

2025

OSCAR

Plans Recording Guidance



HM Treasury

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Introduction

The Online System for Central Accounting and Reporting (OSCAR) Recording Guidance has been compiled to assist users of OSCAR to record transactions for budgeting purposes more accurately and more consistently. Advice on recording transactions for WGA purposes is provided separately.

It is expected that the user will have a prior understanding of the budgeting framework as set out in the ***Consolidated Budgeting Guidance (CBG)***, the most recent version of which can be found at www.gov.uk. We also recommend that this guidance is used in conjunction with the OSCAR data structure report.

The Guidance has been set out by types of common accounting scenario, and lists a number of key, or common, OSCAR account codes relating to an area of expenditure.

Examples have been given where appropriate to help explain the reporting requirements in relation to the more complex types of accounting.

This document is not exhaustive and will be updated as new policy is developed, or more accounting scenarios are highlighted for inclusion.

If, after reading the guidance, you are in doubt as to the precise OSCAR recording, please contact the Government Financial Reporting (GFR) Classifications Branch (Email: classification@hmtreasury.gov.uk) at HM Treasury, giving a full explanation of the transaction and the issues.

NOTE: For the recording of **Outturn** on OSCAR, some transactions use different Account codes to those required to record Plans. There is separate guidance available for the Outturn Account codes.

HM Treasury – 2025

Allowance for Bad and Doubtful Debts

Allowance for Bad or Doubtful Debts (sometimes known as a provision for bad debts) is not the same as a provision as defined by IAS37, (*Provisions, Contingent Liabilities and Contingent Assets*) as applied by the FReM.

These allowances (which are essentially a bad debt reserve) represent the estimated reduction to receivable assets (cash that will not be collected) as opposed to a future liability. As such, they are recorded as a reduction to Accounts Receivable (debtors).

The initial recording of an Allowance for Bad or Doubtful Debts should score as an impairment in the SoCNE, i.e. in the ACCOUNTS.

NOTE that allowance for bad debts does NOT have any **BUDGETARY** impact: it exists purely to record the accountancy recording. A budgetary impact will only be experienced when a decision is taken to write off any of the bad debt.

Account Code A/C Code Full Description		Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
53562100	EXP – Allowance for bad debts	Resource	Gross	Impairment/Revaluation	P201	Non-Voted_Dept	Non-Budget
91821000	AI – Change in debtors	n/a	n/a	n/a	n/a	Non-Voted_Dept	Non-Budget

When an adjustment to this allowance is required, an increase will score in the same way as the original impairment and a reduction will score as an impairment reversal.

When an Allowance for Bad or Doubtful Debt exists, and a specific receivable is now written off, there should be no overall impact on the SoCNE or budgets, providing the Allowance for Bad or Doubtful Debts remains accurate. In this instance the adjustment required will remove the relevant parts from the debtors and Allowance for Bad or Doubtful Debt on the balance sheet.

Apprenticeship levy

Where a department uses the Government's Apprenticeship Levy scheme the entries for budgetary purposes are as follows:

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58613100	EXP – Notional grant Digital Apprenticeship Service (DAS) account	Resource	Gross	Notional costs	Y101	Voted	DEL Admin
44821100	INC – Notional grant Digital Apprenticeship Service (DAS) account	Resource	Income	Notional Income	Y102	Voted	DEL Admin

The levy itself is collected through the pay-as-you-earn (PAYE) process and therefore forms part of departmental staff costs in the normal way. A resource DEL (RDEL) hit has therefore already been incurred.

The recording above is required to maintain alignment between the accounts and budgeting. In the accounts where a department uses its virtual training account it will score this in the statement of comprehensive net expenditure (SoCNE) to reflect the consumption of training paid for by the levy. However, we do not want this to hit budgets as we have already accounted for this in departmental taxes, and to record it again would result in double counting. The above recording represents the movement of notional grants to reflect what is happening in the accounts without impacting on budgets or the cash requirement. It follows that the two entries must match.

Capital Assets: additions

This section covers both tangible and intangible assets. Please note the following key points:

- Care should be taken to use the correct account for the type of asset being acquired and whether it is owned or leased (and for the latter, PFI or non-PFI);
- All capital asset additions are included within the capital budget, and so should be recorded as **programme** spending;
- A separate section covers the scoring of Donated Assets and Single Use Military Equipment (SUME) additions.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category		EC Code	Control Budget
						AA	

Tangibles

13912000	PPE – Plans Accounts – Cost – Additions (General Non-PFI)	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog
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Intangibles

15912000	IA – Plans Accounts – Cost – Additions (General)	Capital	Gross	Capital Additions – Intangible Assets (General)	E111	Voted	DEL Prog
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Capital Assets: donated assets

Assets which are donated by a third party either by way of a gift of the asset or by funds to acquire the asset, for which no consideration is given in return, should be capitalised at fair value on receipt. The funding element should be recognised as capital grant income at the time of the donation and taken through the Statement of Net Comprehensive Income. The asset should also be scored as a capital addition in the same way as a normal asset acquisition, using the account relevant to the asset type.

Donated assets should be revalued, depreciated and subject to impairment review in the same way as any other non-current assets. Depreciation in relation to donated assets should be recorded in AME.

NOTE - If done correctly the net budget impact is zero, but gross expenditure and income are affected.

Example

Department A receives a piece of vital machinery from a charity. The total value of the gift received from the department exceeds their capitalisation threshold.

Recording of the donation

<i>CoA Code</i>	<i>Segment Attributes</i>	<i>Segment Number</i>	<i>Economic Budget</i>	<i>Estimates Column</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
44125000	Voted/DEL Prog	X***1234	Capital	Income	0	0	-6,250	0
11513000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	6,250	0

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget

Capital grant income

44121000	Inc – Capital Grants from Central Government	Capital	Income	Capital Grants from Central Government	G602	Voted	DEL Prog
44121900	INC – Capital grants from Lottery Distributors	Capital	Income	Capital Grants from Central Government	G602	Voted	DEL Prog
44122000	Inc – Capital Grants from Local Government	Capital	Income	Capital Grants from Local Government	G502	Voted	DEL Prog
44123100	INC – capital grants from Overseas (Non-EU)	Capital	Income	Capital grants from Overseas	G202	Voted	DELPprog
44124000	Inc – Capital Grants from Private Sector - Companies	Capital	Income	Capital Grants from Private Sector - Companies	G102	Voted	DEL Prog
44125000	Inc – Capital Grants from Private Sector – Persons and Non-Profit Institutions Serving Households	Capital	Income	Capital Grants from Private Sector – Households and NPISH	G132	Voted	DEL Prog
44126000	INC – Capital grants receipts in advance	Capital	Income	Capital Grants from Private Sector - Companies	G102	Voted	DEL Prog

Donations Accounts

13912000	PPE – Plans Accounts – Cost – Additions (General Non-PFI)	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog
15912000	IA – Plans Accounts – Cost – Additions (General)	Capital	Gross	Capital Additions – Intangible Assets (General)	E111	Voted	DEL Prog

Capital Assets: disposals

Capital asset disposals cover both tangible and intangible assets. Please note the following key points:

- Care should be taken to use the correct account for the type of asset being disposed of; and
- A separate section covers the scoring of Donated Assets and Single Use Military Equipment (SUME) disposals.

The sale value is split between:

the gross book value, the disposal depreciation (which together comprise the net book value recorded against the **capital** budget); and
the profit/loss (recorded against the **resource** budget).

Example

The planned sale of an asset carried in the books at a Gross Book Value of £120 with accumulated depreciation of £40 is expected to be sold for £100. If the sale price is achieved it will result in a profit of £20 (so NBV = £80 made up of £120-£40) should be recorded as follows:

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
13917000	Voted/DEL Prog	X***1234	Capital	Income	0	-80	0	0
13927000	Voted/DEL Prog	X***1234	Capital	Income	0	-40	0	0
44611000	Voted/DEL Prog	X***1234	Resource	Gross	0	-20	0	0

Account Code	A/C Code full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code

Segment Attributes	
AA	Control Budget

Book values on disposal - Tangibles

13917000	PPE – Plans Accounts – Cost – Disposals (General Non-PFI)	Capital	Income	Capital Disposals – Fixed Assets (General)	E102
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Voted	DEL prog
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Book values on disposal - Intangibles

15917000	IA - Plans Accounts – Cost – Disposals (General)	Capital	Income	Capital Disposals – Intangible Assets (General)	E112	Voted	DEL Prog
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Disposal Depreciation – Tangibles

13927000	PPE – Plans Accounts – Depreciation Disposals (General Non PFI)	Capital	Income	Capital Disposals – Fixed Assets (General)	E102	Voted	DEL Prog
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Disposal Depreciation – Intangibles

15927000	IA - Plans Accounts – Depreciation – Disposals (General)	Capital	Income	Capital Disposals – Intangible Assets (General)	E112	Voted	DEL Prog
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Capital assets: profit and loss on the disposal of assets

Profit or Loss on disposal

44611000	INC – Profit on disposal - PPE	Resource	Gross	Profit on Disposal of Fixed Asset	X102	Voted	DEL Prog
44611100	INC – profit on disposal – PPE Capital	Capital	Gross	Profit on disposal of fixed assets (net)	X502	Voted	DEL Prog
44612000	INC – profit on disposal – intangible assets	Resource	Gross	Profit on Disposal of Intangible Assets	X202	Voted	DEL Prog
44613000	INC – Profit on disposal – financial assets	Resource	Gross	Profit on disposal of financial assets	X402	Voted	DEL Prog
44614000	INC – profit on disposal – maturity of hedging contracts	Resource	Gross	Maturity of hedging contracts	R501	Voted	DEL Prog
44615000	INC – Profit on disposal - inventories	Resource	Gross	Profit on disposal of financial assets	X402	Voted	DEL Prog
58311000	EXP - Profit on Disposal – PPE (Netted off)	Resource	Gross	Profit on Disposal of Fixed Asset	X102	Voted	DEL Prog
58321000	EXP - Loss on Disposal – PPE	Resource	Gross	Loss on Disposal of Fixed Assets	X101	Voted	DEL Prog
58312000	EXP - Profit on Disposal – Intangible Assets (Netted off)	Resource	Gross	Profit on Disposal of Intangible Assets	X202	Voted	DEL Prog
58313000	EXP – Profit on disposal – financial assets (netted off)	Resource	Gross	Profit on disposal of financial assets	X402	Voted	DEL Prog
58316000	EXP- profit on disposal – inventories (netted off)	Resource	Gross	Profit on disposal of financial assets	X402	Voted	DEL Prog
58322000	EXP - Loss on Disposal – Intangible Assets	Resource	Gross	Loss on Disposal of Intangible Assets	X201	Voted	DEL Prog
58323000	EXP – Loss on disposal – financial assets	Resource	Gross	Loss on disposal of financial assets	X401	Voted	DEL Prog
58326000	EXP – Loss on disposal - inventories	Resource	Gross	Loss on disposal of financial assets	X401	Voted	DEL Prog

Capital Assets: revaluations

Where an asset is revalued on a department's balance sheet the department must score a cost/benefit in the budget. Revaluations which are above historic cost will not however impact on the budget but instead will be carried to a revaluation reserve. The AME or DEL treatment is dependent on the reason for the revaluation. Please note the following key points:

- If the revaluation is as a result of physical damage or a deterioration of service (i.e. wear and tear), this should be treated as an impairment and scored to DEL in accordance with the guidance given on impairments; and
- If the revaluation is as a result of changes in the market price, this should first be offset against a revaluation reserve (for the asset in question). If there is no reserve or the reserve is exhausted the fall in value should be taken to the Statement of Current Net Expenditure (SoCNE) and will score in AME; and
- Care should be taken to use the correct account for the type of provision being scored; and
- Care should be taken to use the correct Budget Boundary/Organisation code to reflect whose budget the provision is being recorded against.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
53581000	EXP - Revaluations – PPE	Resource	Gross	Impairment/Revaluation	P201	Voted	Dept AME
53583000	EXP - Revaluations - IA	Resource	Gross	Impairment/Revaluation	P201	Voted	Dept AME

Capital Assets: depreciation and amortisation

Depreciation is a measure of the wearing out, consumption or other reduction in useful life of a fixed asset, is charged annually and scores in the resource budget. Depreciation scores within a ring-fenced part of the RDEL budget. Please note the following key points:

- There are separate account codes for depreciation in respect of assets acquired under a lease; and
- A separate section covers the scoring of Single Use Military Equipment (SUME)

Account Code	A/C Code Full Description	Budget Attributes				Segment	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
53111000	EXP - Depreciation – PPE (Owned)	Resource	Gross	Depreciation/Amortisation	P101	Voted	DEL Admin/Prog
53117000	EXP - Depreciation – Health Trust Assets (Owned)	Resource	Gross	Depreciation/Amortisation (Non Ring-fenced)	P401	Voted	DEL Admin/Prog
53161000	EXP - Amortisation – Intangible Assets	Resource	Gross	Depreciation/Amortisation	P101	Voted	DEL Admin/Prog
53163000	EXP - Amortisation – Intangible Assets – Health Trust Assets	Resource	Gross	Depreciation/Amortisation (Non Ring-fenced)	P401	Voted	DEL Admin/Prog

Capital Grants

Capital Grants are unrequited transfer payments, which can be made in cash or kind and are used to finance all, or part, of the costs of acquiring fixed assets. Capital grants have to be used by the recipient to:

- Buy capital assets (land, buildings, machinery etc.); or
- Buy stocks; or
- Repay debt (but not to pay early repayment debt interest premium).

If once a grant is given the recipient can use their own discretion to use it on either capital or current expenditure, the grant should be treated as a current grant or a subsidy. Please note the following key points:

- Care should be taken to use the correct account type for the grant being given;
- Capital grants score to the capital budget, and so should be recorded as programme spending.

Example

Department A has been advised to update their building security; the contracts signed with the approved bidder specify the work to be undertaken. The total work includes not only specific assets being created but also maintenance of the assets once completed. Under the terms of the contract with the company, the department is required to pay in advance for both the building work and the maintenance costs. The element relating to the building costs will be regarded as a capital grant with the maintenance costs scoring as a pre-payment (will be scored as the maintenance falls due).

Capital Grant scoring

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
54115000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	6,250	0

Maintenance Payments

Year 1 – Recognition of the prepayment of the maintenance costs

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
91824000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	4,000	0

Year 2 – Payment of annual maintenance

CoA Code Number	Segment Attributes	Segment	Economic Budget	Estimates Column	2019-20	2020-21	2021-22	2022-23
91825000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	0	-800
52153000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	0	800

Note that the resource payment is offset by a reduction in the (capital) prepayment.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
54111000	EXP – Capital Grants to Central Government	Capital	Gross	Capital Grants to Central Government	G601	Voted	DEL Prog
54112000	EXP – Capital Grants to Local Government	Capital	Gross	Capital Grants to Local Government	G501	Voted	DEL Prog
54113000	EXP - Capital Grants to Public Corporations (PCs)	Capital	Gross	Capital Grants to Public Corporations	G301	Voted	DEL Prog
54116000	EXP - Capital Grants to the Private Sector – Persons & Non-Profit Institutions Serving Households (NPISH)	Capital	Gross	Capital Grants to Private Sector – Households and NPISH	G131	Voted	DEL Prog
54115000	EXP - Capital Grants to Private Sector - Companies	Capital	Gross	Capital Grants to Private Sector – Companies	G101	Voted	DEL Prog
54114000	EXP - Capital Grants to Overseas Bodies	Capital	Gross	Capital Grants to Overseas	G201	Voted	DEL Prog

54114500	EXP – Capital Grants – International subscriptions	Capital	Gross	Capital Grants to Overseas	G201	Voted	DEL Prog
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Capital Provisions

It is unusual for a department to need to record provisions in respect of capital spending that will be incurred. Where such provisions are taken up, they will most commonly relate to capital grants which the department is obligated to pay, or remedial work on fixed assets the department needs to carry out.

In such cases the take up, revaluation and release will score to Resource budgets as resource provisions, but the utilisation will score in Capital budgets.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58229000	EXP – PROVISIONS EXPENSE - OTHER	Resource	Gross	Take up of Provisions (General)	L101	Voted	AME
23893000	NCL – PROVISIONS – OTHER - UTILISATION	Resource	Gross	Utilisation of Provisions (General)	L102	Voted	AME
63211000	OTHE I&E – UNWINDING OF DISCOUNT RATE IN PROVISIONS	Resource	Gross	Unwinding of discount rate - provisions	L201	Voted	AME
91411000	AI – Utilisation of Provisions – Additions - Buildings	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog
91415000	AI – UTILISATION OF PROVISIONS – ADDITIONS - LAND	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog
91441000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO LOCAL GOVERNMENT	Capital	Gross	Capital Grants to Local Government	G501	Voted	DEL Prog
91442000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO PUBLIC CORPORATIONS	Capital	Gross	Capital Grants to Public Corporations	G301	Voted	DEL Prog
91443000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO OVERSEAS BODIES	Capital	Gross	Capital Grants to Overseas Bodies	G201	Voted	DEL Prog
91444000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO PRIVATE SECTOR COMPANIES	Capital	Gross	Capital Grants to Private Sector - Companies	G101	Voted	DEL Prog
91445000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO PRIVATE SECTOR – PERSONS and INSTITUTIONS	Capital	Gross	Capital Grants to Private Sector – Households and NPISH	G131	Voted	DEL Prog
91446000	AI – UTILISATION OF PROVISIONS – CAPITAL GRANTS TO CENTRAL GOVERNMENT	Capital	Gross	Capital Grants to Central Government	G601	Voted	DEL Prog

Capitalised Provisions

Capitalised provisions are highly unusual and extremely rare. In such cases the recognition of the liability is also the trigger point to recognise access to future economic benefits for the holder of the liability. *Capitalised provisions should not be created without the express permission of HM Treasury.*

When the cost of these provisions are recognised they score to Capital AME. When cash is released to pay the obligation, the cash is scored in DEL with the offsetting negative release in AME reflecting the reduction in the liability. Please note that OSCAR will validate that the expense is recorded in AME (except for regulators and certain independent bodies) and will also validate that the cash payment and release net to zero.

Whilst there will be no change in the overall budget, there is an AME-DEL switch. The DEL impact must be absorbed within the current control limit, unless there is specific GEP approval for an increase in overall DEL.

Example

Department A are planning to undertake a large road building programme. Although not yet finalised, the proposed routes not only cross areas of natural beauty but may also involve elements of compulsory purchase. If the proposed routes do go ahead the Department will be required to return the land through which the road passes to as much of its previous state as possible. As the department know that the event will take place but have no confirmed timetable nor final figures, a provision will be created to recognise the potential expenditure. Once the roads have been completed the Department will then have assets on its balance sheet.

Year 1 – Take up of provisions

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
11112900	Voted/AME	X***1234	Capital	Gross	0	0	6,000	0

Year 2 – Release and Utilisation of the provision

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
23897000	Voted/Dep AME	X***1234	Capital	Gross	0	0	0	-5,000
91415000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	0	5,000

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
11112900	PPE – Land (Owned) - Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	AME
11132800	PPE – Land (Property) (Leased Non-PFI) Cost – Capital Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	DEPT AME
11212900	PPE – Buildings (Owned) – Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	AME
11232800	PPE – Building (Property) (Leased Non-PFI) -Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	AME
11812900	PPE – SUME (Owned) – Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E401	Voted	AME
12713000	PPE Non-Property (Leased Non-PFI) - Cost – Capitalised Provisions	Capital	Gross	Take up provisions (general)	E301	Voted	DEPT AME
11352800	PPE – Dwellings (Property) (Leased Non-PFI) – Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	AME
23897000	NCL – Provisions – Other – Utilisation of Capitalised Provisions	Capital	Gross	Utilisation of Provisions (General)	E302	Voted	AME
63212000	Other I & E – Unwinding of discount in capitalised provisions	Capital	Gross	Miscellaneous Capital costs	R901	Voted	AME
91411000	AI – Utilisation of Provisions – Additions - Buildings	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog
91415000	AI – Utilisation of Provisions – Additions - Land	Capital	Gross	Capital Additions – Fixed Assets (General)	E101	Voted	DEL Prog

Consolidated Fund Extra Receipts (CFERs)

The term CFER refers to income which may not be retained to offset expenditure and **must** be surrendered to the Consolidated Fund. CFER's are expected to arise only in the following circumstances:

- Where the income is in the departmental budget but is not of a type anticipated by the department and is therefore not included in the income ambit; or
- Where the income has been classed as non-budget by the Treasury;

Most non-budget income is tax/revenue related and, as such, should appear in a Trust Statement. Where income passes through a Trust Statement it will be surrendered to the Consolidated Fund by the department but not as a CFER.

Example A

Department A has received income for the provision of a service it has been trialling. It was not anticipated that any income would be generated from this business area and consequently the income ambit in the Estimate was not adjusted. As such, the department will need to surrender the additional income to the Consolidated Fund.

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
44825000	Non-Voted CFER/DEL Prog	X***1234	Resource	Income	0	0	-800	0
91871000	Non-Voted CFER/Non-Budget	X***1234	N/A	N/A	0	0	-800	0

Example B

Department B has recently sold an asset for £50m, however the income received from this sale is more than 10% over the amount the department had allowed for in their Spending Review (SR) negotiations. As a result, the department is only allowed to retain a portion of the amount received and the remainder will need to be surrendered to the Consolidated Fund. The amount the department may retain is £30m. There are two steps to this transaction

- a) to record the income the department is allowed to retain; and
- b) to record the amount surrendered to the Consolidated Fund.

Step 1

Record the asset sale and remove the asset from the balance sheet

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
11517000	Voted DEL Prog	X***1234	Capital	Income	0	0	-30,000	0

Step 2

Record the amount to be surrendered and the resulting CFER

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
11517000	Non-Voted CFER/DEL Prog	X***1234	Capital	Income	0	0	-20,000	0
91872000	Non-Voted CFER/Non-Budget	X***1234	N/A	N/A	0	0	-20,000	0

Account Code		A/C Code Full Description	Budgeting Attributes			Segment Attributes	
			Economic Budget	Estimates Column	Economic Category	AA	Control Budget
1*****		As appropriate	Capital	Income	As Appropriate	Non-Voted CFER	DEL/AME/ Non-Budget
4*****		As appropriate	Resource	Income	As Appropriate	Non-Voted CFER	DEL/AME/ Non-Budget
91871000		AI - CFER Cash Receipts - Resource	Null	Null	Null	Non-Voted CFER	Non-Budget
91872000		AI - CFER Cash Receipts - Capital	Null	Null	Null	Non-Voted CFER	Non-Budget
91873000		AI - CFER Cash Receipts - Non-Budget	Null	Null	Null	Non-Voted CFER	Non-Budget

Departmental unallocated provision (DUP)

Departments are encouraged not to allocate their DELs fully against their programmes at the start of the year, but to hold some provision back to deal with unforeseen pressures. This unallocated budget is referred to as the Departmental Unallocated Provision (DUP).

It should also hold any pooled funds which it is known will be distributed later in the financial year to other departments.

Account Code	A/C Code Full Description	Budgeting Attributes		
		Economic Budget	Estimates Column	Economic Category
91811000	AI – Unallocated Provision Allocations – Resource (Non-Ringfenced)	Resource	Gross	Z101
91812000	AI – Unallocated Provision – Resource (Depreciation Ringfence)	Resource	Gross	Z201
91815000	AI – Unallocated Provision – Capital (General)	Capital	Gross	Z301
91816000	AI – Unallocated Provision – Capital (Financial transactions)	Capital	Gross	Z401
91817000	AI – Unallocated Provision – Capital (SUME)	Capital	Gross	Z501

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

European Union (EU) Receipts and subsequent grants

The majority of funding received from the European Union (EU) is paid directly to the responsible department and as such will be recorded in the Statement of Net Comprehensive Expenditure (SoCNE) as grant income. The grant will score as negative DEL in budgets. When the department spends the grant, this will score as positive DEL in budgets with the net effect of both these transactions netting to zero.

There will be some cases where the funding is distributed directly to the recipient by the EU and does not go to the department, or the funding passes straight through the department which is acting only as an agent in accounting terms. In both cases the funding is outside accounts and as such will also be outside budgets. Please note the following key points;

- Care should be taken to use the correct account to reflect the nature of the grant being given;
- Where a department has to score disallowance this should be shown as a separate expense in line with the NAO's view that this should be treated as a cost, and the fact that in the national accounts this represents the level of domestically financed expenditure. This is a cost to DEL; and
- Where departments set up provisions for disallowance costs they should follow the normal procedures for provisions.

Example 1

Department A has a contract with the EU to carry out research and then produce their findings to the EU. The funding is paid directly to Department A for this work. This funding will be recorded as income within the departmental resource accounts.

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
44113300	Voted/DEL Prog	X***1234	Resource	Income	0	0	-4,250	-4,250

Example 2

Department B has policy responsibility for the re-generation of urban areas although the policy implementation will be undertaken by Department C. This is an EU initiative and the EU will provide funding for this programme. Department B will be acting as a conduit for the funding to reach Department C.

Department B Scoring

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
44113200	Voted/DEL Prog	X***1234	Resource	Income	0	0	-5,250	-5,250

54157000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	5,250	5,250
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Department C Scoring

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
44111000	Voted/DEL Prog	X***1234	Resource	Income	0	0	-5,250	-5,250

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category		EC Code	
44113300	INC - Current Grants from Overseas (EU) to fund Departmental Spending	Resource	Income	Current Grants from Overseas		D202	Voted
44123300	INC - Capital Grants from Overseas (EU) to fund Departmental Spending	Capital	Gross	Capital Grants from Overseas		G202	Voted
44113200	INC - Current Grants from Overseas (EU) – Department Acting as Agent of EU	Resource	Income	Current Grants from Overseas		D202	Voted
44123200	INC - Capital Grants from Overseas (EU) – Department Acting as Agent of EU	Capital	Income	Capital Grants from Overseas		G202	Voted
54157000	EXP - EU Current Grants to Central Government	Resource	Gross	Current Grants to Central Government		D601	Voted
54158000	EXP - EU Current Grants to Local Authorities	Resource	Gross	Current Grants to Local Government		D501	Voted
54616000	EXP - EU Subsidies to Public Corporations (PCs)	Resource	Gross	Subsidies to Public Corporations		C301	Voted
54162000	EXP - EU Current Grants to Private Sector – Non Profit Institutions Serving Households (NPISH)	Resource	Gross	Current Grants to Private Sector – NPISH		D111	Voted
54617000	EXP - EU Subsidies to Private Sector - Companies	Resource	Gross	Subsidies to Private Sector		C101	Voted
54117000	EXP - EU Capital Grants to Central government	Capital	Gross	Capital Grants to Central Government		G601	Voted
54118000	EXP - EU Capital Grants to Local Government	Capital	Gross	Capital Grants to Local Government		G501	Voted
54119000	EXP - EU Capital Grants to Public Corporations	Capital	Gross	Capital Grants to Public Corporations		G301	Voted
54122000	EXP - EU Capital Grants to Private Sector – Persons & Non-Profit Institutions Serving Households (NPISH)	Capital	Gross	Capital Grants to Private Sector – Households and NPISH		G131	Voted
54121000	EXP - EU Capital Grants to Private Sector - Companies	Capital	Gross	Capital Grants to Private Sector – Companies		G101	Voted

54154000	EXP - Current Grants to Overseas Bodies	Resource	Gross	Current Grants to Overseas	D201	Voted	DEL Prog
54114000	EXP - Capital Grants to Overseas Bodies	Capital	Gross	Capital Grants to Overseas	G201	Voted	DEL Prog
91445000	AI – Utilisation of Provisions – Capital Grants to Private Sector – Persons & NPISH)	Capital	Gross	Capital Grants to Private Sector – Household and NPISH	G131	Voted	DEL Prog
91443000	AI – Utilisation of Provisions – Capital Grants to Overseas Bodies	Capital	Gross	Capital Grants to Overseas	G201	Voted	DEL Prog

Expected Credit Loss (ECL)

The Expected Credit Loss (ECL) model of evaluating possible losses came into play as a result of IFRS 9 concerning Financial Instruments. There are three types of financial instrument which are most likely to require an ECL to be calculated and budgeted for: loans, financial guarantees and trade receivables (debtors). Each of these are addressed below.

Loans

Loans are financial transactions and ring-fenced within CDEL. When a loan is made an assessment must be made of the expected credit loss (ECL).

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58226000	EXP – PROVISION EXPENSE – FINANCIAL INSTRUMENTS – IFRS 9 FAIR VALUE ASSESSMENT (Loans)	Resource	Gross	ECL for IFRS 9	M101	Voted	DEL Admin/Prog
23797000	NCL – PROVISIONS – FINANCIAL INSTRUMENTS – FAIR VALUE UNDER IFRS 9 – UTILISATION OF PROVISION	Resource	Gross	Discharge of ECL	M102	Voted	DEL Admin/Prog

Financial guarantee contracts

Departments are also required to recognise an ECL for *financial guarantee* contracts that are on the balance sheet.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58228000	EXP – PROVISION – FINANCIAL GUARANTEE CONTRACTS - ECL	Resource	Gross	ECL for IFRS 9	M101	Voted	DEL Admin/Prog
23799000	NCL - PROVISIONS – FIN GUARANTEE CONTRACTS – ECL – DISCHARGE OF PROVISION	Resource	Gross	Discharge of ECL	M102	Voted	DEL Admin/Prog

Trade receivables (debtors)

The standard also requires an ECL to be calculated for trade receivables (debtors). Receivables generally represent movements in working capital which are non-budget but the ECL will have a budgetary impact.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
58227000	EXP – ECL FOR TRADE RECEIVABLES	Resource	Gross	ECL for IFRS 9	M101
23798000	NCL - PROVISIONS – ECL - DISCHARGE OF PROVISION	Resource	Gross	Discharge of ECL	M102

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

ECL write offs

Write off of expected credit loss (ECL). Write offs will have a budgetary impact. Check the Consolidated Budgeting Guidance (CBG) for which budgetary boundary is affected.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
53557000	EXP – ECL Write off – Loans – Central Government	Resource	Gross	Write off of ECL	M201
53558000	EXP – ECL Write off – Loans – Local Government	Resource	Gross	Write off of ECL	M201
53559000	EXP – ECL Write off – Loans – Public Corporations	Resource	Gross	Write off of ECL	M201
53591000	EXP – ECL Write off – Loans - Overseas	Resource	Gross	Write off of ECL	M201

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

53592000	EXP – ECL Write off – Loans – Private Sector Companies	Resource	Gross	Write off of ECL	M201
53593000	EXP – ECL Write off – Loans – private sector persons and non-profit institutions	Resource	Gross	Write off of ECL	M201
53594000	EXP – ECL Write off – Trade receivables (Central Government)	Resource	Gross	Write off of ECL	M201
53595000	EXP – ECL Write off – Trade receivables (Local Government)	Resource	Gross	Write off of ECL	M201
53596000	EXP – ECL Write off – Trade receivables (Public Corporations)	Resource	Gross	Write off of ECL	M201
53597000	EXP – ECL Write off – Loans - Abroad	Resource	Gross	Write off of ECL	M201
53598000	EXP – ECL Write off – Loans (Private sector Companies)	Resource	Gross	Write off of ECL	M201
53599000	EXP – ECL Write off – loans (Private sector – Persons and Non-Profit institutions	Resource	Gross	Write off of ECL	M201

Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

Fines, penalties, levies and licences

Fines and penalties are compulsory unrequited payments to general government that are in the nature of a punishment. Taxes, licenses treated as taxes, and levies are also unrequited payments. Where departments are allowed to offset their expenditure by the retention of such income, they normally require the written permission of the Chief Secretary to the Treasury. Without such permission, the income must be surrendered to the Consolidated Fund.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
41566000	INC – Regulatory Fees	Resource	Income	Levies, licences and regulatory income	T202
41569000	INC – Other taxation income	Resource	Income	Levies, licences and regulatory income	T202
44811000	INC – Receipt of fees and charges	Resource	Income	Receipt of fees and charges	T302
44812000	INC - Levies	Resource	Income	Levies, licences and regulatory income	T202
44813000	INC - Licences	Resource	Income	Levies, licences and regulatory income	T202
44816000	INC – Charity income (donations)	Resource	Income	Donations	T402
44818000	INC – Fines and penalties	Resource	Income	Fines and penalties	T102

Segment Attributes	
AA	Control Budget
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL prog

Hedging

The budgeting treatment of exchange rate hedging does not follow the treatment in National Accounts. The benefits/costs of the hedge are realised when the department incurs the associated expenditure or receives the income. Please note the following key points:

- Prior to the point of sale or maturity any gains or losses incurred by a department from their hedging contract will score to AME using the same SCOA's. When the liability from the forward contract is recognised the profit or loss will be transferred to DEL; and
- Care should be taken to use the correct account to reflect the transactions being undertaken as there are different account codes for sale and maturity.
- NOTE that any profit will score as **negative** expenditure i.e. it will not show up as income in an Estimate.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
1*****	As Applicable	Capital	Gross	As Applicable	
5*****	As Applicable	Resource	Gross	As Applicable	
58313000	EXP - Profit on Disposal – Financial Assets (Netted Off)	Resource	Gross	Profit on Disposal of Financial Assets	X402
58323000	EXP - Loss on Disposal – Financial Assets	Resource	Gross	Loss on Disposal of Financial Assets	X401
58314000	EXP - Profit on Disposal – Maturity of Hedging Contracts (Netted Off)	Resource	Gross	Maturity of Hedging Contracts	R501
58324000	EXP - Loss on Disposal – Maturity of Hedging Contracts	Resource	Gross	Maturity of Hedging Contracts	R501

Segment Attributes	
AA	Control Budget
Voted	DEL Prog
Voted	DEL Admin/Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog

Impairments

Impairments are recorded where there is a permanent loss of the recoverable value of an asset. Where the impairment applies to tangible fixed assets (whether leased or not) the budgeting treatment depends on the reason for incurring the impairment. Please note the following key points:

- Care should be taken to use the correct account and control budget (DEL/AME) for the type of impairment being incurred;
- Impairments scoring to DEL sit within the depreciation ring-fenced part of RDEL;
- Impairments arising due to the abandonment (abandonment is normally as a result of a management decision) of a project will score to DEL;
- Impairments arising due to “gold plating” – which is the unnecessary over-specification of assets – will score in DEL.

A separate section covers the scoring of Single Use Military Equipment (SUME).

Account Code	A/C Code full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code

Tangible Fixed Asset

53511000	EXP – Impairments PPE Normal course of Business	Resource	Gross	Impairments/Revaluation	P201
53512000	EXP – Impairments PPE Other impairments	Resource	Gross	Impairments/Revaluation	P201

Segment Attributes	
AA	Control Budget

Voted	DEL Admin/Prog
Voted	DEL/AME

Intangible Fixed Asset

53531000	EXP – Impairments IA Normal course of business	Resource	Gross	Impairments/Revaluation	P201
53532000	EXP – Impairments IA Other impairments	Resource	Gross	Impairments/Revaluation	P201

Voted	DEL Admin/Prog
Voted	DEL/AME

Stock treated as fixed asset

53541000	EXP Impairment Inventories treated as fixed assets – normal course of business	Resource	Gross	Impairments/Revaluation	P201
53542000	EXP – Impairment – Inventories Treated as Fixed Assets – Other Impairments	Resource	Gross	Impairments/Revaluation	P201
13927200	PPE – Plans Accounts – Depreciation - Disposals (PFI)	Resource	Income	Capital Disposals – Fixed Assets (General)	E102

Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL/AME

Financial assets

53563000	EXP – Impairment – Other financial asset	Resource	Gross	Impairments/Revaluation	P201
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Voted	DEL Admin/Prog
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Income

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
44814000	INC – Royalties (Produced assets)	Resource	Income	Rental income	Q102
44815000	INC – Receipts in advance	Resource	Income	Miscellaneous resource income	R802
44817000	INC – Recovery of secondee costs	Resource	Income	Pay – recovery of costs	A102
44819000	INC – Income from National Lottery Distribution Fund	Resource	Income	Miscellaneous resource income	R802
44812100	INC – Notional income	Resource	Income	Notional income	Y102
44824000	INC – Premia Income	Resource	Income	Miscellaneous resource income	R802
44825000	INC – Sales of other goods and services	Resource	Income	Sales of goods and services	B102
44826000	INC – Sales of education and training services	Resource	Income	Sales of goods and services	B102
44849000	INC – Miscellaneous income	Resource	Income	Miscellaneous resource income	R802

Segment Attributes	
AA	Control Budget
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Admin/Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL prog
Voted	DEL Prog
Voted	DEL Prog

Interest and Dividends paid to and received from the private sector

In National Accounts dividends are distinguished from equity withdrawals in that *dividends are distributions made from current year earnings* as opposed to withdrawals of accumulated earnings. For further guidance see the Consolidated Budgeting Guidance.

In resource accounts where a super dividend is taken (i.e. funded from accumulated earnings, but not treated as a repayment of lending) the financial accounts will show this as income in the Statement of Net Comprehensive Expenditure (SoCNE). However, for budgeting purposes these are treated as equity withdrawals and are in the capital budget following the national accounts treatment, as such they need to be shown separately to other dividends payments (see section on net lending / PCs for recording guidance).

Account Code	A/C Code Full Description	Budgeting Alignment				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
61525000	FI - Dividends Receivable from Private Sector – Joint Ventures and Associates	Resource	Income	Dividends Receivable from Private Sector	J102	Voted	DEL Admin/Prog
61526000	FI - Dividends Receivable from Private Sector – Shares & Other Similar Instruments	Resource	Income	Dividends Receivable from Private Sector	J102	Voted	DEL Admin/Prog
61517000	FI - Interest Receivable from the Private Sector – Not Student Loans	Resource	Income	Interest Receivable from Private Sector	S102	Voted	DEL Admin/Prog
61515000	FI - Interest Receivable from Overseas	Resource	Income	Interest Receivable from Overseas	S202	Voted	DEL Admin/Prog
62514000	FE - Interest Payable to Overseas	Resource	Gross	Interest Payable to Overseas	S201	Voted	DEL Admin/Prog
62517000	FE - Interest Payable to Private Sector – Finance Leases (Non-PFI)	Resource	Gross	Interest Payable to the Private Sector	S101	Voted	DEL Admin/Prog
62515000	FE - Interest Payable to Private Sector	Resource	Gross	Interest Payable to Private Sector	S101	Voted	DEL Admin/Prog
62517400	FE – Interest Payable – Property Leases (Non-PFI)	Resource	Gross	Interest Payable to private sector lessor	S101	Voted	DEL Admin/Prog
62517500	FE – Interest Payable – Non-property leases (Non-PFI)	Resource	Gross	Interest Payable to private sector	S101	Voted	DEL Admin/Prog

Interest and Dividends paid to and received from the public sector

Interest receivable

61514000	FI – Interest receivable from Public Corporations (PCs)	Resource	Income	Interest receivable from the Public Corporations (PCs)	S302	Voted	DEL Prog
61513000	FI – Interest receivable from Local Government	Resource	Income	Interest receivable from Local Government	S502	Voted	DEL Prog
61511000	FI – Interest receivable from Central Government – Funds (NLF, NIF, NLDF)	Resource	Income	Interest receivable from Central Government	S602	Voted	DEL Prog
61512000	FI – Interest receivable from Central Government – not from Funds	Resource	Income	Interest receivable from Central Government	S602	Voted	DEL Prog

Interest payable

62511000	FE- Interest payable to Central Government (CG)	Resource	Gross	Interest payable to central government	S601	Voted	DEL Prog
62512000	FE – interest payable to local government (LG)	Resource	Gross	Interest payable to local government	S501	Voted	DEL Prog
62513000	FE – Interest payable to public corporations (PCs)	Resource	Gross	Interest payable to public corporations (PCs)	S301	Voted	DEL Prog
IFRS 16							
62517100	FE – Interest Payable – Property Leases (Non-PFI) (CG)	Resource	Gross	Interest payable to Central Government	S601	Voted	DEL Admin/Prog
62517200	FE – interest Payable – Property Leases (Non-PFI) (LG)	Resource	Gross	Interest Payable to Local Government	S501	Voted	DEL Admin/Prog
62517300	FE – Interest Payable – Property Leases (Non-PFI) (PC)	Resource	Gross	Interest Payable to Public Corporations	S301	Voted	DEL Admin/Prog
62517400	FE – Interest Payable – Property Leases (Non-PFI)	Resource	Gross	Interest Payable to private sector lessor	S101	Voted	DEL Admin/Prog
62517500	FE – Interest Payable – Non-property leases (Non-PFI)	Resource	Gross	Interest Payable to private sector	S101	Voted	DEL Admin/Prog

Investments

16532100	NCA – Shares and Equity Type Investments – Additions (Private Sector)	Capital	Gross	Investment in Private Sector - Additions	K101	Voted	DEL Prog
16535100	NCA – Shares and Equity type investments – Disposals – Private Sector	Capital	Income	Investments in private sector - disposals	K102	Voted	DEL Prog
16542000	NCA – Launch Fund Investments - Additions	Capital	Gross	Investments in private sector - Additions	K101	Voted	DEL Prog
16546000	NCA – Launch Fund Investments - Repayments	Capital	Income	Investments in private sector - disposals	K102	Voted	DEL Prog
16562000	NCA – Investment Properties – Additions - Purchases	Capital	Gross	Capital Additions – fixed Assets (General)	E101	Voted	DEL prog
16565000	NCA – Investment properties - disposals	Capital	Income	Capital Disposals – Fixed Assets (General)	E102	Voted	DEL prog
16612000	NCA – Joint Ventures – Additions	Capital	Gross	Investments in private sector - Additions	K101	Voted	DEL Prog
16615000	NCA – Joint Ventures - Disposals	Capital	Income	Investments in private sector - disposals	K102	Voted	DEL Prog
16622000	NCA – Associates - Additions	Capital	Gross	Investments in private sector - Additions	K101	Voted	DEL Prog
16625000	NCA – Associates – Disposals	Capital	Income	Investments in private sector - disposals	K102	Voted	DEL Prog
18532000	CA – Shares and Equity type investments - Additions	Capital	Gross	Investments in private sector - Additions	K101	Voted	DEL Prog
18542000	CA – Launch Fund Investments - Additions	Capital	Gross	Investments in private sector - Additions	K101	Voted	DEL Prog

Leasing (Non-PFI)

Leasing has been re-defined by the accounting standard IFRS 16.

Account Code	A/C Code Full Description	Budgeting Attributes			EC code	Segment Attributes	
		Economic Budget	Estimates Column	Economic Category		AA	Control Budget
11132800	PPE Land (Property) Leased Non-PFI – Cost – Capitalised Provisions	Capital	Gross	Take up of provisions (General))	E301	Voted	AME
11232800	PPE Buildings (Property) Leased Non-PFI – Cost – Capitalised Provisions	Capital	Income	Take up of Provisions (General)	E301	Voted	AME
11352800	PPE Dwellings (Property) Leased Non-PFI – Cost – Capitalised Provisions	Capital	Gross	Take up of Provisions (General)	E301	Voted	AME
12713000	PPE Non-property (Leased Non-PFI) - Cost – Capitalised provisions	Capital	Gross	Take up of Provisions (General)	E101	Voted	AME
13912000	PPE – Plans accounts – cost – additions (General Non-PFI)	Capital	Gross	Capital additions – fixed assets (general)	E101	Voted	DEL Prog
13917000	PPE – Plans accounts – cost – disposals (General Non-PFI)	Capital	Income	Capital Disposals – Fixed Assets (General)	E102	Voted	DEL Prog
13917300	PPE – Plans accounts – Property leases (Non-PFI) (as lessee)	Capital	Gross	Capital additions – fixed assets (general)	E101	Voted	DEL Prog
13917400	PPE – Plans accounts – Non-property leases (Non-PFI) (as lessee)	Capital	Gross	Capital additions – fixed assets (general)	E101	Voted	DEL Prog
13927000	PPE – Plans accounts – Depreciation Disposals (General non-PFI)	Capital	Income	Capital Disposals – Fixed Assets (General)	E102	Voted	DEL Prog

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58111000	EXP – Rentals under Non-PFI Operating Leases - Land	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58112000	EXP – Rentals under Non-PFI Operating Leases - Buildings	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58113000	EXP – Rentals under Non-PFI Operating Leases – Plant and Machinery	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58114000	EXP – Rentals under Non-PFI Operating Leases – Other Rentals	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
IFRS 16							
58114100	EXP – Rentals Under Non-PFI leases exempt from IFRS 16	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog

Account Code	A/C Code Full Description	Budget Attributes				Segment	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
53112100	EXP - Depreciation –Buildings – Property (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation	P101	Voted	DEL Admin/Prog
53112200	EXP - Depreciation – Dwellings – Property (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation	P101	Voted	DEL Admin/Prog
53112300	EXP – Depreciation – Non-Property Leases (Non-PFI)	Resource	Gross	Depreciation/Amortisation	P101	Voted	DEL Admin/Prog
53118000	EXP – Depreciation – Health Trust Assets (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation – non-ring fenced	P401	Voted	DEL Admin/Prog
53118100	EXP – Depreciation – Health Trust Assets – Land & buildings (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation – non-ring fenced	P401	Voted	DEL Admin/Prog
53118200	EXP – Depreciation – Health Trust Assets - Non-property (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation – non-ring fenced	P401	Voted	DEL Admin/Prog

IFRS 16							
62517100	FE – Interest Payable – Property Leases (Non-PFI) (CG)	Resource	Gross	Interest payable to Central Government	S601		Voted DEL Admin/Prog
62517200	FE – interest Payable – Property Leases (Non-PFI) (LG)	Resource	Gross	Interest Payable to Local Government	S501		Voted DEL Admin/Prog
62517300	FE – Interest Payable – Property Leases (Non-PFI) (PC)	Resource	Gross	Interest Payable to Public Corporations	S301		Voted DEL Admin/Prog
62517400	FE – Interest Payable – Property Leases (Non-PFI)	Resource	Gross	Interest Payable to private sector lessor	S101		Voted DEL Admin/Prog
62517500	FE – Interest Payable – Non-property leases (Non-PFI)	Resource	Gross	Interest Payable to private sector	S101		Voted DEL Admin/Prog

Lending to the Private Sector (financial transactions)

Lending to the Private Sector adds to public sector net debt (PSND). As such, lending by a department to bodies outside the budgeting boundary will **score to a Department's capital budget**, even though the transactions are not classified as capital spending in National Accounts. Please note the following key points:

- Loans need to be distinguished from deposits. Loans include debt based financial assets which are not treated as liquid in the National Accounts. Deposits are treated as liquid in National Accounts and are made because there is spare cash which needs to be “put” somewhere; and
- Care should be taken to use the correct account for the type and the recipient of lending being undertaken.

Account Code	A/C Code full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC code

Segment Attributes	
AA	Control Budget

Net Lending

16592500	NCA – Other loans - Additions (Private Sector - Companies)	Capital	Gross	Lending to the Private Sector - Companies	H101
18592500	CA – Loans – Additions – (Private Sector – Companies)	Capital	Gross	Lending to Private Sector – Companies	H101
91414000	AI -Utilisation of provision for loans to the private sector - Companies	Capital	Gross	Lending to the Private Sector - Companies	H101
16592600	NCA – Other loans – Additions (Private Sector – Persons & Non-Profit Institutions Serving Households (NPISH))	Capital	Gross	Lending to Private Sector – Households and NPISH	H131
18592600	CA – Other Loans – Additions (Private Sector – Persons & Non-profit institutions serving households (NPISH))	Capital	Gross	Lending to Private sector – Households and NPISH	H131
16592400	NCA – Other loans – Additions (Overseas)	Capital	Gross	Lending to Overseas	H201
18592400	CA – Other loans – Additions (Overseas)	Capital	Gross	Lending to Overseas	H201

Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog

Repayment of Lending

16596500	NCA – Other loans (Private Sector – Companies) - Repayment	Capital	Income	Lending to the Private Sector – Companies- Repayment	H102	Voted	DEL Prog
18596500	CA – Loans (Private Sector – Companies)	Capital	Income	Lending to the Private Sector – Companies- Repayment	H102	Voted	DEL Prog
16596600	NCA – Other Loans – (Private Sector – Persons and non-Profit Institutions Serving Households - Repayment	Capital	Income	Lending to the Private Sector – Household and NPISH - Repayment	H132	Voted	DEL Prog
18596600	CA – Loans – Repayments (Private Sector – Persons and non-Profit Institutions Serving	Capital	Income	Lending to the Private Sector – Household and NPISH - Repayment	H132	Voted	DEL Prog
16596400	NCA – Other Loans Repayments (Overseas)	Capital	Income	Lending to Overseas - Repayment	H202	Voted	DEL prog
18596400	CA – Loans Repayments (Overseas)	Capital	Income	Lending to Overseas - Repayment	H202	Voted	DEL Prog

Interest receivable

61517000	FI – Interest receivable from the private sector (NOT Student loans)	Resource	Income	Interest receivable from the private sector	S102	Voted	DEL Prog
61515000	FI – interest receivable from Overseas	Resource	Income	Interest receivable from Overseas	S202	Voted	DEL Prog

Lending to the Public Sector (financial transactions)

16592300	NCA – Other Loans – Additions (Public Corporations)	Capital	Gross	Lending to Public Corporations	H301	Voted	DEL Prog
18592300	CA – Loans – Addition (Public Corporations)	Capital	Gross	Lending to Public Corporations	H301	Voted	DEL Prog
16592200	NCA – Other Loans – Additions (Local Government)	Capital	Gross	Lending to Local government	H501	Voted	DEL Prog
18592200	CA – Other Loans – Additions (Local Government)	Capital	Gross	Lending to Local government	H501	Voted	DEL Prog
16592100	NCA – Other Loans – Additions – (Central Government)	Capital	Gross	Lending to central Government	H601	Voted	DEL Prog
18592100	CA – Other Loans - Additions – (Central Government)	Capital	Gross	Lending to Central Government	H601	Voted	DEL Prog

Repayment of Lending

16596300	NCA – Other Loans – Repayments (PCs)	Capital	Income	Lending to Public Corporations - Repayment	H302	Voted	DEL Prog
18596300	CA – Loans – Repayments (PCs)	Capital	Income	Lending to Public Corporations - Repayment	H302	Voted	DEL Prog
16596200	NCA – Other Loans Repayments (Local Government)	Capital	Income	Lending to Local Government - Repayment	H502	Voted	DEL Prog
18596200	CA – Loans - Repayments (Local Government)	Capital	Income	Lending to Local Government - Repayment	H502	Voted	DEL Prog
16596100	NCA – Other Loans Repayments (Central Government)	Capital	Income	Lending to Central Government - Repayment	H602	Voted	DEL Prog
18596100	CA – Loans - Repayments (Central Government)	Capital	Income	Lending to Central Government - Repayment	H602	Voted	DEL Prog

Interest receivable

61514000	FI – Interest receivable from Public Corporations (PCs)	Resource	Income	Interest receivable from the Public Corporations (PCs)	S302	Voted	DEL Prog
61513000	FI – Interest receivable from Local Government	Resource	Income	Interest receivable from Local Government	S502	Voted	DEL Prog
61511000	FI – Interest receivable from Central Government – Funds (NLF, NIF, NLDF)	Resource	Income	Interest receivable from Central Government	S602	Voted	DEL Prog
61512000	FI – Interest receivable from Central Government – not from Funds	Resource	Income	Interest receivable from Central Government	S602	Voted	DEL Prog

Interest payable

62511000	FE- Interest payable to Central Government (CG)	Resource	Gross	Interest payable to central government	S601	Voted	DEL Prog
62512000	FE – Interest payable to local government (LG)	Resource	Gross	Interest payable to local government	S501	Voted	DEL Prog
62513000	FE – Interest payable to public corporations (PCs)	Resource	Gross	Interest payable to public corporations (PCs)	S301	Voted	DEL Prog

Non-Departmental Public Bodies (NDPBs) and Arm's Length Bodies (ALBs)

ALB and NDPBs' transactions are treated in budgets the same way as those of departments. Grant-in-aid, however, is recorded outside of budgets (except for co-funding, guidance on which can be found later in the document) and impacts solely on the amount of cash required by the parent department. Please note the following key points:

- All transactions below, including grant in aid, should be recorded against the relevant ALB/NDPB organisation code (not against the parent department).

Account Code	A/C Code Full Description	Budgeting Attributes			Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	AA	Control Budget
5*****	As Applicable	Resource	Gross	As applicable	Voted	DEL Admin/Prog
4*****	As Applicable	Resource	Income	As applicable	Voted	DEL Admin/Prog
1*****	As Applicable	Capital	Gross	As applicable	Voted	DEL Admin/Prog
1*****	As Applicable	Capital	Income	As applicable	Voted	DEL Admin/Prog
54811000	EXP - Grant-in-aid to Arm's Length Bodies	Null	Null	Null	Non-Voted Other	Non-Budget

NOTE:

As ALBs/NDPBs are shown net in Estimates although income will be scored against income codes on the database, the amount will be netted off the expenditure amount. In the Estimate the net amount will show in the **gross** column. No data will therefore appear in the income column. Users may wish to simply input the net budget in the expenditure accounts only.

Co-Funding of NDPBs/ALBs

Grants paid to NDPB's/ALBs (irrespective of their nature) are treated as financing, and when there is more than one Department funding the NDPB/ALB, the funding is required to pass through the parent department of that NDPB. Please note the following key points:

Care should be taken to use both the correct Accounting Authority Code and account code for the transactions being recorded.

Example

Department B has agreed to provide a grant to one of Department A's NDPB/ALB's. Department B will pay the grant to Department A who will then increase the Grant-in-Aid it pays to the NDPB/ALB by a corresponding amount.

Department B recording

<i>CoA Code</i>	<i>Segment Attributes</i>	<i>Segment Number</i>	<i>Economic Budget</i>	<i>Estimates Column</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
54151000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	5000	0

Department A recording

<i>CoA Code</i>	<i>Segment Attributes</i>	<i>Segment Number</i>	<i>Economic Budget</i>	<i>Estimates Column</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
44111000	Voted/DEL Prog	X***1234	Resource	Income	0	0	-5000	0
54811000	Non-Voted Other/Non-Budget	X***1234			0	0	5000	0

NDPB Recording

<i>CoA Code</i>	<i>Segment Attributes</i>	<i>Segment Number</i>	<i>Economic Budget</i>	<i>Estimates Column</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
51151000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	2000	0
52121000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	2000	0
11212000	Voted/DEL Prog	X***1234	Capital	Gross	0	0	1000	0
44212000	Non-Voted Other/Non-Budget	X***1234					-5000	0

Receiving and Donating Departmental Recording

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
54151000	EXP - Current Grants to Central Government	Resource	Gross	Current Grants to Central Government	D601
54111000	EXP - Capital Grants to Central Government	Capital	Gross	Capital Grants to Central Government	G601
44111000	INC - Current Grants from Central Government	Resource	Income	Current Grants from Central Government	D602
44121000	INC - Capital Grants from Central Government	Capital	Income	Capital Grants from Central Government	G602
54811000	EXP - Grant-in-aid to Arm's Length Bodies	Null	Null	Null	Null

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Non-Voted Other	Non-Budget

ALB/NDPB Recording

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
5*****	As Applicable	Resource	Gross	As applicable	As applicable
4*****	As Applicable	Resource	Income	As applicable	As applicable
1*****	As Applicable	Capital	Gross	As applicable	As applicable
1*****	As Applicable	Capital	Income	As applicable	As applicable
44212000	INC - Grant-in-aid received by Arm's Length Bodies	Null	Null	Null	Null

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Prog
Voted	DEL Prog
Non-Voted Other	Non-Budget

National Insurance Fund (NIF)

Departments that receive National Insurance Fund (NIF)-related income directly from HMRC should treat the income in the same way as any other source of income – scoring it to DEL/AME as appropriate. The income will net-off the relevant expenditure when presented in the Estimates. There is separate treatment for NIF transactions by HMRC, DWP and DHSC.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
51191000	EXP – Staff costs – Plans Account	Resource	Gross	Pay	A101
52491000	EXP - Purchase of Goods /Services – Plans Account	Resource	Gross	Purchase of Goods and Services	B101
54151000	EXP - Current Grants to Central Government	Resource	Gross	Current Grants to Central Government	D601
55111000	EXP - Social Security Benefits	Resource	Gross	Current Grants to Private Sector Households	D121
55112000	EXP - Social Assistance Benefits	Resource	Gross	Current Grants to Private Sector Households	D121
44111000	INC - Current Grants from Central Government	Resource	Income	Current Grants From Central Government	D602

Segment Attributes	
AA	Control Budget
Non-Voted NIF	DEL Admin/Prog
Non-Voted NIF	DEL Admin/Prog
Non-Voted NIF	DEL Prog
Non-Voted NIF	DEL Prog
Voted	DEL Prog
Voted	DEL Prog

Notional Auditor's Fees

Notional Audit fees score in the departments DEL as resource expenditure within administration costs.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58611000	EXP - Notional Auditors Remuneration and Expenses	Resource	Gross	Notional Costs	Y101	Voted	DEL Admin

Pensions: By-Analogy Unfunded Schemes

Departments are required to recognise in their budgets, the accruing costs of their existing staffs' pension liabilities that will need to be met in future periods. For departments whose staff are members of large un-funded multi-employer schemes only the contributions payable to the pension scheme administrator needs to be accounted for. Where a department (or body)run their own un-funded by analogy scheme, a provision should be recognised on the balance sheet in respect of the accruing liability to pay pensions in the future, and there is a cost in the budget based on any change in that liability. Please note the following key points;

- Care should be taken to use the correct account for the type of pension costs being accounted for;
- Group transfers to other schemes use the same account code whether the transfer out is to a public or private scheme; and
- The same is also true for the release of the provision.

Account Code	A/C Code full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
56111000	EXP - Pension Costs – Current Service Costs	Resource	Gross	Take up of Provision (Change in Pension Liability)	L401
56112000	EXP - Pension Costs – Past Service Costs	Resource	Gross	Take up of Provision (Change in Pension Liability)	L401
56113000	EXP - Pension Costs – Enhancements	Resource	Gross	Take up of Provision (Change in Pension Liability)	L401
63112000	Other I&E - Interest on Scheme Liabilities	Resource	Gross	Unwinding off Discount Rate (Pensions)	L501
63113000	Other I&E – Net Interest on Scheme Liabilities	Resource	Gross	Unwinding off Discount Rate (Pensions)	L501
44512000	INC - Pension contributions receivable - employer contributions	Resource	Income	Pension Contributions Receivable	D402
44511000	INC - Pension contributions receivable - employee contributions	Resource	Income	Pension Contributions Receivable	D402
44513000	INC – Pension contributions receivable – Other income	Resource	Income	Pension income - Other	D422

Segment Attributes	
AA	Control Budget
Voted	DEL Admin
Voted	DEL Admin
Voted	DEL Admin
Voted	Dept AME
Voted	Dept AME
Voted	DEL Admin
Voted	DEL Admin
Voted	DEL Admin

Payments and benefits financed from provision on balance sheet

91621000	AI – Utilisation of Provisions – Unfunded (pay as you go) Schemes – Payment of Pensions (UK)	Resource	Gross	Pension Payments	D401
21331000	NCL – Unfunded (Pay as you go) schemes – payment of pensions (UK)	Resource	Gross	Utilisation of Provision (Pension Payments)	L402
21332000	NCL – Unfunded (pay as you go) scheme (Liabilities) – Payment of Pensions (Locally employed staff)	Resource	Gross	Utilisation of Provision (Pension Payments)	L402

Voted	Dept AME
Voted	Dept AME
Voted	Dept AME

Transfer of liabilities

21321000	NCL - Unfunded (Pay as you go) Schemes Liabilities – Group Transfer Out to Unfunded (Pay as you go)	Resource	Gross	Utilisation of Provisions (Pensions Transfers Out)	L412
21322000	NCL - Unfunded (Pay as you go) Schemes Liabilities – Group Transfers Out to Funded Public Sector Pension	Resource	Gross	Utilisation of Provisions (Pensions Transfers out)	L412
21323000	NCL - Unfunded (Pay as you go) Scheme Liabilities - Group Transfers Out to Private Sector Pension Scheme	Resource	Gross	Utilisation of Provisions (Pension Transfers Out)	L412
21324000	NCL – Unfunded (Pay as You go) Scheme Liabilities – Individual Transfers Out to Unfunded (Pay as you go) scheme	Resource	Gross	Utilisation of Provisions (Pension Transfers Out)	L142
21325000	NCL – Unfunded (Pay as You go) Scheme Liabilities – Individual Transfers Out to Funded Public Sector Pension Scheme	Resource	Gross	Utilisation of Provisions (Pension Transfers Out)	L142
21326000	NCL – Unfunded (Pay as You go) Scheme Liabilities – Individual Transfers Out to Private Sector Pension Scheme	Resource	Gross	Utilisation of Provisions (Pension Transfers Out)	L412
44521000	INC – Pension Scheme Income Group Transfers In – From Funded Public Sector Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412
44522000	INC – Pension Scheme Income Group Transfers In – from Private Sector Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412
44523000	INC – Pension Scheme Income Group Transfers In – from Unfunded (Pay as you go) Public Service Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412

Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	DEL Admin
Voted	DEL Admin
Voted	DEL Admin

44524000	INC – Pension Scheme Individual Transfers In – FROM Funded Public Sector Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412	Voted	DEL Admin
44525000	INC – Pension Scheme Individual Transfers In – FROM Funded Private Sector Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412	Voted	DEL Admin
44526000	INC – Pension Scheme Individual Transfers In – FROM Unfunded (Pay as you go) Public Service Pension Scheme	Resource	Income	Pensions contributions receivable – transfers in	D412	Voted	DEL Admin
56121000	EXP – Pension Scheme Group Transfers In – From Funded Public Sector Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
56122000	EXP – Pension Scheme Group Transfers In – From Funded Private Sector Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
56123000	EXP - Pension Scheme Group Transfers In – From unfunded (Pay as you go) Public Service Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
56124000	EXP – Pension Scheme Individual Transfers In – From Funded Public Sector Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
56125000	EXP – Pension Scheme Individual Transfers In – From Private Sector Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
56126000	EXP - Pension Scheme Individual Transfers In – From Unfunded (Pay as you go) Public Service Pension Scheme	Resource	Gross	Take Up of provisions – pensions – transfers in	L411	Voted	DEL Admin
91623000	AI – Utilisation of provisions – Unfunded schemes (Pay as you go) Schemes – Group Transfers Out to unfunded (Pay as you go) Scheme	Resource	Gross	Pension payments – Transfers Out	D411	Voted	Dept AME
91624000	AI – Utilisation of provisions – Unfunded schemes (Pay as you go) Schemes – Group Transfers Out to Private Sector Pension Scheme	Resource	Gross	Pension payments – Transfers Out	D411	Voted	Dept AME
91625000	AI – Utilisation of provisions – Unfunded schemes (Pay as you go) Schemes – Group Transfers Out to Funded Public Sector Pension Scheme	Resource	Gross	Pension payments – Transfers Out	D411	Voted	Dept AME
91626000	AI – Utilisation of provisions – Unfunded schemes (Pay as you go) Schemes – Individual Transfers Out to unfunded (Pay as you go) Scheme	resource	Gross	Pension payments – Transfers Out	D411	Voted	Dept AME
91627000	AI – Utilisation of provisions – Unfunded schemes (Pay as you go) Schemes – Individual Transfers Out to Private Sector Pension Scheme	Resource	Gross	Pension payments – Transfers Out	D411	Voted	Dept AME

91628000	AI – Utilisation of provisions – Unfunded (Pay as you go) Schemes – Individual Transfers Out to Funded Public Sector Pension Scheme	Resource	Gross	Pension payments – Transfers Out	D411
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Voted	Dept AME
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Movements in working capital (debtors and creditors)

91821000	AI – Change in debtors	Null	Null	Null	Null
91822000	AI -Change in Creditors	Null	Null	Null	Null

Non-Voted	Non-Budget
Non-Voted	Non-Budget

Purchase of Goods and Services

Purchase of goods and services accounts should be used for recording department's expenditure on procurement.

The categorisation structure has been developed to follow that used by ERG (Efficiency and Reform Group) and government commercial departments. However, such detail is only required at the Outturn stage. See the OSCAR Outturn recording guidance for the full range of purchases when recording Outturn.

Account Code	A/C Code full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
52491000	EXP – Purchase of Goods /Services – Plans Account	Resource	Gross	Purchase of Goods and Services	B101	Voted / Non-Voted Other	DEL / AME / Non- Budget Admin/Prog

Private Finance Initiative (PFI)

PFI – on balance sheet for Resource Accounts and on balance sheet for budgets

PFI arrangements in Resource Accounts and Whole of Government Accounts (WGA) have been accounted for on the basis of IFRIC 12 since the introduction of IFRS to central government. Alignment between accounts, budgets and Estimates has not, however, been sought to date under Clear Line of Sight reforms. Instead, budgets and Estimates treat arrangements in accordance with ESA10 rules. This means that there is still an element of dual recording for PFI arrangements, with it possible for PFI's to be on-balance sheet for Resource Accounts and off-balance sheet for budgets and Estimates (and vice versa).

Where PFI arrangements are on balance sheet for **both** accounts and budgets, details of those transactions which impact on the Capital and Resource budgets are provided below.

Capital Costs

Projects on-balance sheet score in capital budgets like capital expenditure undertaken directly by the department/ALB. The outstanding debt is shown on the balance sheet as a PFI creditor. This is a movement in working capital that does not impact budgets.

Resource cost

Annual repayments under the PFI contract, i.e. the unitary charge is a mix of:

- Service charge (where applicable) RDEL;
- Interest on loan (RDEL); and
- Depreciation charge on asset (ring-fenced RDEL).

Please note the following key points;

- There are separate codes for non-PFI finance leases which impact departmental accounts in the same way;
- The repayment of loan principal scores as a movement in creditors and doesn't impact on budgets. The movement in the creditor does however impact on the departmental net cash requirement, and the net movement must therefore be recorded on the additional information account codes; and
- A separate section covers the scoring Single Use Military Equipment (SUME).

OSCAR recording

Account Code	A/C Code Full Description	Budgeting Attributes					Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	SS	AA	Control Budget
58131000	EXP - Service Element of PFI Finance Leases	Resource	Gross	Rental Costs	Q101	CG	Voted	DEL Admin/Prog
62516000	FE - Interest Payable to Private Sector - Finance Leases (PFI)	Resource	Gross	Interest Payable to Private Sector	S101	CG	Voted	DEL Admin/Prog

Depreciation on Asset

53113000	EXP - Depreciation - PPE (Leased PFI)	Resource	Gross	Depreciation/Amortisation	P101	CG	Voted	DEL Admin/Prog
53119000	EXP - Depreciation - Health Trust Assets (Leased PFI)	Resource	Gross	Depreciation/Amortisation (Non-Ringfenced)	P401	CG	Voted	DEL Admin/Prog

Tangible Fixed Asset Acquisition

13912200	PPE – Plans Accounts - Cost – Additions (PFI)	Capital	Gross	Capital Additions - Fixed Assets (General)	E101	CG	Voted	DEL Prog
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Tangible Fixed Asset Disposal

13917200	PPE – Plans Accounts - Cost – Disposals (PFI)	Capital	Income	Capital Disposals - Fixed Assets (General)	E102	CG	Voted	DEL Prog
13927200	PPE – Plans Accounts - Depreciation – Disposals (PFI)	Capital	Income	Capital Disposals - Fixed Assets (General)	E102	CG	Voted	DEL Admin/Prog

PFI – on-balance sheet for Resource Accounts and off-balance sheet for budgets

In the case of a PFI arrangement that is on balance sheet for accounts, but off-balance sheet for budgets, ***no capital asset is recognised for National Accounts purposes***, although a PFI asset will be recognised in both the Resource accounts and Whole of Government Accounts (WGA).

For **budgets** only the annual unitary payment is scored. For **accounts**, however, the PFI arrangement will have to be scored as an on-balance sheet arrangement, but with non-voted spending outside budgets (i.e. non-budget). Please note the following key points;

- There are separate codes to reflect non-PFI operating leases, which impact budgets in the same way; and
- When recording the entries for accounts purposes on OSCAR – sub-segment tags should have an AA of “Non-Voted Dept” and the control budget will be Non- Budget.
- A separate section covers the scoring of Single Use Military Equipment (SUME).

OSCAR recording for Accounts

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
58131000	EXP - Service Element of PFI Finance Leases	Resource	Gross	Rental Costs	Q101	Non-Voted Dept	Non-Budget
62516000	FE - Interest Payable to Private Sector - Finance Leases (PFI)	Resource	Gross	Interest Payable to Private Sector	S101	Non-Voted Dept	Non-Budget

Depreciation on Asset

53113000	EXP – Depreciation – PPE (Leased PFI)	Resource	Gross	Depreciation/Amortisation	P101	Non-Voted Dept	Non-Budget
53119000	EXP – Depreciation – Health Trusts Assets (PFI)	Resource	Gross	Depreciation/Amortisation (Non-Ring-fenced)	P401	Non-Voted Dept	Non-Budget

Tangible Fixed Asset Acquisition

13912200	PPE – Plans Accounts- Cost – Additions (PFI)	Capital	Gross	Capital Additions- Fixed Assets (General)	E101	
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Non-Voted	Non-Budget
Dept	

Tangible Fixed Asset Disposal

13917200	PPE – Plans Accounts - Cost – Disposals – (PFI)	Capital	Income	Capital Disposals - Fixed Assets (General)	E102	
13927200	PPE – Plans Accounts – Depreciation – Disposals (PFI)	Capital	Income	Capital Disposals - Fixed Assets (General)	E102	

Non-Voted Dept	Non-Budget
Non-Voted Dept	Non-Budget

OSCAR recording for Budgets

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
91151000	AI - PFI - Rentals under PFI Operating Leases - Buildings	Resource	Gross	Rental Costs	Q101
91152000	AI - PFI - Rentals under Operating Leases - Land	Resource	Gross	Rental Costs	Q101
91153000	AI - PFI - Rentals under PFI Operating Leases - Hire of Plant & Machinery	Resource	Gross	Rental Costs	Q101
91154000	AI - PFI - Rentals under PFI Operating Leases - Other Rentals	Resource	Gross	Rental Costs	Q101

Segment Attributes	
AA	Control Budget
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

PFI – off-balance sheet for Resource Accounts and off-balance sheet for budgets

IFRS does not allow for the building up of residual interest on the capitalised asset of off-balance sheet projects. This concept has never applied to the reporting of budgets or National Accounts. Please note the following key points;

- There are separate codes to reflect non-PFI operating leases, which impact departmental accounts and budgets in the same way.

OSCAR recording of charge

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates column	Economic Category	EC Code	AA	Control Budget
58121000	EXP - Rentals under PFI Operating Leases - Land	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58122000	EXP - Rentals under PFI Operating Leases - Buildings	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58123000	EXP - Rentals under PFI Operating Leases - Plant & Machinery	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog
58124000	EXP - Rentals under PFI Operating Leases - Other Rentals	Resource	Gross	Rental Costs	Q101	Voted	DEL Admin/Prog

PFI – off-balance sheet for Resource Accounts and on-balance sheet for budgets

These arrangements are extremely unlikely, so if a department were to believe it has such an arrangement, they should contact the Classifications branch of GFR

[Classifications - HMT](#)

Prior Period Adjustments (PPAs)

Prior Period adjustments (PPAs) are adjustments to past years outturn. There are two types of PPAs which HMT are concerned about:

- A restatement of data following a change in accounting standards; or
- The correction of an error or omission in the previous recording of data.

A PPA arising out of a change in accounting standards will be regarded as a classification change and as such budgets will be restated, with the department being no better or worse off than before. Departments should record the corrected Outturn data on OSCAR against the relevant account code.

However, where the PPA arises as a result of a policy change initiated by the department or as a result of other departmental decisions, errors or omissions, the department's budget will be impacted as spending will be restated.

NOTE

PPAs should be reflected in an Estimate as Non-budget spending. This includes any PPAs arising as a result of errors and omissions that are discovered in time.

Example

In June 2019 Department A conducted a review of their assets currently listed on the balance sheet in preparation of publishing their accounts. This review uncovered the fact that there were assets that had previously been recorded as being under-construction had in fact been brought into operation and from that date had a nil value.

As the change was implemented in 2016-17 the department now needs to reflect the impairment by means of a PPA in the 2019-20 Supplementary Estimate. The PPA will be the total value of the impairment for all years for which Parliamentary approval is now being sought (2016-17 and 2017-18).

Once the Supplementary Estimate has been voted the PPA entries are reversed out and the Outturn data on OSCAR is amended to reflect the correct position.

Supplementary Estimate Scoring

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
91861000	Voted/Non-budget	X***1234	Resource	Gross	0	0	0	5,500

Post Supplementary Estimate Scoring

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
91861000	Voted/Non-Budget	X***1234	Resource	Gross	0	0	0	-5,500
53512000	Voted/AME	X***1234	Resource	Gross	2,750	2,750	0	0

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category		EC Code	
91861000	Ai – Resource PPA (Gross)	Other Non-Budget	Gross	PPA (Resource)		U201	Voted
91862000	AI – Resource PPA (Income)	Other Non-Budget	Gross	PPA (Resource)		U201	Voted
91863000	AI – Capital PPA (Gross)	Other Non-Budget	Gross	PPA (Capital)		U211	Voted
91864000	AI – Capital PPA (Income)	Other Non-Budget	Gross	PPA (Capital)		U211	Voted

AA	Control Budget
Voted	Non-budget
Voted	Non-budget
Voted	Non-budget
Voted	Non-budget

Provisions

A provision is a liability of uncertain timing or amount. A cost is recognised in the departmental resource accounts when a department has a present obligation (legal or constructive) as a result of a past event, when it is probable that a transfer of economic benefits will be required to settle this obligation and a reliable estimate can be made of the amount of that obligation.

The resource budget recognises the cost in AME at the same time that the resource accounts do. When the cash is released to pay the obligation, the cash is scored in DEL with the offsetting negative release in AME reflecting the reduction in the liability. Please note that OSCAR will validate that the expense is recorded in AME (except for regulators and certain independent bodies) and will also validate that the cash payment and release net to zero.

Whilst there will be no change in the overall budget – there is an AME-DEL switch. The DEL impact must be absorbed within the current control limit, unless there is specific GEP approval for an increase in overall DEL.

Example

Department A is facing a challenge from former employees for compensation based upon the department's negligence. As the department are confident that they could successfully defend against the challenge, no budget provision was made. At a subsequent test case, the court found that the department had been negligent and damages are awarded. The department is confident of the number of employees who will come forward to claim compensation following the test case and will need to make a provision for the additional cost.

Year 1 – take up/recognition of the provision

CoA Code	Segment Attributes	Segment Number	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
58221000	Voted/Departmental AME	X***1234	Resource	Gross	0	6,250	5,450	0

Note that the same coding would be used to change the value of the provision

Year 2 – Utilisation of the provision: reduction in liability and cash release

CoA Co	Segment Attributes	Segment	Economic Budget	Estimates Column	2025-26	2026-27	2027-28	2028-29
23813000	Voted/Departmental AME	X***1234	Resource	Gross	0	0	-6,250	-5,450
91439000	Voted/DEL Prog	X***1234	Resource	Gross	0	0	6,250	5,450
5*****	Voted/DEL Prog	X***1234	Resource	Gross	0	0	-6,250	-5,450

A further fully worked example can be found in the OSCAR Recording Guidance Case Studies

Account Code		A/C Code Full Description	Budgeting Attributes				Segment Attributes	
			Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget

Take up/recognition of provision

58211000	EXP - Provisions Expense - Early Departures	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58212000	EXP - Provisions Expense - Untaken Staff Leave	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58218000	EXP - Provisions Expense - Unbilled Legal Fees	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58221000	EXP - Provisions Expense - Legal Claims	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
63211000	Other I&E - Unwinding of discount in provisions	Resource	Gross	Unwinding of discount rate - provisions	L201	Voted	Dept AME
58216000	EXP - Provisions Expense - Deferred Corporation Taxation	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58213000	EXP - Provisions Expense - Environmental Damage	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58214000	EXP - Provisions Expense - Nuclear Decommissioning	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58215000	EXP - Provisions Expense - Clinical Negligence	Resource	Gross	Take up of Provision	L101	Voted	Dept AME
58217000	EXP - Provisions Expense - Coal Health	Resource	Gross	Take up of Provision	L101	Voted	Dept AME

58222000	EXP – Provisions expense – Emissions liability	Resource	Gross	Take up of Provision	L101
58223000	EXP – Provisions expense – landfill usage	Resource	Gross	Take up of Provision	L101
58224000	EXP – Provisions expense – EU disallowances	Resource	Gross	Take up of Provision	L101
58225000	EXP – Provisions expense - Dilapidations	Resource	Gross	Take up of Provision	L101
58229000	EXP - Provisions Expense - Other	Resource	Gross	Take up of Provision	L101
58219000	EXP - Provisions Expense - Bad Debts	Resource	Gross	Take up of Provision	L101

Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME
Voted	Dept AME

Provision Utilisation - cash payment

91413000	AI – Utilisation of Provisions – Additions – POA & AUC (IA)	Capital	Gross	Capital additions – Intangible assets (General)	E111
91429000	AI - Utilisation of Provisions - Other Staff Costs	Resource	Gross	Pay	A101
91439000	AI – Utilisation of Provisions – Good & Services - Other	Resource	Gross	Purchase of Goods & Services	B101
91492000	AI - Utilisation of Provisions - Social Assistance Benefits	Resource	Gross	Current Grants to Private Sector – Households	D121
91450000	AI - Utilisation of Provisions - Subsidies to Private Sector	Resource	Gross	Subsidies to Private Sector	C101
91447000	AI - Utilisation of Provisions - Current Grants to Local Government	Resource	Gross	Current Grants to Local Government	D501
91443000	AI - Utilisation of Provisions - Capital Grants to Overseas Bodies	Capital	Gross	Capital Grants to Overseas	G201
91493000	AI - Utilisation of Provisions - Impairments - Bad Debts	Resource	Gross	Bad Debts	R201
91441000	AI - Utilisation of Provisions - Capital Grants to Local Government	Capital	Gross	Capital Grants to Local Government	G501
91442000	AI - Utilisation of Provisions - Capital Grants to Public Corporations	Capital	Gross	Capital Grants to Public Corporations	G301

Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Prog
Voted	DEL Admin/Prog
Voted	DEL Prog
Voted	DEL Prog

91444000	AI - Utilisation of Provisions - Capital Grants to Private Sector - Companies	Capital	Gross	Capital Grants to Private Sector – Companies	G101
91445000	AI - Utilisation of Provisions - Capital Grants To Private Sector - Persons & Non Profit Institutions Serving Households (NPISH)	Capital	Gross	Capital Grants to Private Sector - Households and NPISH	G131
91446000	AI - Utilisation of Provisions - Capital Grants To Central Government	Capital	Gross	Capital Grants to Central Government	G601
91448000	AI - Utilisation of Provisions - Current Grants to Overseas Bodies	Resource	Gross	Current Grants to Overseas	D201
91449000	AI - Utilisation of Provisions - Current Grants to Private Sector - Non Profit Institutions Serving Households (NPISH)	Resource	Gross	Current Grants to Private Sector – NPISH	D111
91451000	AI - Utilisation of Provisions - Subsidies to Public Corporations	Resource	Gross	Subsidies to Public Corporations	C301

Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog
Voted	DEL Admin/Prog

Provision Utilisation - reduction in liability

23713000	NCL - Provisions - Early Departure - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23723000	NCL - Provisions - Untaken Staff Leave - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23733000	NCL - Provisions - Environmental Damage - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23743000	NCL - Provisions - Nuclear Decommissioning - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23753000	NCL - Provisions - Clinical Negligence - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23763000	NCL - Provisions - Deferred Corporation Tax - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23773000	NCL - Provisions - Coal Health - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23783000	NCL - Provisions - Unbilled Legal Fees - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23793000	NCL - Provisions - Bad Debts - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23813000	NCL – Provisions - Legal Claims - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23823000	NCL - Provisions - Emissions Liability - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23833000	NCL - Provisions - Landfill Usage - Utilisation	Resource	Gross	Utilisation of Provisions	L102

Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME

23843000	NCL - Provisions - EU Disallowance - Utilisation	Resource	Gross	Utilisation of Provisions	L102
23851200	NCL – Provisions – Dilapidations - Utilisation	Resource	gross	Utilisation of Provisions	L102
23893000	NCL - Provisions - Other - Utilisation	Resource	Gross	Utilisation of Provisions	L102
26725100	CL - Provisions – Other - Utilisation	Resource	Gross	Utilisation of Provisions	L102

Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME
Voted	DEPT AME

Public Corporations

Public corporations (PC's) are recorded in budgets on an "external finance basis" as such the transactions of the PC will in most cases be outside the departmental budget. The budget of the sponsoring department will show all transactions between the department and the PC. If the PC undertakes any borrowing the financing raised will also be recorded in the departmental budget. Please note the following key points:

- For **Self-Financing Public Corporations (SFPC's)** all transactions will be the same as for PC's, **but will score in AME**, with the exception of any subsidy paid by the department or any underperformance charges which will score in Resource DEL and capital grants which will score in Capital DEL; and
- Care should be taken to use the correct account for the type of provision being scored.

Subsidies

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
54611000	EXP – Subsidies to Public Corporations (PCs)	Resource	Gross	Subsidies to Public Corporations	C301	Voted	DEL Prog
54616000	EXP – EU Subsidies to Public Corporations (PCs)	Resource	Gross	Subsidies to Public Corporations	C301	Voted	DEL Prog
91451000	AI – Utilisation of provisions – Subsidies to PCs	Resource	Gross	Subsidies to Public Corporations	C301	Voted	DEL Prog
44823000	INC – Housing Revenue Account Surpluses	Resource	Gross	Surpluses from Public Corporations	C302	Voted	DEL Prog
59148000	EXP – Subsidies to public Corporations (PC) – Research & Development	Capital	Gross	Subsidies to Public Corporations (R&D)	C401	Voted	DEL Prog
54113000	EXP – Capital Grants to Public Corporations	Capital	Gross	Capital Grants to PCs	G301	Voted	DEL Prog
54119000	EXP – EU capital Grants to Public Corporations (PCs)	Capital	Gross	Capital Grants to PCs	G301	Voted	DEL Prog
91442000	AI – Utilisation of provisions – Capital Grants to Public Corporations (PCs)	Capital	Gross	Capital Grants to PCs	G301	Voted	DEL Prog
16592300	NCA - Other Loans - Additions (Public Corporations)	Capital	Gross	Lending to Public Corporations	H301	Voted	DEL Prog

18592300	CA – Loans – Additions (Public Corporations)	Capital	Gross	Lending to Public Corporations	H301	Voted	DEL Prog
16596300	NCA - Other Loans - Repayments (Public Corporations)	Capital	Income	Lending to Public Corporations – Repayment	H302	Voted	DEL Prog
18596300	CA – Loans – Repayments (Public Corporations)	Capital	Income	Lending to Public Corporations – Repayment	H302	Voted	DEL Prog
16535200	NCA - Share and Equity Type Investments - Disposals (Public corporations)	Capital	Income	Investment in Public Corporations (Inc PDC) - Disposals	K302	Voted	DEL Prog
16532200	NCA – Shares and equity type investments Additions (Public Corporations)	Capital	Gross	Investment in Public Corporations (inc PDC) - Additions	K301	Voted	DEL Prog
61521000	FI - Dividend Receivable from Public Corporations (PCs) - Public Dividend Capital (PDC)	Resource	Income	Dividends Receivable from Public Corporations	J302	Voted	DEL Prog
61523000	FI - Dividends Receivable from Public Corporations (PCs) - Joint Venture and Associates	Resource	Income	Dividends Receivable from Public Corporations	J302	Voted	DEL Prog
61524000	FI - Dividends Receivable from Public Corporations (PCs) - Shares & Other Similar Instruments	Resource	Income	Dividends Receivable from Public Corporations	J302	Voted	DEL Prog
16552000	NCA – Public Dividend Capital (PDC) Additions	Capital	Gross	Investment in Public Corporations (Inc PDC) - Additions	K301	Voted	DEL Prog
16556000	NCA – Public Dividend Capital (PDC) Repayments	Capital	Income	Investment in Public Corporations (Inc PDC) - Disposals	K302	Voted	DEL Prog
61522000	FI - Dividends Receivable from Public Corporations (PCs) - Equity Withdrawal	Capital	Income	Investment in Public Corporations (Inc PDC) - Disposals	K302	Voted	DEL Prog
53553000	EXP – Write Off - Loans (Public Corporations) (including PDC)	Resource	Gross	Loan Write-Offs (Mutual Consent)	R101	Voted	DEL Prog
91851000	AI – PC market and Overseas borrowing	Capital	Gross	PC Market and Overseas borrowing	R401	Voted	DEL Prog
91851100	AI – PC market and overseas borrowing (PCMOB) (Non-PFI)	Capital	Gross	PC Market and Overseas borrowing	R401	Voted	DEL prog
62513000	FE – Interest payable to Public Corporations (PC)	Resource	Gross	Interest payable to Public Corporations	S301	Voted	DEL Prog
61514000	FI – Interest receivable from Public Corporations (PCs)	Resource	Income	Interest receivable from Public Corporations	S302	Voted	DEL Prog

Recoverable (refundable) VAT – Note

Budgets are set net of recoverable VAT, i.e. recoverable VAT does **not** feature in budgets.

Where a department pays VAT that it will later recover, then only the element of the payment that excludes VAT is a cost in the Statement of Net Comprehensive Expenditure (SoCNE) and therefore in budgets. The actual cash paid above that amount (i.e. the VAT) leads to an **increase in debtors** (Dr debtors / Cr cash)

When the VAT is repaid that leads to a **decrease in the debtors** and an increase in cash (Cr debtors / Dr cash).

The net movement in this debtor feeds into the departmental Net Cash Requirement and must be recorded in accordance with the additional information section of the chart of accounts as a movement in working capital.

Example

Department A pays £ 120 for a good of which £ 20 is VAT.

RDEL Budget	100
Debtors	20
NCR	120

If the VAT is recoverable then the debtors are credited when HMRC repays the VAT.

Debtors	(20)
NCR	(20)

Rental income

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
44712000	INC – Rental Income - Land and Non-Produced Assets	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44713000	INC – Rental Income - Investment Properties	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44714000	INC – Rental Income – Other	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
IFRS 16							
44715000	INC – Rental Income (Land) (CG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44716000	INC – Rental Income (Land) (LG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44717000	INC – Rental Income (Land) (PC)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44718000	INC – Rental Income (Buildings) (CG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44719000	INC – Rental Income (Buildings) (LG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44719100	INC – Rental Income (Buildings) (PC)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44719200	INC – Rental Income (Dwellings) (CG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/prog
44719300	INC – Rental income (Dwellings) (LG)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog
44719400	INC – Rental Income (Dwellings) (PC)	Resource	Income	Rental Income	Q102	Voted	DEL Admin/Prog

Research and Development (R & D)

The European System of Accounts 2010 (ESA 10) defines Research and Development as being “creative work undertaken on a systematic basis to increase the stock of knowledge, and use this stock of knowledge for the purpose of discovering or developing new products, included improved versions or qualities of existing products, or discovering or developing new or more efficient processes of production. Following implementation of ESA 10 most R&D costs will score to the Capital Budget.

Account Code	A/C Code Full Description	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
59141000	EXP – Permanent UK Staff – Research & Development	Capital	Gross	Pay Net (R&D)	A201	Voted	DEL Prog
59142000	EXP – Seconded UK Staff – Research & Development	Capital	Gross	Pay Net (R&D)	A201	Voted	DEL Prog
59143000	EXP - Short-Term Contract & Agency Staff in Relation to Research & Development - Full Costs	Capital	Gross	Pay Net (R&D)	A201	Voted	DEL Prog
59144000	EXP – Purchase of Goods/Services – Research & Development - Contractors	Capital	Gross	Purchase of Goods & Services (R&D)	B201	Voted	DEL Prog
59145000	EXP – Purchase of Goods/Services – Internally Generated Research & Development	Capital	Gross	Purchase of Goods & Services (R&D)	B201	Voted	DEL Prog
59146000	EXP – Purchase of Goods/Services – Research & Development – Other Outsourced	Capital	Gross	Purchase of Goods & Services (R&D)	B201	Voted	DEL Prog
59147000	EXP – Subsidies to Private Sector Companies – Research & Development	Capital	Gross	Subsidies to Private Sector(R&D)	C201	Voted	DEL Prog
59418000	EXP - Subsidies to Public Corporations (PCs) Research & Development	Capital	Gross	Subsidies to Public Corporations	C401	Voted	DEL Prog
59419000	EXP - Current Research & Development Grants to Private Sector - Persons & Non-Profit Institutions	Capital	Gross	Current Grants to Private Sector - NPISH (R&D)	D701	Voted	DEL Prog
59151000	EXP - Current Research & Development Grants to Rest of the World	Capital	Gross	Current Grants to Rest of the World (R&D)	D801	Voted	DEL Prog
44851000	INC – Sales of Research & Development Services	Capital	Income	Sales of Goods & Services (R&D)	B202	Voted	DEL Prog

Reversionary Interest

During the life of some lease/PFI deals a reversionary interest may be built up (departments should check with the accountants where they believe this to be the case). When the unitary payment is paid, not all the amount is expensed in the SoCNE. Rather part is scored as an increase in assets (reversionary interest), which in time will be used to acquire the physical asset. As the RI builds up on the balance sheet, this is treated as a cost in capital budgets (as it is in effect net lending to the private sector). When the asset comes on the balance sheet the increase in the fixed asset (building) and reduction in the RI (Dr fixed assets/Cr RI) is treated as a repayment of the loan, a benefit to the capital budget, and the acquisition of a building, i.e. a cost in the capital budget. There is no net cost therefore. Although these transactions should be equal and opposite (as long as the right amount of RI has built up) and as such should have no further impact on the capital budget, it is important to score these transactions so that the building is shown as coming onto the public sector balance sheet. Please note the following key point:

- Reversionary interest applies only to projects signed before the 1st April 2009.

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
16592500	NCA - Other Loans – Additions (Private Sector - Companies)	Capital	Gross	Lending to Private Sector – Companies	H101
16596500	NCA - Other Loans – Repayments (Private Sector - Companies)	Capital	Income	Lending to Private Sector - Companies – Repayment	H102
1*****	As appropriate to record asset acquisition	Capital	Gross		

Segment Attributes	
AA	Control Budget
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog

Single Use Military Equipment (SUME)

Single Use Military Equipment (SUME) refers to assets (i.e. weapons) which can't be used by civilian organisations to produce goods and services. Whilst National Accounts ESA10 now differentiates between military inventories and weapons systems, the former are durable military goods (i.e. ammunitions, rockets, some missiles, bombs, torpedoes etc.) and are treated as inventories. Spending will be included within Capital DEL at the time the equipment is purchased. When consumed the value of such inventories will be included within Resource DEL (with a corresponding reduction in Capital DEL).

Weapons systems (ships, planes, tanks and other large single use capital items) are treated as capital spending in National Accounts and will be included within Capital DEL.

Dual use military equipment is any asset which could be used by civilian organisations to produce goods and services (e.g. airfields). National Accounts treats expenditure on almost all fixed structures as being Capital and as such will be included within Capital DEL.

Depreciation for SUME assets scores within its own ring-fenced part of DEL.

Account Code	A/C Code Full Description	Budgeting Attributes					
		Economic Budget	Estimates Column	Economic Category		AA	Control Budget
11812900	PPE – SUME (OWNED) – COST – CAPITALISED PROVISIONS	Capital	Gross	Take up of provisions (SUME)	E401	Voted	DEL Prog
13912100	PPE – Plans Account – Cost – Additions (SUME Non-PFI)	Capital	Gross	Capital Additions - Fixed Assets (SUME)	E201	Voted	DEL Prog
13917100	PPE – Plans Account - Cost – Disposals (SUME Non-PFI)	Capital	Income	Capital Disposals - Fixed Assets (SUME)	E202	Voted	DEL Prog
13927100	PPE – Plans Accounts Depreciation – Disposals (SUME Non-PFI)	Capital	Income	Capital Disposals - Fixed Assets (SUME)	E202	Voted	DEL Prog
15912100	IA – Plans Accounts – Additions (SUME)	Capital	Gross	Capital Additions – Intangible Assets (SUME)	E211	Voted	DEL Prog
15917100	IA – Plans Accounts – Disposals (SUME)	Capital	Income	Capital Disposals - Intangible Assets (SUME)	E212	Voted	DEL Prog
15927100	IA – Plans Accounts – Depreciation – Disposals (SUME)	Capital	Income	Capital Disposals – Intangible Assets (SUME)	E212	Voted	DEL Prog

18372200	CA – Inventories – Raw materials and consumables SUME Capital	Capital	Gross	Capital additions – inventories	F101
53114000	EXP – Depreciation – Single Use Military Equipment (SUME) (Owned)	Resource	Gross	Depreciation/Amortisation	P101
53115000	EXP – Depreciation – Single Use Military Equipment (SUME) – (Leased Non-PFI)	Resource	Gross	Depreciation/Amortisation	P101
53116000	EXP – Depreciation – Single Use Military Equipment (SUME) (Leased PFI)	Resource	Gross	Depreciation/Amortisation	P101
53162000	EXP – Amortisation – Intangible Assets – Single Use Military Equipment (SUME)	Resource	Gross	Depreciation/Amortisation	P101
53513000	EXP – Impairment – PPE – (SUME) - Normal Course of Business	Resource	Gross	Impairment/Revaluation	P101
53514000	EXP – Impairment PPE – (SUME) – Other	Resource	Gross	Impairment/Revaluation	P101
53533000	EXP – Impairment – IA – SUME) – Normal Course of Business	Resource	Gross	Impairment/Revaluation	P101
53534000	EXP – Impairment – IA – (SUME) – Other Impairments	Resource	Gross	Impairment/Revaluation	P101
53582000	EXP – Revaluations – PPE – (SUME)	Resource	Gross	Impairment/Revaluations	P101
53584000	EXP – Revaluations – IA – (SUME)	Resource	Gross	Impairment/Revaluations	P101

Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL Prog
Voted	DEL/AME
Voted	DEL Prog
Voted	DEL/AME
Voted	DEL Prog
Voted	DEL Prog

Staff Costs

Staff Costs including Salary, Employer's Pension, and Bonuses etc.

The Statement of Comprehensive Net Expenditure (SoCNE) includes all cost associated with employing staff, which fall within the following categories and generally score in DEL:

- Pay in cash and in kind, including payments of National Insurance Contributions (NICs);
- (Excludes payments of Accruing Superannuation Liability Charges (ASLC) and payments to locally engaged staff overseas);
- Pay in cash and in kind of locally engaged staff overseas;
- Payments of Accruing Superannuation Liability Charges (ASLC).

Please note the following key points:

- Where pension liabilities accrue to the departments', or ALB's, own accounts then please see the pensions scoring section;
- Care should be taken to use the correct account for the element of pay being recorded; and
- Care should be taken to use the correct AA code to show whose Resource budget is reflecting the expenditure.

Account Code	A/C Code Full Description	Budgeting Attributes					Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	SS	AA	Control Budget
51191000	EXP – Staff Costs Plans Account	Resource	Gross	Pay	A101	CG	Voted	DEL /AdminProg
58212000	EXP – Provisions Expense – Untaken staff leave	Resource	Gross	Take up of provision	L101	CG	Voted	AME Prog

At the Plans stage all staff costs go onto the generic Plans account set out above. It is only once Outturn is available that the costs are split into basic salary, national insurance, pension etc. See the Outturn Recording Guidance for more detail.

Staff Costs - Capitalised Staff Costs

Capitalised staff costs are only recorded at the point of Outturn. See Outturn Recording Guidance for details.

Standardised guarantees

Standardised guarantees are a rare form of expenditure. Normally guarantees would be counted as a contingent liability for national accounts purposes, until such point as the guarantee is called. However, in the case of a standardised guarantee the impact of the guarantee is taken **immediately** in budgets rather than at the actual impact of the call on the guarantee.

Currently only a few schemes will need to make use of the code for standardised guarantees: the Coronavirus Business Loan Scheme (CBLS), Coronavirus Business Interruption Loan Scheme (CLBILS), Bounce Back Loan Scheme (BBLS) and Recovery Loan Scheme (RLS). **HM Treasury consent should be obtained before using this code for any other scheme other than the aforementioned Covid-related schemes.**

If the guarantee is called then cash is required to settle the call, so cash will need to be factored into the calculation of the net cash requirement (NCR) of the departmental Estimate.

Account Code A/C Code Full Description		Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	Economic Code
54123000	EXP – Standardised guarantees	Capital	Gross	Standardised guarantees	E501
91822000	AI – CHANGE IN CREDITORS	n/a	n/a	n/a	n/a

Segment Attributes	
AA	Control Budget
Voted	DEL Prog/Dept AME
Non-Voted	Non-budget

Stocks (aka inventories)

Stocks - other than those whose net movements score in budgets

The purchase or disposals of most types of stocks do not score in budgets. However, they do impact on the net cash requirement and so need to be recorded. The consumption of stocks scores to the resource budget and includes normal foreseeable obsolescence and recurrent pilfering. Write-off of stock which is outside the production process scores in the resource budget. Please note the following key points:

- Care should be taken to use the correct account code to ensure that spending impacts on departmental budgets in the right manner and at the right time;

Account Code	A/C Code Full Description	Budgeting Attributes					Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	SS	AA	Control Budget
91823000	AI – Change in Inventories	n/a	n/a	n/a		n/a	Voted	Non-Budget
18355000	CA - Inventories – Goods for Resale and Finished Inventories - Disposals	n/a	n/a	n/a		n/a	Voted	Non-Budget
52491000	EXP – Purchase of Goods/Services – Plans Account	Resource	Gross	Purchase of Goods and Services	B101	CG	Voted	DEL Prog
53561000	EXP – Write Offs – Inventories (Not treated as Fixed Assets)	Resource	Gross	Inventory write-offs	F201	CG	Voted	DEL Prog

Stocks - whose net movements score in budgets

The purchase or disposals of stocks of certain classes of assets score in the capital budget. The profit or loss on disposal of these classes of asset will score in the resource budget in the same way as other profit or loss. The write off of stocks which are outside the production process will score to the resource budget. Impairment or other resource costs associated with the ownership of the asset should be scored as appropriate (details can be found in the earlier guidance on impairments)

- Care should be taken to use the correct account code to ensure that the spending scores correctly in the departmental budgets; and
- In addition to the correct account code the correct combination of AA and budget boundary tags will ensure that the spending scores in the departmental budget

Account Code	A/C Code Full Description	Budgeting Attributes					Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	SS	AA	Control Budget
18312000	CA - Inventories – Land - Additions	Capital	Gross	Capital Additions – Inventories	F101	CG	Voted	DEL Prog
18332000	CA - Inventories – Buildings - Additions	Capital	Gross	Capital Additions – Inventories	F101	CG	Voted	DEL Prog
18322000	CA - Inventories - Land (WISC) - Additions	Capital	Gross	Capital Additions – Inventories	F101	CG	Voted	DEL Prog
18342000	CA - Inventories - Buildings (WISC) - Additions	Capital	Gross	Capital Additions – Inventories	F101	CG	Voted	DEL Prog
18315000	CA - Inventories – Land - Disposals	Capital	Income	Capital Disposals – Inventories	F102	CG	Voted	DEL Prog
18335000	CA - Inventories – Buildings - Disposals	Capital	Income	Capital Disposals – Inventories	F102	CG	Voted	DEL Prog
18325000	CA - Inventories - Land (WISC) - Disposals	Capital	Income	Capital Disposals – Inventories	F102	CG	Voted	DEL Prog
18345000	CA - Inventories - Buildings (WISC) - Disposals	Capital	Income	Capital Disposals – Inventories	F102	CG	Voted	DEL Prog
18372100	CA – Inventories – Raw materials – additions (in budgets)	Capital	Gross	Capital Additions – Inventories	F101	CG	Voted	DEL Prog
18375100	CA – Inventories – Raw materials – disposals (in budgets)	Capital	Income	Capital Disposals – Inventories	F102	CG	Voted	DEL Prog
58311000	EXP - Profit on Disposal - PPE (Netted Off)	Resource	Gross	Profit on Disposal of Fixed Assets	X102	CG	Voted	DEL Prog
58321000	EXP - Loss on Disposal - PPE	Resource	Gross	Loss on Disposal of Fixed Assets	X101	CG	Voted	DEL Prog

Student Loans

Student loans are offered at a loan rate lower than the government's cost of capital by departments and the devolved administrations. Over the lifetime of the loans there is therefore an effective subsidy being given. To account for this subsidy an impairment is recorded and will be valued at the difference between the expected income from the loans and the costs of delivering them at the governments cost of capital (agreed as 2.2% for loans). There is a secondary impairment which accounts for the "policy" write offs. In certain circumstances departments or the devolved administrations may decide that the loan can be written off (e.g. death or disability of the owner of the debt). These impairments will be scored at the same time as when the loan is issued. When recording student loans the following transactions need to be recognized: Please note the following specific recording treatments;

Net lending in AME

- Initial lending of principal amount;
- Capitalisation of interest that has accrued but has not been received (i.e. new net lending as a result of capitalised interest); and
- Repayment of lending (both the original principal and capitalised interest elements of the lending).

Costs in Resource DEL in respect of loans

- Recognition of provision liability for the interest rate subsidy;
- Unwinding of the discount rate that has been applied to the calculation of the interest rate subsidy provision; and
- Inflation adjustment.

Benefits to Resource DEL in respect of loans

- Income from the provision credited to the OCS; and
- Interest as it accrues.

Bad debt provisions

- Provision for bad debt;
- Utilisation of bad debt provision; and
- Release of bad debt provision.

Account Code	A/C Code Full Description	Budgeting Attributes					Segment Attributes	
		Economic Budget	Estimates column	Economic Category	EC Code	SS	AA	Control Budget
16582000	NCA - Student Loans - Additions	Capital	Gross	Lending to Private Sector - Households and NPISH	H131	CG	Voted	Dept AME
16582500	NCA - Student Loans – Additions – (Interest Capitalised)	Capital	Gross	Lending to Private Sector - Households and NPISH	H131	CG	Voted	Dept AME
16585000	NCA – Student Loans - Disposal	Capital	Income	Lending to the private sector – Companies - repayment	H102	CG	Voted	Dept AME
16586000	NCA - Student Loans - Repayments	Capital	Income	Lending to Private Sector - Households and NPISH – Repayment	H132	CG	Voted	Dept AME
18582000	CA – Student Loans - Additions	Capital	Gross	Lending to Private Sector - Households and NPISH	H131	CG	Voted	Dept AME
18582500	CA – Student Loans – Additions (interest capitalised)	Capital	Gross	Lending to Private Sector - Households and NPISH	H131	CG	Voted	Dept AME
18586000	CA – Student Loans - Repayments	Capital	Income	Lending to Private Sector - Households and NPISH – Repayment	H132	CG	Voted	Dept AME
53564000	EXP – Impairment – Student Loans	Resource	Gross	Student Loans Impairment	P301	CG	Voted	DEL Prog
53565000	EXP – Unwinding of discount Student loans	Resource	Gross	Student Loans Impairment	P301	CG	Voted	DEL Prog
63211000	Other I&E - Unwinding of Discount in Provisions	Resource	Gross	Unwinding of Discount Rate (Provisions)	L201	CG	Voted	Dept AME
61516000	FI -Interest receivable from the Private Sector - Student Loans	Resource	Income	Interest receivable from Private Sector	S102	CG	Voted	Dept AME
58219000	EXP - Provisions Expense - Bad Debts	Resource	Gross	Take up of Provision	L101	CG	Voted	Dept AME
23893000	NCL - Provisions - Other - Utilisation	Resource	Gross	Utilisation of Provisions	L102	CG	Voted	Dept AME
91493000	AI -Utilisation of Provisions - Bad Debts	Resource	Gross	Bad Debts	R201	CG	Voted	DEL Prog

Subsidies

Subsidies are grants paid to bodies to help them carry out their functions.

Account Code	A/C Code Full Description	Budgeting Attributes				
		Economic Budget	Estimates column	Economic Category	EC Code	SS
54611000	EXP – Subsidies to Public Corporations (PC)	Resource	Gross	Subsidies – to Public Corporations	C301	CG
54612000	EXP – Subsidies to Private sector - Companies	Resource	Gross	Subsidies – to the private sector	C101	CG
54616000	EXP – EU subsidies to Public Corporations (PC)	Resource	Gross	Subsidies – to Public Corporations	C301	CG
54617000	EXP – EU subsidies to Private Sector - Companies	Resource	Gross	Subsidies – to the private sector	C101	CG

Segment Attributes	
AA	Control Budget
<i>Voted</i>	DEL Prog
<i>Voted</i>	DEL Prog
<i>Voted</i>	DEL Prog
<i>Voted</i>	DEL Prog

Write-offs

When a department extinguishes the amount owed by a debtor or other financial asset, this is accounted for as a **write-off**. In other words, the recorded value of an asset is reduced to zero. The Statement of Comprehensive Net Expenditure (SoCNE) will record a charge in respect of the adjustment and the balance sheet value of the asset will be reduced to zero.

For National Accounts purposes, it is necessary to distinguish between written off bad debts that are:

- considered to be **unilateral**; and
- written off **by mutual consent**.

Unilateral write-off

Unilateral write-off of a debt is considered to be one where the asset has become un-collectable (the department may still choose to apply debt recovery measures), rather than one where a policy decision has been taken not to collect the debt (mutual consent) which is usually in relation to a loan.

Write Off (unilateral)

Account Code	A/C Code Full Description	Budgeting Attributes			
		Economic Budget	Estimates Column	Economic Category	EC Code
53561000	EXP – Write-off - Inventories (Not treated as fixed assets)	Resource	Gross	Inventory write Off	F201
53562000	EXP – Write-off of Bad Debts NON-RINGFENCED	Resource	Gross	Bad Debts	R201

Segment Attributes	
AA	Control Budget
Voted	DEL Prog /Dept AME
Voted	DEL prog/ Dept AME

Write Off (Mutual consent)

Debts written off as a **result of a policy decision**, taken by the department, are classed as ***Mutual Consent write-offs***.

The decision to write-off is taken by the department. This is a policy decision not to collect the debt. It can arise, for example, in relation to a loan. In effect the department has turned the transaction into a grant/gift.

Although termed “by mutual consent” there does not need to be a formal agreement with the debtor. It is enough that the debt is not pursued that potentially could be recovered.

Account	Account Long Name	Budgeting Attributes				Segment Attributes	
		Economic Budget	Estimates Column	Economic Category	EC Code	AA	Control Budget
53553000	EXP – Write offs - Loans - Public Corp. (Inc. PDC)	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME
53556000	EXP - Write offs - Loans - Private Sector - Other	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME
53555000	EXP – Write offs - Loans - Private Sector - Companies	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME
53554000	EXP – Write offs - Loans - Overseas	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME
53551000	EXP – Write offs - Loans - Central Government	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME
53552000	EXP – Write offs - Loans - Local Government	Resource	Gross	Loan Write-offs - Mutual consent	R101	Voted	DEL Prog/Dep AME

Appendix A –account codes

Account codes provide a way of describing the economic nature of transactions; that is whether they are current, capital or financial transactions, and provide a further finer breakdown. Selecting the correct account code is the bedrock of good recording on OSCAR. These codes are broken down into different series', each one relating to a specific form of transaction:

- 1 series = Assets, split between Plant, Property and Equipment (PPE), Intangible Assets (IA), Non-Current Assets (NCA), and Current Assets (CA)
- 2 series = Liabilities, split between Non-Current Liabilities (NCL) and Current Liabilities (CL)
- 3 series = Reserves (RES)
- 4 series = Income (INC)
- 5 series = Expenditure (EXP)
- 6 series = Finance Costs and Other Income and Expenses, split between Finance Income (FI) and Finance Expenses/Expenditure (FE)
- 9 series = Additional information (AI)

Appendix B - Accounting Authorities (AA)

Central Government Accounting Authorities

Voted	Supply:	All voted payments and receipts by government departments (including ALBs and DUP) provided in the annual Supply Estimates presented to the House of Commons and, subsequently, in the corresponding Appropriations Account. Includes National Non-Domestic Rates (NNDR) payments but excludes Consolidated Fund Extra Receipts and Grant in aid to NDPB's.
Non-Voted CFER	Consolidated Fund Extra Receipt (CFER):	Operating income and other extra receipts payable to the Consolidated Fund that go through the Statement of Comprehensive Net Expenditure (SoCNE). This also covers CFERs of the Scottish Consolidated Fund that are passed on to the UK Consolidated Fund.
Non-Voted CF	Other Consolidated Fund:	All payments and receipts related to the Consolidated Fund other than supply and CFERs. Includes Consolidated Fund standing services.
Non-Voted NLF	National Loans Fund (NLF):	Payments and receipts of the National Loans Fund on its lending transactions.
Non-Voted NIF	National Insurance Fund (NIF):	Payments and receipts from the GB National Insurance Fund.
Non-Voted SF	Social Fund:	Payments and receipts from the Social Fund
Non-Voted Other	Other:	Other central government payments and receipts including the Exchange and Equalisation Accounts, and the costs of collecting NHS contributions. Includes all devolved spending, PC capital spending and any other non-voted departmental spending.
Non-Voted_Dept	Departmental spending	Departmental spending <u>not</u> financed by Supply.
Non-Voted_DA	Devolved expenditure	Expenditure and income of Devolved Administrations (DAs)
Non-Voted_PC	PC spending	Public Corporation expenditure and income.

Non-Voted_CEX	Central Exchequer transactions	Movements in Central Exchequer transactions.
Non-Voted_LA	Local authorities	LA expenditure and income

Appendix C – Economic Category codes

Economic Category codes (EC's) aggregate COA break down spending within budgets into key areas of spending (e.g. pay, subsidies, capital grants etc.) and are used when compiling the Public Sector Finances, and when forecasting the fiscal position on the same basis.

EC is the key code then for fiscal planning and reporting.

EC	EC Long Name
A101	Pay
A102	Pay – recovery of costs
A201	Pay – Net (Research & Development)
B101	Purchase of goods and services
B102	Sales of goods and services
B201	Purchase of goods and services (Research & Development)
B202	Sales of goods and services (Research & Development)
C101	Subsidies - to the private sector
C201	Subsidies – to the private sector (Research & Development)
C301	Subsidies - to public corporations
C302	Surpluses - from public corporations
C401	Subsidies – to public corporations (Research & Development)
D102	Current grants from private sector - Companies
D111	Current grants to private sector – Non-Profit Institutions Serving Households (NPISH)
D121	Current grants to private sector - Households
D132	Current grants from private sector – Households and NPISH
D201	Current grants to overseas
D202	Current grants from overseas
D401	Pension payments
D402	Pension contributions - receivable

D411	Pension payments – Transfers out
D412	Pension contributions receivable – Transfers in
D422	Pension income - other
D501	Current grants to local government
D502	Current grants from local government
D601	Current grants to central government
D602	Current grants from central government
D701	Current grants to private sector – NPISH (R&D)
D801	Current grants to Rest of the World (R&D)
E101	Capital additions – Fixed assets (General)
E102	Capital disposals – Fixed assets (General)
E111	Capital additions – Intangible assets (General)
E112	Capital disposals – Intangible assets (General)
E201	Capital additions – Fixed assets (SUME)
E202	Capital disposals – Fixed assets (SUME)
E211	Capital additions – intangible assets (SUME)
E212	Capital disposals – Intangible assets (SUME)
E301	Take up of provisions (General)
E302	Utilisation of provisions (General)
E401	Take up of provisions (SUME)
E501	Standardised guarantees
F101	Capital additions – Inventories
F102	Capital disposals – Inventories
F201	Inventory write-offs
G101	Capital grants to private sector – Companies
G102	Capital grants from private sector – Companies
G131	Capital grants to private sector – Households and NPISH
G132	Capital grants from private sector – Households and NPISH
G201	Capital grants to overseas

G202	Capital grants from overseas
G301	Capital grants to public corporations
G501	Capital grants to local government
G502	Capital grants from local government
G601	Capital grants to central government
G602	Capital grants from central government
H101	Lending to private sector – Companies
H102	Lending to private sector – Companies – Repayment
H131	Lending to private sector – Households and NPISH
H132	Lending to private sector – Households and NPISH – Repayment
H201	Lending to overseas
H202	Lending to overseas – Repayment
H301	Lending to public corporations
H302	Lending to public corporations – Repayment
H501	Lending to local government
H502	Lending to local government – Repayment
H601	Lending to central government
H602	Lending to central government – Repayment
J102	Dividends receivable from private sector
J302	Dividends receivable from public corporations
K101	Investment in private sector – Additions
K102	Investments in private sector – Disposals
K301	Investments in public corporations (including PDC) – Additions
K302	Investments in public corporations (including PDC) – Disposals
L101	Take up of provisions
L102	Utilisation of provisions
L201	Unwinding of discount rate – Provisions
L401	Take up of provisions – Change in pensions liability

L402	Utilisation of provisions – Pension payments
L411	Take up of provisions – Pensions – transfers in
L412	Utilisation of provisions – Pensions transfers out
L501	Unwinding of discount rate – Pensions
M101	Expected credit loss (ECL) for IFRS 9
M102	Discharge of ECL
M201	Write off of ECL
P101	Depreciation/amortisation
P201	Impairment/revaluation
P301	Student loan impairment
P401	Depreciation/amortisation – Non-ring-fenced
Q101	Rental costs
Q102	Rental income
R101	Loan write-offs (Mutual consent)
R201	Bad debts
R301	Supported Capital expenditure
R401	PC Market and overseas borrowing
R501	Maturity of hedging contracts
R801	Miscellaneous resource costs
R802	Miscellaneous resource income
R901	Miscellaneous capital costs
R902	Miscellaneous capital income
S101	Interest payable to private sector
S102	Interest receivable from private sector
S201	Interest payable to overseas
S202	Interest receivable from overseas
S301	Interest payable to public corporations

S302	Interest receivable from public corporations
S501	Interest payable to local government
S502	Interest receivable from local government
S601	Interest payable to central government
S602	Interest receivable from central government
T102	Fines and penalties
T202	Levies, licences and regulatory income
T302	Receipt of fees and charges
T402	Donations
U101	Devolved Administration (DA) transfer ¹
U201	Prior Period Adjustment (PPA) – Resource
U211	Prior Period Adjustment (PPA) – Capital
U301	Social Fund
X101	Loss on disposal of Fixed assets
X102	Profit on disposal of Fixed assets
X201	Loss on disposal of Intangible assets
X202	Profit on disposal of Intangible assets
X401	Loss on disposal of financial assets
X402	Profit on disposal of financial assets
X502	Profit on disposal of fixed assets (net)
Y101	Notional costs
Y102	Notional income
Z101	Resource unallocated provision (non-ring-fenced)
Z201	Resource unallocated provision (ring-fenced)

¹ Refers to the cash grant paid to the Devolved Administrations (DAs) by the territorial offices

Z301	Capital unallocated provision (General)
Z401	Capital unallocated provision (Financial transactions)
Z501	Capital unallocated provision (SUME)

Appendix D - List of Abbreviations

AI	Additional Information
AME	Annually Managed Expenditure (AME)
ALB	Arm's Length Bodies (ALBs)
AUC	Assets under construction
CA	Current assets
CDEL	Capital Departmental Expenditure Limits
CFER	Consolidated Fund Extra Receipts
CG	Central Government
CL	Current liabilities
COA	Chart of accounts
DA	Departmental accounts
DEL	Departmental Expenditure limits (DEL)
DUP	Departmental unallocated provision (DUP)
ESA	European System of Accounts (ESA)
EU	European Union (EU)
EXP	Expenditure
FE	Finance expenditure
FI	Finance income
GDFCF	General domestic fixed capital formation
GEP	General expenditure policy (GEP) team
HMRC	Her Majesty's Revenue and Customs (HMRC)
IA	Intangible assets
INC	Income
LES	Locally employed staff
LG	Local government
LTAO	Licences, trademarks and artistic originals
NCA	Non-current assets
NCL	Non-current liabilities
NDPB	Non-departmental public bodies (NDPBs)
NIE	Northern Ireland Executive

NPISH	Non-profit institutions serving households
PC	Public corporation
PDC	Public dividend capital (PDC)
PFI	Public Finance Initiative (PFI)
POA	Payment on account
PPA	Prior period adjustment (PPA)
PPE	Plant, property and equipment
PSCE	Public sector current expenditure
PSGI	Public sector gross investment
PSNB	Public sector net borrowing
PSND	Public sector net debt
RES	Resource
SoCNE	Statement of comprehensive net expenditure (SoCNE)
SUME	Single use military equipment
TME	Totally managed expenditure
WISC	Work in intermediate stages of completion