulated depreciation on current cost. |

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| BGE000 | Prop Lnd NDw Bcklog Dep CstVal | System code within ORACLE. Property LAND Non Dwellings - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BGF080 | Prop Land NDw CapitalAdd In Yr | In year capital expenditure on Land Non Dwelling excluding SCA. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets under Construction projects. To be cleared down to BGC000 at year-end following sign off of DRAC |
| BGF081 | Prop Land NonDw Cap Add SCA IY | In year capital expenditure SCA on Land Non Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BGG001 | PropLand NDw DecResPro CapNNuc | Capitalised provision for the future decommissioning and restoration costs for Land Non Dwelling - Non Nuclear. |
| BGH000 | Prop L NdwCapProv IY DisRateCh | Not to be used in 08-09. To be cleared down to BGG001. |
| BGX000 | PropLand NDwell Asset Clearing | System code within ORACLE. Clearing account for the acquisition of Land Non Dwelling. |
| BHC000 | Prop Land Dwelling Cost Val | System code within ORACLE. Dwelling current gross replacement cost for land used primarily for residence. Includes associated structures such as garages and parking areas and any underlying and associated land as gardens and yards. |
| BHD000 | Prop Land Dw Accum Depn CstVal | System code within ORACLE. Property LAND Dwellings -accumulated depreciation on current cost. |

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| BHE000 | Prop Land Dw Bklog Depn CstVal | System code within ORACLE. Property LAND Dwellings- backlog depreciation-additional depreciation arising from revaluation that would have been charged in prior years. |
| BHF080 | Prop Land Dw Cap Addtns In Yr | In year capital expenditure on Land Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BHC000 at year-end following sign off of DRAc |
| BHF081 | Prop Land Dw Cap Addtns SCA IY | In year capital expenditure SCA on Land Dwelling. This Resource Account Code - RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BHG001 | Prop L Dwell ResProv Cap Nnuc | Capitalised Provision for the future decommissioning and restoration costs for Land Dwelling - Non Nuclear. |
| BHH000 | Prop L DwCapProv IY Dis Rte Ch | Not to be used in 08-09. To be cleared down to BHG001. |
| BHX000 | Prop Land Dwell Asset Clearing | System code within ORACLE. Clearing account for the acquisition of Land Dwelling. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustment RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. This RAC is not to be used in the Planning Round |
| BHZ666 | Tot FSCL Realism Adj PBF Only | |
| BTC000 | Transport-Other Cost/Valuation | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - current gross replacement cost - vehicles that were previously disclosed under Plant Machinery and Vehicles prior to FY 0405. |

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| BTD000 | Transport-Other Accum Depn | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - accumulated depreciation on current cost. |
| BTE000 | Transport-Other Backlog Depn | System code within ORACLE. Transport - Non Fighting Equipment Vehicles - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| BTR080 | Transport-Other Cap Add In Yr | In year capital expenditure on Transport-Non Fighting Equipment Vehicles. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. To be cleared down to BTC000 at year end following sign off of DRAc |
| BTR081 | Transport-Other Cap Add SCA IY | In year capital expenditure SCA on Transport-Non Fighting Equipment Vehicles. This Resource Account Code-RAC should not be used for assets found in year transfers in or the capitalisation of Assets Under Construction projects. |
| BTX000 | Transport-Other Asset Clearing | System code within ORACLE. Clearing account for the acquisition of Transport - Non Fighting Equipment Vehicles. |
| BWC000 | Fiscal AUC Gross Cost | Fiscal AUC - the costs incurred in the construction of a fixed asset to the point of being brought into use and capitalised. |
| BWD002 | Fiscal AUC Embodiment Loan | Embodiment loans from external management groupings to be capitalised as part of Fiscal AUC. |
| BWD004 | Fiscal AUC Deliveries | Deliveries to external management groupings. Only clear-down RAC to cost code when a project is fully delivered. |

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| BWD008 | Fiscal AUC MHCA | Modified Historic Cost Accounting Element of Fiscal Assets Under Construction. MHCA adjustment to Fiscal AUC. |
| BWE001 | Fiscal AUC Post Design Servcs | Capitalised expenditure on post design services. To be cleared down to BWC000 |
| BWE002 | Fiscal AUC Post Design Svcs EA | Fiscal AUC CDEL expenditure on External Assistance Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE005 | Fiscal AUC Income | Income to be credited against Fiscal Assets Under Construction-AUC. To be cleared down to BWC000 |
| BWE006 | Fiscal AUC Payables Element | Creditors in respect of Fiscal Assets Under Construction - AUC. To be cleared down to BWC000 |
| BWE007 | Fiscal AUC Accruals Element | Accrued Costs in respect of Fiscal Assets Under of Construction - AUC. To be cleared down to BWC000 |
| BWE008 | Fiscal AUC Payables Element EA | Fiscal AUC CDEL expenditure on External Assistance Payables Element falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE009 | Fiscal AUC Accruals Element EA | Fiscal AUC CDEL expenditure on External Assistance Accruals Element falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |

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| BWE080 | Fiscal AUC Capital Add In Year | In Year additions to Fiscal Assets Under Construction - AUC. To be cleared down to BWC000 |
| BWE081 | Fiscal AUC Capital Add SCA IY | In Year additions on Service Concession Arrangements (SCA) to Fiscal Assets Under Construction - AUC. |
| BWE090 | Fiscal AUC Capital Add IY EA | Fiscal AUC CDEL expenditure on External Assistance Capital Additions In Year falling into D Fin Pol EA categories K to U. To be cleared down to BWC000 |
| BWE100 | AUC FISCAL Capital Manpower | This RAC will capture the flow of DE&S direct manpower costs associated with delivery of AUC FISCAL. It will link to a new L Code Control Account RAC requested under RACE 2014/15 Reference 1aBCT. |
| BWF000 | SUME AUC Gross Cost | Single Use Military Equipment Assets Under Construction Gross Cost. SUME AUC - the costs incurred in the construction of a fixed asset to the point of being brought into use and capitalised. |
| BWF002 | 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 SUME AUC. |
| 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. |
| BWF008 | SUME AUC MHCA | Single Use Military Equipment Assets Under Construction Modified Historic Cost Accounting. MHCA Element of adjustment to SUME AUC. |

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| BWG001 | SUME AUC Post Design Services | Single Use Military Equipment Assets Under Construction Post Design Services. Capitalised expenditure on SUME AUC post design services. To be cleared down to BWF000 |
| BWG002 | SUME AUC Post Design Servs-EA | SUME AUC CDEL expenditure on External Assistance Post Design Services falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG005 | SUME AUC Income | Single Use Military Equipment Assets Under Construction Income. Income to be credited against SUME AUC To be cleared down to BWF000 |
| BWG006 | SUME AUC Payables Element | Single Use Military Equipment Assets Under Construction Creditor Element of. Creditors in respect of SUME AUC. To be cleared down to BWF000 |
| BWG007 | SUME AUC Accruals Element | Single Use Military Equipment Assets Under Construction Accrual Element. Accrued Costs in respect of SUME AUC. To be cleared down to BWF000 |
| BWG008 | SUME AUC Payables Element-EA | SUME AUC CDEL expenditure on External Assistance Payables Element falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG009 | SUME AUC Accruals Element-EA | SUME AUC CDEL expenditure on External Assistance Accruals Element falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG080 | SUME AUC Capital Add In Year | Single Use Military Equipment Assets Under Construction Capital Additions In-Year. In-Year capital additions to SUME AUC. To be cleared down to BWF000 |

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| BWG081 | SUME AUC Capital Add SCA In Yr | In-Year capital additions Service Concession Arrangements (SCA) to SUME AUC. |
| BWG090 | SUME AUC Capital Add In Yr-EA | SUME AUC CDEL expenditure on External Assistance Capital Additions In Year falling into D Fin Pol EA categories K to U. To be cleared down to BWF000 |
| BWG100 | AUC SUME Capitalised Manpower | This RAC will capture the flow of DE&S direct manpower costs associated with delivery of AUC SUME. It will link to a new L Code Control Account RAC requested under RACE 2014/15 Reference 1aBCT. |
| BYA000 | NCA Migration Control Account | Non-Current Assets Migration Control Account. |
| BYB000 | AUC Cost of Removal Clearing | Assets Under Construction Cost of Removal Clearing. ORACLE system account - not prescribed for use - superseded by BYD000. |
| BYC000 | Reval Reserve on Retirement | Proceeds of Sale I/E Holding. System code within ORACLE. Clearing account for the net revaluation reserve on assets retired. Manual journal required to clear the account to the KBA/KDA/KAD range of Resource Accounting Codes - RACs. |
| BYD000 | Cost of Disposal Control Acct | Cost of Removals I/E Holding. System code within ORACLE. Clearing account for the cost of disposing fixed assets to third parties. Manual journal required to clear the account to the RAD range of Resource Accounting Codes - RACs. |
| BYE000 | NBV of Retirement Control Acct | Net Book Value Retired I/E Holding. System code within ORACLE. Clearing account for the NBV of assets retired. Manual journal required to clear the account to the RAB range of Resource Accounting Codes - RACs for disposals to third parties and MKB range of RACs for write-off |

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| BYX001 | NCA Intercompany Rcpts + Pmts | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| BYX002 | NCA Deferred Depn Reserves | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| BYX003 | NCA Deferred Depn Expenditure | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| BYX004 | NCA Depn Adjustment | Functionality unlikely to be used. Asset code required for system set-up in ORACLE. |
| CAA001 | HYDRO Long Term Loan | Hydrographic Long Term Loan. MOD loan to Hydrographic Office on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Debtors. |
| CAA005 | DSG Long Term Loan | MOD loan to Defence Support Group (DSG) on initial capitalisation repayable with interest. Short term loans to assist financing should be shown as Sundry Debtors. |
| CAA010 | DSTL Long Term Loan | Defence Science and Technology Laboratory Long Term Loan. Long Term Loan to DSTL Trading Fund Agency. |
| CAB000 | Other Equity Financial Assets | Value of MODs financial assets - including Public Dividend Capital and Golden Shares in QinetiQ and Organisations other than Trading Funds. |

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| CAB100 | HYDRO Public Dividend Capital | Hydrographic 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 (DSG) Trading Fund Agency |
| CAB600 | DSTL Public Dividend Capital | Defence Science and Technology Laboratory Public Dividend Capital. Public Dividend Capital in the DSTL Trading Fund Agency |
| CAC100 | Hydro Captl Loan Cash Repayment | In year repayments of long term loans to the Hydrographic Office. This RAC should be cleared down to CAA001 at year-end following sign off of the DRAC. |
| CAC150 | 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 DRAC. |
| CAC500 | DSG Captl Loan Cash Repayment | This RAC should be cleared down to CAA005 at year-end following sign off of the DRAC. |
| CAC550 | DSG Long Term Loan Addn Cash | This RAC should be cleared down to CAA005 at year-end following sign off of the DRAC. |
| CAC600 | DSTL Captl Loan Cash Repayment | In year repayments of long term loans to DSTL. This RAC should be cleared down to CAA010 at year-end following sign off of the DRAC. |

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| CAC650 | DSTL Long Term Loan Addtn-Cash | In year additional long term loans to DSTL. This RAC should be cleared down to CAA010 at year-end following sign off of the DRAc. |
| CAD100 | 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 DRAc. |
| CAD500 | DSG PDC Cash Movement In Year | This RAC should be cleared down to CAB500 at year-end following sign off of the DRAc. |
| CAD600 | DSTL PDC Cash Movement In Year | In year cash movements in Public Dividend Capital with DSTL. This RAC should be cleared down to CAB600 at year-end following sign off of the DRAc. |
| CBA000 | Financial Assets Derivatives | Fair value of the derivative held by the department. |
| CBA001 | Fin Assets Deriv Fuel Hedging | The Financial Asset Derivative arising from the contracts place for Fuel Hedging. |
| 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. |
| CDA000 | CRC Allowances | Asset - allowances in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme. |

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| DAB100 | GWMB Complete Gross Cost-Value | Guided Weapons Missiles and Bombs - Complete - Gross Cost/Valuation System code within Oracle. GWMB current gross replacement cost. |
| DAB150 | GWMB Complete Cptl Addtns IY | Guided Weapons Missiles and Bombs - Complete - Capital Additions In Year. In Year additions to GWMB assets. To be cleared down to DAB100 |
| DAB200 | GWMB Comp Accum Depn on CosVal | Guided Weapons Missiles and Bombs - Complete - Accumulated Depreciation on Cost-Valuation. System code within Oracle. GWMB accumulated depreciation on current cost. |
| DAB300 | GWMB Comp Bklog Depn on CosVal | Guided Weapons Missiles and Bombs - Complete - Backlog Depreciation on Cost-Valuation. System code within Oracle. GWMB - backlog depreciation - additional depreciation arising from revaluation that would have been charged in prior years. |
| DAC100 | CS Armament Invent | Gross value of Armament Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. |
| DAC150 | CS Armament Invent Cap Add IY | In-Year additions to Armament Inventory capital spares. To be cleared down to DAC100 |
| 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. Movements are posted as summary journals to the general ledger - Manual or electronic transfer - using GL020 proforma. Charges reflected in the Capital Spares Depreciation account - MLB001 |
| DAC300 | CS Armament Invent Bk log Depn | Backlog Log depreciation. Backlog depreciation for consumption and/or obsolescence of Armament Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200 |

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| DAD100 | CS General Invent | Gross value of General Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAD150 | CS General Invent Cap Add IY | In-Year additions to General Inventory capital spares. To be cleared down to DAD100 |
| 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. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in the Capital Spares Depreciation account - MLB001 |
| DAD300 | CS General Invent Bk Log Depn | Capital Spares General Inventory Backlog Log depreciation. Backlog depreciation for consumption and/or obsolescence of General Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200 |
| DAE100 | CS Med Dental + Vet Invent | Gross value of Medical/Dental and Veterinary Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAE150 | CS MedDental+VetInventCapAdIY | In-Year additions to Medical/ Dental and Veterinary Inventory capital spares. To be cleared down to DAE100 |
| 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. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account - MLB001 |
| DAE300 | CS Med Dent+Vet Strs Bklg Depn | Capital Spares Medical/ Dental and Veterinary Stores Backlog provisions. Backlog Provision for consumption and/or obsolescence of Medical/ Dental and Veterinary Stores Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200 |

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| DAF100 | CS Engineering + Tech Invent | Gross value of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAF150 | CS Eng+Tech Invent SUME CapAIY | In-Year additions to Engineering and Technical Inventory capital spares. To be cleared down to DAF100 |
| DAF151 | CS Eng+Tech Invent FisciCapAIY | In-Year additions to Engineering and Technical Inventory capital spares. Fiscal expenditure only. Accumulated depreciation for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as accumulated depreciation in the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAF200 | CS Eng+Tech Invent Deprn | Charges reflected in Capital Spares Depreciation account - MLB001 Backlog depreciation for consumption and/or obsolescence of Engineering and Technical Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200 |
| DAF300 | CS Eng+Tech Invent Bk Log Deprn | Charges reflected in Fixed Asset Revaluation Reserve account - KBA200 |
| DAJ100 | CS Strat Weapon Sys Invent | Gross value of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAJ150 | CSStratWpnsSys InventCapAddIY | In-Year additions to Strategic Weapons Systems Inventory capital spares. To be cleared down to DAJ100 Accumulated depreciation for consumption and/or obsolescence of Strategic Weapons Systems Inventory Capital Spares - disclosed in the accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DAJ200 | CS Strat Wpn Sys Invent Deprn | Charges reflected in Capital Spares Depreciation account - MLB001 |

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| DAJ300 | CS Strat Wpn Sys Invent BkDeprn | <p>Backlog depreciation for consumption and/or obsolescence of Strategic Weapon System Inventory Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account - KBA200</p> |
| DAL100 | CS GWMB Invent | <p>Gross value of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as fixed assets. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Note: Excludes assembled missiles - use GWMB Gross Cost/Value account - BBN100</p> |
| DAL150 | CS GWMB Invent CapAdd In Yr | <p>In-Year additions to Guided Weapons Missiles and Bombs Inventory capital spares. To be cleared down to DAL100</p> |
| DAL200 | CS - GWMB Depn | <p>Accumulated depreciation for consumption and/or obsolescence of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as accumulated depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Capital Spares Depreciation account MLB001</p> |
| DAL300 | CS GWMB Bk Log Depn | <p>Backlog depreciation for consumption and/or obsolescence of Guided Weapons Missiles and Bombs Capital Spares - disclosed in the accounts as backlog depreciation on the asset pool. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Fixed Asset Revaluation Reserve account KBA200</p> |
| DFC100 | RMC Non-Exploding Munitions | <p>Gross value of Non-Exploding Munitions Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.</p> |
| DFC101 | RMC N-E Muns - Consumption | <p>For the reduction in RMC Inventory balances as a result on Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands</p> |
| DFC150 | RMC Non-Expl Muns Adns - SoIP | <p>To record the In Year Spend on Inventory Purchases (SoIP) for DFC150</p> |

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| DFC200 | RMC NonExpl Munitions Inv Prov | Accumulated provision for write-down to net realisable value of excess and obsolete Munitions Inventory Raw Materials and Consumables. Also includes movements in lifetime depreciations. Movements are posted as summary journals to the general ledger manual or electronic transfer - using GJ20 proforma. Charges reflected in Stock Valuation Depreciations - Raw materials and consumables - Stores Valuation Depreciation account PMA001 |
| DFD100 | RMC General Invent | Gross value of General Inventory Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFD101 | RMC General Inv - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFD150 | RMC Gen Invent Addns - SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for DFD150 |
| DFD200 | RMC General Invent Prov | Accumulated Provision for write-down to net realisable value of excess and obsolete General Inventory Raw Materials and Consumables. Also includes movements in lifetime Provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001 |
| DFE100 | RMC Med Dent + Vet Invent | Gross value of Medical/Dental and Veterinary Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFE101 | RMC Med Dent+Vet - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFE150 | RMC Med+Dent Addns - SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for DFE150 |

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| DFE200 | RMC Med Dent + Vet Invent Prov | Accumulated provision for write-down to net realisable value of excess and obsolete Medical/Dental and Veterinary Inventory. Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001 |
| DFF100 | RMC Engineering + Tech Invent | Gross value of Engineering and Technical raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFF101 | RMC Eng + Tech - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFF150 | RMC Eng+Tech Addns SUME - SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for DFF150 |
| DFF151 | RMC Eng+Tech Addns Fiscal SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for FISCAL Eng & Tech RMC Inventory |
| 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. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001 |
| DFG100 | RMC Oils and Lubricants Invent | To record SOIP for Oils and Lubricants for use by Defence Fuels Group. |
| DFG101 | RMC Oils + Lubes - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |

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| DFG110 | RMC Marine Fuel Invent | To record SOIP for Marine Fuels and link to Standard Price Variance RACs. |
| DFG111 | RMC Marine Fuel - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFG115 | RMC Marine Fuel Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG115 |
| DFG120 | RMC Aviation Fuel Invent | To record SOIP for Aviation Fuels and link to Standard Price Variance RACs. |
| DFG121 | RMC Aviation Fuel Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFG125 | RMC Aviation Fuel Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG125 |
| DFG130 | RMC Ground Diesel Invent | To record SOIP for Ground Diesel Fuel for issue in Bulk or Jerricans |
| DFG131 | RMC Ground Diesel Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |

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| DFG135 | RMC Ground Diesel Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG135 |
| DFG140 | RMC Ground Ulgas Invent | To record SOIP for Ground Unleaded Fuel for issue in Bulk or Jerricans |
| DFG141 | RMC Ground Ulgas - Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFG145 | RMC Ulgas Fuel Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG145 |
| DFG150 | RMC Oil+Lubes Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG150 |
| DFG160 | RMC Industrial Gas Invent | To record SOIP for Industrial Gases |
| DFG161 | RMC Industrial Gas Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFG165 | RMC Indust Gas Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFG165 |

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| DFG200 | RMC Oil Fuel+Lubri Invent Prov | Accumulated Provision for write-down to net realisable value of excess and obsolete Oil Fuel and Lubricant Inventory Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in the Stock Valuation Provisions - Oil Fuel and Lubricant Stores account PMA500 |
| DFJ100 | RMC Strat Weapon Sys Invent | Gross value of Strategic Weapons Systems Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| DFJ101 | RMC Strat Weapons Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFJ150 | RMC Strat Weapons Addns - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFJ150 |
| DFJ200 | RMC Strat Wpn Sys Invent Prov | Accumulated provision for write-down to net realisable value of excess and obsolete Strategic Weapons Systems Inventory Raw Material and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account. PMA001 |
| DFL100 | RMC GWMB Invent | Gross value of Guided Weapons Missiles and Bombs Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Note: Excludes assembled missiles - use GWMB Gross Cost/Value account BBN100 |
| DFL101 | RMC GWMB Inventory Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulation by another PT or by Front Line Commands |
| DFL150 | RMC GWMB Additions - SolP | To record the In Year Spend on Inventory Purchases (SolP) for DFL150 |

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| 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 Guided Weapons Missiles and Bombs Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provision account PMA001 |
| DFM100 | RMC Explod Munitns Gross Post | Accumulated provision for write-down to net realisable value of excess and obsolete Munitions Stores Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation Provisions - Raw materials and consumables - Inventory Valuation Provision account PMA001 |
| DFM101 | RMC Exploding Muns Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulpction by another PT or by Front Line Commands |
| DFM150 | RMC Expl Muns Additions - SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for DFM150 |
| DFM200 | RMC Explod Munitns Prov Post | Backlog Provisions for write-down to net realisable value of excess and obsolete Munitions Stores Raw Materials and Consumables. Also includes movements in lifetime Provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Revaluation Reserve account KCC000 |
| DFP100 | RMC Clothing+Textiles Invent | Gross value of Clothing and Textiles Stores Raw Materials and Consumables. Movements are posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma. |
| DFP101 | RMC Clothing + Txl Consumption | For the reduction in RMC Inventory balances as a result of Consumption - encompassing consumption by the owning PT, consulpction by another PT or by Front Line Commands |
| DFP150 | RMC Clothing + Addns - SoIP | To record the In Year Spend on Inventory Purchases (SoIP) for DFP150 |

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| DFP200 | RMC Cloth+Textiles Invent Prov | Accumulated provision for write-down to net realisable value of excess and obsolete Clothing and Textile Inventory Raw Materials and Consumables. Also includes movements in lifetime provisions. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. Charges reflected in Stock Valuation provision account PMA001 |
| DJA000 | Inventory Clearing | Account reconciling all receipts from trade and payments from feeder systems leaving goods received not paid for to be posted to inventory accruals account at each period end on reversing journals. |
| DMA001 | Inventory 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. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma |
| 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. Movements are posted as summary journals to the general ledger - manual or electronic transfer - using a GL020 proforma. NB. Management Groups need to ensure all balances relating to stocks Raw Materials and Consumables - Capital Spares & assembled GWMB are posted to either codes DMA001 or DMA002 |
| DMA004 | 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. |
| DWA001 | Consumables under Conversion | Consumable Inventory under Conversion. Excludes current Year expenditure. Costs Should be transferred from here to DF*100 upon receipt (ensuring this doesn't double count any system postings). |
| DWA005 | RMC under Conversion - IY SOIP | Consumable Inventory under Conversion Current Year expenditure. Values will be rolled up into DWA001 as part of the YE routine. |
| EAA000 | Trade Receivables | Trade Receivables. For Order to Cash use only. System code within ORACLE. System Account of total Debtors invoices - less credit notes issued. Details are supplied by FMSSC and maintained in the Accounts Receivable ledger. |

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| EAB000 | Trade Receivables Unbilled | Manual posting code within ORACLE. Accrued income due from Debtors for which invoices have not yet been issued by FMSSC in the Accounts Receivable ledger. |
| EAG000 | Trade Recvbls Unapplied Rcpts | Trade Receivables Unapplied Receipts. For Order to Cash use only. System code within ORACLE. Holding account for unapplied receipts - unapplied receipts are put on to - known - customers account but not yet applied to a debit. |
| EAH000 | Trade Recvbls Un-iden Rcpts | Trade Receivables Unidentified Receipts. For Order to Cash use only. System code within ORACLE. Holding account for unidentified receipts - unidentified receipts are receipts for which customers are not known. |
| EAJ000 | Trade Receivables On Ac Rcpts | Trade Receivables On Account Receipts. For Order to Cash use only. System code within ORACLE. Holding account for on account payments - on account receipts are put onto a known customer account without reference to a debit - e.g. deposit or repayment |
| EAK000 | Construction Contract-Balances | Not to be used in 08-09 |
| EAZ000 | Local Receivables | Non OTC receivables. Locally entered and managed receivables including billed and unbilled local receivables. Unbilled receivables to be sent to DBS Fin for OTC to use EAB000 |
| EBA000 | Deposits + Advances made | Deposits and Advances made. Deposits and Advances made by MOD against commercial contracts. |
| EBB000 | WPB - Cash with Paying Agents | War Pensions Benefits - Cash with Paying Agents. For use by War Pensions Benefits only. |

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| ECA001 | Inland Revenue | Inland Revenue. To collect Income Tax refunds for employees from the Tax Office. |
| ECB001 | COSVAT Refund Control. | Contracted Out Service deductible Input VAT - COSVAT - refund control account. |
| ECB002 | USAF 100% Deductible VAT | United States Air Force 100% Deductible Value Added Tax. 100% Deductible Input VAT Debtor Control Account. Currently used by Strike Command for expenditure incurred by USAF personnel - Sun. |
| ECB003 | FORMULA DIV | FORMULA Deductible Input Value Added Tax. Deductible - formula DIV - Input VAT - Debtor Control for monthly accruals. |
| ECB005 | VAT COS Control | System code within ORACLE. VAT COS Control Account - debtor at Management Group level. This is a system code and must not be deleted. |
| ECB006 | VAT TYPE C AP | Value Added Tax TYPE C AP. System code within ORACLE. Input VAT from invoices for Contracted Out Services processed through the Accounts Payable system. |
| ECB007 | VAT TYPE C GL | Value Added Tax TYPE C GL. Input VAT from invoices for Contracted Out Services processed through journals in the General Ledger - Oracle. |
| ECB008 | VAT TYPE R AP | Value Added Tax TYPE R AP. System code within Operational Research and Critical-Link Evaluation ORACLE. 100% Deductible Input Value Added Tax - VAT from invoices processed through the Accounts Payable system - Oracle. |

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| ECB009 | VAT TYPE R GL | Value Added Tax TYPE R GL. 100% Deductible Input VAT from transactions processed through journals in the General Ledger - Oracle. |
| ECC001 | DSS Receivables | Department of Social Security receivables account. |
| ECD000 | WPB OGD Receivables | For use by War Pensions Benefits only. |
| EEA000 | Staff Receivables | Staff Loans and Advances to be repaid to MOD. |
| EEA200 | Civilian Advances | Civilian Advances. For management of ASHP debtors by PAA |
| EEA300 | Bursary Receivables | For management of bursary debtors by PPO TLBs |
| EEC000 | Sundry Receivables | Other Debtors or debit balances not arising through the Accounts Receivable ledger or Staff Loans and Advances. Include short term loans and accrued dividends relating to Trading Funds. |
| EED100 | Long Service Advance Pay | Long Service Advance of Pay. For management of Long Service Advance of Pay -LSAP- debtors by PPO Top Level Budget Holders -TLBs. |

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| EED200 | Services Home Ownership Plan | For management of Service Home Ownership Plan - debtors by PPO TLB Holders. |
| EED300 | Long Term Loans+ Prepaymt IYM | Prepayments and loans greater than £20M in value and repayable in more than one year, charged to CDEL. |
| EEK000 | Supply Reciv frm Consolid Fund | Supply Receivable to the Consolidated Fund - For CFAT use only |
| EFA000 | Prepayments other than FMS | Prepayments other than Foreign Military Sales. System code within ORACLE. Payments to suppliers other than Foreign Military Sales payments - made prior to the period in which the goods and services are received eg. prepaid equipment rental. This account is distinct from advances paid on contracts EBA000 |
| EFA100 | BDS-US FMS Term Liab Res Ac | TLR account at Federal Reserve Bank New York - FRBNY, otherwise known as Her Majesty's Treasury FMS Account. Linked to Bank ctrl a/c SMPMC ZZZG85W001. Interest Bearing. Contra entry for USG drawdown on BDS-US FMS Trust Fund - TF a/c ZZZG81G350, EFA200. Manual Journal BDS-US Pol & Com MG only |
| EFA200 | BDS-US FMS Trust Fund Ac | TF Account held by USG at Federal Reserve Bank New York - FRBNY alias US Treasury Fund Account. Linked to mirror control a/c - SPMC ZZZG81G350. Receives funding from BDS-US FMS TLR a/c - ZZZG85W001, EFA100 to effect disbursements. Contra entry with the BDS-US FMS DCA a/c - ZZZG81G001 EFA300 for disbursements. Manual journal/feeder BDS-US & Pol & Com MG only |
| EFA300 | BDS-US FMS Disbursmt Ctrl Ac | DCA account. Linked to control a/c - SPMC ZZZG81G001. Receives contra entry from BDS-US FMS TF a/c - ZZZG81G350, EFA200 for disbursements. Contra with GNE for IPT charges. A/c represents amalgamation of advance admin surcharges and accessorial surcharges on progress payments disbursed undelivered. Manual journal/feeder BDS-US & Pol & Com MG only |
| EFB000 | Prepay under Off BS SCA deals | Prepay under Off SoFP SCA deals Prepayments Under Off Statement of Financial Position Private Finance Initiative deals. Prepayments made in respect of Service Concession Arrangements. |

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| EFB010 | Prepay under On BS SCA deals | Prepay under On SoFP SCA deals Prepayments under On Statement of Financial Position Private Finance Initiative deals. Prepayments made in respect of Service Concession Arrangements. |
| EFB020 | PrepayUnder Off BS CLS/IOS dls | Prepay under Off SoFP CLS/IOS deals Prepayment under Off Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability deals. Prepayments made in respect of CLS/IOS Contracts. |
| EFB030 | PrepayUnder On BS CLS/IOS deal | Prepay Under On SoFP CLS/IOS deal Prepayments under On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability deals. Prepayments made in respect of CLS/IOS Contracts. |
| EGA000 | Fin Lease Rcvbles Short Term | Finance Lease Receivables Short Term. For use by JPA as an Accounts Receivable suspense account - temp usage by JPA only. |
| 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 in respect of finance leases where MOD is the lessor. |
| 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 to NWA002 |
| EHA100 | Long Serv Adv Pay Debt Prov | Long Service Advance of Pay Debt provisions. For management of LSAP debt provision by PPO Top Level Budget Holders - TLBs. |
| EHA200 | Civilian Advances Debt Prov | Civilian Advances Debt provisions. For management of ASHP debt provision by PPA |

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| EHA300 | Bursary Receivables Debt Prov | For management of bursary receivable provision by PPO TLBs. |
| EJA000 | System Suspense Oracle | System Suspense ORACLE. System code within ORACLE. General suspense account in set of books. |
| EJA001 | Invalid UIN FSB Account | Invalid Unit Identity Number Feeder Suspense Budget Account. Transactions within feeder systems prior to the Portal against invalid UINs are posted to this account for clearance. |
| ELC000 | Corrupt Ldg Hdg Civ Pay Ind | Corrupt Ledger Heading Civilian Pay Industrial. Corrupt ledger headings - Industrial civilian pay control account for errors picked up in feeder system before being posted to Management Groups. Industrial Civilian Pay Feeder System and Manual Correcting Journals |
| ELD000 | Corrupt Ldg Hdg Civ Pay NonInd | Corrupt Ledger Heading Civilian Pay Non Industrial. Corrupt ledger headings - Non-industrial civilian pay control account for errors picked up in feeder system before being posted to Management Groups. Non-Industrial Civilian Pay Feeder System and Manual Correcting Journals |
| ELE000 | Corrupt Ldg Hdg FMS | Corrupt Ledger Heading FMS. Corrupt ledger headings - FMS control account for errors picked up in feeder system before being posted to Management Groups. Manual Journals Only |
| ELK000 | Corrupt Ldg Hdg CTC | Corrupt Ledger Heading Civilian Travel Claims. Corrupt ledger headings - Civilian travel claims control account for errors picked up in feeder system before being posted to Management Groups. CTC Feeder System and Manual Correcting Journals. |
| ELL000 | Corrupt Ledger Heading CRUISE | Corrupt Ledger Heading CRUISE. Corrupt ledger Headings - CRUISE control account for errors picked up in Feeder system before being posted to Management Groups. CRUISE Feeder System and Manual Correcting Journals. |

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| ELN000 | Corrupt Ldg Hdg JPA Mlt Pay+Ex | Corrupt Ledger Heading Joint Personnel Authority Military Pay and Expenses. Corrupt Ledger Heading JPA Military Pay and Expenses control account for errors picked up in feeder system before being posted to Management Groups. JPA Pay Feeder System and Manual Correcting Journals |
| EMC000 | Invalid Data Civ Pay Ind Fdr | Invalid Data Civilian Pay Industrial Feeder. System Account to hold transactions from industrial civilian pay feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Industrial Civilian Pay Feeder System and Manual Correcting Journals |
| EMD000 | Invalid Data Civ Pay NonInd Fd | Invalid Data Civilian Pay Non Industrial Feeder. System Account to hold transactions from non-industrial civilian pay feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Non-Industrial Civilian Pay Feeder System |
| EME000 | 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 & com MG only. |
| EMJ000 | Invalid Data CRUISE Fdr | Invalid Data CRUISE Feeder. System Account to hold transactions from the CRUISE feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. CRUISE Feeder System and manual correcting journals |
| EMK000 | Invalid Data CTC Fdr | Invalid Data Civilian Travel Claims Feeder. System Account to hold transactions from CTC feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. CTC Feeder System and Manual Correcting Journals |
| EML000 | Invalid Data Cash Office | Invalid Data Cash Office. System Account to hold transactions from the Cash Office Feeder that pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. Cash Office Feeder System and Manual Correcting Journals |
| EMN000 | Invalid Data 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 pass through the CAPITAL Portal but cannot be posted because of incorrect standing data in the Management Group. Must be cleared each month by manual journal. JPA Feeder System and Manual Correcting Journals |

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| ENA000 | Sub Ledger Suspense PO Receivg | Sub Ledger Suspense Purchase Order Receiving. ORACLE system account needed for setup - not prescribed for use. |
| ENB000 | PO Inventory Suspense | Purchase Order Inventory Suspense. ORACLE system account needed for setup - not prescribed for use. |
| ENC000 | Sub Ledger Suspence PO | Sub Ledger Suspense Purchase Order. Purchase Order module error suspense account - PO. Period-End Update Procedure + Manual Correcting Journals. |
| END000 | Sub Ledger Suspense AP | Sub Ledger Suspense Accounts Payable. Accounts Payable module error suspense account. Period-End Update Procedure + Manual Correcting Journals. |
| ENE000 | Sub Ledger Suspense AR | Sub Ledger Suspense Accounts Receivable. Accounts Receivable module error suspense account. Period-End Update Procedure + Manual Correcting Journals. |
| ENF000 | Sub Ldgr Suspense Non Cur Asst | Non-Current Assets (NCA) module error suspence account. Non-Current Asset Module Postings and Period-End Update Procedure + Manual Correcting Journals. |
| ENG000 | JPA AR Suspense Account | Accounts Receivable module error suspense account. Accounts receivable Module Postings and Period-End Update Procedure + Manual Correcting Journals. For use by JPA. Default account for postings from the Portal when a mapping to RAC does not exist or is not found from legacy system suspense account or IAC. A corrective journal entry to an appropriate RAC is required. EPA000 mapping may exist on SDS pending RAC choice by CAPITAL COA or may relate to faults in local load or of IT posting systems |
| EPA000 | Unmapped Inventory Suspense | |

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| EQA000 | Current Asset Embed Derivative | This RAC is only to be used for posting changes to the fair value of embedded derivatives within one year in the future |
| EYA001 | MOD Susp Acs | <p>MOD Suspense Accounts. Amounts temporarily and exceptionally held in suspense a. pending write-off b. resolution and corrective journal entry. The latter must be cleared each month by manual journal. Local Cash Account - Transfer Entry - TE or Booking Minute - BM raised</p> <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management</p> |
| FAA001 | UK Bank GIRO | <p>CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> <p>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 o to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management</p> |
| FAB001 | UK Bank Royal Bank of Scotland | <p>CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management</p> |
| FAC001 | UK Bank Lloyds | <p>CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group- UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management</p> |
| FAD001 | UK Bank Ulster | <p>CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management</p> |
| FAE001 | UK Bank Northern | <p>CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |

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| FAF001 | UK Bank of England - DGCA | To show the balance on the Defence General Cash Account for the purpose of recording the bank figure in the MOD Statement of Financial Position. This code is for use only by Central Banking and Fund Management. Account holder records payments and receipts through the Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAG001 | UK Bank Barclays | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Imprest Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAH001 | UK Bank HSBC | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAJ001 | UK Bank PMG | To show the balance on a Bank Account with the Office of Paymaster General for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Account holder pays bills and records receipts through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAK001 | UK Bank Citibank | To show the balance on a Bank Account with the Office of Paymaster for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Account holder pays bills and records receipts through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FAX001 | UK Bank Other | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCA001 | O/S Bank Barclays-Kenya | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |

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| FCB001 | O/S Bank Barclays - Accra | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills</p> |
| FCC001 | O/S Bank TottaandAcores-P-Gal | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCE001 | O/S Bank General-Belg | <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCF001 | O/S Bank Fortis-Belgium | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCG001 | O/S Bank Barclays-Cyprus | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCH001 | O/S Bank Hellenic-Cyprus | <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCK001 | O/S Bank Union-Finland | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |

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| 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 his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCM001 | 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 his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCN001 | O/S Bank Sparkasse-Ger | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCP001 | O/S Bank Dresdner-Ger | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCU001 | O/S Bank Merch Nat - Germany | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCV001 | O/S Bank Belize Bank-Belize | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FCW001 | O/S Bank Barclays-Int Belize | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |

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| FCX001 | O/S Bank Hong Kong+Shanghai | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FCY001 | O/S Bank Commonwealth-Aus | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDA001 | O/S Bank Standard Char-Fi | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transaction forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDB001 | O/S Bank Citibank-USA | <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Account: Group Account holder funds Imprest Accounts. Accounts transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDD001 | O/S Bank Royal BoC-Canada | <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account holder funds Imprest Accounts. Accounts transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDE001 | O/S Bank Citibank UK-USDollars | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDF001 | O/S Bank Citibank UK-Euros | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |

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| FDG001 | O/S Bank Barclays-Barbados | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDH001 | O/S Bank ANZ Grindlays | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDJ001 | O/S Bank Standard Char-Thai | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDK001 | O/S Bank Standard Char-Sing | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDL001 | O/S Bank Standard Char-Ind | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDM001 | O/S Bank Saudi Brit Bank | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDN001 | O/S Bank Grindlays-Pakistan | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |

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| FDP001 | O/S Bank Brit Bank Mid E-Mus | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDR001 | O/S Bank Anz Grinlays Plc-Jor | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDT001 | O/S Bank Standar Char-India | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDU001 | O/S Bank Grindlays Ltd-Nepal | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDV001 | O/S Bank Federal Res - USA | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDW001 | O/S Bank Osmanlia-Turkey | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FDX001 | O/S Bank Svenska-Sweden | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |

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| FDY001 | O/S Bank Lloyds-Spain | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FDZ001 | OS Bank Standard Charter-Nepal | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group - UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting Team at Bath for input to Central records via CRUISE interface</p> |
| FEA001 | O/S Bank Den Norse-Norway | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting Team at Bath for input to Central records via CRUISE interface</p> |
| FEB001 | O/S Bank Norges-Norway | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting Team at Bath for input to Central records via CRUISE interface</p> |
| FEC001 | O/S Bank ABN Amro-Holland | <p>To show the balance on an Imprest or Group Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Account. Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FED001 | O/S Bank Mid Med-Malta | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEE001 | O/S Bank BCI-Italy | <p>To show the balance on an Imprest or Group bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Group Account Holder funds Imprest Accounts. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |

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| FEF001 | O/S Bank Natwest-Gibraltar | <p>To show the balance on an Imprest or Group Bank Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Account: Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEG001 | O/S Bank Standard Char-S AF | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEH001 | O/S Bank Nat Bank-Kuwait | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEK001 | O/S Bank Kredit Kassen Norway | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEL000 | Euro Bank | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEX001 | O/S Bank Other | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |
| FEY001 | O/S Bank Saudi International | <p>To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises Cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface</p> |

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| FEZ001 | O/S Bank Nazionale Del Lavro | To show the balance on an Imprest Account for the purpose of recording a bank figure in the MOD Statement of Financial Position. This code must be unique by Management Group-UIN. Local Imprest Account holder raises cheques for cash or to pay bills through his Bank Account. Account transactions forwarded to Central Banking and Fund Management CRUISE Accounting at Bath for input to Central records via CRUISE interface |
| FJA001 | Bank 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 represents unrepresented items. |
| FKA004 | PtP GBP Non GAR-Exotic Commerz | PtP Euro Non GAR-Exotic currency. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA005 | PtP Euro Commerzbank | PtP Euro. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA006 | PtP GBP Non GAR-Mixed Commerz | PtP Euro Non GAR-Other/Mixed. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA007 | PtP US Dollars-Commerzbank | PtP US Dollars-Commerz. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA008 | PtP US Dollars-Citibank | PtP US Dollars-Citibank. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA013 | PtP GBP Cross Border Commerz | PtP Foreign Sterling. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |

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| FKA014 | PtP Dummy Bank Acct Cont Pmnts | PtP Dummy Bank Acct Cont Pmnts. PtP Oracle system Accounts Payable bank account. To be used within the Shared Service Centre only. |
| FKA015 | PtP GBS RBS BACS | Purchase to Pay Bank 1 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA016 | PtP GBS RBS Payable Orders | Purchase to Pay Bank 2 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA017 | PtP GBS Citibank CHAPS/RFT | Purchase to Pay Bank 3 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA018 | PtP GBS Citibank Funding POs | Purchase to Pay Bank 4 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA019 | PtP Bank 5 | Purchase to Pay Bank 5 - PtP Oracle system Accounts Payable bank Account. To be used within the Shared Service Centre only. |
| FKA020 | PtP GBS Citibank Euro | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA021 | PtP GBS Citibank GBP Foreign | To be used solely by FMSSC IR to manage foreign currency transactions |

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| FKA022 | PtP Citibank USD | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA023 | DBS Finance FX Payments 4 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA024 | DBS Finance FX Payments 5 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA025 | DBS Finance FX Payments 6 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA026 | DBS Finance FX Payments 7 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA027 | DBS Finance FX Payments 8 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA028 | DBS Finance FX Payments 9 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA029 | DBS Finance FX Payments 10 | To be used solely by FMSSC IR to manage foreign currency transactions |

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| FKA030 | DBS Finance FX Payments 11 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA031 | DBS Finance FX Payments 12 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA032 | DBS Finance FX Payments 13 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA033 | DBS Finance FX Payments 14 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA034 | DBS Finance FX Payments 15 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA035 | DBS Finance FX Payments 16 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA036 | DBS Finance FX Payments 17 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA037 | DBS Finance FX Payments 18 | To be used solely by FMSSC IR to manage foreign currency transactions |

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| FKA038 | DBS Finance FX Payments 19 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FKA039 | DBS Finance FX Payments 20 | To be used solely by FMSSC IR to manage foreign currency transactions |
| FRA001 | Cash - Sterling balances | Cash - Sterling balances. Cash in hand - petty cash - stocks of postal orders and stamps. Cash/Imprest Journals and Manual Correcting Journals Only. |
| FRA002 | Cash - Currency balances | Cash - Currency balances. Cash in hand - petty cash - stocks of postal orders and stamps - Foreign Currency. Cash/Imprest Journals and Manual Correcting Journals Only. |
| FTA000 | Cash FSI Control Ac | Cash Flight Sub Imprest Control Account. Control account for flight sub imprests - FSIs - used when a part of a RAF unit detaches on exercise and makes advances of cash. |
| FTB000 | Army Temporary Imprest Ac | Army Temporary Imprest Account. Control account for Army temporary imprest accounts when a part of an Army unit detaches on exercise and makes advances of cash. |
| FXA001 | System Cash Receivables | System Cash Receivables. Oracle system Accounts Receivable local cash/bank account. |
| FXA002 | System Cash Payables | System Cash Payables. Oracle system Accounts Payable local cash/bank account. |

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| GAA000 | CL AP Control Ac | Current Liability Accounts Payable Control Account. System code within ORACLE. System Control Account of total Creditors invoices - less credit notes received - maintained in the Accounts Payable ledger. |
| GAA001 | Manual Payable Account | Current Liabilities Manual Creditors for TLB/HLB/BLB invoiced activity not yet processed by P-t-P |
| GAA005 | P2P Trade Payable | P2P systems use only. |
| GAA100 | CL P2P Control Ac | Current liability Purchase to Payment Control Account. Purchase to Payment - P2P use only. Used to enable reconciliation between the value of bills recorded as paid by P2P against the actual value of payments made from Bills3 relating to P2P bills. |
| GBA000 | CL Exp Accrual Ac | Current liability Expenditure Accrual Account. System code within ORACLE. Accruals in respect of goods or services received for which invoices have not been received by FMSSC or locally at the end of the accounting period. See Resource Account Codes GBA010 and GBA020 |
| GBA001 | PtP CL Expenditure Accruals Ac | Purchase to Pay Current Liability Expenditure Accrual Account - System code set up within PtP only. Accruals in respect of goods or services received for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA005 | P2P Accruals | P2P systems use only. |
| GBA010 | CL Exp Accr Ac Prop Plt+Eq NCA | Accruals in respect of goods or services received - chargeable as Non-Current Assets - for which invoices have not been received by FMSSC at the end of the accounting period. |

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| GBA015 | CL Exp Accrual Ac Intan NCA | Accruals in respect of services received chargeable as Intangible Non-Current Assets for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA020 | 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 Cap Spares/GWMB received chargeable as Non Current Assets for which invoices have not been received by DBA at the end of the accounting period. |
| GBA022 | CL RMC Inventories Accl Acct | Accruals in respect of stocks received chargeable as Current Assets for which invoices have not been received by FMSSC at the end of the accounting period. |
| GBA030 | Inventory Clearing P2P | Inventory Clearing Purchase to Payment. P2P use only. Matches DSMS accruals posting to P2P accruals posting. |
| GBA040 | DPCA Inventory Accruals SolP | Contract Expenditure on SolP that is managed by DE+S Inventory Systems. |
| GBA041 | DPCA Inventory Accruals - CapS | Contract Expenditure on Captial Spares that are managed by DE+S Inventory Systems. |
| GCA001 | CL OGD - Inland Revenue | Current liability Other Government Department - Inland Revenue. Tax revenue collected from employees - payable to Inland Revenue and PAYE Settlement Agreements for benefits-in-kind. |

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| GCB001 | CL OGD HMCE OUTPUT VAT | Current liability Other Government Department Her Majestys Custom and Excise Output Value Added Tax. General VAT Creditor Control Account - Sun. |
| GCB002 | CL OGD HMCE VAT TYPE P AR | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type P AR. System code within ORACLE. Output Value Added Tax VAT for non-formula sales transactions processed through the Accounts Receivable system. |
| GCB003 | CL OGD HMCE VAT TYPE P GL | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type P GL. Output VAT for non-formula sales transactions processed through the General Ledger - ORACLE. |
| GCB004 | CL OGD HMCE VAT TYPE S AR | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type S AR. System code within ORACLE. Output VAT for formula sales transactions processed through the Accounts Receivable system. |
| GCB006 | CL OGD HMCE VAT TYPE T AR | Current liability Other Government Department Her Majestys Custom and Excise Value Added Tax Type T AR. System code within ORACLE. Output VAT for 100% recoverable sales transactions processed through the Accounts Receivable system. |
| GCB010 | Imports VAT | Imports Value Added Tax. Control account for VAT payable to Her Majesty's Revenue and Customs - creditor - in respect of VAT arising on imports. Postings will be from Central Contracts, Miscellaneous bills and Foreign Military Sales. |
| GCB015 | 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 Customs and Excise. |
| GCB020 | VAT Variance P2P | Value Added Tax Variance Purchase to Payment. P2P use only. Account for variance as a result of VAT on invoice being different to the Value Added Tax VAT calculated in AP based on the PO price and the VAT code. This will only apply to unrecoverable VAT |

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| GCC001 | CL OGD DSS | Creditors ledger Other Government Department, Department of Social Security. National Insurance Contributions collected from Employees owed to DSS. |
| GCD000 | WPB CL OGD | War Pensions Benefits Creditors Ledger Other Department. For use by War Pensions Benefits only. |
| GEA001 | CL Staff Payables | Current Liabilities Staff Payables. Amount owed to employees - Manual Journals. |
| GEB001 | CL Payroll + Pensions | Current Liabilities Payroll and Pensions. Amounts collected from staff for payover to a third Party - except Tax and DSS e.g. Union subs/ voluntary and Statutory deductions from pay. |
| GED001 | CL Collaborative Projects | Current Liabilities Collaborative Projects. Records receipt of money on behalf of a third party in advance - Manual Journals |
| GEH001 | CL Sundry Payables | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals. |
| GEH002 | CL Sdy Pybls Prop Plt+Eq NCA | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals |
| GEH003 | CL Sundry Payables Intan NCA | For other Sundry Payables - Other Person or Entity to whom money is owed - Manual Journals. |

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| GEH010 | Payments confirmation Diff P2P | Payments confirmation Difference Purchase to Payment. P2P use only. Used to trap differences between the payments posting in P2P and the actual posting in FMSSC. Auto posting to create a balance. Manual journals to clear down. Account must be cleared to zero prior to each month end GL transfer to DLO Management Groups |
| GEK001 | CFER Payables excl TF + AFHL | Used to collect the values of unbudgeted and other receipts that cannot be retained. These sums are surrendered to HMT as a monthly payover by Accounts - Ledgers. |
| GEL000 | Liabilities Derivatives | 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 within one year in the future |
| GEL002 | Liab Derivatives Fuel Hedging | The Liabilities Derivative arising from the contracts place for Fuel Hedging |
| GEN000 | CRC Liabilities | Liabilities in-year for carbon dioxide emissions under the CRC Energy Efficiency Scheme |
| GFA001 | CL Customer Adv | Current Liabilities Customer Advance Amounts advanced by customers ahead of services provided to them - Manual Journals. |
| GGA001 | CL Accruals + Deferred Income | Current Liabilities Accruals and Deferred Income. Deferred Income for income received in advance of the period to which it relates. |

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| GHA001 | CL Fin Lease Oblgs | Current Liabilities Finance Lease Obligations. Capital element only of finance lease obligations - where MOD is the lessee - payable within 1 year. See HAA002 for obligations payable beyond 1 year |
| GHA002 | NLF Loans Payable in 1 year | National Loans Fund Loans repayable within 1 year. See HAA001 for loans repayable beyond 1 year. |
| GHB000 | SCA Oblig cash less than 1 Yr | Service Concession Obligations cash less than 1 year. Obligations under Service Concession Arrangements payable within 1 year. |
| GHB010 | SCA Oblig noncash less than1yr | Service Concession Obligations - non cash-less than 1 year. Obligations under Service Concession Arrangements payable within 1 year. |
| GHB020 | CLS/IOS Obli cash less than1yr | Contractor Logistics Support/Integrated Operational Support Liability Obligations cash-less than 1 year. |
| GHB030 | CLS/IOS Obl NonCashLessThan1Yr | Contractor Logistics Support/Integrated Operational Support Liability Obligations non cash-less than 1 year. |
| GMA000 | Cash IMG PB+F | Cash Inter Management Group Planning Budgeting and Forecasting. For use within the Cognos Planning and Forecasting Application only. This code should be used to plan/forecast all cash IMG transactions. To be cleared down to KAA000 |
| GMACA0 | Cash IMG DIO NCA MG | Cash Inter Management Group Defence Estates Fixed Asset Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to CAO will be against this account. CRUISE Feeders or Centrally approval journals only |

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| GMACB0 | Cash IMG DIO PPD | Cash Inter Management Group DIO Programme 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 approval journals only |
| GMACC0 | Cash IMG DIO ODC | Cash Inter Management Group DIO Operational Development Coherence. 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 approval journals only |
| GMADC0 | Cash IMG P2P | Cash Inter Management Group Purchase to Payment Chief Defence Logistics. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DC0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMADK0 | Cash IMG Equipment NCA Manager | Defence Logistic Organisation Single Statement of Financial Position Owner. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DK0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMADM0 | Cash IMG DE+S | Cash Inter Management Group Defence Equipment and Support. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DMO will be against this account. CRUISE Feeders or Centrally approved journals only |
| GMADN0 | Cash IMG SCA Exc PB+F E-NCAM | Cash Inter Management Group Service Concessions Excluding Planning Budgeting + Forecasting E-NCAM |
| GMADP0 | Cash IMG SCA Exc PB+F N E-NCAM | Cash Inter Management Group Service Concessions Excluding Planning Budgeting + Forecasting Non E-NCAM |
| GMADX0 | Cash IMG DE+S GOCO | |

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| GMAFA0 | Cash IMG WPB | Cash Inter Management Group War Pension Benefits. Inter Management Group current account for cash only transactions posted from other Management Groupings to FAO will be against this account. CRUISE Feeders or Centrally approved journals only. |
| GMAJ10 | Cash IMG DCDS Fin Mil Cap | Cash Inter Management Group Deputy Chief of Defence Staff Finance Military Capability. 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 approval journals only |
| GMAJ20 | Cash IMG CDP | Cash Inter Management Group Chief of Defence Personnel. 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 approval journals only. |
| GMAJ30 | Cash IMG DG Finance | Cash Inter Management Group Director General Finance. 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 approval journals only. |
| GMAJ40 | Cash IMG DST | Cash Inter Management Group Defence Science and Technology. 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 approval journals only |
| GMAJ50 | Cash IMG DG T+CS | Cash Inter Management Group Director General Transformation and Corporate Services. 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 approval journals only |
| GMAJ60 | Cash IMG UAE | Cash Inter Management Group United Arab Emirates. 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 approval journals only. |
| GMAJCO | Cash IMG DBS | Inter Management Group Cash Account for the DBS. All transactions posted from other Management Groupings to DBS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals |

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| GMAJE0 | Cash IMG DESO - Closed | Cash Inter Management Group Defence Export Services Organisation. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JE0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAJH0 | Cash IMG DBS Fin Sys Accountng | Cash Inter Management Group Defence Bills Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJJ0 | Cash IMG MDP | Cash Inter Management Group Chief Constable Ministry of Defence Police. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JJ0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAJK0 | Cash IMG DIO Head Office | Cash Inter Management Group DIO Head Office. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DIO Head Office will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAJL0 | Cash IMG DIO Operations | Cash Inter Management Group DIO Operations. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to DIO Operations will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJP0 | Cash IMG DBS Fin VAT Accountng | Cash Inter Management Group Corporate Management and Financial Accountant Cash and Banking Services. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JP0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAJS0 | Cash IMG DSEA | Cash Inter Management Group Defence Safety and Environmental Agency. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JS0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAJT0 | Cash IMG - London HQ - Closed | Cash Inter Management Group London Head Office. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JT0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAJU0 | Cash IMG Sec Pol and Ops | Cash Inter Management Group DG Sec Pol and Ops. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JU0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJV0 | Cash IMG DIO SCA Ex PBF N NCAM | Cash Inter Management Group Service Concessions Excluding Planning Budgeting and Forecasting Non Single Balance Sheet Owner |
| GMAJW0 | Cash IMG DIO SCA Exc PB+F NCAM | Cash Inter Management Group Service Concessions Excluding Planning Budgeting and Forecasting Single Balance Sheet Owner |
| GMAJY0 | Cash IMG MAA | Cash Inter Management Group Military Aviation Authority. Inter Management Group Current Account for cash only transactions posted form other Management Groupings to JY0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAJZ0 | Cash IMG MODSAP | Cash Inter Management Group Ministry of Defence Saudi Arabian Project. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to JZ0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAK10 | Cash IMG BFC - Closed | Cash Inter Management Group British Forces Cyprus. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K10 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAK20 | Cash IMG CDI | Cash Inter Management Group Chief Defence Intelligence. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K20 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAK40 | Cash IMG JFC HQ | Cash Inter Management Group JFC HQ. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K40 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAK50 | Cash IMG Chief of Staff | Cash Inter Management Group Chief of Staff. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K50 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAK70 | Cash IMG Defence Academy | Cash Inter Management Group Defence Academy. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to K70 will be against this account. CRUISE Feeders or Centrally approved journals only |
| GMAKA0 | Cash IMG Healthcare | Cash Inter Management Group Surgeon General. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAKB0 | Cash IMG ISS | Cash Inter Management Group Information Systems and Services. 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 approval journals only |
| GMAKH0 | Cash IMG DBS DPS | Cash Inter Management Group Defence Business Services Dir People Services. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KH0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAKU0 | Cash IMG PJHQ | Cash Inter Management Group Permanent Joint Headquarters. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KU0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAKV0 | Cash IMG BFSAI - Closed | Cash Inter Management Group British Forces South Atlantic Islands. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KV0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAKW0 | Cash IMG Gibraltar - Closed | Cash Inter Management Group Gibraltar. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KW0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAKX0 | Cash IMG SCA Exc PB+F Central | Cash Inter Management Group Service Concessions. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KX0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAKY0 | Cash IMG Equipment Programming | Cash Inter Management Group Equipment Programming. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to KY0 will be against this account. CRUISE Feeders or Centrally approval journals only. Excluded from Planning Budgeting & Forecasting |
| GMAMH0 | Cash IMG Air Command MG | Cash Inter Management Group Strike Command Management Group. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to MH0 will be against this account. CRUISE Feeders or Centrally approval journals only |
| GMAMJ0 | Cash IMG SCA Exc PB+F Air | Service Concessions Excluded from Planning Budgeting + Forecasting - Air TLB |
| GMANA0 | Cash IMG AFPS | Cash Inter Management Group Armed Forces Pension Scheme. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to NA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVA0 | Cash IMG CLF | Cash Inter Management Group Commander Land Forces |
| GMAVC0 | Cash IMG Land Forces CAP 1 | Cash Inter Management Group Land Forces Capality 1. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VC0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVD0 | Cash IMG Force Dev + Trg | Cash Inter Management Group Force Development and Training |

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| GMAVE0 | Cash IMG CM + PB | Cash Inter Management Group Central Manpower and Army Programme Budget |
| GMAVF0 | Cash IMG Land Forces CAP 2 | Cash Inter Management Group Land Forces Capability 2. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VF0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVH0 | Cash IMG Joint Helicopter Cmnd | Cash Inter Management Group Joint Helicopter Command. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VH0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVJ0 | Cash IMG Land Forces CAP 3 | Cash Inter Management Group Land Forces Capability 3. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VJ0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVK0 | Cash IMG Pers + SP Comd | Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VK0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVL0 | Cash IMG Land Forces CAP 4 | Cash Inter Management Group Land Forces Capability 4. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VL0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVM0 | Cash IMG COS Army HQ | Cash Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VM0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVP0 | Cash IMG Land Forces CAP 5 | Cash Inter Management Group Land Forces Capability 5. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VP0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMAVS0 | Cash IMG SCE Agency HLB | Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VS0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVU0 | Cash IMG LF TLB Strategic Risk | Cash Inter Management Group LF TLB Strategic Risk. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VU0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVV0 | Cash IMG LF Strat Commod Mgt | Cash Inter Management Group LF Strat Commod Mgt. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to VV0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMAVY0 | Cash IMG SCA Exc PB+F Land | Service Concessions Excluded from Planning Budgeting + Forecasting - Land TLB |
| GMAXG0 | Cash IMG SCA Exc PB+F Fleet | Service Concessions Excluded from Planning Budgeting + Forecasting - Fleet TLB |
| GMAXX0 | Cash IMG FLEET | Cash Inter Management Group FLEET. Inter Management Group Current Account for cash only transactions posted from other Management Groupings to XX0 will be against this account. CRUISE Feeders or Centrally approval journals only. |
| GMG000 | 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 |
| GMGCA0 | Cur Ac DIO NCA MG | Current Account Defence Estates Fixed Asset Management Group. Management Group Current Account for cash only transactions posted from other Management Groupings to NA0 will be against this account. CRUISE Feeders or Centrally approval journals only. |

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| GMGCB0 | Cur Ac DIO PPD | Current Account DIO Programme and Project Delivery. Inter Management Group Current Account for DIO Programme and Project Delivery. All transactions posted from other Management Groupings to DIO Programme and Project Delivery will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals |
| GMGCC0 | Cur Ac DIO ODC | Current Account DIO Operational Development Coherence. Inter Management Group Current Account for DIO Operational Development Coherence. All transactions posted from other Management Groupings to DIO Operational Development Coherence will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals |
| GMGDC0 | Cur Ac P2P - DE+S | Current Account Deputy Purchase to Payment - Chief Defence Logistics. Inter Management Group Current Account for the Deputy Chief Defence Logistics Management Group. All transactions posted from other Management Groupings to Deputy Chief Defence Logistics will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Current Account Defence Logistics Organisation Single Statement of Financial Position Owners. Inter Management Group Current Account for the Defence Logistics Organisation Management Group. All transactions posted from other Management Groupings to Civilian Management will be against account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGDK0 | Cur Ac Equipment NCA Manager | Current Account Defence Equipment and Support. Inter Management Group Current Account for DE+S. All transactions posted form other Management Groupings to DE+S will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGDM0 | Cur Ac DE+S | |
| GMGDN0 | Cur Ac SCA Exc PB+F E-NCAM | Current Account Service Concessions Excluding Planning Budgeting + Forecasting E-NCAM |
| GMGDP0 | Cur Ac SCA Exc PB+F Non E-NCAM | Service Concessions Excluded from Planning Budgeting + Forecasting Non Single Balance Sheet Owner - DE+S TLB |

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| GMGDY0 | Cur Ac DE+S GOCO | | 0 |
| | | Current Account War Pension Benefits. Inter Management Group current account for the WPA benefits Management Group. All transactions posted from other Management Groupings to WPA Benefits will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by Inter Management Group. To be cleared down to KAA000 | |
| GMGFA0 | Cur Ac WPB | Current Account Deputy Chief of Defence Staff Finance Military Capability. Inter Management Group Current Account for Deputy Chief of Defence Staff Finance Military Capability. All transactions posted from other Management Groupings to Deputy Chief of Defence Staff Finance Military Capability will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journal | |
| GMGJ10 | Cur Ac DCDS Fin Mil Cap | Current Account CDP. Inter Management Group Current Account for CDP. All transactions posted from other Management Groupings to CDP will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals | |
| GMGJ20 | Cur Ac CDP | Current Account Director General Finance. Inter Management Group Current Account for Director General Finance. All transactions posted from other Management Groupings to Director General Finance will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals | |
| GMGJ30 | Cur Ac DG Finance | Current Account Defence Science and Technology. Inter Management Group Current Account for Defence Science and Technology. All transactions posted from other Management Groupings to Defence Science and Technology will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals | |
| GMGJ40 | Cur Ac DST | Current Account Director General Transformation and Corporate Services. Inter Management Group Current Account for Director General Transformation and Corporate Services. All transactions posted from other Management Groupings to Director General Transformation and Corporate Services will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals | |
| GMGJ50 | Cur Ac DG T+CS | Current Account United Arab Emirates. Inter Management Group Current Account for United Arab Emirates. All transactions posted from other Management Groupings to United Arab Emirates will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journals | |
| GMGJ60 | Cur Ac UAE | | |

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| GMGJC0 | Cur Ac Defence Business Serv | Inter Management Group Cash Account for the DBS. All transactions posted from other Management Groupings to DBS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group Transfer Form GL010. Manual Journals |
| GMGJE0 | Cur Ac DESO - Closed | Current Account Defence Export Service Organisation - Central. Inter Management Group Current Account for Defence Export Service Organisation. All transaction posted from other management groupings to Defence Export Service Organisation will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by Inter Management Group transfer form GL010. Manual Journals |
| GMGJH0 | Cur Ac DBS Fin Sys Accounting | Current Account Defence Bills Agency - Central. Inter Management Group Current Account for Defence Bills Agency. All transactions posted from other Management Groupings to Defence Bills Agency will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGJJ0 | Cur Ac MDP | Current Account Chief Constable Ministry of Defence Police - Central. Inter Management Group Current Account for Chief Constable Ministry of Defence Police. All transactions posted from other Management Groupings to Chief Constable Ministry of Defence Police will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter-Management Group Transfer Form GL010. Manual Journals |
| GMGJK0 | Cur Ac DIO Head Office | Current Account DIO Head Office. Inter Management Group Current Account for DIO Head Office. All transactions posted from other Management Groupings to DIO Head Office will be against this account. Postings must be agreed by the initiating and receiving Management Groups Accountant |
| GMGJL0 | Cur Ac DIO Operations | Current Account DIO Operations. Inter Management Group Current Account for DIO Operations. All transactions posted from other Management Groupings to DIO Operations will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGJP0 | Cur Ac DBS Fin VAT Accounting | Current Account Corporate Management and Financial Accountant Cash and Banking Services. Inter Management Group current account for the CMFA C+BS Central Management Group. All transactions posted from other Management Groupings to CMFA C+BS Central will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |

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| GMGJS0 | Cur Ac DSEA | Current Account Defence Safety and Environmental Agency. Inter Management Group current account for DSEA. All transactions posted from other Management Groupings to DSEA will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGJT0 | Cur Ac - London HQ - Closed | Current Account London Head Office. Inter Management Group current account for London Head Office. All transactions posted from other Management Groupings to London Head Office will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGJU0 | Cur Ac Sec Pol and Ops | Current Account DG Sec Pol and Ops. Inter Management Group current account for DG Sec Pol and Ops Budgets. All transactions posted from other Management Groupings to DG Sec Pol and Ops Budgets will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGJV0 | Cur Ac DIO SCA Exc PB+F N NCAM | Current Account Service Concessions Excluding Planning Budgeting and Forecasting Non Single Balance Sheet Owner |
| GMGJW0 | Cur Ac DIO SCA Exc PB+F NCAM | Current Account Service Concessions Excluding Planning and Forecasting Single Balance Sheet Owner |
| GMGJY0 | Cur Ac MAA | Current Account Military Aviation Authority. Inter Management Group current account for MAA. All transactions posted from other Management Groupings to MAA will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGJZ0 | Cur Ac MODSAP | Current Account Ministry of Defence Saudi Arabian Project. Inter Management Group current account for MOD SAP. All transactions posted from other Management Groupings to MOD SAP will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGK10 | Cur Ac BFC CJO - Closed | Current Account British Forces Cyprus. Inter Management Group Current Account for British Forces Cyprus. All transactions posted from other Management Groupings to BFC will be against this account. Postings must be agreed by the initiating and receiving management |

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| GMGK20 | Cur Ac CDI | Current Account Chief Defence Intelligence. Inter Management Group current account for CDI. All transactions posted from other Management Groupings to CDI will be against this account. Postings must be agreed by the initiating and receiving Management |
| GMGK40 | Cur Ac JFC HQ | Current Account Joint Forces Command HQ. Inter Management Group current account for Joint Forces Command HQ. All transactions posted from other Management Groupings to JFC HQ will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGK50 | Cur Ac Chief of Staff | Current Account Chief of Staff. Inter Management Group current account for Chief of Staff. All transactions posted from other Management Groupings to CoS will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGK70 | Cur Ac Defence Academy Central | Current Account Defence Academy. Inter Management Group current account for the Defence Academy. All transactions posted from other Management Groupings to DefAc will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGKA0 | Cur Ac Healthcare - Cen | Current Account Surgeon General. Inter Management Group Current Account for Surgeon General. All transactions posted from other Management Groupings to SG will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGKB0 | Cur Ac ISS | Current Account Information Systems and Services. Inter Management Group Current Account for Information Systems and Services. All transactions posted from other Management Groupings to Information Systems and Services will be against this account. Postings must be agreed by the initiating and reviewing Management Group and supported by Inter Management Group Transfer Form GL010. Manual journal |
| GMGKH0 | Cur Ac DBS DPS | Current Account Service Personnel and Veterans Agency. Inter Management Group Current Account for Service Personnel and Veterans Agency. All transactions posted from other Management Groupings to Service Personnel and Veterans Agency will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGKU0 | Cur Ac PJHQ CJO | Current Account Permanent Joint Headquarters. Inter Management Group Current Account for Permanent Joint Headquarters. All transactions posted from other Management Groupings to PJHQ will be against this account. Postings must be agreed by the initiating and receiving management |

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| GMGKV0 | Cur Ac BFSAI - CJO - Closed | Current Account British Forces South Atlantic Islands. Inter Management Group Current Account for British Forces South Atlantic Islands. All transactions posted from other Management Groupings to BFSAI will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGKW0 | Cur Ac Gibraltar CJO - Closed | Current Account British Forces Gibraltar. Inter Management Group Current Account for British Forces Gibraltar. All transactions posted from other Management Groupings to BFGib will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGKX0 | Cur Ac SCA Exc PB+F Central | Current Account Service Concessions. Inter Management Group Current Account for transactions posted from other Management Groupings to KX0 will be against this account. CRUISE Feeders or Centrally approval journals only. Excluded from Plan |
| GMGKY0 | Cur Ac Equipment Programming | Current Account Equipment Programming. Inter Management Group Current Account for Equipment Programming. All transactions posted from other Management Groupings to EP will be against this account. Postings must be agreed by the initiating and receiving management |
| GMGMH0 | Cur Ac Air Command MG | Current Account Strike Command Management Group - STC. Inter Management Group Current Account for STC. All transactions posted from other Management Groupings to Internal Costs will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals |
| GMGMJ0 | Cur Ac SCA Exc PB+F Air | Service Concessions Excluded from Planning Budgeting + Forecasting - Air TLB |
| GMGNA0 | Cur Ac AFPS | Current Account Armed Forces Pension Scheme. Inter Management Group Current Account for AFPS. All transactions posted from other Management Groupings to AFPS will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter-Management Group Transfer Form GL010. Manual Journals |
| GMGVA0 | Cur Ac CLF | Current Account Commander Land Forces |

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| GMGVC0 | Cur Ac Land Forces CAP 1 | Current Account Land Forces Capability 1. Inter Management Group current account for Land Forces Capability 1. All transactions posted from other Management Groupings to Land Forces Capability 1 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGVD0 | Cur Ac Force Dev + Trg | Current Account Force Development and Training CLOSED - Inter Management Group Current Account for 4th Division Land Command. All transactions posted from other Management Groupings to 4th Division Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer |
| GMGVE0 | Cur Ac CM + PB | Current Account Land Forces Capability 2. Inter Management Group current account for Land Forces Capability 2. All transactions posted from other Management Groupings to Land Forces Capability 2 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGVF0 | Cur Ac Land Forces CAP 2 | Current Account Joint Helicopter Command - Land Command. Inter Management Group Current Account for Reserves and Cadets Land Command. All transactions posted from other Management Groupings to Reserves and Cadets Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group |
| GMGVH0 | Cur Ac JHC Land Cmd | Current Account Land Forces Capability 3. Inter Management Group current account for Land Forces Capability 3. All transactions posted from other Management Groupings to Land Forces Capability 3 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGVJ0 | Cur Ac Land Forces CAP 3 | Inter Management Group Current Account for UKSC G Land Command. All transactions posted from other Management Groupings to UKSC G Land Command will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer |
| GMGVK0 | Cur Ac Pers + SP Comd | Current Account Land Forces Capability 4. Inter Management Group current account for Land Forces Capability 4. All transactions posted from other Management Groupings to Land Forces Capability 4 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group |
| GMGVL0 | Cur Ac Land Forces CAP 4 | |

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| GMGVM0 | Cur Ac COS Army HQ | <p>Closed - All transactions posted from other Management Groupings to Capital Works Land Forces will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010. Manual Journals</p> <p>Current Account Land Forces Capability 5. Inter Management Group current account for Land Forces Capability 5. All transactions posted from other Management Groupings to Land Forces Capability 5 will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group</p> |
| GMGVPO | Cur Ac Land Forces CAP 5 | <p>Inter Management Group Current Account for SCE. All transactions posted from other Management Groupings to SCE will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by an Inter Management Group Transfer Form GL010</p> <p>Current Account LF TLB Strategic Risk. Inter Management Group current account for LF TLB Strategic Risk. All transactions posted from other Management Groupings to LF TLB Strategic Risk will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group</p> |
| GMGVS0 | Cur Ac SCE Agency HLB - Land | <p>Current Account LF Strat Commod Mgt. Inter Management Group current account for LF Strat Commod Mgt. All transactions posted from other Management Groupings to LF Strat Commod Mgt will be against this account. Postings must be agreed by the initiating and receiving Management Groups and supported by an Inter Management Group</p> |
| GMGVU0 | Cur Ac LF TLB Strategic Risk | <p>Service Concessions Excluded from Planning Budgeting + Forecasting - Land TLB</p> |
| GMGVV0 | Cur Ac LF Strat Commod Mgt | <p>Service Concessions Excluded from Planning Budgeting + Forecasting - Fleet TLB</p> <p>Current Account Fleet - Commander in Chief Fleet. Inter Management Group Current Account for Non-Disaggregated Funds CINCFLEET. All transactions posted from other Management Groupings to the Non-Disaggregated Funds will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by inter Management Group transfer form GL010. Manual Journal</p> |
| GMGVY0 | Cur Ac SCA Exc PB+F Land | <p>Service Concessions Excluded from Planning Budgeting + Forecasting - Land TLB</p> |
| GMGXG0 | Cur Ac SCA Exc PB+F Fleet | <p>Service Concessions Excluded from Planning Budgeting + Forecasting - Fleet TLB</p> <p>Current Account Fleet - Commander in Chief Fleet. Inter Management Group Current Account for Non-Disaggregated Funds CINCFLEET. All transactions posted from other Management Groupings to the Non-Disaggregated Funds will be against this account. Postings must be agreed by the initiating and reviewing Management Groups and supported by inter Management Group transfer form GL010. Manual Journal</p> |
| GMGXX0 | Cur Ac Fleet CinCFleet | <p>Service Concessions Excluded from Planning Budgeting + Forecasting - Land TLB</p> |

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| GNA000 | Bills Liverpool Paymnts Cu/Ac | <p>Bills Liverpool Payments Current Account. System code within ORACLE. Control Account within Management Groups recording transactions with the feeder - Bills Liverpool Payments Curr/Ac Feeder. Amendments can only be made to this Resource Account Code via the feeder system amendment procedures where sanctioned specifically by CFA - Inter Management Group. To be cleared down to KAA000</p> |
| GNB000 | Bills Liverpool Receipts Cu/Ac | <p>Bills Liverpool Receipts Current Account. System code within ORACLE. Control Account within Management Groups recording transactions with the feeder - Bills Receipts. Bills Receipts Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000</p> |
| GNC000 | FDR CIV PAY IND C/AC | <p>Feeder Civilian Pay Industrial Current Account. Control Account within Management Groups recording transactions with the feeder - Industrial Civilian Pay. Industrial Civilian Pay Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000</p> |
| GND000 | FDR CIV PAY NON IND C/AC | <p>Feeder Civilian Pay Non Industrial Current Account. Control Account within Management Groups recording transactions with the feeder - Non-industrial Civilian Pay. Non-industrial Civilian Pay Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA Inter Management Group. To be cleared down to KAA000</p> |
| GNE000 | BDS-US FMS Current Ac | <p>Receives transactions from the BDS-US FMS 301 feeder at MG level. Contra entries in BDS-US FMS DCA a/c and in BDS-US FMS import VAT a/c. Manual journal/feeder BDS-US, Pol & Com MG & DGFM only. To be cleared down to KAA000</p> |
| GNJ000 | CRUISE Exclude Function C/Ac | <p>CRUISE Exclude Function Current Account. Control Account within Management Groups recording transactions with the feeder - CRUISE Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned. To be cleared down to KAA000</p> |
| GNJ001 | CRUISE C/Ac | <p>Embedded in CRUISE. Do Not Delete.</p> |

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| GNK000 | FDR CTC C/AC | Feeder Civilian Travel Claims Current Account. Control Account within MGs recording transactions with the feeder - Civilian Travel Claims. CTC Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA - IMG. To be cleared down to KAA000 |
| GNL000 | 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 where sanctioned specifically by CFA-IMG. To be cleared down to KAA000 |
| GNN000 | Feeder JPA Milt Pay + Exp C/AC | Feeder Joint Personnel Agency Military Pay and Expense Current Account .Control Account within MGs recording transactions with the feeder - JPA Military Pay and Expenses Feeder. Amendments can only be made to this Resource Account Code - RAC via the feeder system amendment procedures where sanctioned specifically by CFA- IMG. To be cleared down to KAA000 |
| HAA001 | Long Term 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 beyond 1 year. |
| HAA004 | Deferred Income more than 1yr | Deferred Income expected to be received in more than 1 year. Deferred Income for income received in advance of the period to which it relates. |
| HAB000 | SCA Oblig cash 2-5yrs Inc | Service Concession Obligations cash 2-5 yrs inc. Obligations under Service Concession Arrangements payable between 2-5 yrs inc. |

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| HAB005 | SCA Oblig cash more than 5yrs | Obligations under Service Concession Arrangements payable beyond 5 years. |
| HAB010 | SCA Oblig non cash 2-5yrs Inc | Service Concession Obligations non cash 2-5 yrs inc. Obligations under Service Concession Arrangements payable beyond 2-5 yrs inc. |
| HAB015 | SCA Oblig noncash morethan 5yr | Obligations under Service Concession Arrangements payable beyond 5 years. |
| HAB020 | CLS/IOS Ob cash more than 1 Yr | Contractor Logistics Support/Integrated Operational Support Obligations cash more than 1 year. Obligations under Private Finance Initiative contracts payable beyond 1 year. |
| HAB030 | CLS/IOS Ob NonCashmore Than1Yr | Contractor Logistics Support/Integrated Operational Support Obligations non cash more than 1 year. Obligations under Private Finance Initiative contracts payable beyond 1 year. |
| 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 Decommissioning and Restoration Liability-Nuclear-Opening Balance. Provision for decommissioning and restoration and environmental costs of nuclear facilities. See JSP472 Ch 12. For Operating Cost Statement |
| JAA000 | Decom+RestrtrionLiab Nucl OpBal | - OCS increase/decrease to provision use NWB000 or NWB100 for 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 |

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| 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 |
| JAA300 | Dec+Rest Liab Nuc Unwnd Disc | Decommissioning and Restoration Liability-Nuclear-Unwinding Discount. Provision for Decommissioning and Restoration of Nuclear Facilities - Unwinding of Discount. To be cleared down to JAA000 |
| JAA400 | Dec+Rest Liab Nuc AccChrgAgPrv | Provision for Decommissioning and Restoration of Nuclear Facilities - Accrued charge against provision. Identifies any accrued charge against the provision. To be cleared down to JAA000 |
| JAA410 | Dec+Rest Liab Nuc Csh ChrgAgPr | Provision for Decommissioning and Restoration of Nuclear Facilities-Cash Charge Against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year |
| JAA500 | Dec+Rest Liab Nuc Capital InYr | Decommissioning and Restoration Liability-Nuclear-Capitalised In year. Provision for Decommissioning and Restoration of Nuclear Facilities - Capitalised in Year. To be cleared down to JAA000 |
| JAA600 | Dec+Rest Liab Nuc Tfrs+Reclass | Decommissioning and Restoration Liability-Nuclear-Transfers and Reclassification. Provision for Decommissioning and Restoration of Nuclear Facilities - Transfers and Reclassifications. To be cleared down to JAA000 |
| JBA000 | Environ Liab-Non Nucl-Op Bal | Environmental Liability-Non Nuclear-Opening Balance. Provision for non nuclear decommissioning/restoration and environmental costs. See JSP472 Ch 12. For Operating Cost Statement - OCS increase/decrease to provision use NWC000 or NWC100 for costs and TMC001 for unwinding discount |
| JBA100 | 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 |

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| 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 |
| JBA300 | Envmtl Liab-Non Nucl-Unwnd Dis | Environmental Liability-Non Nuclear-Unwind Discount. Provision for non nuclear environmental/clean up liabilities - Unwinding of Discount. To be cleared down to JBA000 |
| JBA400 | Envmtl Liab Non Nuc AcChrgAgPr | Provision for Non Nuclear Environmental/Clean Up Liabilities - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JBA410 | Envmtl Liab N Nuc CshChgAgProv | Provision for Non-Nuclear Environment/Clean Up Liabilities - Cash Charge against Provision. Cash charged against provision within the financial year. Identifies the cash release to inform the Department's Net Cash Requirement. Must be cleared down to Jxx000 for the start of the subsequent financial year |
| JBA500 | Envmtl Liab-Non Nucl-Cap in yr | Environmental Liability-Non Nuclear-Capitalised in year. Provision for non nuclear environmental/clean up liabilities - Capitalised in Year. To be cleared down to JBA000 |
| JBA600 | Envmtl Liab Non Nuc-Tfr+Reclas | Environmental Liability-Non Nuclear-Transfers and Reclassifications. Provision for non nuclear environmental/clean up liabilities - Transfers and Reclassifications. To be cleared down to JBA000 |
| JEA000 | Civ Early Dep Provsn-Op Bal | Civilian Early Departure provision-Opening Balance. Provision for Civilian Early Retirements. See JSP472 Chapter 12. For OCS increase/decrease to provision use NWS100 for costs and TMC001 for unwinding of discount. |
| JEA100 | Civ Early Deprt Prov Inc SoCNE | Provision for Civilian Early Retirements - Increase from Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 |

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| JEA200 | Civ Early Deprt ProvRlse SoCNE | Provision for Civilian Early Retirements - Release to Statement of Comprehensive Net Expenditure. To be cleared down to JEA000 |
| JEA300 | Civ Early Deprt Prov-Unwnd Dis | Civilian Early Departure provisions-Unwinding Discount. Provision for Civilian Early Retirements - Unwinding of Discount. To be cleared down to JEA000 |
| 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 - Accrued Charge against Provision. Identifies any accrued charge against the provision. Must be cleared down to Jxx000 for the start of the subsequent financial year. |
| JEA410 | 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 Jxx000 for the start of the subsequent financial year |
| JEA500 | Civ Early Deprt Prov-Cap in yr | Civilian Early Departure provisions-Capitalised in year. Provision for Civilian Early Retirements - Capitalised in Year. To be cleared down to JEA000 |
| JEA600 | Civ Early Deprt Prov Tfr+Recla | Civilian Early Departure provisions-Transfer and Reclassification. Provision for Civilian Early Retirements - Transfers and Reclassifications. To be cleared down to JEA000 |
| JGA000 | Mil Early Deprt - Op Bal | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |

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| JGA100 | Mil Early Deprt -Inc frm SoCNE | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA200 | Mil Early Deprt -Rlse to SoCNE | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA300 | Mil Early Deprt - Unwdg of Dis | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA400 | Mil Early Deprt - AcCh AgProv | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA410 | Mil Early Deprt - CshChAgProv | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA500 | Mil Early Deprt - Cap in yr | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JGA600 | Mil Early Deprt - Trf + Reclas | This RAC should be used to record all costs associated with service personnel in respect of redundancy early departure and restructuring severance costs |
| JJA000 | AFPS Prov Opening Balance | To be used soley by the Armed Forces Pension/Compensation Schemes to manage the provisions of both the pension and compensation schemes |

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| 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 |
| 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 Attrb Injury Ben | 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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| 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 |
| 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 |
| 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 |

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| 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 |
| JZA000 | Other Prov - Opening Bal | Other Provisions not covered in one of the other specific categories. Includes legal, onerous contracts, financial instruments and restructuring. For SOCNE increase/decrease to provision use NWS000, NWS200, NWT000 or NWY000 and TMC001 for unwinding. |
| JZA100 | Other Prov - Increase fr SoCNE | Other provisions - other - increase from SOCNE. To be cleared to JZA000. |
| JZA200 | Other Prov-Release to SoCNE | Other provisions - other - release to SOCNE. To be cleared to JZA000. |
| JZA300 | Other Prov - Unwinding of Disc | Other provisions - other - unwinding of discount. To be cleared to JZA000. |
| JZA350 | Other Prov-Change of Disc Rate | Other provisions - other - change in discount rate. To be cleared down to JZA000. |
| JZA400 | Other Prov-AccChrg Agt Prov | Other provisions - other - accrued charge against provision. To be cleared down to JZA000. |
| JZA410 | Other Prov-Cash Chg Agt Prov | Other provisions - other - cash charge against provision. Identifies the cash release to inform the Department's net cash requirement. To be cleared down to JZA000. |

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| JZA500 | Other Prov-Capitalised in Yr | Other provisions - other - capitalised in year. To be cleared to JZA000. |
| JZA600 | Other Prov-Tfrs+Reclassifctn | Other provisions - other - transfers and reclassifications. To be cleared to JZA000. |
| KAA000 | Gen Fund Op Bal | General Fund Opening Balance. System code within ORACLE. The Closing PY balance plus the PY clear-down of Intercompany Balances in year reserve movements KAB***/ KAC***/ KAJ000/ KAX000. The PY OCS balance is automatically transferred to this account in AP0 |
| KAB200 | Gen Fund Auditors Remunition | General Fund for credit of Auditors notional remuneration - to be cleared down to General Fund opening balance - KAA000 in AP0. |
| 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 in AP0 |
| KAB400 | Prior Period Adjustments | Prior period adjustments to reserves. For recording prior period adjustments in reserves. |
| KAB666 | PB+F Balancing Code | PB+F Balancing Code to ensure double entry integrity within the system. |
| KAC001 | Vote 1 Control Ac | Vote 1 Control Account. To record amounts of Supply drawn down against the Vote 1 allocation. For CBFM use only. To be cleared down to General Fund opening balance KAA000 in AP0. |

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| KAD000 | Realised Revaluation Reserve | System code within Oracle. Realised Revaluation Reserve. General Fund for credit of realised element of revaluation reserve to be cleared down to General Fund opening balance KAA000 in AP0. |
| KAF002 | AFPS Vote 2 Control Account | Vote 2 Control Account. To record amounts of Supply drawn down against the Vote 2 allocation. For CBFM use only. To be cleared down to General Fund opening balance - KAA000 in AP0 General Fund Balance Transfers. In accordance with Financial Instructions where reorganisations take place in year - rather than in the prior year - the transfer out/transfer in of an organisations General Fund balance should be posted to this account. This will ensure that the integrity of the ledger systems is maintained for DRAC purposes. Note - consolidation of this account must be zero. To be cleared down to KAA000 |
| KAJ000 | General Fund Bal Trfs | Asset Write-on. The increase to General Fund arising through changes to the prior year assets accounts. Not to be used without prior approval by CFA. See DRAC Financial Instructions for further guidance on accepted Accounting Policy rules. To be cleared down to KAA000 |
| KAX000 | Asset Write-on | System code within ORACLE. The closing Prior Year balance plus the clear-down of all KBA balances in AP0. |
| KBA000 | Non-Current Assets Reval Resve | System code within Oracle. Revaluation Reserve In year revaluation movement including Professional Valuations and Modified Historic Cost Accounting adjustments - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA100 | NCA In Year Reval Reserve | Non-Current Assets In-Year Revaluation Reserve Departmental Expenditure Limit Impairments + Write Offs |
| KBA110 | NCA IY RevalRes Del Imp+W/Offs | Non-Current Assets In-Year Revaluation Reserve Reversals Departmental Expenditure Limit Impairments |
| KBA120 | NCA IY RevalRes Rev DEL Impair | |

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| KBA130 | NCA IY RevalRes AME Imp+W/Offs | Non-Current Assets In-Year Revaluation Reserve Annually Managed Expenditure Impairments + Write-Offs |
| KBA140 | NCA IY RevResRev AME Impair | Non-Current Assets In-Year Revaluation Reserve Reversals of Annually Managed Expenditure Impairments |
| KBA200 | NCA IY Bklg Depn Charge Res | Revaluation Reserve In year backlog movement, manual journal - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA400 | NCA Transfer Reserve | Revaluation Reserve In year Transfers between Management Groups and Reclassification between headings - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBA500 | NCA Realised Transfer Gen Fund | Revaluation Reserve In year amounts realised i.e. on asset disposal or write off transferred to General Fund KAD000 - to be cleared down to Revaluation Reserve opening balance KBA000 in AP0. |
| KBB000 | Invent NCA Reval Res | The closing CS and GWMB Revaluation Reserve Prior Year balance plus the clear-down of all KBB balances in AP0. |
| KBB100 | Invent NCA IY Reval Res | CS and GWMB Revaluation Reserve In year revaluation movement including Professional Valuations and Modified Historic Cost Accounting adjustments - to be cleared down to Revaluation Reserve opening balance KBB000 in AP0. |
| KBB200 | Invent NCA IY Bklg Reval Res | CS and GWMB Revaluation Reserve In year backlog movement - to be cleared down to Revaluation Reserve opening balance KBB000 in AP0. |

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| KBB400 | Invent NCA IY Tfr Reval Res | CS and GWMB Revaluation Reserve Transfers. Used for Transfers between MGs or recategorisation between asset categories. |
| KBB500 | Invent NCA Realsd Tfr Gen Fund | CS and GWMB In year amounts realised i.e. on Inventory disposal or write off transferred to General Fund - KAD000 - to be cleared down to Inventory Revaluation Reserve opening balance KBB000 in AP0. |
| KCA000 | 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 revaluation movement i.e. Modified Historic Cost Accounting - MHCA adjustment - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KCA200 | Inventory IY Bklog Depn ChrRes | Inventory Revaluation Reserve In year revaluation movement i.e. Modified Historic Cost Accounting - MHCA adjustment - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KCA400 | Inventory Transfer Reserve | Stock Revaluation Reserve In year Transfers between Management Groups and Reclassifications between headings - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KCA500 | Invent Realsd Trns to Gen Fund | Inventory Revaluation Reserve In year amounts realised i.e. on inventory disposal or write off transferred to General Fund - KAD000 - to be cleared down to Inventory Revaluation Reserve opening balance KCA000 in AP0. |
| KFA000 | Pension 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 the OCS but is recognized in the STRGL in accordance with PES -2006 08 - dated 3 Aug 06 |

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| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| LAA001 | UKTAP Army Offs Pay-Pens elmnt | United Kingdom Trained Adult Personnel Army Officers Pay - Pensionable Elements. Army Officers pay costs. Pensionable element. Payroll feeder system only. |
| LAA003 | UKTAP Army Oth Rks Pay-PenElmt | United Kingdom Trained Adult Personnel Army Other Ranks Pay - Pensionable elements. Pay costs for Army personnel - Other Ranks. Pensionable element. Payroll feeder system only. |
| LAA100 | UKTAP Army Offs Pay-NonPenElmt | Army Officers Pay - Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |

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| LAA200 | UKTAP ArmyOthRks Pay-NonPenElm | Army Other Ranks Pay - Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAA205 | Mobilised TA Officer Basic Pay | Mobilised Territorial Army - Officers Basic Pay Costs. This RAC will not be populated by JPA in 08/09. |
| LAA210 | Mobilised TA Oth Rks Basic Pay | Mobilised Territorial Army - Other Ranks Basic Pay Costs. This RAC will not be populated by JPA in 08/09. |
| LAA215 | FTRS FC+LC Officers Basic Pay | Full time Reserve Service personnel - Full Commitment and Limited Commitment-Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA220 | FTRS FC+LC Oth Rank Basic Pay | Full Time Reserve Service personnel-Full Commitment and Limited Commitment-Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA225 | FTRS HC Officers Basic Pay | Full Time Reserve Service personnel-Home Commitment-Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA230 | FTRS HC Other Ranks Basic Pay | Full Time Reserve Service Personnel-Home Commitment-Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA235 | NRPS Officers Basic Pay | Non Regular Permanent Staff - Officers Basic Pay. This RAC will not be populated by JPA in 08/09. |

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| LAA240 | NRPS Other Ranks Basic Pay | Non Regular Permanent Staff - Other Ranks Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAA245 | Military Provost GS Basic Pay | Military Provost Guard Service Basic Pay. This RAC will not be populated by JPA in 08/09. |
| LAF001 | RAF Offs Pay-Pension elements | RAF Officers Pay-Pensionable elements. Payroll feeder system only. |
| LAF003 | RAF Oth Ranks Pay-Pens elmnts | RAF Other Ranks Pay-Pensionable elements. Payroll feeder system only. |
| LAF100 | RAF Offs Pay-Non Pens elements | RAF Officers Pay-Non Pension elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAF200 | RAF Oth Rks Pay-Non Pens elmnt | RAF Other Ranks Pay-Non Pension elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAF215 | RAF FTRS Offs Pay Pens Elemnts | All commitment - Officers Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAF220 | RAF FTRS Oth Rks Pay Pen Elmnt | All Commitment - Other Ranks Pensionable Pay. This RAC will not be populated by JPA in 08/09. |

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| LAF225 | RAF FTRS Offs Pay Non Pen Elmt | All commitment - Officers Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAF230 | RAF FTRS Oth Rks Pay N Pen Elm | All commitment - Other Ranks Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAL001 | LE Service Personnel Pay | Locally Engaged Service Personnel Pay. Pay Costs for locally engaged personnel. Payroll Feeder systems |
| LAN001 | RN+RM Offs Pay Pens Elmnts | Royal Navy and Royal Marine Officers Pay-Pensionable elements. Payroll feeder system only. |
| LAN003 | RN+RM Oth Ranks Pay Pens Elmnt | Royal Navy and Royal Marine Other Ranks Pay-Pensionable elements. Payroll feeder system only. |
| LAN100 | RN+RM Offs Pay Non Pens Elmnts | Royal Navy and Royal Marine Officers Pay-Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAN200 | RN+RM Oth Rks Pay Non Pen Elmt | Royal Navy and Royal Marine Other Ranks Pay-Non Pensionable elements. This code should be used to capture elements of pay which are non-pensionable - such as diving pay and flying pay. |
| LAN215 | RN+RM FTRS Offs Pay Pens Elmnt | All commitment - Officers Pensionable Pay. This RAC will not be populated by JPA in 08/09. |

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| LAN220 | RN+RM FTRS Oth Rks Pay Pen Elm | All commitment - Other Ranks Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAN225 | RN+RM FTRS Offs Pay N Pen Elmt | All commitment - Officers Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAN230 | RN+RM FTRS Oth Rks PayNPen Elm | All commitment - Other Ranks Non Pensionable Pay. This RAC will not be populated by JPA in 08/09. |
| LAR001 | Army Regular Res - Payments | Army Regular Reserves - Payments. Payroll Feeder systems |
| LAS001 | RAF Regular Res - Payments | RAF Regular Reserves - Payments. Payroll feeder systems |
| LAT001 | RN+ RM Regular Res Payments | Royal Navy and Royal Marines Regular Reserves Payments. Payroll feeder systems. |
| LAV001 | Volunteer Res Forces Pay | Volunteer Reserve Forces Pay. |
| LAV003 | Volunteer Res Forces Bounties | Volunteer Reserve Forces Bounties. Volunteer Reserve Forces bounty - training and education allowance. |

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| LAZ666 | PB+F Man Plan Round Use Only | <p>This RAC should be used to include adjustments required to manpower costs - Pensionable Pay Non Pensionable Pay ERNIC and SCAPE - during Plan Round only where the attribution to appropriate RAC Level 4 Codes has still to be determined. Balances against this RAC must be 0 out by making adjustments to the appropriate RAC Level 4s at key stages in the Plan Round including final submission as specified in the Corporate Centres instructions. This RAC is not to be used to make adjustments in year</p> <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round</p> |
| LAZ667 | Ser Pay Realism Adj PBF Only | |
| LBA004 | Army Language Awards | <p>Army Language Awards. Language award payments to Army personnel who have completed the Army language award scheme. Paid on AF 09512 via Payroll feeder system.</p> |
| LBA006 | Army Education All | <p>Army Education Allowance. Army education allowance. Includes boarding school allowance/PSA to Inland Revenue/day school allowance/special educational needs allowance and guardian allowance. Payroll feeder system.</p> |
| LBA008 | Army Family All | <p>Army Family Allowance. Includes overseas working family tax credits and family maintenance grant. Payroll feeder system.</p> |
| LBA009 | Army Separation All | <p>Army Separation Allowance. Includes longer separated service allowance - LSSA and the accumulated turbulence - AT / AT+ bonuses. Payroll feeder system.</p> |
| LBA010 | Army Clothing Grants | <p>Army Clothing Grants. Civilian clothing allowance and grant. Paid as either a daily allowance or annual grant to other ranks when required to wear plain clothes in the course of military duties. Also includes hosiery allowance. Payroll feeder system.</p> |
| LBA015 | Army Committal + Retention | <p>Army Committal & Retention Allowance costs. Payroll feeder system.</p> |

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| LBA017 | Satisfied Soldier Bounty Schem | Army - Satisfied Soldier Bounty Scheme. Payroll feeder system. |
| LBA018 | Army Perm Commission Grants | Army Permanent Commission Grants. Payroll feeder system. |
| LBA019 | Army Pes CEP | Army Personnel Contribution Equivalent Premiums. Army personnel contribution equivalent premiums. Payments to DSS where short service pension rights are transferred rather than frozen for later payment. Payroll feeder system. |
| LBA022 | Serv Home Savings - Army | Service Home Savings scheme - Army. Payroll feeder system |
| LBF001 | RAF Education All | RAF Education Allowance. Includes boarding school allowance/ day school allowance and residential care for mentally handicapped children. Payroll feeder system. |
| LBF002 | RAF Language Awards | RAF Language Awards. Payroll feeder system. |
| LBF005 | RAF Family All | RAF Family Allowance. Includes overseas child benefit/family maintenance grant and maternity grant. Payroll feeder system. |
| LBF006 | RAF Separation All | RAF Separation Allowance. Payroll feeder system. |

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| LBF008 | RAF Clothing Allow | RAF Clothing Allowance. Payroll Feeder Systems and manual journals. |
| LBF009 | RAF Committal + Retention | RAF Committal & Retention costs. Payroll feeder system. |
| LBF010 | RAF Perm Commission Grants | RAF Permanent Commission Grants. Payroll feeder system. |
| LBF011 | RAF Pers CEP | RAF Personnel Contribution Equivalent Premiums. Payroll feeder system. |
| LBF013 | Serv Home Savings - RAF | Service Home Savings scheme - RAF. Payroll feeder system |
| LBN001 | RN+RM Education Allowance | Royal Navy and Royal Marines Education Allowance. Includes boarding school allowance/day school allowance and residential care for mentally handicapped Children. Payroll feeder system. |
| LBN003 | RN+RM Separation Allowance | Royal Navy and Royal Marines Separation Allowance. Payroll feeder systems. |
| LBN006 | RN+RM Kit Upkeep Allowance | Royal Navy and Royal Marine Kit Upkeep Allowance. Payroll feeder systems. |

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| LBN009 | RN+RM Committal + Retention | Royal Navy and Royal Marines Committal and Retention. Payroll feeder systems. |
| LBN011 | RN + RM Messing + Food Allow | Royal Navy and Royal Marines Messing and Food Allowance costs. Payroll feeder systems. |
| LBN012 | RN + RM Personnel CEP | Royal Navy and Royal Marines Personnel Contribution Equivalent Premiums. Payroll feeder systems. |
| LBN014 | Serv Home Savings - Navy | Service Home Savings Scheme- Navy. Payroll feeder systems. |
| LBR006 | RNR/RMT Trg Fees Lang Awds Uni | Royal Naval Reserves and Royal Marine Trainees Training Fees/ Language Awards/University. Training fees/language awards and uniform costs for RNR and RMT personnel. Payroll feeder systems |
| LBW001 | Excess Rent+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. Other - messing and food allowance costs excluding RN and RM Messing and Food Allowance - LBN011. Payroll feeder systems. |
| LBW003 | Local Overseas Allowance | Local Overseas Allowance. Local Overseas Allowance |

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| LBW004 | Refunds of Ins Premiums | Refunds of Insurance Premiums. Payroll feeder systems. |
| LBW006 | Herrick Drawdown Op Allowance | Op Herrick Drawdown Operational Allowance |
| LBW007 | Operational Allowance | Payments of Operational Allowance to Service personnel as specifically defined in 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 should not include routine advertising for MoD recruitment. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| LBZ666 | SerOthPay Realism Adj PBF Only | |
| 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 |
| LDA002 | UKTAP Army Officers ERNIC | United Kingdom Trained Adult Personnel Army Officers Earnings Related National Insurance Contributions. Army Officers employers national insurance contributions. Payroll feeder system only. |

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| LDA004 | UKTAP Army Other Ranks ERNIC | United Kingdom Trained Adult Personnel Army Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for Army personnel Other Ranks. Payroll feeder system only. |
| LDA205 | Mobilised TA Officers ERNIC | Mobilised Territorial Army - Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA210 | Mobilised TA Oth Rank ERNIC | Mobilised Territorial Army - Other Ranks Earnings Related National Insurance Contributions costs. This RAC will not be populated by JPA in 07/08. |
| LDA215 | FTRS FC+LC Officers ERNIC | Full Time Reserve Service personnel-Full Commitment + Limited Commitment-Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA220 | FTRS FC+LC Other Ranks ERNIC | Full Time Reserve Service personnel-Full Commitment + Limited Commitment - Other Ranks Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA225 | FTRS HC Officers ERNIC | Full time Reserve Service personnel-Home Commitment-Officers Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA230 | FTRS HC Other Ranks ERNIC | Full Time Reserve Service personnel - Home Commitment - Other Ranks Earnings Related National Insurance Contribution. This RAC will not be populated by JPA in 07/08. |
| LDA235 | NRPS Officers ERNIC | Non Regular Permanent Staff - Officers Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |

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| LDA240 | NRPS-Other Ranks ERNIC | Non Regular Permanent Staff - Other Ranks Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDA245 | Military Provost GS ERNIC | Military Provost Guard Service Earnings Related National Insurance Contributions. This RAC will not be populated by JPA in 07/08. |
| LDF002 | RAF Officers ERNIC | RAF Officers Earnings Related National Insurance Contributions. Employers national insurance contributions for RAF Officers. Payroll feeder system only. |
| LDF004 | RAF Other Ranks ERNIC | RAF Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for RAF personnel - Other Ranks. Payroll feeder system only. |
| LDF215 | RAF FTRS Officers ERNIC | All commitments Officers ERNIC. |
| LDF220 | RAF FTRS Other Ranks ERNIC | All commitments Other Ranks ERNIC. |
| LDL001 | LE Service Pers - ERNIC | Locally Engaged Service Personnel Employers National Insurance Contributions. Payroll feeder systems only. |
| LDN002 | RN + RM Officers ERNIC | RN & RM Officers Earnings Related National Insurance Contributions. Employers national insurance contributions for Royal Navy and Royal Marine Officers. Payroll feeder system only |

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| LDN004 | RN + RM Other Ranks ERNIC | RN & RM Other Ranks Earnings Related National Insurance Contributions. Employers national insurance contributions for all Royal Navy and Royal Marines -Other Ranks. Payroll feeder system only. |
| LDN215 | RN+RM FTRS Officers ERNIC | All commitments Officers ERNIC. |
| LDN220 | RN+RM FTRS Other Ranks ERNIC | All commitments Other Ranks ERNIC. |
| LDR002 | Royal Irish Reg ERNIC | Royal Irish Regiment Earnings Related National Insurance Contributions. Royal Irish Regiment employers national insurance contributions. Payroll feeder systems |
| LDR003 | Volunteer Res Forces ERNIC | Volunteer Reserve Forces Earnings Related National Insurance Contributions. Employers National Insurance Contributions for Volunteer Reserve Forces Personnel Payroll feeders systems |
| LEA001 | UKTAP Army Officers SCAPE | United Kingdom Trained Adult Personnel Army Officers Superannuation Contributions Adjusted for Past Experience for Army Officers. This RAC will not be populated by JPA in 07/08. |
| LEA002 | UKTAP Army Other Ranks SCAPE | United Kingdom Trained Adult Personnel Army Other Ranks Superannuation Contributions Adjusted for Past Experience Army Other Ranks. This RAC will not be populated by JPA in 07/08. |
| LEA205 | Mobilised TA Officers SCAPE | Mobilised Territorial Army - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |

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| LEA210 | Mobilised TA Other Ranks SCAPE | Mobilised Territorial Army - Other Ranks Superannuation Contributions Adjusted for Past Experience costs. This RAC will not be populated by JPA in 07/08. |
| LEA215 | FTRS FC+LC Officers SCAPE | Full Time Reserve Service personnel - Full Commitment + Limited Commitment Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA220 | FTRS FC+LC-Other Ranks SCAPE | Full Time Reserve Service personnel - Full Commitment + Limited Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA225 | FTRS HC Officers SCAPE | Full Time Reserve Service personnel-Home Commitment - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA230 | FTRS HC Other Ranks SCAPE | Full Time Reserve Service personnel-Home Commitment-Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA235 | NRPS Officers SCAPE | Non Regular Permanent Staff - Officers Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA240 | NRPS Other Ranks SCAPE | Non Regular Permanent Staff - Other Ranks Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |
| LEA245 | Military Provost GS SCAPE | Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience. This RAC will not be populated by JPA in 07/08. |

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| LEA260 | SCAPE Recoveries - Army | To be used to record recovery of Army SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons. |
| LEF001 | RAF Officers SCAPE | RAF Officers Superannuation Contributions Adjusted for Past Experience. SCAPE for RAF officers. Payroll feeder systems. |
| LEF002 | RAF Other Ranks SCAPE | RAF Other Ranks Superannuation Contributions Adjusted for Past Experience. SCAPE for RAF Other Ranks. Payroll feeder systems. |
| LEF215 | RAF FTRS Officers SCAPE | All commitments Officers SCAPE. |
| LEF220 | RAF FTRS Other Ranks SCAPE | All commitments Other Ranks SCAPE. |
| LEF260 | SCAPE Recoveries - RAF | To be used to record recovery of RAF SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons. |
| LEL001 | LE Service Personnel SCAPE | Locally Engaged Service Personnel Superannuation Contributions Adjusted for Past Experience. SCAPE for Locally engaged Services Personnel. Payroll feeder systems. |
| LEN001 | RN + RM Officers SCAPE | Superannuation Contributions Adjusted for Past Experience for Royal Navy and Royal Marine Officers. Payroll feeder systems. |

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| LEN002 | RN + RM Other Ranks SCAPE | Superannuation Contributions Adjusted for Past Experience for Royal Navy and Royal Marine Other Ranks. Payroll feeder systems. |
| LEN215 | RN+RM FTRS Officers SCAPE | All commitments Officers SCAPE. |
| LEN220 | RN+RM FTRS Other Ranks SCAPE | All commitments Other Ranks SCAPE. |
| LEN260 | SCAPE Recoveries - Navy | To be used to record recovery of Navy SCAPE charges from third parties in respect of loan personnel, seconded personnel and for other reasons. |
| LER001 | SCAPE Reserve Forces-Officers | Superannuation Contributions Adjusted for Past Experience for Reserve Forces Officers. SCAPE for Reserve Forces - Officers. Payroll feeder systems. |
| LER002 | SCAPE Res Forces-Other Ranks | Superannuation Contributions Adjusted for Past Experience for Reserve Forces - Other Ranks. SCAPE for Reserve Forces Other Ranks. Payroll feeder systems. |
| LHA001 | Ret pay half pay etc. - Offs | Army Officers Retired pay/Half pay etc - inc. Gurkhas. For AFPS use only |
| LHA002 | Term Grants Grat Etc-Off- Army | Terminal Grants Gratuities Etc - Officers - Army. Army Officers terminal grants and gratuities. For AFPS use only |

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| LHA003 | Comtn of Retired Pay Etc - Off | Army Officers Commutation of Retired Pay etc - inc. Gurkhas. For AFPS use only |
| LHA004 | Pens Grat to Dpndts - Offs | Pension Gratuities to Dependants - Officers. Army Officers Widows and Dependants Pensions and gratuities inc. Gurkhas. For AFPS use only |
| LHA005 | Trans Val Personnel - Offs | Army Officers transfer values. For AFPS use only |
| LHA006 | Pens rewards etc. - Sldrs | Soldiers Pensions/Rewards etc - inc. Gurkhas. For AFPS use only |
| LHA007 | Terminal Grants Grat Etc-Sldrs | Soldiers terminal grants and gratuities etc. For AFPS use only |
| LHA008 | Comtn of Retired Pay Etc-Sldrs | Soldiers Commutation of Retired Pay etc inc. Gurkhas. For AFPS use only |
| LHA009 | Pens Gratuities to Dpdts-Slds | Soldiers Widows and Dependants pensions and Gratuities - inc. Gurkhas. For AFPS use only |
| LHA010 | Trans Val Pers - Sldrs | Soldiers transfer Value Personnel. For AFPS use only |

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| LHA011 | Army Officers-Early Deprt Pymt | Army Officers - Early Departure Payment - EDP |
| LHA012 | Army OthRanks Early Deprt Pymt | Army Other Ranks - Early Departure Payment - EDP |
| LHA013 | AFCS-Army Officers GIP | Army Forces Compensation Schemes - Army Officers Guaranteed Income Payment - GIP |
| LHA014 | AFCS-Army Other Ranks GIP | Armed Forces Compensation Scheme - Army Other Ranks Guaranteed Income Payment - GIP |
| LHA015 | AFCS Army Offs Lump Sum + Grat | Armed Forces Compensation Schemes - Army Officers Lump Sums and Gratuities. |
| LHA016 | AFCS Army Oth Rnks Lmp Sum+Grt | Armed Forces Compensation Schemes - Army Other Ranks Lump Sums and Gratuities. |
| LHA017 | AFCS Army Off Wdw+Dep GIP LS+G | Armed Forces Compensation Schemes - Army Officers Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities. |
| LHA018 | AFCS Army OthRkWdwDep GIP LS+G | Armed Forces Compensation Schemes - Army Other Ranks Widows and Dependants Guaranteed Income Payment/Lump Sums and Gratuities. |

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| LHF014 | RAF Ret Pay/Half + Reward Etc | RAF Retired Pay/Half Pay and Reward Etc. For AFPS use only |
| LHF015 | Term Grants Grat Etc-Off - RAF | Terminal Grants Gratuities Etc-Officers - RAF. RAF Officers terminal grants & gratuities. For AFPS use only |
| LHF016 | Comtn of retired pay etc. | RAF Officers Commutation of Retired Pay etc. For AFPS use only |
| LHF017 | Pens Grat Etc to Dpndts - Offs | RAF Officers Widows and Dependants pensions and gratuities etc. For AFPS use only |
| LHF018 | Trans Val - Respect Pers - Off | Transfer Values - Respect Personnel - Officers. RAF Officers transfer values. For AFPS use only |
| LHF020 | Pens rewards etc. - Airmen et | RAF Airmens Pensions Rewards etc. For AFPS use only |
| LHF021 | Terminal Grant Grat Etc-Airmen | RAF Airmens terminal grants and gratuities etc. For AFPS use only |
| LHF022 | Comtn of Pens - Airmen etc. | RAF Airmens Commutation of Pensions etc. For AFPS use only |

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| LHF023 | Pens Grat Etc to Dppts-Airmen | Pension Gratuities Etc to Dependants - Airmen. RAF Airmens Widows & Dependants Pensions & gratuities. For AFPS use only |
| LHF024 | Trans Val-Respect Pers-Airmen | Transfer Values - Respect Personnel - Airmen. RAF Airmens transfer values. For AFPS use only |
| LHF025 | RAF Officers-Early Depart Pymt | RAF Officers - Early Departure Payment - EDP |
| LHF026 | RAF Oth Ranks Early Deprt Pymt | RAF Other Ranks - Early Departure Payment. - EDP |
| LHF027 | AFCS-RAF Officers GIP | Armed Forces Compensation Schemes - RAF Officers Guaranteed Income Payment - GIP |
| LHF028 | AFCS-RAF Other Ranks GIP | Armed Forces Compensation Schemes - RAF Other Ranks Guaranteed Income Payment. - GIP |
| LHF029 | AFCS RAF Offs Lump Sums + Grat | Armed Forces Compensation Schemes - RAF Officers Lump Sums and Gratuities. |
| LHF030 | AFCS RAF Oth Rnks Lump Sum+Grt | Armed Forces Compensation Schemes - RAF Other Ranks Lump Sums and Gratuities. |

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| LHF031 | AFCS RAF Off Wdw+Dep GIP LS+G | Armed Forces Compensation Schemes - RAF Officers Widows and Dependants Guaranteed Income Payment - GIP/Lump Sums and Gratuities. |
| LHF032 | AFCS RAF OthRnk Wdw+Dp GIP LSG | Armed Forces Compensation Schemes - RAF Other Ranks Widows and Dependants GIP/Lump Sums and Gratuities. |
| LHN027 | RN+RM Ret/Half Pay Etc Offs | Royal Navy and Royal Marine Officers Retired Pay/Half Pay etc. For AFPS use only |
| LHN028 | RN+RM Term Grant Grat Offs | Royal Navy and Royal Marines Officers Terminal Grants and Gratuities. For AFPS use only |
| LHN029 | RN+RM Comtn Retired Pay Offs | Royal Navy and Royal Marine Officers Commutation of Retired Pay. For AFPS use only |
| LHN030 | RN+RM Pens Grat Dpndts Offs | Royal Navy and Royal Marine Officers Widows and Dependants Pensions and Gratuities. For AFPS use only |
| LHN031 | RN+RM Tran Val Respect Per Off | Royal Navy and Royal Marine Officers Transfer Values. For AFPS use only |
| LHN032 | RN+RM Pens Awards Ratings/Oth | Royal Navy and Royal Marine Ratings and Other Ranks Pension Awards. For AFPS use only |

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| LHN033 | RN+RM Term Grant Grat Ratings | Royal Navy and Royal Marine Ratings and Other Ranks Terminal Grants and Gratuities. For AFPS use only |
| LHN034 | RN+RM Comtn of Pens Ratings | Royal Navy and Royal Marine Ratings and Other Ranks Commutation of Pensions. For AFPS 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 AFPS use only |
| LHN036 | RN+RM Tran Val Per Ratings | Royal Navy and Royal Marine Ratings and Other Ranks Transfer Values. For AFPS 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 Schemes - Royal Navy and Royal Marine Officers Guaranteed Income Payment - GIP. |
| LHN040 | AFCS RN+RM Other Ranks GIP | Armed Forces Compensation Schemes - Royal Navy and Royal Marines Other Ranks Guaranteed Income Payment - GIP. |

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| LHN041 | AFCS-RN+RM Offs LumpSums+Grats | Armed Forces Compensation Schemes - Royal Navy and Royal Marines Officers Lump Sums and Gratuities. |
| LHN042 | AFCS-RN+RM OthRk LumpSums+Grat | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Other Ranks Lump Sums and Gratuities. |
| LHN043 | AFCS-RN+RM Off WdwDep GIP LS+G | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Officers Widows and Dependants GIP Lump Sums and Gratuities. |
| LHN044 | AFCS-RN+RM OthRkWdwDp GIP LS+G | Armed Forces Compensation Schemes - Royal Navy and Royal Marine Other Ranks Widows and Dependants GIP/Lump Sums and Gratuities |
| 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 |
| 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 |

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| 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 |
| 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 |
| LJA001 | UK NI Civ Pay | UK Non-Industrial Civilian Pay. UK non-industrial Civilian pay. Payroll feeder systems. |
| LJA003 | UK NI Civ OT | UK Non-Industrial Civilian Overtime. UK non-industrial Civilian overtime Payments. Payroll feeder systems. |
| LJA007 | UK NI Casuals Pay | UK Non Industrial Casuals Pay. UK based non-industrial casual employees Pay. Payroll feeder systems.- |
| LJA008 | UK NI casuals OT | UK Non Industrial casuals Overtime. UK based non-industrial casual employees overtime. Payroll feeder systems. |

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| LJA010 | UK NI Civ Loan Pay | Pay costs for UK based non-industrial civilian staff on loan/excluding UK NI Civ Loan to - USAF Pay LJA004. Payroll feeder systems. |
| LJA012 | UK NI Civ Loan OT | Overtime costs for UK based non-industrial civilian staff on loan/excluding LJA006. Payroll feeder systems. |
| LJA013 | NI Civ Staff CEP | Non-Industrial Civilian Staff contribution equivalent premiums. Non-industrial Civilian staff contribution equivalent premiums - (CEP).Payroll feeder systems |
| 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 - allowing the contractor to decide how he meets that requirement should not be classified as staff costs |
| LJA015 | Non Ind Fee Earners | Non-Industrial Fee Earners. Fee Earners being those individuals engaged by the MOD on an ad-hoc basis. Fee Earners are engaged on a daily basis or sessional basis. Please refer to JSP462 Issue 2. |
| LJB001 | UK Ind Civ Pay | UK Industrial Civilian Pay. UK based industrial Civilian staff pay Costs. Payroll feeder systems.- |
| LJB003 | UK Ind Civ OT | UK Industrial Civilian Overtime. Overtime costs for UK based Industrial Civilian staff. Payroll feeder systems.- |
| LJB007 | UK Ind Casuals Pay | UK Industrial Casuals Pay. Pay costs for UK based Industrial casual workers. Payroll feeder systems. |

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| LJB009 | UK Ind Casuals OT | UK Industrial Casuals Overtime. Overtime payments for UK based Industrial casual workers. Payroll feeder systems. |
| LJB010 | UK Ind Civ Loan Pay | Pay costs for UK based industrial civilian staff on loan/excluding LJB004. Payroll feeder systems. |
| LJB012 | UK Ind Civ Loan OT | Overtime payments for UK based industrial civilian staff on loan/excluding LJB006. Payroll feeder systems. |
| LJB013 | Ind Civ Staff CEP | Industrial civilian staff contribution equivalent premiums - CEP. Payroll feeder systems |
| 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 - allowing the contractor to decide how he meets that requirement should not be classified as staff costs |
| LJB015 | Ind Fee Earners | Industrial Fee Earners. Fee Earners being those individuals engaged by the MOD on an ad-hoc basis. Fee Earners are engaged on a daily basis or sessional basis. Please refer to JSP462 Issue 2. |
| LJC001 | LE NI Civ Staff Pay | Locally Engaged Non Industrial Civilian Staff Pay. Pay for locally engaged non-industrial Civilian staff. Payroll feeder systems. |
| LJC002 | LE NI Civ Staff OT | Locally Engaged Non Industrial Civilian Staff Overtime. Overtime payments to locally engaged non-industrial Civilian Staff. Payroll feeder systems. |

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| LJC003 | LE NI Civ Staff Dpdnts Pay | Locally Engaged Non Industrial Civilian Staff Dependants Pay. Dependants pay for locally engaged non-industrial Civilian staff. Payroll feeder systems |
| LJC004 | LE NI Civ Staff Dpdnts OT | Locally Engaged Non Industrial Civilian Staff Dependants Overtime. Overtime payments to dependants of locally engaged non-industrial Civilian staff. Payroll feeder systems. |
| LJD001 | LE Civ Ind Staff Pay | Locally Engaged Civilian Industrial Staff Pay. Pay costs for locally engaged Civilian Industrial staff. Payroll feeder systems. |
| LJD002 | LE Ind Civ OT | Locally Engaged Industrial Civilian Overtime. Overtime payments to locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD003 | LE Ind Civ Staff Dpdnts Pay | Locally Engaged Industrial Civilian Staff Dependants Pay. Dependants pay for locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD004 | LE Ind Civ Staff Dpdnts OT | Locally Engaged Industrial Civilian Staff Dependants Overtime. Overtime payments to dependants of locally engaged Industrial Civilian staff. Payroll feeder systems. |
| LJD005 | LE Ind Casuals Pay Germany | Locally Engaged Industrial Casuals Pay Germany. Pay costs for locally engaged Industrial casual workers in Germany. Payroll feeder systems. |
| LJE001 | Locally Employed RFA | Locally Employed Royal Fleet Auxiliary. Pay costs for locally engaged Royal Fleet Auxiliary personnel. |

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| LJF001 | MOD Police Pay | MOD Police Pay. Ministry of Defence Police pay costs. Payroll feeder systems. |
| LJF003 | MOD Police OT | MOD Police OT. Overtime payments to Ministry of Defence Police. Payroll feeder systems. |
| LJG001 | Ministers Pay | Ministers Pay. Ministers pay costs. Payroll feeder systems. |
| LJG003 | UK RFA Officers Pay | UK Royal Fleet Auxiliary Officers Pay. Pay costs for UK based Officers within the Royal Fleet Auxiliary. Payroll feeder systems. |
| LJG006 | UK RFA Ratings Pay | UK Royal Fleet Auxiliary. Ratings Pay. Pay costs for UK based Ratings within the Royal Fleet Auxiliary. Payroll feeder systems. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| LJZ666 | Civ Pay Realism Adj PBF Only | |
| LKA001 | Overseas All | Overseas Allowance. Overseas allowances of directly employed civilian staff. Includes Cost of Living Allowance (COLA). /Foreign Service Allowance. Payroll feeder systems. |
| LKA004 | MOD Police Housing All | MOD Police Housing Allowance. Housing allowance for Ministry of Defence Police. Payroll feeder systems. |

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| LKC001 | Civ Staff Early Ret + Redundcy | Civilian staff early retirement costs and redundancy Costs. Payroll feeder systems This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| LKZ666 | CivOthPay Realism Adj PBF Only | |
| LMA001 | UK NI Civilian Staff SCAPE | UK Non Industrial Civilian Staff Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based non-industrial civilian staff. Payroll feeder systems. |
| LMA002 | UK NI Civ Staff on Loan SCAPE | UK Non Industrial Civilian Staff on Loan Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based non-industrial Civilian staff on loan. Payroll feeder systems. |
| LMB001 | UK Ind Civilian Staff-SCAPE | UK Industrial Civilian Staff - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based Industrial civilian staff. Payroll feeder systems. |
| 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 - excluding LMB003. Payroll feeder systems. |
| LMC001 | LE Civilian Pension Costs | Locally Employed Civilian Pension Costs. Locally Employed Civilian pension costs from non PCSPS pension schemes. |
| LMF001 | MOD Police - SCAPE | MOD Police - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of Ministry of Defence police. Payroll feeder systems. |

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| LMG001 | UK RFA Officers-SCAPE | UK Royal Fleet Auxiliary Officers - Superannuation Contributions Adjusted for Past Experience. SCAPE for Pension costs of UK based Royal Fleet Auxiliary officers. Payroll feeder systems. |
| LMG002 | UK RFA Ratings-SCAPE | UK Royal Fleet Auxiliary Ratings - Superannuation Contributions Adjusted for Past Experience. SCAPE Superannuation Contributions Adjusted for Past Experience for Pension costs of UK based Royal Fleet Auxiliary Ratings. Payroll feeder systems. |
| LMZ001 | Non PCSPS Pens Pyts | Non Principal Civil Service Pension Scheme pension Payments. Payroll feeder systems |
| LPA001 | UK NI Civ ERNIC | UK Non Industrial Civilian Earnings Related National Insurance Contributions. Employers national insurance contributions on UK non-industrial Civilian Pay. Payroll feeder systems |
| LPA003 | UK NI Civ Loan ERNIC | Employers national insurance contributions for UK based non-industrial civilian staff on loan/excluding LPA002. Payroll feeder systems. |
| LPB001 | UK Ind Civ ERNIC | UK Industrial Civilian Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial Civilian staff. Payroll feeder systems |
| LPB003 | UK Ind Civ Loan ERNIC | UK Industrial Civilian Loan Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial Civilian staff on loan excluding LPB005. Payroll feeder systems |
| LPC001 | UK NI Casuals ERNIC | UK Non Industrial Casuals Earnings Related National Insurance Contributions. Employers national insurance contributions for UK non-industrial casual employees. Payroll feeder systems |

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| LPD001 | UK Ind Casuals ERNIC | UK Industrial Casuals Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Industrial casual workers. Payroll feeder systems |
| LPF001 | MOD Police ERNIC | Employers national insurance contributions on Ministry of Defence Police pay. Payroll feeder systems |
| LPG001 | Ministers ERNIC | Employers national insurance contributions on Ministers pay costs. Payroll feeder systems |
| LPG002 | UK RFA Officers ERNIC | Employers national insurance contributions on pay costs for UK based Officers with the Royal Fleet Auxiliary. Payroll feeder systems. |
| LPG003 | UK RFA Ratings ERNIC | UK Royal Fleet Auxiliary Ratings Earnings Related National Insurance Contributions. Employers national insurance contributions for UK based Ratings with the Royal Fleet Auxiliary. Payroll feeder systems |
| LRA001 | Mvmnt Emp Benefit Accrual Civ | Material year on year changes in the estimated cost of unused civilian leave, overtime and perf award at the Statement of Financial Position date that may be carried forward to the following Financial Year. Year-end journal performed centrally. |
| LRA002 | 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 performed centrally. |
| LSR000 | Recover Civ Pay-Seconded Staff | Covers all of the civilian payroll costs that are recovered for staff employed outside the department, such as loan service and secondees. Includes loan staff to Other Government Departments. This RAC includes RFA and MDP recoveries. Not to include other payment recoveries |

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| LSR100 | Mil Prog Cap Manpower | Capitalised Military Manpower Costs Programme. This RAC will act as a control account to manage the flow of direct manpower costs associated with delivery of AUC linked to 4 other RACs to mapping of related costs to intangible and tangible AUC. |
| LSR200 | Civ Prog Cap Manpower | Capitalised Civilian Manpower Costs Programme. This RAC will act as a control account to manage the flow of direct manpower costs associated with delivery of AUC linked to 4 other RACs to mapping of related costs to intangible and tangible AUC. |
| LSR300 | Mil Admin Cap Manpower | Capitalised Military Manpower Costs Admin. This RAC will act as a control account to manage the flow of direct manpower costs associated with delivery of AUC linked to 4 other RACs to mapping of related costs to intangible and tangible AUC. |
| LSR400 | Civ Admin Cap Manpower | Capitalised Civilian Manpower Costs Admin. This RAC will act as a control account to manage the flow of direct manpower costs associated with delivery of AUC linked to 4 other RACs to mapping of related costs to intangible and tangible AUC. |
| MAH000 | Prop NonDw DepInYr on Cost/Val | System code within ORACLE. In year depreciation charge on current cost - Properties Non Dwelling. |
| MAH001 | Prop NonDw DecRes Dep IY NNuc | Historic depreciation in year on Capitalised provisions relating to the decommissioning and restoration of Properties- Non Dwelling. Non Nuclear. |
| MAH300 | Prop NonDw Depn on Donated Ass | System code within Oracle. In year depreciation charge on current cost - Properties Non Dwelling - Donated. |
| MAJ001 | Impair Prop Bldg Non Dw IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |

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| MAJ007 | Impair Rev Prop BldgNonDwIRDEL | Impairment Reversal within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MAJ011 | Impairment Prop-BldgNonDwDntd | Property-Buildings -Non Dwelling - Impairment for Donated Assets. |
| MAJ012 | Impr Rev Prop-BldNDw Donated | Property-Buildings - Non Dwelling - Impairment Reversal for Donated Assets. |
| MAK001 | Prop-NonDw Dec/Rest DeplnYrNuc | In year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Properties Non Dwelling - Nuclear. |
| MAM001 | Impair Property Bldg NonDw AME | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other impairments not within management control. |
| MAM002 | Impair Rev Prop BldgNonDw AME | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MAM006 | Disp Impair Prop NonDw AME | Impairment - i.e. reduction in valuation - due to Disposal of Property Non Dwelling Annually Managed Expenditure. |
| MAM008 | Disp Impr Rev Prop NonDw AME | Disposal Impairment Reversal i.e. change in valuation which reverses previous impairments. |

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| 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. |
| MBB000 | SUME Decom/Rest Depn In Yr Nuc | In year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Single Use Military Equipment. |
| MBH000 | SUME Depn InYr onCostVal NonNu | System code within ORACLE. In year depreciation charge on current cost - Single Use Military Equipment. |
| MBH200 | SUME Depn Donated Asset Non Nu | System code within Oracle. In year depreciation charge on current cost - Single Use Military Equipment - Donated - Non Nuclear. |
| MBJ002 | Impairment-SUME IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MBJ008 | Impairment Reversl-SUME IRDEL | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MBJ012 | Impair/Impair Revrs SUME Dontd | Impairment Reversal for Donated Assets. |
| MBM001 | Impairment SUME AME | Impairment to SUME Non Current Assets, outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |

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| MBM002 | Impairment Reversal SUME AME | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MBM005 | Disposal Impairment SUME AME | Impairment - i.e. reduction in valuation - due to Disposal of Single Use Military Equipment. |
| MBX000 | SG Depn In Yr Cost/Valuation | This code will be used for in year depreciation on the Stockpile Goods Category. |
| MBX001 | SG Impairment NCRDEL | This code will be used for any impairment charges on the Stockpile Goods. |
| MBX007 | SG Impairment Rev NCRDEL | This code will be used for changes resulting from impairment in relation to revaluation on the the Stockpile Goods. |
| MCH000 | P+M Depn In Yr Cost/Valuation | Plant and Machinery Depreciation In-Year Cost/Valuation. System code within ORACLE. In year depreciation charge on current cost - Plant and Machinery. |
| MCH350 | P+M Depn on Donated Assets | System code within Oracle. Plant and Machinery Depreciation on Donated Assets. Historic depreciation in year on Fixed Assets - Donated Plant and Machinery |
| MCJ001 | Impairment P+M IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |

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| MCJ007 | Impairment Rev P+M IRDEL | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MCJ011 | P+M Impair/Impair Rev Donated | Impairment/Impairment Reversal-Donated Plant and Machinery. |
| MCM001 | Impairment P+M AME | Impairment Plant and Machinery Annually Managed Expenditure. Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control |
| MCM002 | Impairment Reversal P+M AME | Impairment Reversal Plant and Machinery Annually Managed Expenditure. Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control |
| MCM003 | P+M Disposal Impairment AME | Impairment - i.e. reduction in valuation due to Disposal of Plant and Machinery. |
| MDH000 | Property Dw Depn InYr Cost Val | System code within Oracle. In year depreciation charge on current cost/valuation - Properties Dwelling. |
| MDH001 | Prop Dw Dec Res Dep InYr NNUC | In Year depreciation charge on current cost on capitalised provisions relating to decommissioning and restoration - Properties Dwelling - Non Nuclear. |
| MDH300 | Prop Dwell Dep on Donated Asst | System code within ORACLE. In year depreciation charge on current cost - Properties Dwelling - Donated. |

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| MDJ001 | Impair Propty Bldg Dwell IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MDJ007 | Impair Rev Prop BldgDwellIRDEL | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MDJ011 | Impairment Prop-Bld DwDntd | Property-Buildings-Dwelling-Impairment for Donated Assets. |
| MDJ012 | Impr Rev Prop-Bld DwDonated | Property-Buildings-Dwelling-Impairment Reversal for Donated Assets. |
| MDM001 | Impair Property Bldg Dw AME | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MDM002 | Impair Rev Property BldgDw AME | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe,unforeseen obsolescence and other Impairments not within management control. |
| MDM006 | Disposal Impair Prop Dw AME | Impairment-i.e. reduction in valuation - due to Disposal of Properties - Dwelling. |
| MDM008 | Disp Impair Rev Prop Dw AME | Impairment Reversal i.e. change in valuation which reverses previous impairments. |

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| MDR000 | Prop Dwell Reval Amortisation | Needed for Oracle set up - not used on an on-going basis but should never be disabled. |
| MEH000 | IT+Comms Depn In-Yr onCost/Val | System code within ORACLE. In year depreciation charge on current cost/valuation of Information Technology and Communications. |
| MEH350 | IT+Comms Depn on Donated Asset | System code within Oracle. Information Technology + Communications Depreciation on Donated Asset. Historic depreciation in year on Fixed Asset - Donated Information Technology and Communications. |
| MEJ001 | Impairment IT+Comms IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MEJ007 | Impair Rev IT+Comms IRDEL | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MEJ011 | IT+Comms Impair/Imp RevDonated | Information Technology and Communications - Impairment/Impairment Reversal for Donated Assets |
| MEM001 | Impairment IT+Comms AME | Impairment IT and Communications Annually Managed Expenditure. Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairment s not within management control |
| MEM002 | Impair Reversal IT+Comms AME | Impairment Reversal IT and Communications Annually Managed Expenditure. Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control |

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| MEM003 | Disposal Impair IT+Comms AME | Impairment - i.e. reduction in valuation - due to Disposal of Information Technology and Communications - Other. |
| MFH000 | Trans-FE Depn In-Year-Cost/Val | System code within ORACLE. Transport-Fighting Equipment Depreciation In-Year Cost/Valuation. In year depreciation charge on current cost - Transport - Dual Use Fighting Equipment. |
| MFH350 | Trans-Fe Depn on Donated Assts | System code within Oracle. Transport - Fighting Equipment Depreciation on Donated Assets. Historic depreciation on Non Current Assets - Donated Transport - Fighting Equipment. |
| MFJ001 | Impairment-Trans FE IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating. |
| MFJ007 | Impar Rev-Transport-FE IRDEL | Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MFJ011 | Impair/Imp Rev-DonatedTrans-FE | Transport Fighting Equipment - Impairment/Impairment Reversal for Donated Assets. |
| MFM001 | Impairment Transport-FE AME | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MFM002 | Impair Rev Transport-FE AME | Reversal of impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |

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| MFM003 | Disposal Imp Trans-FE AME | Impairment - i.e. reduction in valuation due to Disposal of Transport - Fighting Equipment. |
| MGH000 | Prop Lnd NonDw Depn IY CostVal | System code within Oracle. In year depreciation charge on current cost - Oracle. Property-Land-Non Dwellings. |
| MGH100 | Prop LndNonDw Lsehld Dep P+LAc | Historic depreciation in year on fixed assets - leasehold Property-Land Non Dwelling |
| MGH300 | Prop Lnd NonDw Depn on Don Ass | System code within Oracle. In year depreciation charge on current cost - Property-Land Non Dwelling - Donated. |
| MGH500 | Prop LndNonDw Lse DecResDepP+L | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property-Land Non Dwelling. |
| MGJ001 | Impair Prop Land Non Dw IRDEL | Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating. |
| MGJ007 | Impair Rev Prp Lnd NonDw IRDEL | Property-Land-Non Dwelling - Impairment Reversal within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MGJ011 | Impairment Prop-LndNonDw Dntd | Property-Land-Non Dwelling - Impairment for Donated Assets. |

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| MGJ012 | Impair Rev Prop-LndNonDw Dntd | Property-Land-Non Dwelling - Impairment Reversal for Donated Assets. |
| MGM001 | Impair Property Land NonDw AME | Impairments outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MGM002 | Impair Rev Prop-LndNonDw AME | Impairment Reversals outside of management control, caused by downward revaluations as a result of changes in market price, loss caused by catastrophe, unforeseen obsolescence and other Impairments not within management control. |
| MGM005 | Disp Impair Prop Lnd NonDw AME | Property-Land-Non Dwelling Disposal Impairment - i.e. reduction in valuation - due to Disposal of Property-Land Non Dwelling Annually Managed Expenditure. |
| MGM007 | Disp Impr Rev Prop Lnd NDw AME | Property-Land-Non Dwelling Disposal Impairment Reversal i.e. change in valuation which reverses previous impairments. |
| MHH000 | Prop Land Dwel Depn IY Cst/Val | System code within Oracle. In year depreciation charge on current cost/valuation - Properties Land Dwelling. |
| MHH100 | Prop Lnd Dw Lsehld Dep P+L Act | Historic depreciation in year on fixed assets - leasehold Property-Land Dwelling. |
| MHH300 | Prop Land Dwel Depn on Don Ass | System code within Oracle. In year depreciation charge on current cost - Properties Land Dwelling - Donated. |

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| MHH500 | Prop LndDw LseDec/ResDepP+L Ac | Historic depreciation in year on capitalised provisions relating to the decommissioning and restoration of Property-Land-Dwelling. |
| MHJ001 | Impair Prop Land Dwell IRDEL | Property-Land-Dwelling Impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MHJ007 | Impair Rev Prop Land Dw IRDEL | Property-Land-Dwelling Reversal of impairment within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MHJ011 | Impairment Prop-Land Dwell Dntd | Property-Land-Dwelling - Impairment for Donated Assets. |
| MHJ012 | Impair Rev Prop-Lnd DwellDntd | Property-Land-Dwelling - Impairment Reversal for Donated Assets. |
| MHM001 | Impair Property Land Dw AME | Property-Land-Dwelling Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairment not within management control. |
| MHM002 | Impair Reversal Prop LndDw AME | Property-Land-Dwelling Impairment Reversal outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MHM005 | Disposal Impair Prop LndDw AME | Impairment - i.e. reduction in valuation - due to Disposal - of Property-Land Dwelling. |

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| MHM007 | Disp Impair Rev Prop LndDw AME | Impairment Reversal i.e. change in valuation which reverses previous Property-Land-Dwelling impairments. |
| 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 in the event of a permanent decline in the historical value of investments in Trading Funds. Write offs of non-current assets (excluding CS and GWMB) arising from within management control e.g loss or damage resulting from normal business operations, abandonment of projects, gold plating, which are to score against Indirect RDEL in budgets. Manual Journals. May be posted to directly or cleared from Statement of Financial Position fixed asset holding account |
| MKB000 | Non-Cur Assets Write Off IRDEL | Write-Offs of Capital Spares - CS and assembled Guided Weapons Missiles and Bombs GWMB Stocktaking adjustments - both deficiencies and surpluses. NB Management Groups to ensure that all other CS and GWMB Write-Offs are recorded against code MKB000 |
| MKB001 | NCA W/Off CS-GWMB Stktkg Adj | Write-Offs of Capital Spares - CS and assembled Guided Weapons Missiles and Bombs GWMB Stocktaking adjustments - both deficiencies and surpluses. NB Management Groups to ensure that all other CS and GWMB Write-Offs are recorded against code MKB000 |
| MKB002 | GWMB W/Off - Gross Book Value | To be used to record the Gross Book Value when writing off a GWMB. The combination of MKB002 and MKB005 will be the Net Book Value of the asset. The double entry will be to DAB100. |
| MKB003 | CS W/Off - Gross Book Value | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100) |
| MKB004 | GWMB W/Off-Depn Release | To be used to record the release of the accumulated depreciation when writing off a GWMB. The combination of MKB002 and MKB004 will be the Net Book Value of the asset. The double entry will be to DAB200/300. |

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| MKB005 | CS W/Off - Depn Release | To be used to record the release of the accumulated depreciation when writing off a Capital Spare. The combination of MKB003 and MKB005 will be the Net Book Value of the asset. The double entry will be to DA*200/300 (Excl DAB). |
| MKB102 | GWMB Declared for Disp - GBV | Double entry to DAB100 for the write-off of GWMB by Scrapping. Other types of write-off should use MKB002. |
| MKB103 | CS Declared for Disp - GBV | Double entry to DA*100 for the write-off of CS by Scrapping. Other types of write-off should use MKB003. |
| MKB104 | GWMB Dec for Disp Depn Release | Double entry to DAB200 and DAB300 for the write-off of GWMB by Scrapping. Other types of write-off should use MKB004. |
| MKB105 | CS Dec for Disp - Depn Release | Double entry to DA*200 and DA*300 for the write-off of SC by Scrapping. Other types of write-off should use MKB005. |
| 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 STP purposes. |
| MKC002 | CS Inventory Write On | For the Write On of Capital Spares |

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| 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. |
| MKE000 | Mov Val Derv 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 - Cash + Banking 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 - Cash + Banking 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 - Cash + Banking use only-. |
| MKE004 | Chngs in val of Fuel Hedg Der | The periodic revaluation of derivatives arising from the Fuel Hedging activities |
| MKE005 | Non Cash Element of Derivative | Non Cash Element of Derivatives. Only to be used by CTLB C&B and CFAT |
| MKE006 | Non Csh Movemnts Fuel Deriv | Non Cash Element of Derivatives. Only to be used by CTLB C&B and CFAT |

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| MKF000 | Non-Current Asst Write Off AME | Write offs of non-current assets (excluding CS and GWMB) arising from outside management control e.g.catastrophes, unforeseen obsolescence, disposals, which are to score against AME in budgets.Manual Journals. May be posted to directly of cleared from Statement of Financial Position fixed asset holding account |
| MKG000 | Embedded Derivative | This RAC is only to be used for the separation of the embedded derivative element of the hybrid contract |
| MKG001 | Fair Val Gain/Loss on Embd Der | This RAC is only to be used for the 'non-cash' adjustments to the fair value of existing embedded derivatives Charges for consumption and/or obsolescence - depreciation of Guided Weapons Missiles and Bombs - assembled assets. Also includes recalculated depreciation charged after Raw materials and consumables - RMC and Capital Spares have been recategorised as assembled Guided Weapons Missiles and Bombs. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma |
| MLA002 | Guided Weapons Depn | Guided Weapons Missiles and Bombs - Additional Depreciation for Firings Used to Destruction. |
| MLA003 | GWMB-AddDepnForFiringsUseToDes | Guided Weapons Missiles and Bombs. To capture the Catch-up depreciation in the OCS when an RMC item is recategorised to CS/GWMB and for the release of accumulated depreciation when a CS/GWMB is recategorised as RMC. |
| MLA004 | GWMB CatchUp/Rel Depn Re Recat | To be used when part of a CS/GWMB pool is to be identified for disposal but where changing the Out of Service Date is not appropriate |
| MLA005 | Extra GWMB Prov re disposals | In Year Charges for consumption/depreciation of inventory categorised as Capital Spares |
| MLB001 | Capital Spares Prov Depn | |

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| MLB002 | Rlse of Dep on CS Embodimnt | All Embodiments of Capital Spares are transacted at Gross Values. This code should be used to account for the release of accumulated depreciation as a result of Capital Spares embodiment. |
| MLB003 | CapSpar CtchUp/RelDep Re Recat | Capital Spares. To capture the Catch-up depreciation in the OCS when an RMC item is recategorised to CS/GWMB and for the release of accumulated depreciation when a CS/GWMB is recategorised as RMC. |
| MLB005 | Additional CS Prov Disposal | To be used when part of a CS/GWMB pool is to be identified for disposal but where changing the Out of Service Date is not appropriate |
| MLC001 | CS Impairment AME | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| MLC002 | CS Impairment NCRDEL | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| MLC003 | GWMB Impairment NCRDEL | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| MLC004 | GWMB Impairment AME | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| MLD001 | GBV of Cap Spares Embodied | For the Embodied of Capital Spares - at Gross book value - in another Capital or in an existing or new -in-build prime asset. This is the equivalent of consuming a Capital Spare. |

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| MNH000 | Intan Non SUME Depn IYCost/Val | Systems code within ORACLE. In year depreciation charge on current cost - Intangible Non SUME assets. |
| MNH500 | Impairment - Int Assets IRDEL | Impairment on Intangible Non SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MNH507 | Impair Rev-Int Assets IRDEL | Reversal of impairment on Intangible Non SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MNH511 | Impair/Imp Rev DonatedIntan As | Intangible Non SUME Assets - Impairment/Impairment Reversal for Donated Assets. |
| MNM001 | Impair Intan Non SUME Asst AME | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MNM002 | Impair Rev Int Non SUME As AME | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MNM003 | Disp Imp Intan Non SUME As AME | Impairment i.e. reduction in valuation due to Disposal of Intangible Non SUME Assets. |
| MSH000 | Intan SUME Depn IY on Cost/Val | System code within ORACLE. In year depreciation charge on current cost - Intangible SUME assets. |

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| MSH500 | Impair Int SUME Assets IRDEL | Impairment on Intangible SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MSH507 | Impair Rev Int SUME Asst IRDEL | Reversal of impairment on Intangible SUME assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations abandonment of projects and gold plating |
| MSH511 | Impair/Imp Rev Don Int SUME As | Intangible SUME Assets - Impairment/Impairment Reversal for Donated Assets. |
| MSM001 | Impair Intan SUME Assets AME | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MSM002 | Impair Rev Intan SUME Ass AME | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MSM003 | Disposal Imp Intan SUME As AME | Impairment - i.e. reduction in valuation due to Disposal of Intangible SUME Assets. |
| MTH000 | Tran-Oth-Depn In-Yr on Cos/Val | System code within Oracle. Transport Other-Depreciation In-year on Cost/Valuation. In year depreciation charge on current cost - Transport - Non Fighting Equipment Vehicles. |
| MTH350 | Tran-Oth Depn on Donated Asset | System code within Oracle. Transport-Other Depreciation on Donated Asset. Historic depreciation in year on Fixed assets - Donated Transport-Other. |

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| MTJ001 | Impair-Tran-Other IRDEL | Impairment to Transport Other Non Current Assets within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset, loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MTJ007 | Impair Rev-Tran-Other IRDEL | Impairment Reversal to Transport Other Non Current Assets; for impairments within management control caused by a consumption of economic benefit or a deterioration in the quality of service provided by the asset loss or damage resulting from normal business operations, abandonment of projects and gold plating |
| MTJ011 | Impair/Imp Rev-DonatedTran Oth | Transport Other Non Current Assets - Impairment/Impairment Reversal for Donated Assets |
| MTM001 | Impairment Transport Other AME | Impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MTM002 | Impair Rev Transport Other AME | Reversal of impairments outside of management control caused by downward revaluations as a result of changes in market price loss caused by catastrophe unforeseen obsolescence and other Impairments not within management control. |
| MTM003 | Disposal Impair Trans Oth AME | Impairment -i.e. reduction in valuation - due to Disposal of Transport - Other. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| MZZ666 | Depn Realism Adj PBF Only | |
| NAA000 | Heating Oil | Heating Oil. General - Feeder Systems - Local Purchase - Corporate/Mass Allocations - Manual Correcting Journals - Manual Period End Adjustment Journals and Cash/Imprest Journals. |

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| NAA001 | Utilities consumption - USF | Utility consumption - United States Forces - USF. Utility costs in support of United States Visiting Forces. Feeder Systems and manual journals. |
| NAB000 | Gas | Gas. Utilities - gas. |
| NAB005 | Liquid Petroleum Gas | Liquid Petroleum Gas, used for heating. Not for vehicle fuel - use PBA001 instead. |
| NAC000 | Electricity | Electricity. Utilities - electricity costs. General - Feeder Systems/Local Purchase/ Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NAD000 | Water + Sewage | Water and Sewage. Utilities - water and sewerage costs. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/ Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NAZ666 | Utilities Realism Adj PBF Only | |
| NBA000 | Rent-Civ Estate Property-Land | Rent for use of property-land - Civil Estate. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA001 | Rent Civ Estate Property | Rent for use of property - Civil Estate. General - Feeder Systems - Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |

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| NBA002 | Rent Prop Land exc Civ Est+MQ | Property Rent charges excluding Rent - Civ Estate and MQ. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA004 | Rent - MQ Property | Married quarters property rent charges. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA005 | Rent Property exc Civ Est + MQ | Property Rent charges excluding Rent - Civil Estate and Married Quarters - MQ - General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA006 | Operating Lease Payments UK MQ | Payments for UK Married Quarters Estate to the Housing Trust. General -Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NBA007 | Finance Lease Payments UK MQ | Finance Lease Payments for Service Charges/Opening Costs to the Landlord or UK Married Quarters. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NBZ666 | Accom Realism Adj PBF Only | |
| NCA002 | USF NATO-Proj Works | United States Forces North Atlantic Treaty Organisation - Project Works. USF NATO - Estate management services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals |
| NCA003 | Works | Works. Estate management services expenses. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |

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| NCA004 | Estates Core Services Charge | Estates Core Services Charge. This Resource Account Code - RAC only for New DE use. It will capture significant expenditure on a major new Departmental initiative. Populated by an automatic feeder. It will account for planned estate services revenue expenditure on maintenance for works tasks: Operational - Grounds and Planned - including element for unforeseen. It will not contain any unplanned - additional estate services revenue expenditure. This will be covered by NCA005 |
| NCA008 | Works Services | Works Services. Estate management services excluding NCA002 and NCA009. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA009 | Works Services: MQ | Works Services. Married quarters - MQ - Estate management services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NCA010 | Est + FMS Accom Invent + Serv | General - Feeder System/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NCZ666 | Prop Man Realism Adj PBF Only | |
| NDA002 | Works Civ Estate | Works Civil Estate. Civil Estate - cost of works. |
| NDA003 | Bldg Maint - Accom Invent | General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NEA001 | Works in Aid of Disposal | Works in Aid of Disposal. Estate management services relating to disposals. General- Feeder Systems/Local Purchase/Corporate/Mass Allocations. Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |

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| NEA002 | Works - Prepare Prop-Land-Disp | Estate management services relating to property-land disposals. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NEA003 | Acquisition of Prop-Land Disag | Disaggregated expenses relating to the acquisition of property-land - General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NFA002 | Public Relations | Public Relations. The costs of public relations services including items such as sales marketing and advertising. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals |
| NGA003 | Ext Trg - Mil | External training - Military. External training provided to military personnel and charges for training area usage. Note: this RAC should not be used to capture costs associated with the procurement of external Military training related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NGA020 | 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. External Training - Civilian. External training costs for Civilians. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of external Civilian training related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NGB002 | Ext Trg - Civ | 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. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NGB020 | Civ HR Training+Education - EA | |
| NGZ666 | Ex Educ Realism Adj PBF Only | |

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| NHA001 | Medical-Non Hospital treatment | Medical-Non Hospital treatment. Medical costs relating to non hospital treatment. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NHA002 | 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. |
| NHB001 | Schools + Community Relations | Schools/Community Relations. Costs of schools and community relations initiatives. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NHB002 | Welfare Svcs | Welfare Services. Payments for general welfare services including sports equipment and Ministers of Religion. |
| NHB005 | Funeral Expenses | Funeral Expenses - Feeder Posting and Manual Journal. |
| 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. |
| NHD000 | Social and Recreation | Costs of social services and recreational facilities in support of social work. |

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| NJA001 | Entertainment + Hospitality | Entertainment and hospitality. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NJA002 | Command Officers' Public Fund | All expenditure incurred from COPF |
| NKA001 | Administration | General administrative expenses. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NKA002 | Admin - Claims | Administration - Claims. Cost of claims/compensation and related expenses against MoD |
| NKA003 | GEMS Awards | MoD Gems award payments, including tax liabilities on payments. Covering the payment of all departmental GEMS encouragement awards. |
| NKB001 | Physl Loss Csh-not Fgn Cur adj | Physical Loss of Cash-not Foreign Currency adjustment. Not to include foreign currency adjustments. |
| NLA001 | Energy Conserv + Environ Charges | Energy conservation and environmental charges. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NLA004 | Nuc - Waste/Decomm - post 71 | Cost of nuclear waste decommissioning post 1971. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |

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| NLA005 | Pchse EC Grnhse Gas Emiss Allw | Purchase of EC Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set max emissions limits and in return receive a tradable emission allowance from DEFRA equal to their limits. If actual levels of emissions exceed their limit the Dept must purchase extra allowances or if the emissions are lower the Dept may sell any surplus allowance at market rate |
| NLA006 | Consumption of CRC Allowances | Purchase of allowances in-year under the CRC Energy Efficiency Scheme |
| NNA002 | IT Services -Internal Costs | Information Technology Services - Internal Costs. Costs of information technology services. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NNA004 | Line + Telephone Rental | The costs of line and telephone rental. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NNA010 | IT Minor Equipment | Information Technology Minor Equipment. Computer equipment costing below capitalisation IT level. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting/Manual Period End Adjustment and Cash/Imprest Journals. |
| NNA011 | Telephone Minor Equipment | Telephone Minor Equipment. The costs of telephone equipment costing below the capitalisation level. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals |
| NNB001 | Operating Lease IT + Comms | Information Technology and Communications operating lease payments. |
| NNB002 | Hire Charges IT + Comms | Hire Charges - Information Technology and Communications. Rental payments for the hire of Information Technology and Communications. |

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| NNB003 | IT + Comms Finance Lease | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms Information Technology Services. General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of IT/IS related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NNB004 | IT Services | |
| NNB005 | IT + Comms Fin Lease Serv Chrg | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms |
| NNB006 | IT + Comms Fin Lease Rel Liab | Finance lease operating costs for plant and machinery/transport-other/transport-FE/IT and Comms Expenditure related to IT+IS-External Assistance systems,including strategic studies and development of specific projects.Procurement of services for advice on business solutions covering communications and information systems/services;the definition of,development,introduction and support of communications and information systems throughout their life.The services may be specific to the technical architecture/installation of an information system(IS),or may be in direct support to an IS-enabled |
| NNB020 | IT+IS - EA | |
| NNC001 | IT+Comms Prepy Unwnd on BS SCA | IT + Comms Prepayment Unwinding On SoFP Service Concession. Unwinding of prepayment in respect of On Statement of Financial Position Service Concession Arrangements for IT + Comms Release of On SoFP Service Concession Arrangement Liability. Release of liability in respect of On Statement of Financial Position SCA contracts for IT + Comms. The liability arises when MOD assets transferred to SCA contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position |
| NNC002 | IT+Comms Rls of On BS SCA Liab | |
| NND001 | IT+Comms SCA Service Charge | Information Technology and Communications Service Concessions Service charge. Unwinding of prepayments should not be charged to this code |

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| NND002 | IT+Comms Prepy Unwnd OffBS SCA | IT+Comms Prepy Unwnd Off SoFP SCA IT + Communications Prepayment Unwinding Off SoFP Service Concession Arrangements This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NNZ666 | IT+Comm Realism Adj PBF Only | |
| NPA001 | Legal Fees | Legal costs excluding those relating Compensation Payments - NPA003 and the procurement of specialist legal related EA - NPA021, NPA022 and NPA023. Legal Fees - Compensation Payments. The legal costs in connection with Compensation payments. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. Note: this RAC should not be used to capture costs associated with the procurement of specialist Legal (comp pyts) related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NPA003 | Legal Fees - Comp Pyts | The provision of independent legal advice and guidance, as directed by MoD Legal Services. This may include specialist legal advice in connection with policy formulation, strategy development and claims related issues. Note: PPP/PFI related legal costs should be charged to NPB024. Legal advice supplied by Treasury Solicitor or lawyers from Other Government Departments should not be counted as External Assistance |
| NPA021 | Legal - EA | Procurement of external legal advice as advised by MoD Legal Services related to all estate matters. Legal advice supplied by Treasury Solicitor of lawyers from Other Government Departments should not be counted as External Assistance. (This excludes legal advice on estate Service Concession Arrangements where costs should be booked to NPA024) |
| NPA022 | LglFees-LdAcq/Dis excl SCA-EA | |
| NPA023 | LglFees-Comp Pmts excl SCA-EA | Procurement of external legal advice as advised by MoD Legal Services relating to Compensation Payments. Legal advice supplied by Treasury Solicitor of lawyers from Other Government Departments should not be counted as External Assistance. |

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| NPB001 | Fees for Professional Services | <p>Fees for Professional Services. Fees paid to external companies/organisations and individuals for professional services. Excludes Legal Fees - Ref NPA001/2/3 and fees for services concerning acquisition and disposal of land and buildings. Note: this RAC should not be used to capture costs associated with the procurement of Professional Services related External Assistance - individual RACs have been established to record the defined categories of EA expenditure</p> |
| NPB003 | Auditors Remuneration-Other | <p>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</p> |
| NPB004 | Manpower Support | <p>Manpower support.Costs of administration services provided by supplier including Defence Science and Technology Laboratory. Excludes research and development by DSTL which uses QKA010.</p> |
| NPB020 | Strategy - EA | <p>The provision to management of objective advice and assistance relating to the strategy of an organisation in pursuit of its purposes and objectives. Such advice may include the identification of options with recommendations; the provision of an additional resource and/or the implementation of solutions</p> |
| NPB021 | Operational Finance - EA | <p>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</p> |
| NPB023 | Property - EA | <p>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</p> |
| NPB024 | Strat Fin-EA Supp to SCA | <p>The provision of assistance in support of Service Concession Arrangements 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 a MoD project management team in the form of financial, legal, insurance, or similar advice to develop the arrangement</p> |
| NPB026 | Org Change Management - EA | <p>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</p> |

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| 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. The provision of independent advice and guidance, related to management of on-going programmes and projects. Support includes assessing, managing and mitigating the risks involved in a specific initiative and undertaking work to ensure project benefits are realised. It includes independent advice to an IPT on its own PM activities or those of its principal contractors. It includes cases where an external advisor provides tangible products such as TLMPs, risk registers or business cases |
| NPB029 | Programme+Project Mgt - 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 demonstrators, research, advice that is PPM. Excludes FATS. |
| NPB030 | Technical - EA | National Audit Office Notional Audit fee. NAO notional Audit fee only. Credit to KAB200. Use NPB003 for Non NAO auditors fees. |
| NPC001 | NAO Notional Audit fee | 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. |
| NPD001 | FATS Transport Tasking | 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. |
| NPD002 | FATS Electrical + Mechanical | FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2020-2110 Powerplant (Not for Aircraft). |
| NPD003 | FATS Powerplant | |

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| NPD004 | FATS Through Life 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 | 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 | 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 | 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 | 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 | FATS TASKING - For use with FATS tasks where the capabilities selected from the FATS Taxonomy (Market Knowledge Matrix (MKM)) is predominantly within the range 2310-2400 Health and Medical. |
| NPD010 | FATS Facilities + Construction | 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 | 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). |

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| NPD012 | FATS Platforms + Weapons | 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 | 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 | 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). This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NPZ666 | Prof Ser Realism Adj PBF Only | |
| NQA001 | INSURANCE PAID | Insurance Paid. Insurance costs. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| NSA001 | Property Dwell Operating Lease | Property-Dwelling Operating Lease. |
| NSA002 | Property Dwelling Hire Charge | Rental payments for the hire of Property-Dwelling. |
| NSB001 | Property Non Dw Operating Lease | Operating lease payments for Property- Non Dwelling. |

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| NSB002 | Property Non Dwell Hire Charge | Rental payments for the hire of Property-Non Dwelling. |
| NSC001 | Prop Dw Prepay Unwnd On BS SCA | Unwinding of prepayment in respect of On SoFP Service Concessions for Property - Dwelling. |
| NSC002 | Prop Dw Rise of On BS SCA Liab | Prop Dw Rise of On SoFP SCA Liab The liability arises when MOD assets transferred to contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |
| NSD001 | Prop NonDw PrpyUnwnd On BS SCA | Unwinding of prepayment in respect of On SoFP Service Concession contracts for Property - Non Dwelling. |
| NSD002 | Prop NonDw Rel On BS SCA Liab | Release On SoFP SCA Liab. The liability arises when MOD assets transferred to contractor as a contribution to the unitary charge are reinstated on MOD Statement of Financial Position. |
| NSE001 | Prop Dwell SCA Service Charge | Unwinding of prepayments should not be charged to this code. |
| NSE002 | Prop Dw Prpay Unwnd Off BS SCA | Off SoFP SCA Property Dwelling Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangement. |
| NSF001 | Prop NonDw SCA Service Charge | Unwinding of prepayments should not be charged to this code. |

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| NSF002 | Prop NDw Prpy Unwnd Off BS SCA | Off SoFP SCA Property Non Dwelling Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangement. |
| NTA002 | Army University Cadets Pay | Army University Cadets Pay. Payroll feeder systems. |
| NTB002 | Cadet Forces Pay | Cadet Forces Pay. Payroll feeder systems. |
| NTC001 | Army Rent Rebates | Rent/Rates Rebates paid to Army personnel. |
| NTC002 | Army-Long serv Advance of Pay | Advance of pay - maximum GBP8500 - intended to assist personnel to enter housing market. Payroll feeder system. |
| NTD001 | Cptl Pmts Rdncy Army Officers | Capital Payments Redundancy Army Officers. Payroll feeder system only. |
| NTD002 | Cptl Pmts Rdncy Army Oth Ranks | Special Capital Payments made to Army other ranks who have been released under directed early retirement schemes. Payroll feeder system. |
| NTE001 | RAF Rent Rebates | Covers payments under the Rent/Rates Rebate Scheme for the RAF. Payroll feeder system. |

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| NTE002 | RAF Assisted House Purchase | RAF Assisted House Purchase. Payroll feeder system. |
| NTF001 | Cptl Pymnts Redundancy RAFOff | Lump Sum Redundancy Payments made to RAF Officers. Payroll feeder system only. |
| NTF002 | Cptl Pmts Rdncy RAF Oth Ranks | Lump Sum Redundancy Payments made to RAF Other Ranks. Payroll feeder system only. |
| NTG001 | LE Serv Pers Oth Payments | Locally Engaged Service Personnel Other Payments. Payroll feeder systems. |
| NTH001 | RN+RM Rent Rebates LSAOP | Covers advances under the RN/RM LSAP scheme and payments under the Rent/Rates Rebate Scheme. Payroll feeder systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| NTK001 | Cptl Payments Rdncy RN Off | Capital Payments Redundancy Royal Navy Officers. Payroll feeder system only. |
| NTK002 | Cptl Payments Rdncy RN Ratings | Lump Sum Redundancy Payments made to RN Ratings. Payroll feeder system only. |
| NTL002 | Fin Ass Employers of Army Resv | Financial Assistance for Employers of Army Reservists |

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| 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 Emplr of RN/RM Resv | Financial Assistance for Employers of RN/RM Reservists. |
| NTL009 | Cadet Forces Uniform Allowance | Cadet Forces Uniform Allowance. Payroll feeder systems. |
| 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. |
| NTM005 | Service Recruitment | Service Recruitment expenses. Note: this RAC should not be used to capture costs associated with the procurement of Service recruitment related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NTN001 | Army University Cadets ERNIC | Army University Cadets Employers National Insurance Contributions. Payroll feeders systems. |

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| NTN004 | Cadet Forces ERNIC | Cadet Forces employer national insurance contributions. Payroll feeder systems. |
| NTP001 | Subsistence All - USF | Subsistence allowances for United States Visiting Forces personnel. Payroll Feeder Systems and manual journals. |
| NTP003 | Injury Warrant Payments LE Civ | Injury warrant payments for locally engaged civilians. Payroll feeder systems. |
| NTP005 | Former Emplies + Depdnts Pymts | Payments to former employees and dependants. Payroll feeder systems. |
| NTP007 | Civilian Recruitment | Civilian recruitment expenses. Note: this RAC should not be used to capture costs associated with the procurement of Civilian recruitment related External Assistance - individual RACs have been established to record the defined categories of EA expenditure |
| NTP009 | Minor Award Scheme | MoD Minor Award Scheme costs as per PI 38/02 and 121/02 |
| 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. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NTZ666 | StfOthCts Realism Adj PBF Only | |

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| 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. |
| NWB000 | Nuclear Decommissioning Liab | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWB100 | Nuclear Environ + Rest Liab | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWB200 | Nucl Fuel Reproc +Storage Liab | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWB300 | Nucl Decommission - AME Rev | Used to reverse the original AME charge for a provision which has a cash/accrual against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB303 as its double entry |
| NWB301 | Nucl Environ+Rest-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB304 as its double entry. |
| NWB302 | Nucl Fuel Reproc+Stor-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWB305 as its double entry. |

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| NWB303 | Nucl Decomm - AME Rev Contra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB300. |
| NWB304 | Nucl Environ+Rest-AMERevContra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB301. |
| NWB305 | NuclFuelReprc+Stor-AMERevContr | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWB302. |
| NWC000 | Non Nucl Environ + Rest Liab | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWC100 | Non-Nucl Decommissioning Liab | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWC200 | Non Nucl Environ+Rest-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWC202 as its double entry. |
| NWC201 | Non Nucl Decommission-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWC203 as its double entry. |
| NWC202 | NonNucEnvirm+Rest-AMERevContra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC200 |

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| NWC203 | Non Nucl Decomm-AME Rev Contra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWC201. |
| NWP001 | 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 |

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| 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 |
| 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 |
| NWS000 | Staff Depart Prov-Restg | Restructuring Provision for staff departure including redundancy. To setup, inc/dec or costs incurred in year not previously provided. Excl unwind of disc and reversal of AME charge for a cash/accrual charge against provision. |
| NWS100 | Staff Depart Prov-Other Rdncy | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWS200 | Staff Restg Prov-Excl Rdncy | Restructuring prov staff - excl Redundancy, Restructuring Provision for additional staff costs. To set up, inc/dec or costs incurred in year not previously provided. Excl unwind of disc and rev of AME charge for a cash/accrual charge against provision |
| NWS300 | Service Personnel Redundancies | Used to set up a provision, increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own RAC |
| NWS400 | Staff Depart Prov Restg-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS404 as its double entry. |
| NWS401 | Staff Depart Other Rdncy-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS405 as its double entry. |

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| NWS402 | Staff Restg Excl Rdncy-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS406 as its double entry. |
| NWS403 | Serv Personnel Rdncy - AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWS407 as its double entry. |
| NWS404 | StffDeprtPrvRestg-AMERevContra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS400. |
| NWS405 | StffDeprtOthRedncy-AMERevContr | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS401. |
| NWS406 | StffRestgExcRdncy-AMERevContra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS402. |
| NWS407 | ServPersonRdncy-AME Rev Contra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWS403. |
| NWT000 | Non PCSPS Pension Schemes Prov | Used to set up a provision.increase or decrease an existing one and for costs incurred in year not previously provided. Excludes unwinding of discount and the reversal of the AME charge for a cash/accrual charge against provision as each has its own |
| NWT100 | Non PCSPS Pension Prov-AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWT102 as its double entry. |

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| NWT101 | Other Provision -AME Rev | Used to reverse the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to the cash/accrual charge made and is to use RAC NWT103 as its double entry. |
| NWT102 | NonPCSPSPension-AME Rev Contra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWT100. |
| NWT103 | Other Provision-AME Rev Contra | Used as the double entry to the reversal of the original AME charge for a provision which now has a cash/accrual charge against it. Value must be equal and opposite to NWT101. |
| NWX000 | Other Prov-Excl Staff Restg | Other prov incl legal, onerous contracts and fin instruments. To set up, inc/dec or costs incurred in year not previously provided. Excl staff restg - NWS000 and NWS200, unwind of disc and rev of AME charge for a cash/accrual charge against provision |
| NYB000 | OC+S Earned Discounts | Other Costs and Services Earned Discounts. System code within ORACLE. Legitimate discounts taken by customers. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NZZ666 | OthCts+Ser RealismAdj PBF Only | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| NZZ667 | OthC+SDRDEL RealismAdj PBFOnly | This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| PAA001 | Food Services | Food services. |

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| 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. |
| PAA005 | Clothing - Purchase/Repair | The costs of purchasing and repairing clothing. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| PBA001 | Oils+Lubs Con Direct Supply | To record Consumption of Oils and Lubricants outside of Stock Feeders. |
| PBA002 | Fuels Non Utilities USF | Fuels - non Utilities - United States Forces - USF. |
| 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 |
| PBA005 | Fuels Non Util - Fuel Hedging | The gains/losses on swap contracts placed as a hedge against price variations on contracted fuel deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period. |

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| 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 |
| 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 fuel deliveries. The gains will offset future price increases and vice versa for deliveries in the contract period. This RAC is to be used to soley record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been creaaated 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 |
| PBZ666 | Aviat FI Realism Adj PBF Only | This RAC is to be used to soley record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been creaaated across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| PBZ667 | Fuel Realism Adj PBF Only | This RAC is to be used to soley record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been creaaated 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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| PCA001 | Other Materiel Consumed | The cost of other materials consumed. |
| PCA003 | Other Mat Consumed Exercises | Other Material Consumed - Exercises. To be used for all costs incurred in carrying out exercises so that the total costs of an exercise can be readily identified. |
| PDA002 | Pers Movement | Personnel Movement. The costs of moving personnel. General - Feeder Systems CRUISE/FMSSC/Pay/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| PDA003 | Serv Home to Duty Travel Expnd | Service Home to Duty Travel Expenditure. Travel expenditure associated to eligibility to Home to Duty allowance. Not to be used for STDD. This RAC will not be populated by JPA in 07/08. |
| PDB002 | Freight Movement | Freight Movement. The costs of moving freight and those in relation to the USF - PDB003. General - Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment. |
| PDB003 | Freight Movements-USF | Freight movement costs in support of United States Visiting Forces. Feeder Systems and manual journals. |
| PDC001 | Army Perm Posting LTDD | Army Permanent Posting Long Term Detached Duty. Long Term Detached Duty payments/receipts in the Army. |
| PDC002 | Army Leave Travel LTDD | Army Leave Travel Long Term Detached Duty. Costs of leave warrants including Get you home scheme |

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| PDC003 | RAF Perm Posting LTDD | RAF Permanent Posting Long Term Detached Duty. Long Term Detached Duty payments/receipts in the RAF. |
| PDC004 | RAF Leave Travel LTDD | RAF Leave Travel Long Term Detached Duty. Cost of leave warrants including Get You Home Scheme. Navy Permanent Posting Long Term Detached Duty. Covers travel costs for Service personnel and families on Appointment/Draft - disturbance allowance - removal expenses including movement of personal effects to and from overseas areas storage charges - legal expenses for house sale and Service Childrens visits. Also covers travel and subsistence costs associated with attendance on Pre-Release Vocational Training courses and official medical appointments |
| PDC005 | Navy Perm Posting LTDD | |
| PDC006 | Navy Leave Travel LTDD | Navy Leave Travel Long Term Detached. Expenditure on leave travel including warrants and Get You Home Scheme. |
| PDC007 | Military STDD | Military Short Term Detached Duty Costs Military Pay Feeder posting and Manual Journal. |
| PDC008 | Military STDD Air Travel | Military Air Travel costs for Short Term Detached Duty. This RAC will not be populated by JPA in 07/08. |
| PDD001 | Civ Long Term Detached Duty | Civilian long term detached duty Costs. Payroll feeder systems |
| PDD002 | MDP PPI Transport + LTDD Costs | Ministry of Defence Police Permanent in the Public Interest Transport and Long Term Detached Duty Costs. |

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| PDD003 | Civ Short Term Detached Duty | Civilian Short Term detached duty costs. CTC Feeder Posting and manual journal. |
| PDD004 | Civilian STDD Air Travel | Civilian Air Travel costs for Short Term Detached Duty |
| PDD005 | Civilian PPI Move Costs | This RAC will not be populated by PPPA in 08/09. To record the cost of civilian PPI moves, including AHCA, removal expenses, legal costs, transfer grant etc. |
| PDE000 | Aircraft Landing Fees | Aircraft Landing Fees. To record transactions relating to costs incurred by fixed/rotary wing aircraft when they land at civilian airfields in the OCS This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| PDZ666 | Trans Mov Realism Adj PBF Only | |
| PJA000 | Cost of Fuel Sold | To record Cost of Fuel sold to 3rd Parties. |
| PKC000 | Consumption of Non-Expld Munit | In year consumption of non-exploding categorised as Raw Materials and Consumables - Munitions. Posted as summary journals to the general ledger - manual or electronic transfer- using GL020 proforma. |
| PKD000 | Invent Con - General Invent | In year consumption of inventory categorised as Raw Materials and Consumables - General Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |

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| PKE000 | Invent Con-Med Dent+Vet Invent | In year consumption of inventory categorised as Raw Materials and Consumables - Medical/Dental and Veterinary Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKF000 | Invent Con Eng + Tech | To record consumption of Engineering and Technical stock. |
| 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 |

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| PKJ000 | Invent Con Strat Wpn SysInvent | In year consumption of inventory categorised as Raw Material and Consumables - Strategic Weapons Systems Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKL100 | Invent Consumption GWMB RMC | Consumption of GWMG RMC Inventory previously held on the SOFP |
| PKM000 | Consumption of Exploding Munit | To record costs relating to armaments and stores. |
| PKP000 | Invent Con Cloth + Text Invent | In Year consumption of inventory categorised as Raw Materials and Consumables - Clothing and Textiles Inventory. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKQ000 | 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 |
| PKR000 | Purchase Price Variance | Charges for release of purchase price variances from the Statement of Financial Position - DLA000 - to the Operating Cost Statement. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| PKR010 | 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 PO price. This account will need to be analysed so that corrective action can be taken. |
| PKR020 | Purchase Price/Quality var P2P | Purchase Price/Quality variance Purchase to Payment. P2P use only. Account for write-off of the differences between the invoice price and the PO price or invoice quantity and received quantity. This account will need to be analysed so that corrective action can be taken |

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| PKR030 | PtP Invoice Price Variance | Purchase to Pay Invoice Price Variance - Purchase Price/Invoice Price variance PtP use only. To Account for any differences between the invoice price and the Purchase Order price. |
| PKR110 | 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. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| PKZ666 | InventCon Realism Adj PBF Only | Write-offs for physical Raw Materials and Consumables stock losses. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. NB. MGs to ensure all RMC stocktaking adjustments are posted to code PLA002 and that Capital Spares and assembled Guided Weapons/Missiles and Bombs write-offs for physical inventory losses are posted to code MKB001 |
| PLA001 | Inventory Write Off - Other | |
| PLA002 | Invent - Stocktaking Adj | Raw materials and consumables stocktaking adjustments both deficiencies and surpluses. |

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| PLA003 | Invent W/Off Dumped Aviatn Ful | <p>Write-Offs of aviation fuel dumped in flight. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.</p> <p>To reverse charges previously booked as Raw materials and consumables inventory write-offs and for Raw materials and consumables inventory found in year not previously recorded in the general ledger. NB. MGs to ensure that Capital Spares and assembled Guided Weapons/Missiles and Bombs write-ons are posted to code MKC000</p> |
| PLA100 | Inventory Write On | |
| PLA101 | RMC Declared for Disposal GBV | <p>Double entry to DF*100 for the write-off of RMC by Scrapping. Note that RBA002 should be used to record Net Realisable Values where material.</p> |
| PLA102 | RMC Dec for Disp Prov Release | <p>Double entry to DF*200 for the write-off of RMC by Scrapping.</p> |
| PMA001 | Inventory Valuation Prov Other | <p>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</p> |
| PMA003 | LTCWIP Prov for Losses | <p>Long Term Contract Work In Progress provisions for Losses. Charges for losses on Long Term Contract Work In Progress. Posted as Summary journals to the general ledger - manual or electronic transfer - using GL020 proforma.</p> |
| PMA500 | Inv ValProv RMC OilLub+GndFuel | <p>Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Oil, Lubricants and Ground Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma</p> |
| PMA510 | Invent Val Prov RMC MarineFuel | <p>Inventory Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Marine Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger - manual or electronic transfer using GL020 proforma</p> |

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| PMA520 | Invent Val Prov RMC Aviat Fuel | Charges for write-down to net realisable value of excess and obsolete inventory categorised as Raw materials and consumables Aviation Fuel. Also includes charges for lifetime provisions. Posted as summary journals to the general ledger manual or electronic transfer using GL020 proforma |
| PMA530 | RMC Impairment AME | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the New Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| PMA540 | RMC Impairment NCRDEL | To be used to record the Gross Book Value when writing off a Capital Spare. The combination of MKB003 and MKB004 will be the Net Book Value of the asset. The double entry will be to DA*100 (excl DAB100). |
| PPA002 | Defence Eqpt Support - Other | Defence Equipment Support - Other. Purchase of support equipment below MG capitalisation threshold. |
| PPA006 | Minor DefenceEqpt under GBP25K | Minor Defence equipment under GBP25K |
| PPB001 | Def Eqpt Prepy Unwnd On BS SCA | On SoFP SCA Defence Equipment Prepayment Unwinding On Statement of Financial Position Service Concession Arrangement. |
| PPB002 | Def Eqpt Rlse of OnBS SCA Liab | Defence Equipment Release of On Statement of Financial Position Service Concession liability. The liability arises when MOD assets transferred to contractor as a contribution to the unitary charge are reinstated. |
| PPB003 | Def Eqpt PrpyUnwd OnBS CLS/IOS | Def Eqpt PrpyUnwd On SoFP CLS/IOS Defence Equipment Prepayment Unwinding On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability. |

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| PPB004 | DefEqRlse ofOnBS CLS/IOS Liab | DefEqRIs of On SoFP CLS/IOS LiabDefence Equipment Release of On Statement of Financial Position Contractor Logistics Support/Integrated Operational Support Liability. The liability arises when MOD assets transferred to CLS/IOS contractor as a contribution to the unitary charge are reinstated on the MOD Statement of Financial Position |
| PPC001 | Def Eqpt SCA Service Charge | Service Concession Arrangements Service charge for Defence equipment. Unwinding of prepayments should not be charged to this code. |
| PPC002 | Def Eqpt Prpy Unwnd Off BS SCA | Defence Equipment Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangements. |
| 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 | Def Eq Prpy UnwdOff SoFP CLS/IOS Defence Equipment Prepayment Unwinding Off Statement of Financial Position Contractor Logistics Support/Integrated Operational Support. |
| PRA001 | P+M Operating Lease | Operating lease payments for plant and machinery including White Fleet operating lease payments General-Feeder Systems/Local Purchase/Corporate/Mass Allocations/Manual Correcting Journals/Manual Period End Adjustment Journals and Cash/Imprest Journals |
| PRA002 | P+M Hire Charge | Rental payments for the hire of plant and machinery |
| PRB001 | P+M Prepay Unwind On BS SCA | On SoFP SCA Plant + Machinery Prepayment Unwinding On Statement of Financial Position Service Concession Arrangements. |

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| PRB002 | P+M Release of On BS SCA Liab | Plant + Machinery Prepayment Unwinding On Statement of Financial Position Service Concession arrangements. The liability arises when MOD assets transferred to contractor as a contribution to the unitary charge are reinstated. |
| PRC001 | P+M SCA Service Charge | SCA Service charge for Plant and Machinery. Unwinding of prepayments should not be charged to this code. |
| PRC002 | P+M Prepay Unwnd Off BS SCA | Plant and Machinery Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangements. |
| PRD001 | P+M Fin Lease Service Charge | Release of Plant + Machinery finance lease liability. To be used to unwind the liability associated with Plant + Machinery finance leases. |
| PRD002 | P+M Fin Lease Release Liab | Release of Plant + Machinery finance lease liability. To be used to unwind the liability associated with Plant + Machinery finance leases. |
| PSA001 | Transport-Other Operatng Lease | Transport-Other operating lease payments. |
| PSA002 | Transport-Other Hire Charge | Rental payments for the hire of transport-Other. |
| PSB001 | Transport-FE Operating Lease | Operating lease payments for Transport-Fighting Equipment |

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| PSB002 | Transport-FE Hire Change | Rental payments for the hire of transport-Fighting Equipment. |
| PSC001 | Trans-Oth Prpy Unwd On BS SCA | Transport-Other-Prepayment Unwinding-On Statement of Financial Position Service Concession Arrangement Liability |
| PSC002 | Trans-Oth Rel of OnBS SCA Liab | Transport-Other-Release of On Statement of Financial Position Service Concession Arrangements Liability |
| PSD001 | Trans FE Prpy Unwnd On BS SCA | Transport Fighting Equipment Prepayment Unwinding On Statement of Financial Position Service Concession Arrangements liability. |
| PSD002 | Trans FE Rlse of OnBS SCA Liab | Transport-fighting Equipment Release of On Statement of Financial Position Service Concession Arrangements Liability |
| PSE001 | Trans-Other SCA Service Charge | Service Concession Arrangements Service charge for Transport-Other. Unwinding of prepayments should not be charged to this code, |
| PSE002 | Trans-Oth Prpy Unwd Off BS SCA | Transport-Other Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangements. |
| PSF001 | Trans FE SCA Service Charge | Service Concession Service charge for Transport-Fighting Equipment. Unwinding of prepayments should not be charged to this code. |

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| PSF002 | Trans FE Prpay Unwd Off BS SCA | Transport Fighting Equipment Prepayment Unwinding Off Statement of Financial Position Service Concession Arrangements. |
| PSG001 | Trans Fin Lease Service Charge | Release of Transport finance lease liability. To be used to unwind the liability associated with Transport finance leases. |
| PSG002 | Trans Fin Lease Release Liab | Release of Transport finance lease liability. To be used to unwind the liability associated with Transport finance leases. |
| PVA001 | Medical-Support Equipment | Medical-support equipment - excluding supply system. |
| PVA002 | Photographic Equipment | Purchase of photographic equipment below MG capitalisation threshold. |
| PVA003 | Animals | Purchase of Animals below MG 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. |

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| PVA007 | Equipment Support-Other | Equipment supports - Other - non-projects. |
| PVA008 | Post Design Services | Expenditure on post design services which is not capitalised. |
| PVA009 | Safety Regulation | <p>Cost incurred in respect of Safety Regulators and Assurors in their role in support of concept procurement operation and disposal of defence equipment and services</p> <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round</p> |
| PXZ666 | Oth Expen Realism Adj PBF Only | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round</p> |
| PZZ666 | EquipSup Realism Adj PBF Only | <p>This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round</p> |
| QCA002 | Grnts to Rsv Frces + Cadt Orgs | Territorial Army Reserve Forces etc Grant. Grant payable to Reserve Forces and Cadet Associations. |
| QCA003 | GrntsPmtsto ResvFor+ Cadt Orgs | Grants to reserves and Cadet Force. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QCA004 | Grants not classed as GIA | Grants paid that are not classified as Grant-in-Aid or without own discrete RAC. |

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| QDA009 | NATO Mil Budget UK Conts | North Atlantic Treaty Organisation Military Budget UK Contributions. UK contributions to the NATO military budget. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA010 | FINABEL Intntnl Subs | France/Italy/Netherlands/Belgium/Luxembourg - FINABEL international subscriptions. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA014 | Pmnts to Forgn+Comnwth Office | Payments to the Foreign and Commonwealth Office. Feeder System/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA016 | UK Cont NAMSA HQ Admin Budget | UK contribution North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget. UK contribution to the admin costs of the NAMSA HQ. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA019 | UK Cont to WEU Centre | UK contribution to the Western European Satellite Centre. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDA020 | UK Cont Comp Test Ban Treaty | UK contribution to the Comprehensive Test Ban Treaty. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QDB001 | Def Military Assistance Fund | Defence Military Assistance Fund international subs and other payments. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEA005 | Op C GIA Nat Army Mus | Operating costs for grants-in-aid to the National Army Museum. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |

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| QEA006 | Op C GIA RAF Mus | RAF Museum Operating Cost Grant-in Aid. Feeder Systems and manual journals. |
| QEA010 | GIA CWGC | Grant in Aid Commonwealth War Graves Commission |
| QEA011 | Op Costs GIA Gurkha WelfareSch | Operating costs for Grants in Aid to the Gurkha Welfare Scheme. Feeder system/manual corrective journals/manual period end adjustment journals. |
| QEA012 | Op Costs GIA RN MSSC | Operating Costs Grant In Aid RN MSSC- Grant in Aid Royal Navy Marine Society and Sea Cadets. To be used for Fleet to pay a monthly grant to the Royal Navy Marine Society and Sea Cadets. |
| QEA013 | CRFCA Grant in Aid | Grant in Aid payable to the Council of Reserve Forces and Cadet Associations |
| QEA014 | Op Costs GIA RN NFF | Operating costs Grant in Aid to The Dame Agnes Weston's Royal Sailor's Rests to fund the provision of the Naval Families Federation (NFF). Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB001 | GIA to Cncl of Vol Welfare Wrk | Grants-in-Aid to the Welfare Council. |
| QEB002 | Oth GIA Victoria/George Cross | Other Grants-in-Aid to the Victoria and George Cross Reunion Association. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |

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| QEB006 | Oth GIA Scott Polar Res Inst | Other Grants- In- Aid to the Scott Polar Research Institute. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB007 | Oth GIA Air Trng Corps | Other Grants- In- Aid to the Air Training Corps. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB010 | Oth Costs GIA Gurkha Welfarsch | Other costs to cover long-term medical costs for Grants in Aid to the Gurkha Welfare Scheme. Feeder system/manual corrective journals/manual period end adjustment journals. |
| QEB012 | Other GIA Army Families Fdertn | Other Grants In Aid Army Families Federation. |
| QEB013 | Other GIA Nat Mem Arboretum | Should only be used for Grants-in-Aid to the National Memorial Arboretum to commemorate those who died in conflicts in the 20th century. It is made to TRBL - The Royal British Legion who currently manage the affairs of the NMA. |
| QEB015 | Other GIA - DYRMS Academy Trst | Usage soley by Land Forces TLB for payment of GIA to Duke of York's Royal Military School Academy Trust |
| QEB025 | New GIAs/Contributions | Expenditure for new Grant-in-aids and contributions that do not yet have a specific Resource Account Code. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. |
| QEB026 | GIA Ryl Irish Home Svc Ben Fnd | Payments made to the Royal Irish Benevolent Fund. |

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| QEC001 | Op Costs GIA CWGC-NSE | Operating Costs Grants In Aid Commonwealth War Graves Commission. CWGC - NSE. Feeder Systems/Manual Correcting journals/Manual Period End Adjustment Journals. |
| QEC002 | Op Costs GIA Nat Mus RN | The Operating Costs of the GIA for the National Museum RN |
| 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 |
| 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. Feeder Systems/Manual Correcting Journals/Manual Period End Adjustment Journals. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| QEZ666 | GIA Realism Adj PBF Only | |
| QFA006 | Cptl GIA Exhibts RAF Mus | RAF Museum Capital Grants-in-Aid for the purchase of exhibits. Feeder Systems and manual journals. |
| 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. Feeder Systems and Manual Journals. |
| 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 |

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| QFB001 | Cptl GIA Exhibits Nat Mus RN | The Capital Costs of the GIA for the National Museum RN |
| QGA005 | Pay GIA Nat Army Mus | Pay costs for Grants-in-Aid to the National Army Museum. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA006 | Pay GIA RAF Mus | RAF Museum Pay Cost Grants-in Aid. Feeder Systems and manual journals. |
| QGA007 | Pay GIA CWGC | Pay costs for Grants-in-Aid to the Commonwealth War Graves Commission. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA009 | Pay GIA RN Sports Board | Pay costs for Grants-in-Aid to the Royal Navy Sports Control Board. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA010 | Pay GIA Army Sports Control Bd | Pay costs for Grants-in-Aid to the Army Sports Control Board. Feeder Systems/ Manual Correcting Journals/ Manual Period End Adjustment Journals. |
| QGA011 | Pay GIA RAF Sports Board | RAF Sports Board Pay Cost Grants-in Aid. Feeder Systems and manual journals. |
| QGB002 | Pay GIA Nat Mus RN | The Pay Costs of the GIA for the National Museum RN |

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| QKA001 | Research + Development | Research and development costs. General - Feeder Systems/ Local Purchase/ Corporate/Mass Allocations/ Manual Correcting Journals/ Manual Period End Adjustment Journals and Cash/Imprest Journals. |
| QKA003 | R+D Proj Ac Pre Main Gate DE+S | For the coding of Research and Development spend at the pre Main Gate stage of a project - RDEL |
| QKA004 | R+D Proj Ac Post Main Gte DE+S | For the coding of Research and Development spend at the post Main Gate stage of a project - RDEL |
| QKA010 | R+D DSTL | Research and Development expenditure incurred on projects with Defence Science and Technology Laboratory. This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| QKZ666 | Res+Dev Realism Adj PBF Only | |
| QLA001 | Feasibility Studies | Feasibility Studies. Concept/Assessment phase costs. |
| QMA000 | WPB-Current Grant UK | War Pensions Benefits-Current Grant UK. For use by War Pensions Benefits only. |
| QMB000 | WPB-Current Grant Overseas | War Pensions Benefits-Current Grant Overseas. For use by War Pensions Benefits only. |

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| RAA000 | NCA Proceeds of Sale Fiscal | Non-Current Assets Proceeds of Sale Fiscal Income from the sale of Non-Current Assets VAT Cat 1 (formula VAT) (old IAC account code Economic Category B35 - an external reporting analysis). General - Feeder Systems, Local Purchase, Corporate/Mass Allocations, Manual Correcting Journals, Manual Period End Adjustment Journals & Cash/Imprest Journals |
| RAA001 | NCA Proceeds of Sale SUME | |
| RAA002 | NCA Proc of Sale SCA Fiscal | Proceeds of Sale of SCA assets - Fiscal |
| RAA003 | NCA Proc of Sale SCA SUME | Proceeds of Sale of SCA assets - SUME |
| RAB000 | NBV Non-Cur Assts Disp Fiscal | NBV Non Current Asset disposal Fiscal. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC. |
| RAB002 | NBV NCA Disposal SUME | NBV Non Current Asset disposal SUME. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC. |
| RAB003 | NBV NCA Disposal SCA Fiscal | NBV Non Current Asset disposal Fiscal SCA. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC. |
| RAB004 | NBV NCA Disposal SCA SUME | NBV Non Current Asset disposal SUME SCA. Used to record the NBV of a non current asset disposed of or sold. Excludes the reversal of the CDEL charge for a non current asset realised as a sale as this has its own RAC. |

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| RAB005 | NBV NCA Disp-Fiscal CDEL Rev | Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB009 as its double entry. |
| RAB006 | NBV NCA Disp-SUME CDEL Rev | Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB010 as its double entry. |
| RAB007 | NBV NCA DispSCA-FiscalCDEL-Rev | Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB011 as its double entry. |
| RAB008 | NBV NCA Disp SCA-SUME CDEL Rev | Used to reverse the CDEL charge for a NCA purchase which now has been realised as an asset sale. Value must be equal and opposite to NBV of the NCA disposed as part of the sales process, and is to use RAC RAB012 as its double entry. |
| RAB009 | NBV NCA Disp-FscI CDEL Rev Contra | Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB005. |
| RAB010 | NBV NCA Disp-SUMECDEL Rev Contra | Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB006. |
| RAB011 | NBVNCADspSCA-FscI CDEL Rev Contra | Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB007. |
| RAB012 | NBVNCADspSCA-SUMECDEL Rev Contra | Used as the double entry to the reversal of the original CDEL charge for a NCA now realised as a sale. Value must be equal and opposite to RAB008. |

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| RAD000 | NCA Cost of Removal Fiscal | Costs associated with putting non-current assets in saleable condition. May be posted to directly or cleared from Statement of Financial Position fixed asset cost of removal holding account. |
| RAD001 | NCA Cost of Removal SUME | NCA Cost of Removal SUME Costs associated with putting non-current assets in saleable condition. May be posted to directly or cleared from Statement of Financial Position non-current asset cost of removal holding account. |
| RBA001 | Proceeds from Sale of Invent | Receipts from the sale of inventory or finished goods. Posted as source journals from the Accounts Receivable Ledger. |
| RBA002 | Value of Inventory Disposed | Sales value - NRA/NRV - of inventory or finished goods. Posted as summary journals to the general ledger - manual or electronic transfer - using GL020 proforma. |
| RBA003 | Disposal Costs | Disposal Costs. Direct costs incurred in the sale of stock or in the sale of finished goods. Posted as source journals from Accounts Payable Ledger. |
| RBB001 | NBV of Assets from ADD | The Net Book Value of Fixed 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 Fixed Assets-FA accounted for as Assets Declared for Disposal-ADD. |
| RBC000 | Proceeds of Assets from ADD | Proceeds of Assets from Assets Declared for Disposal. Income from the sale of fixed assets accounted for as assets declared for disposal disposed during the year. |

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| RBD000 | Profit/Loss on Recycl CRC All | Profit/loss charged to SOCNE on recycling CRC Energy Efficiency Scheme allowances This RAC is to be used to solely record realism adjustments made to the in-year forecast of outturn. As several adjustment codes have been created across a range of commodities the most appropriate code must be used to record the adjustment against the right block. A full list of adjustments RACs have been included within the annual In-Year Management Instructions and include further detailed instructions on their usage. The RAC is not to be used in the Planning Round |
| RBZ666 | Inv Disp Realism Adj PBF Only | |
| RGA001 | AFPS Receipt SCAPE Army | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Army. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - Army. Feeder posting. |
| RGA003 | AFPS Receipt SCAPE Navy | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience Navy. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - Navy. Feeder posting. |
| RGA005 | AFPS Receipt SCAPE RAF | Armed Forces Pension Scheme Receipt Superannuation Contributions Adjusted for Past Experience RAF. For AFPS use only. Receipts of superannuation contributions adjusted for past experience - RAF. Feeder posting. |
| RGD001 | AFPS Receipt AVC Army | Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Army. For AFPS use only. Receipts of additional voluntary contributions. Feeder posting. |
| RGD002 | AFPS Receipt AVC Navy | Armed Forces Pension Scheme Receipt Additional Voluntary Contributions Navy. For AFPS 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 AFPS use only. Receipts of additional voluntary contributions. Feeder posting. |

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| RGG001 | AFPS Receipt Xfer Value Army | Armed Forces Pension Scheme Receipt Transfer Value Army. For AFPS 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 AFPS 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 AFPS use only. Receipt of transfers in from other pensions. Feeder posting. |
| RGJ001 | AFPS Misc Receipt Army | Armed Forces Pension Scheme Miscellaneous Receipt Army. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuities should they rejoin. Feeder posting |
| RGJ002 | AFPS Misc Receipts Navy | Armed Forces Pension Scheme Miscellaneous Receipts Navy. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuities should they rejoin. Feeder posting |
| RGJ003 | AFPS Misc Receipt RAF | Armed Forces Pension Scheme Miscellaneous Receipt Royal Air Force. For AFPS use only. Refers to income that has been collected to enhance widow pensions from one third to half rate. This income also relates to repayment of service personnel gratuitie should they rejoin. Feeder posting |
| RGM001 | AFPS Resettlement Comms Army | Armed Forces Pension Scheme Resettlement Commutations Army. For AFPS 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. |

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| RGM003 | AFPS Resettlement Comms RAF | Armed Forces Pension Scheme Resettlement Commutations Royal Air Force. For AFPS use only. Repayments of commutations. Feeder posting. |
| RHA000 | Refunds of DIV VAT | Receipts of Deductible Input Value Added Tax (VAT) from Her Majesty's Revenue + Customs arising from calculations made by MOD Centre. |
| 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. |
| RKC001 | Hydro Office Interest Received | Interest received - including accruals - on Long Term Loan to Hydrographic Office. |
| RKC005 | DSG Interest Received | Interest received - including accruals - on Long Term Loan to DSG |
| RKC006 | DSTL Interest Received | Interest received - including accruals - on Long Term Loan to Defence Science Technology Laboratory |

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| 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 DSG - DSG 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 - DSTL 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. |
| RLB001 | Receipt-Other Government Depts | Income from goods and services provided to Other Government Departments - OGDs. |
| 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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| RLB005 | Recpt USF-Staff Accom etc | Income from the supply of goods and services except personnel and freight movements - RLB004 to United States Forces when visiting the UK. |
| RLB006 | Rcpt NATO | Receipt North Atlantic Treaty Organisation. Income for goods and services provided to NATO. |
| RLB007 | Rcpt UN | Receipt United Nations. Income for goods and services provided to the United Nations. |
| RLB008 | Rcpt Other Countries | Receipt Other Countries. Income from goods and services provided to other foreign governments. |
| RLB009 | Rcpt Civil Estate | Receipt Civil Estate. Income from goods and services (including fuel & utilities) provided to the Civil Estate. |
| RLB010 | Rcpts Works Service-MQs | Receipts Works Service-Married Quarters. Income for works/ services to married quarters. |
| RLB011 | Rcpt Project | Receipt Project. Income from goods and services provided to projects. |
| RLB012 | Recpt Sundry | Receipt Sundry. Income from sundry supplies and services. |

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| RLB013 | Receipt Food Welfare Education | Income for the provision of food/welfare/education etc. to third parties. |
| RLB014 | Rcpt Nursery Facilities | Receipt 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 | Receipt - Sale of Aviation Fuel. Income from sales of aviation fuel to 3rd parties. |
| RLC001 | Receipt GPSS Non MQ Works | Income from Government Pipeline and Storage System - GPSS for estate management services excluding married quarters. |
| RLD001 | Rcpt Military Personnel | Receipt Military Personnel. Income from the provision of military personnel services. |
| RLD002 | Rcpt MDP | Receipt Ministry of Defence Police. Income from the provision of Ministry of Defence Police services. |

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| RLD003 | Rcpt Civilian Personnel | Receipt Civilian Personnel. Income for the supply of civilian personnel services. |
| RLD004 | Receipt MQ Solid Fuel+Electric | Receipt Married Quarters Solid Fuel & Electricity. Income received for married quarters solid fuel and electricity cost. |
| RMA001 | Assisted Housing Purchase Schm | Income from the provision of Single Living Accommodation Services - SLAS and Assisted House Purchase Scheme - AHPS. This RAC will not be populated by JPA in 07/08. |
| RMA002 | Receipt MQ Loan + Rental | Receipt Married Quarters Loan & Rental. Income from accommodation charges for married quarter and hiring occupation. |
| RMA003 | Rcpt Rental Hire of Equipment | Receipt Rental, Hire of Equipment. Income from the leasing of rental and hire of equipment. |
| RMA006 | Single Living Accom Receipts | Single Living Accommodation receipts. |
| RMB001 | Rcpts Rents - Land | Receipts Rents - Land. Income from rental of land. |
| RMB002 | Rcpts Rents-Buildings | Receipts Rents - Buildings. Income from rental of buildings. |

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| RNA001 | Receipt Telecoms Hotel+Hostels | Income from telecommunications/hotels and hostels. |
| RNA002 | Sundry Sale Rcpt | Sundry Sale Receipt. Income from sundry sales |
| RNA003 | Rcpt Other Miscellaneous | Other miscellaneous income including IT receipts - Levy/Retrospective Discount on Enabling Arrangements. To exclude commercial exploitation levy - RNA015. |
| RNA004 | Rcpt Freight | Receipt Freight. Income from the provision of freight services. |
| RNA005 | SSG Sales to 3rd Parties | Special Service Group - SSG sales to 3rd parties |
| RNA006 | SSG Sales to OGDs | Special Service Group - SSG sales to Other Government Departments - OGDs. |
| RNA009 | Revenue | System code within ORACLE. Income recognised in the Accounts Receivable - AR ledger analysed by BLB and UIN etc. |
| RNA010 | Revenue-Other | Other income arising from sources except Other Government Departments - OGDs. |

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| RNA013 | Sale EC Grnhse Gas Emissn Allw | Sale of EC Greenhouse Gas Emission Allowance. Each year MOD establishments participating in the EU ETS are set max emissions limits and in return receive a tradable emission allowance from DEFRA equal to their limits. If actual levels of emissions exceed their limit - the Dept must purchase extra allowances or if the emissions are lower the Dept may sell any surplus allowances at market rate |
| RNA015 | Commercial Exploitation Levy | Commercial exploitation levy received where Defence equipment is designed and developed wholly, or in significant part, at Government expense then the supplier makes sales to third parties |
| RNB001 | Rcpt Staff Recovery | Receipt Staff Recovery. Receipts from staff. |
| RNB002 | Rcpt Purchase of Discharge | Receipt Purchase of Discharge. Receipts from purchase of discharge. |
| RNB003 | Rcpt CEP | Receipts from contribution equivalent premiums - CEP. |
| RNB004 | Rcpt Pay Related | Receipt 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. |
| RNC001 | SSG Sales to MOD | Special Service Group - SSG - sales to MOD |

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| RND001 | Donated Asset Receipts SUME | Receipts of donated SUME assets in year. |
| RND002 | Donated Asset Receipts Fiscal | Receipts of donated Fiscal CDEL assets in year. |
| TLA001 | Bank Charges Other | Other bank charges excluding interest. Cash/imprest Journals and Manual Correcting Journals Only. |
| TMA001 | Bank Interest Paid | Bank Interest Paid. The interest on loans/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. |
| 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. |
| 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. |
| 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. |

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| 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 |
| TNA001 | SCA Contract Interest | Service Concession Arrangements Contract Interest - Interest element of the Unitary charge of On Statement of Financial Position Service Concession Arrangement contracts. |
| TNA003 | Interest on Finance Leases | Interest charged on finance leases - including for interest element in unitary charge on Statement of Financial Position Private Finance Initiative contracts. |
| TPA001 | Interest+Other Cr from Banking | Interest and Other Credits from Banking. Interest and other receipts from banking transactions. |
| TPA010 | Fin Lease Intrst Rcpts - Other | Finance Lease Interest Receipts - Other. Interest receipts arising on finance leases where MOD is the leaser. |
| 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. |

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| TXA005 | Other Currency Losses | System code within ORACLE. Current year accounting adjustments for losses on all Other Currency transactions. |
| 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 | System code within ORACLE. Current year accounting adjustments for gains on all Other Currency transactions. |
| ZVS100 | Sunk Project Costs-Cash RDEL | This RAC is used by DE+S as a memo field to record the sunk costs against Cash RDEL for each LPC, it has been fed from the Forecast Project Model and will be updated annually, it is populated by manual journals. |
| ZVS200 | Sunk Project Costs-NonCashRDEL | This RAC is used by DE+S as a memo field to record the sunk costs against Non Cash RDEL for each LPC, it has been fed from the Forecast Project Model and will be updated annually, it is populated by manual journals. |
| ZVS300 | Sunk Project Costs-Fiscal CDEL | This RAC is used by DE+S as a memo field to record the sunk costs against Fiscal CDEL for each LPC, it has been fed from the Forecast Project Model and will be updated annually, it is populated by manual journals. |

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| | | |
|--------|------------------------------|---|
| ZVS400 | Sunk Project Costs-SUME CDEL | This RAC is used by DE+S as a memo field to record the sunk costs against SUME CDEL for each LPC, it has been fed from the Forecast Project Model and will be updated annually, it is populated by manual journals. |
| ZVS500 | Sunk Project Costs-SOIP | This RAC is used by DE+S as a memo field to record the sunk costs against SOIP for each LPC, it has been fed from the Forecast Project Model and will be updated annually, it is populated by manual journals. |
| ZVS600 | Sunk Project Costs-AME | This RAC is used by DE+S as a memo field to record the sunk costs against AME for each LPC, it has been fed from the Forecast Project Model and will be updated annually. It is populated by manual journals. |
| 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. |
| ZVT010 | Capitalised Manpower to LPC | This RAC will capture the flow of DE&S direct capitalised manpower costs to local project codes . It will link to the range of codes requested under RACE 2014/15 Reference 1aBCT to 1eBCT. |
| ZVT020 | Non-Capital Manpower to LPC | This RAC will capture the flow of DE&S direct non-capitalised manpower costs to local project codes and will support Soft/Hard charging of the Customer |

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| ZVT030 | Manpower Overhead to LPC | This RAC will capture the flow of DE&S manpower overhead costs to local project codes and will support Soft/Hard charging of the Customer |
| ZVT040 | Non-Manpower Overhead to LPC | This RAC will capture the flow of DE&S non-manpower overhead costs to local project codes and will support Soft/Hard charging of the Customer |

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3.3

STATEMENT OF FINANCIAL POSITION

Statement of Financial Position 14-15

Statement of Financial Position

14/15

NET ASSETS

Non-Current Assets

Intangible Non-Current Assets

| | |
|--------------------------------|--------|
| Intan Fiscal Cost/Valuation | ANC000 |
| MHCA Elmt DevIntan Fiscal Asst | ANC008 |
| GFE Incorp Intan Fiscal Asset | ANC010 |
| Deliveries Intan Fiscal Asset | ANC020 |
| FISCAL Capital Intan Manpower | ANC050 |
| Intan Fiscal Dev Accum Depn | AND000 |
| Intan Fiscal Backlog Depn | ANE000 |
| Intan Fiscal Assets Income | ANF030 |
| Intan Fiscal Asst Crdt Elemt | ANF050 |
| Intan Fiscal Asst Accr Elemt | ANF060 |
| Intan Fiscal Cptl Addtn InYr | ANF080 |
| FATS CDEL Tasks - Fiscal CDEL | ANF090 |
| Intan Fiscal Asset Clearing | ANX000 |
| Intan SUME Cost Valuation | ASC000 |
| MHCA Elmt Dev Intan SUME Asset | ASC008 |
| GFE Incorp Intan SUME Assets | ASC010 |
| Deliveries Intan SUME Assets | ASC020 |
| SUME Intang Capital Manpower | ASC050 |

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| | |
|--------------------------------|--------|
| Intangible SUME Accum Depn | ASD000 |
| Intangible SUME Backlog Depn | ASE000 |
| Intangible SUME Assets Income | ASF030 |
| Intan SUME Assets Credit Elmt | ASF050 |
| Intan SUME Assets Accr Element | ASF060 |
| Intan SUME Cptl Additions InYr | ASF080 |
| FATS CDEL Tasks - SUME CDEL | ASF090 |
| Intan SUME AUC Asset Clearing | ASX000 |

Intangible Non-Current Assets

a1

Property Non Dwelling

| | |
|---------------------------------|--------|
| Prop BuildNonDw Cost Valuation | BAC000 |
| PropBuildNDw Dec ResPro CapNuc | BAC002 |
| Property NDw AccDep on Cos/Val | BAD000 |
| Prop NDw DecResPro AccDep NNuc | BAD001 |
| Prop NDw DecRes Pro AccDep Nuc | BAD002 |
| Prop NDw Bklog Dep on Cost/Val | BAE000 |
| Prop NDwDec/ResProBklogDep NNuc | BAE001 |
| Prop NDw Dec/ResProBklogDep Nuc | BAE002 |
| Property BNDw CapitalAdd In Yr | BAF080 |
| Prop BNonDw Capital Add SCA IY | BAF081 |
| PropBuildNDw DecResPro CapNNuc | BAG001 |
| Prop BNDw CapProv IY DisRateCh | BAH000 |
| PropBuildNDwell Asset Clearing | BAX000 |
| Prop Land NonDw Cost Valuation | BGC000 |
| PropLand NDw Dec ResPro CapNuc | BGC002 |
| Prop Lnd NDw Accum Depn CstVal | BGD000 |
| Prop Lnd NDw Bcklog Dep CstVal | BGE000 |
| Prop Land NDw CapitalAdd In Yr | BGF080 |
| Prop Land NonDw Cap Add SCA IY | BGF081 |
| PropLand NDw DecResPro CapNNuc | BGG001 |
| Prop L NdwCapProv IY DisRateCh | BGH000 |

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| | | |
|---|---------------------------------|-----------------------|
| | PropLand NDwell Asset Clearing | BGX000 |
| Property Non Dwelling | | <hr/> a2 <hr/> |
| Property Dwelling | | |
| | Prop Build Dwelling Cost Val | BDC000 |
| | Prop Dw Accum Dep on Cost/Val | BDD000 |
| | Prop Dw Dec/Res ProvAcDep NNuc | BDD001 |
| | Prop Dw Bklog Depn on Cost/Val | BDE000 |
| | Prop Dw DecResProv BkgDep NNuc | BDE001 |
| | Prop BuildDw Cap Addtns In Yr | BDF080 |
| | Prop BuildDw Cap Add SCA IY | BDF081 |
| | Prop BDw Dec Res Prov Cap Nnuc | BDG001 |
| | Prop BDw CapProv IY Dis Rte Ch | BDH000 |
| | Prop BuildDwell Asset Clearing | BDX000 |
| | Prop Land Dwelling Cost Val | BHC000 |
| | Prop Land Dw Accum Depn CstVal | BHD000 |
| | Prop Land Dw Bklog Depn CstVal | BHE000 |
| | Prop Land Dw Cap Addtns In Yr | BHF080 |
| | Prop Land Dw Cap Addtns SCA IY | BHF081 |
| | Prop L Dwell ResProv Cap Nnuc | BHG001 |
| | Prop L DwCapProv IY Dis Rte Ch | BHH000 |
| | Prop Land Dwell Asset Clearing | BHX000 |
| | Tot FSCL Realism Adj PBF Only | BHZ666 |
| Property Dwelling | | <hr/> a3 <hr/> |
| Single Use Military Equipment (SUME) | | |
| | SUME Cost/Valuation | BBC000 |
| | SUME Decom/Rest ProvCapitalised | BBC001 |
| | SUME Accum depn on Cost/Val | BBD000 |
| | SUME Decom/Rest Prov Acc Depn | BBD001 |
| | SUME Backlog depn on Cost/Val | BBE000 |
| | SUME Decom/Rest Pro Bcklog Dpn | BBE001 |

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| | |
|---|-----------|
| SUME Capital Additions In Year | BBG080 |
| SUME Capital Additions SCA IY | BBG081 |
| SUME Cap Prov InYr Dis Rate Ch | BBH000 |
| SG Gross Cost/Value | BBK000 |
| SG Capital Additions In Year | BBK080 |
| SG Accum Depn | BBL000 |
| SG Backlog Depn | BBM000 |
| SG Asset Clearing | BBN000 |
| SUME Asset Clearing | BBX000 |
| Tot SUME Realism Adj PBF Only | BBZ666 |
| NCA Intercompany Rcpts + Pmts | BYX001 |
| NCA Deferred Depn Reserves | BYX002 |
| NCA Deferred Depn Expenditure | BYX003 |
| NCA Depn Adjustment | BYX004 |
| GWMB Complete Gross Cost-Value | DAB100 |
| GWMB Complete Cptl Addtns IY | DAB150 |
| GWMB Comp Accum Depn on CosVal | DAB200 |
| GWMB Comp Bklog Depn on CosVal | DAB300 |
| Single Use Military Equipment (SUME) | a4 |
| | |
| Plant and Machinery | |
| P+M Cost/Valuation | BCC000 |
| P+M Accum Depn | BCD000 |
| P+M Backlog Depn | BCE000 |
| P+M Capital Additions In Year | BCF080 |
| P+M Capital Additions SCA IY | BCF081 |
| P+M Asset Clearing | BCX000 |
| Plant and Machinery | a5 |
| | |
| IT and Comms Equipment | |
| IT+Comms Cost/Valuation | BEC000 |
| IT+Comms Accum Depn | BED000 |

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| | | |
|----------------------------------|--------------------------------|-----------|
| | IT+Comms Backlog Depn | BEE000 |
| | IT+Comms Capital Addtns In Yr | BEF080 |
| | IT+Comms Capital Add SCA In Yr | BEF081 |
| | IT+Comms Asset Clearing | BEX000 |
| IT and Comms Equipment | | a6 |
| Transport | | |
| | Transport-FE Cost/Valuation | BFC000 |
| | Transport-FE Accum Depn | BFD000 |
| | Transport-FE Backlog Depn | BFE000 |
| | Transport FE Capital Add In Yr | BFG080 |
| | Transport FE Cap Add SCA In Yr | BFG081 |
| | Transport - FE Asset Clearing | BFX000 |
| | Transport-Other Cost/Valuation | BTC000 |
| | Transport-Other Accum Depn | BTD000 |
| | Transport-Other Backlog Depn | BTE000 |
| | Transport-Other Cap Add In Yr | BTR080 |
| | Transport-Other Cap Add SCA IY | BTR081 |
| | Transport-Other Asset Clearing | BTX000 |
| Transport | | a7 |
| Assets Under Construction | | |
| | Fiscal AUC Gross Cost | BWC000 |
| | Fiscal AUC Embodiment Loan | BWD002 |
| | Fiscal AUC Deliveries | BWD004 |
| | Fiscal AUC MHCA | BWD008 |
| | Fiscal AUC Post Design Svcs | BWE001 |
| | Fiscal AUC Post Design Svcs EA | BWE002 |
| | Fiscal AUC Income | BWE005 |
| | Fiscal AUC Payables Element | BWE006 |
| | Fiscal AUC Accruals Element | BWE007 |
| | Fiscal AUC Payables Element EA | BWE008 |

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| | |
|--------------------------------|--------|
| Fiscal AUC Accruals Element EA | BWE009 |
| Fiscal AUC Capital Add In Year | BWE080 |
| Fiscal AUC Capital Add SCA IY | BWE081 |
| Fiscal AUC Capital Add IY EA | BWE090 |
| AUC FISCAL Capital Manpower | BWE100 |
| SUME AUC Gross Cost | BWF000 |
| SUME AUC Embodiment Loan | BWF002 |
| SUME AUC Deliveries | BWF004 |
| SUME AUC MHCA | BWF008 |
| SUME AUC Post Design Services | BWG001 |
| SUME AUC Post Design Servs-EA | BWG002 |
| SUME AUC Income | BWG005 |
| SUME AUC Payables Element | BWG006 |
| SUME AUC Accruals Element | BWG007 |
| SUME AUC Payables Element-EA | BWG008 |
| SUME AUC Accruals Element-EA | BWG009 |
| SUME AUC Capital Add In Year | BWG080 |
| SUME AUC Capital Add SCA In Yr | BWG081 |
| SUME AUC Capital Add In Yr-EA | BWG090 |
| AUC SUME Capitalised Manpower | BWG100 |

Assets Under Construction

a8

Capital Spares

| | |
|--------------------------------|--------|
| CS Armament Invent | DAC100 |
| CS Armament Invent Cap Add IY | DAC150 |
| CS Armament Invent Depn | DAC200 |
| CS Armament Invent Bk log Depn | DAC300 |
| CS General Invent | DAD100 |
| CS General Invent Cap Add IY | DAD150 |
| CS General Invent Depn | DAD200 |
| CS General Invent Bk Log Depn | DAD300 |
| CS Med Dental + Vet Invent | DAE100 |

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| | |
|--------------------------------|--------|
| CS MedDental+VetInventCapAdIY | DAE150 |
| CS Med Dent+Vet Invent Depn | DAE200 |
| CS Med Dent+Vet Strs Bklg Depn | DAE300 |
| CS Engineering + Tech Invent | DAF100 |
| CS Eng+Tech Invent SUME CapAIY | DAF150 |
| CS Eng+Tech Invent FisclCapAIY | DAF151 |
| CS Eng+Tech Invent Depn | DAF200 |
| CS Eng+Tech Invent Bk Log Depn | DAF300 |
| CS Strat Weapon Sys Invent | DAJ100 |
| CSStratWpnsSys InventCapAddIY | DAJ150 |
| CS Strat Wpn Sys Invent Depn | DAJ200 |
| CS Strat Wpn Sys Invent BkDepn | DAJ300 |
| CS GWMB Invent | DAL100 |
| CS GWMB Invent CapAdd In Yr | DAL150 |
| CS - GWMB Depn | DAL200 |
| CS GWMB Bk Log Depn | DAL300 |

Capital Spares

a9

Financial Assets

| | |
|--------------------------------|--------|
| HYDRO Long Term Loan | CAA001 |
| DSG Long Term Loan | CAA005 |
| DSTL Long Term Loan | CAA010 |
| Other Equity Financial Assets | CAB000 |
| HYDRO Public Dividend Capital | CAB100 |
| DSG Public Dividend Capital | CAB500 |
| DSTL Public Dividend Capital | CAB600 |
| Hydro Capl Loan Cash Repayment | CAC100 |
| Hydro Long Term Loan Addn-Cash | CAC150 |
| DSG Captl Loan Cash Repayment | CAC500 |
| DSG Long Term Loan Addn Cash | CAC550 |
| DSTL Captl Loan Cash Repayment | CAC600 |
| DSTL Long Term Loan Addtn-Cash | CAC650 |

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| | | |
|---|--------------------------------|----------------------|
| | Hydro PDC Cash Movement InYear | CAD100 |
| | DSG PDC Cash Movement In Year | CAD500 |
| | DSTL PDC Cash Movement In Year | CAD600 |
| Financial Assets | | a10 |
| Non-Current Assets | | a=sum(a1:a10) |
| Current Assets | | |
| Inventories and Work-In-Progress | | |
| | NCA Migration Control Account | BYA000 |
| | AUC Cost of Removal Clearing | BYB000 |
| | Reval Reserve on Retirement | BYC000 |
| | Cost of Disposal Control Acct | BYD000 |
| | NBV of Retirement Control Acct | BYE000 |
| | RMC Non-Exploding Munitions | DFC100 |
| | RMC N-E Muns - Consumption | DFC101 |
| | RMC Non-Expl Muns Adns - SolP | DFC150 |
| | RMC NonExpl Munitions Inv Prov | DFC200 |
| | RMC General Invent | DFD100 |
| | RMC General Inv - Consumption | DFD101 |
| | RMC Gen Invent Addns - SolP | DFD150 |
| | RMC General Invent Prov | DFD200 |
| | RMC Med Dent + Vet Invent | DFE100 |
| | RMC Med Dent+Vet - Consumption | DFE101 |
| | RMC Med+Dent Addns - SolP | DFE150 |
| | RMC Med Dent + Vet Invent Prov | DFE200 |
| | RMC Engineering + Tech Invent | DFF100 |
| | RMC Eng + Tech - Consumption | DFF101 |
| | RMC Eng+Tech Addns SUME - SolP | DFF150 |
| | RMC Eng+Tech Addns Fiscal SolP | DFF151 |
| | RMC Eng+Tech Invent Prov | DFF200 |
| | RMC Oils and Lubricants Invent | DFG100 |

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| | |
|--------------------------------|--------|
| RMC Oils + Lubes - Consumption | DFG101 |
| RMC Marine Fuel Invent | DFG110 |
| RMC Marine Fuel - Consumption | DFG111 |
| RMC Marine Fuel Addns - SoIP | DFG115 |
| RMC Aviation Fuel Invent | DFG120 |
| RMC Aviation Fuel Consumption | DFG121 |
| RMC Aviation Fuel Addns - SoIP | DFG125 |
| RMC Ground Diesel Invent | DFG130 |
| RMC Ground Diesel Consumption | DFG131 |
| RMC Ground Diesel Addns - SoIP | DFG135 |
| RMC Ground Ulgas Invent | DFG140 |
| RMC Ground Ulgas - Consumption | DFG141 |
| RMC Ulgas Fuel Addns - SoIP | DFG145 |
| RMC Oil+Lubes Addns - SoIP | DFG150 |
| RMC Industrial Gas Invent | DFG160 |
| RMC Industrial Gas Consumption | DFG161 |
| RMC Indust Gas Addns - SoIP | DFG165 |
| RMC Oil Fuel+Lubri Invent Prov | DFG200 |
| RMC Strat Weapon Sys Invent | DFJ100 |
| RMC Strat Weapons Consumption | DFJ101 |
| RMC Strat Weapons Addns - SoIP | DFJ150 |
| RMC Strat Wpn Sys Invent Prov | DFJ200 |
| RMC GWMB Invent | DFL100 |
| RMC GWMB Inventory Consumption | DFL101 |
| RMC GWMB Additions - SoIP | DFL150 |
| RMC - GWMB Prov | DFL200 |
| RMC Explod Munitns Gross Post | DFM100 |
| RMC Exploding Muns Consumption | DFM101 |
| RMC Expl Muns Additions - SoIP | DFM150 |
| RMC Explod Munitns Prov Post | DFM200 |
| RMC Clothing+Textiles Invent | DFF100 |
| RMC Clothing + TxI Consumption | DFF101 |

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| | |
|--------------------------------|--------|
| RMC Clothing + Addns - SoIP | DFP150 |
| RMC Cloth+Textiles Invent Prov | DFP200 |
| Inventory Clearing | DJA000 |
| Inventory Decl for Disp | DMA001 |
| Consumables under Conversion | DWA001 |
| RMC under Conversion - IY SOIP | DWA005 |

Inventories and Work-In-Progress

b1

Receivables and Prepayments

| | |
|--------------------------------|--------|
| Trade Receivables | EAA000 |
| Trade Receivables Unbilled | EAB000 |
| Trade Recvbls Unapplied Rcpts | EAG000 |
| Trade Recvbls Un-iden Rcpts | EAH000 |
| Trade Receivables On Ac Rcpts | EAJ000 |
| Construction Contract-Balances | EAK000 |
| Local Receivables | EAZ000 |
| Deposits + Advances made | EBA000 |
| WPB - Cash with Paying Agents | EBB000 |
| Inland Revenue | ECA001 |
| COSVAT Refund Control. | ECB001 |
| USAF 100% Deductible VAT | ECB002 |
| FORMULA DIV | ECB003 |
| VAT COS Control | ECB005 |
| VAT TYPE C AP | ECB006 |
| VAT TYPE C GL | ECB007 |
| VAT TYPE R AP | ECB008 |
| VAT TYPE R GL | ECB009 |
| DSS Receivables | ECC001 |
| WPB OGD Receivables | ECD000 |
| Staff Receivables | EEA000 |
| Civilian Advances | EEA200 |
| Bursary Receivables | EEA300 |

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| | |
|--------------------------------|--------|
| Sundry Receivables | EEC000 |
| Long Service Advance Pay | EED100 |
| Services Home Ownership Plan | EED200 |
| Long Term Loans+ Prepaymt IYM | EED300 |
| Supply Reciv frm Consolid Fund | EEK000 |
| Prepayments other than FMS | EFA000 |
| BDS-US FMS Term Liab Res Ac | EFA100 |
| BDS-US FMS Trust Fund Ac | EFA200 |
| BDS-US FMS Disbursmt Ctrl Ac | EFA300 |
| Prepay under Off BS SCA deals | EFB000 |
| Prepay under On BS SCA deals | EFB010 |
| PrepayUnder Off BS CLS/IOS dls | EFB020 |
| PrepayUnder On BS CLS/IOS deal | EFB030 |
| Fin Lease Rcvbles Short Term | EGA000 |
| Fin Lease Rcvbles Long Term | EGB000 |
| Bad Debt Prov - Specific | EHA002 |
| Long Serv Adv Pay Debt Prov | EHA100 |
| Civilian Advances Debt Prov | EHA200 |
| Bursary Receivables Debt Prov | EHA300 |
| System Suspense Oracle | EJA000 |
| Invalid UIN FSB Account | EJA001 |
| Corrupt Ldg Hdg Civ Pay Ind | ELC000 |
| Corrupt Ldg Hdg Civ Pay NonInd | ELD000 |
| Corrupt Ldg Hdg FMS | ELE000 |
| Corrupt Ldg Hdg CTC | ELK000 |
| Corrupt Ledger Heading CRUISE | ELL000 |
| Corrupt Ldg Hdg JPA Mlt Pay+Ex | ELN000 |
| Invalid Data Civ Pay Ind Fdr | EMC000 |
| Invalid Data Civ Pay NonInd Fd | EMD000 |
| Invalid Data BDS-US FMS | EME000 |
| Invalid Data CRUISE Fdr | EMJ000 |
| Invalid Data CTC Fdr | EMK000 |

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| | |
|--------------------------------|--------|
| Invalid Data Cash Office | EML000 |
| Invalid Data JPA Mil Pay+Ex Fd | EMN000 |
| Sub Ledger Suspense PO Receivg | ENA000 |
| PO Inventory Suspense | ENB000 |
| Sub Ledger Suspence PO | ENC000 |
| Sub Ledger Suspense AP | END000 |
| Sub Ledger Suspense AR | ENE000 |
| Sub Ldgr Suspense Non Cur Asst | ENF000 |
| JPA AR Suspense Account | ENG000 |
| Unmapped Inventory Suspense | EPA000 |
| Current Asset Embed Derivative | EQA000 |
| MOD Susp Acs | EYA001 |

Receivables and Prepayments

b2

Cash and Cash Equivalents

| | |
|--------------------------------|--------|
| UK Bank GIRO | FAA001 |
| UK Bank Royal Bank of Scotland | FAB001 |
| UK Bank Lloyds | FAC001 |
| UK Bank Ulster | FAD001 |
| UK Bank Northern | FAE001 |
| UK Bank of England - DGCA | FAF001 |
| UK Bank Barclays | FAG001 |
| UK Bank HSBC | FAH001 |
| UK Bank PMG | FAJ001 |
| UK Bank Citibank | FAK001 |
| UK Bank Other | FAX001 |
| O/S Bank Barclays-Kenya | FCA001 |
| O/S Bank Barclays - Accra | FCB001 |
| O/S Bank TottaandAcores-P-Gal | FCC001 |
| O/S Bank General-Belg | FCE001 |
| O/S Bank Fortis-Belgium | FCF001 |
| O/S Bank Barclays-Cyprus | FCG001 |

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| | |
|--------------------------------|--------|
| O/S Bank Hellenic-Cyprus | FCH001 |
| O/S Bank Union-Finland | FCK001 |
| O/S Bank Midland-France | FCL001 |
| O/S Bank Commerz-Ger | FCM001 |
| O/S Bank Sparkasse-Ger | FCN001 |
| O/S Bank Dresdner-Ger | FCP001 |
| O/S Bank Merch Nat - Germany | FCU001 |
| O/S Bank Belize Bank-Belize | FCV001 |
| O/S Bank Barclays-Int Belize | FCW001 |
| O/S Bank Hong Kong+Shanghai | FCX001 |
| O/S Bank Commonwealth-Aus | FCY001 |
| O/S Bank Standard Char-Fi | FDA001 |
| O/S Bank Citibank-USA | FDB001 |
| O/S Bank Royal BoC-Canada | FDD001 |
| O/S Bank Citibank UK-USDollars | FDE001 |
| O/S Bank Citibank UK-Euros | PDF001 |
| O/S Bank Barclays-Barbados | FDG001 |
| O/S Bank ANZ Grindlays | FDH001 |
| O/S Bank Standard Char-Thai | FDJ001 |
| O/S Bank Standard Char-Sing | FDK001 |
| O/S Bank Standard Char-Ind | FDL001 |
| O/S Bank Saudi Brit Bank | FDM001 |
| O/S Bank Grindlays-Pakistan | FDN001 |
| O/S Bank Brit Bank Mid E-Mus | FDP001 |
| O/S Bank Anz Grinlays Plc-Jor | FDR001 |
| O/S Bank Standar Char-India | FDT001 |
| O/S Bank Grindlays Ltd-Nepal | FDU001 |
| O/S Bank Federal Res - USA | FDV001 |
| O/S Bank Osmanlia-Turkey | FDW001 |
| O/S Bank Svenska-Sweden | FDX001 |
| O/S Bank Lloyds-Spain | FDY001 |
| OS Bank Standard Charter-Nepal | FDZ001 |

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| | |
|--------------------------------|--------|
| O/S Bank Den Norse-Norway | FEA001 |
| O/S Bank Norges-Norway | FEB001 |
| O/S Bank ABN Amro-Holland | FEC001 |
| O/S Bank Mid Med-Malta | FED001 |
| O/S Bank BCI-Italy | FEE001 |
| O/S Bank Natwest-Gibraltar | FEF001 |
| O/S Bank Standard Char-S AF | FEG001 |
| O/S Bank Nat Bank-Kuwait | FEH001 |
| O/S Bank Kredit Kassen Norway | FEK001 |
| Euro Bank | FEL000 |
| O/S Bank Other | FEX001 |
| O/S Bank Saudi International | FEY001 |
| O/S Bank Nazionale Del Lavro | FEZ001 |
| Bank POIP | FJA001 |
| PtP GBP Non GAR-Exotic Commerz | FKA004 |
| PtP Euro Commerzbank | FKA005 |
| PtP GBP Non GAR-Mixed Commerz | FKA006 |
| PtP US Dollars-Commerzbank | FKA007 |
| PtP US Dollars-Citibank | FKA008 |
| PtP GBP Cross Border Commerz | FKA013 |
| PtP Dummy Bank Acct Cont Pmnts | FKA014 |
| PtP GBS RBS BACS | FKA015 |
| PtP GBS RBS Payable Orders | FKA016 |
| PtP GBS Citibank CHAPS/RFT | FKA017 |
| PtP GBS Citibank Funding POs | FKA018 |
| PtP Bank 5 | FKA019 |
| PtP GBS Citibank Euro | FKA020 |
| PtP GBS Citibank GBP Foreign | FKA021 |
| PtP Citibank USD | FKA022 |
| DBS Finance FX Payments 4 | FKA023 |
| DBS Finance FX Payments 5 | FKA024 |
| DBS Finance FX Payments 6 | FKA025 |

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| | |
|---|-----------|
| DBS Finance FX Payments 7 | FKA026 |
| DBS Finance FX Payments 8 | FKA027 |
| DBS Finance FX Payments 9 | FKA028 |
| DBS Finance FX Payments 10 | FKA029 |
| DBS Finance FX Payments 11 | FKA030 |
| DBS Finance FX Payments 12 | FKA031 |
| DBS Finance FX Payments 13 | FKA032 |
| DBS Finance FX Payments 14 | FKA033 |
| DBS Finance FX Payments 15 | FKA034 |
| DBS Finance FX Payments 16 | FKA035 |
| DBS Finance FX Payments 17 | FKA036 |
| DBS Finance FX Payments 18 | FKA037 |
| DBS Finance FX Payments 19 | FKA038 |
| DBS Finance FX Payments 20 | FKA039 |
| Cash - Sterling balances | FRA001 |
| Cash - Currency balances | FRA002 |
| Cash FSI Control Ac | FTA000 |
| Army Temporary Imprest Ac | FTB000 |
| System Cash Receivables | FXA001 |
| System Cash Payables | FXA002 |
| Cash and Cash Equivalents | b3 |
| Assets Classified As Held For Sale | |
| ADD Non-Cur Ass Dsp non Spc Rc | DMA003 |
| ADD Non-Cur Ass Dsp wth Spc Rc | DMA004 |
| Assets Classified As Held For Sale | b4 |
| Financial Assets - Current | |
| CRC Allowances | CDA000 |
| Financial Assets - Current | b5 |
| Financial Assets - Derivatives | |

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| | | |
|---------------------------------------|--------------------------------|---------------------|
| | Financial Assets Derivatives | CBA000 |
| | Fin Assets Deriv Fuel Hedging | CBA001 |
| | NCA Embedded Derivative | CBB000 |
| Financial Assets - Derivatives | | b6 |
| Current Assets | | b=sum(b1:b6) |
| Total Assets | | c=a+b |
| Current Liabilities | | |
| | CL AP Control Ac | GAA000 |
| | Manual Payable Account | GAA001 |
| | P2P Trade Payable | GAA005 |
| | CL P2P Control Ac | GAA100 |
| | CL Exp Accrual Ac | GBA000 |
| | PtP CL Expenditure Accruals Ac | GBA001 |
| | P2P Accruals | GBA005 |
| | CL Exp Accr Ac Prop Plt+Eq NCA | GBA010 |
| | CL Exp Accrual Ac Intan NCA | GBA015 |
| | CL Exp Accrual Ac-Other | GBA020 |
| | CL Cap Spares/GWMB Accrual Ac | GBA021 |
| | CL RMC Inventories Accr! Acct | GBA022 |
| | Inventory Clearing P2P | GBA030 |
| | DPCA Inventory Accruals SolP | GBA040 |
| | DPCA Inventory Accruals - CapS | GBA041 |
| | CL OGD - Inland Revenue | GCA001 |
| | CL OGD HMCE OUTPUT VAT | GCB001 |
| | CL OGD HMCE VAT TYPE P AR | GCB002 |
| | CL OGD HMCE VAT TYPE P GL | GCB003 |
| | CL OGD HMCE VAT TYPE S AR | GCB004 |
| | CL OGD HMCE VAT TYPE T AR | GCB006 |
| | Imports VAT | GCB010 |

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| | |
|---|--------------|
| | GCB015 |
| Comm Contract Import VAT | GCB020 |
| VAT Variance P2P | GCC001 |
| CL OGD DSS | GCD000 |
| WPB CL OGD | GEA001 |
| CL Staff Payables | GEB001 |
| CL Payroll + Pensions | GED001 |
| CL Collaborative Projects | GEH001 |
| CL Sundry Payables | GEH002 |
| CL Sdy Pybls Prop Plt+Eq NCA | GEH003 |
| CL Sundry Payables Intan NCA | GEH010 |
| Payments confirmation Diff P2P | GEK001 |
| CFER Payables excl TF + AFHL | GEL000 |
| Liabilities Derivatives | GEL001 |
| CL Embedded Derivative | GEL002 |
| Liab Derivatives Fuel Hedging | GEN000 |
| CRC Liabilities | GFA001 |
| CL Customer Adv | GGA001 |
| CL Accruals + Deferred Income | GHA001 |
| CL Fin Lease Oblgs | GHA002 |
| NLF Loans Payable in 1 year | GHB000 |
| SCA Oblig cash less than 1 Yr | GHB010 |
| SCA Oblig noncash less than 1yr | GHB020 |
| CLS/IOS Obli cash less than 1yr | GHB030 |
| CLS/IOS Obl NonCashLessThan1Yr | _____ |
| Current Liabilities | d |
| | _____ |
| Non-Current Assets Plus Net Current Assets | e=c+d |
| | _____ |
| Non-Current Liabilities | |
| Non-Current Liabilities > 1 Yr | |
| Long Term NLF Loans Payable | HAA001 |
| Finance Lease Obligations | HAA002 |

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| | |
|--------------------------------|--------|
| Other Long Term Payables | HAA003 |
| Deferred Income more than 1yr | HAA004 |
| SCA Oblig cash 2-5yrs Inc | HAB000 |
| SCA Oblig cash more than 5yrs | HAB005 |
| SCA Oblig non cash 2-5yrs Inc | HAB010 |
| SCA Oblig noncash morethan 5yr | HAB015 |
| CLS/IOS Ob cash more than 1 Yr | HAB020 |
| CLS/IOS Ob NonCashmore Than1Yr | HAB030 |
| Non-Cur Liab Embed Derivative | HAC000 |

Non-Current Liabilities > 1 Yr

f1

Provisions For Liabilities and Charges

| | |
|---------------------------------|--------|
| Decom+RestrctionLiab Nucl OpBal | JAA000 |
| Dec+Rest LiabNuc Inc frm SoCNE | JAA100 |
| Dec+Rest Liab Nuc Rel To SoCNE | JAA200 |
| Dec+Rest Liab Nuc Unwnd Disc | JAA300 |
| Dec+Rest Liab Nuc AccChrgAgPrv | JAA400 |
| Dec+Rest Liab Nuc Csh ChrgAgPr | JAA410 |
| Dec+Rest Liab Nuc Capital InYr | JAA500 |
| Dec+Rest Liab Nuc Tfrs+Reclass | JAA600 |
| Environ Liab-Non Nucl-Op Bal | JBA000 |
| Envmtl LiabNonNuc Incfrm SoCNE | JBA100 |
| Envmtl LiabNonNuc Relse SoCNE | JBA200 |
| Envmtl Liab-Non Nucl-Unwnd Dis | JBA300 |
| Envmtl Liab Non Nuc AcChrgAgPr | JBA400 |
| Envmtl Liab N Nuc CshChgAgProv | JBA410 |
| Envmtl Liab-Non Nucl-Cap in yr | JBA500 |
| Envmtl Liab Non Nuc-Tfr+Reclas | JBA600 |
| Civ Early Dep Provsn-Op Bal | JEA000 |
| Civ Early Deprt Prov Inc SoCNE | JEA100 |
| Civ Early Deprt ProvRlse SoCNE | JEA200 |
| Civ Early Deprt Prov-Unwnd Dis | JEA300 |

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| | |
|---|----------------|
| Civ Early Dept Prov chn DisRte | JEA350 |
| Civ Early Deprt Pro Acc ChAgPr | JEA400 |
| Civ Early Deprt Prov CshChAgPr | JEA410 |
| Civ Early Deprt Prov-Cap in yr | JEA500 |
| Civ Early Deprt Prov Tfr+Recla | JEA600 |
| Mil Early Dept - Op Bal | JGA000 |
| Mil Early Dept -Inc frm SoCNE | JGA100 |
| Mil Early Dept -Rlse to SoCNE | JGA200 |
| Mil Early Dept - Unwdg of Dis | JGA300 |
| Mil Early Dept - AcCh AgProv | JGA400 |
| Mil Early Dept - CshChAgProv | JGA410 |
| Mil Early Dept - Cap in yr | JGA500 |
| Mil Early Dept - Trf + Reclas | JGA600 |
| Other Prov - Opening Bal | JZA000 |
| Other Prov - Increase fr SoCNE | JZA100 |
| Other Prov-Release to SoCNE | JZA200 |
| Other Prov - Unwinding of Disc | JZA300 |
| Other Prov-Change of Disc Rate | JZA350 |
| Other Prov-AccChrg Agt Prov | JZA400 |
| Other Prov-Cash Chg Agt Prov | JZA410 |
| Other Prov-Capitalised in Yr | JZA500 |
| Other Prov-Tfrs+Reclassifctn | JZA600 |
| Provisions For Liabilities and Charges | f2 |
| Non-Current Liabilities | f=f1+f2 |
| NET ASSETS | g=e+f |
| TAX PAYER'S EQUITY | |
| General Fund | |

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| | | |
|---|--|----------------|
| General Fund Sub Total | | |
| Gen Fund Op Bal | | KAA000 |
| Gen Fund Auditors Remunition | | KAB200 |
| CFER Reserve | | KAB300 |
| Prior Period Adjustments | | KAB400 |
| PB+F Balancing Code | | KAB666 |
| General Fund Bal Trfs | | KAJ000 |
| Asset Write-on | | KAX000 |
| Pension Prov Acturl Gains+Loss | | KFA000 |
| | | <hr/> |
| General Fund Sub Total | | h1 |
| | | <hr/> |
| Vote Control | | |
| Vote 1 Control Ac | | KAC001 |
| Realised Revaluation Reserve | | KAD000 |
| | | <hr/> |
| Vote Control | | h2 |
| | | <hr/> |
| General Fund | | h=h1+h2 |
| | | <hr/> |
| Revaluation Reserve | | |
| Non-Current Assets Reval Reserve | | |
| Non-Current Assets Reval Resve | | KBA000 |
| NCA In Year Reval Reserve | | KBA100 |
| NCA IY RevalRes Del Imp+W/Offs | | KBA110 |
| NCA IY RevalRes Rev DEL Impair | | KBA120 |
| NCA IY RevalRes AME Imp+W/Offs | | KBA130 |
| NCA IY RevResRev AME Impair | | KBA140 |
| NCA IY Bklg Depn Charge Res | | KBA200 |
| NCA Transfer Reserve | | KBA400 |
| NCA Realised Transfer Gen Fund | | KBA500 |
| Invent NCA Reval Res | | KBB000 |
| Invent NCA IY Reval Res | | KBB100 |
| Invent NCA IY Bklg Reval Res | | KBB200 |

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| | |
|---|-----------|
| Invent NCA IY Tfr Reval Res | KBB400 |
| Invent NCA Realsd Tfr Gen Fund | KBB500 |
| Inventory Reval Reserve Bal | KCA000 |
| Inventory IY Reval Reserve | KCA100 |
| Inventory IY Bklog Depn ChrRes | KCA200 |
| Inventory Transfer Reserve | KCA400 |
| Invent Realsd Trns to Gen Fund | KCA500 |
| Non-Current Assets Reval Reserve | i1 |
| | |
| Current A/C Balances - Feeders | |
| Bills Liverpool Paymnts Cu/Ac | GNA000 |
| Bills Liverpool Receipts Cu/Ac | GNB000 |
| FDR CIV PAY IND C/AC | GNC000 |
| FDR CIV PAY NON IND C/AC | GND000 |
| BDS-US FMS Current Ac | GNE000 |
| CRUISE Exclude Function C/Ac | GNJ000 |
| CRUISE C/Ac | GNJ001 |
| FDR CTC C/AC | GNK000 |
| FDR Comm Contract Pmnts | GNL000 |
| Feeder JPA Milt Pay + Exp C/Ac | GNN000 |
| Current A/C Balances - Feeders | i2 |
| | |
| Current A/C Balances - Other MGs | |
| Cash IMG PB+F | GMA000 |
| Cash IMG DIO NCA MG | GMACA0 |
| Cash IMG DIO PPD | GMACB0 |
| Cash IMG DIO ODC | GMACC0 |
| Cash IMG P2P | GMADC0 |
| Cash IMG Equipment NCA Manager | GMADK0 |
| Cash IMG DE+S | GMADM0 |
| Cash IMG SCA Exc PB+F E-NCAM | GMADN0 |
| Cash IMG SCA Exc PB+F N E-NCAM | GMADP0 |

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| | |
|--------------------------------|--------|
| Cash IMG DE+S GOCO | GMADX0 |
| Cash IMG WPB | GMAFA0 |
| Cash IMG DCDS Fin Mil Cap | GMAJ10 |
| Cash IMG CDP | GMAJ20 |
| Cash IMG DG Finance | GMAJ30 |
| Cash IMG DST | GMAJ40 |
| Cash IMG DG T+CS | GMAJ50 |
| Cash IMG UAE | GMAJ60 |
| Cash IMG DBS | GMAJC0 |
| Cash IMG DESO - Closed | GMAJE0 |
| Cash IMG DBS Fin Sys Accountng | GMAJH0 |
| Cash IMG MDP | GMAJJ0 |
| Cash IMG DIO Head Office | GMAJK0 |
| Cash IMG DIO Operations | GMAJL0 |
| Cash IMG DBS Fin VAT Accountng | GMAJP0 |
| Cash IMG DSEA | GMAJS0 |
| Cash IMG - London HQ - Closed | GMAJT0 |
| Cash IMG Sec Pol and Ops | GMAJU0 |
| Cash IMG DIO SCA Ex PBF N NCAM | GMAJV0 |
| Cash IMG DIO SCA Exc PB+F NCAM | GMAJW0 |
| Cash IMG MAA | GMAJY0 |
| Cash IMG MODSAP | GMAJZ0 |
| Cash IMG BFC - Closed | GMAK10 |
| Cash IMG CDI | GMAK20 |
| Cash IMG JFC HQ | GMAK40 |
| Cash IMG Chief of Staff | GMAK50 |
| Cash IMG Defence Academy | GMAK70 |
| Cash IMG Healthcare | GMAKA0 |
| Cash IMG ISS | GMAKB0 |
| Cash IMG DBS DPS | GMAKH0 |
| Cash IMG PJHQ | GMAKU0 |
| Cash IMG BFSAI - Closed | GMAKV0 |

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| | |
|--------------------------------|--------|
| Cash IMG Gibraltar - Closed | GMAKW0 |
| Cash IMG SCA Exc PB+F Central | GMAKX0 |
| Cash IMG Equipment Programming | GMAKY0 |
| Cash IMG Air Command MG | GMAMH0 |
| Cash IMG SCA Exc PB+F Air | GMAMJ0 |
| Cash IMG AFPS | GMANA0 |
| Cash IMG CLF | GMAVA0 |
| Cash IMG Land Forces CAP 1 | GMAVC0 |
| Cash IMG Force Dev + Trg | GMAVD0 |
| Cash IMG CM + PB | GMAVE0 |
| Cash IMG Land Forces CAP 2 | GMAVF0 |
| Cash IMG Joint Helicopter Cmnd | GMAVH0 |
| Cash IMG Land Forces CAP 3 | GMAVJ0 |
| Cash IMG Pers + SP Comd | GMAVK0 |
| Cash IMG Land Forces CAP 4 | GMAVL0 |
| Cash IMG COS Army HQ | GMAVM0 |
| Cash IMG Land Forces CAP 5 | GMAVP0 |
| Cash IMG SCE Agency HLB | GMAVS0 |
| Cash IMG LF TLB Strategic Risk | GMAVU0 |
| Cash IMG LF Strat Commod Mgt | GMAVV0 |
| Cash IMG SCA Exc PB+F Land | GMAVY0 |
| Cash IMG SCA Exc PB+F Fleet | GMAXG0 |
| Cash IMG FLEET | GMAXX0 |
| Cur Ac PB+F | GMG000 |
| Cur Ac DIO NCA MG | GMGCA0 |
| Cur Ac DIO PPD | GMGCB0 |
| Cur Ac DIO ODC | GMGCC0 |
| Cur Ac P2P - DE+S | GMGDC0 |
| Cur Ac Equipment NCA Manager | GMGDK0 |
| Cur Ac DE+S | GMGDM0 |
| Cur Ac SCA Exc PB+F E-NCAM | GMGDN0 |
| Cur Ac SCA Exc PB+F Non E-NCAM | GMGDP0 |

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| | |
|--------------------------------|--------|
| Cur Ac DE+S GOCO | GMGDX0 |
| Cur Ac WPB | GMGFA0 |
| Cur Ac DCDS Fin Mil Cap | GMGJ10 |
| Cur Ac CDP | GMGJ20 |
| Cur Ac DG Finance | GMGJ30 |
| Cur Ac DST | GMGJ40 |
| Cur Ac DG T+CS | GMGJ50 |
| Cur Ac UAE | GMGJ60 |
| Cur Ac Defence Business Serv | GMGJC0 |
| Cur Ac DESO - Closed | GMGJE0 |
| Cur Ac DBS Fin Sys Accounting | GMGJH0 |
| Cur Ac MDP | GMGJJ0 |
| Cur Ac DIO Head Office | GMGJK0 |
| Cur Ac DIO Operations | GMGJL0 |
| Cur Ac DBS Fin VAT Accounting | GMGJP0 |
| Cur Ac DSEA | GMGJS0 |
| Cur Ac - London HQ - Closed | GMGJT0 |
| Cur Ac Sec Pol and Ops | GMGJU0 |
| Cur Ac DIO SCA Exc PB+F N NCAM | GMGJV0 |
| Cur Ac DIO SCA Exc PB+F NCAM | GMGJW0 |
| Cur Ac MAA | GMGJY0 |
| Cur Ac MODSAP | GMGJZ0 |
| Cur Ac BFC CJO - Closed | GMGK10 |
| Cur Ac CDI | GMGK20 |
| Cur Ac JFC HQ | GMGK40 |
| Cur Ac Chief of Staff | GMGK50 |
| Cur Ac Defence Academy Central | GMGK70 |
| Cur Ac Healthcare - Cen | GMGKA0 |
| Cur Ac ISS | GMGKB0 |
| Cur Ac DBS DPS | GMGKH0 |
| Cur Ac PJHQ CJO | GMGKU0 |
| Cur Ac BFSAI - CJO - Closed | GMGKV0 |

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| | |
|-------------------------------|--------|
| Cur Ac Gibraltar CJO - Closed | GMGKW0 |
| Cur Ac SCA Exc PB+F Central | GMGKX0 |
| Cur Ac Equipment Programming | GMGKY0 |
| Cur Ac Air Command MG | GMGMH0 |
| Cur Ac SCA Exc PB+F Air | GMGMJ0 |
| Cur Ac AFPS | GMGNA0 |
| Cur Ac CLF | GMGVA0 |
| Cur Ac Land Forces CAP 1 | GMGVC0 |
| Cur Ac Force Dev + Trg | GMGVD0 |
| Cur Ac CM + PB | GMGVE0 |
| Cur Ac Land Forces CAP 2 | GMGVF0 |
| Cur Ac JHC Land Cmd | GMGVH0 |
| Cur Ac Land Forces CAP 3 | GMGVJ0 |
| Cur Ac Pers + SP Comd | GMGVK0 |
| Cur Ac Land Forces CAP 4 | GMGVL0 |
| Cur Ac COS Army HQ | GMGVM0 |
| Cur Ac Land Forces CAP 5 | GMGVP0 |
| Cur Ac SCE Agency HLB - Land | GMGVS0 |
| Cur Ac LF TLB Strategic Risk | GMGVU0 |
| Cur Ac LF Strat Commod Mgt | GMGVV0 |
| Cur Ac SCA Exc PB+F Land | GMGVY0 |
| Cur Ac SCA Exc PB+F Fleet | GMGXG0 |
| Cur Ac Fleet CinCFleet | GMGXX0 |

Current A/C Balances - Other MGs

i3

TAX PAYER'S EQUITY

i=sum(i1:i3)+h

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3.4

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

Statement of Comprehensive Net Expenditure 14-15

SoCNE

14/15

Personnel

Service Personnel

Service Headcount Driven Pay

Service Pay

| | |
|--------------------------------|--------|
| UKTAP Army Offs Pay-Pens elmnt | LAA001 |
| UKTAP Army Oth Rks Pay-PenElmt | LAA003 |
| UKTAP Army Offs Pay-NonPenElmt | LAA100 |
| UKTAP ArmyOthRks Pay-NonPenElm | LAA200 |
| Mobilised TA Officer Basic Pay | LAA205 |
| Mobilised TA Oth Rks Basic Pay | LAA210 |
| FTRS FC+LC Officers Basic Pay | LAA215 |
| FTRS FC+LC Oth Rank Basic Pay | LAA220 |
| FTRS HC Officers Basic Pay | LAA225 |
| FTRS HC Other Ranks Basic Pay | LAA230 |
| NRPS Officers Basic Pay | LAA235 |
| NRPS Other Ranks Basic Pay | LAA240 |
| Military Provost GS Basic Pay | LAA245 |
| RAF Offs Pay-Pension elements | LAF001 |
| RAF Oth Ranks Pay-Pens elmnts | LAF003 |
| RAF Offs Pay-Non Pens elements | LAF100 |
| RAF Oth Rks Pay-Non Pens elmnt | LAF200 |
| RAF FTRS Offs Pay Pens Elemnts | LAF215 |
| RAF FTRS Oth Rks Pay Pen Elmnt | LAF220 |
| RAF FTRS Offs Pay Non Pen Elmt | LAF225 |
| RAF FTRS Oth Rks Pay N Pen Elm | LAF230 |
| LE Service Personnel Pay | LAL001 |

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| | | |
|----------------------|---------------------------------|-----------------------|
| | RN+RM Offs Pay Pens Elmnts | LAN001 |
| | RN+RM Oth Ranks Pay Pens Elmnt | LAN003 |
| | RN+RM Offs Pay Non Pens Elmnts | LAN100 |
| | RN+RM Oth Rks Pay Non Pen Elmnt | LAN200 |
| | RN+RM FTRS Offs Pay Pens Elmnt | LAN215 |
| | RN+RM FTRS Oth Rks Pay Pen Elm | LAN220 |
| | RN+RM FTRS Offs Pay N Pen Elmnt | LAN225 |
| | RN+RM FTRS Oth Rks PayNPen Elm | LAN230 |
| | Army Regular Res - Payments | LAR001 |
| | RAF Regular Res - Payments | LAS001 |
| | RN+ RM Regular Res Payments | LAT001 |
| | PB+F Man Plan Round Use Only | LAZ666 |
| | Ser Pay Realism Adj PBF Only | LAZ667 |
| | Mvmnt Emp Benefit Accrual Mil | LRA002 |
| Service Pay | | <hr/> a1 <hr/> |
| Service ERNIC | | |
| | UKTAP Army Officers ERNIC | LDA002 |
| | UKTAP Army Other Ranks ERNIC | LDA004 |
| | Mobilised TA Officers ERNIC | LDA205 |
| | Mobilised TA Oth Rank ERNIC | LDA210 |
| | FTRS FC+LC Officers ERNIC | LDA215 |
| | FTRS FC+LC Other Ranks ERNIC | LDA220 |
| | FTRS HC Officers ERNIC | LDA225 |
| | FTRS HC Other Ranks ERNIC | LDA230 |
| | NRPS Officers ERNIC | LDA235 |
| | NRPS-Other Ranks ERNIC | LDA240 |
| | Military Provost GS ERNIC | LDA245 |
| | RAF Officers ERNIC | LDF002 |
| | RAF Other Ranks ERNIC | LDF004 |
| | RAF FTRS Officers ERNIC | LDF215 |
| | RAF FTRS Other Ranks ERNIC | LDF220 |
| | LE Service Pers - ERNIC | LDL001 |
| | RN + RM Officers ERNIC | LDN002 |
| | RN + RM Other Ranks ERNIC | LDN004 |
| | RN+RM FTRS Officers ERNIC | LDN215 |

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| | | |
|--|--|--|
| Service ERNIC | RN+RM FTRS Other Ranks ERNIC | LDN220 |
| | | a2 |
| Service SCAPE | UKTAP Army Officers SCAPE UKTAP Army Other Ranks SCAPE Mobilised TA Officers SCAPE Mobilised TA Other Ranks SCAPE FTRS FC+LC Officers SCAPE FTRS FC+LC-Other Ranks SCAPE FTRS HC Officers SCAPE FTRS HC Other Ranks SCAPE NRPS Officers SCAPE NRPS Other Ranks SCAPE Military Provost GS SCAPE SCAPE Recoveries - Army RAF Officers SCAPE RAF Other Ranks SCAPE RAF FTRS Officers SCAPE RAF FTRS Other Ranks SCAPE SCAPE Recoveries - RAF LE Service Personnel SCAPE RN + RM Officers SCAPE RN + RM Other Ranks SCAPE RN+RM FTRS Officers SCAPE RN+RM FTRS Other Ranks SCAPE SCAPE Recoveries - Navy | LEA001 LEA002 LEA205 LEA210 LEA215 LEA220 LEA225 LEA230 LEA235 LEA240 LEA245 LEA260 LEF001 LEF002 LEF215 LEF220 LEF260 LEL001 LEN001 LEN002 LEN215 LEN220 LEN260 |
| | | a3 |
| Service SCAPE | | |
| Service Headcount Driven Pay Cost | | a=sum(a1:a3) |
| Non Headcount Driven Reservist Personnel Cost | | |
| Reservist Pay | Volunteer Res Forces Pay Volunteer Res Forces Bounties | LAV001 LAV003 |
| | | b1 |
| Reservist Pay | | |

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| | | |
|--|--------------------------------|---------------------|
| Reservist ERNIC | Royal Irish Reg ERNIC | LDR002 |
| | Volunteer Res Forces ERNIC | LDR003 |
| Reservist ERNIC | | b2 |
| Reservist SCAPE | SCAPE Reserve Forces-Officers | LER001 |
| | SCAPE Res Forces-Other Ranks | LER002 |
| Reservist SCAPE | | b3 |
| Non Headcount Driven Reservist Personnel Cost | | b=sum(b1:b3) |
| Service Other Payments | Army Language Awards | LBA004 |
| | Army Education All | LBA006 |
| | Army Family All | LBA008 |
| | Army Separation All | LBA009 |
| | Army Clothing Grants | LBA010 |
| | Army Committal + Retention | LBA015 |
| | Satisfied Soldier Bounty Schem | LBA017 |
| | Army Perm Commission Grants | LBA018 |
| | Army Pes CEP | LBA019 |
| | Serv Home Savings - Army | LBA022 |
| | RAF Education All | LBF001 |
| | RAF Language Awards | LBF002 |
| | RAF Family All | LBF005 |
| | RAF Separation All | LBF006 |
| | RAF Clothing Allow | LBF008 |
| | RAF Committal + Retention | LBF009 |
| | RAF Perm Commission Grants | LBF010 |
| | RAF Pers CEP | LBF011 |
| | Serv Home Savings - RAF | LBF013 |
| | RN+RM Education Allowance | LBN001 |
| | RN+RM Separation Allowance | LBN003 |
| | RN+RM Kit Upkeep Allowance | LBN006 |

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| | | |
|---|--------------------------------|-------------------------------|
| | RN+RM Committal + Retention | LBN009 |
| | RN + RM Messing + Food Allow | LBN011 |
| | RN + RM Personnel CEP | LBN012 |
| | Serv Home Savings - Navy | LBN014 |
| | RNR/RMT Trg Fees Lang Awds Uni | LBR006 |
| | Excess Rent+Utils+Lodg Allow | LBW001 |
| | Messing + Food Allowance | LBW002 |
| | Local Overseas Allowance | LBW003 |
| | Refunds of Ins Premiums | LBW004 |
| | Herrick Drawdown Op Allowance | LBW006 |
| | Operational Allowance | LBW007 |
| | Campaign Continuity Allowance | LBW008 |
| | Serv Recruit Search +Select-EA | LBW020 |
| | SerOthPay Realism Adj PBF Only | LBZ666 |
| | Cptl Pmts Rdncy Army Officers | NTD001 |
| | Cptl Pmts Rdncy Army Oth Ranks | NTD002 |
| | Cptl Pymnts Redundancy RAFOff | NTF001 |
| | Cptl Pmts Rdncy RAF Oth Ranks | NTF002 |
| | Cptl Payments Rdncy RN Off | NTK001 |
| | Cptl Payments Rdncy RN Ratings | NTK002 |
| | | <hr/> c <hr/> |
| Service Other Payments | | |
| Military Payroll Costs Recovered | | |
| | Recover Mil Pay-Seconded Staff | LCR000 |
| Military Payroll Costs Recovered | | <hr/> d <hr/> |
| | | |
| Service Personnel | | <hr/> e=sum(a:d) <hr/> |
| | | |
| Civilian Personnel | | |
| Civilian Pay Costs | | |
| Civilian Pay | | |
| | UK NI Civ Pay | LJA001 |
| | UK NI Civ OT | LJA003 |
| | UK NI Casuals Pay | LJA007 |
| | UK NI casuals OT | LJA008 |
| | UK NI Civ Loan Pay | LJA010 |

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| | | |
|-----------------------|--------------------------------|-----------|
| | UK NI Civ Loan OT | LJA012 |
| | NI Civ Staff CEP | LJA013 |
| | NI Contract/Agency-ManpowerSub | LJA014 |
| | Non Ind Fee Earners | LJA015 |
| | UK Ind Civ Pay | LJB001 |
| | UK Ind Civ OT | LJB003 |
| | UK Ind Casuals Pay | LJB007 |
| | UK Ind Casuals OT | LJB009 |
| | UK Ind Civ Loan Pay | LJB010 |
| | UK Ind Civ Loan OT | LJB012 |
| | Ind Civ Staff CEP | LJB013 |
| | Ind Contract/AgencyManpowerSub | LJB014 |
| | Ind Fee Earners | LJB015 |
| | LE NI Civ Staff Pay | LJC001 |
| | LE NI Civ Staff OT | LJC002 |
| | LE NI Civ Staff Dpdnts Pay | LJC003 |
| | LE NI Civ Staff Dpdnts OT | LJC004 |
| | LE Civ Ind Staff Pay | LJD001 |
| | LE Ind Civ OT | LJD002 |
| | LE Ind Civ Staff Dpdnts Pay | LJD003 |
| | LE Ind Civ Staff Dpdnts OT | LJD004 |
| | LE Ind Casuals Pay Germany | LJD005 |
| | Locally Employed RFA | LJE001 |
| | MOD Police Pay | LJF001 |
| | MOD Police OT | LJF003 |
| | Ministers Pay | LJG001 |
| | UK RFA Officers Pay | LJG003 |
| | UK RFA Ratings Pay | LJG006 |
| | Civ Pay Realism Adj PBF Only | LJZ666 |
| | Mvmnt Emp Benefit Accrual Civ | LRA001 |
| | | f1 |
| Civilian Pay | | |
| Civilian ERNIC | | |
| | UK NI Civ ERNIC | LPA001 |
| | UK NI Civ Loan ERNIC | LPA003 |
| | UK Ind Civ ERNIC | LPB001 |

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|---------------------------------------|--------------------------------|---------------------|
| | UK Ind Civ Loan ERNIC | LPB003 |
| | UK NI Casuals ERNIC | LPC001 |
| | UK Ind Casuals ERNIC | LPD001 |
| | MOD Police ERNIC | LPF001 |
| | Ministers ERNIC | LPG001 |
| | UK RFA Officers ERNIC | LPG002 |
| | UK RFA Ratings ERNIC | LPG003 |
| Civilian ERNIC | | f2 |
| Civilian SCAPE | | |
| | UK NI Civilian Staff SCAPE | LMA001 |
| | UK NI Civ Staff on Loan SCAPE | LMA002 |
| | UK Ind Civilian Staff-SCAPE | LMB001 |
| | UK Ind Civ Staff on-Loan SCAPE | LMB002 |
| | LE Civilian Pension Costs | LMC001 |
| | MOD Police - SCAPE | LMF001 |
| | UK RFA Officers-SCAPE | LMG001 |
| | UK RFA Ratings-SCAPE | LMG002 |
| | Non PCSPS Pens Pyts | LMZ001 |
| Civilian SCAPE | | f3 |
| Civilian Pay Costs | | f=sum(f1:f3) |
| Civilian Other Payments | | |
| | Overseas All | LKA001 |
| | MOD Police Housing All | LKA004 |
| | Civ Staff Early Ret + Redundcy | LKC001 |
| | CivOthPay Realism Adj PBF Only | LKZ666 |
| Civilian Other Payments | | g |
| Civ Loan Service Pay Recovered | | |
| | Recover Civ Pay-Seconded Staff | LSR000 |
| Civ Loan Service Pay Recovered | | h |
| Civilian Personnel | | i=f+g+h |

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| | | |
|--|-------------------------------|---------------------|
| Personnel | | j=e+i |
| Non Capitalised Staff Costs | | |
| Capitalised Manpower Costs | | |
| Staff Costs Programme | Mil Prog Cap Manpower | LSR100 |
| | Civ Prog Cap Manpower | LSR200 |
| Staff Costs Programme | | k1 |
| Staff Costs Admin | | |
| | Mil Admin Cap Manpower | LSR300 |
| | Civ Admin Cap Manpower | LSR400 |
| Staff Costs Admin | | k2 |
| Capitalised Manpower Costs | | k=sum(k1:k2) |
| Non Capitalised Staff Costs | | l=j+k |
| WPB Pensions | | |
| | WPB-Current Grant UK | QMA000 |
| | WPB-Current Grant Overseas | QMB000 |
| WPB Pensions | | m |
| Infrastructure Costs | | |
| Property Management Minor Works | | |
| Property Management | USF NATO-Proj Works | NCA002 |
| | Works | NCA003 |
| | Estates Core Services Charge | NCA004 |
| | Works Services | NCA008 |
| | Works Services: MQ | NCA009 |
| | Est + FMS Accom Invent + Serv | NCA010 |
| | Prop Man Realism Adj PBF Only | NCZ666 |
| | Works Civ Estate | NDA002 |
| | Bldg Maint - Accom Invent | NDA003 |
| | Works in Aid of Disposal | NEA001 |

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|---|---------------------------------|---------------------|
| | Works - Prepare Prop-Land-Disp | NEA002 |
| | Acquisition of Prop-Land Disag | NEA003 |
| Property Management | | n1 |
| Property Operating Lease Charges | | |
| | Property Dwell Operating Lease | NSA001 |
| | Property Dwelling Hire Charge | NSA002 |
| | Property Non Dw Operating Lease | NSB001 |
| | Property Non Dwell Hire Charge | NSB002 |
| Property Operating Lease Charges | | n2 |
| Property SCA Service Charges | | |
| | Prop Dw Prepay Unwnd On BS SCA | NSC001 |
| | Prop Dw Rlse of On BS SCA Liab | NSC002 |
| | Prop NonDw PrpyUnwnd On BS SCA | NSD001 |
| | Prop NonDw Rel On BS SCA Liab | NSD002 |
| | Prop Dwell SCA Service Charge | NSE001 |
| | Prop Dw Prpay Unwnd Off BS SCA | NSE002 |
| | Prop NonDw SCA Service Charge | NSF001 |
| | Prop NDw Prpy Unwnd Off BS SCA | NSF002 |
| Property SCA Service Charges | | n3 |
| Property Management Minor Works | | n=sum(n1:n3) |
| IT and Comms | | |
| IT and Comms Costs | | |
| | IT Services -Internal Costs | NNA002 |
| | Line + Telephone Rental | NNA004 |
| | IT Minor Equipment | NNA010 |
| | Telephone Minor Equipment | NNA011 |
| | IT Services | NNB004 |
| | IT+IS - EA | NNB020 |
| IT and Comms Costs | | o1 |
| IT and Comms Operating Lease Charges | | |
| | Operating Lease IT + Comms | NNB001 |

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| | | |
|---|--------------------------------|---------------------|
| | Hire Charges IT + Comms | NNB002 |
| | IT + Comms Finance Lease | NNB003 |
| | IT + Comms Fin Lease Serv Chrg | NNB005 |
| | IT + Comms Fin Lease Rel Liab | NNB006 |
| IT and Comms Operating Lease Charges | | o2 |
| IT and Comms SCA Service Charges | | |
| | IT+Comms Prepy Unwnd on BS SCA | NNC001 |
| | IT+Comms Rls of On BS SCA Liab | NNC002 |
| | IT+Comms SCA Service Charge | NND001 |
| | IT+Comms Prepy Unwnd OffBS SCA | NND002 |
| | IT+Comm Realism Adj PBF Only | NNZ666 |
| IT and Comms SCA Service Charges | | o3 |
| IT and Comms | | o=sum(o1:o3) |
| Other Infrastructure Costs | | |
| Utilities | | |
| | Heating Oil | NAA000 |
| | Utilities consumption - USF | NAA001 |
| | Gas | NAB000 |
| | Liquid Petroleum Gas | NAB005 |
| | Electricity | NAC000 |
| | Water + Sewage | NAD000 |
| | Utilities Realism Adj PBF Only | NAZ666 |
| Utilities | | p1 |
| Accommodation Charges | | |
| | Rent-Civ Estate Property-Land | NBA000 |
| | Rent Civ Estate Property | NBA001 |
| | Rent Prop Land exc Civ Est+MQ | NBA002 |
| | Rent - MQ Property | NBA004 |
| | Rent Property exc Civ Est + MQ | NBA005 |
| | Operating Lease Payments UK MQ | NBA006 |
| | Finance Lease Payments UK MQ | NBA007 |
| | Accom Realism Adj PBF Only | NBZ666 |

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| | | |
|------------------------------------|--------------------------------|---------------------|
| Accommodation Charges | | p2 |
| Decommissioning Provisions | | |
| | Nuc - Waste/Decomm - post 71 | NLA004 |
| | Pchse EC Grnhse Gas Emiss Allw | NLA005 |
| | Consumption of CRC Allowances | NLA006 |
| Decommissioning Provisions | | p3 |
| Other Infrastructure Costs | | p=sum(p1:p3) |
| Infrastructure Costs | | q=n+o+p |
| Inventory/Other Consumption | | |
| Inventory Consumed | | |
| | Consumption of Non-Expld Munit | PKC000 |
| | Invent Con - General Invent | PKD000 |
| | Invent Con-Med Dent+Vet Invent | PKE000 |
| | Invent Con Eng + Tech | PKF000 |
| | Invent Con of Oils+ Lubricants | PKG000 |
| | Invent Con Ground Diesel Fuel | PKG040 |
| | Invent Consumption Ulgas Fuel | PKG050 |
| | Invent Industrial Gas Consump | PKG060 |
| | Invent Con Strat Wpn SysInvent | PKJ000 |
| | Invent Consumption GWMB RMC | PKL100 |
| | Consumption of Exploding Munit | PKM000 |
| | Invent Con Cloth + Text Invent | PKP000 |
| | Invent Rcpts - Oth Serv Clear | PKQ000 |
| | Purchase Price Variance | PKR000 |
| | Invent Price variance P2P | PKR010 |
| | Purchase Price/Quality var P2P | PKR020 |
| | PtP Invoice Price Variance | PKR030 |
| | SPV Bulk Marine Fuel | PKR110 |
| | SPV Marine Fuel Spot Bunker | PKR120 |
| | SPV Bulk Aviation Fuel | PKR210 |
| | SPV Aviation Fuel Cas Uplift | PKR220 |

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|---|--------------------------------|----------------------|
| | InventCon Realism Adj PBF Only | PKZ666 |
| Inventory Consumed | | r1 |
| Inventory Provisions/Write Offs | | |
| | Inventory Write Off - Other | PLA001 |
| | Invent - Stocktaking Adj | PLA002 |
| | Invent W/Off Dumped Aviatn Ful | PLA003 |
| | Inventory Write On | PLA100 |
| | RMC Declared for Disposal GBV | PLA101 |
| | RMC Dec for Disp Prov Release | PLA102 |
| | Inventory Valuation Prov Other | PMA001 |
| | LTCWIP Prov for Losses | PMA003 |
| | Inv ValProv RMC OilLub+GndFuel | PMA500 |
| | Invent Val Prov RMC MarineFuel | PMA510 |
| | Invent Val Prov RMC Aviat Fuel | PMA520 |
| Inventory Provisions/Write Offs | | r2 |
| Surplus/deficit on Disposal of Inventory | | |
| Inventory Sales Net Sales Proceeds | | |
| | Proceeds from Sale of Invent | RBA001 |
| | Disposal Costs | RBA003 |
| | NBV of Assets from ADD | RBB001 |
| | Disposal Costs of Assets-ADD | RBB100 |
| | Proceeds of Assets from ADD | RBC000 |
| | Profit/Loss on Recycl CRC All | RBD000 |
| | Inv Disp Realism Adj PBF Only | RBZ666 |
| Inventory Sales Net Sales Proceeds | | r3 |
| Inventory Sales Net Book Value | | |
| | Value of Inventory Disposed | RBA002 |
| Inventory Sales Net Book Value | | r4 |
| Surplus/deficit on Disposal of Inventory | | r5=sum(r3:r4) |
| Aviation Fuel | | |
| | Blk Avn Fuel Con Direct Supply | PBB001 |

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|------------------------------------|--------------------------------|---------------------------|
| | Aviation Fuel Cas Uplift Con | PBB002 |
| | Aviation Fuel - Fuel Hedging | PBB005 |
| | Aviat FI Realism Adj PBF Only | PBZ666 |
| | Invent Con Aviation Fuel | PKG020 |
| Aviation Fuel | | r6 |
| Fuel | | |
| | Oils+Lubs Con Direct Supply | PBA001 |
| | Fuels Non Utilities USF | PBA002 |
| | MarineFuel SpotBunker Consumed | PBA003 |
| | Blk Marine Fuel Con Direct Sup | PBA004 |
| | Fuels Non Util - Fuel Hedging | PBA005 |
| | Ulgas Fuel Con Direct Supply | PBA006 |
| | Ground Diesel Con Direct Sup | PBA007 |
| | Ind Gas Fuel Con Direct Supply | PBA008 |
| | Fuel Realism Adj PBF Only | PBZ667 |
| | Invent Con Marine Fuel | PKG010 |
| Fuel | | r7 |
| Other Expenditure | | |
| | Food Services | PAA001 |
| | Food - Purchase | PAA002 |
| | Clothing Services | PAA003 |
| | Clothing - Purchase/Repair | PAA005 |
| | Other Materiel Consumed | PCA001 |
| | Other Mat Consumed Exercises | PCA003 |
| | Cost of Fuel Sold | PJA000 |
| | Oth Expen Realism Adj PBF Only | PXZ666 |
| Other Expenditure | | r8 |
| Inventory/Other Consumption | | r=sum(r1:r2+r5:r8) |
| Equipment Support | | |
| Equipment Support Costs | | |
| | Defence Eqpt Support - Other | PPA002 |
| | Minor DefenceEqpt under GBP25K | PPA006 |

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| | | |
|---|--------------------------------|-----------|
| | Equipment Support-projects | PVA005 |
| | Equipment Support-Other | PVA007 |
| | Post Design Services | PVA008 |
| | Safety Regulation | PVA009 |
| | EquipSup Realism Adj PBF Only | PZZ666 |
| Equipment Support Costs | | s1 |
| P&M Operating Lease Charges | | |
| | Def Eqpt PrpyUnwd OnBS CLS/IOS | PPB003 |
| | DefEqpRlse ofOnBS CLS/IOS Liab | PPB004 |
| | Def Eqpt CLS/IOS Service Chrg | PPC003 |
| | Def Eq Prpy UnwdOff BS CLS/IOS | PPC004 |
| | P+M Operating Lease | PRA001 |
| | P+M Hire Charge | PRA002 |
| P&M Operating Lease Charges | | s2 |
| Other Operating Transport Charges | | |
| | Transport-Other Operatng Lease | PSA001 |
| | Transport-Other Hire Charge | PSA002 |
| | Transport-FE Operating Lease | PSB001 |
| | Transport-FE Hire Charge | PSB002 |
| | Trans Fin Lease Service Charge | PSG001 |
| | Trans Fin Lease Release Liab | PSG002 |
| Other Operating Transport Charges | | s3 |
| Equipment Support SCA Service Charge | | |
| | Def Eqpt Prepy Unwnd On BS SCA | PPB001 |
| | Def Eqpt Rlse of OnBS SCA Liab | PPB002 |
| | Def Eqpt SCA Service Charge | PPC001 |
| | Def Eqpt Prpy Unwnd Off BS SCA | PPC002 |
| | P+M Prepay Unwind On BS SCA | PRB001 |
| | P+M Release of On BS SCA Liab | PRB002 |
| | P+M SCA Service Charge | PRC001 |
| | P+M Prepay Unwnd Off BS SCA | PRC002 |
| | P+M Fin Lease Service Charge | PRD001 |
| | P+M Fin Lease Release Liab | PRD002 |

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| | | |
|---|--------------------------------|---------------------|
| | Trans-Oth Prpy Unwd On BS SCA | PSC001 |
| | Trans-Oth Rel of OnBS SCA Liab | PSC002 |
| | Trans FE Prpy Unwnd On BS SCA | PSD001 |
| | Trans FE Rlse of OnBS SCA Liab | PSD002 |
| | Trans-Other SCA Service Charge | PSE001 |
| | Trans-Oth Prpy Unwd Off BS SCA | PSE002 |
| | Trans FE SCA Service Charge | PSF001 |
| | Trans FE Prpay Unwd Off BS SCA | PSF002 |
| Equipment Support SCA Service Charge | | s4 |
| Equipment Support | | s=sum(s1:s4) |
| Research and Development | | |
| | Research + Development | QKA001 |
| | R+D Proj Ac Pre Main Gate DE+S | QKA003 |
| | R+D Proj Ac Post Main Gte DE+S | QKA004 |
| | R+D DSTL | QKA010 |
| | Res+Dev Realism Adj PBF Only | QKZ666 |
| | Feasibility Studies | QLA001 |
| Research and Development | | t |
| Other Costs | | |
| Transportation and Movement | | |
| | Pers Movement | PDA002 |
| | Serv Home to Duty Travel Expnd | PDA003 |
| | Freight Movement | PDB002 |
| | Freight Movements-USF | PDB003 |
| | Army Perm Posting LTDD | PDC001 |
| | Army Leave Travel LTDD | PDC002 |
| | RAF Perm Posting LTDD | PDC003 |
| | RAF Leave Travel LTDD | PDC004 |
| | Navy Perm Posting LTDD | PDC005 |
| | Navy Leave Travel LTDD | PDC006 |
| | Military STDD | PDC007 |
| | Military STDD Air Travel | PDC008 |

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|--|--|-----------|
| | Civ Long Term Detached Duty | PDD001 |
| | MDP PPI Transport + LTDD Costs | PDD002 |
| | Civ Short Term Detached Duty | PDD003 |
| | Civilian STDD Air Travel | PDD004 |
| | Civilian PPI Move Costs | PDD005 |
| | Aircraft Landing Fees | PDE000 |
| | Trans Mov Realism Adj PBF Only | PDZ666 |
| Transportation and Movement | | u1 |
| Fees for Professional Services | | |
| | Fees for Professional Services | NPB001 |
| | Auditors Remuneration-Other | NPB003 |
| | Manpower Support | NPB004 |
| | Strategy - EA | NPB020 |
| | Operational Finance - EA | NPB021 |
| | Property - EA | NPB023 |
| | Strat Fin-EA Supp to SCA | NPB024 |
| | Org Change Management - EA | NPB026 |
| | Marketing/Communications - EA | NPB027 |
| | Procurement - EA | NPB028 |
| | Programme+Project Mgt - EA | NPB029 |
| | Technical - EA | NPB030 |
| | Prof Ser Realism Adj PBF Only | NPZ666 |
| Fees for Professional Services | | u2 |
| External Education and Training | | |
| | Ext Trg - Mil | NGA003 |
| | Mil HR Training+Education - EA | NGA020 |
| | Ext Trg - Civ | NGB002 |
| | Civ HR Training+Education - EA | NGB020 |
| | Ex Educ Realism Adj PBF Only | NGZ666 |
| External Education and Training | | u3 |
| | SUME Surplus/Deficit on Disposal Non-Cur Assets | |
| | NCA Proceeds of Sale SUME | RAA001 |
| | NCA Proc of Sale SCA SUME | RAA003 |

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| | | |
|--------------------------------------|---|-----------|
| | NBV NCA Disposal SUME | RAB002 |
| | NBV NCA Disposal SCA SUME | RAB004 |
| | NBV NCA Disp-SUME CDEL Rev | RAB006 |
| | NBV NCA Disp SCA-SUME CDEL Rev | RAB008 |
| | NBV NCA Disp-SUMECDELRevContra | RAB010 |
| | NBVNCADspSCA-SUMECDELRevContra | RAB012 |
| | NCA Cost of Removal SUME | RAD001 |
| | SUME Surplus/Deficit on Disposal Non-Cur Assets | u4 |
| | Fiscal Surplus/Deficit Disp Non-Current Assets | |
| | NCA Proceeds of Sale Fiscal | RAA000 |
| | NCA Proc of Sale SCA Fiscal | RAA002 |
| | NBV Non-Cur Assts Disp Fiscal | RAB000 |
| | NBV NCA Disposal SCA Fiscal | RAB003 |
| | NBV NCA Disp-Fiscal CDEL Rev | RAB005 |
| | NBV NCA DispSCA-FiscalCDEL-Rev | RAB007 |
| | NBV NCA Disp-FscICDELRevContra | RAB009 |
| | NBVNCADspSCA-FscICDELRevContra | RAB011 |
| | NCA Cost of Removal Fiscal | RAD000 |
| | Fiscal Surplus/Deficit Disp Non-Current Assets | u5 |
| Hospitality and Entertainment | | |
| | Entertainment + Hospitality | NJA001 |
| | Command Officers' Public Fund | NJA002 |
| Hospitality and Entertainment | | u6 |
| Legal Fees | | |
| | Legal Fees | NPA001 |
| | Legal Fees - Comp Pyts | NPA003 |
| | Legal - EA | NPA021 |
| | LglFees-LdAcq/Dis excl SCA-EA | NPA022 |
| | LglFees-Comp Pmts excl SCA-EA | NPA023 |

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Legal Fees

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Staff Other Costs

| | |
|--------------------------------|--------|
| Army University Cadets Pay | NTA002 |
| Cadet Forces Pay | NTB002 |
| Army Rent Rebates | NTC001 |
| Army-Long serv Advance of Pay | NTC002 |
| RAF Rent Rebates | NTE001 |
| RAF Assisted House Purchase | NTE002 |
| LE Serv Pers Oth Payments | NTG001 |
| RN+RM Rent Rebates LSAOP | NTH001 |
| Fin Ass Employers of Army Resv | NTL002 |
| Fin Assist for RAF Reservists | NTL003 |
| Fin Asst Employers of RAF Resv | NTL004 |
| Fin Asst Emplrys of RN/RM Resv | NTL008 |
| Cadet Forces Uniform Allowance | NTL009 |
| Fin Assist for Army Reservists | NTL010 |
| Fin Assist for RN-RMReservists | NTL011 |
| Service Recruitment | NTM005 |
| Army University Cadets ERNIC | NTN001 |
| Cadet Forces ERNIC | NTN004 |
| Subsistence All - USF | NTP001 |
| Injury Warrant Payments LE Civ | NTP003 |
| Former Emplies + Depdnts Pymts | NTP005 |
| Civilian Recruitment | NTP007 |
| Minor Award Scheme | NTP009 |
| Civ Recruit Search + Select-EA | NTP011 |
| StfOthCts Realism Adj PBF Only | NTZ666 |

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Staff Other Costs

Grants in Aid

| | |
|--------------------------------|--------|
| NATO Mil Budget UK Conts | QDA009 |
| FINABEL Intntnl Subs | QDA010 |
| Pmnts to Forgn+Comnwlth Office | QDA014 |
| UK Cont NAMSA HQ Admin Budget | QDA016 |
| UK Cont to WEU Centre | QDA019 |

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| | | |
|---|---------------------------------|--------|
| | UK Cont Comp Test Ban Treaty | QDA020 |
| | Def Military Assistance Fund | QDB001 |
| | Op Costs GIA Gurkha WelfareSch | QEA011 |
| | Op Costs GIA RN MSSC | QEA012 |
| | Op Costs GIA RN NFF | QEA014 |
| | GIA to Cncl of Vol Welfare Wrk | QEB001 |
| | Oth GIA Victoria/George Cross | QEB002 |
| | Oth GIA Scott Polar Res Inst | QEB006 |
| | Oth GIA Air Trng Corps | QEB007 |
| | Oth Costs GIA Gurkha Welfarsch | QEB010 |
| | Other GIA Army Families Fdertrn | QEB012 |
| | Other GIA Nat Mem Arboretum | QEB013 |
| | Other GIA - DYRMS Academy Trst | QEB015 |
| | New GIAs/Contributions | QEB025 |
| | GIA Ryl Irish Home Svc Ben Fnd | QEB026 |
| | Op Costs GIA CWGC-NSE | QEC001 |
| | GIA Realism Adj PBF Only | QEZ666 |
| | Cptl GIA Exhibts RAF Mus | QFA006 |
| | Cptl GIA CRFCA NCA | QFA007 |
| | Cptl GIA CRFCA Disposal Recpts | QFA008 |
| | Cptl GIA Exhibits Nat Mus RN | QFB001 |
| | Pay GIA RN Sports Board | QGA009 |
| | Pay GIA Army Sports Control Bd | QGA010 |
| | Pay GIA RAF Sports Board | QGA011 |
| | Pay GIA Nat Mus RN | QGB002 |
| | | u9a |
| Grants in Aid | | |
| Non Departmental Public Bodies GIA | | |
| | Grnts to Rsv Frces + Cadt Orgs | QCA002 |
| | GrntsPmtsto ResvFor+ Cadt Orgs | QCA003 |
| | Op C GIA Nat Army Mus | QEA005 |
| | Op C GIA RAF Mus | QEA006 |
| | GIA CWGC | QEA010 |
| | CRFCA Grant in Aid | QEA013 |
| | Op Costs GIA Nat Mus RN | QEC002 |
| | Op Costs GIA Ryl Hsptl Chelsea | QED001 |

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|---|----------------------------------|-------------------|
| | Oth GIA RB Legion-Pol Ex Serv | QEE001 |
| | Pay GIA Nat Army Mus | QGA005 |
| | Pay GIA RAF Mus | QGA006 |
| | Pay GIA CWGC | QGA007 |
| Non Departmental Public Bodies GIA | | u9b |
| Total GIA | | u9=u9a+u9b |
| Other Costs and Services | | |
| | Mov Val Derv FwdPurchCon-FOREX | MKE000 |
| | IY Mat of Fwd DRDEL Cntr C+BS | MKE001 |
| | IY Mat of Fwd CDEL Cntr C+BS | MKE002 |
| | IY Mat of Fwd IRDEL Cntr C+BS | MKE003 |
| | Chngs in val of Fuel Hedg Der | MKE004 |
| | Non Cash Element of Derivative | MKE005 |
| | Non Csh Movemnts Fuel Deriv | MKE006 |
| | Embedded Derivative | MKG000 |
| | Fair Val Gain/Loss on Embd Der | MKG001 |
| | Public Relations | NFA002 |
| | Medical-Non Hospital treatment | NHA001 |
| | Med - Health Services | NHA002 |
| | Medical Supplies Direct Supply | NHA003 |
| | Schools + Community Relations | NHB001 |
| | Welfare Svcs | NHB002 |
| | Funeral Expenses | NHB005 |
| | Specific Grants to Charities | NHB006 |
| | Social and Recreation | NHD000 |
| | Administration | NKA001 |
| | Admin - Claims | NKA002 |
| | GEMS Awards | NKA003 |
| | Physl Loss Csh-not Fgn Cur adj | NKB001 |
| | Energy Conserv + Environ Charges | NLA001 |
| | NAO Notional Audit fee | NPC001 |
| | INSURANCE PAID | NQA001 |
| | OC+S Earned Discounts | NYB000 |
| | OthCts+Ser RealismAdj PBF Only | NZZ666 |

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| | | |
|--|--------------------------------|----------------------------|
| | OthC+SDRDEL RealismAdj PBFOnly | NZZ667 |
| | Medical-Support Equipment | PVA001 |
| | Photographic Equipment | PVA002 |
| | Animals | PVA003 |
| | Main Repair+Proc of Music inst | PVA004 |
| | Grants not classed as GIA | QCA004 |
| | Refunds of DIV VAT | RHA000 |
| | Bank Charges Other | TLA001 |
| | Euro losses | TXA001 |
| | US Dollar losses | TXA002 |
| | FFR to GAR losses | TXA003 |
| | Other Currency Losses | TXA005 |
| | Euro Gains | TXE001 |
| | US Dollar Gains | TXE002 |
| | FFR to GAR Gains | TXE003 |
| | Other Currency Gains | TXE005 |
| Other Costs and Services | | u10 |
| Framework Agreement for Technical Support | | |
| | FATS Transport Tasking | NPD001 |
| | FATS Electrical + Mechanical | NPD002 |
| | FATS Powerplant | NPD003 |
| | FATS Through Life Support | NPD004 |
| | FATS Materials Tasking | NPD005 |
| | FATS Airworthiness Management | NPD006 |
| | FATS Environmental Management | NPD007 |
| | FATS Front Line-Operational IT | NPD008 |
| | FATS Health and Medical | NPD009 |
| | FATS Facilities + Construction | NPD010 |
| | FATS Safety Management | NPD011 |
| | FATS Platforms + Weapons | NPD012 |
| | FATS SCIDA Services | NPD013 |
| | FATS Maritime Safety | NPD014 |
| Framework Agreement for Technical Support | | u11 |
| Other Costs | | u=sum(u1:u8+u9:u11) |

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Provisions

Nuclear Provisions

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

Nuclear Provisions

v1

Non-Nuclear Provisions

Bad Debts Provision

| | |
|------------------------------|--------|
| Bad Debt Prov in Yr-Specific | NWA002 |
|------------------------------|--------|

Bad Debts Provision

v2

Property Management Provision

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

Property Management Provision

v3

Decomissioning

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

Decomissioning

v4

Staff Cost Provisions

| | |
|--------------------------------|--------|
| Staff Depart Prov-Restg | NWS000 |
| Staff Depart Prov-Other Rdncy | NWS100 |
| Staff Restg Prov-Excl Rdncy | NWS200 |
| Service Personnel Redundancies | NWS300 |

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| | | |
|---------------------------------------|---------------------------------|-------------------------|
| | Staff DepartProv Restg-AME Rev | NWS400 |
| | StaffDepart OtherRdncy-AME Rev | NWS401 |
| | Staff Restg Excl Rdncy-AME Rev | NWS402 |
| | Serv Personnel Rdncy - AME Rev | NWS403 |
| | StffDeprtPrvRestg-AMERevContra | NWS404 |
| | StffDeprtOthRedncy-AMERevContra | NWS405 |
| | StffRestgExcRdncy-AMERevContra | NWS406 |
| | ServPersonRdncy-AME Rev Contra | NWS407 |
| | Non PCSPS Pension Schemes Prov | NWT000 |
| | Non PCSPS Pension Prov-AME Rev | NWT100 |
| | NonPCSPSPension-AME Rev Contra | NWT102 |
| Staff Cost Provisions | | v5 |
| Other Provisions | | |
| | Other Prov-Excl Staff Restg | NWY000 |
| | Other Provision -AME Rev | NWT101 |
| | Other Provision-AME Rev Contra | NWT103 |
| Other Provisions | | v6 |
| Non-Nuclear Provisions | | v7=sum(v2:v6) |
| Int on Unwinding Discount Prov | | |
| | Unwinding of Discount Prov | TMB002 |
| Int on Unwinding Discount Prov | | v8 |
| Provisions | | v=sum(v1+ v7:v8) |
| Depreciation | | |
| Single Use Military Equipment | | |
| | SUME Decom/Rest Depn In Yr Nuc | MBB000 |
| | SUME Depn InYr onCostVal NonNu | MBH000 |
| | SUME Depn Donated Asset Non Nu | MBH200 |
| | Impairment-SUME IRDEL | MBJ002 |
| | Impairment Reversl-SUME IRDEL | MBJ008 |
| | Impair/Impair Revrs SUME Dontd | MBJ012 |
| | Impairment SUME AME | MBM001 |

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| | | |
|--------------------------------------|--------------------------------|--------|
| | Impairment Reversal SUME AME | MBM002 |
| | Disposal Impairment SUME AME | MBM005 |
| | NCA W/Off CS-GWMB Stktkg Adj | MKB001 |
| | CS W/Off - Gross Book Value | MKB003 |
| | CS Inventory Write On | MKC002 |
| | Guided Weapons Depn | MLA002 |
| | GWMB-AddDepnForFiringsUseToDes | MLA003 |
| | GWMB CatchUp/Rel Depn Re Recat | MLA004 |
| | Extra GWMB Prov re disposals | MLA005 |
| | Capital Spares Prov Depn | MLB001 |
| | Rlse of Dep on CS Embodimnt | MLB002 |
| | CapSpar CtchUp/RelDep Re Recat | MLB003 |
| | Additional CS Prov Disposal | MLB005 |
| | CS Impairment AME | MLC001 |
| | CS Impairment NCRDEL | MLC002 |
| | GWMB Impairment NCRDEL | MLC003 |
| | GWMB Impairment AME | MLC004 |
| | GBV of Cap Spares Embodied | MLD001 |
| | Intan SUME Depn IY on Cost/Val | MSH000 |
| | Impair Int SUME Assets IRDEL | MSH500 |
| | Impair Rev Int SUME Asst IRDEL | MSH507 |
| | Impair/Imp Rev Don Int SUME As | MSH511 |
| | Impair Intan SUME Assets AME | MSM001 |
| | Impair Rev Intan SUME Ass AME | MSM002 |
| | Disposal Imp Intan SUME As AME | MSM003 |
| | | w1 |
| Single Use Military Equipment | | |
| Property - Dwelling | | |
| | Property Dw Depn InYr Cost Val | MDH000 |
| | Prop Dw Dec Res Dep InYr NNUC | MDH001 |
| | Prop Dwell Dep on Donated Asst | MDH300 |
| | Impair Propty Bldg Dwell IRDEL | MDJ001 |
| | Impair Rev Prop BldgDwellIRDEL | MDJ007 |
| | Impairment Prop-Bld DwDntd | MDJ011 |
| | Impr Rev Prop-Bld DwDonated | MDJ012 |
| | Impair Property Bldg Dw AME | MDM001 |

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| | | |
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| | Impair Rev Property BldgDw AME | MDM002 |
| | Disposal Impair Prop Dw AME | MDM006 |
| | Disp Impair Rev Prop Dw AME | MDM008 |
| | Prop Dwell Reval Amortisation | MDR000 |
| | Prop Land Dwel Depn IY Cst/Val | MHH000 |
| | Prop Lnd Dw Lsehd Dep P+L Act | MHH100 |
| | Prop Land Dwel Depn on Don Ass | MHH300 |
| | Prop LndDw LseDec/ResDepP+L Ac | MHH500 |
| | Impair Prop Land Dwell IRDEL | MHJ001 |
| | Impair Rev Prop Land Dw IRDEL | MHJ007 |
| | Impairment Prop-Land Dwel Dntd | MHJ011 |
| | Impair Rev Prop-Lnd DwelDntd | MHJ012 |
| | Impair Property Land Dw AME | MHM001 |
| | Impair Reversal Prop LndDw AME | MHM002 |
| | Disposal Impair Prop LndDw AME | MHM005 |
| | Disp Impair Rev Prop LndDw AME | MHM007 |
| | | <hr/> |
| | | w2 |
| | | <hr/> |
| Property - Dwelling | | |
| Property - Non Dwelling | | |
| | Prop NonDw DepInYr on Cost/Val | MAH000 |
| | Prop NonDw DecRes Dep IY NNuc | MAH001 |
| | Prop NonDw Depn on Donated Ass | MAH300 |
| | Impair Prop Bldg Non Dw IRDEL | MAJ001 |
| | Impair Rev Prop BldgNonDwIRDEL | MAJ007 |
| | Impairment Prop-BldgNonDwDntd | MAJ011 |
| | Impr Rev Prop-BldNDw Donated | MAJ012 |
| | Prop-NonDw Dec/Rest DepInYrNuc | MAK001 |
| | Impair Property Bldg NonDw AME | MAM001 |
| | Impair Rev Prop BldgNonDw AME | MAM002 |
| | Disp Impair Prop NonDw AME | MAM006 |
| | Disp Impr Rev Prop NonDw AME | MAM008 |
| | Prop Non Dwelling Reval Amort | MAR000 |
| | Prop Lnd NonDw Depn IY CostVal | MGH000 |
| | Prop LndNonDw Lsehd Dep P+LAc | MGH100 |
| | Prop Lnd NonDw Depn on Don Ass | MGH300 |
| | Prop LndNonDw Lse DecResDepP+L | MGH500 |

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| | Impair Prop Land Non Dw IRDEL | MGJ001 |
| | Impair Rev Prp Lnd NonDw IRDEL | MGJ007 |
| | Impairment Prop-LndNonDw Dntd | MGJ011 |
| | Impair Rev Prop-LndNonDw Dntd | MGJ012 |
| | Impair Property Land NonDw AME | MGM001 |
| | Impair Rev Prop-LndNonDw AME | MGM002 |
| | Disp Impair Prop Lnd NonDw AME | MGM005 |
| | Disp Impr Rev Prop Lnd NDw AME | MGM007 |
| Property - Non Dwelling | | <hr/> w3 <hr/> |
| Plant and Machinery | | |
| | P+M Depn In Yr Cost/Valuation | MCH000 |
| | P+M Depn on Donated Assets | MCH350 |
| | Impairment P+M IRDEL | MCJ001 |
| | Impairment Rev P+M IRDEL | MCJ007 |
| | P+M Impair/Impair Rev Donated | MCJ011 |
| | Impairment P+M AME | MCM001 |
| | Impairment Reversal P+M AME | MCM002 |
| | P+M Disposal Impairment AME | MCM003 |
| Plant and Machinery | | <hr/> w4 <hr/> |
| Transport - FE | | |
| | Trans-FE Depn In-Year-Cost/Val | MFH000 |
| | Trans-Fe Depn on Donated Assts | MFH350 |
| | Impairment-Trans FE IRDEL | MFJ001 |
| | Impar Rev-Transport-FE IRDEL | MFJ007 |
| | Impair/Imp Rev-DonatedTrans-FE | MFJ011 |
| | Impairment Transport-FE AME | MFM001 |
| | Impair Rev Transport-FE AME | MFM002 |
| | Disposal Imp Trans-FE AME | MFM003 |
| Transport - FE | | <hr/> w5 <hr/> |
| Transport - Other | | |
| | Tran-Oth-Depn In-Yr on Cos/Val | MTH000 |
| | Tran-Oth Depn on Donated Asset | MTH350 |

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|---------------------------------------|--------------------------------|-----------|
| | Impair-Tran-Other IRDEL | MTJ001 |
| | Impair Rev-Tran-Other IRDEL | MTJ007 |
| | Impair/Imp Rev-DonatedTran Oth | MTJ011 |
| | Impairment Transport Other AME | MTM001 |
| | Impair Rev Transport Other AME | MTM002 |
| | Disposal Impair Trans Oth AME | MTM003 |
| Transport - Other | | w6 |
| IT and Comms Depreciation | | |
| | IT+Comms Depn In-Yr onCost/Val | MEH000 |
| | IT+Comms Depn on Donated Asset | MEH350 |
| | Impairment IT+Comms IRDEL | MEJ001 |
| | Impair Rev IT+Comms IRDEL | MEJ007 |
| | IT+Comms Impair/Imp RevDonated | MEJ011 |
| | Impairment IT+Comms AME | MEM001 |
| | Impair Reversal IT+Comms AME | MEM002 |
| | Disposal Impair IT+Comms AME | MEM003 |
| IT and Comms Depreciation | | w7 |
| Intangible Assets | | |
| | Intan Non SUME Depn IYCost/Val | MNH000 |
| | Impairment - Int Assets IRDEL | MNH500 |
| | Impair Rev-Int Assets IRDEL | MNH507 |
| | Impair/Imp Rev DonatedIntan As | MNH511 |
| | Impair Intan Non SUME Asst AME | MNM001 |
| | Impair Rev Int Non SUME As AME | MNM002 |
| | Disp Imp Intan Non SUME As AME | MNM003 |
| Intangible Assets | | w8 |
| RMC Impairment | | |
| | RMC Impairment AME | PMA530 |
| | RMC Impairment NCRDEL | PMA540 |
| RMC Impairment | | w9 |
| SUME Stockpile Gds Impair/Depn | | |
| | SG Depn In Yr Cost/Valuation | MBX000 |

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| | | |
|---------------------------------------|--------------------------------|-------------------------|
| | SG Impairment NCRDEL | MBX001 |
| | SG Impairment Rev NCRDEL | MBX007 |
| SUME Stockpile Gds Impair/Depn | | w10 |
| Asset Write On/Off | | |
| Write Off Investments | | |
| | Amounts W/Off Financial Assets | MKA000 |
| | Financial Ass W/Off Trdg Funds | MKA100 |
| Write Off Investments | | w11 |
| Write Off Non-Current Assets | | |
| | Non-Cur Assets Write Off IRDEL | MKB000 |
| | GWMB W/Off - Gross Book Value | MKB002 |
| | GWMB W/Off-Depn Release | MKB004 |
| | CS W/Off - Depn Release | MKB005 |
| | Non-Current Asst Write Off AME | MKF000 |
| Write Off Non-Current Assets | | w12 |
| Write On Non-Current Assets | | |
| | Non-Current Assets Write On | MKC000 |
| | GWMB Inventory Sys Genrtd W/On | MKC001 |
| Write On Non-Current Assets | | w13 |
| Abortive Capital Expenditure | | |
| | Abortive Capital Expenditure | MKD000 |
| Abortive Capital Expenditure | | w14 |
| Asset Write On/Off | | w15=sum(w11:w14) |
| NCA Declared for Disposal | | |
| | GWMB Declared for Disp - GBV | MKB102 |
| | CS Declared for Disp - GBV | MKB103 |
| | GWMB Dec for Disp Depn Release | MKB104 |
| | CS Dec for Disp - Depn Release | MKB105 |
| NCA Declared for Disposal | | x |

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| | | |
|--|---|---|
| <p>Depreciation Realism Adjustment</p> <p>Depreciation Realism Adjustment</p> <p>Depreciation</p> <p>Receipts and Other Income Income</p> | <p>Depn Realism Adj PBF Only</p> | <p>MZZ666</p> <hr/> <p>y</p> <hr/> <p>z=sum(w1:w8+w9+w10+w15+x+y)</p> <hr/> |
| | <p>Reverse Tasking-Hydro Office</p> <p>Reverse Tasking - DSG</p> <p>Reverse Tasking-DSTL</p> <p>Reverse Tasking-QINETIQ</p> <p>Receipt-Other Government Depts</p> <p>Receipt - Sale of Ground Fuel</p> <p>Rcpt USF-Utilities</p> <p>Rcpt USF-Movements</p> <p>Recpt USF-Staff Accom etc</p> <p>Rcpt NATO</p> <p>Rcpt UN</p> <p>Rcpt Other Countries</p> <p>Rcpt Civil Estate</p> <p>Rcpts Works Service-MQs</p> <p>Rcpt Project</p> <p>Recpt Sundry</p> <p>Receipt Food Welfare Education</p> <p>Rcpt Nursery Facilities</p> <p>Rcpt Grants frm Abroad Non EU</p> <p>Rcpts from Pay as You Go</p> <p>Receipt Sale of Aviation Fuel</p> <p>Receipt GPSS Non MQ Works</p> <p>Rcpt Military Personnel</p> <p>Rcpt MDP</p> <p>Rcpt Civilian Personnel</p> <p>Receipt MQ Solid Fuel+Electric</p> <p>Assisted Housing Purchase Schm</p> <p>Receipt MQ Loan + Rental</p> | <p>RLA001</p> <p>RLA005</p> <p>RLA006</p> <p>RLA007</p> <p>RLB001</p> <p>RLB002</p> <p>RLB003</p> <p>RLB004</p> <p>RLB005</p> <p>RLB006</p> <p>RLB007</p> <p>RLB008</p> <p>RLB009</p> <p>RLB010</p> <p>RLB011</p> <p>RLB012</p> <p>RLB013</p> <p>RLB014</p> <p>RLB015</p> <p>RLB016</p> <p>RLB017</p> <p>RLC001</p> <p>RLD001</p> <p>RLD002</p> <p>RLD003</p> <p>RLD004</p> <p>RMA001</p> <p>RMA002</p> |

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| | | |
|--|--------------------------------|--------------------------------|
| | Rcpt Rental Hire of Equipment | RMA003 |
| | Single Living Accom Receipts | RMA006 |
| | Rcpts Rents - Land | RMB001 |
| | Rcpts Rents-Buildings | RMB002 |
| | Receipt Telecoms Hotel+Hostels | RNA001 |
| | Sundry Sale Rcpt | RNA002 |
| | Rcpt Other Miscellaneous | RNA003 |
| | Rcpt Freight | RNA004 |
| | SSG Sales to 3rd Parties | RNA005 |
| | SSG Sales to OGDs | RNA006 |
| | Revenue | RNA009 |
| | Revenue-Other | RNA010 |
| | Sale EC Grnhse Gas Emissn Allw | RNA013 |
| | Commercial Exploitation Levy | RNA015 |
| | Rcpt Staff Recovery | RNB001 |
| | Rcpt Purchase of Discharge | RNB002 |
| | Rcpt CEP | RNB003 |
| | Rcpt Pay Related | RNB004 |
| | Sal Rec-Clms agnst 3rd parties | RNB005 |
| | SSG Sales to MOD | RNC001 |
| | Donated Asset Receipts SUME | RND001 |
| | Donated Asset Receipts Fiscal | RND002 |
| Income | | aa1 |
| Dividends Received | | |
| | Hydro Office Dividends Recd | RKA001 |
| | DSG Dividends Received | RKA005 |
| | DSTL Dividends Received | RKA006 |
| Dividends Received | | aa2 |
| Receipts and Other Income | | aa=sum(aa1:aa2) |
| Net Operating Costs Before Interest | | ab=l+m+q+r+s+t+u+v+z+aa |
| Net Interest Payable | | |
| Interest Received | | |

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| | | |
|---|--------------------------------|------------------------|
| | Hydro Office Interest Received | RKC001 |
| | DSG Interest Received | RKC005 |
| | DSTL Interest Received | RKC006 |
| | Interest+Other Cr from Banking | TPA001 |
| | Fin Lease Intrst Rcpts - Other | TPA010 |
| Interest Received | | ac1 |
| Interest Paid | | |
| | Bad Debt Write Off | NWA003 |
| | Bank Interest Paid | TMA001 |
| | Interest Pd on Commercial Debt | TMA004 |
| | NLF AFHL Interest Paid | TMD001 |
| | Unwinding of Disc-LT Rec+Loan | TMF001 |
| | Unwinding Disc-LT Liab-ex Prov | TMG001 |
| | SCA Contract Interest | TNA001 |
| | Interest on Finance Leases | TNA003 |
| Interest Paid | | ac2 |
| Net Interest Payable | | ac=sum(ac1:ac2) |
| Total Operating Costs | | ad=ab+ac |
| Rec to Net Operating Costs (Retained Earnings) | | |
| | Ret pay half pay etc. - Offs | LHA001 |
| | Term Grants Grat Etc-Off- Army | LHA002 |
| | Comtn of Retired Pay Etc - Off | LHA003 |
| | Pens Grat to Dpdnts - Offs | LHA004 |
| | Trans Val Personnel - Offs | LHA005 |
| | Pens rewards etc. - Sldrs | LHA006 |
| | Terminal Grants Grat Etc-Sldrs | LHA007 |
| | Comtn of Retired Pay Etc-Sldrs | LHA008 |
| | Pens Gratuities to Dpdts-Slds | LHA009 |
| | Trans Val Pers - Sldrs | LHA010 |
| | Army Officers-Early Deprt Pymt | LHA011 |
| | Army OthRanks Early Deprt Pymt | LHA012 |

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| | |
|--------------------------------|--------|
| AFCS-Army Officers GIP | LHA013 |
| AFCS-Army Other Ranks GIP | LHA014 |
| AFCS Army Offs Lump Sum + Grat | LHA015 |
| AFCS Army Oth Rnks Lmp Sum+Grt | LHA016 |
| AFCS Army Off Wdw+Dep GIP LS+G | LHA017 |
| AFCS Army OthRkWdwDep GIP LS+G | LHA018 |
| RAF Ret Pay/Half + Reward Etc | LHF014 |
| Term Grants Grat Etc-Off - RAF | LHF015 |
| Comtn of retired pay etc. | LHF016 |
| Pens Grat Etc to Dpndts - Offs | LHF017 |
| Trans Val - Respect Pers - Off | LHF018 |
| Pens rewards etc. - Airmen et | LHF020 |
| Terminal Grant Grat Etc-Airmen | LHF021 |
| Comtn of Pens - Airmen etc. | LHF022 |
| Pens Grat Etc to Dpdts-Airmen | LHF023 |
| Trans Val-Respect Pers-Airmen | LHF024 |
| RAF Officers-Early Depart Pymt | LHF025 |
| RAF Oth Ranks Early Deprt Pymt | LHF026 |
| AFCS-RAF Officers GIP | LHF027 |
| AFCS-RAF Other Ranks GIP | LHF028 |
| AFCS RAF Offs Lump Sums + Grat | LHF029 |
| AFCS RAF Oth Rnks Lump Sum+Grt | LHF030 |
| AFCS RAF Off Wdw+Dep GIP LS+G | LHF031 |
| AFCS RAF OthRnk Wdw+Dp GIP LSG | LHF032 |
| RN+RM Ret/Half Pay Etc Offs | LHN027 |
| RN+RM Term Grant Grat Offs | LHN028 |
| RN+RM Comtn Retired Pay Offs | LHN029 |
| RN+RM Pens Grat Dpndts Offs | LHN030 |
| RN+RM Tran Val Respect Per Off | LHN031 |
| RN+RM Pens Awards Ratings/Oth | LHN032 |
| RN+RM Term Grant Grat Ratings | LHN033 |
| RN+RM Comtn of Pens Ratings | LHN034 |
| RN+RM Pens Grat Dpndts Ratings | LHN035 |
| RN+RM Tran Val Per Ratings | LHN036 |
| RN Officers-Early Depart Paymt | LHN037 |
| RN OthRank-Early Depart Paymnt | LHN038 |

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|--------------------------------|-----------------|
| AFCS RN+RM Officers GIP | LHN039 |
| AFCS RN+RM Other Ranks GIP | LHN040 |
| AFCS-RN+RM Offs LumpSums+Grats | LHN041 |
| AFCS-RN+RM OthRk LumpSums+Grat | LHN042 |
| AFCS-RN+RM Off WdwDep GIP LS+G | LHN043 |
| AFCS-RN+RM OthRkWdwDp GIP LS+G | LHN044 |
| AFPS Receipt SCAPE Army | RGA001 |
| AFPS Receipt SCAPE Navy | RGA003 |
| AFPS Receipt SCAPE RAF | RGA005 |
| AFPS Receipt AVC Army | RGD001 |
| AFPS Receipt AVC Navy | RGD002 |
| AFPS Receipt AVC RAF | RGD003 |
| AFPS Receipt Xfer Value Army | RGG001 |
| AFPS Receipt Xfer Value Navy | RGG002 |
| AFPS Receipt Xfer Value RAF | RGG003 |
| AFPS Misc Receipt Army | RGJ001 |
| AFPS Misc Receipts Navy | RGJ002 |
| AFPS Misc Receipt RAF | RGJ003 |
| AFPS Resettlement Comms Army | RGM001 |
| AFPS Resettlement Comms Navy | RGM002 |
| AFPS Resettlement Comms RAF | RGM003 |
| | ae |
| | af=ad+ae |

Rec to Net Operating Costs (Retained Earnings)

Net Operating Costs (Retained Earnings)

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3.5

RESOURCE ACCOUNT CODE ESTABLISHMENT (RACE) EXERCISE

Background

- (a) The integrity of financial accounting hinges on the accuracy and completeness of the data that is posted to the general ledger. Several activities combine to maintain data integrity, the most important of which is structuring the chart of accounts. This lays the foundation for effective financial reporting.
- (b) RACs are part of the chart of accounts, building blocks for presenting a variety of accounting information depending on the requirements of the users within the Department. RACs are reviewed on an annual basis to reflect changes in the business's activities to ensure that it retains its intended focus.
- (c) Changes to RACs are based on experience to date, the identification of deficiencies with existing codes, as well as requirements from (for example) HM Treasury for new, or more detailed information. The mechanism for ensuring that any proposed changes are considered in an organised manner is the annual RACE exercise.

Objective

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

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Representation

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

RAC Proposals

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

Timeframe

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

Further Information

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

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Chapter 4 - Organisation

4.1

ORGANISATION STRUCTURE DESCRIPTION

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

Planning

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

In Year Management

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

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

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4.2

ORGANISATION HIERARCHY

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

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| | | |
|----------------------------|----------------------------|---|
| | | EUROPEAN SUPPORT GROUP Joint Information Activity Group SBAA BRITISH FORCES CYPRUS British Forces Gibraltar BRITISH INDIAN OCEAN TERRITORY Chief of Staff A Chief of Staff B Joint Counter Terrorism Training and Advisor Team |
| | SPARE GROUPING | |
| Defence Academy | Defence Academy | |
| | | DEFENCE CENTRE of TRAINING SUPPORT Defence Academy THE ARMED FORCES CHAPLAINCY CENTRE COLLEGE OF MANAGEMENT AND TECHNOLOGY JOINT SERVICE COMMAND AND STAFF COLLEGE THE ROYAL COLLEGE OF DEFENCE STUDIES Development Concepts and Doctrine Centre National School of Government International Defence Operational Languages Support Unit Deployment Support Command |
| Surgeon General Department | Surgeon General | |
| | | DEFENCE HEALTH EDUCATION TRAINING Defence Dental Service JOINT MEDICAL COMMAND DEFENCE MEDICAL GROUP Head Quarters Defence Primary Healthcare Surgeon General Reporting DMS MEDICAL DIRECTOR |
| | Defence Primary Healthcare | HEADQUARTERS DEFENCE PRIMARY HEALTHCARE |

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| | |
|---|---|
| Information Systems and Services | DEFENCE PRIMARY HEALTHCARE WALES WEST MIDLANDS REGION DPHC OVERSEAS DEFENCE PRIMARY HEALTHCARE EAST REGION |
| ISS SHARED SERVICES | ISS Programmes Development Group ISS Head Service Operations ISS HQ SHARED SERVICES TEAM LEADER ISS Head Network Technical Authority ISS Programmes ISS HQ Running Costs ISS Finance Shared Services - Common Costs |
| Permanent Joint Headquarters Permanent Joint HQ | SANGCOM BHG HQ BLB Minor Operations KIPION Afghanistan Repayment Operations BROADER MIDDLE EAST REST OF WORLD OPERATIONS BLB HQ Ops Basic Level Budget AFGHANISTAN SUPPORT ELEMENT AFGHANISTAN REPAYMENTS OPERATIONS 7 |
| British Forces Falkland Islands - Closed Gibraltar - Closed Service Concession Arrangement Excluding Planning Budgeting and Forecasting | IFRS - PFI ACCOUNTING |

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| | | |
|-------------------------------------|--|--|
| Equipment Programming | Equipment Programming | Equipment Programming A Equipment Programming B Equipment Programming C |
| Defence Infrastructure Organisation | Defence Infrastructure Organisation Non Current Asset Management Group DIO Fixed Asset Management | Defence Infrastructure Fixed Assets |
| | Defence Infrastructure Organisation Programme and Project Delivery DIO Programme and Project Delivery | DEFENCE INFRASTRUCTURE ORGANISATION-PROGRAMME AND PROJECT DELIVERY MANPOWER DEFENCE INFRASTRUCTURE ORGANISATION PROGRAMME AND PROJECT DEVIVERY UK DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS PROGRAMME AND PROJECT DEVELOPMENT - OVERSEAS DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS PROGRAMME AND PRJECT DEVELOPMENT - UNITED STATES VISITNG FORCES |
| | Defence Infrastructure Organisation Operations Development Coherence | DIO ODC Utilities UK DEFENCE INFRASTRUCTURE ORGANISATIONS DEVELOPMENT AND COHENRENCE UTILITIES - NORTH DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS – OPERATIONAL DEVELOPMENT AND COHERENCE UTILITIES - OVERSEAS DEFENCE INFRASTRUCTURE ORGANISATION-OPERATIONAL DEVELOPMENT AND COHERENCE MANPOWER DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONAL DEVELOPMENT COHERENCE LAND MANAGEMENT SERVICE UK DIO ODC LMS OVERSEAS |

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Defence Infrastructure Organisation Head Office

DIO OPERATIONAL DEVELOPMENT COHERENCE
INFRASTRUCTURE PROFESSIONAL SERVICES

DIO HD OFFICE RUNNING COSTS EXCLUDING MANPOWER

Defence Infrastructure Organisation Head Office Finance
Defence Infrastructure Organisation Secretariat
Defence Infrastructure Organisation Director General Infrastructure
DE STRATEGY AND POLICY
Defence Infrastructure Organisation Commercial
Defence Infrastructure Strategic Asset Programming Team
DEFENCE INFRASTRUCTURE ORGANISATION CHIEF
INFORMATION AND PROCESS OWNER
DIO TRANSFORMATION
DIO STRATEGIC BUSINESS MODEL
DEFENCE INFRASTRUCTURE ORGANISATION - HEAD OFFICE
RUNNING COSTS

DIO HEAD OFFICE MANPOWER

DEFENCE INFRASTRUCTURE ORGANISATION-COMMERCIAL
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-DG INFRA
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-FINANCE
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION - CHIEF
INFORMATION AND PROCESS OWNER MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION - STRATEGIC
ASSET MANAGEMENT AND PROGRAMMING TEAM MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-SECRETARIAT
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-TRANSFORMATION
MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION-STRATEGIC
BUSINESS MODEL MANPOWER

Defence Infrastructure Organisation Operations

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| | |
|--|--|
| DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - ACCOMMODATION | DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS ACCOMMODATION UK DEFENCE INFRASTRUCTURE ORGANISATION-ACCOMMODATION MANPOWER DEFENCE INFRASTRUCTURE ORGANISATION-OVERSEAS MANPOWER |
| DIO HARD FM | DEFENCE INFRASTRUCTURE ORGANISATION HARD FACILITIES MANAGEMENT - INTERNATIONAL LEGACY DEFENCE INFRASTRUCTURE ORGANISATION HARD FM LEGACY DEFENCE INFRASTRUCTURE ORGANISATION-NORTH MANPOWER DEFENCE INFRASTRUCTURE ORGANISATION-SOUTH MANPOWER DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS OPERATIONAL DEVELOPMENT AND COHERENCE VOLUNTEER ESTATE NORTH DEFENCE INFRASTRUCTURE ORGANISATION UNITED STATES VISITING FORCES HARD FACILITIES MANAGEMENT DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - HARD FACILITIES MANAGEMENT OVERSEAS DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS - HARD FACILITIES MANAGEMENT NORTH DIO DCRE UK |
| DIO Soft FM | DIO SOFT FM UK DEFENCE INFRASTRUCTURE ORGANISATION SOFT FACILITIES MANAGEMENT - OVERSEAS |
| DIO PFI Contracts BLB Grouping | DEFENCE INFRASTRUCTURE ORGANISATION PFI -SOUTH |
| DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS-TRAINING ESTATE | DEFENCE INFRASTRUCTURE ORGANISATION DEFENCE TRAINING ESTATE LEGACY DEFENCE INFRASTRUCTURE ORGANISATION-TRAINING |

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MANPOWER

DIO OPERATIONS TRAINING ESTATE NORTH
DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS
TRAINING ESTATE SOUTH
DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS
TRAINING ESTATE UK
DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS
TRAINING ESTATE OVERSEAS

DE NGEC

DEFENCE INFRASTRUCTURE ORGANISATION-NGEC MANPOWER
DEFENCE INFRASTRUCTURE ORGANISATION OPERATIONS NEXT
GENERATION ESTATES CONTRACTS - HESTIA

Defence Infrastructure Organisation Operations MOD Guard Services

HUG

Region 1
Region 2
Region 3
Region 4
Region 5

DIO OPS SUPPORT COSTS

DIO OPERATIONS SUPPORT COSTS

Defence Infrastructure Organisation Service Concession Arrangement Excluding Planning Budgeting and Forecasting Non - Non
Current Asset Manager

DEFENCE ESTATES -IFRS PFI EXCLUDED FROM PB&F (non SBSO)

Defence Infrastructure Organisation Service Concession Arrangement Excluding Planning Budgeting and Forecasting Non Current
Asset Manager

DEFENCE ESTATES - SBSO IFRS PFI EXCLUDED FROM PB&F (SBSO)

Defence Equipment
and Support

Equipment Non-Current Asset Manager

Change from DCSA SBSO to IT + COMMS
IT & COMMS

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| | | |
|-----------------------------|---|--|
| | SUME EQUIP BHG | Single Use Military Equipment Managed Equipment |
| | SUME OTHER BHG | Single Use Military Equipment Other |
| | PM AND T EQUIP BHG | Plant Machinery and Transport Managed Equipment |
| | PM AND T OTHER BHG | Plant Machinery and Transport Other |
| Defence Equipment + Support | | |
| | Intelligence Surveillance Target Acquisition and Reconnaissance Business Management Team | |
| | Director Intelligence Surveillance Target Acquisition and Reconnaissance Basic Level Budget | |
| | Counter Improvised Explosive Devices | |
| | ISTAR Adjustment Node | |
| | Other Government Departments | |
| | HQ | Director Land Equipment Basic Level Budget |
| | | Director Land Equipment Outer Office |
| | | BATCIS LAND EQUIPMENT (DUMMY) |
| | STSP | Light Weapons Photographic and Batteries |
| | | Dismounted Soldier System |
| | | TRAINING AND SUMILATION SYSTEMS PROGRAMME (TSSP) |
| | | Special Project Search and Countermeasures -SPSCM- |
| | | INDIVIDUAL CAPABILITY GROUP |
| | COMBAT TRACKS GROUP (CTG) | Platforms Team |
| | | Armoured Fighting Vehicles |
| | | Artillery Systems |
| | | SCOUT SPECIALIST VEHICLES PROJECT TEAM |
| | | CTG HQ |
| | JOINT and BATTLEFIELD TRAINERS SIMULATIONS and SYNTHETICS ENVIRONMENTS (JBTSE) | |

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GROUP
COMBAT WHEELS GROUP (CWG)
Protected Mobility Team
Manoeuvre Support Team
FRES UV and BCU
CWG HQ
General Support Group
Deployable Support and Test Equipment
Operational Support Vehicle Programme Military
OPERATIONAL INFRASTRUCTURE
PROGRAMME
Service Provision
Battlefield Infrastructure
Operational Support Programme (OSP) Programme Management Office
MARITIME PLATFORM SYSTEMS
Maritime Equipment Systems
Maritime Equipment Transformation
Maritime Platform Systems Enabling Business Unit
Maritime Platform Systems Maritime Spares
Director Ships Budget Holder Group
Director Ships Adjustment Node
SHIP SUPPORT (ALLIANCE)
SHIP SUPPORT ALLIANCE
Destroyers
Ships Acquisition
Ships Acquisition
COMMERCIALY SUPPORTED SHIPPING - CSS
Commercially Supported Shipping -CSS-
Ships Enabling Business Group
Ships Programme Office
Director Helicopters

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| | |
|---|---|
| Director Helicopters | Helicopter Strategy Team Puma 2 Gazelle Helicopter Engines Project Team D HELICOPTERS BLB Sea King Project Team Lynx Project Team Chinook Project Team Special Projects Multi Air Platforms Project Team ATTACK HELI Merlin Project Team DES PUMA HC2 Search and Rescue Helicopter Project Team Rotary Wing Support Group DE and S Director Helicopter Adjustment Node DE and S Director Helicopter Manpower BLB DE&S DIRECTOR HELICOPTERS PLANNING ROUND FLEET ADJUSTMENT NODE DE&S DIRECTOR HELICOPTERS PLANNING ROUND LAND ADJUSTMENT NODE |
| Director Submarines Budget Holder Group | Director Submarines Basic Level Budget |
| SUBMARINE PRODUCTION BHG | Submarine Production Project Team |
| D SUBMARINE ADJUSTMENT | Director Submarines Adjustment Node |
| NUCLEAR PROPULSION BHG | Nuclear Propulsion |
| Strategic Weapons BHG | Strategic Weapons Project Team |
| BATCIS | BATCIS (DUMMY) |
| FUTURE SUBMARINES BHG | |

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| | |
|---|---|
| INSERVICE SUBMARINES | Future Submarines Project Team |
| D SUBMARINES MANPOWER | Submarines Project Team |
| AIR DEFENCE | Director Submarines Manpower |
| | AMRAAM NON PIPELINE |
| | Short Range Air Defence Non-Pipeline -Fleet- |
| | Short Range Air Defence Non-Pipeline -Air- |
| | Medium Range Air Defence Non-Pipeline |
| SURFACE ATTACK | Team Complex Weapons - Non Pipeline Adjustment Node |
| | Indirect Fire Precision Attack Non-Pipeline |
| ENG AND SAFETY BHG | Trials Evaluation Service and Targets -TEST- Combined Aerial Targets Service -CATS- |
| | Director Safety and Technology |
| | Trials Evaluation Service and Targets -TEST- Long Term Partnering Agreement -LTPA- |
| Director Commercial Budget Holder Group | |
| | INTELLECTUAL PROPERTY RIGHTS LEGACY |
| | DIRECTOR DE&S COMMERCIAL OPERATIONS |
| JOINT COMBAT AC BHG | |
| D COMBAT AIR BHG | Lightning Project Team |
| | Director Combat Air Basic Level Budget |
| | Director Combat Air Adjustment Basic Level Budget |
| | Lightning TLB Plan |
| | UAS TLB Plan |
| | UKMFTS TLB Plan |
| | SPARE |
| | FAST TLB PLAN |

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UNMANNED AIR SYSTEMS BHG

Unmanned Air Systems

UK Military Flying Training System and Training Aircraft

United Kingdom Military Flying Training System
Training Aircraft

Fast Air Support Team

Harrier

Jaguar and Canberra

Tornado Equipment Plan

Tornado in Service Support

FAST Adjustment Node

Typhoon In-Service Support

Typhoon Equipment Plan

Fast Air Support Team Common Projects

AIR PLATFORM SYSTEMS PROJECT TEAM

NATO Joint Electronic Warfare Core Staff

Navigation Warfare and Global Positioning Systems

IDENTIFICATION EQUIPMENT

AIR PLATFORM PROTECTION

Air Platform Targeting and Missile Systems

AIR PLATFORM SYSTEMS ADMIN COST REGIME

COMMUNICATIONS EQUIPMENT

Air Commodities Project Team

Aircrew Escape and Survival

AIR COMMODITIES AIRCRAFT AVIONICS CONSUMABLES

Air Commodities Aircraft Avionics Repairables

Air Commodities Airfield Support

Air Commodities Airfield

Air Commodities Aircraft General Systems

Air Commodities Operating Costs

Director Air Support Budget Holder Group

DE&S AIRWORTHINESS TEAM

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| | |
|---|---|
| | Director Air Support Basic Level Budget Director Air Support Adjustment Node |
| A400M PROJECT TEAM | A400M Project Team |
| C17 AND CS PROJECT TEAM | Air Despatch Equipment and Airborne Forces Equipment C17 PLATFORM COMMAND SUPPORT PLATFORM Air Refuelling and Communications Project Team - Engines ARC - HQ Central IPT OHS COMMAND SUPPORT REPLACEMENT C17 AND COMMAND SUPPORT PROJECT TEAM STAFF |
| FSAST PROJECT TEAM | Flight Simulation and Synthetic Trainers |
| STAAR | STRATEGIC TRANSPORT and AIR TO AIR REFUELLING KC30 STRATEGIC TRANSPORT and AIR to AIR REFUELLING VC10 |
| HTPT | Hercules TRISTAR Hercules IPT - RAF WYTON |
| AIR ISTAR PROGRAMME | Sentry SENTINEL MRA4-Nimrod Type Equipment Procurement Plan NIMROD RESIDUAL TRANSACTIONS |
| DIRECTOR PROGRAMMES | Director Weapons Basic Level Budget Director Programmes Supp WEAPONS O C ADJUSTMENT |
| Munitions International and Torpedoes -MIT- | Torpedoes IGMR (AIR) |

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| | |
|------------------------|--|
| JSC TLBPROG | International Guns Missiles and Rockets -Land- Defence Genera Munitions Integrated Project Team International Guns Missiles and Rockets -Fleet- |
| LCS LOGISTIC SERVICES | Defence Supply Chain Operations and Movement Support Chain Management LCS LS BFPO LCS LS DSA LOGISTIC SERVICES SUPPORT LCS LS Storage & Technical Services LCS LS Transport LCS LS Operations LCS Adjustment Node LCS Spare |
| DIRECTOR TECHNICAL BHG | Director Technical Headquarters Director Programmes and Technology Group Basic Level Budget Director Technical Engineering Group Director Technical Technology Delivery Safety and Environmental Protection DS and E Air Systems DS and E DNSR DTECH-Central Information Office DTECH-TES Director Technical Assistance and Guidance Director Technical Upskilling Director Technical Quality, Safety And Environmental Protection Director Technical Engineering Strategy Director Technical Engineering Graduates Director Technical Engineering Apprentices |
| TLPM BHG | |

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| | |
|---|---|
| International Relations Group Budget Holder Group | International Relations |
| FINANCE BHG | Corporate Control Account Corporate Div VAT Receipts CORPORATE INVENTORY Corporate Adjustments Corporate Planning DEFENCE EQUIPMENT AND SUPPORT CORPORATE RECEIPTS |
| CLYDE BHG | Clyde Naval Base |
| DEVONPORT BHG | HM Naval Base Devonport |
| PORTSMOUTH BHG | HM Naval Base Portsmouth Defence Marine Services |
| FLEET BHG | |
| LAND BHG | |
| DE&S ESP ADJ | DE&S ESP ADJUSTMENT Joint Forces Command ISS Shared Services Non Current Assets Joint Forces Command ISS Programme Group Non Current Assets Joint Forces Command DIST Non Current Assets Joint Forces Command Cyber Non Current Assets Joint Forces Cryptographic Services Non Current Assets Joint Forces Cryptographic Acquisition Non Current Assets Joint Forces Command BATCIS Non Current Assets Joint Forces Skynet Non Current Assets Joint Forces Networks Blos Satellite Projects Non Current Assets Joint Forces Networks Trunk Non Current Assets Joint Forces Networks Fixed Non Current Assets Joint Forces Networks Blos Satellite Operations Non Current Assets |

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| | |
|--|---|
| | Joint Forces Networks Blos Radios Non Current Assets |
| | Joint Forces Networks Blos Nest Non Current Assets |
| STRIKE BHG | |
| Director Information Systems and Services Budget Holder Group | |
| | Director Information Systems and Services Adjustment Node |
| Defence Information Services Team | |
| | DEFENCE INFORMATION SERVICES TEAM |
| | DM4C ADJUSTMENT NODE |
| BATCIS BHG | |
| | BATCIS |
| DCNS BHG | |
| | ISS PROGRAMMES GROUP |
| INFORMATION SYSTEMS AND SERVICES FINANCE FOR D CHANGE D SERVICES OPS D SOLUTIONS AND CORSHAM NEW ENVIRONMENT | |
| | ISS SHARED SERVICES PROCUREMENT |
| SANGCOM BHG | |
| Defence Equipment and Support Corporate Reporting Budget Holder Group | |
| | Accounting Operations Training 1 |
| | Accounting Operations Training 2 |
| | Accounting Operations Training 3 |
| | Accounting Operations Training 4 |
| | Accounting Operations Training 5 |
| | Accounting Operations Training 6 |
| | Accounting Operations Training 7 |
| | Accounting Operations Training 8 |
| | Accounting Operations Training 9 |
| SPARE AO CORP BHG | |
| | Spare |
| E2EC BHG | |
| | End To End Communications |
| SVHO BHG | |
| | Survey Vessels Hydrographic And Oceanographic |

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| | |
|-----------------------------------|---|
| DM0 SPARE BHG | DM0 Spare |
| CAPABILITY ESP ADJUSTMENT | |
| Networks System GP | Networks Fixed Networks Trunk Networks Operating Costs Networks Beyond Line of Sight NEST Networks Beyond Line of Sight Skynet 5 Networks Beyond Line of Sight Satellite Projects NETWORKS SERVICE OPERATIONS Networks Beyond Line of Sight Radios Networks Beyond Line Of Sight Satellite Operations DM5A Adjustment Node |
| AIRSEEKER PT | Airseeker Project Team |
| COM (FLEET) CUSTOMER SUPPORT TEAM | NAVAL BASES OPERATING CENTRE CENTRAL TEAMS Naval Bases Operating Centre Adjustment Node Maritime Capability Trials And Assessment |
| Command and Control | ISTAR Spare BLB SITUATIONAL AWARENESS COMMAND AND CONTROL Air Command and Control Systems Joint Sensor and Engagement Network Systems Air Defence and Traffic Systems Air Command and Control Programme Support Function Business Support Team MARSHALL |
| Intelligence Surveillance Target | Acquisition and Reconnaissance Joint Electronic Surveillance Imagery and Geospatial |

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Programme Delivery Group 1
Intelligence Information Solutions
Intelligence Surveillance Target Acquisition Reconnaissance
Programme Support Function Business Support Team
BATCIS ISTAR (DUMMY)

Special Projects, Forces Protection and CBRN
TCW - BLB's 8162,8173,8460,8308,8456,8158,8461,8150 and 8462
Short Range Air Defence -SHORAD- Pipeline
Surface Attack Heavy -SAH- Pipeline
Beyond Visual Range Air to Air Missile -BVRAAM-Pipeline
Team Complex Weapons Support
LIGHTWEIGHT AND MEDIUM ATTACK SYSTEMS PROJECT TEAM
PIPELINE
Medium Range Air Defence -MRAD- Pipeline
Indirect Fire Precision Attack -IFPA- Pipeline
FUTURE BUSINESS INTEGRATION
Through Life Enabling Contract -TLEC-
Team Complex Weapons - Supporting Projects Node for T&C, DSTL,
Hellfire & Transformation under TCW Pipeline

Maritime Combat Systems
Underwater Warfare Systems
Communications and Situational Awareness
Surface Ship Combat Systems

CORPORATE OPERATING CENTRE BHG
COS FIN SPARE 1
Customer Support Team
SEC & COMMS
Director Human Resources
Main Board
INFRASTRUCTURE/SECURITY
COS FIN SPARE 2
MATERIAL STRATEGY
CORPORATE FINANCIAL ACCOUNTING

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| | |
|--|---|
| | Finance Spare MEDICAL CORPORATE FINANCIAL OPERATIONS COST ASSURANCE AND ANALYSIS SERVICE CORPORATE RESOURCES PLANS AND MANAGEMENT ACCOUNTING |
| DEFENCE MUNITIONS | DEFENCE MUNITIONS |
| JSC ACR | LOG NEC Admin and Manpower BLB Joint Support Chain Admin Cost Regime |
| JSC HOC | Support Chain Information Services Future Logistics Information Service Projects |
| JSC ADJ NODES | Joint Support Chain Two Star Operating Centre Adjustment BLB Director Joint Support Chain 2* Adjustment Node 2 |
| NAVAL AUTHORITY GROUP | Naval Authority Group Maritime Change Programme |
| OIL PIPELINE Cyber and Crypto Acquisition | Networks Crypto Services For Defence Cryptographic Acquisition Cyber OPA - Government Pipeline & Storage Systems OPA - Oil Fuel Depots (UK) |
| | CFA - SPARE 3 CFA - SPARE 4 |

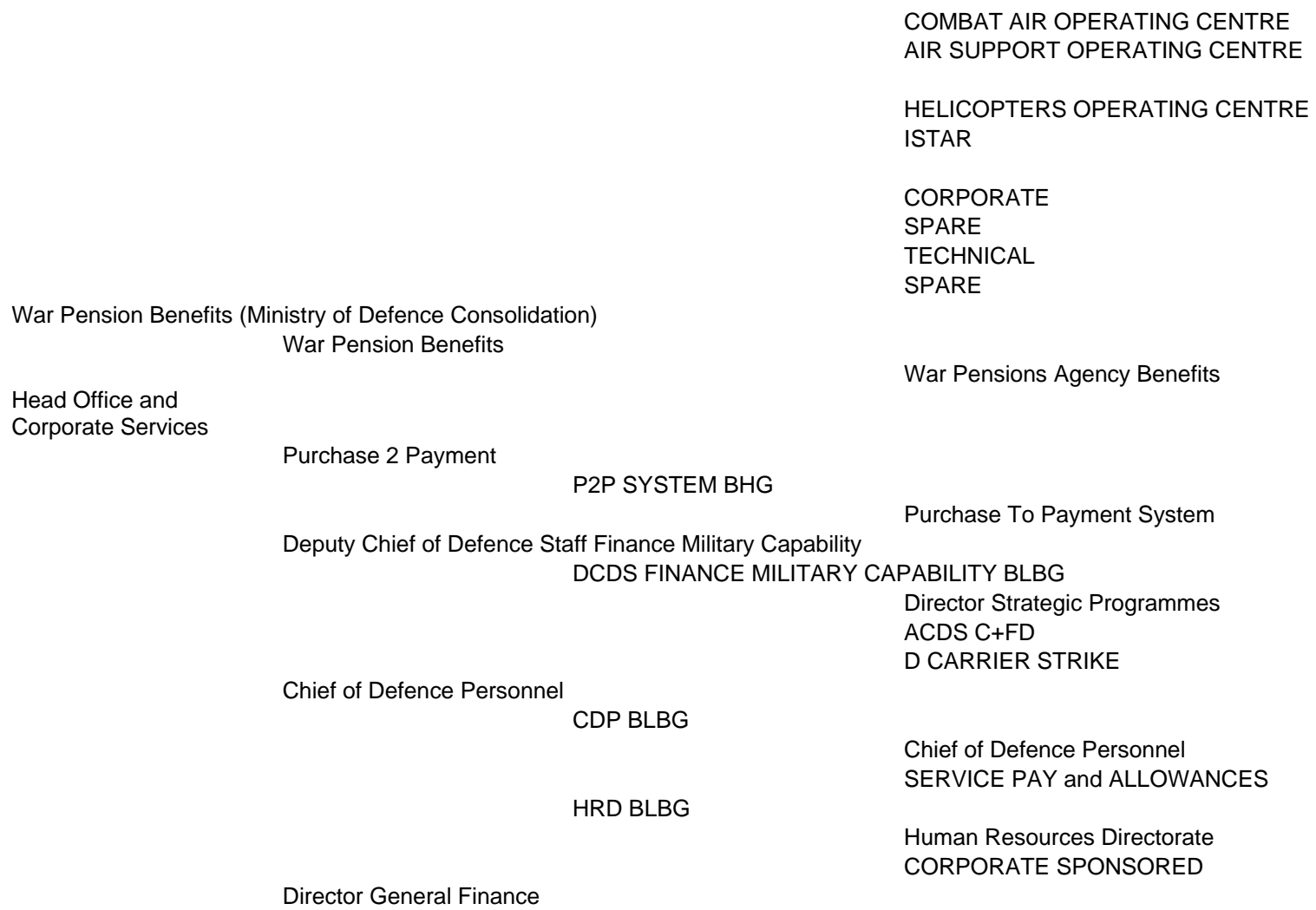
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MARITIME SUPPORT & DELIVERY FRAMEWORK (BAES)
MARITIME SUPPORT & DELIVERY FRAMEWORK (BABCOCK)
LCS DEVELOPMENT AND CHANGE MANAGEMENT
LCS Development & Change Management
LCS LOGISTIC COMMODITIES
LCS LC Defence Clothing Team
LCS LC Defence Fuels Group
LCS LC Defence Food Services
LCS LC General Stores
LCS LC Med & GS PT Projects
LCS LC Medical
LCS LC Provider Management (MSS) and Log Comm Hub
LCS OC Top Level Adjustment
Service Concession Arrangement Excluding Planning Budgeting and Forecasting Equipment - Non Current Asset Manager
Private Finance Initiative International Financial Reporting Standards
Fixed Asset Register Adjustments
Service Concession Arrangement Excluding Planning Budgeting and Forecasting Non Equipment - Non Current Asset Manager
Private Finance Initiative International Financial Reporting Standards
Non Fixed Asset Register Adjustments
Defence Equipment and Support Government Owned Contractor Operated

SPARE
SUBMARINES OPERATING CENTRE
SPARE
SHIPS OPERATING CENTRE
Spare

LAND OPERATING CENTRE
WEAPONS OPERATING CENTRE
JOINT SUPPLY CHAIN
LOGISTICS COMMODITIES SERVICES
SPARE

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| | |
|---|--|
| DG FINANCE BLBG | Director Financial Planning Director Resources Head Office & Corporate Finance Defence Statistics Defence Economics Directorate of Internal Audit TRADING FUNDS Director Defence Strategy CORPORATE Treasury Management |
| UKTI BLBG | Middle East Projects Head Defence Services Organisation Office |
| Defence Science and Technology DST BLBG | S&T RESEARCH EXPENDITURE Defence Science & Technolgy, Secretariat Defence Science & Technology, Strategy and Technology |
| Director General Transformation and Corporate Services DGT&CS BLBG | DBR BUSINESS RESILIENCE Customer Design Team Top of the Office Group Central Legal Services Director Media & Communication Corporate Services Transformation Team |
| MOD Commercial | Oil Pipeline Agency - Government Pipeline and Storage Sys MoD DIRECTOR COMMERCIAL SERVICES DIRECTOR COMMERCIAL SCRUTINY & INDUSTRIAL POLICY COMMANDS AND CENTRE COMMERCIAL Oil Pipeline Agency - Oil Fuel Depots |
| United Arab Emirates | |

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UAE BLBG
United Arab Emirates Strategic Partnership Programme

DEFENCE BUSINESS SERVICES
DBS DIRECTOR RESOURCES BLBG
DBS HD RESOURCES
DBS Central Funds
DBS DIRECTOR PEOPLE SERVICES BLBG
DBS MILITARY PERSONNEL
DBS CIVILIAN PERSONNEL
DBS National Security Vetting
VETERANS UK
FSB
FSB
FSB

DEFENCE BUSINESS SERVICES - FINANCIAL MANAGEMENT SERVICES
DBS Finance
DBS CHIEF OPERATING OFFICER BLBG
DBS Front Door
DBS EPMO
DBS OPERATIONS

CHIEF INFORMATION OFFICER BLBG
DBS ITMS
DBS KNOWLEDGE AND INFORMATION

DBS CHIEF PEOPLE OFFICER BLBG
DBS CHIEF PEOPLE OFFICER

Defence Export Services Organisation Closed
DBS Fin System Accounting
DBS FIN SYSTEMS ACCOUNTING BLB GROUPING
DBS Control Accounts
DBS CONTROL ACCOUNTS
Defence Business Services Financial Control
Defence Business Services Finance Deployed

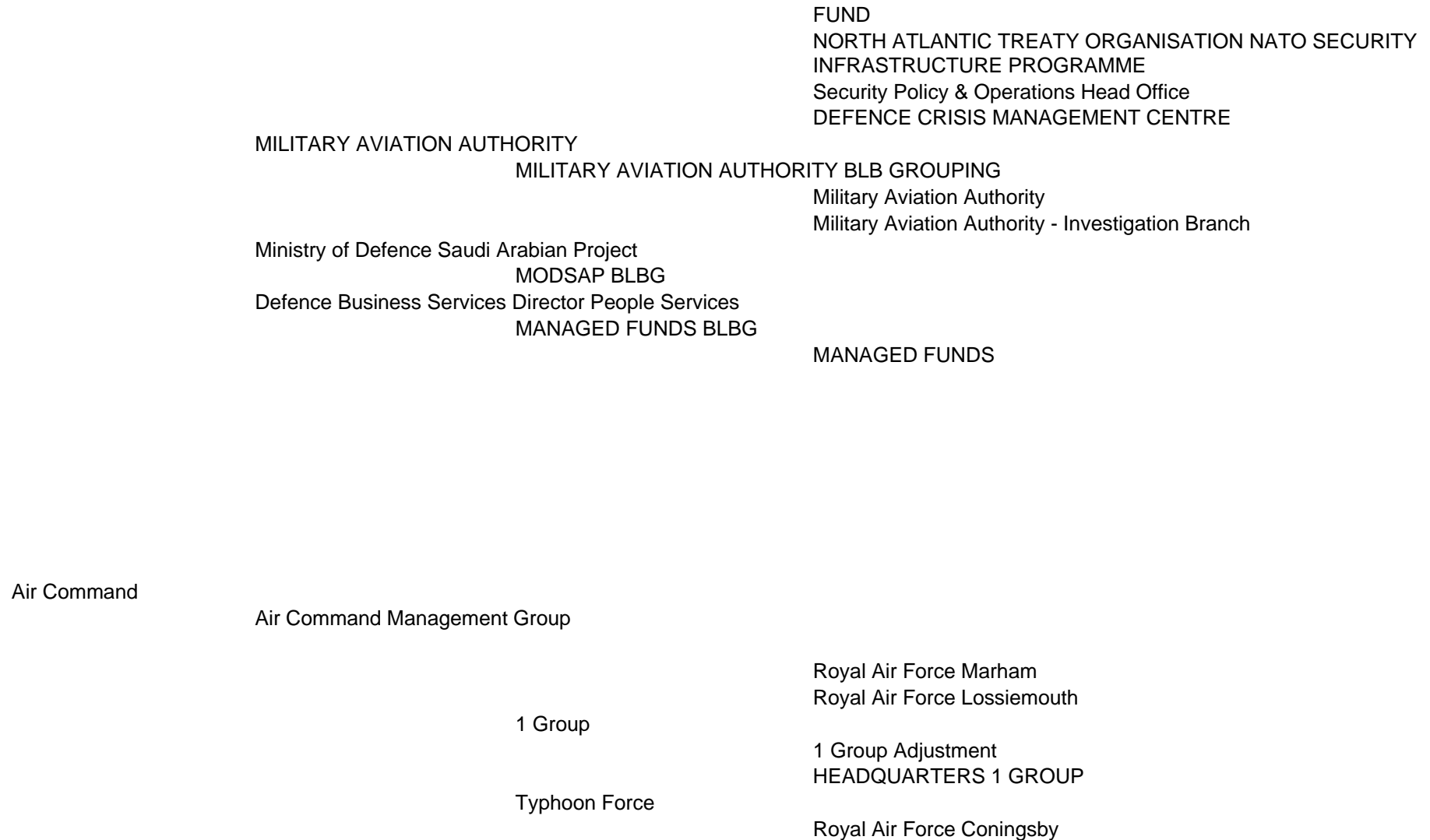
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Invoice Process Group 1.11
Invoice Process Group 1.14
INVOICE PROCESS 2.51
INVOICE PROCESS 1.15
Invoice Process Group 2.41
Invoice Process Group 2.64
Invoice Process Group 2.65
Invoice Process Group 2.52
Invoice Process Group 2.43
Invoice Process Group 1.21
Invoice Process Group 2.53
Invoice Process Group 2.54
Invoice Process Group 1.31
Invoice Process Group 2.55
Invoice Process Group 1.23
Invoice Process Group 2.44
Invoice Process Group 1.34
Invoice Process Group 1.13
Invoice Process Group 1.32
Invoice Process Group 1.24
Invoice Process Group 1.22
Invoice Process Group 1.33
Invoice Process Group 1.25
REVENUE
Invoice Process Group 1.12
Invoice Process Group 2.61
Invoice Process Group 2.62
Invoice Process Group 2.42
Invoice Process Group 2.63
Invoice Process Group 1.35

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| | |
|---|--|
| | Deputy Chief Constable Standards CENTRAL OPERATIONS |
| | CORPORATE SERVICES |
| | TERRITORIAL DIVISION NUCLEAR DIVISION HEADQUARTERS DIVISIONAL OPERATIONS |
| Defence Business Services Financial VAT Accounting DBS VAT BLB GROUPING | |
| | Cash+Banking Services RAB Cash and Banking Programme Expenditure |
| DEFENCE SAFETY + ENVIRONMENTAL AGENCY DEFENCE SAFETY & ENVIRONMENT AGENCY BLB GROUPING | |
| | LAND MARITIME NUCLEAR SECRETARIAT |
| LONDON HEAD OFFICE Closed Security Policy and Operations SEC POL AND OPS BLBG | |
| | SP + Ops Programmes and Satellite Staff GLOBAL CONFLICT PREVENTION POOL/AFRICAN CONFLICT PREVENTION POOL DIRECTORATE OF SAFETY AND CLAIMS DEFENCE ATTACHES NORTH ATLANTIC TREATY ORGANISATION MANPOWER LONE SERVICE PERSONNEL HEADQUARTERS INTEGRATED AIR DEFENCE SYSTEMS BRITISH DEFENCE STAFF UNITED STATES DIRECTORATE of POLICY PLANNING - DEFENCE ASSISTANCE |

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| | |
|--------------------------|---|
| Hawks & Range | Royal Air Force Leuchars |
| | Royal Air Force Spadeadam |
| | Royal Air Force Leeming |
| | JOINT FORCE AIRE COMPONENT OP TRAINING |
| Air Warfare Centre | Air Warfare Centre |
| BATTLESPACE MANAGEMENT | |
| | ASACS Royal Air Force Boulmer |
| | Royal Air Force Fylingdales |
| | En Route Air Traffic Control Services |
| ISTAR | |
| AIR OFFICER AIR MOBILITY | RAF Waddington |
| | Royal Air Force Brize Norton |
| | Royal Air Force Northolt |
| 2 Group Adjustments | |
| | 2 Group Adjustment |
| FORCE PROTECTION | |
| | Royal Air Force Honington |
| | HEADQUARTERS ROYAL AIRFORCE POLICE |
| | Defence Chemical, Biological, Radiological and Nuclear Centre |
| | Royal Air Force Henlow |
| A6 | |
| | 90 Signals Unit |
| | NSF RAF Croughton |
| | A6 DIVISION HEADQUARTERS |
| A4 | |
| | Royal Air Force Wittering |
| | Music Services |
| | A4 Division Headquarters Air Command |
| OPERATIONS | |

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Search and Rescue Force
Royal Air Force High Wycombe
United States Visiting Forces
Liaison Parties
HEADQUARTERS CHIEF OF STAFF OPERATIONS AND SUPPORT /
AIR OFFICER COMMANDING 2 GROUP

TOP LEVEL BUDGET CENTRAL ACTIVITY
Air Command Funded Activity

AIR COMMAND CORPORATE SERVICES
Legal Services
Chaplaincy Services (Royal Air Force)

HQ STAFFS & SUPPORT
Headquarters Staffs and Support

Civilian Manpower

Chief of Staff Health

Centrally Held Allowance
Manning and Training Margin
Exchanges and Loans
Royal Air Force AB INITIOS
Service Manpower
Chief of Staff Personnel Corporate Budget

DIRECTORATE of RECRUITMENT and INITIAL TRAINING
Royal Air Force Halton
Royal Air Force College Cranwell

Generic Educational Training Centre
Individual Training Ground
Skills Funding Agency
ROYAL AIR FORCE ST MAWGAN

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| | |
|---|---|
| | Defence College of Technical Training |
| | 3 Flying Training School Cranwell |
| | 1 Flying Training Station Linton |
| | 4 Flying Training Station Valley |
| | Central Flying School RAF Acrobatic Team |
| | Headquarters Military Flight Training System (MFTS) and Defence Flight Training (DFT) |
| | Shawbury/Defence Helicopter Flying School |
| 22 Training Group Adjustment | 22 Training Group Adjustment |
| FINANCIAL MILITARY CAPABILITY ALPHA | |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 01 |
| | AIR COMMAND FINANCE CAPABILITY 02 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 03 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 04 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 05 |
| FINANCIAL MILITARY CAPABILITY BRAVO | |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 06 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 07 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 08 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 09 |
| | AIR COMMAND FINANCE MILITARY CAPABILITY 10 |
| AIR CADETS | |
| | Air Cadets |
| DIRECTOR TECHNICAL TRAINING CHANGE PROGRAMME | |
| | Defence Technical Training Change Programme |
| CHIEF ENGINEER/CHIEF OF STAFF SUPPORT/EXECUTIVE OFFICER | |
| | Chief of Staff Support Adjustment |
| | Chief Engineer/Chief of Staff Support/Executive Officer |
| | ROYAL AIR FORCE SAFETY CENTRE |
| Centre of Aviation Medicine | |
| | Centre of Aviation Medicine |

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| | | |
|---|---|---|
| | Service Concession Arrangement Excluding Planning Budgeting and Forecasting | AIR PUBLIC FINANCE INITIATIVE.INTERNATIONAL FINANCIAL REPORTING |
| Armed Forces Pension Scheme (Ministry of Defence Consolidation) | Armed Forces Pension Scheme | |
| | | Armed Forces Pension Scheme |
| Land Forces | Commander Land Forces | |
| | | Support Command General Office Scotland United Kingdom Support Forward LONDON DISTRICT 1st DIVISION 3rd DIVISION Force Troops Command FIELD ARMY BUDGET FIELD ARMY Plans DEVELOPMENT LINES - FIELD ARMY 1 DEVELOPMENT LINES FIELD ARMY 2 Brunei Cadets Planning |
| | Land Forces Capability 1 | |
| | | New Equipment 1A New Equipment 1B New Equipment 1C New Equipment 1D New Equipment 1E |
| | Force Development and Training | |
| | | LOGISTICS, SUPPORT AND EQUIPMENT Training FORCE DEVELOPMENT and TRAINING Collective Training Group |

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| | |
|--|--|
| | Royal Military Academy Sandhurst DEVELOPMENT LINES - FORCE DEVELOPMENT AND TRAINING 1 DEVELOPMENT LINES - FORCE DEVELOPMENT & TRAINING 2 Capability Requirements |
| Land Forces Central Manpower and Army Programme Budget | MILITARY MANPOWER Budgets Civilian Manpower Budgets Reserves Planning Manpower Adjustments |
| Land Forces Capability 2 | New Equipment 2A New Equipment 2B New Equipment 2C New Equipment 2D New Equipment 2E |
| Joint Helicopter Command | JOINT HELICOPTER COMMAND JOINT HELICOPTER PLANS DEVELOPMENT LINES - HELICOPTER 1 |
| Land Forces Capability 3 | Land Forces Capability 3A Land Forces Capability 3B |
| Personnel and Support Command | Army Recruiting and Training 5th DIVISION Defence Fire Risk Management Organisation Headquarters Adjutant General ARMY PERSONNEL CENTRE INFRASTRUCTURE Land Forces Director General Personnel PERSONNEL and SUPPORT Budgets Army Medical Directorate |

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| | |
|--|---|
| | Director Personnel Operations Directorate for Children & Young People Post Transition |
| Land Forces Capability 4 | Land Forces Capability 4A Land Forces Capability 4B |
| Chief Of Staff Army Headquarters | HEADQUARTERS ARMY BUDGETS General Staff Plans and Budgets PROVOST MARSHALL ARMY |
| Land Forces Capability 5 | Land Forces Capability 5A Land Forces Capability 5B |
| Service Children Education Agency HLB | HEADQUARTERS SERVICE CHILDRENS EDUCATION CHILDRENS SERVICES QUEEN VICTORIA SCHOOL Service Childrens Education Schools (Germany) Service Childrens Education (Rest of World) |
| Land Forces TLB Strategic Risk Land Forces Strategic Commodity Management | |
| Service Concession Arrangement Excluding Planning Budgeting and Forecasting | TOP LEVEL BUDGET - MANAGED AREA Private Finance Initiative - IFRIC12 - Veolia Private Finance Initiative - IFRIC12 - Colchester Private Finance Initiative - IFRIC12 -Tafmis Private Finance Initiative - IFRIC12 Harrogate |
| Navy Command | |
| Service Concession Arrangement Excluding Planning Budgeting and Forecasting | IFRS FIRE FIGHTING UNIT |
| Fleet | |
| | Navy |

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4.3

DFMS ORGANISATIONAL HIERARCHY CODING STRUCTURES

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

| | <u>Alpha / Numeric</u> | |
|------|--|--|
| TLB | "Axn", where "A" is an alphabetic character specific to the TLB and "xn" characters are always zero. | |
| MG | "Axn", where "A" is an alphabetic character (usually the same as it's TLB, although exceptions are permitted), "x" is either alphabetic or numeric to make the code unique (numeric character are used when there is no available unique alphabetic character) and "n" is always zero. | |
| BLBG | "Axnn" where "A" is an alphabetical character (usually specific to the TLB, although exceptions are permitted), "x" is either alphabetical or numeric to make the code unique, "n" and the final "n" are either alphabetical or numeric to make the code unique. The first 2 characters are the same as the first 2 of the MG it sits below and the last 2 characters are either alphabetical or numeric to make the code unique. | |
| BLB | <p>The BLB is a four digit numeric code "nnnn" allocated centrally on request from the TLB. BLB numbers are still allocated in the following ranges, although over the years organisation change has resulted in a lessening adherence to these ranges when creating new budgetary structures e.g. existing BLB codes are often moved across into a new structure in preference to allocating new codes in the appropriate range. This has rendered these ranges unsuitable for any processing use:</p> <ol style="list-style-type: none"> 1. Navy 0001 – 1900 2. Army 1901 – 3800 3. RAF 3801 – 5700 4. Centre and DE&S 5701 – 9500 <p>A specific range of BLB Codes is allocated to Feeder Suspense Budgets (FSBs) which are used by the cash feeder system interfaces to record transactions for which an accurate UIN cannot be attributed. FSBs are "owned" by the Cash Feeder System Management Groupings and do not have UINs attached to them.</p> | |
| UIN | The UIN Grouping is a 6-character code in the format "AxnnnA". | |

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

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4.4

ORGANISATION CHANGE

Background

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

Objective

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

Representation

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

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| Organisation element | Deadline |
|---|-----------------|
| TLB structure fixed for IYM | 30 August 2013 |
| MG structure fixed for IYM (2* for Fleet) | 30 August 2013 |
| BLBG structure fixed for IYM (Lead RCC for Fleet) | 8 November 2013 |
| BLB structure fixed for IYM (RCC for Fleet) | 8 November 2013 |
| UING structure fixed for IYM | 8 November 2013 |
| UIN structure fixed for IYM | 18 March 2014 |
| Local Project Codes (LPC), including P9s and Control Codes fixed for AP 1 | 18 March 2014 |

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

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Chapter 5 – Other Key Financial Codes

5.1

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

Introduction

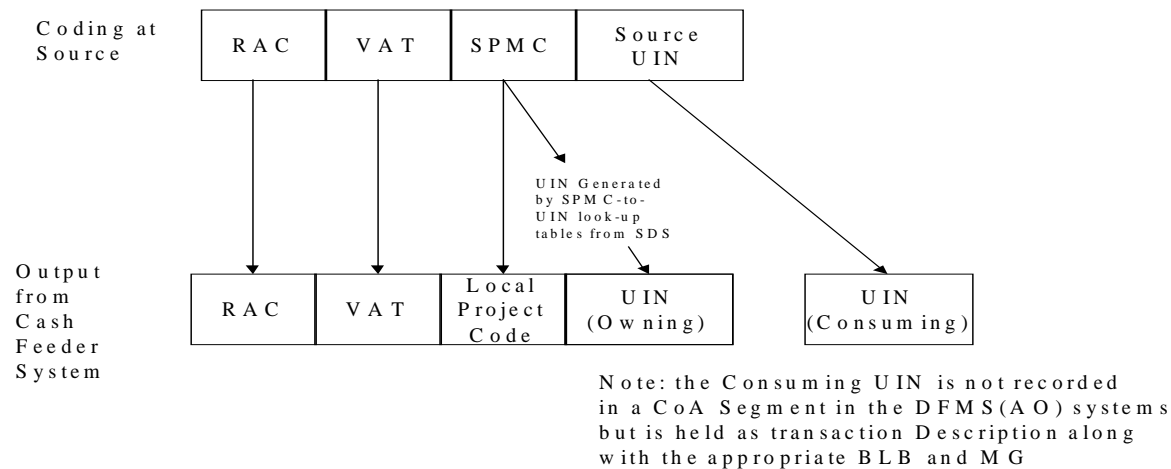
- (a) The LPC is a centrally managed code. It provides visibility of programme/project costs within the Departmental Financial Management System (DFMS) and ensures that the relevant transactions are reported to the appropriate project manager, programme manager or control account holder.

The Local Project Code

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

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



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

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

Attribution of LPCs

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

Allocation Policy for "Cash & Non-Cash Feeder system supported" LPCs

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

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Local Project Code Allocation Policy

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

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

Control and maintenance of the LPCs

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

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5.2

VALUE ADDED TAX CODE

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

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LOCAL PROJECT CODES

Annex A to Ch 4.1