

Category												25/26 final efficiency values			Expected annual Cost and Value of the efficiencies			Updated Actual / Expected Cost and Value (i.e. what the costs and value is expected to be now) of full year value														Other information		
Contact	ALB Name	Cost Centre (N/A for ALBs)	Budget Name	COFOG Code (If Known)	CCoA Code (If Known)	Budget Category	Activity Description	Cash Releasing	Function	Subcategory	Source of Efficiency	Final 25/26 FY Efficiency Value (£k)	Final 25/26 FY Cost (£k)	Final Net 25/26 FY Value (£k)	Original Forecasted FY Value (£k)	Original Forecasted Cost (£k)	Original Net Forecasted FY Value (£k)	Updated Forecasted FY Value (£k)	Updated Forecasted FY Cost (£k)	Updated Net Forecasted FY Value (£k)		Updated Forecasted FY Value (£k)	Updated Forecasted FY Cost (£k)	Updated Net Forecasted FY Value (£k)	Updated Forecasted FY Value (£k)	Updated Forecasted Cost (£k)	Updated Net Forecasted FY Value (£k)	Delivery confidence	Maturity Level	Notes				
												26/27	26/27	26/27	26/27	26/27	26/27	Q1	Q1	Q1		Q2	Q2	Q2	Q3	Q3	Q3				Q4	Q4	Q4	
[REDACTED]	MHRA		Staff Costs	7.1.0 Medical products, appliances and equipment	51111000	RDEL Programme	The introduction of new post-market surveillance requirements for medical devices created a need for additional regulatory staff. However, in response to reduced funding, the agency slowed recruitment, delivering significant efficiency savings.	No	Other		Other	1,000	-	1,000			-			-			-					Green	5	Increase in saving due to further delays in recruitment. This efficiency was reported in 2025/26 returns and has been kept on this Q1 2026/27 return for completeness.				
[REDACTED]	MHRA		Staff and Other Costs (GIA-Related)	7.5.0 R&D health		RDEL Programme	Science and Research output has been maintained at previous levels, despite a continued funding freeze which has effectively reduced grant-in-aid by 3–5% against the £12.5m baseline	No	Other		Other	438	-	438			-			-			-					Green	5	Reduces GIA need by not requiring an inflationary increase. This efficiency was reported in 2025/26 returns and has been kept on this Q1 2026/27 return for completeness.				
[REDACTED]	MHRA		Staff Costs			RDEL Programme	Additional efficiencies as MHRA fully "returns to green" (i.e. addresses backlogs) and further reduces dependence on external support in its Health Quality and Assurance Group.	Yes	Other	Workforce and organisation	Other	-	-	-	1,150	-	1,150	1,150	-	1,150		-		-				Amber	3	This is a new efficiency for the Q1 2026/27 return. The 'Amber' Delivery Confidence rating and '3' Maturing Level will be updated for the Q2 return.				
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Guidance for the efficiency quarterly reporting template

It is the responsibility of everybody working across government to ensure we are safeguarding taxpayer's money by maximising output for the minimum input. At DHSC we are committed to identifying ways of working more efficiently. Delivering our public services efficiently is a core responsibility for everyone.

Efficiency means being able to spend less to achieve the same – or greater – outputs, or to achieve higher outputs while spending the same amount. Efficiency does not include decisions to reduce costs with the intention to achieve less.

We are currently required to report on efficiencies to HM Treasury, and are working towards having a more uniform method of tracking efficiencies within DHSC Group.

This template has been created by the Financial Planning team to identify and track efficiencies being made in DHSC Group. This can be used within your DG group or ALB to track individual ways in which efficiencies are being made (ie greater outputs being achieved while spending the same, or the same output being achieved while spending less).

Within the template, please use a new line to demarcate each different efficiency. Guidance on filling out the columns within the template can be found below:

Column	Heading	Guidance
B	Contact	The name and contact details of an appropriate person who is responsible for or contactable about the efficiency.
C	ALB Name	The name of the ALB that is reporting the efficiency.
D	Cost Centre (N/A for ALBs)	DHSC Cost Centre code
E	Budget Name	Name of line of budget it relates to
F	COFOG Code (if known)	The Classification of Functions of Government Code used to categorise expenditure on OSCAR. A list of COFOG Codes has been included in this template document. See below.
G	CCoA Code (if known)	The Common Chart of Accounts used across government to enable consistency of reporting into the OSCAR system. A list of CCoA Codes with descriptions has been included in this template document. See below.
H	Budget Category	The relevant DEL / AME category (e.g. RDEL) in which the efficiency is being delivered.
I	Activity Description	A short description of what is being done to produce the efficiency (e.g. negotiating a cheaper price for laptops).
J	Cash Releasing	Define the saving that you are reporting - Yes = Cash Releasing Efficiency, No = Non-Cash Releasing Efficiency.
K	Function	Optional - demarcates function e.g. Estates, HR, Procurement etc. If this relates to a specific function, please indicate this in the drop down box.
L-N	Cost and Value	This is an area to input the expected value of the efficiency for the financial year. Column L is for the efficiency value (ie the amount the efficiency will save). Column M is for any costs required to unlock the efficiency (e.g. spending money on IT equipment which causes savings through automation). Column N is automatically calculated, and is the net value of the efficiency.
O-Z	Cost and Value	This is an area to input the updated annual value of the efficiency each quarter, in order that we are able to report quarterly to HMT. It follows the same structure as the financial year columns explained above.

		Please note - this should be an updated value for the full year value and cost, rather than the amount saved by the efficiency "per quarter".	
AA	Delivery Confidence	The level of confidence of achieving the efficiency listed. Red 0-25% confidence, Amber 25-75% confidence, Green 75%+ confidence that efficiency will be delivered.	
AB	Maturity Level	Cash releasing savings can take several years to materialise within a department's budget. Best practice reporting will identify the maturity of an efficiency measure's delivery – from inception to realisation. This enables finance teams to identify and reflect efficiencies within a wider pipeline of delivery, and so take appropriate action to make sure the delivery of efficiency savings is on track and right risk mitigations have been identified where appropriate.	
		Forecast	Maturity Level 0: Efficiency opportunity identified with basic idea and savings/benefit profile generated
			Maturity Level 1: Initiative scoped, levers identified, stakeholders engaged, and an estimate of the value of resources required are established against the benefits/savings profile
			Maturity Level 2: Initiative refined with actions for delivery; stakeholders engaged and plan agreed
		Actual	Maturity Level 3: Initiative plan finalised and developed for implementation; stakeholders involved agree to transition to delivery phase
Maturity Level 4: Outputs required by the initiative are complete			
Maturity Level 5: Activity to realise efficiency is complete, actual spend reflects efficiency saving realised			
		For more information regarding maturity levels, please refer to the Government Efficiency Framework (see FAQs below).	
AC	Notes	Any additional information which will be helpful in understanding the efficiency. This could, for example, be any rationale for delivering new efficiencies which have not previously been agreed with HMT. Please also include here any FTE impact of the efficiency (ie any impact of the efficiency on staffing).	

Frequently asked questions

What is an efficiency?

Efficiency means being able to spend less to achieve the same – or greater – outputs, or to achieve higher outputs while spending the same amount.

Efficiency does not include decisions to reduce costs with the intention to achieve less.

An efficiency as specified by this template means the

All efficiencies being achieved within your DG group can be tracked within this template.

What should I include?

Please include any examples of efficiencies within the spreadsheet which meet the definition above.

Where can I find additional information on efficiency?

The Government Efficiency Framework can be found at <https://www.gov.uk/government/publications/the-government-efficiency-framework>.

The efficiencies page within the DHSC intranet can be found at <https://intranet.dhsc.gov.uk/how-to/manageandcontrolyourbudgets/reporting-efficiencies-in-dhsc/>.

Who can I contact if I have any queries?

To discuss efficiencies at DHSC, please contact **[REDACTED]**

Given that reporting our internal efficiencies in this way is a developing process for us, we very much welcome any feedback.

Please do get in touch if you have any queries, questions or recommendations.

COFOG codes	CCoA codes	
1.1.1 Executive, legislative & fiscal affairs	11111000	PPE - LAND (OW/Gross book value of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.
1.1.2 External affairs	11112000	PPE - LAND (OW/Additions of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.
1.2.0 Foreign economic aid	11112900	PPE - LAND (OW/Recognition of a liability of uncertain timing or amount in relation to land, that gives rise to future economic benefits for the holder of the liability. The accounts should show an increase in fixed assets as well as the liability.
1.3.0 General services	11113000	PPE - LAND (OW/Land donated by a third party subject. Value of the asset should be capitalised at current value upon receipt.
1.5.0 R&D general public services	11114000	PPE - LAND (OW/Gross impairment value of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.
1.6.0 General public services n.e.c.	11115000	PPE - LAND (OW/A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement relating to dwellings land.
2.1.0 Military defence	11116000	PPE - LAND (OW/Gross revaluation value of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.
2.3.0 Foreign military aid	11117000	PPE - LAND (OW/Gross disposal value of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.

[The Government Efficiency Framework - GOV.UK](#)
[REDACTED]

2.4.0 R&D defence	11118000
2.5.0 Defence n.e.c.	11119000
3.1.1 Immigration and citizenship	11131000
3.1.2 Other police services	11132000
3.2.0 Fire-protection services	11132100
3.3.0 Law courts	11132200
3.4.0 Prisons	11132300
3.5.0 R&D public order and safety	11132400
3.6.0 Public order and safety n.e.c.	11132500
4.1.1 Enterprise and economic development	11132600
4.1.2 Employment policies	11132700
4.2.1 Market support under CAP	11132800
4.2.2 Other agriculture, food and fisheries policy	11134000
4.2.3 Forestry	11135000
4.3.0 Fuel and energy	11136000
4.4.0 Mining, manufacturing and construction	11137000
4.5.1 National roads	11137100
4.5.2 Local roads	11137200
4.5.3 Local public transport	11137300
4.5.4 Railway	11137400
4.5.5 Other transport	11137500
4.6.0 Communication	11137600
4.7.0 Other industries	11137800
4.8.0 R&D economic affairs	11138000
4.9.0 Economic affairs n.e.c.	11139000
5.1.0 Waste management	11151000
5.3.0 Pollution abatement	11152000
5.4.0 Protection of biodiversity and landscape	11154000
5.5.0 R&D environment protection	11155000
5.6.0 Environment protection n.e.c.	11156000
6.1.1 Local authority housing development	11157000
6.1.2 Other social housing development	11158000
6.2.0 Community development	11159000
6.3.0 Water supply	11211000
6.4.0 Street lighting	11212000
6.5.0 R&D housing and community amenities	11212900
6.6.0 Housing and community amenities n.e.c.	11213000
7.0.1 Medical services	11214000
7.1.0 Medical products, appliances and equipment	11215000
7.2.0 Outpatient services	11216000
7.3.0 Hospital services	11217000
7.4.0 Public health services	11218000
7.5.0 R&D health	11219000
7.6.0 Health n.e.c.	11221000
8.1.0 Recreational and sporting services	11222000
8.2.0 Cultural services	11224000
8.3.0 Broadcasting and publishing services	11225000
8.4.0 Religious and other community services	11226000
8.5.0 R&D recreation, culture and religion	11227000
8.6.0 Recreation, culture and religion n.e.c.	11228000

PPE - LAND (OW)Gross reclassification value of any owned land holdings and land underlying buildings. Land underlying or associated with dwellings to be separately disclosed.
PPE - LAND (OW)Gross value of owned land holdings and land underlying buildings transferred to another entity in the public sector at no cost (including machinery of government changes). Land underlying or associated with dwellings to be separately disclosed.
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PPE - BUILDING:Additions of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Recognition of a liability of uncertain timing or amount in relation to buildings, that gives rise to future economic benefits for the holder of the liability. The accounts should show an increase in fixed assets as well as the liability.
PPE - BUILDING:Assets such as offices, warehouses, hospitals, barracks, car parks etc donated by a third party. Value of the asset should be capitalised at current value upon receipt relating to. Any underlying and associated land to be disclosed separately.
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PPE - BUILDING:Gross value of owned offices, warehouses, hospitals, barracks, car parks etc transferred to another entity in the public sector at no cost. This will include machinery of government changes. Any underlying and associated land to be disclosed separately
PPE - BUILDING:Accumulated depreciation of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Depreciation charged in year of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Accumulated depreciation impairment value of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Amortisation associated with an impairment that has subsequently been reversed.
PPE - BUILDING:Accumulated depreciation revaluation value of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Accumulated depreciation disposal value of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately
PPE - BUILDING:Accumulated depreciation reclassification value of owned offices, warehouses, hospitals, barracks, car parks etc . Any underlying and associated land to be disclosed separately

9.1.1 Under five	11229000
9.1.2 Primary education	11231000
9.2.0 Secondary education	11232000
9.4.0 Tertiary education	11232100
9.5.0 Education not definable by level	11232200
9.6.0 Subsidiary services to education	11232300
9.7.0 R&D education	11232400
9.8.0 Education n.e.c.	11232500
10.1.1 Sickness and disability (personal social services)	11232600
10.1.2 Sickness and disability (benefits)	11232700
10.2.1 Old age (personal social services)	11232800
10.2.2 Old age (benefits)	11234000
10.3.0 Survivors	11235000
10.4.1 Family and children (personal social services)	11236000
10.4.2 Family and children (benefits)	11237000
10.5.2 Unemployment (benefits)	11237100
10.6.0 Housing	11237200
10.7.1 Social exclusion n.e.c. (personal social services)	11237300
10.7.2 Social exclusion n.e.c. (benefits)	11237400
10.9.0 Social protection n.e.c.	11237500
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PPE - BUILDING	IFRS 16: to record, as a lessor, disposals/downwards modifications in relation to offices, warehouses, hospitals, barracks, car parks, etc where there is an operating lease to a Central Government lessee
PPE - BUILDING	IFRS 16: to record, as a lessor, disposals/downwards modifications in relation to offices, warehouses, hospitals, barracks, car parks, etc where there is an operating lease to a Local Government lessee
PPE - BUILDING	IFRS 16: to record, as a lessor, disposals/downwards modifications in relation to offices, warehouses, hospitals, barracks, car parks, etc where there is an operating lease to a Public Corporation lessee
PPE - BUILDING	Gross reclassification value of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Gross value of offices, warehouses, hospitals, barracks, car parks etc under a non-PFI lease transferred to another entity in the public sector at no cost (including machinery of government). Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Depreciation charged in year of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation impairment value of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
PPE - BUILDING	Accumulated depreciation revaluation value of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation disposal value of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation reclassification value of offices, warehouses, hospitals, barracks, car parks etc under a Non-PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation value of offices, warehouses, hospitals, barracks etc under a non-PFI lease transferred to another public sector entity at no cost (including machinery of government). Underlying and associated land to be disclosed separately
PPE - BUILDING	Gross book value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Additions of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Gross impairment value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
PPE - BUILDING	Gross revaluation value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Gross disposal value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Gross reclassification value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Gross value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease transferred to another entity in the public sector at no cost (including machinery of government). Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Depreciation charged in year of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation impairment value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Amortisation associated with an impairment that has subsequently been reversed.
PPE - BUILDING	Accumulated depreciation revaluation value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation disposal value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation reclassification value of offices, warehouses, hospitals, barracks, car parks etc under a PFI lease. Any underlying and associated land to be disclosed separately
PPE - BUILDING	Accumulated depreciation value of offices, warehouses, hospitals, barracks etc under a PFI lease transferred to another public sector entity at no cost (including machinery of government). Any underlying and associated land to be disclosed separately
PPE - DWELLING	Gross book value of owned buildings used entirely or primarily as residences, including any associated structures such as garages and parking areas. Any underlying and associated land, such as gardens and yards to be separately disclosed
PPE - DWELLING	Additions of owned buildings used entirely or primarily as residences, including any associated structures such as garages and parking areas. Any underlying and associated land, such as gardens and yards to be separately disclosed

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11356000	PPE - DWELLINGGross revaluation value of buildings used entirely or primarily as residences, including associated structures such as garages and parking areas under a PFI lease. Any underlying and associated land, such as gardens and yards to be separately disclosed
11357000	PPE - DWELLINGGross disposal value of buildings used entirely or primarily as residences, including any associated structures such as garages and parking areas under a PFI lease. Any underlying and associated land, such as gardens and yards to be separately disclosed
11358000	PPE - DWELLINGGross reclassification value of buildings used entirely or primarily as residences, including associated structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens and yards to be separately disclosed
11359000	PPE - DWELLINGGross value of buildings under a PFI lease transferred to another entity in the public sector at no cost. This will include machinery of government changes. Any underlying and associated land, such as gardens and yards to be separately disclosed
11361000	PPE - DWELLINGAccumulated depreciation of buildings used entirely or primarily as residences, including associated structures such as garages and parking areas under a PFI lease. Any underlying and associated land, such as gardens and yards to be separately disclosed
11362000	PPE - DWELLINGDepreciation charged in year of buildings used entirely or primarily as residences, including associated structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens and yards to be separately disclosed
11364000	PPE - DWELLINGAccumulated depreciation impairment value of buildings used entirely or primarily as residences, including structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens and yards to be separately disclosed
11365000	PPE - DWELLINGAmortisation associated with an impairment that has subsequently been reversed.
11366000	PPE - DWELLINGAccumulated depreciation revaluation value of buildings used entirely or primarily as residences, including structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens/yards to be separately disclosed
11367000	PPE - DWELLINGAccumulated depreciation disposal value of buildings used entirely or primarily as residences, including structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens and yards to be separately disclosed
11368000	PPE - DWELLINGAccumulated depreciation reclassification value of buildings used entirely or primarily as residences, including structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens/yards separately disclosed
11369000	PPE - DWELLINGAccumulated depreciation value of buildings under a PFI lease transferred to another entity in the public sector at no cost (including machinery of government). Any underlying and associated land, such as gardens and yards to be separately disclosed
11411000	PPE - INFORMATGross book value of owned hardware used for processing data and communications
11412000	PPE - INFORMATAdditions of owned hardware used for processing data and communications
11413000	PPE - INFORMATInformation technology assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
11414000	PPE - INFORMATGross impairment value of owned hardware used for processing data and communications
11415000	PPE - INFORMATA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11416000	PPE - INFORMATGross revaluation value of owned hardware used for processing data and communications
11417000	PPE - INFORMATGross disposal value of owned hardware used for processing data and communications
11418000	PPE - INFORMATGross reclassification value of owned hardware used for processing data and communications
11419000	PPE - INFORMATGross transfer value of owned hardware used for processing data and communications where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11421000	PPE - INFORMATAccumulated depreciation of owned hardware used for processing data and communications
11422000	PPE - INFORMATDepreciation charged in year of owned hardware used for processing data and communications
11424000	PPE - INFORMATAccumulated depreciation impairment value of owned hardware used for processing data and communications
11425000	PPE - INFORMATAmortisation associated with an impairment that has subsequently been reversed.
11426000	PPE - INFORMATAccumulated depreciation revaluation value of owned hardware used for processing data and communications
11427000	PPE - INFORMATAccumulated depreciation disposal value of owned hardware used for processing data and communications
11428000	PPE - INFORMATAccumulated depreciation reclassification value of owned hardware used for processing data and communications
11429000	PPE - INFORMATAccumulated depreciation transfer value of owned hardware used for processing data and communications where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11431000	PPE - INFORMATGross book value of hardware used for processing data and communications under a Non-PFI lease
11432000	PPE - INFORMATAdditions of hardware used for processing data and communications under a Non-PFI lease
11434000	PPE - INFORMATGross impairment value of hardware used for processing data and communications under a Non-PFI lease
11435000	PPE - INFORMATA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11436000	PPE - INFORMATGross revaluation value of hardware used for processing data and communications under a Non-PFI lease
11437000	PPE - INFORMATGross disposal value of hardware used for processing data and communications under a Non-PFI lease
11438000	PPE - INFORMATGross reclassification value of hardware used for processing data and communications under a Non-PFI lease
11439000	PPE - INFORMATGross transfer value of hardware used for processing data and communications under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11441000	PPE - INFORMATAccumulated depreciation of hardware used for processing data and communications under a Non-PFI lease
11442000	PPE - INFORMATDepreciation charged in year of hardware used for processing data and communications under a Non-PFI lease
11444000	PPE - INFORMATAccumulated depreciation impairment value of hardware used for processing data and communications under a Non-PFI lease
11445000	PPE - INFORMATAmortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11446000	PPE - INFORMATAccumulated depreciation revaluation value of hardware used for processing data and communications under a Non-PFI lease
11447000	PPE - INFORMATAccumulated depreciation disposal value of hardware used for processing data and communications under a Non-PFI lease
11448000	PPE - INFORMATAccumulated depreciation reclassification value of hardware used for processing data and communications under a Non-PFI lease
11449000	PPE - INFORMATAccumulated depreciation transfer value of hardware used for processing data and communications under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11451000	PPE - INFORMATGross book value of hardware used for processing data and communications under a PFI lease
11452000	PPE - INFORMATAdditions of hardware used for processing data and communications under a PFI lease
11454000	PPE - INFORMATGross impairment value of hardware used for processing data and communications under a PFI lease
11455000	PPE - INFORMATA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11456000	PPE - INFORMATGross revaluation value of hardware used for processing data and communications under a PFI lease

11457000	PPE - INFORMAT	Gross disposal value of hardware used for processing data and communications under a PFI lease
11458000	PPE - INFORMAT	Gross reclassification value of hardware used for processing data and communications under a PFI lease
11459000	PPE - INFORMAT	Gross transfer value of hardware used for processing data and communications under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11461000	PPE - INFORMAT	Accumulated depreciation of hardware used for processing data and communications under a PFI lease
11462000	PPE - INFORMAT	Depreciation charged in year of hardware used for processing data and communications under a PFI lease
11464000	PPE - INFORMAT	Accumulated depreciation impairment value of hardware used for processing data and communications under a PFI lease
11465000	PPE - INFORMAT	Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11466000	PPE - INFORMAT	Accumulated depreciation revaluation value of hardware used for processing data and communications under a PFI lease
11467000	PPE - INFORMAT	Accumulated depreciation disposal value of hardware used for processing data and communications under a PFI lease
11468000	PPE - INFORMAT	Accumulated depreciation reclassification value of hardware used for processing data and communications under a PFI lease
11469000	PPE - INFORMAT	Accumulated depreciation transfer value of hardware used for processing data and communications under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11511000	PPE - PLANT & I/	Gross book value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11512000	PPE - PLANT & I/	Additions of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11513000	PPE - PLANT & I/	Plant and machinery assets donated by a third party subject. Value of the asset should be capitalised at current value upon receipt.
11514000	PPE - PLANT & I/	Gross impairment value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11515000	PPE - PLANT & I/	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11516000	PPE - PLANT & I/	Gross revaluation value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11517000	PPE - PLANT & I/	Gross disposal value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11518000	PPE - PLANT & I/	Gross reclassification value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11519000	PPE - PLANT & I/	Gross transfer value of owned plant and machinery, including scientific aids and surveillance equipment where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11521000	PPE - PLANT & I/	Accumulated depreciation of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11522000	PPE - PLANT & I/	Depreciation charged in year of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11524000	PPE - PLANT & I/	Accumulated depreciation impairment value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11525000	PPE - PLANT & I/	Amortisation associated with an impairment that has subsequently been reversed.
11526000	PPE - PLANT & I/	Accumulated depreciation revaluation value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11527000	PPE - PLANT & I/	Accumulated depreciation disposal value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11528000	PPE - PLANT & I/	Accumulated depreciation reclassification value of owned plant and machinery not covered by other categories, including scientific aids and surveillance equipment
11529000	PPE - PLANT & I/	Accumulated depreciation transfer value of owned plant and machinery, including scientific aids and surveillance equipment, transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11531000	PPE - PLANT & I/	Gross book value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11532000	PPE - PLANT & I/	Additions of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11534000	PPE - PLANT & I/	Gross impairment value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11535000	PPE - PLANT & I/	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11536000	PPE - PLANT & I/	Gross revaluation value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11537000	PPE - PLANT & I/	Gross disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11538000	PPE - PLANT & I/	Gross reclassification value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11539000	PPE - PLANT & I/	Gross transfer value of plant and machinery, including scientific aids and surveillance equipment, under a non-PFI lease transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11541000	PPE - PLANT & I/	Accumulated depreciation of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11542000	PPE - PLANT & I/	Depreciation charged in year of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11544000	PPE - PLANT & I/	Accumulated depreciation impairment value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11545000	PPE - PLANT & I/	Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11546000	PPE - PLANT & I/	Accumulated depreciation revaluation value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11547000	PPE - PLANT & I/	Accumulated depreciation disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11548000	PPE - PLANT & I/	Accumulated depreciation reclassification value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a Non-PFI lease
11549000	PPE - PLANT & I/	Accumulated depreciation transfer value of plant and machinery under a non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11551000	PPE - PLANT & I/	Gross book value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11552000	PPE - PLANT & I/	Additions of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11554000	PPE - PLANT & I/	Gross impairment value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11555000	PPE - PLANT & I/	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11556000	PPE - PLANT & I/	Gross revaluation value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11557000	PPE - PLANT & I/	Gross disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease

11558000	PPE - PLANT & IV Gross reclassification value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11559000	PPE - PLANT & IV Gross transfer value of plant and machinery, including scientific aids and surveillance equipment, under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11561000	PPE - PLANT & IV Accumulated depreciation of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11562000	PPE - PLANT & IV Depreciation charged in year of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11564000	PPE - PLANT & IV Accumulated depreciation impairment value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11565000	PPE - PLANT & IV Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11566000	PPE - PLANT & IV Accumulated depreciation revaluation value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11567000	PPE - PLANT & IV Accumulated depreciation disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11568000	PPE - PLANT & IV Accumulated depreciation reclassification value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
11569000	PPE - PLANT & IV Accumulated depreciation transfer value of plant and machinery under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11611000	PPE - FURNITUR Gross book value of owned office fittings, furniture, showcases, shelving, etc.
11612000	PPE - FURNITUR Additions of owned office fittings, furniture, showcases, shelving, etc.
11613000	PPE - FURNITUR Furniture and fittings assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
11614000	PPE - FURNITUR Gross impairment value of owned office fittings, furniture, showcases, shelving, etc.
11615000	PPE - FURNITUR A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11616000	PPE - FURNITUR Gross revaluation value of owned office fittings, furniture, showcases, shelving, etc.
11617000	PPE - FURNITUR Gross disposal value of owned office fittings, furniture, showcases, shelving, etc.
11618000	PPE - FURNITUR Gross reclassification value of owned office fittings, furniture, showcases, shelving, etc.
11619000	PPE - FURNITUR Gross transfer value of owned office fittings, furniture, showcases, shelving, etc where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11621000	PPE - FURNITUR Accumulated depreciation of owned office fittings, furniture, showcases, shelving, etc.
11622000	PPE - FURNITUR Depreciation charged in year of owned office fittings, furniture, showcases, shelving, etc.
11624000	PPE - FURNITUR Accumulated depreciation impairment value of owned office fittings, furniture, showcases, shelving, etc.
11625000	PPE - FURNITUR Amortisation associated with an impairment that has subsequently been reversed.
11626000	PPE - FURNITUR Accumulated depreciation revaluation value of owned office fittings, furniture, showcases, shelving, etc.
11627000	PPE - FURNITUR Accumulated depreciation disposal value of owned office fittings, furniture, showcases, shelving, etc.
11628000	PPE - FURNITUR Accumulated depreciation reclassification value of owned office fittings, furniture, showcases, shelving, etc.
11629000	PPE - FURNITUR Accumulated depreciation transfer value of owned office fittings, furniture, showcases, shelving, etc where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11631000	PPE - FURNITUR Gross book value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11632000	PPE - FURNITUR Additions of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11634000	PPE - FURNITUR Gross impairment value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11635000	PPE - FURNITUR A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11636000	PPE - FURNITUR Gross revaluation value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11637000	PPE - FURNITUR Gross disposal value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11638000	PPE - FURNITUR Gross reclassification value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease
11639000	PPE - FURNITUR Gross transfer value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11641000	PPE - FURNITUR Accumulated depreciation of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11642000	PPE - FURNITUR Depreciation charged in year of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11644000	PPE - FURNITUR Accumulated depreciation impairment value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11645000	PPE - FURNITUR Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11646000	PPE - FURNITUR Accumulated depreciation revaluation value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11647000	PPE - FURNITUR Accumulated depreciation disposal value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11648000	PPE - FURNITUR Accumulated depreciation reclassification value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease.
11649000	PPE - FURNITUR Accumulated depreciation transfer value of office fittings, furniture, showcases, shelving, etc under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11651000	PPE - FURNITUR Gross book value of office fittings, furniture, showcases, shelving, etc under a PFI lease
11652000	PPE - FURNITUR Additions of office fittings, furniture, showcases, shelving, etc under a PFI lease
11654000	PPE - FURNITUR Gross impairment value of office fittings, furniture, showcases, shelving, etc under a PFI lease
11655000	PPE - FURNITUR A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11656000	PPE - FURNITUR Gross revaluation value of office fittings, furniture, showcases, shelving, etc under a PFI lease
11657000	PPE - FURNITUR Gross disposal value of office fittings, furniture, showcases, shelving, etc under a PFI lease
11658000	PPE - FURNITUR Gross reclassification value of office fittings, furniture, showcases, shelving, etc under a PFI lease

11659000	PPE - FURNITUR	Gross transfer value of office fittings, furniture, showcases, shelving, etc under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11661000	PPE - FURNITUR	Accumulated depreciation of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11662000	PPE - FURNITUR	Depreciation charged in year of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11664000	PPE - FURNITUR	Accumulated depreciation impairment value of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11665000	PPE - FURNITUR	Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11666000	PPE - FURNITUR	Accumulated depreciation revaluation value of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11667000	PPE - FURNITUR	Accumulated depreciation disposal value of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11668000	PPE - FURNITUR	Accumulated depreciation reclassification value of office fittings, furniture, showcases, shelving, etc under a PFI lease.
11669000	PPE - FURNITUR	Accumulated depreciation transfer value of office fittings, furniture, showcases, shelving, etc under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11711000	PPE - POA & AUC	Gross book value of owned assets currently being built and not yet in use
11712100	PPE - POA & AUC	Additions of owned assets currently being built and not yet in use. On completion, will eventually be transferred into the asset class 'Land'
11712200	PPE - POA & AUC	Additions of owned assets currently being built and not yet in use. On completion, will eventually be transferred into the asset class 'Buildings'
11712300	PPE - POA & AUC	Additions of owned assets currently being built and not yet in use. On completion, will eventually be transferred into the asset class 'Dwellings'
11712400	PPE - POA & AUC	Additions of owned assets currently being built and not yet in use. On completion, will eventually be transferred into the asset class 'Plant & Machinery'
11712500	PPE - POA & AUC	Additions of owned assets currently being built and not yet in use for which there is no other suitable category. On completion, will eventually be transferred into the relevant asset class
11712900	PPE - POA & AUC	Recognition of a liability of uncertain timing or amount in relation to assets being built and not yet in use, that gives rise to future economic benefits for the holder of the liability. The accounts should show an increase in fixed assets as well as the
11713000	PPE - POA & AUC	Payment on account and assets under construction donated by a third party. Value of the asset should be capitalised at current value upon receipt relating to owned assets.
11714000	PPE - POA & AUC	Gross impairment value of owned assets currently being built and not yet in use
11715000	PPE - POA & AUC	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11716000	PPE - POA & AUC	Gross revaluation value of owned assets currently being built and not yet in use
11717000	PPE - POA & AUC	Gross disposal value of owned assets currently being built and not yet in use
11718000	PPE - POA & AUC	Gross reclassification value of owned assets currently being built and not yet in use
11719000	PPE - POA & AUC	Gross transfer value of owned assets currently being built and not yet in use where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11731000	PPE - POA & AUC	Gross book value of assets currently being built and not yet in use under a Non-PFI lease
11732200	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a Non-PFI lease. On completion, will eventually be transferred into the asset class 'Buildings'
11732300	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a Non-PFI lease. On completion, will eventually be transferred into the asset class 'Dwellings'
11732400	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a Non-PFI lease. On completion, will eventually be transferred into the asset class 'Plant & Machinery'
11732500	PPE - POA & AUC	Additions of leased non-PFI assets currently being built and not yet in use for which there is no other suitable category. On completion, will eventually be transferred into the relative asset class
11734000	PPE - POA & AUC	Gross impairment value of assets currently being built and not yet in use under a Non-PFI lease
11735000	PPE - POA & AUC	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11736000	PPE - POA & AUC	Gross revaluation value of assets currently being built and not yet in use under a Non-PFI lease
11737000	PPE - POA & AUC	Gross disposal value of assets currently being built and not yet in use under a Non-PFI lease
11738000	PPE - POA & AUC	Gross reclassification value of assets currently being built and not yet in use under a Non-PFI lease
11739000	PPE - POA & AUC	Gross transfer value of assets currently being built and not yet in use under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11751000	PPE - POA & AUC	Gross book value of assets currently being built and not yet in use under a PFI lease
11752200	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a PFI lease. On completion, will eventually be transferred into the asset class 'Buildings'
11752300	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a PFI lease. On completion, will eventually be transferred into the asset class 'Dwellings'
11752400	PPE - POA & AUC	Additions of assets currently being built and not yet in use under a PFI lease. On completion, will eventually be transferred into the asset class 'Plant & Machinery'
11752500	PPE - POA & AUC	Additions of leased PFI assets currently being built and not yet in use for which there is no other suitable category. On completion, will eventually be transferred into the relevant asset class
11754000	PPE - POA & AUC	Gross impairment value of assets currently being built and not yet in use under a PFI lease
11755000	PPE - POA & AUC	A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11756000	PPE - POA & AUC	Gross revaluation value of assets currently being built and not yet in use under a PFI lease
11757000	PPE - POA & AUC	Gross disposal value of assets currently being built and not yet in use under a PFI lease
11758000	PPE - POA & AUC	Gross reclassification value of assets currently being built and not yet in use under a PFI lease
11759000	PPE - POA & AUC	Gross transfer value of assets currently being built and not yet in use under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11811000	PPE - SUME	(OW)Gross book value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11812000	PPE - SUME	(OW)Additions of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11812900	PPE - SUME	(OW)Recognition of a liability of uncertain timing or amount in relation to single use military equipment, that gives rise to future economic benefits for the holder of the liability. Accounts show an increase in fixed assets as well as the liability.
11814000	PPE - SUME	(OW)Gross impairment value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11815000	PPE - SUME	(OW)A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.

11816000	PPE - SUME (OWGross revaluation value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11817000	PPE - SUME (OWGross disposal value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11818000	PPE - SUME (OWGross reclassification value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11819000	PPE - SUME (OWGross transfer value of owned military equipment such as tanks and fighter aircraft where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11821000	PPE - SUME (OWAccumulated depreciation of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11822000	PPE - SUME (OWDepreciation charged in year of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11824000	PPE - SUME (OWAccumulated depreciation impairment value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11825000	PPE - SUME (OWAmortisation associated with an impairment that has subsequently been reversed.
11826000	PPE - SUME (OWAccumulated depreciation revaluation value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11827000	PPE - SUME (OWAccumulated depreciation disposal value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11828000	PPE - SUME (OWAccumulated depreciation reclassification value of owned military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft
11829000	PPE - SUME (OWAccumulated depreciation transfer value of owned military equipment such as tanks and fighter aircraft where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11831000	PPE - SUME (LE/Gross book value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11832000	PPE - SUME (LE/ Additions of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11834000	PPE - SUME (LE/Gross impairment value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11835000	PPE - SUME (LE/A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11836000	PPE - SUME (LE/Gross revaluation value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11837000	PPE - SUME (LE/Gross disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11838000	PPE - SUME (LE/Gross reclassification value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11839000	PPE - SUME (LE/Gross transfer value of military equipment such as tanks and fighter aircraft under a Non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11841000	PPE - SUME (LE/Accumulated depreciation of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11842000	PPE - SUME (LE/Depreciation charged in year of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11844000	PPE - SUME (LE/Accumulated depreciation impairment value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11845000	PPE - SUME (LE/Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
11846000	PPE - SUME (LE/Accumulated depreciation revaluation value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11847000	PPE - SUME (LE/Accumulated depreciation disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11848000	PPE - SUME (LE/Accumulated depreciation reclassification value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a Non-PFI lease
11849000	PPE - SUME (LE/Accumulated depreciation transfer value of military equipment under a non-PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11851000	PPE - SUME (LE/Gross book value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11852000	PPE - SUME (LE/ Additions of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11854000	PPE - SUME (LE/Gross impairment value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11855000	PPE - SUME (LE/A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
11856000	PPE - SUME (LE/Gross revaluation value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11857000	PPE - SUME (LE/Gross disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11858000	PPE - SUME (LE/Gross reclassification value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11859000	PPE - SUME (LE/Gross transfer value of military equipment such as tanks and fighter aircraft under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11861000	PPE - SUME (LE/Accumulated depreciation of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11862000	PPE - SUME (LE/Depreciation charged in year of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11864000	PPE - SUME (LE/Accumulated depreciation impairment value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11865000	PPE - SUME (LE/Amortisation associated with an impairment that has subsequently been reversed.
11866000	PPE - SUME (LE/Accumulated depreciation revaluation value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11867000	PPE - SUME (LE/Accumulated depreciation disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11868000	PPE - SUME (LE/Accumulated depreciation reclassification value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
11869000	PPE - SUME (LE/Accumulated depreciation transfer value of military equipment under a PFI lease where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
11911000	PPE - NETWORK Gross book value of owned assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks
11912000	PPE - NETWORK Additions of owned assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks
11913000	PPE - NETWORK Networked assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
11914000	PPE - NETWORK Gross impairment value of owned assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks
11915000	PPE - NETWORK A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement. To record the impairment of Infrastructure Assets
11916000	PPE - NETWORK Gross revaluation value of owned assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks

[illegible]

12118000	PPE - TRANSPORT Gross reclassification value of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12119000	PPE - TRANSPORT Gross transfer value of owned transport equipment, for example cars, lorries, trains, ambulances and aircraft where the asset is transferred to another entity in the public sector at no cost. This will include machinery of government changes.
12121000	PPE - TRANSPORT Accumulated depreciation of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12122000	PPE - TRANSPORT Depreciation charged in year of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12124000	PPE - TRANSPORT Accumulated depreciation impairment value of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12125000	PPE - TRANSPORT Amortisation associated with an impairment that has subsequently been reversed. To be used in relation to Transport Equipment.
12126000	PPE - TRANSPORT Accumulated depreciation revaluation value of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12127000	PPE - TRANSPORT Accumulated depreciation disposal value of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12128000	PPE - TRANSPORT Accumulated depreciation reclassification value of owned equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft
12129000	PPE - TRANSPORT Accumulated depreciation transfer value of owned transport equipment, for example cars, lorries, trains, ambulances and aircraft, transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
12131000	PPE - TRANSPORT Gross book value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12132000	PPE - TRANSPORT Additions of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12134000	PPE - TRANSPORT Gross impairment value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12135000	PPE - TRANSPORT Gross impairment value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12136000	PPE - TRANSPORT Gross revaluation value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12137000	PPE - TRANSPORT Gross disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12138000	PPE - TRANSPORT Gross reclassification value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12139000	PPE - TRANSPORT Gross transfer value of transport equipment, for example cars, lorries, trains, ambulances and aircraft under a non-PFI lease transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
12141000	PPE - TRANSPORT Accumulated depreciation of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12142000	PPE - TRANSPORT Depreciation charged in year of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12144000	PPE - TRANSPORT Accumulated depreciation impairment value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12145000	PPE - TRANSPORT Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
12146000	PPE - TRANSPORT Accumulated depreciation revaluation value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12147000	PPE - TRANSPORT Accumulated depreciation disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12148000	PPE - TRANSPORT Accumulated depreciation reclassification value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a Non-PFI lease
12149000	PPE - TRANSPORT Accumulated depreciation transfer value of transport equipment, for example cars, lorries, trains, ambulances and aircraft, under a non-PFI lease transferred out to another entity in the public sector at no cost. This will include machinery of government.
12151000	PPE - TRANSPORT Gross book value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12152000	PPE - TRANSPORT Additions of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12154000	PPE - TRANSPORT Gross impairment value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12155000	PPE - TRANSPORT A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
12156000	PPE - TRANSPORT Gross revaluation value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12157000	PPE - TRANSPORT Gross disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12158000	PPE - TRANSPORT Gross reclassification value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12159000	PPE - TRANSPORT Gross transfer value of transport equipment, for example cars, lorries, trains, ambulances and aircraft under a PFI lease transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
12161000	PPE - TRANSPORT Accumulated depreciation of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12162000	PPE - TRANSPORT Depreciation charged in year of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12164000	PPE - TRANSPORT Accumulated depreciation impairment value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12165000	PPE - TRANSPORT Amortisation associated with an impairment that has subsequently been reversed. The balance on this account will be transferred to Accumulated amortisation BF at the beginning of each period.
12166000	PPE - TRANSPORT Accumulated depreciation revaluation value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12167000	PPE - TRANSPORT Accumulated depreciation disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12168000	PPE - TRANSPORT Accumulated depreciation reclassification value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
12169000	PPE - TRANSPORT Accumulated depreciation transfer value of transport equipment, for example cars, lorries, trains, ambulances and aircraft, under a PFI lease transferred out to another entity in the public sector at no cost. This will include machinery of government.
12211000	PPE - ANTIQUES Gross book value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12212000	PPE - ANTIQUES Additions of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12213000	PPE - ANTIQUES Antiques and works of art assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
12214000	PPE - ANTIQUES Gross impairment value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12215000	PPE - ANTIQUES A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement. Relates to Antiques and works of art
12216000	PPE - ANTIQUES Gross revaluation value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12217000	PPE - ANTIQUES Gross disposal value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12218000	PPE - ANTIQUES Gross reclassification value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques

12219000	PPE - ANTIQUES Gross transfer value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques transferred to another entity in the public sector at no cost. This will include machinery of government.
12221000	PPE - ANTIQUES Accumulated depreciation of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12222000	PPE - ANTIQUES Depreciation charged in year of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12224000	PPE - ANTIQUES Accumulated depreciation impairment value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12225000	PPE - ANTIQUES Amortisation associated with an impairment that has subsequently been reversed. Relates to Antiques and works of art
12226000	PPE - ANTIQUES Accumulated depreciation revaluation value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12227000	PPE - ANTIQUES Accumulated depreciation disposal value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12228000	PPE - ANTIQUES Accumulated depreciation reclassification value of owned assets acquired for future generations, for example paintings, sculptures, recognised works of art, and antiques
12229000	PPE - ANTIQUES Accumulated depreciation transfer value of owned assets acquired for future generations, for example paintings, sculptures, works of art and antiques transferred to another entity in the public sector at no cost. This will include machinery of government.
12311000	PPE - CULTIVAT Gross book value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12312000	PPE - CULTIVAT Additions of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12313000	PPE - CULTIVAT Cultivated assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
12314000	PPE - CULTIVAT Gross impairment value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12315000	PPE - CULTIVAT A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
12316000	PPE - CULTIVAT Gross revaluation value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12317000	PPE - CULTIVAT Gross disposal value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12318000	PPE - CULTIVAT Gross reclassification value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12319000	PPE - CULTIVAT Gross transfer value of owned cultivated assets, for example livestock, orchards and other plantations of trees transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
12321000	PPE - CULTIVAT Accumulated depreciation of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12322000	PPE - CULTIVAT Depreciation charged in year of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12324000	PPE - CULTIVAT Accumulated depreciation impairment value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12325000	PPE - CULTIVAT Amortisation associated with an impairment that has subsequently been reversed.
12326000	PPE - CULTIVAT Accumulated depreciation revaluation value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12327000	PPE - CULTIVAT Accumulated depreciation disposal value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12328000	PPE - CULTIVAT Accumulated depreciation reclassification value of owned livestock for breeding, orchards and other plantations of trees yielding repeat products
12329000	PPE - CULTIVAT Accumulated depreciation transfer value of owned cultivated assets, for example livestock, orchards and other plantations of trees transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
12411000	PPE - COMMUNI The opening balances in respect of community assets brought forward from a prior period (local government use only)
12412000	PPE - COMMUNI Gross value of community assets brought onto the balance sheet during the period. (local government use only)
12413000	PPE - COMMUNI Assets donated by a third party subject to certain criteria. (Either by direct gift or of funds that fund the donation). Value of the asset should be capitalised at current value upon receipt relating to community assets (local government use only)
12414000	PPE - COMMUNI To record movements in the value of assets in respect of impairments relating to community assets. (local government use only)
12415000	PPE - COMMUNI A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement. (local government use only)
12416000	PPE - COMMUNI The difference between the value of community assets and the carrying amount. (local government use only)
12417000	PPE - COMMUNI Gross value of community assets disposed of during the period (local government use only)
12418000	PPE - COMMUNI Where the gross book value of community assets is redefined into another category. (local government use only)
12419000	PPE - COMMUNI Gross transfer value of community assets where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes. (local government use only)
12421000	PPE - COMMUNI The value of accumulated depreciation in respect of community assets brought forward from a prior period. (local government use only)
12422000	PPE - COMMUNI To record current depreciation in respect of community assets. (local government use only)
12424000	PPE - COMMUNI Accumulated depreciation impairment value of community assets (local government use only)
12425000	PPE - COMMUNI Amortisation associated with an impairment that has subsequently been reversed. (local government use only)
12426000	PPE - COMMUNI The increase/decrease in depreciation in respect of community assets that have been revalued. (local government use only)
12427000	PPE - COMMUNI The value of disposal depreciation in respect of community assets disposed of during the period. (local government use only)
12428000	PPE - COMMUNI Where the depreciation in respect of community assets is redefined into another category. (local government use only)
12429000	PPE - COMMUNI Accumulated depreciation transfer value of community assets where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes. (local government use only)
12511000	PPE - SURPLUS ,The opening balance in respect of surplus assets brought forward from the prior period.(local government use only)
12512000	PPE - SURPLUS ,Gross value of surplus assets brought onto the balance sheet during the period. (local government use only)
12513000	PPE - SURPLUS ,Assets donated by a third party subject to certain criteria. (Either by direct gift or of funds that fund the donation). Value of the asset should be capitalised at current value upon receipt relating to surplus assets (local government use only)
12514000	PPE - SURPLUS ,To record movements in the value of assets in respect of impairments relating to surplus assets. (local government use only)
12515000	PPE - SURPLUS ,A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement. (local government use only)
12516000	PPE - SURPLUS ,The difference between the value of surplus assets and the carrying amount. (local government use only)
12517000	PPE - SURPLUS ,Gross value of surplus assets disposed of during the period (local government use only)

12518000	PPE - SURPLUS ,Where the gross book value of surplus assets is redefined into another category. (local government use only)
12519000	PPE - SURPLUS ,Gross transfer value of surplus assets where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes. (local government use only)
12521000	PPE - SURPLUS ,The value of accumulated depreciation in respect of surplus assets brought forward from a prior period. For local government use only.
12522000	PPE - SURPLUS ,To record current depreciation in respect of surplus assets. For local government use only.
12524000	PPE - SURPLUS ,Accumulated depreciation impairment value of surplus assets (local government use only)
12525000	PPE - SURPLUS ,Amortisation associated with an impairment that has subsequently been reversed. (local government use only)
12526000	PPE - SURPLUS ,The increase/decrease in depreciation in respect of surplus assets that have been revalued. Local government use only.
12527000	PPE - SURPLUS ,The value of disposal depreciation in respect of surplus assets disposed of during the period. Local government use only.
12528000	PPE - SURPLUS ,Where the depreciation in respect of surplus assets is redefined into another category. Local government use only.
12529000	PPE - SURPLUS ,Accumulated depreciation transfer value of surplus assets where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes. (local government use only)
12611000	PPE - HERITAGE The opening balances in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) brought forward from a prior period.
12612000	PPE - HERITAGE Gross value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) brought onto the balance sheet during the period.
12613000	PPE - HERITAGE Assets that have value due to their contribution to society, knowledge and/or culture donated by a third party subject to certain criteria (either by direct gift or providing funds). Value of the asset should be capitalised at current value upon receipt.
12614000	PPE - HERITAGE For assets that have value due to their contribution to society, knowledge and/or culture, this reflects the movements in that value due to impairments.
12615000	PPE - HERITAGE A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
12616000	PPE - HERITAGE The difference between the value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) and the carrying amount.
12617000	PPE - HERITAGE Gross value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) disposed of during the period
12618000	PPE - HERITAGE Where the gross book value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) is redefined into another category.
12619000	PPE - HERITAGE Gross value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) transferred out to another entity in the public sector at no cost (including machinery of government changes).
12621000	PPE - HERITAGE The value of accumulated depreciation in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) brought forward from a prior period.
12622000	PPE - HERITAGE To record current depreciation in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture).
12624000	PPE - HERITAGE Accumulated depreciation impairment value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture).
12625000	PPE - HERITAGE Amortisation associated with an impairment that has subsequently been reversed.
12626000	PPE - HERITAGE The increase/decrease in depreciation in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) that have been revalued.
12627000	PPE - HERITAGE The value of disposal depreciation in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) disposed of during the period.
12628000	PPE - HERITAGE Where the depreciation in respect of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) is redefined into another category.
12629000	PPE - HERITAGE Accumulated depreciation value of heritage assets (assets that have value due to their contribution to society, knowledge and/or culture) transferred out to another entity in the public sector at no cost (including machinery of government changes).
12711000	PPE - NON-PROFIFRS 16: additions/upwards modifications for right of use assets for non-property leases, as a lessee
12712000	PPE - NON-PROFIFRS 16: disposals/downwards modifications for right of use assets for non-property leases, as a lessee
12713000	PPE -NON-PROP IFRS 16: Recognition of a dilapidation provision for a right-of-use asset for non-property leases. The provision is capitalised as part of the cost of the right-of-use asset in departmental accounts.
13912000	PPE - PLANS ACI To record plans information for all PPE additions excluding SUME additions. This should include the budgeting treatment of all non-SUME PPE assets purchased through PFI.
13912100	PPE - PLANS ACI To record plans information for all SUME additions. This should include the budgeting treatment of all SUME PPE assets purchased through PFI.
13912200	PPE - PLANS ACI To record plans information on an IFRS basis for all PPE (including SUME) assets purchased through PFI. This information is outside budgets but is required for the Estimates Part III reconciliation from the SOCNE to Budgets to Estimates.
13917000	PPE - PLANS ACI To record plans information for the gross value of all PPE disposals excluding SUME. This should include the budgeting treatment for disposals of all non-SUME PPE assets held under a PFI lease.
13917100	PPE - PLANS ACI To record plans information for the gross value of all SUME disposals. This should include the budgeting treatment for disposals of all SUME PPE assets held under a PFI lease.
13917200	PPE - PLANS ACI To record plans information on an IFRS basis for the gross value of disposed PPE (including SUME) assets held under a PFI lease
13917300	PPE - PLANS ACI IFRS 16: to record plans information for Property leases/modifications/measurements
13917400	PPE - PLANS ACI IFRS 16: to record plans information for Non-Property leases/modifications/measurements
13927000	PPE - PLANS ACI To record plans information for the accumulated depreciation value of all PPE disposals excluding SUME. This should include the budgeting treatment for disposals of all non-SUME PPE assets held under a PFI lease.
13927100	PPE - PLANS ACI To record plans information for the accumulated depreciation value of all PPE SUME disposals. This should include the budgeting treatment for disposals of all SUME PPE assets held under a PFI lease.
13927200	PPE - PLANS ACI To record plans information on an IFRS basis for the accumulated depreciation value of disposed PPE (including SUME) assets held under a PFI lease.
14111000	IA - INFORMATIO Gross book value of IP Addresses and software developed in-house or by third parties (but not software licences)
14112000	IA - INFORMATIO Additions of IP Addresses and software developed in-house or by third parties (but not software licences)
14113000	IA - INFORMATIO Information technology assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
14114000	IA - INFORMATIO Gross impairment value of IP Addresses and software developed in-house or by third parties (but not software licences)
14115000	IA - INFORMATIO A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14116000	IA - INFORMATIO Gross revaluation value of IP Addresses and software developed in-house or by third parties (but not software licences)
14117000	IA - INFORMATIO Gross disposal value of IP Addresses and software developed in-house or by third parties (but not software licences)
14118000	IA - INFORMATIO Gross reclassification value of IP Addresses and software developed in-house or by third parties (but not software licences)
14119000	IA - INFORMATIO Gross transfer value of IP Addresses and software developed in-house or by third parties (but not software licences) where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.

14121000	IA - INFORMATIOAccumulated amortisation of IP Addresses and software developed in-house or by third parties (but not software licences)
14122000	IA - INFORMATIOAmortisation charged in year of IP Addresses and software developed in-house or by third parties (but not software licences)
14124000	IA - INFORMATIOAccumulated amortisation impairment value of IP Addresses and software developed in-house or by third parties (but not software licences)
14125000	IA - INFORMATIOAmortisation associated with an impairment that has subsequently been reversed.
14126000	IA - INFORMATIOAccumulated amortisation revaluation value of IP Addresses and software developed in-house or by third parties (but not software licences)
14127000	IA - INFORMATIOAccumulated amortisation disposal value of IP Addresses and software developed in-house or by third parties (but not software licences)
14128000	IA - INFORMATIOAccumulated amortisation reclassification value of IP Addresses and software developed in-house or by third parties (but not software licences)
14129000	IA - INFORMATIOAccumulated amortisation transfer value of IP Addresses and software developed in-house or by third parties (but not software licences) where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of go
14211000	IA - SOFTWARE IGross book value of the rights to use software developed by third parties
14212000	IA - SOFTWARE IAdditions of the rights to use software developed by third parties
14213000	IA - SOFTWARE ISoftware licences donated by a third party. Value of the asset should be capitalised at current value upon receipt.
14214000	IA - SOFTWARE IGross impairment value of the rights to use software developed by third parties
14215000	IA - SOFTWARE IA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14216000	IA - SOFTWARE IGross revaluation value of the rights to use software developed by third parties
14217000	IA - SOFTWARE IGross disposal value of the rights to use software developed by third parties
14218000	IA - SOFTWARE IGross reclassification value of the rights to use software developed by third parties
14219000	IA - SOFTWARE IGross transfer value of the rights to use software developed by third parties where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14221000	IA - SOFTWARE IAccumulated amortisation of the rights to use software developed by third parties
14222000	IA - SOFTWARE IAmortisation charged in year of the rights to use software developed by third parties
14224000	IA - SOFTWARE IAccumulated amortisation impairment value of the rights to use software developed by third parties
14225000	IA - SOFTWARE IAmortisation associated with an impairment that has subsequently been reversed.
14226000	IA - SOFTWARE IAccumulated amortisation revaluation value of the rights to use software developed by third parties
14227000	IA - SOFTWARE IAccumulated amortisation disposal value of the rights to use software developed by third parties
14228000	IA - SOFTWARE IAccumulated amortisation reclassification value of the rights to use software developed by third parties
14229000	IA - SOFTWARE IAccumulated amortisation transfer value of the rights to use software developed by third parties where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14311000	IA - WEBSITES - IGross book value of websites developed in-house or by third parties in accordance with SIC 32
14312000	IA - WEBSITES - IAdditions of websites developed in-house or by third parties in accordance with SIC 32
14313000	IA - WEBSITES - IWebsites donated by a third party. Value of the asset should be capitalised at current value upon receipt.
14314000	IA - WEBSITES - IGross impairment value of websites developed in-house or by third parties in accordance with SIC 32
14315000	IA - WEBSITES - IA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14316000	IA - WEBSITES - IGross revaluation value of websites developed in-house or by third parties in accordance with SIC 32
14317000	IA - WEBSITES - IGross disposal value of websites developed in-house or by third parties in accordance with SIC 32
14318000	IA - WEBSITES - IGross reclassification value of websites developed in-house or by third parties in accordance with SIC 32
14319000	IA - WEBSITES - IGross transfer value of websites developed in-house or by third parties in accordance with SIC 32 where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14321000	IA - WEBSITES - .Accumulated amortisation of websites developed in-house or by third parties in accordance with SIC 32
14322000	IA - WEBSITES - .Amortisation charged in year of websites developed in-house or by third parties in accordance with SIC 32
14324000	IA - WEBSITES - .Accumulated amortisation impairment value of websites developed in-house or by third parties in accordance with SIC 32
14325000	IA - WEBSITES - .Amortisation associated with an impairment that has subsequently been reversed.
14326000	IA - WEBSITES - .Accumulated amortisation revaluation value of websites developed in-house or by third parties in accordance with SIC 32
14327000	IA - WEBSITES - .Accumulated amortisation disposal value of websites developed in-house or by third parties in accordance with SIC 32
14328000	IA - WEBSITES - .Accumulated amortisation reclassification value of websites developed in-house or by third parties in accordance with SIC 32
14329000	IA - WEBSITES - .Accumulated amortisation transfer value of websites developed in-house or by third parties in accordance with SIC 32 where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14411000	IA - DEVELOPME IGross book value of development expenditure
14412000	IA - DEVELOPME IAdditions of development expenditure
14413000	IA - DEVELOPME Assets donated by a third party subject to certain criteria. (Either by direct gift or of funds that fund the donation). Value of the asset should be capitalised at current value upon receipt relating to development expenditure
14414000	IA - DEVELOPME IGross impairment value of development expenditure
14415000	IA - DEVELOPME A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14416000	IA - DEVELOPME IGross revaluation value of development expenditure
14417000	IA - DEVELOPME IGross disposal value of development expenditure
14418000	IA - DEVELOPME IGross reclassification value of development expenditure

14419000	IA - DEVELOPMEGross transfer value of development expenditure where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14421000	IA - DEVELOPMEAccumulated amortisation of development expenditure
14422000	IA - DEVELOPMEAmortisation charged in year of development expenditure
14424000	IA - DEVELOPMEAccumulated amortisation impairment value of development expenditure
14425000	IA - DEVELOPMEAmortisation associated with an impairment that has subsequently been reversed.
14426000	IA - DEVELOPMEAccumulated amortisation revaluation value of development expenditure
14427000	IA - DEVELOPMEAccumulated amortisation disposal value of development expenditure
14428000	IA - DEVELOPMEAccumulated amortisation reclassification value of development expenditure
14429000	IA - DEVELOPMEAccumulated amortisation transfer value of development expenditure where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14511000	IA - LICENCES, T Gross book value of iginal films, sound recordings, etc on which performances are recorded or embodied
14512000	IA - LICENCES, T Additions of original films, sound recordings, etc on which performances are recorded or embodied
14513000	IA - LICENCES, T Licences, trademarks and artistic original assets donated by a third party. Value of the asset should be capitalised at current value upon receipt.
14514000	IA - LICENCES, T Gross impairment value of original films, sound recordings, etc on which performances are recorded or embodied
14515000	IA - LICENCES, TA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14516000	IA - LICENCES, T Gross revaluation value of original films, sound recordings, etc on which performances are recorded or embodied
14517000	IA - LICENCES, T Gross disposal value of original films, sound recordings, etc on which performances are recorded or embodied
14518000	IA - LICENCES, T Gross reclassification value of original films, sound recordings, etc on which performances are recorded or embodied
14519000	IA - LICENCES, T Gross transfer value of original films, sound recordings, etc on which performances are recorded or embodied where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14521000	IA - LICENCES, T Accumulated amortisation of original films, sound recordings, etc on which performances are recorded or embodied
14522000	IA - LICENCES, T Amortisation charged in year of original films, sound recordings, etc on which performances are recorded or embodied
14524000	IA - LICENCES, T Accumulated amortisation impairment value of original films, sound recordings, etc on which performances are recorded or embodied
14525000	IA - LICENCES, T Amortisation associated with an impairment that has subsequently been reversed.
14526000	IA - LICENCES, T Accumulated amortisation revaluation value of original films, sound recordings, etc on which performances are recorded or embodied
14527000	IA - LICENCES, T Accumulated amortisation disposal value of original films, sound recordings, etc on which performances are recorded or embodied
14528000	IA - LICENCES, T Accumulated amortisation reclassification value of original films, sound recordings, etc on which performances are recorded or embodied
14529000	IA - LICENCES, T Accumulated amortisation transfer value of original films, sound recordings etc on which performances are recorded or embodied where the asset is transferred to another entity in the public sector at no cost. This will include machinery of government.
14611000	IA - PATENTS - CGross book value of inventions that are afforded patent protection
14612000	IA - PATENTS - CAdditions of inventions that are afforded patent protection
14613000	IA - PATENTS - CAssets donated by a third party subject to certain criteria. (Either by direct gift or of funds that fund the donation). Value of the asset should be capitalised at current value upon receipt relating to inventions that are afforded patent protection
14614000	IA - PATENTS - CGross impairment value of inventions that are afforded patent protection
14615000	IA - PATENTS - CA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14616000	IA - PATENTS - CGross revaluation value of inventions that are afforded patent protection
14617000	IA - PATENTS - CGross disposal value of inventions that are afforded patent protection
14618000	IA - PATENTS - CGross reclassification value of inventions that are afforded patent protection
14619000	IA - PATENTS - CGross transfer value of inventions that are afforded patent protection where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14621000	IA - PATENTS - AAccumulated amortisation of inventions that are afforded patent protection
14622000	IA - PATENTS - AAmortisation charged in year of inventions that are afforded patent protection
14624000	IA - PATENTS - AAccumulated amortisation impairment value of inventions that are afforded patent protection
14625000	IA - PATENTS - AAmortisation associated with an impairment that has subsequently been reversed.
14626000	IA - PATENTS - AAccumulated amortisation revaluation value of inventions that are afforded patent protection
14627000	IA - PATENTS - AAccumulated amortisation disposal value of inventions that are afforded patent protection
14628000	IA - PATENTS - AAccumulated amortisation reclassification value of inventions that are afforded patent protection
14629000	IA - PATENTS - AAccumulated amortisation transfer value of inventions that are afforded patent protection where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14711000	IA - GOODWILL - Gross book value of goodwill
14712000	IA - GOODWILL - Additions of goodwill
14714000	IA - GOODWILL - Gross impairment value of goodwill
14715000	IA - GOODWILL - A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14716000	IA - GOODWILL - The difference between the revalued asset value and the carrying amount (net of cumulative amortisation) before the revaluation.
14717000	IA - GOODWILL - Gross disposal value of goodwill
14718000	IA - GOODWILL - Where the gross book value of an asset is redefined into another category. E.g. Other Land and Buildings becomes a Dwelling after redevelopment.

14811000	IA - POA & AUC - Gross book value of owned intangible assets currently being developed and not yet in use
14812000	IA - POA & AUC - Additions of intangible assets currently being developed and not yet in use
14813000	IA - POA & AUC - Payment on account or assets under construction donated by a third party. Value of the asset should be capitalised at current value upon receipt.
14814000	IA - POA & AUC - Gross impairment value of intangible assets currently being developed and not yet in use
14815000	IA - POA & AUC - A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
14816000	IA - POA & AUC - Gross revaluation value of intangible assets currently being developed and not yet in use
14817000	IA - POA & AUC - Gross disposal value of intangible assets currently being developed and not yet in use
14818000	IA - POA & AUC - Gross reclassification value of intangible assets currently being developed and not yet in use
14819000	IA - POA & AUC - Gross transfer value of intangible assets currently being developed and not yet in use where the asset is transferred out to another entity in the public sector at no cost. This will include machinery of government changes.
14911000	IA - EMISSIONS FGross book value of emissions rights allowances
14912000	IA - EMISSIONS FGAdditions of emissions rights allowances
14916000	IA - EMISSIONS FGross revaluation value of emissions rights allowances
14917000	IA - EMISSIONS FGross disposal value of emissions rights allowances
15111000	IA - SINGLE USE Gross book value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15112000	IA - SINGLE USE Additions of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15114000	IA - SINGLE USE Gross impairment value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15115000	IA - SINGLE USE A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
15116000	IA - SINGLE USE Gross revaluation value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15117000	IA - SINGLE USE Gross disposal value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15118000	IA - SINGLE USE Gross reclassification value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15119000	IA - SINGLE USE Gross transfer value of military equipment developed in-house or by third parties, for example tanks and fighter aircraft, transferred to another entity in the public sector at no cost. This will include machinery of government changes.
15121000	IA - SINGLE USE Accumulated amortisation of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15122000	IA - SINGLE USE Amortisation charged in year of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15124000	IA - SINGLE USE Accumulated amortisation impairment value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15125000	IA - SINGLE USE Amortisation associated with an impairment that has subsequently been reversed.
15126000	IA - SINGLE USE Accumulated amortisation revaluation value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15127000	IA - SINGLE USE Accumulated amortisation disposal value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15128000	IA - SINGLE USE Accumulated amortisation reclassification value of military equipment developed in-house or by third parties for which there is no equivalent civilian role for example tanks and fighter aircraft
15129000	IA - SINGLE USE Accumulated amortisation transfer value of military equipment developed in-house or by third parties, for example tanks and fighter aircraft, transferred out to another entity in the public sector at no cost. This will include machinery of government.
15912000	IA - PLANS ACCCTo record plans information for all IA SUME additions. This should include the budgeting treatment of all non-SUME intangible assets purchased through PFI.
15912100	IA - PLANS ACCCTo record plans information for all IA SUME additions. This should include the budgeting treatment of all SUME assets purchased through PFI.
15917000	IA - PLANS ACCCTo record plans information for the gross value of all IA disposals excluding SUME. This should include the budgeting treatment for disposals of all non-SUME intangible assets held under a PFI lease.
15917100	IA - PLANS ACCCTo record plans information for the gross value of all IA SUME disposals. This should include the budgeting treatment for disposals of all SUME intangible assets held under a PFI lease.
15927000	IA - PLANS ACCCTo record plans information for the accumulated depreciation value of all IA disposals excluding SUME. This should include the budgeting treatment for disposals of all non-SUME intangible assets held under a PFI lease.
15927100	IA - PLANS ACCCTo record plans information for the accumulated depreciation value of all IA SUME disposals. This should include the budgeting treatment for disposals of all SUME intangible assets held under a PFI lease.
16111000	NCA - BAD AND IOpening balance brought forward from a prior period of the provision for bad and doubtful debts within long term receivables. The allowance for doubtful debts is an approximation of the total receivable that is estimated to be uncollectible.
16112000	NCA - BAD AND IThe amount charged in relation to a change in the provision for bad and doubtful debts recorded within long term receivables. The allowance for doubtful debts account is an approximation of the total amount of the accounts receivable that is estimated.
16113000	NCA - BAD AND ITo score the utilisation of the bad and doubtful debts recorded within long term receivables. The allowance for doubtful debts account is an approximation of the total amount of the accounts receivable that is estimated to be uncollectible.
16114000	NCA - BAD AND ITo increase the value of the bad and doubtful debts provision recorded within long term receivables after a previous write-off or write-down.
16115000	NCA - BAD AND ITo score amounts previously recorded as bad and doubtful debts within long term receivables and subsequently paid
16151000	NCA - TAXATIONAmounts receivable at the balance sheet date for taxation and duties (e.g. Income tax) for which payment is due in excess of the following twelve months.
16154000	NCA - PREPAYMIBalances at the period end in respect of any prepayments made for goods or services due to be received following the next twelve months.
16155000	NCA - PREPAYMIBalances at the period end in respect of any prepayments made for goods or services due to be received following the next twelve months.
16156000	NCA - ACCRUEDBalances at the period end in respect of any accrued income relating the following twelve months.
16157000	NCA - GOVERNMBalances at the period end in respect of Government grants which are due to be received over twelve months.
16158000	NCA - INTERESTBalances at the period end in respect of interest receivable due to be received over twelve months.
16159000	NCA - OCCUPATAmounts in respect of contributions, transfers in or other income due for receipt over twelve months.
16161000	NCA - TRADE REAmounts receivable at the balance sheet date for goods and services provided for which payment is due over twelve months.
16162000	NCA - Deposits arAmounts receivable at the balance sheet date for deposits and advances issued for which payment is due over 12 months
16169000	NCA - OTHER REAmounts due for receipt over twelve months for which there is no other suitable category.

16511000	NCA - DEPOSITS Opening balance brought forward from a prior period of deposits including those classified as being held to maturity in accordance with IAS 39
16512000	NCA - DEPOSITS Gross value brought onto the balance sheet during the period of deposits including those classified as being held to maturity in accordance with IAS 39
16513000	NCA - DEPOSITS Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of deposits including those classified as being held to maturity in accordance with IAS 39
16514000	NCA - DEPOSITS The difference between the revalued amount and the carrying amount before the revaluation during the period of deposits including those classified as being held to maturity in accordance with IAS 39
16515000	NCA - DEPOSITS Gross value of deposits disposed of during the period (including those classified as being held to maturity in accordance with IAS 39)
16517000	NCA - DEPOSITS To record the reclassification of deposits including those classified as being held to maturity in accordance with IAS 39
16521000	NCA - DERIVATIVES Opening balance brought forward from a prior period of derivatives including those classified as embedded derivatives - fair value designated in accordance with IAS 39
16522000	NCA - DERIVATIVES Gross value brought onto the balance sheet during the period of derivatives including those classified as embedded derivatives - fair value designated in accordance with IAS 39
16523000	NCA - DERIVATIVES Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of derivatives including those classified as embedded derivatives - fair value designated in accordance with IAS 39
16524000	NCA - DERIVATIVES The difference between the revalued amount and the carrying amount before the revaluation during the period of derivatives including those classified as embedded derivatives - fair value designated in accordance with IAS 39
16525000	NCA - DERIVATIVES Gross value of derivatives disposed of during the period (including those classified as embedded derivatives - fair value designated in accordance with IAS 39)
16526000	NCA - DERIVATIVES To record repayment of derivatives including those classified as embedded derivatives - fair value designated in accordance with IAS 39 received during the period
16527000	NCA - DERIVATIVES To record the reclassification of derivatives into or out of the classification of at fair value through profit or loss in accordance with IAS 39
16531000	NCA - SHARES A Opening balance brought forward from a prior period of shares and equity type investments not including joint ventures and associates
16532100	NCA - SHARES A Gross value brought onto the balance sheet during the period of shares and equity type investments not including joint ventures and associates
16532200	NCA - SHARES A Gross value brought onto the balance sheet during the period of shares and equity type investments not including joint ventures and associates
16533000	NCA - SHARES A Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of shares and equity type investments not including joint ventures and associates
16534000	NCA - SHARES A The difference between the revalued amount and the carrying amount before the revaluation during the period of shares and equity type investments not including joint ventures and associates
16535100	NCA - SHARES A Gross value of shares and equity type investments (not including joint ventures and associates) disposed of during the period
16535200	NCA - SHARES A Gross value of shares and equity type investments (not including joint ventures and associates) disposed of during the period
16537000	NCA - SHARES A To record the reclassification of shares and equity type investments (not including joint ventures and associates)
16541000	NCA - LAUNCH F Opening balance brought forward from a prior period of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16542000	NCA - LAUNCH F Gross value brought onto the balance sheet during the period of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16543000	NCA - LAUNCH F Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16544000	NCA - LAUNCH F The difference between the revalued amount and the carrying amount before the revaluation during the period of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16546000	NCA - LAUNCH F To record repayment of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39 received in the period
16549000	NCA - LAUNCH F Total of amortisation to date of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16551000	NCA - PUBLIC D1 Opening balance brought forward from a prior period of public dividend capital
16552000	NCA - PUBLIC D1 Gross value brought onto the balance sheet during the period of public dividend capital
16553000	NCA - PUBLIC D1 Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of Launch Fund Investments including those classified as being held to maturity in accordance with IAS 39
16554000	NCA - PUBLIC D1 The difference between the revalued amount and the carrying amount before the revaluation during the period of public dividend capital
16556000	NCA - PUBLIC D1 To record repayment of public dividend capital received during the period
16557000	NCA - PUBLIC D1 To record the reclassification of public dividend capital during the period
16561000	NCA - INVESTMENT Gross book value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16562000	NCA - INVESTMENT Additions of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16562100	NCA - INVESTMENT To record additions in relation to the construction of properties that are intended to earn rentals or for capital appreciation or both (local government use only)
16562200	NCA - INVESTMENT To record additional subsequent expenditure in relation to properties that are intended to earn rentals or for capital appreciation or both (local government use only)
16563000	NCA - INVESTMENT Gross impairment value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16563100	NCA - INVESTMENT A reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in relation to owned property (land and/or building) held by the owner or lessee under a finance lease.
16564000	NCA - INVESTMENT Gross revaluation value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16564100	NCA - INVESTMENT Net gains/losses arising from fair value adjustments in respect of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16565000	NCA - INVESTMENT Gross disposal value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16567000	NCA - INVESTMENT Gross reclassification value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16568000	NCA - INVESTMENT Gross transfer value of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.
16568100	NCA - INVESTMENT Transfer to/from inventories in respect of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both (Local government only)
16568200	NCA - INVESTMENT Transfer to/from PPE in respect of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both (Local government only)
16569000	NCA - INVESTMENT Other transfers in respect of owned property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both (Local government only)
16581000	NCA - STUDENT Opening balance brought forward from a prior period of loans to students repayable over 12 months
16582000	NCA - STUDENT Gross value brought onto the balance sheet during the period of loans made to students repayable over 12 months
16582500	NCA - STUDENT A notional amount of interest receivable from previous student loans is recorded within the SOCNE. An equal and opposite amount is recorded here to reflect the fact that this is effectively new lending.

16583000	NCA - STUDENT	Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of loans made to students repayable over 12 months
16584000	NCA - STUDENT	The difference between the revalued amount and the carrying amount before the revaluation during the period of loans made to students repayable over 12 months
16585000	NCA - STUDENT	gross value of student loans disposed of during the period
16586000	NCA - STUDENT	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to students repayable over 12 months
16587000	NCA - STUDENT	To record the reclassification of Student Loans repayable over 12 months
16591000	NCA - OTHER LO	Opening balance brought forward from a prior period of loans (other than student loans) repayable over 12 months
16592100	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans made to OGD repayable over 12 months
16592200	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans made to local authorities repayable over 12 months
16592300	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans made to public corporations and trading funds repayable over 12 months
16592400	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans made to overseas repayable over 12 months
16592500	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans to private sector companies repayable over 12 months
16592600	NCA - OTHER LO	Gross value brought onto the balance sheet during the period of loans made to persons & NPISH repayable over 12 months
16593000	NCA - OTHER LO	Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of loans (other than student loans) repayable over 12 months
16594000	NCA - OTHER LO	The difference between the revalued amount and the carrying amount before the revaluation during the period of loans (other than student loans) repayable over 12 months
16596100	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to OGD repayable over 12 months
16596200	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to local authorities repayable over 12 months
16596300	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to public corporations and trading funds repayable over 12 months
16596400	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to overseas repayable over 12 months
16596500	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans to private sector companies repayable over 12 months
16596600	NCA - OTHER LO	Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to persons & NPISH repayable over 12 months
16596700	NCA - OTHER LO	To record the reclassification of loans other than Student Loans repayable over 12 months
16611000	NCA - JOINT VEN	Opening balance brought forward from a prior period of shares and equity type investments in joint ventures
16612000	NCA - JOINT VEN	Gross value brought onto the balance sheet during the period of shares and equity type investments in joint ventures
16613000	NCA - JOINT VEN	Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of shares and equity type investments in joint ventures
16614000	NCA - JOINT VEN	The difference between the revalued amount and the carrying amount before the revaluation during the period of shares and equity type investments including joint ventures
16615000	NCA - JOINT VEN	Gross value of shares and equity type investments (including joint ventures) disposed of during the period
16616000	NCA - JOINT VEN	Profit/(Loss) arising from joint ventures in the period
16617000	NCA - JOINT VEN	Dividends arising from joint ventures in the period
16617500	NCA - JOINT VEN	To record the reclassification of joint ventures repayable over 12 months
16621000	NCA - ASSOCIAT	Opening balance brought forward from a prior period of shares and equity type investments in associates
16622000	NCA - ASSOCIAT	Gross value brought onto the balance sheet during the period of shares and equity type investments in associates
16623000	NCA - ASSOCIAT	Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of shares and equity type investments in associates
16624000	NCA - ASSOCIAT	The difference between the revalued amount and the carrying amount before the revaluation during the period of shares and equity type investments including associates
16625000	NCA - ASSOCIAT	Gross value of shares and equity type investments (including associates) disposed of during the period
16626000	NCA - ASSOCIAT	Profit/(Loss) arising from associates in the period
16627000	NCA - ASSOCIAT	Dividends arising from associates in the period
16627500	NCA - ASSOCIAT	To record the reclassification of associates repayable over 12 months
16631000	NCA - NON-CURF	Investments including shares that are listed on a recognised stock exchange that are classified as available for sale in accordance with IAS39.
16632000	NCA - NON-CURF	Investments such as unlisted investments held by the Exchange Equalisation Account that do not meet the criteria in FRS 1 and are available for sale in accordance with definition in IAS39.
16633000	NCA - NON-CURF	Shares and other equity type instruments relating to Joint ventures and associations classified as being available for sale in accordance with IAS39.
16634000	NCA - NON-CURF	To record shares and other equity type instruments designated as being available for sale in accordance with IAS39
16911000	NCA - OTHER NC	Opening balance brought forward from a prior period of other non-current financial assets where no specific account exists
16912000	NCA - OTHER NC	Gross value brought onto the balance sheet during the period of other non-current financial assets where no specific account exists
16913000	NCA - OTHER NC	Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of other non-current financial assets where no specific account exists
16914000	NCA - OTHER NC	The difference between the revalued amount and the carrying amount before the revaluation during the period of other non-current financial assets where no specific account exists
16915000	NCA - OTHER NC	Gross value of other non-current financial assets disposed of during the period where no specific account exists
16916000	NCA - OTHER NC	To record repayment received during the period of other non-current financial assets where no specific account exists
16917000	NCA - OTHER NC	To record the reclassification of other non-current financial assets in the period
18111000	CA - BAD AND DT	Opening balance brought forward from a prior period of the provision for bad and doubtful debts recorded within short term receivables. The allowance for doubtful debts is an approximation of the total receivable that is estimated to be uncollectible.
18112000	CA - BAD AND DT	The amount charged in relation to a change in the provision for bad and doubtful debts recorded within short term receivables. The allowance for doubtful debts account is an approximation of the total amount of the accounts receivable that is estimated.

18113000	CA - BAD AND DCTo score the utilisation of the provision for bad and doubtful debts recorded within short term receivables. The allowance for doubtful debts account is an approximation of the total amount of the accounts receivable that is estimated to be uncollectible.
18114000	CA - BAD AND DCTo increase the value of the bad and doubtful debts provision recorded within short term receivables after a previous write-off or write-down.
18115000	CA - BAD AND DCTo score amounts previously recorded as bad and doubtful debts within short term receivables and subsequently paid
18151000	CA - TAXATION 8Amounts receivable at the balance sheet date for taxation and duties for which payment is due within twelve months. To include income tax, petroleum tax etc.
18152000	CA - PREPAYMEIBalances at the period end in respect of any prepayments made for taxation or for any accrued income relating to the next twelve months.
18153000	CA - ACCRUED TBalances at the period end in respect of any accrued taxation income relating to the next twelve months.
18154000	CA - PREPAYMEIBalances at the period end in respect of any PFI prepayments less than œ20m made for goods or services due to be received within the next twelve months.
18155000	CA - PREPAYMEIBalances at the period end in respect of any Non-PFI prepayments less than œ20m made for goods or services due to be received within the next twelve months.
18156000	CA - ACCRUED IIBalances at the period end in respect of any accrued income relating to the next twelve months.
18157000	CA - GOVERNMEIBalances at the period end in respect of Government grants which are due to be received within twelve months.
18158000	CA - INTEREST FBalances at the period end in respect of interest receivable due to be received within twelve months.
18159000	CA - OCCUPATICAmounts in respect of contributions, transfers in or other income due for receipt within twelve months.
18161000	CA - TRADE RECAmounts receivable at the balance sheet date for goods and services provided for which payment is due within twelve months.
18162000	CA - VAT LIABILITRefunds of VAT due within 12 months.
18162100	CA - INPUT VAT This Account Code is for Input VAT incurred on purchases which is to be treated as 'recoverable' and reclaimed from HMRC via the VAT Return
18162200	CA - OUTPUT VATThis Account Code is for VAT that is calculated and charged on the sale of goods and services and is passed to HMRC via the VAT Return
18163000	CA - SUPPLY REAmounts due from the Consolidated Fund in respect of supply payments made in excess of cash withdrawn from the Consolidated Fund.
18164000	CA - ACCRUED IIBWhere there is a delay in the receipt of EU funds, either direct from the EU or via the RPA the amount due should be treated as accrued income and shown in the balance sheet.
18165000	CA - Deposits andAmounts receivable at the balance sheet date for deposits and advances issued for which payment is due within 12 months
18169000	CA - OTHER RECAmounts due for receipt within twelve months for which there is no other suitable category.
18211000	CA - PPE HELD FPPE held for sale brought forward from a prior period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18212000	CA - PPE HELD FPPE held for sale arising in the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18213000	CA - PPE HELD FPPE held for sale sold during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18214000	CA - PPE HELD FPPE held for sale impaired during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18215000	CA - PPE HELD FA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement.
18216000	CA - PPE HELD FPPE held for sale revalued during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18217000	CA - PPE HELD FPPE reclassified from held for sale during the period but not sold
18221000	CA - OTHER NFAOther non-financial assets held for sale brought forward from a prior period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18222000	CA - OTHER NFAOther non-financial assets held for sale arising in the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18223000	CA - OTHER NFAOther non-financial assets held for sale sold during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18224000	CA - OTHER NFAOther non-financial assets held for sale impaired during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18225000	CA - OTHER NFAA reversal of an impairment loss should be recognised to the extent that an impairment loss was previously recognised in the operating cost statement in relation to other non-financial assets held for sale
18226000	CA - OTHER NFAOther non-financial assets held for sale revalued during the period where the carrying amount will be recovered principally through a sale transaction rather than through continuing use
18227000	CA - OTHER NFAOther non-financial assets reclassified from held for sale during the period but not sold
18311000	CA - INVENTORITOpening balance in respect of land classified as inventories brought forward from a prior period
18312000	CA - INVENTORITGross value of inventories of land brought onto the balance sheet during the period.
18313000	CA - INVENTORITWrite off of land for resale or finished.
18314000	CA - INVENTORITRevaluations of land for resale or finished.
18315000	CA - INVENTORITValue of inventories of land disposed of during the period.
18317000	CA - INVENTORITWhere the gross book value of inventories of land is redefined into another category
18321000	CA - INVENTORITOpening balance in respect of work in intermediate stages of completion of inventories held as land brought forward from a prior period
18322000	CA - INVENTORITGross value of work in intermediate stages of completion of inventories held as land brought onto the balance sheet during the period.
18323000	CA - INVENTORITWrite off of work in intermediate stages of completion of inventories held as land
18324000	CA - INVENTORITRevaluations of work in intermediate stages of completion of inventories held as land
18325000	CA - INVENTORITValue of work in intermediate stages of completion of inventories held as land disposed of during the period.
18327000	CA - INVENTORITWhere the gross book value of work in intermediate stages of completion of inventories held as land is redefined into another category
18331000	CA - INVENTORITOpening balance in respect of buildings classified as inventories brought forward from a prior period
18332000	CA - INVENTORITGross value of buildings classified as inventories brought onto the balance sheet during the period.
18333000	CA - INVENTORITWrite off of buildings classified as inventories for resale or those that are finished.
18334000	CA - INVENTORITRevaluations of buildings classified as inventories for resale or those that are finished.

18335000	CA - INVENTORIValue of buildings classified as inventories disposed of during the period.
18337000	CA - INVENTORIWhere the gross book value of buildings classified as inventories is redefined into another category
18341000	CA - INVENTORIOpening balance of buildings held as inventories in the intermediate stages of production
18342000	CA - INVENTORIGross value of buildings held as inventories in the intermediate stages of production brought onto the balance sheet during the period.
18343000	CA - INVENTORIWrite off of buildings held as inventories in the intermediate stages of production
18344000	CA - INVENTORIRevaluations of buildings held as inventories in the intermediate stages of production
18345000	CA - INVENTORIValue of buildings held as inventories in the intermediate stages of production disposed of during the period.
18347000	CA - INVENTORIWhere the gross book value of buildings held as inventories in the intermediate stages of production is redefined into another category
18351000	CA - INVENTORIOpening balance in respect of goods for resale and finished inventories brought forward from a prior period
18352000	CA - INVENTORIGross value of inventories of goods for resale and finished goods brought onto the balance sheet during the period.
18353000	CA - INVENTORIWrite off of inventories goods for resale and finished goods
18354000	CA - INVENTORIRevaluations of inventories goods for resale and finished goods
18355000	CA - INVENTORIValue of inventories of goods for resale and finished goods disposed of during the period.
18357000	CA - INVENTORIWhere the gross book value of inventories of goods for resale and finished goods is redefined into another category
18361000	CA - INVENTORIOpening balance of all other work in intermediate stages of completion not otherwise specified brought forward from a prior period
18362000	CA - INVENTORIGross value of all other work in intermediate stages of completion not otherwise specified brought onto the balance sheet during the period.
18363000	CA - INVENTORIWrite off of all other work in intermediate stages of completion not otherwise specified
18364000	CA - INVENTORIRevaluations of all other work in intermediate stages of completion not otherwise specified
18365000	CA - INVENTORIValue of all other work in intermediate stages of completion not otherwise specified disposed of during the period.
18367000	CA - INVENTORIWhere the gross book value of all other work in intermediate stages of completion not otherwise specified is redefined into another category
18371000	CA - INVENTORIOpening balance in respect of raw materials and consumables brought forward from a prior period
18372000	CA - INVENTORIGross value of inventories of raw materials and consumables brought onto the balance sheet during the period.
18372100	CA - INVENTORIGross value of inventories of raw materials and consumables brought onto the balance sheet during the period, where the purchase is considered significant enough to be treated as a capital cost in budgets
18372200	CA - INVENTORICapital Credit for the consumption in RDEL of SUME inventories treated as a capital cost in budgets and scored as C DEL on purchase
18373000	CA - INVENTORIWrite off of raw materials and consumables.
18374000	CA - INVENTORIRevaluations of raw materials and consumables.
18375000	CA - INVENTORIValue of inventories of raw materials and consumables disposed of during the period
18375100	CA - INVENTORIValue of inventories of raw materials and consumables disposed of during the period, where the purchase is considered significant enough to be treated as a capital cost in budgets
18377000	CA - INVENTORIWhere the gross book value of inventories of raw materials and consumables is redefined into another category
18411000	CA - CASH BALAICash balances held with the Office of the Paymaster General.
18412000	CA - COMMERCICash Balances held with commercial banks.
18413000	CA - FUNDS HELDeposits held by the National Lottery Distribution Fund on behalf of lottery bodies.
18414000	CA - LIQUID DEP Liquid resources subject to FRS1 criterion e.g. Deposits subject to notice period of one year or less without significant penalty.
18415000	CA - OTHER BANTo include material inventories of postal orders and stamps and petty cash balances.
18511000	CA - DEPOSITS - Deposits repayable within 12 months in accordance with IAS39 brought forward from a prior period
18512000	CA - DEPOSITS - Deposits repayable within 12 months in accordance with IAS39 brought onto the balance sheet in the period
18513000	CA - DEPOSITS - Deposits repayable within 12 months in accordance with IAS39 impaired during the period
18514000	CA - DEPOSITS - Deposits repayable within 12 months in accordance with IAS39 revalued during the period
18515000	CA - DEPOSITS - Deposits repayable within 12 months in accordance with IAS39 disposed of during the period
18521000	CA - DERIVATIVEDerivatives designated as fair value in accordance with IAS39 brought forward from a prior period
18522000	CA - DERIVATIVEDerivatives designated as fair value in accordance with IAS39 brought onto the balance sheet in the period
18523000	CA - DERIVATIVEDerivatives designated as fair value in accordance with IAS39 impaired during the period
18524000	CA - DERIVATIVEDerivatives designated as fair value in accordance with IAS39 revalued during the period
18525000	CA - DERIVATIVEDerivatives designated as fair value in accordance with IAS39 disposed of during the period
18531000	CA - SHARES ANShares and other equity type instruments relating to Joint Ventures and Associations classified as fair value trading in accordance with IAS39 brought forward from a prior period
18532000	CA - SHARES ANShares and other equity type instruments relating to Joint Ventures and Associations classified as fair value trading in accordance with IAS39 brought onto the balance sheet in the period
18533000	CA - SHARES ANShares and other equity type instruments relating to Joint Ventures and Associations classified as fair value trading in accordance with IAS39 impaired during the period
18534000	CA - SHARES ANShares and other equity type instruments relating to Joint Ventures and Associations classified as fair value trading in accordance with IAS39 revalued during the period
18535000	CA - SHARES ANShares and other equity type instruments relating to Joint Ventures and Associations classified as fair value trading in accordance with IAS39 disposed of during the period
18541000	CA - LAUNCH FU Launch Fund Investments repayable within 12 months in accordance with IAS39 brought forward from a prior period

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CA - LAUNCH FU Launch Fund Investments repayable within 12 months in accordance with IAS39 brought onto the balance sheet in the period
CA - LAUNCH FU Launch Fund Investments repayable within 12 months in accordance with IAS39 impaired during the period
CA - LAUNCH FU Launch Fund Investments repayable within 12 months in accordance with IAS39 revalued during the period
CA - LAUNCH FU Launch Fund Investments repayable within 12 months in accordance with IAS39 disposed of during the period
CA - IMF SPECIA Opening balance in respect of IMF Special Drawing Rights brought forward from a prior period.
CA - IMF SPECIA Gross value of non current assets brought onto the balance sheet during the period.
CA - IMF SPECIA An impairment occurs when the recoverable amount of an asset is lower than it's carrying amount.
CA - IMF SPECIA The difference between the revalued asset value and the carrying amount.
CA - IMF SPECIA Gross value of assets disposed of during the period.
CA - MONETARY Opening balance in respect of monetary gold brought forward from a prior period.
CA - MONETARY Gross value of non current assets brought onto the balance sheet during the period.
CA - MONETARY An impairment occurs when the recoverable amount of an asset is lower than it's carrying amount.
CA - MONETARY The difference between the revalued asset value and the carrying amount.
CA - MONETARY Gross value of assets disposed of during the period.
CA - STUDENT LI Opening balance brought forward from a prior period of loans to students repayable within 12 months
CA - STUDENT LI Gross value brought onto the balance sheet during the period of loans made to students repayable within 12 months
CA - STUDENT LI A notional amount of interest receivable from previous student loans is recorded within the SOCNE. An equal and opposite amount is recorded here to reflect the fact that this is effectively new lending.
CA - STUDENT LI Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of loans made to students repayable within 12 months
CA - STUDENT LI The difference between the revalued amount and the carrying amount before the revaluation during the period of loans made to students repayable within 12 months
CA - STUDENT LI Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to students repayable within 12 months
CA - LOANS - O/E Opening balance brought forward from a prior period of loans (other than student loans) repayable over 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans made to OGD repayable within 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans made to local authorities repayable within 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans made to public corporations and trading funds repayable within 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans made to overseas repayable within 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans to private sector companies repayable within 12 months
CA - LOANS - AD Gross value brought onto the balance sheet during the period of loans made to persons & NPISH repayable within 12 months
CA - LOANS - IMF Gross value of impairment during the period eg where the recoverable amount is lower than the carrying amount of loans (other than student loans) repayable over 12 months
CA - LOANS - RE The difference between the revalued amount and the carrying amount before the revaluation during the period of loans (other than student loans) repayable over 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to OGD repayable within 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to local authorities repayable within 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to public corporations and trading funds repayable within 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to overseas repayable within 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans to private sector companies repayable within 12 months
CA - LOANS - RE Gross value of repayments received during the period that are considered repayments of the loan principle of loans made to persons & NPISH repayable within 12 months
CA - CURRENT F Investments including shares that are listed on a recognised stock exchange that are classified as available for sale in accordance with IAS39.
CA - CURRENT F Investments such as unlisted investments held by the Exchange Equalisation Account that do not meet the criteria in FRS_1 and are available for sale in accordance with definition in IAS39.
CA - CURRENT F Shares and other equity type instruments relating to Joint ventures and associations classified as being available for sale in accordance with IAS39.
CA - CURRENT F To record shares and other equity type instruments designated as being available for sale in accordance with IAS39
CA - OTHER CUR To record other current financial assets in accordance with IAS39 brought forward from a prior period
CA - OTHER CUR To record other current financial assets in accordance with IAS39 brought onto the balance sheet during the period
CA - OTHER CUR To record other current financial assets in accordance with IAS39 impaired during the period
CA - OTHER CUR To record other current financial assets in accordance with IAS39 revalued during the period
CA - OTHER CUR To record other current financial assets in accordance with IAS39 disposed of during the period
NCL - FUNDED S The balance of the funded pension assets brought forward from prior period.
NCL - FUNDED S To record expected return on assets relating to funded schemes.
NCL - FUNDED S Non - periodic gains or losses as defined by IAS19 regarding funded pension schemes
NCL - FUNDED S Payment of pensions to UK staff in relation to funded schemes
NCL - FUNDED S Payment of pensions to locally engaged staff overseas (LES) in relation to funded schemes
NCL - FUNDED SCHEME ASSETS - CONTRIBUTIONS BY EMPLOYEES

21132000	NCL - FUNDED SCHEME ASSETS - CONTRIBUTIONS BY EMPLOYER
21142000	NCL - FUNDED S For local government to record the liability in relation to changes in actuarial assumptions regading funded schemes
21143000	NCL - FUNDED S For local government to record the liability in relation to the impact of limitation on balance sheet assets in funded schemes
21145000	NCL - FUNDED S For local government to record liability in relation to the difference between expected and actual return on assets regarding Funded pension schemes.
21211000	NCL - FUNDED S The balance of the funded pension scheme liability brought forward from prior period.
21212000	NCL - FUNDED S The increase in the present value of the funded pension liability arising from current members service.
21213000	NCL - FUNDED S Increase in present value of funded pension scheme liabilities due to employee service in prior periods arising in the current period as a result of existing or improved employee benefits
21214000	NCL - FUNDED S To record the funded pension scheme liabilites pertaining to enhancements in relation to past service costs
21215000	NCL - FUNDED S Interest costs in relation to funded pension schemes
21216000	NCL - FUNDED S Non - periodic gains or losses as defined by IAS19 regarding funded pension schemes
21217000	NCL - FUNDED S Net Interest on Scheme Liability
21221000	NCL - FUNDED S To record group transfers out from a funded scheme to an unfunded (pay as you go) public service pension scheme
21222000	NCL - FUNDED S To record group transfers out from a funded scheme to another public sector funded pension scheme
21223000	NCL - FUNDED S To record group transfers out from a funded scheme to a private sector pension scheme
21224000	NCL - FUNDED S To record individual transfers out from a funded scheme to an unfunded (pay as you go) public service pension scheme
21225000	NCL - FUNDED S To record individual transfers out from a funded scheme to another public sector funded pension scheme
21226000	NCL - FUNDED S To record individual transfers out from a funded scheme to a private sector pension scheme
21231000	NCL - FUNDED S Payment of pensions to UK staff in relation to funded schemes
21232000	NCL - FUNDED S Payment of pensions to locally engaged staff overseas (LES) in relation to funded schemes
21241000	NCL - FUNDED SCHEME LIABILITIES - CONTRIBUTIONS BY EMPLOYEES
21242000	NCL - FUNDED SCHEME LIABILITIES - CONTRIBUTIONS BY EMPLOYER
21251000	NCL - FUNDED S For local government to record the liability in relation to experience gains and losses on scheme liabilies regarding funded schemes.
21252000	NCL - FUNDED S For local government to record the liability in relation to changes in actuarial assumptions regading funded schemes
21253000	NCL - FUNDED S For local government to record the liability in relation to the impact of limitation on balance sheet assets in funded schemes
21254000	NCL - FUNDED S To record the liability due to the change in discount rate regarding funded pension schemes.
21311000	NCL - UNFUNDED The balance of the unfunded (Pay As You Go) pension scheme liability brought forward from prior period.
21312000	NCL - UNFUNDED The increase in the present value of the unfunded (Pay As You Go) pension liability arising from current members service.
21313000	NCL - UNFUNDED Increase in present value of unfunded (Pay As You Go) pension scheme liabilities due to employee service in prior periods arising in the current period as a result of existing or improved employee benefits
21314000	NCL - UNFUNDED To record the unfunded (Pay As You Go) pension scheme liabilites pertaining to enhancements in relation to past service costs
21315000	NCL - UNFUNDED Interest costs in relation to unfunded (Pay As You Go) Schemes
21316000	NCL - UNFUNDED Non - periodic gains or losses as defined by IAS19 regarding Unfunded (Pay As You Go) Schemes
21317000	NCL - UNFUNDED The change (increase) in the pension liability associated with transfers into an unfunded pension scheme.
21321000	NCL - UNFUNDED To record group transfers out from an unfunded (pay as you go) scheme to another unfunded (pay as you go) public service pension scheme
21322000	NCL - UNFUNDED To record group transfers out from an unfunded (pay as you go) scheme to a private sector pension scheme
21323000	NCL - UNFUNDED To record group transfers out from an unfunded (pay as you go) to another public sector funded pension scheme
21324000	NCL - UNFUNDED To record individual transfers out from an unfunded (pay as you go) scheme to an unfunded (pay as you go) public service pension scheme
21325000	NCL - UNFUNDED To record individual transfers out from an unfunded (pay as you go) scheme to a private sector pension scheme
21326000	NCL - UNFUNDED To record individual transfers out from an unfunded (pay as you go) scheme to another public sector funded pension scheme
21331000	NCL - UNFUNDED Payment of pensions to UK staff in relation to unfunded (Pay As You Go) schemes
21332000	NCL - UNFUNDED Payment of pensions to locally engaged staff overseas (LES) in relation to unfunded (Pay As You Go) Schemes
21341000	NCL - UNFUNDED (PAY AS YOU GO) SCHEME LIABILITIES - CONTRIBUTIONS BY EMPLOYEES
21342000	NCL - UNFUNDED (PAY AS YOU GO) SCHEME LIABILITIES - CONTRIBUTIONS BY EMPLOYER
21351000	NCL - UNFUNDED For local government to record the liability in relation to experience gains and losses on scheme liabilies regarding Unfunded (Pay As You Go) Schemes
21352000	NCL - UNFUNDED For local government to record the liability in relation to changes in actuarial assumptions regading Unfunded (Pay As You Go) Schemes
21353000	NCL - UNFUNDED For local government to record the liability in relation to the impact of limitation on balance sheet assets in Unfunded (Pay As You Go) Schemes
21354000	NCL - UNFUNDED To record the liability due to the change in discount rate regarding unfunded (Pay As You Go) Schemes
23111000	NCL - RECEIPTS To record a liability in relation to deferred income due in more than one year brought forward from a prior period
23112000	NCL - RECEIPTS To record a liability in relation to deferred income due in more than one year in the current period
23113000	NCL - RECEIPTS To record a liability in relation to deferred income due in more than one year transferred to current liabilities
23121000	NCL - BANK AND Amounts outstanding at the year-end for which payment is due after twelve months.

23131000	NCL - TAXATION Amounts due at the year-end for the over payment of taxation and/or duties due for repayment after twelve months.
23141000	NCL - AMOUNTS Amounts due to the Consolidated Fund
23171000	NCL - ACCRUED Amounts outstanding at the year-end for goods/and or services received for which no invoice has been received and for which payment is due after twelve months.
23172000	NCL - TRADE PA Amounts owing in respect of goods and services etc to trade payables after more than one year.
23173000	NCL - GOVERNMENT Government grants payable after twelve months.
23174000	NCL - OBLIGATIC Contractual obligations for payment after twelve months of amounts due in respect of non-PFI finance leases.
23175000	NCL - IMPUTED F Contractual obligations for payment after twelve months of amounts due in respect of PFI finance leases.
23176000	NCL - INTEREST Interest payable after twelve months.
23176500	NCL - INTEREST Interest payable after twelve months iro Gilt Edged Stocks.
23177000	NCL - OCCUPATIE.g. would be used by Armed Forces Pension Scheme in respect of Commissioners for the Reduction of National Debt (previously National Debt Office) loans payable after twelve months.
23179000	NCL - OTHER PA Other payables due for payment after twelve months.
23511000	NCL - FINANCIAL Opening balance brought forward from a prior period of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23512000	NCL - FINANCIAL Gross value brought onto the balance sheet during the period of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23513000	NCL - FINANCIAL Gross value of impairment eg where the recoverable amount is lower than the carrying amount of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39 received during the period
23514000	NCL - FINANCIAL The difference between the revalued amount and the carrying amount before the revaluation of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23515000	NCL - FINANCIAL Gross value of write off during the period of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23516000	NCL - FINANCIAL To record repayment of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39 received during the period
23517000	NCL - FINANCIAL To record the reclassification during the period of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23519000	NCL - FINANCIAL Total of amortisation to date of non-current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
23519100	NCL - STANDARD To use for the recognition or remeasurement of standardised guarantees as defined by the ONS. There are very few standardised guarantees in central government most guarantees will be one-off guarantees please refer to other OSCAR codes for these guarantee
23521000	NCL - DERIVATIV Opening balance brought forward from a prior period of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
23522000	NCL - DERIVATIV Gross value brought onto the balance sheet during the period of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
23523000	NCL - DERIVATIV Gross value of impairment where the recoverable amount is lower than the carrying amount of non-current liabilities in relation to derivatives (including embedded derivatives) which are designated as fair value in accordance with IAS39
23524000	NCL - DERIVATIV The difference between the revalued amount and the carrying amount before the revaluation of non-current liabilities in relation to derivatives (including embedded derivatives) which are designated as fair value in accordance with IAS39
23525000	NCL - DERIVATIV Gross value of write off during the period of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
23526000	NCL - DERIVATIV To record repayment of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39 received during the period
23527000	NCL - DERIVATIV To record the reclassification during the period of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39
23529000	NCL - DERIVATIV Total of amortisation to date of non-current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
23531000	NCL - GILT EDGE Opening balance brought forward from a prior period of non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39.
23532000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 brought onto the balance sheet during the period
23533000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 impaired during the period
23534000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 revalued during the period
23535000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 disposals during the period
23536000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 repayments during the period
23537000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 reclassifications during the period
23539000	NCL - GILT EDGE Non-current liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 amortised during the period
23591000	NCL - OTHER NC Opening balance brought forward from a prior period of non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39.
23592000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 brought onto the balance sheet during the period
23593000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 impaired during the period
23594000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 revalued during the period
23595000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 disposed of during the period
23596000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 repaid during the period
23597000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 reclassified during the period
23599000	NCL - OTHER NC Non-current liabilities where a specific account is not available which are designated as fair value in accordance with IAS39 amortised during the period
23711000	NCL - PROVISIO The balance of the early departure and pay and procurement provision brought forward from prior period.
23712000	NCL - PROVISIO The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for early departure and pay and procurement.
23713000	NCL - PROVISIO To score the utilisation of the provision being the cash paid to settle the obligation in relation to Early Departure.
23714000	NCL - PROVISIO Where an early departure provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23715000	NCL - PROVISIO For years following initial measurement of an early departure provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23716000	NCL - PROVISIO To record the in year transfer of a provision in relation to Early Departure.

23721000	NCL - PROVISION The balance of the untaken staff leave provision brought forward from prior period.
23722000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Untaken staff leave.
23723000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Untaken staff leave.
23724000	NCL - PROVISION Where an untaken staff leave provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23725000	NCL - PROVISION For years following initial measurement of an untaken staff leave provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23726000	NCL - PROVISION To record the in year transfer of a provision in relation to Untaken staff leave.
23731000	NCL - PROVISION The balance of the environment provision brought forward from prior period.
23732000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Environmental Damage.
23733000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Environmental Damage.
23734000	NCL - PROVISION Where an environmental damage provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23735000	NCL - PROVISION For years following initial measurement of an environmental damage provision at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23736000	NCL - PROVISION To record the in year transfer of a provision in relation to Environmental Damage.
23741000	NCL - PROVISION The balance of the nuclear decommissioning provision brought forward from prior period.
23742000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Nuclear Decommissioning.
23743000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Nuclear Decommissioning.
23744000	NCL - PROVISION Where a nuclear decommissioning provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23745000	NCL - PROVISION For years following initial measurement of a nuclear decommissioning provision at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23746000	NCL - PROVISION To record the in year transfer of a provision in relation to Nuclear Decommissioning.
23751000	NCL - PROVISION The balance of the clinical negligence provision brought forward from prior period.
23752000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Clinical Negligence.
23753000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Clinical Negligence.
23754000	NCL - PROVISION Where a clinical negligence provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23755000	NCL - PROVISION For years following initial measurement of a clinical negligence provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23756000	NCL - PROVISION To record the in year transfer of a provision in relation to Clinical Negligence.
23761000	NCL - PROVISION The balance of the deferred corporation tax provision brought forward from prior period.
23762000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Deferred Corporation Tax.
23763000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Deferred Corporation Tax.
23764000	NCL - PROVISION Where a deferred corporation tax provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23765000	NCL - PROVISION For years following initial measurement of a deferred corporation tax provision at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount
23766000	NCL - PROVISION To record the in year transfer of a provision in relation to Deferred Corporation Tax.
23771000	NCL - PROVISION The balance of the coal health provision brought forward from prior period.
23772000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Coal Health.
23773000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Coal Health.
23774000	NCL - PROVISION Where a coal health provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23775000	NCL - PROVISION For years following initial measurement of a coal health provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23776000	NCL - PROVISION To record the in year transfer of a provision in relation to Coal Health.
23781000	NCL - PROVISION The balance of the Unbilled Legal Fees provision brought forward from prior period.
23782000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Unbilled Legal Fees.
23783000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Unbilled Legal Fees.
23784000	NCL - PROVISION Where an unbilled legal fees provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23785000	NCL - PROVISION For years following initial measurement of an unbilled legal fees provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23786000	NCL - PROVISION To record the in year transfer of a provision in relation to Unbilled Legal Fees.
23791000	NCL - PROVISION The balance of the Bad Debts on Loans provision brought forward from prior period.
23792000	NCL - PROVISION The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Bad Debts on Loans.
23793000	NCL - PROVISION To score the utilisation of the provision being the cash paid to settle the obligation in relation to Bad Debts on Loans.
23794000	NCL - PROVISION Where a bad debts on loans provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23795000	NCL - PROVISION For years following initial measurement of a bad debts on loans provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23796000	NCL - PROVISION To record the in year transfer of a provision in relation to Bad Debts on Loans.
23797000	NCL - PROVISION Discharge of the provision for impairment of likely credit losses under IFRS 9 fair value assessment
23798000	NCL - PROVISION ECL for Trade Receivables discharged

23799000	NCL - PROVISIONECL for Financial Guarantee Contracts discharged
23811000	NCL - PROVISIONThe balance of the Legal Claims provision brought forward from prior period.
23812000	NCL - PROVISIONThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Legal Claims.
23813000	NCL - PROVISIONTo score the utilisation of the provision being the cash paid to settle the obligation in relation to Legal Claims.
23814000	NCL - PROVISIONWhere a legal claims provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23815000	NCL - PROVISIONFor years following initial measurement of a legal claims provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23816000	NCL - PROVISIONTo record the in year transfer of a provision in relation to Legal Claims.
23821000	NCL - PROVISIONThe balance of the Emissions liability provision brought forward from prior period.
23822000	NCL - PROVISIONThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for Emissions liability.
23823000	NCL - PROVISIONTo score the utilisation of the provision being the cash paid to settle the obligation in relation to Emissions liability.
23824000	NCL - PROVISIONWhere an emissions liability provision is no longer required e.g., if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23825000	NCL - PROVISIONFor years following initial measurement of an emissions liability provision at a present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23826000	NCL - PROVISIONTo record the in year transfer of a provision in relation to Emissions liability.
23831000	NCL - PROVISIONThe balance of the biodegradeable municipal waste landfill usage provision brought forward from prior period Local government use only.
23832000	NCL - PROVISIONThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for biodegradeable municipal waste landfill usage. Local government use only
23833000	NCL - PROVISIONTo score the utilisation of the provision being the cash paid to settle the obligation in relation to biodegradeable municipal waste landfill usage provision. Local government use only.
23834000	NCL - PROVISIONWhere a biodegradeable municipal waste landfill usage provision is no longer required, as a transfer of economic benefits is unlikely to be required to settle the obligation, the provision should be reversed. Local government use only.
23835000	NCL - PROVISIONFor years following initial measurement of a waste landfill usage provision at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23836000	NCL - PROVISIONTo record the in year transfer of a provision in relation to biodegradeable municipal waste landfill usage provision. Local government use only.
23841000	NCL - PROVISIONThe balance of the provision in relation to EU Grants that have been disallowed brought forward from prior period.
23842000	NCL - PROVISIONThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for EU Grants that have been disallowed.
23843000	NCL - PROVISIONTo score the utilisation of the provision being the Cash paid to settle an obligation relating EU Grants that have been disallowed should be stated here.
23844000	NCL - PROVISIONWhere a provision in relation to EU Grants that have been disallowed is no longer required, as a transfer of economic benefits is unlikely to be required to settle the obligation, the provision should be reversed. Local government use only.
23845000	NCL - PROVISIONFor years following initial measurement of an EU Grants provision disallowed at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23846000	NCL - PROVISIONTo record the in year transfer of a provision in relation to EU Grants that have been disallowed.
23851000	NCL - Provisions -The balance of the provisions in relation to dilapidations brought forward from prior period
23851100	NCL - Provisions -The amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for dilapidations
23851200	NCL - Provisions -To score the utilisation of the provision being the cash paid to settle an obligation relating to dilapidations
23851300	NCL-Provisions - IWhere a provisions in relation to dilapidations is no longer required, as a transfer of economic benefits is unlikely to be required to settle the obligation, the provision should be reversed. Local Government only
23851400	NCL - Provisions -For years following initial measurement of an dilapidation provision at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount
23851500	NCL-Provisions - ITo record the in-year transfer of a provision in relation to dilapidations
23891000	NCL - PROVISIONThe balance of other provisions where no specific account exists brought forward from prior period.
23892000	NCL - PROVISIONThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in other provisions where no specific account exists
23893000	NCL - PROVISIONTo score the utilisation of the provision being the cash paid to settle the obligation in relation to other provisions where no specific account exists
23894000	NCL - PROVISIONWhere a provision where no specific account exists is no longer required e.g. if it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision should be reversed via the operating cost statement.
23895000	NCL - PROVISIONFor years following initial measurement of an other provisions at present value (PV) the PV is restated to reflect estimated cash flows being closer to the measurement date of the unwinding of the original time value of the money discount.
23896000	NCL - PROVISIONTo record the in year transfer of a provision in relation to other provisions where no specific account exists
23897000	NCL - PROVISIONTo score the utilisation of the provision being the cash paid to settle an obligation in relation to the purchase of an asset should be stated here. It must be strictly for the purpose for which the provision was established.
26111000	CL - RECEIPTS II To record deferred income - short term due in less than one year brought forward from a prior period
26112000	CL - RECEIPTS II To record deferred income - short term due in less than one year in the current period
26113000	CL - RECEIPTS II To record deferred income - short term due in less than one year transferred from non-current liabilities
26114000	CL - RECEIPTS II To record deferred income - short term due in less than one year released to income
26121000	CL - BANK OVER Amounts outstanding at the year-end in respect of bank overdrafts due for repayment within twelve months.
26122000	CL - OTHER BORAll other borrowings outstanding at the year-end due for repayment within twelve months.
26131000	CL - REFUNDS O Amounts due at the year end for the overpayment of taxation and/or duties due for repayment within twelve months. Local government use only
26132000	CL - TAXATION A Taxation and social security outstanding (excluding VAT) at the year-end due for payment within twelve months – Inland Revenue taxes and duties.
26133000	CL - TAXATION A Taxation and social security outstanding (excluding VAT) at the year-end due for payment within twelve months – National Insurance Fund.
26141000	CL - AMOUNTS C Amounts due to the Consolidated Fund
26171000	CL - ACCRUED E Amounts outstanding at the year end for goods/and or services received for which no invoice has been received and for which payment is due within twelve months.
26172000	CL - TRADE PAYContractual obligations to transfer known amounts in respect of normal day to day activities for the provision of goods and/or services. For example outstanding invoices for the provision of stationary, management consultancy etc.

26173000	CL - GOVERNMEGovernment grants payable within twelve months.
26174000	CL - OBLIGATIONContractual obligations for payment within the following twelve months of amounts due in respect of non-PFI finance leases.
26175000	CL - IMPUTED FIIContractual obligations for payment within the following twelve months of amounts due in respect of PFI finance leases.
26176000	CL - INTEREST PInterest payable within twelve months.
26176500	CL - INTEREST PInterest payable within twelve months iro Gilt Edged Stocks.
26177000	CL - OCCUPATIOe.g. would be used by Armed Forces Pension Scheme in respect of National Debt Office now Commissioners for the Reduction of National Debt loans payable within twelve months.
26178000	CL - CONTINGENAmounts from the Contingencies Fund not yet repaid.
26179000	CL - OTHER PAYContractual obligations to transfer known amounts in respect of non-trading activities within twelve months. For example outstanding salary costs and amounts owed in respect of capital procurement activities.
26181000	CL - SuperannuatiAmounts outstanding at the year end for superannuation for which payment is due within 12 months
26275000	CL - Provisions - LThe amount charged to the operating cost statement/income and expenditure account for the period in relation to an increase in the provision for dilapidations due within 12 months
26511000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26512000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26513000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26514000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26515000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26516000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26517000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26519000	CL - FINANCIAL CTo record current liabilities in relation to financial guarantee contracts which are designated as fair value in accordance with IAS39
26521000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26522000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26523000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26524000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26525000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26526000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26527000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26529000	CL - DERIVATIVETo record current liabilities in relation to derivatives including embedded derivatives which are designated as fair value in accordance with IAS39.
26531000	CL - GILT EDGECThe balance of the Gilt Edged Stocks brought forward from prior period.
26532000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 brought onto the balance sheet during the period
26533000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 impaired during the period
26534000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 revalued during the period
26535000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 disposals during the period
26536000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 repayments during the period
26537000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 reclassifications during the period
26539000	CL - GILT EDGECTCurrent liabilities in relation to gilt edged stock which are designated as fair value in accordance with IAS39 amortised during the period
26591000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26592000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26593000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26594000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26595000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26596000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26597000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26599000	CL - OTHER CURTo record other current financial liabilities where no specific account exists
26711000	CL - PROVISIONSTo record the obligation in relation to Early Departure due within one year.
26712000	CL - PROVISIONSTo record the obligation in relation to Untaken staff leave due within one year.
26713000	CL - PROVISIONSTo record the obligation in relation to Environmental Damage due within one year.
26714000	CL - PROVISIONSTo record the obligation in relation to Nuclear Decommissioning due within one year.
26715000	CL - PROVISIONSTo record the obligation in relation to Clinical Negligencedue within one year.
26716000	CL - PROVISIONSTo record the obligation in relation to Deferred Corporation Tax due within one year.
26717000	CL - PROVISIONSTo record the obligation in relation to Coal Health due within one year.
26718000	CL - PROVISIONSTo record the obligation in relation to Unbilled Legal Fees due within one year.

26719000	CL - PROVISIONTo record the obligation in relation to Bad Debts on Loans due within one year.
26721000	CL - PROVISIONTo record the obligation in relation to Legal Claims due within one year.
26722000	CL - PROVISIONTo record the obligation in relation to Emissions liability due within one year.
26723000	CL - PROVISIONTo record the obligation in relation to biodegradeable municipal waste landfill usage provision due within one year. Local government use only.
26724000	CL - PROVISIONTo record the obligation relating EU Grants that have been disallowed due within one year.
26725100	CL - PROVISIONTo record the utilisation of provisions due within 12 months for which there is no other specific category
26729000	CL - PROVISIONTo record the obligation in relation to other provisions where no specific account exists due within one year
31111000	RES - I&E RESEFThe opening balance of the accumulated Income and Expenditure (General Fund) brought forward from the closing balance of the prior period
31112000	RES - I&E RESEFThe surplus / deficit for the period as calculated in the Operating Statement. The balance of this account is automatically generated within COINS. The balance on this account will be automatically transferred to Opening Balance BF at the beginning of eac
31113000	RES - I&E RESEFPension Scheme surplus / deficit, contributions receivable and net parliamentary funding are to be transferred to the I&E Reserve – Pension Schemes.
31114000	RES - I&E RESEFA reversal of notional charges e.g. Auditors remuneration, cost of capital, and other notional costs and income.
31115000	RES - I&E RESEFTo record non-cash charges such as auditor's remuneration, cost of capital, and other notional costs and income in the operating statement.
31116000	RES - I&E RESEFReceipts from the Consolidated Fund for parliamentary funding. This account should be used as the balancing item when making adjustments on COINS that are not self-balancing e.g. Spending Policy adjustment, EYF adjustments etc
31117000	RES - I&E RESEFTo record deemed supply
31118000	RES - I&E RESEFTo record payments to the Consolidated Fund.
31119000	RES - I&E RESEFTo record grant-in-aid financing receivd by NDPBs
31120000	RES - I&E RESEFFunding received from the National Insurance Fund to fund benefit and other payments.
31121000	RES - I&E RESEFTo be used to record the payment and liability of funds to the NLF by the Consolidated Fund.
31122000	RES - I&E RESEFTo be used to record the payment of Standing Services (Judicial Salaries) from the Consolidated Fund.
31123000	RES - I&E RESEFAmounts transferred to / from other reserves.
31124000	RES - I&E RESEFTo be used where a department has excess cash (net cash requirement cannot be negative).
31125000	RES - I&E RESEFDepartments may generate operating income that cannot be appropriated In aid because the department has already appropriated in aid income up to the relevant limits approved in the Estimate therefore this must be returned to the Consolidated Fund.
31126000	RES - I&E RESEFDepartments may generate non-operating income that cannot be appropriated in aid because the department has already appropriated in aid income up to the relevant limits approved in the Estimate therefore this must be returned to the Consolidated Fund.
31127000	RES - I&E RESEFInland Revenue, HM Customs & Excise, Vehicle Excise Duty and National Non-Domestic Rates for tax revenues forwarded to the consolidated fund.
31128000	RES - I&E RESEFOther balances surrenderable to the Consolidated Fund.
31129000	RES - I&E RESEFSupply receivable from the Consolidated Fund.
31130000	RES - I&E RESEFSupply payable to the Consolidated Fund. Amounts issued from the Consolidated Fund for supply but not yet spent.
31131000	RES - I&E RESEFTo record other general fund movements particularly transfer of assets
31132000	RES - I&E RESEFTo record other general fund movements particularly transfer of liabilities
31133000	RES - I&E RESEFTo record other general fund movements which are not in respect of the transfer of assets or liabilities. For the use of pension funds only
31511000	RES - I&E RESEFThe opening balance brought forward of the I&E Reserve – Funded Pension Scheme.
31512000	RES - I&E RESEFFunding received from the National Insurance Fund to fund benefit and other payments.
31513000	RES - I&E RESEFPeriodic costs recognised in the Statement of Total Recognised Gains and Losses as defined by IAS19
31514000	RES - I&E RESEFFor local government to record movements in relation to Funded Pension Schemes taken to the Income and Expenditure reserve
31515000	RES - I&E RESEFPension Scheme surplus/deficit is to be transferred from the General Fund.
31521000	RES - I&E RESEFThe opening balance brought forward of the I&E Reserve – Unfunded Pension Scheme.
31522000	RES - I&E RESEFPeriodic costs recognised in the STRGL as defined by IAS19.
31523000	RES - I&E RESEFPension Scheme surplus/deficit is to be transferred from the General (Gen) Fund.
31524000	RES - I&E RESEFPension Scheme net parliamentary funding is to be transferred from the General Fund.
34111000	RES - RESTRICT Opening balance of restricted reserves brought forward from a prior period
34112000	RES - RESTRICT Transfer to the General Fund for Realised amortisation - Restricted Reserves. The amount equal to the excess of the actual amortisation over amortisation based on historical cost.
34113000	RES - RESTRICT Transfers to or from the Restricted Reserve during the year.
34211000	RES - FINANCIALThe opening balance of the Available for Sale Financial Instruments reserve brought forward from a prior period. (Local Government use only.)
34212000	RES - FINANCIALTo record the FX movements of financial instruments available for sale
34213000	RES - FINANCIALTo record transfers to or from other reserves in respect of Available for Sale Financial Instruments Reserve. (Local Government use only.)
34214000	RES - FINANCIALTo record other movements in respect of the Available for Sale Financial Instruments Reserve not otherwise specified. (Local Government use only.)
34215000	RES - FINANCIALTo record revaluations and impairments taken to the Available for Sale Financial Instruments reserve. (Local Government use only.)
34216000	RES - FINANCIALTo record the impairment of financial instruments available for sale
34217000	RES - FINANCIALTo record financial instruments available for sale transferred to the I&E Account
34311000	RES - HEDGINGThe opening balance of the Hedging reserve brought forward from a prior period.

34312000	RES - HEDGING ITo record transfers to or from other reserves in respect of the Hedging reserve.
34313000	RES - HEDGING ITo record hedging transactions transferred to the I&E Account
34314000	RES - HEDGING ITo record revaluations and impairments taken to the Hedging reserve.
34315000	RES - HEDGING ITo record other movements in respect of the Hedging Reserve not otherwise specified.
34316000	RES - HEDGING ITo record the impairment of hedging transactions
34317000	RES - HEDGING ITo record the FX movements of hedging transactions
34411000	RES - PDC RESEThe opening balance in respect of Public Dividend Capital reservebrought forward from a prior period.
34412000	RES - PDC RESETo record additions to Public Dividend Capital reserve
34413000	RES - PDC RESETo record transfers to or from other reserves in respect of the Public Dividend Capital reserve
34414000	RES - PDC RESETo record repayments from the Public Dividend Capital reserve
34511000	RES - EMISSIONTo record allocations to the Government Grant Reserve in respect of emissions
34512000	RES - EMISSIONTo record revaluations of emissions in the Government Grant Reserve
34611000	RES - RESERVEThe opening balance in relation to reserves of group entities brought forward from a prior period.
34612000	RES - RESERVETo record other movements not otherwise specified in respect of the Reserves of Group Entities
34711000	RES - REVALUATThe brought forward balance of the Revaluation Reserve which reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments to assets except donated assets and assets financed from government grants.
34712000	RES - REVALUATGovernment grant that is not used in year as income may be added to the reserve. Would normally relate to capital grants.
34713000	RES - REVALUATReceived donated assets (of cash) capitalised at current value. The balance on this account will be automatically transferred to Opening Balance BF at the beginning of each financial year.
34714000	RES - REVALUATReceived donated assets capitalised at current value. The balance on this account will be automatically transferred to Opening Balance BF at the beginning of each financial year.
34715000	RES - REVALUATTo record asset disposals through the revaluation reserve
34716000	RES - REVALUATAny movement in the value of fixed or current assets following valuation should be credited/debited to the reserve subject to the exceptions outlined in the RAM.
34717000	RES - REVALUATTo record impairments which have not been previously recorded and do not relate to the current year. This feeds into the revaluation reserve.
34718000	RES - REVALUATTo record amortisation which has not been previously recorded and does not relate to the current year amortisation. This feeds into the revaluation reserve.
34719000	RES - REVALUATTransfer to the General Fund for realised amortisation - Revaluation Reserve. The amount equal to the excess of the actual amortisation over amortisation based on historical cost. This amount is transferred to the General Fund.
34720000	RES - REVALUATOn disposal of a revalued asset, the balance on the revaluation (reval) reserve in respect of that asset will become fully realised and should be transferred to the general fund. On impairment of a revalued asset, the balance on the reserve in respect of
34721000	RES - REVALUATThis amount is represents the amount equal to the amortisation / impairment charge on donated assets and is transferred to the operating cost statement.
34811000	RES - MINORITY To record a minority interest in equity interest
34812000	RES - MINORITY HMRC to record Insurance premium tax
41111000	INC - INCOME TAHMRC to record income tax receipts
41111100	INC-SCOTTISH RDuties collected by the Devolved Administrations
41111200	INC - WELSH RA Duties collected by the Devolved Administrations
41112000	INC - CORPORATMHMRC to record corporation tax receipts
41113000	INC - CAPITAL G,HMRC to record capital gains tax receipts
41114000	INC - INHERITANHMRC to record Inheritance tax receipts
41115000	INC - SOCIAL SEIHMRC to record social security contributions received
41116000	INC - NATIONAL I HMRC to record National Insurance contributions received
41511000	INC - STAMP DU HMRC to record Stamp duties
41511100	INC-LAND AND BDuties collected by the Devolved Administrations
41511200	INC - WELSH LAHDuties collected by the Devolved Administrations
41512000	INC - HYDROCAFHMRC to record Hydrocarbon oils duties
41513000	INC - TOBACCO IHMRC to record Tobacco duties
41514000	INC - SPIRITS DLHMRC to record Spirits duties
41515000	INC - WINE, CIDEHMRC to record Wine, Cider & Perry duties
41516000	INC - BEER DUTI HMRC to record Beer duties
41517000	INC - BETTING & HMRC to record betting & gaming duties
41518000	INC - AIR PASSEIHMRC to record air passenger duties
41518100	INC-AIR DEPARTDuties collected by the Devolved Administrations
41519000	INC - CUSTOMS IHMRC to record customs duties
41521000	INC - AGRICULTIHMRC to record agricultural duties
41522000	INC - VEHICLE E,Duties collected by the DVLA.
41541000	INC - CLIMATE C HMRC to record climate change levies

41542000	INC - AGGREGA THMRC to record aggregates levies
41543000	INC - BANK LEVYHMRC to record bank levies.
41544000	INC - SUGAR LEVHMRC to record gross income in respect of sugar levies.
41545000	INC - APPRENTIC HMRC to record Apprenticeship levies
41561000	INC - PETROLEU HMRC to record Petroleum revenue tax receipts
41561100	INC - Swiss Tax AHMRC to record the Swiss capital tax upfront payment
41562000	INC - VALUE ADCHMRC to record VAT receipts
41562100	INC-ASSIGNED V Duties collected by the Devolved Administrations
41563000	INC - INSURANCHMRC to record Insurance premium tax
41564000	INC - LANDFILL THMRC to record Landfill tax
41564100	INC-SCOTTISH L Duties collected by the Devolved Administrations
41564200	INC - WELSH LA Duties collected by the Devolved Administrations
41565000	INC - INCOME RENLDF to record income received in respect of the national lottery.
41566000	INC - REGULATORRegulatory bodies to record the receipt of fees in relation to regulatory activities.
41567000	INC - BROADCASTCMS to record the receipt of television license fees. Note that this is now passed on to the BBC as a grant-in-aid.
41569000	INC - OTHER TA To record other taxation income where no more appropriate account exists.
41569100	INC - OTHER IND To record other indirect taxation income where no more appropriate account exists
41810000	INC - COUNCIL T Local authorities to record receipt of council tax.
41812000	INC - NATIONAL I Local authorities to record the collection of National Non-Domestic Rates (i.e. business rates).
44111000	INC - CURRENT I To record current grant income received from Central Government (excludes current grants received from lottery distributors, which should be captured in 'Current Grants From Lottery Distributors)
44111900	INC - CURRENT I Current grants received from lottery distributing bodies. Note that income received by distributing bodies from the National Lottery Distribution Fund (NLDF) should be recorded separately ('Income From NLDF').
44112000	INC - CURRENT I To record current grant income received from Local Government
44113100	INC - CURRENT I Current grant income received from countries outside the UK. This includes grant income received from countries within the EU (e.g. Republic of Ireland) but excludes grants received from the EU itself (which are captured separately).
44113200	INC - CURRENT I Current grant income received from the EU where the department is acting as an agent of the EU in making payments to third parties within the UK. This income offsets the subsequent grant payments recorded against EU current grant expenditure accounts.
44113300	INC - CURRENT I Current grant income received from the EU that funds departmental spending.
44114000	INC - CURRENT I To record current grant income received from Companies in the private sector
44115000	INC - CURRENT I To record current grant income received from Persons & Non Profit Institutions Serving Households in the private sector
44116000	INC - CURRENT I To record current grants income which has yet to be allocated as a government grants and is deferred to a future accounting period.
44121000	INC - CAPITAL GI To record capital grant income received from Central Government
44121900	INC - CAPITAL GI Capital grants received from lottery distributing bodies. Note that income received by distributing bodies from the National Lottery Distribution Fund (NLDF) should be recorded separately (Income From NLDF).
44122000	INC - CAPITAL GI To record capital grant income received from Local Government
44123100	INC - CAPITAL GI Capital grant income received from countries outside the UK. This includes grant income received from countries within the EU (e.g. Republic of Ireland) but excludes grants received from the EU itself (which are captured separately).
44123200	INC - CAPITAL GI Capital grant income received from the EU where the department is acting as an agent of the EU in making payments to third parties within the UK. This income offsets the subsequent grant payments recorded against EU capital grant expenditure accounts.
44123300	INC - CAPITAL GI Capital grant income received from the EU that funds departmental spending.
44124000	INC - CAPITAL GI To record capital grant income received from companies in the private sector
44125000	INC - CAPITAL GI To record capital grant income received from Persons & Non Profit Institutions Serving Households in the private sector
44126000	INC - CAPITAL GI To record capital grants income which has yet to be allocated as a government grants and is deferred to a future accounting period.
44211000	INC - FINANCING RECEIVED BY EXECUTIVE AGENCIES
44212000	INC - GRANT-IN- To record grant-in-aid financing received by ALBs. This excludes financing received by executive agencies, which should be recorded against 44211000.
44511000	INC - PENSION C To record receipt of pension contributions - employee contributions
44512000	INC - PENSION C To record receipt of pension contributions - employee contributions
44513000	INC - PENSION C Other includes refunds from gratuities, overpayments recovered other than deduction from future benefits as well as other miscellaneous income.
44521000	INC - PENSION S To record receipt of Pension scheme transfers - group
44522000	INC - PENSION S To record receipt of Pension scheme transfers - group
44523000	INC - PENSION S To record pension scheme income - group public transfers
44524000	INC - PENSION S To record receipt of Pension Scheme transfers - individual
44525000	INC - PENSION S To record receipt of Pension Scheme transfers - individual
44526000	INC - PENSION S To record receipt of Pension Scheme transfers - individual public transfers
44611000	INC - PROFIT ON I To record the profit on disposal of PPE recognised as revenue.
44611100	INC-PROFIT ON I To record the profit on disposal of PPE recognised as capital

44612000	INC - PROFIT ONTo record the profit on disposal of Intangible assets recognised as revenue.
44613000	INC - PROFIT ONTo record the profit on the disposal of other investments including company securities recognised as revenue.
44614000	INC - PROFIT ONTo record the profit on the maturity of hedging contracts to be recognised as revenue.
44615000	INC - PROFIT ONTo record the profit on the disposal of other inventories
44711000	INC - RENTAL INIRental income from local government housing
44712000	INC - RENTAL INIRental income from land and non-produced assets i.e. assets that come into existence other than through processes of production. These could include subsoil assets, non-cultivated biological resources and water resources.
44713000	INC - RENTAL INIRent income from investment properties i.e. properties that are intended to earn rentals or for capital appreciation or both
44714000	INC - RENTAL INIRental income related to all assets other than local government housing, land and other non-produced assets. For example buildings.
44715000	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Land where there is a Central Government lessee
44716000	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Land where there is a Local Government lessee
44717000	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Land where there is a Public Corporation lessee
44718000	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Buildings where there is a Central Government lessee
44719000	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Buildings where there is a Local Government lessee
44719100	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Buildings where there is a Public Corporation lessee
44719200	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Dwellings where there is a Central Government lessee
44719300	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Dwellings where there is a Local Government lessee
44719400	INC - RENTAL INIIFRS 16: to record, as a lessor, rental income in relation to Dwellings where there is a Public Corporation lessee
44811000	INC - RECEIPT OIncome where a fixed charge is made to access a range of public services, eg actions in the small claims court. Where there is a direct link between the amount paid and the goods or service received this should be recorded as sales of goods and services
44812000	INC - LEVIES This includes all industry levies.
44813000	INC - LICENCES This would include all licence fees
44814000	INC - ROYALTIESRoyalties income in relation to produced assets that could be made and sold in the open market. Includes the right to use inventions given patent protection, intellectual property rights, copyright material etc
44815000	INC - RECEIPTS ITo record income received in prior accounting period where the items are provided in the current accounting period. Excludes grants receipts in advance, which should be recorded within the Grants Income section.
44816000	INC - CHARITY IIncome received as donations intended to finance current expenditure.
44817000	INC - RECOVERYRecovery of wage and salary costs of staff seconded out.
44818000	INC - FINES ANDIncome from fines and penalties as well as assets and compensation recovered (usually through the courts)
44819000	INC - INCOME FFIncome received by lottery distributing bodies from the National Lottery Distribution Fund (NLDF). Note that income received by organisations from lottery distributing bodies should be recorded separately (Income From Lottery Distributors).
44821000	INC - NOTIONAL To record non cash income in the operating cost statement.
44821100	INC - NOTIONAL To offset the expenditure incurred on the Digital Service Account
44822000	INC - NOTIONAL Notional income reversal. To reverse notional income for WGA purposes only
44823000	INC - HOUSING FTo record surpluses received from the Housing Revenue Account
44824000	INC - PREMIA INTo record income received through the charging of a premium (e.g. rail franchising)
44825000	INC - SALES OF (To record income where there is a clear and direct link between the payment of the charge and the acquisition by the payer of specific goods or services. Where this link does not exist, it is likely that the 'fees and charges' account should be used.
44826000	INC - SALES OF IThis is the element of sales of goods and services that relates to the provision of education and training, for example in relation to training provided by the NHS to trainee nurses and doctors.
44849000	INC - MISCELLANTo record the receipt of income that cannot otherwise be classified in existing accounts
44851000	INC - SALES OF IThis is the element of sales of goods and services that relates to the provision of Research and Development.
51111000	EXP - PERMANEISalary costs of permanent UK employed staff excluding social security costs, employer's pension contribution, allowances, bonuses and overtime. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51112000	EXP - PERMANEISocial security costs for UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51113000	EXP - PERMANEIEmployer's contributions to pension schemes relating to UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51114000	EXP - PERMANEIAllowances relating to recruitment & retention, additional responsibility, professional qualifications etc for UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51115000	EXP - PERMANEIOvertime payments for UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51116000	EXP - PERMANEIBonus payments for UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51117000	EXP - PERMANEISeverance payments for UK employed permanent staff. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51118000	EXP - PERMANEIThe net change in accrued employee benefits including untaken leave (as a liability) and any prepayments of employee compensation as an asset. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51119000	EXP - PERMANEITo record the transfer to PPE / Intangible assets of all UK permanent staff costs that are capitalised. Permanent staff are those who work full-time or part-time but excludes contract, agency or seconded staff.
51121000	EXP - SECONDEIWage and salary costs of UK employed staff seconded in excluding social security costs, employer's pension contribution, allowances, bonuses and overtime payments. The costs of contract and agency staff should be shown separately.
51122000	EXP - SECONDEISocial security costs for UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51123000	EXP - SECONDEIEmployer's contributions to pension schemes relating to UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51124000	EXP - SECONDEIAllowances relating to recruitment & retention, additional responsibility, professional qualifications etc for UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51125000	EXP - SECONDEIOvertime payments for UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51126000	EXP - SECONDEIBonus payments for UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).

51127000	EXP - SECONDEISeverance payments for UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51128000	EXP - SECONDEIThe net change in accrued employee benefits for staff seconded in, including untaken leave (as a liability) and any prepayments of employee compensation as an asset. The costs of contract and agency staff should be shown separately .
51129000	EXP - SECONDEITo record the transfer to PPE / Intangible assets of all UK employed staff seconded in. The costs of contract and agency staff should be shown separately (Contract and Agency Staff Costs).
51131000	EXP - MIN - BASISSalary costs of Ministers excluding social security costs, employer's pension contribution, allowances, bonuses and overtime.
51132000	EXP - MINISTERISocial security costs for Ministers.
51133000	EXP - MIN - EMPIEmployer's contributions to pension schemes relating to Ministers.
51137000	EXP - MIN - SEVESeverance payments for Ministers.
51138000	EXP - MINISTERISocial security costs for Ministers.
51141000	EXP - SPECIAL ASalary costs of Special Advisors excluding social security costs, employer's pension contribution, allowances, bonuses and overtime.
51142000	EXP - SPECIAL ASocial security costs for Special Advisors.
51143000	EXP - SPECIAL AEmployer's contributions to pension schemes relating to Special Advisors.
51147000	EXP - SPECIAL ASeverance payments for Special Advisors.
51148000	EXP - SPECIAL AThe net change in accrued employee benefits including untaken leave (as a liability) and any prepayments of employee compensation as an asset.
51151000	EXP - LOCALLY FWage and salary costs of locally employed staff overseas (LES) excluding social security costs, employer's pension contribution, allowances, bonuses and overtime payments.
51152000	EXP - LOCALLY FSocial security costs of locally employed staff overseas.
51153000	EXP - LOCALLY FEmployers contributions to pension schemes relating to locally employed overseas staff of locally employed staff overseas.
51154000	EXP - LOCALLY FAllowances relating to recruitment & retention, additional responsibility, professional qualifications etc of locally employed staff overseas.
51155000	EXP - LOCALLY FOvertime payments of locally employed staff overseas.
51156000	EXP - LOCALLY FBonus payments of locally employed staff overseas.
51157000	EXP - LOCALLY FSeverance payments of locally employed staff overseas.
51158000	EXP - LOCALLY FThe net change in accrued employee benefits for locally employed staff, including untaken leave (as a liability) and any prepayments of employee compensation as an asset. The costs of contract and agency staff should be shown separately .
51159000	EXP - LOCALLY FTo record the transfer to PPE / Intangible assets of all locally employed staff costs that are capitalised.
51171000	EXP - SHORT-TEThe full cost of staff on short-term contracts or provided by an agency. It excludes the purchase of services from contractors/consultants (even where a staff cost could be identified) which should use the relevant Purchase of Goods and Services category
51191000	EXP - STAFF CO:To record plans information in respect of permanent, seconded, locally employed staff and contract and agency staff
52111000	EXP - PURCHASIResource costs related to contractors who are providing operational expertise not available in-house and who are working within the department. If the contract includes advisory services only then the entire spend should be recorded as consultancy.
52112000	EXP - PURCHASIResource costs related to advisory services. If the contract includes operational services only then the entire spend should be recorded as the purchase of services from contractors.
52113000	EXP - PURCHASIShould include all resource costs related to training and development, including outsourced services.
52114000	EXP - PURCHASIShould include all resource costs related to professional services where no specific account exists.
52115000	EXP - PURCHASIResource costs related to the provision of audit services
52121000	EXP - PURCHASIShould include all personnel related goods & services costs including health and safety, staff relocation costs, staff subscriptions, childcare, medical care, HR business process outsourcing and events admissions.
52131000	EXP - PURCHASIShould include all adult and child social care goods and services. Includes personal care, transport (e.g. shuttle buses, patient transportation), emergency social services, welfare to work, educational programmes, community entertainment and legal aid.
52132000	EXP - PURCHASIShould include all costs associated with running and upkeep of the courts, including goods and services for those running the courts, (such as interpreters' fees), court transcript fees. This does not include any judiciary costs or building costs.
52133000	EXP - PURCHASIShould include all costs associated with maintaining the judicial service, including expenses, catering, training and courses
52134000	EXP - PURCHASIShould include all costs for goods and services provided to prisoners including for their welfare. (e.g. prisoner clothing costs and transport). This excludes costs relating to building management.
52141000	EXP - PURCHASIShould include all costs for advertising, marketing, promotional and communication goods and services.
52142000	EXP - PURCHASIShould include all costs related to the process of and enforcing of asylum cases within the UK and abroad. This exclude salaries, facilities management and operating of customs or border services.
52143000	EXP - PURCHASISpend related to the operation of culture and heritage services. This should not include any salary or materials costs. If the contract involves advice to internal staff then the spend should be reported as consultancy. E.g. Museum & Gallery, Libraries &
52144000	EXP - PURCHASIShould include all costs related to the escorting and detention centres, both in the UK and Overseas. This exclude salaries, facilities management and operating of customs or border services.
52145000	EXP - PURCHASIShould include all costs related to the printing and delivery of passports. This includes materials and outsourced services required.
52146000	EXP - PURCHASISpend related to the operation of sport services. This should not include any salary or materials costs. If the contract involves advice to internal staff then the spend should be reported as consultancy.
52147000	EXP - PURCHASISpend related to the operation of tourism services. This should not include any salary or materials costs. If the contract involves advice to internal staff then the spend should be reported as consultancy.
52151000	EXP - PURCHASIShould include all resource costs related to the provision of accommodation for clients and staff, including all spend related to the provision and management of facilities, building insurance, taxes and parking costs.
52152000	EXP - PURCHASIShould include all costs related to catering and hospitality including food, food preparation and service, catering equipment and vending services
52153000	EXP - PURCHASIShould include all facilities resource costs where no specific account exists.
52161000	EXP - PURCHASIShould include the purchase of pharmaceutical products or services for the treatment of diseases.
52171000	EXP - PURCHASIShould include all spend on office related goods and services including printed material, reprographics, office supplies, office services, records storage, postage & couriers, office machines and office consumables
52181000	EXP - PURCHASIShould include all spend relating to the provision of services to install, repair and maintain and support ICT equipment and supplies. If the service is providing advice then the spend should be recorded as consultancy. If the service is filling a skills
52182000	EXP - PURCHASIShould include all spend related to fixed and mobile telecoms including equipment and call charges, but excluding voice networks. Where voice networks cannot be identified separately then include the entire spend in Telecoms Facilities and Services.
52183000	EXP - PURCHASIShould include all spend related to the provision of outsourced ICT services including the provision and management of computer systems and hosting of applications but not Cloud Services. The spend on commodities should be recorded against ICT Commodities
52184000	EXP - PURCHASIShould include all spend relating to the provision of off the shelf software. This should not include the customisation and programming of software. Should include spend on computer equipment and components.

52185000	EXP - PURCHASIShould include all spend replating to the provision of non-common/bespoke software and hardware ie. That which is necessary for specific needs, and could not be used for other purposes.
52186000	EXP - PURCHASICosts associated with the acquisition , management and support of server infrastructure, operating systems and development platforms to provide computing power for bespoke software services and/or purchased software products.
52187000	EXP - PURCHASIShould include all spend relating to the provision of data and voice networks including the goods and services.
52191000	EXP - PURCHASIShould include spend on business air travel.
52192000	EXP - PURCHASIShould include spend on business rail travel including tubes / trams.
52193000	EXP - PURCHASIShould include spend on business taxi travel.
52194000	EXP - PURCHASIShould include spend related to booking and managing business travel such as management and transaction fees. The cost of the ticket/hotel room should be recorded under the relevant category.
52195000	EXP - PURCHASIShould include all spend on hotels and accommodation charges related to business travel
52196000	EXP - PURCHASITo record subsistence costs paid to an employee travelling on the department's business. This includes the cost of the employee using their own vehicle, the cost of food/meals, and any further subsistence costs.
52197000	EXP - PURCHASITo record all other travel related costs where no specific account exists.
52211000	EXP - PURCHASIShould include all spend related to defence activity, including purchase, repair, maintenance and support of defence-specific equipment as well as raw material, consumables and support services (where these are met from within the resource budget). It sho
52221000	EXP - PURCHASIShould include all spend related to the supply of electricity including the Climate Change levy, premiums for green energy, and metering/AMR charges (but not including the provision of infrastructure).
52222000	EXP - PURCHASIShould include all spend related to the supply of natural gas, including metering/AMR charges but not including the provision of infrastructure.
52223000	EXP - PURCHASIShould include all spend related to the provision of water but not including the provision of infrastructure.
52224000	EXP - PURCHASIShould include spend related to the services required for waste management.
52225000	EXP - PURCHASIShould include the purchase of other energy, utilities and waste management goods and services where no specific account exists.
52231000	EXP - PURCHASIShould include spend related to the repair and maintenance of all non-military vehicles (including emergency vehicles).
52241000	EXP - PURCHASIShould include all purchase of goods and services where no more appropriate account exists.
52491000	EXP - PURCHASITo record planned spending on the purchase of all goods and services
53111000	EXP - DEPRECIADepreciation expense for owned fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
53112000	EXP - DEPRECIADepreciation expense for leased (non-PFI) fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
53112100	EXP - DEPRECIADepreciation expense for building leases
53112200	EXP - DEPRECIADepreciation expense for dwellings leases
53112300	EXP - DEPRECIADepreciation expense for non-property leases
53113000	EXP - DEPRECIADepreciation expense for leased (PFI) fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
53114000	EXP - DEPRECIAMOD depreciation expense in relation to owned Single Use Military Equipment (SUME) assets.
53115000	EXP - DEPRECIAMOD depreciation expense in relation to leased (non-PFI) Single Use Military Equipment (SUME) assets.
53116000	EXP - DEPRECIAMOD depreciation expense in relation to leased (PFI) Single Use Military Equipment (SUME) assets.
53117000	EXP - DEPRECIADH to record Health (Provider) Trust depreciation expense in relation to all owned assets
53118000	EXP - DEPRECIADH to record Health (Provider) Trust depreciation expense in relation to all leased (non-PFI) assets
53118100	EXP - DEPRECIADepreciation expense for leased (PFI) fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
53118200	EXP - DEPRECIADepreciation expense for leased (PFI) fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
53119000	EXP - DEPRECIADH to record Health (Provider) Trust depreciation expense in relation to all leased (PFI) assets
53161000	EXP - AMORTISAAmortisation expense for all intangible assets except in relation to Single Use Military Equipment (SUME) and Health (Provider) Trust assets (which are captured separately)
53162000	EXP - AMORTISAMOD amortisation expense in relation to intangible Single Use Military Equipment (SUME) assets.
53163000	EXP - AMORTISADH to record Health (Provider) Trust amortisation expense in relation to all intangible assets.
53511000	EXP - IMPAIRMEImpairment expense for property, plant and equipment re normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53512000	EXP - IMPAIRMEImpairment expense for property, plant and equipment other than normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53513000	EXP - IMPAIRMEImpairment expense for single use military equipment PPE assets re normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53514000	EXP - IMPAIRMEImpairment expense for single use military equipment PPE assets other than normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53531000	EXP - IMPAIRMEImpairment expense for intangible assets re normal course of business charged to the SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53532000	EXP - IMPAIRMEImpairment expense for intangible assets other than normal course of business charged to the SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53533000	EXP - IMPAIRMEImpairment expense for single use military equipment intangible assets re normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53534000	EXP - IMPAIRMEImpairment expense for single use military equipment intangible assets other than normal course of business charged to SOCNE. Where a revaluation reserve exists for the asset, IAS 36 requires that impairments are first taken to the revaluation reserve.
53541000	EXP - IMPAIRMEImpairment expense for inventories treated as assets re normal course of business charged to SOCNE.
53542000	EXP - IMPAIRMEImpairment expense for inventories treated as assets other than normal course of business charged to SOCNE.
53551000	EXP - WRITE OF Loans to central government impaired or written off as a result of a policy decision (rather than because the debtor is unable to pay, which should be recorded as a bad debt)
53552000	EXP - WRITE OF Loans to local government impaired or written off as a result of a policy decision (rather than because the debtor is unable to pay, which should be recorded as a bad debt)
53553000	EXP - WRITE OF Loans to public corporations (including Public Dividend Capital) impaired or written off as a result of a policy decision (rather than because the debtor is unable to pay, which should be recorded as a bad debt)
53554000	EXP - WRITE OF Loans overseas impaired or written off as a result of a policy decision (rather than because the debtor is unable to pay, which should be recorded as a bad debt)

53555000	EXP – WRITE OF Loans to companies impaired or written off as a result of a policy decision (rather than because the debtor is unable to pay, which should be recorded as a bad debt)
53556000	EXP – WRITE OF Loans to persons (except student loans) and 'Not for Profit Institutions Serving Households' (NPISH) impaired due to a policy decision (rather than because the debtor is unable to pay, which is recorded as a bad debt).
53557000	EXP - ECL WRITEECL portion of Loans to Central Government written off
53558000	EXP - ECL WRITEECL portion of Loans to Local Government written off
53559000	EXP - ECL WRITEECL portion of Loans to Public Corporations written off
53561000	EXP – WRITE OF Inventories written down as defined in IAS7. This should not include any write downs associated with Land or buildings held as inventories.
53562000	EXP – WRITE OF Bad debts written off, for example in relation to services rendered.
53562100	EXP - ALLOWANTo record an increase in the allowance for bad debts
53563000	EXP - IMPAIMEImpairment expense for current assets charged to SOCNE.
53564000	EXP - IMPAIMEImpairment expense for student loans charged to SOCNE.
53565000	EXP-Unwinding of The increase during a period in the discounted amount arising from the passage of time relating to student loan provisions
53566000	EXP ù IMPAIMEDE to record the management charge DEL expense in relation to Student Loans
53581000	EXP - REVALUATTo record the difference between the book value and current valuation of property, plant and equipment (excluding SUME) where the revaluation has fallen below the book value and is charged to the SOCNE.
53582000	EXP - REVALUATTo record the difference between the book value and current valuation of tangible Single Use Military Equipment assets where the revaluation has fallen below the book value and is charged to the SOCNE.
53583000	EXP - REVALUATTo record the difference between the book value and current valuation of intangible assets (excluding SUME) where the revaluation has fallen below the book value and is charged to the SOCNE.
53584000	EXP - REVALUATTo record the difference between the book value and current valuation of intangible Single Use Military Equipment Assets where the revaluation has fallen below the book value and is charged to the SOCNE.
53591000	EXP - ECL WRITEECL portion of Loans made overseas written off
53592000	EXP - ECL WRITEECL portion of Loans to private sector companies written off
53593000	EXP - ECL WRITEECL portion of Loans made to private sector persons & non profit institutions written off
53594000	EXP – ECL WRITEECL portion of Trade Receivables to Central Government written off
53595000	EXP – ECL WRITEECL portion of Trade Receivables to Local Government written off
53596000	EXP – ECL WRITEECL portion of Trade Receivables to Public Corporations written off
53597000	EXP – ECL WRITEECL portion of Loans made overseas written off
53598000	EXP - ECL WRITEECL portion of Loans made to private sector companies written off
53599000	EXP - ECL WRITEECL portion of Loans made to private sector persons & non-profit institutions written off
54111000	EXP - CAPITAL GTo record the payment of a capital grant to a central government body. This includes departmental capital grants paid to the sponsor department of a co-funded ALBs. This excludes the payment of grant-in-aid to ALBs.
54112000	EXP - CAPITAL GTo record capital grants to Local Authorities.
54113000	EXP - CAPITAL GTo record capital grants to Public Corporations
54114000	EXP - CAPITAL GTo record capital grants overseas. Includes grants to overseas governments and organisations, international organisations based overseas, and transfers to international organisations located in the UK e.g. international aid agencies located in the UK.
54114500	EXP - CAPITAL GTo record subscription payments to the World Bank or other such institutions that are within the SOCNE but treated as capital within budgets.
54115000	EXP - CAPITAL GTo record capital grants to private sector companies.
54116000	EXP - CAPITAL GTo record capital grants to persons (very rare) and Non Profit Institutions serving households (NPISH)
54117000	EXP - EU CAPITA Grants from the EU paid to other organisations intended for finance capital expenditure paid to Central Government. This SCOA should be used for Grant-in-Aid to an NDPB. The NDPB expenditure will score in the department's budget and be matched by the NDPB
54118000	EXP - EU CAPITA Grants from the EU intended for finance capital expenditure in other sectors of the economy and paid to Local Authorities for transferring to the private sector. Should be matched by recording the EU income on the appropriate EU Income SCOA.
54119000	EXP - EU CAPITA Grants from the EU paid to Public Corporations intended to finance capital expenditure. Should be matched by recording the EU income on the appropriate EU Income SCOA.
54121000	EXP - EU CAPITA To record expenditure funded by the EU where the CG department or body passes the capital grant onto private sector companies. The capital expenditure scored against this account should be exactly matched by income from the EU recorded against the EU capi
54122000	EXP - EU CAPITA Grants from the EU paid to other organisations intended for finance capital expenditure paid directly to the Private Sector - persons and not for profit institutions serving households (NPISH). Should be matched by recording the EU income on the appropria
54123000	CAPITAL GRANT To use for capital expenditure related to standardised guarantees as defined by the ONS. There are very few standardised guarantees in central government. Most guarantees will be one-off guarantees; please refer to other OSCAR codes for these guarantees.
54151000	EXP - CURRENT To record the payment of a current grant to a central government body. This includes departmental current grants paid to the sponsor department of a co-funded ALBs. This excludes the payment of grant-in-aid to ALBs.
54152000	EXP - CURRENT To record current grants to Local Government excluding redistributed NNDR
54152100	EXP - CURRENT To record redistributed NNDR payments
54153000	EXP - BUSINESS Non cash. To record expenditure on behalf of local authorities.
54154000	EXP - CURRENT Current grants to overseas bodies. This also includes transfers to international organisations located in the UK. E.g. International aid agencies located in the UK.
54155000	EXP - CURRENT Grants paid to the EU for budgetary purposes based on GNI or VAT base
54156000	EXP - CURRENT To record current grants to the private sector - Persons and Non Profit Institutions serving households (NPISH)
54157000	EXP - EU CURRE Grants from the EU intended to finance current expenditure paid to other bodies within Central Government. Should be matched by recording the EU income on the appropriate EU Income SCOA.
54158000	EXP - EU CURRE Grants from the EU intended to finance current expenditure, paid to Local Authorities. Should be matched by recording the EU income on the appropriate EU Income SCOA.
54162000	EXP - EU CURRE Grants from the EU intended to finance current expenditure, paid to the Persons or Not for Profit Institutions Serving Households (NPISH). Should be matched by recording the EU income on the the appropriate EU income account.
54611000	EXP - SUBSIDIE To record subsidies to public corporations. Subsidies are unrequited current transfers to market units - current grants paid to organisations that obtain most of their income from trading receipts
54612000	EXP - SUBSIDIE To record subsidies to the private sector. Subsidies are unrequited current transfers to market units - current grants paid to organisations that obtain most of their income from trading receipts

54616000	EXP - EU SUBSID: Grants from the EU paid to public corporations intended to finance current expenditure. Should be matched by recording the EU income on the appropriate EU Income account.
54617000	EXP - EU SUBSID: Grants from the EU paid to the private sector intended to finance current expenditure. Should be matched by recording the EU income on the appropriate EU Income account.
54811000	EXP - GRANT-IN: To record non-budget grant in aid to NDPBs
54812000	EXP - TRANSFER: To record transfers to the devolved administrations' exchequer funds: NI exchequer, Scottish Consolidated Fund and Welsh Fund
54813000	EXP - PAYMENT: To record payments into the National Insurance Fund (DWP use only)
54814000	EXP - PAYMENT: To record payments into the Social Fund (DWP use only)
54815000	EXP - INTRA DEF: Financing paid to organisations within the department group classified as agencies. This excludes payments of grant-in-aid to arms length bodies, which should be recorded against 54811000.
55111000	EXP - SOCIAL SE: All benefit expenditure payable to the private sector payable from social security funds
55112000	EXP - SOCIAL AS: To record social assistance benefits not paid from social security funds
55611000	EXP - TAX CRED: To record personal and corporation tax credits included within HMRC's SOCNE that are also treated as expenditure by the ONS
55612000	EXP - TAX CRED: To record personal and corporation tax credits included within HMRC's SOCNE that are treated as a negative tax by the ONS
56111000	EXP - PENSION C: Employers current service cost is the increase in the present value of the scheme liabilities arising from current member's service in the current period and recognised in the OCS.
56112000	EXP - PENSION C: Employers past service costs are increases in the present value of the scheme liabilities related to employee service in prior periods arising in the current period as a result of, or improvement to, retirement benefits. For further details see FRS_17.
56113000	EXP - PENSION C: To record pension costs relating to enhancements
56114000	EXP - PENSION C: Recognition of gain or loss on settlement and curtailments.
56121000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56122000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56123000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56124000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56125000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56126000	EXP - PENSION C: To record transfers in to a pension scheme. To record the expense due to the gross increase in pensions liability
56131000	EXP - PENSION E: To record actual payments made in relation to injury benefits (not provisions).
56132000	EXP - PENSION E: To record actual payments made in relation to benefits payable - Agency arrangements. Should not be used to score the provision.
56133000	EXP - PENSION E: To record actual payments made in relation to benefits payable - other minor agency and principal pension scheme arrangements. Should not be used to score the provision.
58111000	EXP - RENTALS I: Rent - land (non-PFI operating lease).
58112000	EXP - RENTALS I: Charges incurred in respect of non-PFI building leases.
58113000	EXP - RENTALS I: Charges incurred in respect of non-PFI plant and machinery leases.
58114000	EXP - RENTALS I: Charges incurred in respect of non-PFI other rentals ie not relating to land, buildings or plant and machinery hire
58114100	EXP - RENTALS I: IFRS 16: Rental payments for short-term leases, leases of low-value assets, or variable lease payments
58121000	EXP - RENTALS I: Rent - land (PFI operating lease).
58122000	EXP - RENTALS I: Rental of Buildings (PFI operating lease).
58123000	EXP - RENTALS I: Charges incurred in respect of PFI plant and machinery operating leases.
58124000	EXP - RENTALS I: Charges incurred in respect of PFI other operating leases. Not to include any Non Produced assets such as land or sub-soil assets.
58131000	EXP - SERVICE E: Service charges incurred in respect of PFI finance leases.
58211000	EXP - PROVISION I: Recognition of a provision for early departure costs
58212000	EXP - PROVISION I: Recognition of a provision for untaken staff leave
58213000	EXP - PROVISION I: Recognition of a provision for environmental damage costs
58214000	EXP - PROVISION I: Recognition of a provision for nuclear decommissioning costs
58215000	EXP - PROVISION I: Recognition of a provision for clinical negligence.
58216000	EXP - PROVISION I: Recognition of a provision for deferred corporation tax expense. I.e. Tax deferred by the effect of timing differences.
58217000	EXP - PROVISION I: Recognition of a provision for coal health costs.
58218000	EXP - PROVISION I: Recognition of a provision for unbilled legal fees.
58219000	EXP - PROVISION I: Recognition of a provision for bad debts, usually in relation to loans.
58221000	EXP - PROVISION I: Recognition of a provision for legal claims
58222000	EXP - PROVISION I: Recognition of a provision for emissions costs
58223000	EXP - PROVISION I: Recognition of a provision for costs relating to Biodegradable Municipal Waste (BMW) and Landfill Allowance Trading Scheme (LATS) landfill usage. For local government use only.
58224000	EXP - PROVISION I: Recognition of a provision for EU disallowances.
58225000	EXP - Provisions I: Recognition of a provision for dilapidations
58226000	EXP - PROVISION I: To record likely credit losses under IFRS 9 fair value assessment
58227000	EXP - ECL FOR IECL for Trade Receivables

58228000	EXP – PROVISIO ECL for Financial Guarantee Contracts
58229000	EXP - PROVISIO Recognition of a provision for other costs where no specific account exists
58311000	EXP - PROFIT O To record the profit on disposal of PPE (to be netted off against loss), only where they are no more than adjustments to depreciation or impairment previously charged.
58312000	EXP - PROFIT O To record the profit on disposal of Intangible assets (to be netted off against loss), only where they are no more than adjustments to amortisation or impairment previously charged.
58313000	EXP - PROFIT O To record the profit on the disposal of other investments including company securities recognised as revenue (to be netted off against loss), only where they are no more than adjustments to impairment previously charged.
58314000	EXP - PROFIT O To record the profit on the maturity of hedging contracts (to be netted off against loss), only where they are no more than adjustments to impairment previously charged.
58315000	EXP - PROFIT O To record the profit on disposal of Landfill Allowance Trading Scheme credits. For local government use only
58316000	EXP - PROFIT O To record the profit on the disposal of inventories (to be netted off against loss), only where they are no more than adjustments to impairment previously charged.
58321000	EXP - LOSS ON L To record the loss on disposal of PPE assets
58322000	EXP - LOSS ON L To record the loss on disposal of Intangible assets
58323000	EXP - LOSS ON L To record the loss on disposal of other investments including company securities
58324000	EXP - LOSS ON L To record the loss on the maturity of hedging contracts
58325000	EXP - LOSS ON L To record the loss on disposal of Landfill Allowance Trading Scheme credits. For local government use only
58326000	EXP - LOSS ON L To record the loss on disposal of inventories
58611000	EXP - NOTIONAL Notional auditors remuneration and expenses as agreed between bodies and the National Audit Office (NAO) or equivalent body.
58612000	EXP - NOTIONAL Reversal of notional auditors remuneration and expenses
58613000	EXP - OTHER NC All notional costs other than notional audit fees (which are captured separately)
58613100	EXP - NOTIONAL To record the use of the Digital Service Account
58614000	EXP - OTHER NC Reversal of all notional costs other than notional audit fees (which are captured separately)
59111000	EXP - HIGHWAYS For DfT to score expenditure relating to Highways Renewals Maintenance
59121000	EXP - BUSINESS To record expenditure relating to business rates
59122000	EXP - CORPORA Amount of corporation tax payable.
59123000	EXP - LEVIES & L To record payment of levies and local precepts
59131000	EXP - MISCELLA This account should only be used to record operating costs where there is no more appropriate account
59141000	EXP - PERMANE Costs of permanent UK employed staff working on Research and Development only.
59142000	EXP - SECONDE Costs of seconded UK staff working on Research and Development only.
59143000	EXP - SHORT-TE The full cost of R&D staff on short-term contracts or provided by an agency. It excludes the purchase of services from contractors/consultants (even where a staff cost could be identified) which should use the relevant Purchase of Goods and Services cate
59144000	EXP - PURCHASI Resource costs related to contractors who are providing Research and Development expertise not available in-house and who are working within the department. If the contract includes advisory services only then the entire spend should be recorded as consul
59145000	EXP - PURCHASI Resource costs related to Research and Development
59146000	EXP - PURCHASI Should include all resource costs related to the provision of outsourced R&D services.
59147000	EXP - SUBSIDIES To record subsidies to the private sector in respect of Research and Development. Subsidies are unrequited current transfers to market units - current grants paid to organisations that obtain most of their income from trading receipts
59148000	EXP - SUBSIDIES To record subsidies to the private sector in respect of Research and Development. Subsidies are unrequited current transfers to market units - current grants paid to organisations that obtain most of their income from trading receipts
59149000	EXP - CURRENT To record current Research & Development grants to the private sector - Persons and Non Profit Institutions serving households (NPISH)
59151000	EXP - CURRENT Current grants to overseas bodies. This also includes transfers to international organisations located in the UK. E.g. International aid agencies located in the UK.
61111000	FI - INCREASE II Increase In Fair Value - Financial Assets
61112000	FI - DECREASE II Decrease In Fair Value - Financial Liabilities
61113000	FI - FOREIGN EX Gains arising from settled foreign exchange transactions.
61113500	FI - FOREIGN EX Gains arising from unsettled foreign exchange transactions.
61114000	FI - FOREIGN EX Gains arising from settled foreign exchange transactions.
61114500	FI - FOREIGN EX Gains arising from unsettled foreign exchange transactions.
61511000	FI - INTEREST R Interest receivable in respect of National Loans Fund (NLF), National Insurance Fund (NIF) and National Lottery Distribution Fund (NLDF) investments.
61512000	FI - INTEREST R Interest receivable from another body in the Central Government sector other than the National Lottery Distribution Fund, National Insurance Fund and the National Loans Fund (see 41325100).
61513000	FI - INTEREST R Interest receivable from bodies classified as within the Local government sector.
61514000	FI - INTEREST R Interest receivable from public corporations (PCs).
61515000	FI - INTEREST R Receipts of interest from bodies outside of the United Kingdom. Includes interest on loans to overseas governments received via international organisations.
61516000	FI - INTEREST R Interest receivable from student loans.
61517000	FI - INTEREST R Interest receivable from bodies classified as outside of the public sector, other than interest receivable from student loans.
61521000	FI - DIVIDENDS F Dividends receivable in relation to Public Dividend Capital (PDC), not including Equity withdrawals - see 41332500
61522000	FI - DIVIDENDS F Where a dividend reflects a share of the current or previous two years profits it should be recorded as a dividend. However, if a dividend received is greater than the profits of the current and two previous years, it will be classified as a super-dividen
61523000	FI - DIVIDENDS F Dividends received from Joint Ventures (JV's) & associates with bodies classified as outside the public sector.

61524000	FI - DIVIDENDS FDividends receivable in relation to Shares & other similar instruments held in bodies classified as outside the public sector.
61525000	FI - DIVIDENDS FDividends received from Joint Ventures (JV's) & associates with bodies classified as outside the public sector.
61526000	FI - DIVIDENDS FDividends receivable in relation to Shares & other similar instruments held in bodies classified as outside the public sector.
62111000	FE - INCREASE IIncrease In Fair Value - Financial Liabilities
62112000	FE - DECREASE Decrease In Fair Value - Financial Assets
62113000	FE - FOREIGN E) Losses and gains arising from settled or unsettled foreign exchange transactions.
62113500	FE - FOREIGN E) Losses arising from unsettled foreign exchange transactions.
62114000	FE - FOREIGN E) Losses and gains arising from settled or unsettled foreign exchange transactions.
62114500	FE - FOREIGN E) Losses arising from unsettled foreign exchange transactions.
62511000	FE - INTEREST PPayments of interest on National Debt to other bodies classified as within Central government.
62512000	FE - INTEREST PPayments of interest on other borrowing (not National Debt nor bank loans and overdrafts) to bodies classified as within the local government sector.
62513000	FE - INTEREST PPayments of interest to bodies classified as within the Public Corporation sector where not previously not specified (not National Debt nor bank loans and overdrafts).
62514000	FE - INTEREST PPayments of interest overseas where not previously specified (not National Debt nor Bank loans and overdrafts).
62515000	FE - INTEREST PPayments of interest to bodies not classified as within the public sector where not previously specified (not National Debt nor bank loans and overdrafts).
62516000	FE - INTEREST PInterest payable in respect of (PFI) finance leases.
62517000	FE - INTEREST PInterest payable in respect of non-PFI finance leases.
62517100	FE - INTEREST PIFRS 16: Interest expense for property leases with a Central Government lessor
62517200	FE - INTEREST PIFRS 16: Interest expense for property leases with a Local Government lessor
62517300	FE - INTEREST PIFRS 16: Interest expense for property leases with a Public Corporation lessor
62517400	FE - INTEREST PIFRS 16: Interest expense for property leases with a private sector lessor
62517500	FE - INTEREST PIFRS 16: Interest expense for non-property leases
62518000	FE - INTEREST PAYABLE - PENSION SCHEMES
62519000	FE - Gilt Interest Expense
62521000	FE - DIVIDENDS ITo record expenditure relating to dividends payable. (Not relating to PDC)
62522000	FE - DIVIDENDS ITo record expenditure relating to PDC dividends payable
62531000	FE - MINORITY ITo record an interest in a body where the value of the interest represent less than 50% of the total interest
63111000	OTHER I&E - EXFReturns recognised in the I&E as defined by FRS17 from Funded Defined Benefit Schemes.
63112000	OTHER I&E - INTThe interest cost is the increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement, and is recognised in the OCS. This is also known as the unwinding of the discount rate.
63113000	OTHER I&E - NETNet Interest on pension liabilities in funded schemes. Calculated by actuary as per IAS 19 (revised)
63211000	OTHER I&E - UNThe increase during a period in the discounted amount of a provision arising from the passage of time.
63212000	OTHER I&E - UNThe increase during a period in the discounted amount arising from the passage of time relating to provisions treated as capital in budgets.
63311000	OTHER I&E - SH/To record profit / loss resulting from Associates and Joint Ventures (Local Government use only)
63311500	OTHER I&E - SH/To record loss resulting from Associates and Joint Ventures (Local Government use only)
63312000	OTHER I&E - MINTo record minority interest share of profits or losses of subsidiaries (Local Government use only)
63411000	OTHER I&E - OPITo record operating income resulting from Discontinued Operations
63412000	OTHER I&E - OPITo record operating expenses resulting from Discontinued Operations
63413000	OTHER I&E - PRCTo record profit / loss resulting from Discontinued Operations
63413500	OTHER I&E - LOSTo record loss resulting from Discontinued Operations
91111000	AI - PFI - COST - Additions of any land holdings and land underlying buildings under a PFI lease. Land underlying or associated with dwellings to be separately disclosed.
91111500	AI - PFI - COST - Additions of offices, warehouses, hospitals, barracks, hangars, runways, farms and multi-storey car parks, etc under a PFI lease. Any underlying and associated land to be disclosed separately
91112000	AI - PFI - COST - Additions of buildings used entirely or primarily as residences, including any associated structures such as garages and parking areas under a PFI lease. Any underlying and associated land, such as gardens and yards to be separately disclosed
91112500	AI - PFI - COST - Additions of hardware used for processing data and communications under a PFI lease
91113000	AI - PFI - COST - Additions of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
91113500	AI - PFI - COST - Additions of office fittings, furniture, showcases, shelving, etc under a PFI lease
91114000	AI - PFI - COST - Additions of assets currently being built and not yet in use under a PFI lease
91114500	AI - PFI - COST - Additions of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
91115000	AI - PFI - COST - Additions of assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks under a PFI lease
91115500	AI - PFI - COST - Additions of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
91121000	AI - PFI - COST - Gross disposal value of any land holdings and land underlying buildings under a PFI lease. Land underlying or associated with dwellings to be separately disclosed.
91121500	AI - PFI - COST - Gross disposal value of offices, warehouses, hospitals, barracks, hangars, runways, farms and multi-storey car parks, etc under a PFI lease. Any underlying and associated land to be disclosed separately

91122000	AI - PFI - COST - Gross disposal value of buildings used entirely or primarily as residences, including any associated structures such as garages and parking areas under a PFI lease. Any underlying and associated land, such as gardens and yards to be separately disclosed
91122500	AI - PFI - COST - Gross disposal value of hardware used for processing data and communications under a PFI lease
91123000	AI - PFI - COST - Gross disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
91123500	AI - PFI - COST - Gross disposal value of office fittings, furniture, showcases, shelving, etc under a PFI lease
91124000	AI - PFI - COST - Gross disposal value of assets currently being built and not yet in use under a PFI lease
91124500	AI - PFI - COST - Gross disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
91125000	AI - PFI - COST - Gross disposal value of assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks under a PFI lease
91125500	AI - PFI - COST - Gross disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
91131500	AI - PFI - DISPOS Accumulated depreciation disposal value of offices, warehouses, hospitals, barracks, hangars, runways, farms and multi-storey car parks, etc under a PFI lease. Any underlying and associated land to be disclosed separately
91132000	AI - PFI - DISPOS Accumulated depreciation disposal value of buildings used entirely or primarily as residences, including structures such as garages and parking areas under a PFI lease. Underlying and associated land, such as gardens and yards to be separately disclosed
91132500	AI - PFI - DISPOS Accumulated depreciation disposal value of hardware used for processing data and communications under a PFI lease
91133000	AI - PFI - DISPOS Accumulated depreciation disposal value of plant and machinery not covered by other categories, including scientific aids and surveillance equipment under a PFI lease
91133500	AI - PFI - DISPOS Accumulated depreciation disposal value of office fittings, furniture, showcases, shelving, etc under a PFI lease.
91134500	AI - PFI - DISPOS Accumulated depreciation disposal value of military equipment for which there is no equivalent civilian role for example tanks and fighter aircraft under a PFI lease
91135000	AI - PFI - DISPOS Accumulated depreciation disposal value of assets forming part of an integrated network serving a significant geographical area for example road networks, sewer systems, water and power supply systems and communication networks under a PFI lease
91135500	AI - PFI - DISPOS Accumulated depreciation disposal value of equipment for moving people and/or objects, for example cars, lorries, trains, ambulances and aircraft under a PFI lease
91141000	AI - PFI - DEPRE(Depreciation expense for leased (PFI) fixed tangible assets except in relation to Single Use Military Equipment and Health (Provider) Trust assets (which are captured separately)
91142000	AI - PFI - DEPRE(MOD depreciation expense in relation to leased (PFI) Single Use Military Equipment (SUME) assets.
91143000	AI - PFI - DEPRE(DH to record Health (Provider) Trust depreciation expense in relation to all leased (PFI) assets
91151000	AI - PFI - RENTAL Rental of Buildings (PFI operating lease).
91152000	AI - PFI - RENTAL Rent - land (PFI operating lease).
91153000	AI - PFI - RENTAL Charges incurred in respect of PFI plant and machinery operating leases.
91154000	AI - PFI - RENTAL Charges incurred in respect of PFI other operating leases. Not to include any Non Produced assets such as land or sub-soil assets.
91161000	AI - PFI - SERVIC Service charges incurred in respect of PFI finance leases.
91162000	AI - PFI - INTERE Interest payable in respect of (PFI) finance leases.
91191000	AI - PLANS ACCC To record plans data for general capital additions through PFI
91192000	AI - PLANS ACCC To record plans data for single use military equipment capital additions through PFI
91193000	AI - PLANS ACCC To record plans data for general capital disposals (cost) through PFI
91194000	AI - PLANS ACCC To record plans data for single use military equipment capital disposals (cost) through PFI
91195000	AI - PLANS ACCC To record plans data for general capital disposals (depreciation) through PFI
91196000	AI - PLANS ACCC To record plans data for single use military equipment capital disposals (depreciation) through PFI
91411000	AI - UTILISATION To score the utilisation of the provision being the cash paid to settle the obligation in relation additions of buildings
91412000	AI - UTILISATION To score the utilisation of the provision being the cash paid to settle the obligation in relation additions of other property, plant and equipment not including land and buildings
91413000	AI - UTILISATION To score the utilisation of the provision being the cash paid to settle the obligation in relation additions of intangible assets
91414000	AI - UTILISATION To record the utilisation of provisions relating to net lending to the private sector
91415000	AI - UTILISATION To score the utilisation of the provision being the cash paid to settle the obligation in relation additions of land
91421000	AI - UTILISATION To record the utilisation of provisions relating to Severance Payments
91421100	AI - UTILISATION To record the utilisation of provisions relating to Severance Payments for staff working on Research and Development only
91429000	AI - UTILISATION To record the utilisation of provisions relating to Other Staff Costs
91429100	AI - UTILISATION To record the utilisation of provisions relating to Other Staff Costs for staff working on Research & Development only
91431000	AI - UTILISATION To record the utilisation of provisions relating to Purchase Of Goods & Services - Legal Aid
91439000	AI - UTILISATION To record the utilisation of provisions relating to Purchase Of Goods & Services - Other
91439100	AI - UTILISATION To record the utilisation of provisions in relation to contractors working on Research & Development only
91439200	AI - UTILISATION To record the utilisation of provisions relating to Purchase Of Goods & Services - Other Research & Development
91441000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Local Government
91442000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Public Corporations (PCs)
91443000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Overseas Bodies
91444000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Private Sector Companies
91445000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Private Sector - Persons & Non Profit Institutions Serving Households (NPISH)
91446000	AI - UTILISATION To record the utilisation of provisions in respect of Capital Grants to Central Government

91447000	AI - UTILISATION To record the utilisation of provisions in respect of Current Grants to Local Government
91448000	AI - UTILISATION To record the utilisation of provisions in respect of Current Grants to Overseas Bodies
91448100	AI - UTILISATION To record the utilisation of provisions in respect of Research & Development Current grants to the Rest of the World
91449000	AI - UTILISATION To record the utilisation of provisions in respect of Current grants to Private Sector - Persons & Non Profit Institutions Serving Households (NPISH)
91449100	AI - UTILISATION To record the utilisation of provisions in respect of Research & Development Current grants to Private Sector - Persons & Non Profit Institutions Serving Households (NPISH)
91450000	AI - UTILISATION To record the utilisation of provisions relating to Subsidies to Private Sector - Companies
91451000	AI - UTILISATION To record the utilisation of provisions relating to Subsidies to Public Corporations (PCs)
91452000	AI - UTILISATION To record the utilisation of provisions in respect of Current Grants to Central Government
91491000	AI - UTILISATION To record the utilisation of provisions relating to Social Security Benefits
91492000	AI - UTILISATION To record the utilisation of provisions relating to Social Assistance Benefits
91493000	AI - UTILISATION To record the utilisation of provisions relating to Impairment - Bad Debts
91494000	AI- Utilisation of P To record the utilisation of provisions relating to dilapidations
91611000	AI - UTILISATION To record the utilisation of provisions in relation to the payments of pensions in respect of funded schemes due to UK staff
91612000	AI - UTILISATION To record the utilisation of provisions in relation to the payments of pensions in respect of funded schemes due to locally employed staff
91613000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to unfunded (pay as you go) pension schemes from funded pension schemes
91614000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to private sector pension schemes from funded pension schemes
91615000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to funded pension schemes from funded pension schemes
91616000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to funded pension schemes from funded pension schemes
91617000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to private sector pension schemes from funded pension schemes
91618000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to unfunded (pay as you go) pension schemes from funded pension schemes
91621000	AI - UTILISATION To record the utilisation of provisions in relation to the payments of pensions in respect of unfunded (pay as you go) schemes due to UK staff
91622000	AI - UTILISATION To record the utilisation of provisions in relation to the payments of pensions in respect of unfunded (pay as you go) schemes due to locally employed staff
91623000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to unfunded (pay as you go) pension schemes from unfunded (pay as you go) pension schemes
91624000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to private sector pension schemes from unfunded (pay as you go) pension schemes
91625000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of group transfers to funded pension schemes from unfunded (pay as you go) pension schemes
91626000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to unfunded (pay as you go) pension schemes from unfunded (pay as you go) pension schemes
91627000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to private sector pension schemes from unfunded (pay as you go) pension schemes
91628000	AI - UTILISATION To record the utilisation of provisions relating to transfers out in respect of individual transfers to funded pension schemes from unfunded (pay as you go) pension schemes
91711000	AI - VOTE ON AC Vote on Account data - Resource DEL
91712000	AI - VOTE ON AC Vote on Account data - Capital DEL
91713000	AI - VOTE ON AC Vote on Account data - Resource AME
91714000	AI - VOTE ON AC Vote on Account data - Capital AME
91715000	AI - VOTE ON AC Vote on Account data - Non-Budget
91716000	AI - VOTE ON AC Vote on Account data - Net Cash Requirement
91811000	AI - UNALLOCATED Departmental non-ringfenced resource budget that isn't allocated to a specific spending programme. Note that unallocated elements of the depreciation ringfence should be recorded separately (in 91812000).
91812000	AI - UNALLOCATED Elements of the depreciation ringfence that are not allocated to a specific spending programme. Unallocated elements of the non-ringfenced resource budget should be recorded separately (in 91811000).
91815000	AI - UNALLOCATED Departmental capital budget that isn't allocated to a specific spending programme. Excludes unallocated capital that can only be used for financial transactions or single use military equipment, which should be in 91816000 and 91817000 respectively.
91816000	AI - UNALLOCATED Departmental capital budget that can only be used for financial transactions (e.g. lending) but isn't allocated to a specific spending programme.
91817000	AI - UNALLOCATED Departmental capital budget that can only be used for single use military equipment but isn't allocated to a specific spending programme.
91821000	AI - CHANGE IN I This account feeds directly into the 'movements in non-budget debtors' line in the Estimates Part II resource to cash reconciliation table.
91822000	AI - CHANGE IN C This account feeds directly into the 'movements in non-budget creditors' line in the Estimates Part II resource to cash reconciliation table.
91823000	AI - CHANGE IN I This account feeds directly into the 'movements in non-budget stocks' line in the Estimates Part II resource to cash reconciliation table.
91824000	AI - LARGE PREF Gross value of large (over £20m) long term (non-current) prepayments brought onto the balance sheet during the period
91825000	AI - LARGE PREF Gross value of reductions in the value of large (over £20m) long-term (non-current) prepayments during the period
91831000	AI - EU ATTRIBUT For DfID and FCO to record EU spending that is attributed to the UK and so outside the SOCNE
91832000	AI - PAYMENTS 1 For DWP/HMRC to record payments into the Social Fund that are outside the SOCNE
91833000	AI - MEP SALARIES For Cabinet Office to record payments of MEP salaries that are funded from the Consolidated Fund and so outside the SOCNE
91834000	AI - TRUST STATE For BEIS to record environmental income that is included within a trust statement rather than as income so is outside the SOCNE
91835000	AI - REVALUATION To record the revaluation under IFRS 9 for fair value that passes through Other Comprehensive Income (OCI)
91841000	AI - SUPPORTED Local government capital borrowing supported by central government. I.e. The amount of capital borrowing for which central government funds interest payments through Revenue Support Grant (RSG).

91851000	AI - PC MARKET .The amount of borrowing by sponsored public corporations from the private sector or overseas.
91851100	AI - PC MARKET .IFRS 16: Public sector imputed borrowing by sponsored public corporations via leases from the private sector or overseas
91861000	AI - RESOURCE I\Prior Period Adjustment (PPA) in relation to resource spending
91862000	AI - RESOURCE I\Prior Period Adjustment (PPA) in relation to resource income
91863000	AI - CAPITAL PP\Prior Period Adjustment (PPA) in relation to capital spending
91864000	AI - CAPITAL PP\Prior Period Adjustment (PPA) in relation to capital income
91871000	AI - CFER CASH I\To record the amount of cash received in relation to resource budget income that will be paid over to the consolidated fund. This should be recorded as a negative amount.
91872000	AI - CFER CASH I\To record the amount of cash received in relation to capital budget income that will be paid over to the consolidated fund. This should be recorded as a negative amount.
91873000	AI - CFER CASH I\To record the amount of cash received in relation to non-budget income that will be paid over to the consolidated fund. This should be recorded as a negative amount.
91881000	AI - NOTIONAL TI\For the Devolved Administrations to record the notional transfer from DEL and AME (resource)
91882000	AI - NOTIONAL TI\For the Devolved Administrations to record the notional transfer from DEL and AME (capital)
91891000	AI - LOSSES Departments should disclose all losses as defined in Managing Public Money. This includes losses due to bookkeeping issues, exchange rate fluctuations and overpayments.
91892000	AI - SPECIAL PA\Special payments are those outside normal departmental activity. I.e. Payments for which departments do not have the authority or which exceeds their authority. More detailed information can be found within Managing Public Money.
91911000	AI - ALLOCATION\Resource (non-ringfenced) budget allocated by HMT at SR, via Reserve Claims or Budget Measures
91911100	AI - ALLOCATION\Resource (non-fiscal, non-ringfenced) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91911200	AI - ALLOCATION\Resource (non-fiscal, non-ringfenced) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91911300	AI - ALLOCATION\Resource (non-fiscal, non-ringfenced, tax block grant adjustment) allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91911500	AI - ALLOCATION\Resource (non-fiscal, non-ringfenced, welfare block grant adjustment) allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91912000	AI - ALLOCATION\Resource (depreciation ringfence) budget allocated by HMT at SR, via Reserve Claims or Budget Measures
91915000	AI - ALLOCATION\Capital budget allocated by HMT at SR, via Reserve Claims or Budget Measures
91915100	AI - ALLOCATION\Capital (Non-Fiscal) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91915200	AI - ALLOCATION\Capital (Non-Fiscal) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91916000	AI - ALLOCATION\Capital (financial transations) budget allocated by HMT at SR, via Reserve Claims or Budget Measures
91916100	AI - ALLOCATION\Capital (Non-Fiscal - financial transations) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91916200	AI - ALLOCATION\Capital (Non-Fiscal - financial transations) budget allocated by HMT to Devolved Administrations at SR, via Reserve Claims or Budget Measures
91917000	AI - ALLOCATION\Capital (SUME) budget allocated by HMT at SR, via Reserve Claims or Budget Measures
91918000	AI - ALLOCATION\Balancing code for Other Non-Budget data that needs to be transferred between Departments
91919000	AI - ALLOCATION\Balancing code for Cash data that needs to be transferred between Departments
91919100	AI - ALLOCATION\Balancing code for Grant-in-Aid data that needs to be transferred between Departments
91921000	AI - PSCE - CURFONS/OBR aggregates loaded onto OSCAR by HMT for current expenditure on goods and services
91922000	AI - PSCE - SUBSONS/OBR aggregates loaded onto OSCAR by HMT for subsidies
91923000	AI - PSCE - NET :ONS/OBR aggregates loaded onto OSCAR by HMT ofr net social benefits
91924000	AI - PSCE - CURFONS/OBR aggregates loaded onto OSCAR by HMT for current grants abroad
91925000	AI - PSCE - CURFONS/OBR aggregates loaded onto OSCAR by HMT for current grants within public sector
91926000	AI - PSCE - OTHEONS/OBR aggregates loaded onto OSCAR by HMT for other current grants
91927000	AI - PSCE - INTEFONS/OBR aggregates loaded onto OSCAR by HMT for interest and dividends payable
91928000	AI - PSCE - DEPFONS/OBR aggregates loaded onto OSCAR by HMT for depreciation
91931000	AI - PSGI - GDFC ONS/OBR aggregates loaded onto OSCAR by HMT for Gross Fixed Capital Formation
91932000	AI - PSGI - INVENONS/OBR aggregates loaded onto OSCAR by HMT for inventories
91933000	AI - PSGI - CAPITONS/OBR aggregates loaded onto OSCAR by HMT for capital grants within public sector
91934000	AI - PSGI - CAPITONS/OBR aggregates loaded onto OSCAR by HMT for capital grants to/from private sector