



**MOD ORGANISATION  
&  
RESOURCE ACCOUNT CODE HIERARCHIES  
FINANCIAL YEAR 07-08**

# **MOD Organisation & Resource Account Code Hierarchies**

## **Financial Year 07-08**

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Some information has been redacted. This has been done on the grounds that disclosure would prejudice the defence of the UK and the capability and effectiveness of the Armed Forces.

**MINISTRY OF DEFENCE ORGANISATION HIERARCHY - FINANCIAL YEAR 2007-08**

<b>Top Level Budget</b>	<b>Intermediate Management Grouping</b>	<b>Management Grouping</b>	<b>Basic Level Budget</b>
		<b>Chief Joint Operations (Consolidation)</b>	
			British Forces Cyprus
			United Nations
			Sovereign Base Areas Administration
			Headquarters British Forces Cyprus
			Commander Operations Support
			Commander Medical
			Commander Operations
			Chief of Joint Operations Customer Estates Organisation
			Command Estate Organisation
			Chief of Joint Operations Conflict Prevention
			Conflict Prevention
			Iraq
			Afghanistan
			Balkans
			Repayment Operations
			Permanent Joint Headquarters
			Joint Support Unit
			Purple Exercises
			Permanent Joint Headquarters
			British Forces Falkland Islands
			Ascension Island
			Headquarters British Forces Falkland Islands
			Falkland Islands Support Unit
			Joint Forces Logistics Unit
			Gibraltar
			Command British Forces Gibraltar
			Command Secretariat Gibraltar
			Convent
			Gibraltar Squadron
			Gibraltar Headquarters



Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
		Future Defence Supply Chain	
			Future Defence Supply Chain Explosives
			Future Defence Supply Chain Head Office
			Future Defence Supply Chain Technical Services
			Future Defence Supply Chain Customer Information Services
			Future Defence Supply Chain Non Explosive Storage
			Transport Business Stream
			Future Defence Supply Chain Projects
			Future Defence Supply Chain Europe
			Future Defence Supply Chain Operations
		Defence Logistics Organisation Single Balance Sheet Owner	
			Defence Communication Services Agency Single Balance Sheet Owner
			Single Use Military Equipment Managed Equipment
			Single Use Military Equipment Other
			Plant Machinery and Transport Managed Equipment
			Plant Machinery and Transport Other
		Defence Equipment & Support	
			Clyde Naval Base
			Devonport Naval Base
			Director Nuclear Movement and Nuclear Accident Response Group
			Portsmouth Naval Base
			Director General Logistics Nuclear
			Strategic System
			Maritime Cluster Support Group
			Salvage and Mooring Organisation Integrated Project Team
			Marine Services Integrated Business Team
			Future Supply Chain Implementation Supply Chain Services
			British Forces Post Office Headquarters
			Defence Clothing Integrated Project Team
			Defence Supply Chain Operations and Movement
			Training Aircraft
			Nimrod
			Defence Fuels Group
			Aircraft Support
			Avionics and Air Electronic Warfare

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Harrier
			Defence Communication Services Agency Legacy Balance Sheet
			Director General Ships Basic Level Budget
			Defence Fixed Networks
			Director General Submarines Basic Level Budget
			Director General Intelligence Surveillance Target Acquisition and Reconnaissance Basic Level Budget
			Operations
			Defence Communication Services Agency Headquarters
			Disposal Services Agency
			Mine-Warfare, Patrol and Hydrographic
			Director General Logistics Land Domain Support Team Andover
			Underwater Warfare Systems
			Marine Power Propulsion Systems
			Marine Environment Survivability and Habitability
			Marine Auxiliary Systems
			General Stores Integrated Project Team
			Defence Logistics Organisation Corporate Reporting and Joint Accounting Operations Centre Training
			Tank Systems Support
			Workshop Support Services
			Light Armoured Systems Support
			Combat Support Equipment
			Engineer System Support
			Supply Chain Support
			Director General Logistics Fleet
			Director General Logistics Supply Chain Domain Support Team Andover
			Defence Logistics Organisation Corporate Controlled
			Air Refuelling and Communications Integrated Project Team
			Director General Logistics Strike
			Puma and Gazelle
			Helicopter Engines
			Director Information Services Delivery
			Director General Helicopters Basic Level Budget
			Director General Land Equipment BLB
			Defence General Combat Air Basic Level Budget
			Director General Air Support Basic Level Budget

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Director General Weapons Basic Level Budget
			Logistics Applications
			Corporate Business Application
			Defence Food Services IPT
			Chief of Staff Basic Level Budget
			Defence Logistics Organisation/Defence Procurement Agency People Team
			Forward Support
			Directorate Logistics Munitions
			Assistant Chief of Defence Staff Logistics Operations
			Defence Logistics Organisation Secretariat
			Defence Logistics Organisation Procurement Enabling Service
			Defence Equipment and Support Main Board
			Defence Logistics Information
			Director Facilities
			Defence Logistics Transformation Programme
			Defence Logistics Organisation Loans and Receipts
			Defence Equipment and Supplies Director General Finance
			Director Saudi Arabian National Guard Communications
			Director General Supply Chain Basic Level Budget
			Specialist Pricing Services / Finance
			Corporate Performance and Risk
			Executive Board
			Technical Enabling Services
			Corporate Finance & Performance Group Planning
			Typhoon Integrated Project Team
			Bowman and Tactical Communications and Information Systems
			Director General Information Systems and Services Basic Level Budget
			Sea King
			Assistant Chief of Defence Staff Logistic Operations Basic Level Budget
			Customer Support Basic Level Budget
			Frigates
			Aerial Target Systems
			Major Warships
			Special Communications Information System Radios Integrated Project Team
			Project Rehabilitation Unit Basic Level Budget

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Joint Electronic and Surveillance Integrated Project Team
			Command Support Information System
			Theatre and Formation Communication Systems
			Sonar 2087
			Type 45 Anti-Armour Anti Air Warfare Destroyer
			Lynx
			Through Life Project Management Basic Level Budget
			Tomahawk Land Attack Missile
			Submarine Integrated Project Team
			Underwater Defence Systems and Countermeasures Integrated Project Team
			Chinook
			Dismounted Close Combat
			Sentry
			Helicopter Islander Combined
			Naval Electronic Warfare
			Torpedoes
			Future Carrier Integrated Project Team
			Airborne Stand Off Radar
			Data Links
			Imagery and Geospatial Systems
			Integration Authority
			Flight Simulation and Synthetic Trainers
			Air Command and Control Systems
			Defence Cryptosecurity Authority
			Joint Sensor Engagement Networks
			Air Launched Munitions Integrated Project Team
			Sensor, Avionic and Navigation Systems
			Attack Submarines Integrated Project Team
			C17 Integrated Project Team
			Attack Helicopter
			Director General Information Systems and Services Global Communications
			Maritime Gunnery and Missile Systems
			Nuclear Propulsion
			General Support Vehicles - Integrated Project Team
			Special Utility Vehicles - Integrated Project Team

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Merlin
			Conventionally Armed Stand-Off Missile
			Health Usage and Monitoring System
			Nimrod Maritime Reconnaissance and Attack 4 Programme
			Beyond Visual Air to Air Missile
			Support Amphibious Battlefield Rotocraft
			Strategic Unmanned Air Vehicle (Experiment)
			Joint Combat Aircraft
			Battlefield Joint Trainers, Simulation and Synthetic Environments
			Identification and Communications Equipment Integrated Project Team
			Precision Guided Bombs
			Engineer Tank Systems
			Close Armour
			Tactical Unmanned Air Vehicle
			Engineer Vehicles and Plant
			Battlefield Infrastructure
			Integrated Project Team - Maritime Trainers and Simulation
			Air Defence Ground Based Systems Integrated Project Team (Defence Procurement Agency)
			Hercules
			Nuclear Biological and Chemical
			Royal Fleet Auxiliary Support
			Information Solutions Group
			International Relations
			Commercial Services Group
			Defence Procurement Agency Secretariat
			Military Afloat Reach and Sustainability Integrated Project Team
			Infantry Guided Weapons
			Landing Ship Dock (Auxiliary)
			Boats and Sea Survival Integrated Project Team
			Nimrod Maritime Mark 2 Reconnaissance and Extract
			Land Guided Weapons
			Special Projects Search and Countermeasures Integrated Project Team
			North Atlantic Treaty Organisation Submarine Rescue System
			Tornado
			Future Artillery Weapons Systems

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Mobility Programme
			Future Business Group Programme
			United Kingdom Military Flying Training System
			A400M Integrated Project Team
			Future Strategic Tanker Aircraft Integrated Project Team
			Future Rapid Effect System Integrated Project Team
			Air Defence Availability Project Team
			Fleetwide Systems Integrated Project Team
			Field Artillery Support Systems
			Defence General Munitions
			Defence Information Infrastructure Expenditure
			Search and Rescue Integrated Project Team
			Medical Supplies Integrated Project Team
			Nuclear Weapons
			Directorate of the Chief Technology Officer
			Intellectual Property Rights Group
			Orchid Integrated Project Team
			Strategic Options Group
			Maritime Industrial Strategy
			Supplier Relations Group
			Airfield Operations Support Integrated Project Team
		Managed Equipment - Fixed Asset Register	
			Managed Equipment - Fixed Assets Register
<b>War Pension Benefits (Ministry of Defence Consolidation)</b>			
		War Pension Benefits	
			War Pensions Agency Benefits
			Defence Logistics Organisation and Defence Procurement Agency People Team Corporate Defence Procurement Agency
			Chief of Defence Procurement Residual
			Challenger 2
			Network and Exchange
			Roll on Roll off Strategic Sealift
			Future Surface Combatant
			Landing Platform Dock
			Brimstone
			Mine Countermeasures Equipment

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Mine Countermeasures Vessels
			Multirole Armoured Vehicle
			Delivering Abbeywood Network Delivery Group
			Residual projects
			Systems Technical Advice and Special Project Support
			Armoured Battlefield Support Vehicle Integrated Project Team
			Joint Casualty Treatment Ship Integrated Project Team External Account
			United Kingdom Co-Operative Engagement Capability
			SSK Upholder
			Survey Vessels Hydrographic and Oceanographic
			Central Finance and Planning Group Control Account
			Defence Procurement Agency Expenditure and Receipts (miscellaneous)
			End To End Communications
			Avionic Integrated Project Team Equipment Plan
<b>The Central Top Level Budget</b>			
		Personnel Director	
			Claims
			Director General Information
			Director General Civilian Personnel
			Directorate of Internal Audit
			Corporate Sponsored
			Director General Security and Safety
			Director General Management Organisation
		Pay, Personnel and Pensions Agency	
			Pay, Personnel and Pensions Corporate Business Agency
			Human Resources Service Delivery
			Pay Personnel and Pension Agency
		Defence Vetting Agency	
			Defence Vetting Agency
		Defence Export Services Organisation	
			Kuwait Programme Office
			Director General Defence Export Services
			Head of Defence Export Services
			Director General Saudi Armed Forces Project
			Business Development

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Director Communications
			Resources
			Human Resources
			Director Estate Strategy and Policy
			Regional Director Central
			Regional Director East
			Regional Director West
			Military Adviser
		Finance Director	
			Director General Finance Management
			Finance Director
			Trading Funds
			Director General Resource Planning/Assistant Chief of Defence Staff
			Finance Director Corporate Transactions
			Public Weather Services
		Defence Analytical Services Agency	
			Defence Analytical Services Agency
		Defence Bills Agency	
			Defence Bills Agency
		Ministry of Defence Police Guarding Agency	
			Western Division
			South East Division
			Directorate of Personal and Professional Development
			Chief of Staff
			Scotland Division
			North Eastern Division
			MoD Guard Service
			Atomic Weapons Establishment
			Director of Operational Support
			Director of Resources and Planning
			Divisional Operations
			Region 1
			Region 2
			Region 3
			Region 4

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Region 5
		Head Office	
			Deputy Chief of The Defence Staff - Equipment Capability
			Directorate General Legal Services
			Director General Media and Communication
			Senior Responsible Officer Carrier Strike
			Assistant Chief of the Defence Staff (Reserves and Cadets)
			Director of Defence Commercial Director
			Central Top Level Budget Finance
			Security, Safety Business Continuity Central Top Level Budget
			Facilities Partnering Team
			Private offices
			Chief of Defence Staff / Vice Chief of Defence Staff
		Corporate Management and Financial Accountant Cash & Banking Services	
			Cash & Banking Services Resource Account & Budgeting
			Cash & Banking Programme Expenditure
		Defence Academy	
			Management and Administration
		Policy and Commitments	
			Joint Counter Terrorist Training Advisory Team
			Global Conflict Prevention Pool/Africa Conflict Prevention Pool
			Defence Attaches
			Director for Policy on International Organisations North Atlantic Treaty Organisation Manpower
			Loan Service Personnel
			Joint Arms Control Implementation Group
			Headquarters Integrated Air Defence System
			British Defence Staff - United States
			Joint Doctrine and Concepts Centre
			Director Policy Planning - Defence Assistance Fund
			Director for Policy on International Organisations North Atlantic Treaty Organisation Security and Infrastructure Programme
			European Support Group

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Head Quarters - Defence College of Management and Technology
			Protocol
			Policy and Commitments Command Group
			Director of Policy Planning
			Chemical, Biological, Radiology and Nuclear Policy
			Director of Joint Commitments
			Defence Crisis Management Centre
			Director of Joint Capabilities
			Director of Strategic Plans
			Directorate of Targeting and Information Operations
			Director of Commitments and United Kingdom Operations
			Tribunals and Inquiries Unit
			Policy Defence Relations South Group
			Directorate of Operational Capability
			Policy Defence Relations North
			Director for Policy on International Organisations Headquarters
			Director Defence Diplomacy
		Director General	Intelligence Collection
			Defence Geospatial Intelligence
			Defence Intelligence and Security Centre
			Director General Intelligence Collection Central
		Healthcare	
			Defence Dental Service
			Central Health Records Library
			Healthcare
			Defence Medical Services Directorate Headquarters
		Programme Costs	
			Director Strategy / Corporate Services
			Single Living Accommodation Modernisation Incorporating Programme Costs
			Director Pay and Allowances
			Director Service Conditions
			Director Pensions and Medical
			Directorate of Resettlement - Core Costs
			Director Veterans
			Defence Services Secretariat

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Director General Training and Education Main
			Director General Training and Education Integrated Project Team
			Defence Centre Training Support
			Programme Costs
		Defence Dental Agency	
		Defence Medical Training Agency	
			Defence Medical Education and Training Agency - Training
			Defence Medical Educational and Training Agency Ministry of Defence Hospital Units
			Defence Medical Rehabilitation Centre
			HASLAR
			Headquarters Defence Medical Educational and Training Agency
			Fort Blockhouse
		Service Personnel & Veterans Agency	
			Director of Veterans Services
			Armed Forces Personnel Administration Agency Managed Funds
			Director of Military Personnel
			Director of Corporate Services
			Director of Strategy and Programme
		Chief Defence Intelligence	
			Deputy Chief Defence Intelligence
			Defence Intelligence Programme and Resources
		<b>Personnel and Training Command</b>	
		Personnel and Training Command Management Grouping	
			Defence College of Electrical Mechanical Engineering
			Centre Communications and Information Systems
			Royal Air Force Bentley Priory
			Royal Air Force High Wycombe
			Centrally Held Allowances
			Training Margin
			Non United States Exchange Programme
			Manning
			Operations and Casework
			Personnel on Repayment
			Non Effective Margin
			Personnel and Policy

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Royal Air Force Halton
			Royal Air Force Cranwell Station
			Director of Recruitment and Support
			Leadership Cranwell
			3 Flying Training Station Cranwell
			1 Flying Training Station Linton
			Royal Air Force Shawbury
			4 Flying Training Station Valley
			Central Flying School RAF Acrobatic Team
			Defence Helicopter Flying School
			No 1 Elementary Flying Training School
			Headquarters Training Group Defence Agency Flying Training
			Air Cadets
			School of Physical Training (Royal Air Force)
			AOC 22 Group BLB
			Training Funds
			Defence College of Aeronautical Engineering Royal Air
			Force Cosford
			Process and Organisation Review
			United States Visiting Forces
			Liaison Parties
			Directorate of Air Services Headquarters Staff
			Music Services
			Centre of Aviation Medicine
			Legal Services
			Chaplains
			Medical Services
			Air Safety
			Brampton / Wyton / Henlow
			RAF Uxbridge
			Air Chief of Staff Headquarters Branches
			Air Hist and Ceremonial
			Royal Air Force Innsworth
			Director of Joint Technical Training
			AB INITIOS

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Chief of Staff Personnel Basic Level budget
			RAF Bentley Priory
			NSF RAF Croughton
			RAF High Wycombe
			Air Staff
<b>Strike Command</b>			
		Strike Command Management Group	
			Royal Air Force Brize Norton
			Royal Air Force Coltishall
			Royal Air Force Cottesmore
			Royal Air Force Honington
			Royal Air Force Lyneham
			Royal Air Force Marham
			Royal Air Force Northolt
			Royal Air Force Spadeadam
			Royal Air Force Wittering
			ASACS Royal Air Force Boulmer
			Royal Air Force Coningsby
			Royal Air Force Fylingdales
			Royal Air Force Leeming
			Royal Air Force Leuchars
			Headquarters Administration
			Corporate Services
			Provost Marshall (Royal Air Force)
			Test and Evaluation Group
			1 Group Common Costs
			2 Group Common Costs
			Defence Modernisation fund Basic Level Budget
			Royal Air Force Waddington
			Royal Air Force Kinloss
			Royal Air Force Lossiemouth
			Royal Air Force St Mawgan
			Defence Nuclear Biological Chemical Centre
			Joint
			Air Warfare Centre

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			En Route Air Traffic Control Services
			Royal Air Force Scampton
			Command Secretariat
			Commander in Chief / Deputy Commander in Chief
			Chief of Staff Support
			Media and Communications
			2* Chief of Staff Costs
			AOC 1 Group Basic Level Budget
			AOC 2 Group Headquarters Basic Level Budget
			Contractors Working Program
			Deputy Commander In Chief Common Costs
			Chief of Staff Ops Common Costs
			Chief of Staff OPS Basic Level Budget
			Joint Maritime Facility
			Chief of Staff Support Basic Level Budget
<b>Armed Forces Pension Scheme (Ministry of Defence Consolidation)</b>			
		Armed Forces Pension Scheme	
			Armed Forces Pension Scheme
<b>Science Innovation and Technology</b>			
		Science Innovation and Technology	
			Advice to Ministers
			Advice Policy and Planning
			Capability Management
			Advice Availability
			Advice Technology Aware
			Technical Capability in the Supplier Base
			Innovative Solutions
			Chief Scientific Adviser Outer Office
			Science and Technology Director Outer Office
			British National Space Centre
			Director General Strategic Technologies
			Director General Strategic Technologies - Comprehensive Test Ban Treaty
			Director General Strategic Technologies - Missile Defence Centre
			Director General Scrutiny and Analysis - Output 1
			Director General Scrutiny and Analysis - Output 4

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Director General Scrutiny and Analysis - Germany
			Director General Scrutiny and Analysis Investment Appraisal Board Secretariat
			Defence Engineering Scientific - Training and Management
			Science Innovation and Technology Defence Engineering & Science Group Graduates
			Science Innovation and Technology Defence Engineering & Science Group Students
			Director General - Research and Technology - Headquarters
			Director General (Research & Technology) - Research Acquisition Organisation
			Director General Research and Technology Independent Science Technology Advisers
			Director Science and Technology Policy
			Director Science and Technology Policy Research Collaboration
			Director Science and Technology Policy Finance Staff
			Director Science and Technology Policy Support
			Director Science and Technology Policy Secretariat
			Director Science and Technology Policy - British Defence Research Supply Staff
			Director Science and Technology Policy Plans
			<b>Adjutant General</b>
		Army Personnel Centre	
			Army Personnel Centre Glasgow
			Manning
			Training
			Defence Evaluation and Research Agency Military Manpower
			Allowances/Special Capital Payments - Capital
		UK Schools	
			Queen Victoria School
			Duke of York s Royal Military School
		Service Childrens Education	
			Schools
			Headquarters Support
			Inspection and Advisory Service
		Adjutant General Reporting Management Groups	
			Adjutant General Top Level Budget Central Management 1
			Adjutant General Top Level Budget Central Management 2
			Adjutant General Supernumeraries
		General Staff	
			Directorate of the General Staff

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Directorate of Army Aviation
			Headquarters Engineer in Chief (Army)
			Directorate Royal Army Corps
			Headquarters Infantry
			Headquarters Signal Officer in Chief (Army)
			Directorate of Electrical and Mechanical Engineering (Army)
			Headquarters Directorate Royal Artillery
			Director General Development and Doctrine
			Directorate of Command and Battlespace Management - Army
			Headquarters Directorate Royal Logistic Corps
			Directorate Intelligence Corps
			Directorate of Capability Integration (Army)
		Deputy Adjutant General	
			Provost Marshal (Army)
			Headquarters Adjutant General
			Directorate of Educational and Training Services (Army)
			Directorate of Personal Services (Army)
			Headquarters Army Primary Healthcare Service
			Army Medical Directorate
<b>Land Command</b>			
		Field Army	
			BATUS
			Mechanized Brigades
			Land Warfare Centre Basic Level Budget
			7 Armoured Brigade
			4 Mechanised Brigade
			20 Armoured Brigade
			Divisional Troops 1 - United Kingdom - Division
			Land Warfare Centre Training Group UK
			102 Logistics Brigade
			101 Logistics Brigade
			1 Military Intelligence Brigade
			Operational Support Group
			Land Warfare Centre Training Group(Germany)
			104 Logistics Support Brigade

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			1 Signal Brigade
			2(National Communications) Signal Brigade
			11 Signals Brigade
			2 Medical Brigade
			Headquarters Royal Engineers
			1 Artillery Brigade
			7 Air Defence Brigade
			Equipment Support
			Light Brigade
			Headquarters Theatre Troops
			Divisional Support 3 - United Kingdom - Division
			12 Mechanised Brigade
			Headquarters Land Warfare Centre
			Commander Field Army
			1 Reconnaissance Brigade Basic Level Budget
			Land Warfare Collective Training Group Overseas
			Operational Support Group BOWTAG
			Operation Support Group - Command & Control Development
			Headquarters Land Warfare Centre - Conflict Prevention
			Headquarters Land Warfare Centre - Infantry Development and Trials
			Collective Training Land Warfare School Training Development Team
			Overseas Training Exercises Basic Level Budget
			1 Division Centrally Managed
			3 Division Centrally Managed
			Theatre Troops Centrally Managed
			Land Warfare Centre Centrally Managed
			Field Army Centrally Managed
			52 Infantry BDE - 3 UK DIV
		Joint Helicopter Command	
			16 Air Assault Brigade
			Command Troops
			Royal Air Force Odiham
			Royal Air Force Benson
			Joint Helicopter Command Northern Ireland
			Joint Helicopter Command Centrally Managed

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Commander Regional Forces
			Recruiting Group
			Royal School of Artillery
			Headquarters Armour Centre
			Royal Military Academy Sandhurst
			School of Army Aviation
			Deputy Chief Of Staff (United Kingdom Support Command (Germany))
			The School of Infantry
			5th Division District Infrastructure
			Headquarters 2 Division
			145 (Home Counties) Brigade
			2 Brigade
			43 Wessex Brigade
			Headquarters Army Recruiting And Training Division
			Health Services (United Kingdom Support Command (Germany))
			Chief Of Staff (United Kingdom Support Command (Germany))
			Rhine Garrison (United Kingdom Support Command (Germany))
			Headquarters 4 Division Chief Of Staff
			Adventurous Training
			Chief of Staff Regional Forces
			Brunei
			Headquarters Initial Training Group
			Headquarters Royal School of Military Engineering
			15 Brigade
			Headquarters 5th Division
			Headquarters 143 Brigade
			160 Wales Brigade
			Capital Works
			4 Division Deputy Chief Of Staff
			Colchester Garrison
			Headquarters 4 Division
			Catterick Garrison
			Planning (United Kingdom Support Command (Germany))
			51 (Scottish) Brigade
			2 Division Staff Co-ordinating Group

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			42 Brigade
			Highland Reserve Forces and Cadet Association
			Lowland Reserve Forces and Cadet Association
			North of England Reserve Forces and Cadet Association
			North West England and Isle of Man Reserve Forces and Cadet Association
			49 Brigade
			East Anglia Reserve Forces and Cadet Association
			East Midlands Reserve Forces and Cadet Association
			Greater London Reserve Forces and Cadet Association
			South East Reserve Forces and Cadet Association
			Wales Reserve Forces and Cadet Association
			West Midlands Reserve Forces and Cadet Association
			Western Wessex Reserve Forces and Cadet Association
			Yorkshire and Humberside Reserve Forces and Cadet Association
			Gutersloh Garrison
			Hohne Garrison (United Kingdom Support Command (Germany))
			Osnabruck Garrison (United Kingdom Support Command (Germany))
			Paderborn Garrison (United Kingdom Support Command (Germany))
			Nepal
			Commander London
			Northern Ireland Reserve Forces and Cadet Association
			107 (Volunteers) Brigade Basic Level Budget
			Army Recruiting And Training Division Intermediate Higher Level Budget Basic Level Budget
			Allenby/Connaught Basic Level Budget
			Commander Regional Forces Planning Basic Level Budget
			5 Division Planning and Miscellaneous Basic Level Budget
			Defence College of Logistics And Personnel Administration
			4 Division Infastructure
			United Kingdom Support Command (Germany) Infastructure
			London District Infastructure
			5 Division Infastructure
			2 Division Infastructure
			Colchester Private Finance Initiative
			Land District Load Basic Level Budget
			Defence Fire & Risk Management Organisation

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Headquarters Royal Logistic Corps Territorial Army
			General Officer Commanding Northern Ireland
			Defence Civilian Secretariat Basic Level Budget
			Group 4 Estate Basic Level Budget
			Northern Ireland CSS Regiment Basic Level Budget
			Group 1 Basic Level Budget
			Royal Air Force Aldergrove Basic Level Budget
			39 Infantry Brigade Basic Level Budget
			CSS Branch Basic Level Budget
			Group 2/ Group 3 Core Basic Level Budget
			Northern Ireland Training Group
			Head Quarters 107 (Ulster) Brigade
			General Officer Commanding Northern Ireland General
			Army Infrastructure Organisation - Thames Water Private Finance Initiative
			Army Infrastructure Organisation Infrastructure Basic Level Budget
			Army Infrastructure Organisation - Planning Basic Level Budget
			2 Division Centrally Managed
			4 Division Centrally Managed
			5 Division Centrally Managed
			United Kingdom Support Command Germany Centrally Managed
			London District Centrally Managed
			Regional Forces Centrally Managed
			Army Infrastructure Organisation Centrally Managed
			Army Recruiting and Training Directorate Centrally Managed
			Northern Ireland Centrally Managed
			Reserve Forces and Cadet Association Centrally Managed
			Adjutant General Infrastructure Basic Level Budget
			Army Recruiting and Training Division Infrastructure Basic Level Budget
			Northern Ireland Infrastructure BLB
			Defence College of Policing and Guarding
		Land Support	Higher Level Budget
			Headquarters Land Command
			Miscellaneous and Plans
			Capital Information Technology
			Directorate Individual Training (Army)

Top Level Budget	Intermediate Management Grouping	Management Grouping	Basic Level Budget
			Chief of Staff Basic Level Budget
			Land Forces Support Centrally Managed
			<b>Commander in Chief of the Fleet</b>
		Fleet	
			Navy

**MINISTRY OF DEFENCE RESOURCE ACCOUNT CODES - FINANCIAL YEAR 2007-08**

<b>RAC</b>	<b>RAC Title</b>
AAC000	Intangible Cost / Valuation
AAC008	Modified Historic Cost Accounting Element of Development Intangible Assets
AAC010	Government Furnished Equipment Incorporated in Intangible Assets
AAC020	Deliveries Intangible Assets
AAC040	Intangible Development Capitalised Staff Costs
AAD000	Intangible Accumulated Depreciation
AAE000	Intangible Backlog Depreciation
AAF030	Intangible Assets Income
AAF050	Intangible Assets Creditor Element
AAF060	Intangible Assets Accruals Element
AAF080	Intangible Capital Additions In Year
AAX000	Intangible Asset Clearing
BAC000	Land & Buildings - Non Dwelling Cost / Valuation
BAC002	Land & Buildings - Non Dwelling Decommissioning / Restoration Provision Capitalised Nuclear
BAD000	Land & Buildings - Non Dwelling Accumulated Depreciation On Cost / Valuation
BAD001	Land & Buildings - Non Dwelling Decommissioning / Restoration Provision Accumulated Depreciation Non Nuclear
BAD002	Land & Buildings - Non Dwelling Decommissioning Restoration Provision Accumulated Depreciation Nuclear.
BAE000	Land & Buildings - Non Dwelling Backlog Depreciation On Cost / Valuation
BAE001	Land & Buildings - Non Dwelling Decommissioning / Restoration Provision Backlog Depreciation Non Nuclear
BAE002	Land & Buildings - Non Dwelling Decommissioning Restoration Provision Backlog Depreciation Nuclear
BAF080	Land & Buildings - Non Dwelling Capital Additions In Year
BAG001	Land & Buildings - Non Dwelling / Restoration Provision Capitalised Non Nuclear
BAX000	Land & Buildings - Non Dwelling Asset Clearing
BBC000	Single Use Military Equipment Cost / Valuation
BBC001	Single Use Military Equipment Decommissioning / Restoration Provision Capitalised
BBD000	Single Use Military Equipment Accumulated depreciation on Cost / Valuation
BBD001	Single Use Military Equipment Decommissioning / Restoration Provision Accumulated Depreciation
BBE000	Single Use Military Equipment Backlog depreciation on Cost / Valuation
BBE001	Single Use Military Equipment Decommissioning / Restoration Provision Backlog Depreciation
BBF000	Single Use Military Equipment Asset Clearing
BBG080	Single Use Military Equipment Capital Additions In Year
BBN100	Guided Weapons, Missiles & Bombs Gross Cost / Valuation
BBN180	Guided Weapons, Missiles & Bombs Capital Additions In - Year
BBP100	Guided Weapons, Missiles & Bombs Accumulated depreciation on Cost / Valuation

<b>RAC</b>	<b>RAC Title</b>
BBP101	Guided Weapons, Missiles & Bombs Decommissioning / Restoration Provision Accumulation Depreciation
BBQ100	Guided Weapons, Missiles & Bombs Backlog Depreciation on Cost / Valuation
BBQ101	Guided Weapons, Missiles & Bombs Decommissioning / Restoration Provision Backlog Depreciation
BBS100	Guided Weapons, Missiles & Bombs Decommissioning / Restoration Provision Capital
BBX100	Guided Weapons, Missiles & Bombs Asset Clearing
BCC000	Plant & Machinery Cost / Valuation
BCD000	Plant & Machinery Accumulated Depreciation
BCE000	Plant & Machinery Backlog Depreciation
BCF080	Plant & Machinery Capital Additions In Year
BCX000	Plant & Machinery Asset Clearing
BDC000	Land & Buildings - Dwelling Cost / Valuation
BDD000	Land & Buildings - Dwelling Accumulated Depreciation on Cost / Valuation
BDD001	Land & Buildings - Dwelling Decommissioning/Restoration Provision Accumulation Depreciation Non Nuclear
BDE000	Land & Buildings - Dwelling Backlog Depreciation on Cost / Valuation
BDE001	Land & Buildings - Dwelling Decommissioning/Restoration Provision Backlog Depreciation Non Nuclear
BDF080	Land & Buildings - Dwelling Capital Additions In Year
BDG001	Land & Buildings - Dwelling Decommissioning/Restoration Provision Capital Non Nuclear
BDX000	Land & Buildings - Dwelling Asset Clearing
BEC000	Information Technology / Communications Cost / Valuation
BED000	Information Technology / Communications Accumulated Depreciation
BEE000	Information Technology / Communications Backlog Depreciation
BEF080	Information Technology / Communications Capital Additions In Year
BEX000	Information Technology / Communications Asset Clearing
BFC000	Transport - Fighting Equipment Cost / Valuation
BFD000	Transport - Fighting Equipment Accumulated Depreciation
BFE000	Transport - Fighting Equipment Backlog Depreciation
BFF000	Transport - Fighting Equipment Asset Clearing
BFG080	Transport - Fighting Equipment Capital Additions In Year
BFN000	Transport - Other Cost / Valuation
BFP000	Transport - Other Accumulated Depreciation
BFQ000	Transport - Other Backlog Depreciation
BFR080	Transport - Other Capital Additions In Year
BFX000	Transport - Other Asset Clearing
BWC000	Assets Under Construction Gross Cost
BWC010	Assets Under Construction Gross Cost (Modified Historic Cost Accounting Adjustment)
BWD002	Assets Under Construction Embodiment Loan
BWD004	Assets Under Construction Deliveries

<b>RAC</b>	<b>RAC Title</b>
BWD008	Modified Historic Cost Accounting Element of Assets Under Construction
BWD010	Assets Under Construction Capitalised Staff Costs
BWE001	Assets Under Construction Post Design Services
BWE003	Assets Under Construction Hire Charges
BWE005	Assets Under Construction Income
BWE006	Assets Under Construction Creditors Element
BWE007	Assets Under Construction Accruals Element
BWE080	Assets Under Construction Capital Additions In Year
BWF000	Single Use Military Equipment Assets Under Construction Gross Cost
BWF002	Single Use Military Equipment Assets Under Construction Embodiment Loan
BWF004	Single Use Military Equipment Assets Under Construction Deliveries
BWF008	Single Use Military Equipment Assets Under Construction Modified Historic Cost Accounting
BWF010	Single Use Military Equipment Assets Under Construction Capital Staff Costs
BWG001	Single Use Military Equipment Assets Under Construction Post Design Services
BWG003	Single Use Military Equipment Assets Under Construction Hire Charges
BWG005	Single Use Military Equipment Assets Under Construction Income
BWG006	Single Use Military Equipment Assets Under Construction Creditors Element
BWG007	Single Use Military Equipment Assets Under Construction Accruals Element
BWG080	Single Use Military Equipment Assets Under Construction Capital Additions In Year
BYA000	Fixed Asset Unsupported Balances
BYB000	Assets Under Construction Cost of Removal Clearing
BYC000	Proceeds of Sale Income / Expenditure Holding
BYD000	Cost Of Removals Income / Expenditure Holding
BYE000	Net Book Value Retired Income / Expenditure Holding
BYX001	Fixed Assets Inter Company Receipts & Payments
BYX002	Fixed Assets Deferred Depreciation Reserves
BYX003	Fixed Assets Deferred Depreciation Expenditure
BYX004	Fixed Assets Depreciation Adjustment
CAA001	Hydrographic Office Long Term Loan
CAA003	Meteorological Office Long Term Loan
CAA004	Defence Aviation Repair Agency Long Term Loan
CAA005	Army Base Repair Organisation Long Term Loan
CAA010	Defence Science Technology Laboratory Long Term Loan
CAA011	QINETIQ Long Term Loan
CAB000	Other Equity Investments
CAB100	Hydrographic Office Public Dividend Capital
CAB300	Meteorological Office Public Dividend Capital

<b>RAC</b>	<b>RAC Title</b>
CAB400	Defence Aviation Repair Agency Public Dividend Capital
CAB500	Army Base Repair Organisation Public Dividend Capital
CAB600	Defence Science Technology Laboratory Public Dividend Capital
CAB700	QINETIQ Public Dividend Capital
CBA000	Investments Derivatives
DAC100	Capital Spares Armament Stores
DAC150	Capital Spares Armament Stores Capital Additions In - Year
DAC200	Capital Spares Armament Stores Provision
DAC300	Capital Spares Armament Stores Backlog Provision
DAD100	Capital Spares General Stores
DAD150	Capital Spares General Stores Capital Additions In - Year
DAD200	Capital Spares General Stores Provision
DAD300	Capital Spares General Stores Backlog Provision
DAE100	Capital Spares Medical, Dental & Veterinary Stores
DAE150	Capital Spares Medical, Dental & Veterinary Stores Capital Additions In - Year
DAE200	Capital Spares Medical, Dental & Veterinary Stores Provision
DAE300	Capital Spares Medical, Dental & Veterinary Stores Backlog Provision
DAF100	Capital Spares Engineering & Technical Stores
DAF150	Capital Spares Engineering & Technical Stores Capital Additions In - Year
DAF200	Capital Spares Engineering & Technical Stores Provision
DAF300	Capital Spares Engineering & Technical Stores Backlog Provision
DAJ100	Capital Spares Strategic Weapon Systems Stores
DAJ150	Capital Spares Strategic Weapon Systems Stores Capital Additions In - Year
DAJ200	Capital Spares Strategic Weapon Systems Stores Provision
DAJ300	Capital Spares Strategic Weapon Systems Stores Backlog Provision
DAL100	Capital Spares Guided Weapons, Missiles & Bombs Stores
DAL150	Capital Spares Guided Weapons, Missiles & Bombs Stores Capital Additions In - Year
DAL200	Capital Spares Guided Weapons, Missiles & Bombs Provision
DAL300	Capital Spares Guided Weapons, Missiles & Bombs Backlog Provision
DFC100	Raw Materials & Consumables Armament Stores
DFC200	Raw Materials & Consumables Armament Stores Provision
DFC300	Raw Materials & Consumables Armament Stores Backlog Provision
DFD100	Raw Materials & Consumables General Stores
DFD200	Raw Materials & Consumables General Stores Provision
DFD300	Raw Materials & Consumables General Stores Backlog Provision
DFE100	Raw Materials & Consumables Medical, Dental & Veterinary Stores
DFE200	Raw Materials & Consumables Medical, Dental & Veterinary Stores Provision

<b>RAC</b>	<b>RAC Title</b>
DFE300	Raw Materials & Consumables Medical, Dental & Veterinary Stores Backlog Provision
DFF100	Raw Materials & Consumables Engineering & Technical Stores
DFF200	Raw Materials & Consumables Engineering & Technical Stores Provision
DFF300	Raw Materials & Consumables Engineering & Technical Stores Backlog Provision
DFG100	Raw Materials & Consumables Oil Fuel & Lubricant Stores
DFG110	Raw Materials & Consumables Marine Fuel
DFG120	Raw Materials & Consumables Aviation Fuel
DFG200	Raw Materials & Consumables Oil Fuel & Lubricant Stores Provision
DFG300	Raw Materials & Consumables Oil Fuel & Lubricant Stores Backlog Provision
DFJ100	Raw Materials & Consumables Strategic Weapon System Stores
DFJ200	Raw Materials & Consumables Strategic Weapon Systems Stores Provision
DFJ300	Raw Materials & Consumables Strategic Weapon Systems Stores Backlog Provision
DFL100	Raw Materials & Consumables Guided Weapons, Missiles & Bombs Stores
DFL200	Raw Materials & Consumables Guided Weapons, Missiles & Bombs Provision
DFL300	Raw Materials & Consumables Guided Weapons, Missiles & Bombs Backlog Provision
DFP100	Raw Materials & Consumables Clothing & Textile Stores
DFP200	Raw Materials & Consumables Clothing & Textile Stores Provision
DFP300	Raw Materials & Consumables Clothing & Textile Stores Backlog Provision
DJA000	Stock Clearing Defence Bills Agency
DJA001	Stock Clearing Transfers
DLA000	Purchase Price Variance Clearing
DMA001	Stock Declared for Disposal
DMA002	Assets Declared for Disposal - Stock Disposal with non - Specific Receipts
DMA003	Assets Declared for Disposal - Fixed Assets Disposal with non Specific Receipt
DNA000	Cannibalised Spares Control
DTA001	Finished Goods Stores
DTA002	Finished Goods Provision
DTA003	Finished Goods Backlog Provision
DWA001	Work In Progress
DWA002	Work In Progress Provision for Losses
DYA001	Long Term Contract Work In Progress Cost
DYA002	Long Term Contract Work In Progress Provision for Losses
EAA000	Trade Debtors Receivable
EAB000	Trade Debtors Unbilled
EAD000	Trade Debtors Freight
EAE000	Trade Debtors Clearing
EAF000	Trade Debtors Unearned

<b>RAC</b>	<b>RAC Title</b>
EAG000	Trade Debtors Unapplied Receipts
EAH000	Trade Debtors Unidentified Receipts
EAJ000	Trade Debtors On Account Receipts
EAX000	Bills Debtor (SUN Systems Only)
EAZ000	Local Customers (SUN Systems Only)
EBA000	Deposits & Advances made
EBB000	War Pension Benefits - Cash with Paying Agents
ECA001	Inland Revenue
ECB001	Contracted Out Services Value Added Tax Refund Control.
ECB002	United States Air Force 100% Deductible Value Added Tax
ECB003	FORMULA Deductible Input Value Added Tax
ECB005	Value Added Tax Contracted Out Services Control
ECB006	Value Added Tax TYPE C Accounts Payable
ECB007	Value Added Tax TYPE C General Ledger
ECB008	Value Added Tax TYPE R Accounts Payable
ECB009	Value Added Tax TYPE R General Ledger
ECC001	Department of Social Security Debtor
ECD000	War Pension Benefits Other Government Department Debtors
EEA000	Staff Debtors
EEA200	Civilian Advances
EEA300	Bursary Debtors
EEC000	Sundry Debtors
EED100	Long Service Advance Pay
EFA000	Prepayments other than Foreign Military Sales
EFA100	British Defence Staff (Washington) Federal Reserve Bank Control Account
EFA200	British Defence Staff (Washington) Foreign Military Sales Trust Fund
EFA300	Foreign Military Sales Disbursement Control Account
EFB000	Prepayments under Off Balance Sheet Private Finance Initiative deals
EFB010	Prepayments under On Balance Sheet Private Finance Initiative deals
EFB020	Prepayments Under Off Balance Sheet Contractor Logistics Support/Integrated Operational Support deals
EFB030	Prepayments Under On Balance Sheet Contractor Logistics Support/Integrated Operational Support deal
EGA000	Finance Lease Receivables Short Term
EGB000	Finance Lease Receivables Long Term
EHA001	Bad Debt Provision - General
EHA002	Bad Debt Provision - Specific
EHA100	Long Service Advance Pay Debtor Provision
EHA200	Civilian Advances Debtor Provision

<b>RAC</b>	<b>RAC Title</b>
EHA300	Bursary Debtors Debtor Provision
EJA000	System Suspense (ORACLE)
EJA001	Invalid Unit Identification Number Feeder Suspense Budget Account
ELA000	Corrupt Ledger Heading Bills Payments
ELB000	Corrupt Ledger Heading Bills Receipts
ELC000	Corrupt Ledger Heading Civilian Pay Industrial
ELD000	Corrupt Ledger Heading Civilian Pay Non Industrial
ELE000	Corrupt Ledger Heading Foreign Military Sales
ELF000	Corrupt Ledger Heading Army Pay
ELG000	Corrupt Ledger Heading Navy Pay
ELH000	Corrupt Ledger Heading Royal Air Force Pay
ELK000	Corrupt Ledger Heading Civilian Travel Claims
ELL000	Corrupt Ledger Heading CRUISE
ELN000	Corrupt Ledger Heading Joint Personnel Administration Pay & Expenses
EMA000	Invalid Data Live Feeder Payments
EMB000	Invalid Data Live Feeder Receipts
EMC000	Invalid Data Civilian Pay Industrial Feeder
EMD000	Invalid Data Civilian Pay Non Industrial Feeder
EME000	Invalid Data Foreign Military Sales Feeder
EMF000	Invalid Data Army Pay Feeder
EMG000	Invalid Data Navy Pay Feeder
EMH000	Invalid Data Royal Air Force Pay Feeder
EMJ000	Invalid Data CRUISE Feeder
EMK000	Invalid Data Civilian Travel Claims Feeder
EML000	Invalid Data Cash Office
EMN000	Invalid Data Joint Personnel Administration Military Pay & Expenses Feeder
ENA000	Sub Ledger Suspense Purchase Ordering Receiving
ENB000	Purchase Ordering Inventory Suspense
ENC000	Sub Ledger Suspense Purchase Ordering
END000	Sub Ledger Suspense Accounts Payable
ENE000	Sub Ledger Suspense Accounts Receivable
ENF000	Sub Ledger Suspense Fixed Assets
EPA000	Un-Mapped Internal Account Codes / Suspense
EYA001	Ministry Of Defence Suspense Accounts
FAA001	United Kingdom Bank GIRO
FAB001	United Kingdom Bank Royal Bank of Scotland
FAC001	United Kingdom Bank Lloyds

RAC	RAC Title
FAD001	United Kingdom Bank Ulster
FAE001	United Kingdom Bank Northern
FAF001	United Kingdom Bank of England - Defence General Cash Account
FAG001	United Kingdom Bank Barclays
FAH001	United Kingdom Bank Hong Kong & Shanghai Banking Corporation
FAJ001	United Kingdom Bank Pay Master General
FAX001	United Kingdom Bank Other
FCA001	Overseas Bank Barclays - Kenya
FCB001	Overseas Bank Barclays - Accra
FCC001	Overseas Bank Totta and Acores - Portugal
FCD001	Overseas Bank Espirito Santa - Portugal
FCE001	Overseas Bank General - Belgium
FCF001	Overseas Bank Fortis - Belgium
FCG001	Overseas Bank Barclays - Cyprus
FCH001	Overseas Bank Hellenic - Cyprus
FCJ001	Overseas Bank Dendanse - Denmark
FCK001	Overseas Bank Union - Finland
FCL001	Overseas Bank Midland - France
FCM001	Overseas Bank Commerzbank - Germany
FCN001	Overseas Bank Sparkasse - Germany
FCP001	Overseas Bank Dresdner - Germany
FCR001	Overseas Bank Spar & Krediet - Germany
FCT001	Overseas Bank Volks Walsrode - Germany
FCU001	Overseas Bank Merch Nat - Germany
FCV001	Overseas Bank Belize Bank - Belize
FCW001	Overseas Bank Barclays - International Belize
FCX001	Overseas Bank Hong Kong & Shanghai
FCY001	Overseas Bank Commonwealth - Australia
FDA001	Overseas Bank Standard Charter - Fiji
FDB001	Overseas Bank Citibank - United States of America
FDC001	Overseas Bank Barclays Lombard St
FDD001	Overseas Bank Royal Bank of Canada - Canada
FDE001	Overseas Bank Imp Bank Of Commerce - Canada
FDF001	Overseas Bank Lloyds - Brazil
FDG001	Overseas Bank Barclays - Barbados
FDH001	Overseas Bank Australia & New Zealand Grindlays
FDJ001	Overseas Bank Standard Chartered - Thailand

RAC	RAC Title
FDK001	Overseas Bank Standard Chartered - Singapore
FDL001	Overseas Bank Standard Chartered - Indonesia
FDM001	Overseas Bank Saudi British Bank
FDN001	Overseas Bank Grindlays - Pakistan
FDP001	Overseas Bank British Bank Middle East - Muscat
FDR001	Overseas Bank Australia & New Zealand Grinlays Plc - Jordan
FDT001	Overseas Bank Standar Chartered - India
FDU001	Overseas Bank Grindlays Ltd - Nepal
FDV001	Overseas Bank Federal Reserve - United States of America
FDW001	Overseas Bank Osmanlia - Turkey
FDX001	Overseas Bank Svenska - Sweden
FDY001	Overseas Bank Lloyds - Spain
FDZ001	Overseas Bank Standard Chartered - Nepal
FEA001	Overseas Bank Den Norse - Norway
FEB001	Overseas Bank Norges - Norway
FEC001	Overseas Bank ABN Amro - Holland
FED001	Overseas Bank Mid Med - Malta
FEE001	Overseas Bank Banca Commerciale Italiana - Italy
FEF001	Overseas Bank Natwest - Gibraltar
FEG001	Overseas Bank Standard Chartered - South Africa
FEH001	Overseas Bank Nat Bank - Kuwait
FEJ001	Overseas Bank Natwest - France
FEK001	Overseas Bank Kredit Kassen Norway
FEL000	Euro Bank
FEX001	Overseas Bank Other
FEY001	Overseas Bank Saudi International
FEZ001	Overseas Bank Nazionale Del Lavro
FHA001	Overseas Bank Foreign Currency Group Control
FHA002	Central Bank Project - Central Banking & Fund Management
FJA001	Bank Payable Order Issuing Point
FJA002	Payable Order Issuing Point Control Account Armed Forces Personnel Administration Agency Worthy Down
FJA003	Payable Order Issuing Point Control Account Armed Forces Personnel Administration Agency (Royal Air Force)
FJA004	Payable Order Issuing Point Control Account Defence Bills Agency Liverpool
FJA005	Payable Order Issuing Point Control Account Accounts (Cash & Ledger Management)1B
FJA006	Payable Order Issuing Point Control Account Defence Estates Organisation (United States Forces)
FJA007	Payable Order Issuing Point Control Account Headquarter Strike Command
FJA008	Payable Order Issuing Point Control Account Her Majesty Navy Base Portsmouth

RAC	RAC Title
FJA009	Payable Order Issuing Point Control Account Her Majesty Navy Base Clyde
FJA010	Payable Order Issuing Point Control Account Her Majesty Navy Base Devonport
FJA011	Payable Order Issuing Point Control Account Royal Air Force Brize Norton
FJA012	Payable Order Issuing Point Control Account Pay & Personnel Agency (Pensions) Worcester
FJA013	Payable Order Issuing Point Control Account Armed Forces Personnel Administration Agency Centurion
FJA014	Payable Order Issuing Point Control Account Pay & Personnel Agency (Bath)
FJA015	Payable Order Issuing Point Control Account Pay & Personnel Agency Civilian Travel Claims
FJA016	Payable Order Issuing Point Control Account Glasgow
FJA017	Payable Order Issuing Point Control Account Pay & Personnel Agency Cheadle Hulme
FJB001	Payable Order Issuing Point Receivables
FKA001	Purchase to Pay Orders Payable 1
FKA002	Purchase to Pay Orders Payable 2
FKA003	Purchase to Pay Orders Payable 3
FKA004	Purchase to Pay Euro Non General Accounting Rate-Exotic
FKA005	Purchase to Pay Euro
FKA006	Purchase to Pay Euro Non General Accounting Rate-Other/Mixed
FKA007	Purchase to Pay US Dollars-Commerz
FKA008	Purchase to Pay US Dollars-Citibank
FKA009	Purchase to Pay Canadian Dollars-Commerz
FKA010	Purchase to Pay Canadian Dollars-RBC
FKA011	Purchase to Pay Cyprus Pounds-Commerz
FKA012	Purchase to Pay Cyprus Pounds-Hellenic
FKA013	Purchase to Pay Foreign Sterling
FKA014	Purchase to Pay Dummy Bank Account Control Payments
FKA015	Purchase to Pay Bank 1
FKA016	Purchase to Pay Bank 2
FKA017	Purchase to Pay Bank 3
FKA018	Purchase to Pay Bank 4
FKA019	Purchase to Pay Bank 5
FRA001	Cash - Sterling balances
FRA002	Cash - Currency balances
FTA000	Cash Flight Sub Imprest Control Account
FTB000	Army Temporary Imprest Account
FXA001	System Cash Receivables
FXA002	System Cash Payables
GAA000	Current Liability Accounts Payable Control Account
GAA100	Current Liability Purchase to payment Control Account

RAC	RAC Title
GBA000	Current Liability Expenditure Accrual Account
GBA001	Purchase to Pay Current Liability Expenditure Accruals Account
GBA010	Current Liability Expenditure Accrual Account - Tangible Fixed Assets
GBA015	Current Liability Expenditure Accrual Account - Intangible Fixed Assets
GBA020	Current Liability Expenditure Accrual Account -Other
GBA030	Inventory Clearing Purchase to Payment
GCA001	Current Liability Other Government Department - Inland Revenue
GCB001	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax
GCB002	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE P Accounts Recievable
GCB003	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE P General Ledger
GCB004	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE S Accounts Recievable
GCB005	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE S General Ledger
GCB006	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE T Accounts Recievable
GCB007	Current Liability Other Government Department Her Majesty Custom & Excise Output Value Added Tax TYPE T General Ledger
GCB010	Imports Value Added Tax
GCB015	Commercial Contract Import Value Added Tax
GCB020	Value Added Tax Variance Purchase to Payment
GCC001	Current Liability Other Government Department Of Social Security
GCD000	War Pension Benefits Current Liability Other Government Department
GEA001	Current Liability Staff Creditors
GEB001	Current Liability Payroll & Pensions
GED001	Current Liability Collaborative Projects
GEH001	Current Liability Sundry Creditors
GEH010	Payments confirmation Difference Purchase to Payment
GEK001	Consolidated Fund Extra Receipts Creditor (excluding Trading Fund & Armed Forces Housing Loan)
GEL000	Liabilities Derivatives
GFA001	Current Liabilty Customer Advance
GGA001	Current Liability Accruals & Deferred Income
GHA001	Current Liability Finance Lease Obligations
GHA002	Current Liability Loans repayable in 1 year
GHB000	Private Finance Initiative Obligations cash less than 1 year
GHB010	Private Finance Initiative Obligations non cash less than 1 year
GHB020	Contractor Logistics Support/Integrated Operational Support Obligations cash less than 1 year
GHB030	Contractor Logistics Support/Integrated Operational Support Obligations Non Cash less Than 1 Year
GMA000	Cash Inter Management Group Planning Budgeting & Forecasting
GMACA0	Cash Inter Management Group Defence Estates Fixed Asset Management Grouping
GMADC0	Cash Inter Management Group Purchase 2 Payment System

<b>RAC</b>	<b>RAC Title</b>
GMADJ0	Cash Inter Management Group Future Defence Supply Chain
GMADK0	Cash Inter Management Group Defence Logistics Organisation Single Balance Sheet Owner
GMADM0	Cash Inter Management Group Defence Equipment & Support
GMAFA0	Cash Inter Management Group War Pension Benefits
GMAJA0	Cash Inter Management Group Personnel Director
GMAJB0	Cash Inter Management Group Pay, Personnel and Pensions Agency
GMAJD0	Cash Inter Management Group Defence Vetting Agency
GMAJE0	Cash Inter Management Group Defence Export Services Organisation
GMAJF0	Cash Inter Management Group Finance Director
GMAJG0	Cash Inter Management Group Defence Analytical Services Agency
GMAJH0	Cash Inter Management Group Defence Bills Agency
GMAJJ0	Cash Inter Management Group Ministry of Defence Police Guarding Agency
GMAJL0	Cash Inter Management Group Defence Estates
GMAJM0	Cash Inter Management Group Head Office
GMAJP0	Cash Inter Management Group Corporate Management and Financial Accountant Cash & Banking Services
GMAK10	Cash Inter Management Group British Forces Cyprus
GMAK70	Cash Inter Management Group Defence Academy - Closed
GMAK80	Cash Inter Management Group Policy & Commitments
GMAK90	Cash Inter Management Group Director General Intelligence Collection
GMAKA0	Cash Inter Management Group Healthcare
GMAKB0	Cash Inter Management Group Programme Costs
GMAKD0	Cash Inter Management Group Defence Diversification Agency
GMAKG0	Cash Inter Management Group Defence Medical Educational and Training Agency
GMAKH0	Cash Inter Management Group Armed Forces Personnel Administration Agency
GMAKL0	Cash Inter Management Group Chief Defence Intelligence
GMAKM0	Cash Inter Management Group Chief of Joint Operations Customer Estates Organisation
GMAKR0	Cash Inter Management Group Chief of Joint Operations Conflict Prevention
GMAKU0	Cash Inter Management Group Permanent Joint Headquarters
GMAKV0	Cash Inter Management Group British Forces Falkland Islands
GMAKW0	Cash Inter Management Group Gibraltar
GMALH0	Cash Inter Management Group Personnel and Training Command Management Group
GMAMH0	Cash Inter Management Group Strike Command Management Group
GMAPA0	Cash Inter Management Group Science Innovation & Technology
GMATA0	Cash Inter Management Group Managed Equipment - Fixed Asset Register
GMAUA0	Cash Inter Management Group Army Personnel Centre
GMAUC0	Cash Inter Management Group Duke of York's Royal Military School

<b>RAC</b>	<b>RAC Title</b>
GMAUE0	Cash Inter Management Group Service Childrens Education
GMAUF0	Cash Inter Management Group Adjutant General Reporting Management Groups
GMAUK0	Cash Inter Management Group General Staff
GMAUL0	Cash Inter Management Group Deputy Adjutant General
GMAVA0	Cash Inter Management Group Field Army
GMAVH0	Cash Inter Management Group Joint Helicopter Command
GMAVK0	Cash Inter Management Group Commander Regional Forces
GMAVM0	Cash Inter Management Group Land Support Higher Level Budget
GMAXX0	Cash Inter Management Group Fleet
GMBNA0	Cash Inter Management Group Armed Forces Pension Scheme
GMG000	Current Account Planning Budgeting & Forecasting
GMGCA0	Current Account Defence Estates Fixed Asset Management Grouping
GMGDC0	Current Account Purchase 2 Payment - Defence Equipment & Support
GMGDJ0	Current Account Future Defence Supply Chain
GMGDK0	Current Account Defence Logistics Organisation Single Balance Sheet Owner - Defence Equipment & Support
GMGDM0	Current Account Defence Equipment & Support
GMGFA0	Current Account War Pension Benefits
GMGJA0	Current Account Personnel Director (CENTRAL)
GMGJB0	Current Account Pay, Personnel and Pensions Agency (CENTRAL)
GMGJD0	Current Account Defence Vetting Agency (CENTRAL)
GMGJE0	Current Account Defence Export Services Organisation (CENTRAL)
GMGJF0	Current Account Finance Director (CENTRAL)
GMGJG0	Current Account Defence Analytical Services Agency (CENTRAL)
GMGJH0	Current Account Defence Bills Agency (CENTRAL)
GMGJJ0	Current Account Ministry of Defence Police Guarding Agency (CENTRAL)
GMGJL0	Current Account Defence Estates
GMGJM0	Current Account Head Office (CENTRAL)
GMGJP0	Current Account Corporate Management and Financial Account Cash & Banking Services - Central
GMGK10	Current Account British Forces Cyprus (Chief of Joint Operations)
GMGK70	Current Account Defence Academy (CENTRAL)
GMGK80	Current Account Policy & Commitments (CENTRAL)
GMGK90	Current Account Director General Intelligence Collection (CENTRAL)
GMGKA0	Current Account Healthcare (CENTRAL)
GMGKB0	Current Account Programme Costs (CENTRAL)
GMGKD0	Current Account Defence Diversification Agency - Central
GMGKG0	Current Account Defence Medical Educational and Training Agency (CENTRAL)

<b>RAC</b>	<b>RAC Title</b>
GMGKH0	Current Account Armed Forces Personnel Administration Agency (CENTRAL)
GMGKL0	Current Account Chief Defence Intelligence (CENTRAL)
GMGKM0	Current Account Chief of Joint Operations Customer Estates Organisation
GMGKR0	Current Account Chief of Joint Operations Conflict Prevention
GMGKU0	Current Account Permanent Joint Headquarters (Chief of Joint Operations)
GMGKV0	Current Account British Forces Falkland Islands (Chief of Joint Operations)
GMGKW0	Current Account Gibraltar (Chief of Joint Operations)
GMGLH0	Current Account Core Headquarter Personnel and Training Command Management Group
GMGMH0	Current Account Strike Command Management Group (STC)
GMGPA0	Current Account Science Innovation & Technology
GMGTA0	Current Account Managed Equipment - Fixed Asset Register (Chief of Defence Logistics)
GMGUA0	Current Account Army Personnel Centre (Adjutant General)
GMGUC0	Current Account Duke of York's Royal Military School (Adjutant General)
GMGUE0	Current Account Service Childrens Education (Adjutant General)
GMGUF0	Current Account Adjutant General Reporting Management Groups (Adjutant General)
GMGUK0	Current Account General Staff (Adjutant General)
GMGUL0	Current Account Deputy Adjutant General
GMGVA0	Current Account Field Army (Land Command)
GMGVH0	Current Account Joint Helicopter Command (Land Command)
GMGVK0	Current Account Command Regional Forces (Land Command)
GMGVM0	Current Account Land Support Higher Level Budget (Land Command)
GMGXX0	Current Account Fleet (Commander In Chief Fleet)
GMHNA0	Current Account Armed Forces Pension Scheme
GNA000	Bills Liverpool Payments Current Account
GNB000	Bills Liverpool Receipts Current Account
GNC000	Feeder Civilian Pay Industrial Current Account
GND000	Feeder Civilian Pay Non Industrial Current Account
GNE000	Foreign Military Sales Current Accounts Payments
GNF000	Army Pay
GNG000	Feeder Navy Pay Current Account
GNH000	Feeder Royal Air Force Pay Current Account
GNJ000	CRUISE Exclude Function Current Account
GNJ001	CRUISE Current Account
GNK000	Feeder Civilian Travel Claims Current Account
GNL000	Feeder Commercial Contract Payments
GNN000	Feeder Joint Personnel Administration Military Pay & Expenses Current Account
GPA000	Central Banking & Fund Management Cost of Capital Charge

RAC	RAC Title
HAA001	Long Term National Loans Fund Loans Payable
HAA002	Finance Lease Obligations
HAA003	Other Long Term Creditors
HAB000	Private Finance Initiative Obligations cash more than 1 year
HAB010	Private Finance Initiative Obligations non cash more than 1 year
HAB020	Contractor Logistics Support/Integrated Operational Support Obligations cash more than 1 Year
HAB030	Contractor Logistics Support/Integrated Operational Support Obligations Non Cash more Than 1 Year
JAA000	Decommissioning & Restoration Liability - Nuclear - Opening Balance.
JAA100	Decommissioning & Restoration Liability - Nuclear - Increase From Operating Cost Statement.
JAA200	Decommissioning & Restoration Liability - Nuclear - Release to Operating Cost Statement
JAA300	Decommissioning & Restoration Liability - Nuclear - Unwinding Discount.
JAA400	Decommissioning & Restoration Liability - Nuclear - Charge Against Provision.
JAA410	Decommissioning & Restoration Liability - Nuclear - Cash Charge Against Provision
JAA420	Decommissioning & Restoration Liability - Nuclear - Direct Resource DEL Charge Against Provision
JAA430	Decommissioning & Restoration Liability - Nuclear - Resource AME Credit Against Provision
JAA500	Decommissioning & Restoration Liability - Nuclear - Capitalised In year.
JAA600	Decommissioning & Restoration Liability - Nuclear - Transfers & Reclassifications
JBA000	Environmental Liability Non Nuclear - Opening Balance
JBA100	Environmental Liability Non Nuclear - Increase from Operating Cost Statement
JBA200	Environmental Liability Non Nuclear - Release to Operating Cost Statement
JBA300	Environmental Liability Non Nuclear - Unwinding Discount
JBA400	Environmental Liability Non Nuclear - Charge against Provision
JBA410	Environmental Liability Non Nuclear Cash Charge Against Provision
JBA500	Environmental Liability Non Nuclear - Capitalised In Year
JBA600	Environmental Liability Non Nuclear - Transfers & Reclassifications
JDA000	Legal Claims - Opening Balance
JDA100	Legal Claims - Increase from Operating Cost Statement
JDA200	Legal Claims - Release to Operating Cost Statement
JDA300	Legal Claims - Unwinding of Discount
JDA400	Legal Claims - Charge against Provision
JDA410	Legal Claims - Cash Charge Against Provision
JDA500	Legal Claims - Capitalised In Year
JDA600	Legal Claims - Transfers & Reclassifications
JEA000	Civilian Early Departure Provision - Opening Balance
JEA100	Civilian Early Departure Provision - Increase from Operating Cost Statement
JEA200	Civilian Early Departure Provision - Release to Operating Cost Statement
JEA300	Civilian Early Departure Provision - Unwinding Discount

<b>RAC</b>	<b>RAC Title</b>
JEA400	Civilian Early Departure Provision - Charge against Provision
JEA410	Civilian Early Departure Provision - Cash Charge Against Provision
JEA500	Civilian Early Departure Provision - Capitalised in Year
JEA600	Civilian Early Departure Provision - Transfers & Reclassifications
JFA000	Onerous Contracts Provision - Opening Balance
JFA100	Onerous Contracts Provision - Increase from Operating Cost Statement
JFA200	Onerous Contracts Provision - Release to Operating Cost Statement
JFA300	Onerous Contracts Provision - Unwinding of Discount
JFA400	Onerous Contracts Provision - Charge against Provision
JFA410	Onerous Contracts Provision - Cash Charge Against Provision
JFA500	Onerous Contracts Provision - Capitalised in Year
JFA600	Onerous Contracts Provision - Transfers & Reclassifications
JHA000	Financial Instrument Liabilities - Opening Balance
JHA100	Financial Instrument Liabilities - Increase from Operating Cost Statement
JHA200	Financial Instrument Liabilities - Release to Operating Cost Statement
JHA300	Financial Instrument Liabilities - Unwinding of Discount
JHA400	Financial Instrument Liabilities - Accrued Charge Against Provision
JHA410	Financial Instrument Liabilities - Cash Charge Against Provision
JHA500	Financial Instrument Liabilities - Capitalisation in Year
JHA600	Financial Instrument Liabilities - Transfers and Reclassifications
JYA000	Other Provision - Restructuring - Opening Balance
JYA100	Other Provision - Restructuring - Increase from Operating Cost Statement
JYA200	Other Provision - Restructuring - Release to Operating Cost Statement
JYA300	Other Provision - Restructuring - Unwinding Discount
JYA400	Other Provision - Restructuring - Charge against Provision
JYA410	Other Provision - Restructuring - Cash Charge Against Provision
JYA500	Other Provision - Restructuring - Capitalised in Year
JYA600	Other Provision - Restructuring - Transfers & Reclassifications
JZA000	Other Provision - Other - Opening Balance
JZA100	Other Provision - Other - Increase from Operating Cost Statement
JZA200	Other Provision - Other - Release to Operating Cost Statement
JZA300	Other Provision - Other - Unwinding of Discount
JZA400	Other Provision - Other - Charge against Provision
JZA410	Other Provision - Other - Cash Charge Against Provision
JZA500	Other Provision - Other - Capitalised in Year
JZA600	Other Provision - Other - Transfers & Reclassifications
KAA000	General Fund Opening Balance

<b>RAC</b>	<b>RAC Title</b>
KAB100	Cost of Capital Charges
KAB200	General Fund Auditors Remuneration
KAB300	Consolidated Fund Extra Receipt Reserve
KAB400	Corporate Financial Accountant Departmental Resource Account use only
KAC001	Vote 1 Control Account
KAD000	Realised Revaluation Reserve
KAD100	Realised Donated Asset Reserve
KAF002	Vote 2 Control Account
KAJ000	General Fund Balance Transfers
KAX000	Asset Write - on
KBA000	Fixed Assets Revaluation Reserve
KBA100	Fixed Assets In - Year Revaluation Reserve
KBA200	Fixed Assets In - Year Backlog Depreciation Charge Reserve
KBA400	Fixed Assets Transfer Reserve
KBA500	Fixed Assets Realised Transfer to General Fund
KCA000	Stock Revaluation Reserve Balance
KCA400	Stock Transfer Reserve
KCA500	Stock Realised Transfer to General Fund
KCB000	Stock In Year Revaluation Reserve
KCC000	Stock In Year Backlog Depreciation Charge Reserve
KDA000	Donated Assets Reserve - Balance brought forward
KDA100	Donated Assets In - Year Additions
KDA200	Donated Assets In - Year Revaluation Reserve
KDA250	Donated Assets In - Year Backlog Depreciation Charge Reserve
KDA300	Donated Assets Permanent Valuation Diminution
KDA400	Donated Assets Transfer Reserve
KDA500	Donated Assets Realised Transfer to General Fund
KDA600	Donated Assets Reserve - Depreciation Release to Operating Cost Statement
KDA700	Donated Assets Reserve - Disposal Release to Operating Cost Statement
KDA800	Donated Assets Reserve - In Year Impairment Release to Operating Cost Statement
KEA000	QinetiQ Share Investment Reserve Balance Brought Forward
KEA100	QinetiQ Share Investment Reserve - In Year Revaluation
KEA500	QinetiQ Share Investment Reserve - Realised Transfers from General Fund
KFA000	Pension Provisions Actuarial Gains and Loss
LAA001	Army Officers Pay - Pensionable Element
LAA003	Army Other Ranks Pay - Pensionable Element
LAA100	Army Officers Pay - Non Pensionable Element

RAC	RAC Title
LAA200	Army Other Ranks Pay - Non Pensionable Element
LAA205	Mobilised Territorial Army - Officer Basic Pay
LAA210	Mobilised Territorial Army - Other Ranks Basic Pay
LAA215	Full Time Reserve Service - Full Commitment and Limited Commitment - Officers Basic Pay
LAA220	Full Time Reserve Service - Full Commitment and Limited Commitment - Other Rank Basic Pay
LAA225	Full Time Reserve Service - Home Commitment Officers Basic Pay
LAA230	Full Time Reserve Service - Home Commitment Other Ranks Basic Pay
LAA235	Non Regular Permanent Staff - Officers Basic Pay
LAA240	Non Regular Permanent Staff - Other Ranks Basic Pay
LAA245	Military Provost Guard Service Basic Pay
LAA250	Royal Irish Officers Basic Pay
LAA255	Royal Irish Other Rank Basic Pay
LAF001	Royal Air Force Officers Pay - Pensionable Element
LAF003	Royal Air Force RAF Other Ranks Pay - Pensionable Element
LAF100	Royal Air Force Officers Pay - Non Pensionable Element
LAF200	Royal Air Force Other Ranks Pay - Non Pensionable Element
LAL001	Locally Employed Service Personnel Pay
LAN001	Royal Navy & Royal Marine Officers Pay - Pensionable Element
LAN003	Royal Navy & Royal Marine Other Ranks Pay - Pensionable Element
LAN100	Royal Navy & Royal Marine Offs Pay - Non Pensionable Element
LAN200	Royal Navy & Royal Marine Other Ranks Pay - Non Pensionable Element
LAR001	Army Regular Reserves - Payments
LAR002	Army University Cadets Pay
LAR003	Royal Irish Regular Pay Bounties
LAS001	Royal Air Force Regular Reserves - Payments
LAT001	Royal Navy & Royal Marine Regular Reserve - Payments
LAV001	Volunteer Reserves Forces Pay
LAV002	Cadet Forces Pay
LAV003	Volunteer Reserves Forces Bounties
LBA004	Army Language Awards
LBA005	Army Rent Rebates
LBA006	Army Education Allowance
LBA008	Army Family Allowance
LBA009	Army Separation Allowance
LBA010	Army Clothing Grants
LBA015	Army Committal & Retention
LBA016	Army - Long Service Advance of Pay

RAC	RAC Title
LBA017	Satisfied Soldier Bounty Scheme
LBA018	Army Permanent Commission Grants
LBA019	Army Personnel Contribution Equivalent Premium
LBA022	Service Home Savings - Army
LBB001	Capital Payments Redundancy Army Officers
LBB002	Capital Payments Redundancy Army Other Ranks
LBF001	Royal Air Force Education Allowance
LBF002	Royal Air Force Language Awards
LBF003	Royal Air Force Rent Rebates
LBF004	Royal Air Force Assisted House Purchase
LBF005	Royal Air Force Family Allowance
LBF006	Royal Air Force Separation Allowance
LBF008	Royal Air Force Clothing Allowance
LBF009	Royal Air Force Committal & Retention
LBF010	Royal Air Force Permanent Commission Grants
LBF011	Royal Air Force Personnel Contribution Equivalent Premium
LBF013	Service Home Savings - Royal Air Force
LBG001	Capital Payments Redundancy Royal Air Force Officer
LBG002	Capital Payments Redundancy Royal Air Force Other Ranks
LBL001	Locally Employed Service Personnel Other Payments
LBN001	Royal Navy & Royal Marine Education Allowance
LBN002	Royal Navy & Royal Marine Rent Rebates (Long Service Advance Of Pay)
LBN003	Royal Navy & Royal Marine Separation Allowance
LBN006	Royal Navy & Royal Marine Kit Upkeep Allowance
LBN009	Royal Navy & Royal Marine Committal & Retention
LBN011	Royal Navy & Royal Marine Messing & Food Allowance
LBN012	Royal Navy & Royal Marine Personnel Contribution Equivalent Premium
LBN014	Service Home Savings - Navy
LBP001	Capital Payments Redundancy Royal Navy Officer
LBP002	Capital Payments Redundancy Royal Navy Ratings
LBR001	Compensation for loss of Income - Reservists / Cadets - Army
LBR002	Compensation for employers of Army Reservists
LBR003	Compensation for Loss of Income - Royal Air Force Reservists
LBR004	Compensation for Employers of Royal Air Force Reservists
LBR006	Royal Navy Reserves / Royal Marine Trainees Training Fees Language Awards University
LBR007	Compensation for Loss of Income - Royal Navy Reservists
LBR008	Compensation for employers Royal Navy Reservists

<b>RAC</b>	<b>RAC Title</b>
LBR009	Cadet Forces Uniform Allowance
LBW001	Excess Rent & Lodging Allowance
LBW002	Messing & Food Allowance
LBW003	Local Overseas Allowance
LBW004	Refunds of Insurance Premiums
LBW005	Service Recruitment
LBW007	Operational Allowance
LDA002	Army Officers Earnings Related National Insurance Contributions
LDA004	Army Other Ranks Earnings Related National Insurance Contributions
LDA205	Mobilised Territorial Army - Officers Earnings Related National Insurance Contributions
LDA210	Mobilised Territorial Army - Other Ranks Earnings Related National Insurance Contributions
LDA215	Full Time Reserve Service - Full Commitment & Limited Commitment Officers Earnings Related National Insurance Contributions
LDA220	Full Time Reserve Service - Full Commitment & Limited Commitment Other Ranks Earnings Related National Insurance Contributions
LDA225	Full Time Reserve Service - Home Commitment Officers Earnings Related National Insurance Contributions
LDA230	Full Time Reserve Service - Home Commitment Other Ranks Earnings Related National Insurance Contributions
LDA235	Non Regular Permanent Staff - Officers Earnings Related National Insurance Contributions
LDA240	Non Regular Permanent Staff - Other Ranks Earnings Related National Insurance Contributions
LDA245	Military Provost Guard Service Earnings Related National Insurance Contributions
LDA250	Royal Irish Officers Earnings Related National Insurance Contributions
LDA255	Royal Irish Other Ranks Earnings Related National Insurance Contributions
LDF002	Royal Air Force Officers Earnings Related National Insurance Contributions
LDF004	Royal Air Force Other Ranks Earnings Related National Insurance Contributions
LDL001	Locally Employed Service Personnel - Earnings Related National Insurance Contributions
LDN002	Royal Navy & Royal Marine Officers Earnings Related National Insurance Contributions
LDN004	Royal Navy & Royal Marine Other Ranks Earnings Related National Insurance Contributions
LDR001	Army University Cadets Earnings Related National Insurance Contributions
LDR002	Royal Irish Regiment Earnings Related National Insurance Contributions
LDR003	Volunteer Reserve Forces Earnings Related National Insurance Contributions
LDR004	Cadet Forces Earnings Related National Insurance Contributions
LEA001	Army Officers Superannuation Contribution Adjusted for Past Experience
LEA002	Army Other Ranks Superannuation Contribution Adjusted for Past Experience
LEA205	Mobilised Territorial Army - Officers Superannuation Contributions Adjusted for Past Experience
LEA210	Mobilised Territorial Army - Other Ranks Superannuation Contributions Adjusted for Past Experience
LEA215	Full Time Reserve Service - Full Commitment & Limited Commitment Officers Superannuation Contributions Adjusted for Past Experience
LEA220	Full Time Reserve Service - Full Commitment & Limited Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience
LEA225	Full Time Reserve Service - Home Commitment Officers Superannuation Contributions Adjusted for Past Experience
LEA230	Full Time Reserve Service - Home Commitment Other Ranks Superannuation Contributions Adjusted for Past Experience

<b>RAC</b>	<b>RAC Title</b>
LEA235	Non Regular Permanent Staff - Officers Superannuation Contributions Adjusted for Past Experience
LEA240	Non Regular Permanent Staff - Other Ranks Superannuation Contributions Adjusted for Past Experience
LEA245	Military Provost Guard Service Superannuation Contributions Adjusted for Past Experience
LEA250	Royal Irish Officers Superannuation Contributions Adjusted for Past Experience
LEA255	Royal Irish Other Ranks Superannuation Contributions Adjusted for Past Experience
LEF001	Royal Air Force Officers Superannuation Contribution Adjusted for Past Experience
LEF002	Royal Air Force Other Ranks Superannuation Contribution Adjusted for Past Experience
LEL001	Locally Employed Service Personnel Superannuation Contribution Adjusted for Past Experience
LEN001	Royal Navy & Royal Marine Officers Superannuation Contribution Adjusted for Past Experience
LEN002	Royal Navy & Royal Marine Other Ranks Superannuation Contribution Adjusted for Past Experience
LER001	Superannuation Contribution Adjusted for Past Experience -Reserve Forces - Officers
LER002	Superannuation Contribution Adjusted for Past Experience -Reserve Forces - Other Ranks
LHA001	Retired pay half pay etc. - Officers
LHA002	Terminal Grants Gratuities Etc - Officers - Army
LHA003	Commutation of Retired Pay Etc - Officers
LHA004	Pension Grant to Dependants - Officers
LHA005	Transfer Values Personnel - Officers
LHA006	Pension Rewards etc. - Soldiers
LHA007	Terminal Grants Gratuities Etc - Soldiers
LHA008	Commutation of Retired Pay Etc - Soldiers
LHA009	Pension Gratuities to Dependant - Soldiers
LHA010	Transfer Values Personnel - Soldiers
LHA011	Army Officers - Early Departure Payment
LHA012	Army Officers Ranks - Early Departure Payment
LHA013	Armed Forces Compensation Scheme - Army Officers Guaranteed Income Payment
LHA014	Armed Forces Compensation Scheme - Army Other Ranks Guaranteed Income Payment
LHA015	Armed Forces Compensation Scheme - Army Officers Lump Sums & Gratuities
LHA016	Armed Forces Compensation Scheme - Army Other Ranks Lump Sums & Gratuities
LHA017	Armed Forces Compensation Scheme - Army Officers Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LHA018	Armed Forces Compensation Scheme - Army Other Ranks Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LHF014	Royal Air Force Retired Pay / Half & Reward Etc
LHF015	Terminal Grants Gratuities Etc-Officers - Royal Air Force
LHF016	Commutation of retired pay etc.
LHF017	Pension Gratuities Etc to Dependants - Officers
LHF018	Transfer Values in respect of Personnel - Officers
LHF020	Pension rewards etc. - Airmen
LHF021	Terminal Grant Gratuities Etc -Airmen

RAC	RAC Title
LHF022	Commutation of Pension - Airmen etc.
LHF023	Pension Gratuities Etc to Dependants - Airmen
LHF024	Transfer Values in respect of Personnel - Airmen
LHF025	Royal Air Force Officers - Early Departure Payment
LHF026	Royal Air Force Other Ranks - Early Departure Payment
LHF027	Armed Forces Compensation Scheme - Royal Air Force Officers Guaranteed Income Payment
LHF028	Armed Forces Compensation Scheme - Royal Air Force Other Ranks Guaranteed Income Payment
LHF029	Armed Forces Compensation Scheme - Royal Air Force Officers Lump Sums & Gratuities
LHF030	Armed Forces Compensation Scheme - Royal Air Force Other Ranks Lump Sums & Gratuities
LHF031	Armed Forces Compensation Scheme - Royal Air Force Officers Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LHF032	Armed Forces Compensation Scheme - Royal Air Force Other Ranks Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LHN027	Royal Navy & Royal Marine Retired / Half Pay Etc - Officers
LHN028	Royal Navy & Royal Marine Terminal Grant Gratuities Officers
LHN029	Royal Navy & Royal Marine Commutation - Retired Pay - Officers
LHN030	Royal Navy & Royal Pension Gratuities to Dependants - Officers
LHN031	Royal Navy & Royal Transfer Values in respect of Personnel - Officers
LHN032	Royal Navy & Royal Marine Pension Awards Ratings / Others
LHN033	Royal Navy & Royal Marine Terminal Grant Gratuities Ratings
LHN034	Royal Navy & Royal Marine Commutation of Pension - Ratings
LHN035	Royal Navy & Royal Marine Pensions and Gratuities to Dependants - Ratings
LHN036	Royal Navy & Royal Marine Transfer Values - Personnel - Ratings
LHN037	Royal Navy Officers - Early Departure Payment
LHN038	Royal Navy Other Ranks - Early Departure Payment
LHN039	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Guaranteed Income Payment
LHN040	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Guaranteed Income Payment
LHN041	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Lump Sums & Gratuities
LHN042	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Lump Sums & Gratuities
LHN043	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Officers Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LHN044	Armed Forces Compensation Scheme - Royal Navy & Royal Marine Other Ranks Widows & Dependants Guaranteed Income Payment, Lump Sums & Gratuities
LJA001	United Kingdom Non Industrial Civilian Pay
LJA003	United Kingdom Non Industrial Civilian Overtime
LJA004	United Kingdom Non Industrial Civilian loan to (United States Air Force) Pay
LJA006	United Kingdom Non Industrial Civilian (United States Air Force) Overtime
LJA007	United Kingdom Non Industrial Casuals Pay
LJA008	United Kingdom Non Industrial Casuals Overtime
LJA010	United Kingdom Non Industrial Civilian Loan Pay
LJA012	United Kingdom Non Industrial Civilian Loan Overtime

<b>RAC</b>	<b>RAC Title</b>
LJA013	United Kingdom Non Industrial Civilian Staff Contribution Equivalent Premium
LJA014	Contract / Agency Staff, Non Industrial - Manpower Substitution
LJA015	Non-Industrial Fee Earners
LJB001	United Kingdom Industrial Civilian Pay
LJB003	United Kingdom Industrial Civilian Overtime
LJB004	United Kingdom Industrial Civilian Loan to United States Air Force Pay
LJB006	United Kingdom Industrial Civilian Loan to United State Air Force Overtime
LJB007	United Kingdom Industrial Casuals Pay
LJB009	United Kingdom Industrial Casuals Overtime
LJB010	United Kingdom Industrial Civilian Loan Pay
LJB012	United Kingdom Industrial Civilian Loan Overtime
LJB013	United Kingdom Industrial Civilian Staff Contribution Equivalent Premium
LJB014	Contract / Agency Staff, Industrial - Manpower Substitution
LJB015	Industrial Fee Earners
LJC001	Locally Employed Non Industrial Civilian Staff Pay
LJC002	Locally Employed Non Industrial Civilian Staff Overtime
LJC003	Locally Employed Non Industrial Civilian Staff Dependants Pay
LJC004	Locally Employed Non Industrial Civilian Staff Dependants Overtime
LJD001	Locally Employed Civilian Industrial Staff Pay
LJD002	Locally Employed Industrial Civilian Overtime
LJD003	Locally Employed Industrial Civilian Staff Dependants Pay
LJD004	Locally Employed Industrial Civilian Staff Dependants Overtime
LJD005	Locally Employed Industrial Casuals Pay Germany
LJE001	Locally Employed Royal Fleet Auxiliary
LJF001	Ministry Of Defence Police Pay
LJF003	Ministry Of Defence Police Overtime
LJG001	Ministers Pay
LJG003	United Kingdom Royal Fleet Auxiliary Officers Pay
LJG006	United Kingdom Royal Fleet Auxiliary Ratings Pay
LKA001	Overseas Allowance
LKA004	Ministry Of Defence Police Housing Allowance
LKA006	Subsistence Allowance - United State Forces
LKA009	Injury Warrant Payments - Locally Employed Civilians
LKA010	Former Employees & Dependants Payments
LKA011	Civilian Recruitment
LKA013	Minor Award Scheme
LKC001	Civilian Staff Early Retirement & Redundancy

<b>RAC</b>	<b>RAC Title</b>
LKC002	Dockyard Early Retirement & Redundancy
LKC003	United Kingdom Atomic Energy Authority Early Retirement & Redundancy
LKC004	Royal Fleet Auxiliary Early Retirement & Redundancy
LMA001	United Kingdom Non Industrial Civilian Staff Superannuation Contribution Adjusted for Past Experience
LMA002	United Kingdom Non Industrial Civilian Staff on Loan Superannuation Contribution Adjusted for Past Experience
LMA003	United Kingdom Non Industrial Civilian Staff-Loan - United States Air Force Superannuation Contribution Adjusted for Past Experience
LMB001	United Kingdom Industrial Civilian Staff - Superannuation Contribution Adjusted for Past Experience
LMB002	United Kingdom Industrial Civilian Staff on Loan Superannuation Contribution Adjusted for Past Experience
LMB003	United Kingdom Industrial Civilian Staff - Loan - United States Air Force Superannuation Contribution Adjusted for Past Experience
LMC001	Locally Employed Civilian Pension Costs
LMF001	Ministry Of Defence Police - Superannuation Contribution Adjusted for Past Experience
LMG001	United Kingdom Royal Force Auxiliary Officers - Superannuation Contribution Adjusted for Past Experience
LMG002	United Kingdom Royal Force Auxiliary Ratings - Superannuation Contribution Adjusted for Past Experience
LMZ001	Non Principal Civil Service Pension Scheme Pension Payments
LMZ002	Colonial Forces Pension - Personnel
LMZ003	Colonial Forces Pension - Civilian Widows
LPA001	United Kingdom Non Industrial - Civilian Earnings Related National Insurance Contributions
LPA002	United Kingdom Non Industrial Civilian (United States Air Force) Earnings Related National Insurance Contributions
LPA003	United Kingdom Non Industrial Civilian Loan Earnings Related National Insurance Contributions
LPB001	United Kingdom Industrial Civilian Earnings Related National Insurance Contributions
LPB002	United Kingdom Industrial Civilian Loan to United States Air Force Earnings Related National Insurance Contributions
LPB003	United Kingdom Industrial Civilian Loan Earnings Related National Insurance Contributions
LPC001	United Kingdom Non Industrial Casuals Earnings Related National Insurance Contributions
LPD001	United Kingdom Industrial Casuals Earnings Related National Insurance Contributions
LPF001	Ministry Of Defence Police Earnings Related National Insurance Contributions
LPG001	Ministers Earnings Related National Insurance Contributions
LPG002	United Kingdom Royal Fleet Auxiliary Officers Earnings Related National Insurance Contributions
LPG003	United Kingdom Royal Fleet Auxiliary Ratings Earnings Related National Insurance Contributions
MAG350	Buildings -Non Dwelling Donated Asset Reserve Release
MAH000	Buildings - Non Dwelling Depreciation In Year on Cost / Valuation
MAH001	Buildings - Non Dwelling Decommissioning / Restoration Depreciation In Year Non Nuclear
MAH100	Land - Non Dwelling Leasehold Depreciation Profit & Loss Account
MAH300	Buildings - Non Dwelling Depreciation on Donated Assets
MAH500	Land - Non Dwelling Decommissioning / Restoration Depreciation Profit & Loss Account
MAJ001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Land -Non Dwelling
MAJ002	Impairment re Modified Historic Cost Accounting / Quinquennial Review -Buildings - Non Dwelling
MAJ003	Impairment re Disposal - Land - Non Dwelling

RAC	RAC Title
MAJ004	Impairment re Disposal - Building - Non Dwelling
MAJ005	Impairment re Loss of Service Potential - Land - Non Dwelling
MAJ006	Impairment re Loss of Service Potential - Buildings - Non Dwelling
MAJ007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Land - Non Dwelling
MAJ008	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Buildings - Non Dwelling
MAJ009	Impairment Reversal re Loss of Service Potential - Land - Non Dwelling
MAJ010	Impairment Reversal re Loss of Service Potential - Buildings - Non Dwelling
MAJ011	Land -Non Dwelling - Donated - Impairment / Impairment Reversal
MAJ012	Buildings - Non Dwelling - Donated - Impairment / Impairment Reversal
MAK001	Buildings - Non Dwelling Decommissioning / Restoration Depreciation In year Nuclear
MAL100	Impairment Release Land Non Dwelling from Donated Asset Reserve
MAL150	Impairment Release Building Non Dwelling from Donated Asset Reserve
MAM001	Impairment Land Non Dwelling Annually Managed Expenditure
MAM002	Impairment Buildings Non Dwelling Annually Managed Expenditure
MAM003	Impairment Reversal Land Non Dwelling Annually Managed Expenditure
MAM004	Impairment Reversal Building Non Dwelling Annually Managed Expenditure
MAR000	Buildings - Non Dwelling Revaluation Amortised
MBB000	Single Use Military Equipment Decommissioning / Restoration Depreciation In - Year
MBG250	Single Use Military Equipment Donated Asset Reserve Release
MBH000	Single Use Military Equipment Depreciation In -Year on Cost / Valuation
MBH200	Single Use Military Equipment Depreciation on Donated Asset
MBJ001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Guided Weapons, Missiles & Bombs
MBJ002	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Single Use Military Equipment
MBJ003	Impairment re Disposal - Guided Weapons, Missiles & Bombs
MBJ004	Impairment re Disposal - Single Use Military Equipment
MBJ005	Impairment re Loss of Service Potential - Guided Weapons, Missiles & Bombs
MBJ006	Impairment re Loss of Service Potential - Single Use Military Equipment
MBJ007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Guided Weapons, Missiles & Bombs
MBJ008	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Single Use Military Equipment
MBJ009	Impairment Reversal re Loss of Service Potential - Guided Weapons, Missiles & Bombs
MBJ010	Impairment Reversal re Loss of Service Potential - Single Use Military Equipment
MBJ011	Impairment/Impairment Reversal Guided Weapons, Missiles & Bombs Donated
MBJ012	Impairment/Impairment Reversal Single Use Military Equipment Donated
MBL100	Impairment Release Single Use Military Equipment from Donated Asset Reserve
MBM001	Impairment Guided Weapons, Missiles & Bombs Annually Managed Expenditure
MBM002	Impairment Single Use Military Equipment Annually Managed Expenditure
MBM003	Impairment Reversal Guided Weapons, Missiles & Bombs Annually Managed Expenditure

RAC	RAC Title
MBM004	Impairment Reversal Single Use Military Equipment Annually Managed Expenditure
MCG400	Plant & Machinery Donated Asset Reserve Release
MCH000	Plant & Machinery Depreciation In - Year Cost / Valuation
MCH350	Plant & Machinery Depreciation on Donated Assets
MCJ001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Plant & Machinery
MCJ003	Impairment re Disposal - Plant & Machinery
MCJ005	Impairment re Loss of Service Potential - Plant & Machinery
MCJ007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Plant & Machinery
MCJ009	Impairment Reversal re Loss of Service Potential - Plant & Machinery
MCJ011	Plant & Machinery - Donated - Impairment / Impairment Reversal.
MCL100	Impairment Release Plant & Machinery from Donated Asset Reserve
MCM001	Impairment Plant & Machinery Annually Managed Expenditure
MCM002	Impairment Reversal Plant & Machinery Annually Managed Expenditure
MDG400	Transport Other Donated Asset Reserve Release
MDH000	Transport Other - Depreciation In - Year on Cost / Valuation
MDH350	Transport - Other Depreciation on Donated Assets
MDJ300	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Transport - Other
MDJ303	Impairment re Disposal - Transport - Other
MDJ305	Impairment re Loss of Service Potential - Transport - Other
MDJ307	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Transport - Other
MDJ309	Impairment Reversal re Loss of Service Potential - Transport - Other
MDJ311	Transport - Other - Donated - Impairment / Impairment Reversal.
MDL100	Impairment Release Transport Other from Donated Asset Reserve
MDM001	Impairment Transport Other Annually Managed Expenditure
MDM002	Impairment Reversal Transport Other Annually Managed Expenditure
MEG400	Information Technology & Communications Donated Asset Reserve Release
MEH000	Information Technology & Communications Depreciation In - Year on Cost / Valuation
MEH350	Information Technology & Communications Depreciation on Donated Assets
MEJ001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Information Technology & Communications
MEJ003	Impairment re Disposal - Information Technology & Communications
MEJ005	Impairment re Loss of Service Potential - Information Technology & Communications
MEJ007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Information Technology & Communications
MEJ009	Impairment Reversal re Loss of Service Potential - Information Technology & Communications
MEJ011	Information Technology & Communications - Donated - Impairment / Impairment Reversal.
MEL100	Impairment Release Information Technology & Communications from Donated Asset Reserve
MEM001	Impairment Information Technology & Communications Annually Managed Expenditure
MEM002	Impairment Reversal Information Technology & Communications Annually Managed Expenditure

<b>RAC</b>	<b>RAC Title</b>
MFH000	Intangible Depreciation In -Year on Cost / Valuation
MFH500	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Intangible Assets
MFH503	Impairment re Disposal - Intangible Assets
MFH505	Impairment re Loss of Service Potential - Intangible Assets
MFH507	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Intangible Assets
MFH509	Impairment Reversal re Loss of Service Potential - Intangible Assets
MFH511	Intangible Assets - Donated - Impairment / Impairment Reversal.
MFL100	Impairment Release Intangibles from Donated Asset Reserve
MFM001	Impairment Intangible Assets Annually Managed Expenditure
MFM002	Impairment Reversal Intangible Assets Annually Managed Expenditure
MGG350	Buildings - Dwelling Donated Asset Reserve Release
MGH000	Buildings - Dwelling Depreciation In Year Cost / Valuation
MGH001	Buildings -Dwelling Decommissioning / Restoration Depreciation In Year Non Nuclear
MGH100	Land - Dwelling Leasehold Depreciation Profit & Loss Account.
MGH300	Buildings - Dwelling Depreciation on Donated Assets
MGH500	Land - Dwelling Leasehold Decommissioning / Restoration Depreciation Profit & Loss Account
MGJ001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Land - Dwelling
MGJ002	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Buildings - Dwelling
MGJ003	Impairment re Disposal - Land - Dwelling
MGJ004	Impairment re Disposal - Buildings - Dwelling
MGJ005	Impairment re Loss of Service Potential - Land - Dwelling
MGJ006	Impairment re Loss of Service Potential - Buildings - Dwelling
MGJ007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Land - Dwelling
MGJ008	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Buildings - Dwelling
MGJ009	Impairment Reversal re Loss of Service Potential - Land - Dwelling
MGJ010	Impairment Reversal re Loss of Service Potential - Buildings - Dwelling
MGJ011	Land - Dwelling - Donated - Impairment / Impairment Reversal.
MGJ012	Buildings - Dwelling - Donated - Impairment / Impairment Reversal.
MGL100	Impairment Release Land Dwelling from Donated Asset Reserve
MGL150	Impairment Release Building Dwelling from Donated Asset Reserve
MGM001	Impairment Land Dwelling Annually Managed Expenditure
MGM002	Impairment Buildings Dwelling Annually Managed Expenditure
MGM003	Impairment Reversal Land Dwelling Annually Managed Expenditure
MGM004	Impairment Reversal Buildings Dwelling Annually Managed Expenditure
MGR000	Buildings - Dwelling Revaluation Amortisation
MJG400	Transport - Fighting Equipment Donated Asset Reserve Release
MJH000	Transport - Fighting Equipment Depreciation In - Year Cost / Valuation

<b>RAC</b>	<b>RAC Title</b>
MJH350	Transport - Fighting Equipment Depreciation on Donated Assets
MJJ300	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Transport - Fighting Equipment
MJJ303	Impairment re Disposal - Transport - Fighting Equipment
MJJ305	Impairment re Loss of Service Potential Impairment - Transport - Fighting Equipment
MJJ307	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Transport - Fighting Equipment
MJJ309	Impairment Reversal re Loss of Service Potential - Transport - Fighting Equipment
MJJ311	Transport - Fighting Equipment - Donated - Impairment / Impairment Reversal.
MJL100	Impairment Release Transport Other from Donated Asset Reserve
MJM001	Impairment Transport Fighting Equipment Annually Managed Expenditure
MJM002	Impairment Reversal Transport Fighting Equipment Annually Managed Expenditure
MKA000	Amounts Written Off Investments
MKA100	Investment Written Off - Trading Funds
MKB000	Fixed Assets Write Off
MKB001	Fixed Assets Write Off Capital Spares & Guided Weapons, Missiles & Bombs Stock taking Adjustment
MKB002	Guided Weapons, Missiles & Bombs Stock System Generated Write Off
MKB003	Capital Spares Stock System Generated Write Off
MKC000	Fixed Assets Write On
MKC001	Guided Weapons, Missiles & Bombs Stock System Generated Write On
MKC002	Capital Spares Stock System Generated Write On
MKD000	Abortive Capital Expenditure
MKE000	Movement in value of Derivatives
MLA002	Guided Weapons Provision (Depreciation)
MLA003	Guided Weapons, Missiles & Bombs - Additional Depreciation For Firing Used To Destruction
MLA004	Guided Weapons, Missiles & Bombs Catch Up/Release Depreciation re Recategorisation
MLB001	Capital Spares Provision (Depreciation)
MLB002	Release of Depreciation on Embodiment of Capital Spares
MLB003	Capital Spares Catch Up/Release Depreciation re Recategorisation
MLC001	Impairment re Modified Historic Cost Accounting / Quinquennial Review - Capital Spares
MLC003	Impairment re Disposal - Capital Spares
MLC005	Impairment re Loss of Service Potential - Capital Spares
MLC007	Impairment Reversal re Modified Historic Cost Accounting / Quinquennial Review - Capital Spares
MLC009	Impairment Reversal re Loss of Service Potential - Capital Spares
MLC011	Capital Spares - Donated - Impairment / Impairment Reversal.
MLD001	Net Book Value of Capital Spares Embodied
MLM001	Impairment Capital Spares Annually Managed Expenditure
MLM002	Impairment Reversal Capital Spares Annually Managed Expenditure
NAA000	Heating Oil

RAC	RAC Title
NAA001	Utilities consumption - United States Forces
NAB000	Gas
NAC000	Electricity
NAD000	Water & Sewage
NBA000	Rent - Civil Estate land
NBA001	Rent - Civil Estate Buildings
NBA002	Rent - Land (excluding Civil Estates & Married Quarters)
NBA003	Rent - Married Quarters Land
NBA004	Rent - Married Quarters Buildings
NBA005	Rent - Buildings (excluding Civil Estates & Married Quarters)
NBA006	Payments to the Landlord of United Kingdom Married Quarters
NCA002	United States Forces North Atlantic Treaty Organisation - Project Works
NCA003	Works
NCA004	Estates Core Services Charge
NCA005	Estates Core Services Additional Charge
NCA008	Works Services
NCA009	Works Services: Married Quarters
NCA010	Estate & Foreign Military Sales Accommodation Stores
NDA001	Headquarters Redevelopment Works
NDA002	Works Civil Estate
NDA003	Building Maintenance - Accommodation Stores
NEA001	Works in Aid of Disposal
NEA002	Works - Prepare Land - Disposal
NEA003	Acquisition of Land Disaggregated
NEA004	Acquisition of Land Centre
NFA002	Public Relations
NGA002	External Training - Training Area Charges
NGA003	External Training - Military
NGB002	External Training - Civilians
NHA001	Medical - Non Hospital treatment
NHA002	Medical - Health Services
NHA003	Medical - Stores / Services
NHB001	Schools, Community Relations
NHB002	Welfare Services
NHB004	Nurseries
NHB005	Funeral Expenses
NHC000	Social

RAC	RAC Title
NHD000	Recreation
NJA001	Entertainment & Hospitality
NKA001	Administration
NKA002	Administration - Claims
NKB001	Physical Loss of Cash - not Foreign Currency adjustment
NLA001	Energy Conservation & Environmental Charge
NLA003	Nuclear - Waste / Decommissioning - pre 1971
NLA004	Nuclear - Waste / Decommissioning - post 1971
NLA005	Purchase EC Greenhouse Gas Emission Allowance
NNA002	Information Technology Services - Internal Costs
NNA004	Line & Telephone Rental
NNA010	Information Technology Minor Equipment
NNA011	Telephone Minor Equipment
NNB001	Operating Lease - Information Technology & Communications
NNB002	Hire Charges - Information Technology & Communications
NNB004	Information Technology Services
NNC001	Information Technology & Communications Prepayment Unwinding on Balance Sheet Private Finance Initiative
NNC002	Information Technology & Communications Release of on Balance Sheet Private Finance Initiative Liability
NND001	Information Technology & Communications Private Finance Initiative Service Charge
NND002	Information Technology & Communications Prepayment Unwinding off Balance Sheet Private Finance Initiative
NPA001	Legal Fees
NPA002	Legal Fees - Land Acquisition / Disposal
NPA003	Legal Fees - Compensation Payments
NPB001	Fees for Professional Services
NPB003	Auditors Remuneration - Other
NPB004	Manpower Support - Defence Science and Technology Laboratory
NPB005	Manpower Support - Other Suppliers
NPC001	National Audit Office Notional Audit Fee
NQA001	Insurance Paid
NSA001	Buildings - Dwelling Operating Lease
NSA002	Buildings - Dwelling Hire Charge
NSB001	Buildings - Non Dwelling Operating Lease
NSB002	Buildings - Non Dwelling Hire Charge
NSC001	Building Dwelling Prepayment Unwinding On Balance Sheet Private Finance Initiative
NSC002	Building Dwelling Release of On Balance Sheet Private Finance Initiative Liability
NSD001	Building Non Dwelling Prepayment Unwinding On Balance Sheet Private Finance Initiative
NSD002	Building Non Dwelling Release On Balance Sheet Private Finance Initiative Liability

RAC	RAC Title
NSE001	Building Dwelling Private Finance Initiative Service Charge
NSE002	Building Dwelling Prepayment Unwinding Off Balance Sheet Private Finance Initiative
NSF001	Building Non Dwelling Private Finance Initiative Service Charge
NSF002	Building Non Dwelling Prepayment Unwinding Off Balance Sheet Private Finance Initiative
NWA001	Bad Debt Provision in Year - General
NWA002	Bad Debt Provision in Year - Specific
NWA003	Bad Debt Write Off
NWB000	Nuclear Decommissioning Liability
NWB100	Nuclear Environmental & Restoration Liability
NWB200	Nuclear Fuel Reprocessing & Storage Liability
NWC000	Non Nuclear Environmental & Restoration Liability
NWC100	Non Nuclear Decommissioning Liability
NWE000	Legal Claims (Profit & Loss)
NWG000	Onerous Contracts Provision (Profit & Loss)
NWH000	Financial Instrument Liability (Profit & Loss)
NWR000	Restructuring Provision - Asset Disposals
NWR200	Restructuring Provision - Other
NWS000	Staff Departure Provision - Restructuring
NWS100	Staff Departure Provision - Other Redundancy
NWS200	Restructuring Provision - staff (excluding Redundancy)
NWT000	Non Principal Civil Service Pension Scheme Provision
NWY000	Other Provisions
NYA000	Other Costs & Services Unearned Discounts
NYB000	Other Costs & Services Earned Discounts
NYC000	Other Costs & Services Accounts Payable Discount Taken
NYD001	Other Costs & Services Accounts Payable Import Invoice Suspense
PAA001	Food Services
PAA002	Food - Purchase
PAA003	Clothing Services
PAA005	Clothing - Purchase / Repair
PBA001	Fuels (non Utilities)
PBA002	Fuels (non Utilities) United States Forces
PBB001	Aviation Fuel
PBB002	Marine Fuel Spot Bunker Purchase
PCA001	Other Material Consumed
PCA003	Other Material Consumed Exercises
PDA002	Personnel Movement

<b>RAC</b>	<b>RAC Title</b>
PDA003	Service Home to Duty Travel Expenditure
PDB002	Freight Movement
PDB003	Freight Movements - United States Force
PDC001	Army Permanent Posting Long Term Detached Duty
PDC002	Army Leave Travel Long Term Detached Duty
PDC003	Royal Air force Permanent Posting Long Term Detached Duty
PDC004	Royal Air force Leave Travel Long Term Detached Duty
PDC005	Navy Permanent Posting Long Term Detached Duty
PDC006	Navy Leave Travel Long Term Detached Duty
PDC007	Military Short Term Detached Duty
PDC008	Military Short Term Detached Duty Air Travel
PDD001	Civilian Long Term Detached Duty
PDD002	Military Defence Police Permanent in the Public Interest Transfer & Long Term Detached Duty Costs
PDD003	Civilian Short Term Detached Duty
PDD004	Civilian Short Term Detached Duty Air Travel
PDE000	Aircraft Landing Fees
PJA000	Cost of Fuel Sold
PKC000	Stock Consumed - Armament Stores
PKD000	Stock Consumed - General Stores
PKE000	Stock Consumed - Medical, Dental & Veterinary Stores
PKF000	Stock Consumed - Engineering & Technical Stores
PKG000	Stock Consumed - Oil, Fuel & Lubricants Stores
PKG010	Stock Consumed - Raw Materials & Consumables Marine Fuel
PKG020	Stock Consumed - Raw Materials & Consumables Aviation Fuel
PKJ000	Stock Consumed - Strategic Weapons System Stores
PKP000	Stock Consumed - Clothing & Textile Stores
PKQ000	Stock Receipts - Other Services Clearing
PKR000	Purchase Price Variance
PKR010	Stock Price variance Purchase to Payment
PKR020	Purchase Price / Quality variance Purchase to Payment
PKR030	Purchase to Pay Invoice Price Variance
PKR110	Standard Price Variance Raw Materials & Consumables Marine Fuel Issue Front Line Commands
PKR120	Standard Price Variance Raw Materials & Consumables Marine Fuel Spot Bunker Purchases
PKR210	Standard Price Variance Raw Materials & Consumables Aviation Fuel Issue Front Line Commands
PKR220	Standard Price Variance Raw Materials & Consumables Aviation Fuel Casual Uplift Purchase
PLA001	Stock Write Off - Other
PLA002	Stock Write Off - Stocktaking Adjustment

RAC	RAC Title
PLA003	Stock Write off - Dumped Aviation Fuel
PLA010	Stock System Generated Write Off/On
PLA100	Stock Write On
PMA001	Stock Valuation Provision - Other
PMA002	Work In Progress Provision for Losses
PMA003	Long Term Contract Work In Progress Provision for Losses
PMA500	Stock Valuation Provision - Raw Materials & Consumables Oil Fuel & Lubricant Stores
PMA510	Stock Valuation Provision - Raw Materials & Consumables Marine Fuel
PMA520	Stock Valuation Provision - Raw Materials & Consumables Aviation Fuel
PPA001	Weapons for Director of Proof & Experimental Establishments
PPA002	Defence Equipment Support - Other
PPA006	Minor Defence Equipment under £10K
PPB001	Defence Equipment Prepayment Unwinding On Balance Sheet Private Finance Initiative
PPB002	Defence Equipment Release of On Balance Sheet Private Finance Initiative Liability
PPB003	Defence Equipment Prepayment Unwinding On Balance Sheet Contractor Logistics Support/Integrated Operational Support
PPB004	Defence Equipment Release of On Balance Sheet Contractor Logistics Support/Integrated Operational Support Liability
PPC001	Defence Equipment Private Finance Initiative Service Charge
PPC002	Defence Equipment Prepayment Unwinding Off Balance Sheet Private Finance Initiative
PPC003	Defence Equipment Contractor Logistics Support/Integrated Operational Support Service Charge
PPC004	Defence Equipment Prepayment Unwinding Off Balance Sheet Contractor Logistics Support/Integrated Operational Support
PRA001	Plant & Machinery Operating Lease
PRA002	Plant & Machinery Hire Charge
PRB001	Plant & Machinery Unwinding On Balance Sheet Private Finance Initiative
PRB002	Plant & Machinery Release of On Balance Sheet Private Finance Initiative Liability
PRC001	Plant & Machinery Private Finance Initiative Service Charge
PRC002	Plant & Machinery Prepayment Unwinding Off Balance Sheet Private Finance Initiative
PSA001	Transport - Other Operating Lease
PSA002	Transport - Other Hire Charge
PSB001	Transport - Fighting Equipment Operating Lease
PSB002	Transport - Fighting Equipment Hire Charge
PSC001	Transport - Other Prepayment Unwinding On Balance Sheet Private Finance Initiative
PSC002	Transport - Other Release of On Balance Sheet Private Finance Initiative Liability
PSD001	Transport - Fighting Equipment Prepayment Unwinding On Balance Sheet Private Finance Initiative
PSD002	Transport - Fighting Equipment Release of On Balance Sheet Private Finance Initiative Liability
PSE001	Transport - Other Private Finance Initiative Service Charge
PSE002	Transport - Other Prepayment Unwinding Off Balance Sheet Private Finance Initiative
PSF001	Transport - Fighting Equipment Private Finance Initiative Service Charge

<b>RAC</b>	<b>RAC Title</b>
PSF002	Transport - Fighting Equipment Prepayment Unwinding Off Balance Sheet Private Finance Initiative
PVA001	Medical - Support Equipment
PVA002	Photographic Equipment
PVA003	Animals
PVA005	Equipment Support - projects
PVA007	Equipment Support - Other
PVA008	Post Design Services
QCA002	Territorial Army Volunteer Reserve etc. Grant
QCA003	Payment to Reserve & Cadet Force
QCA004	Payments to Welfare Association
QDA003	Joint Tropical Trials Research Establishment Australian - United Kingdom Contribution
QDA005	North Atlantic Treaty Organisation Infrastructure Programme (1)
QDA006	North Atlantic Treaty Organisation Infrastructure Programme (2)
QDA007	Meteorological Office - Metostat
QDA009	North Atlantic Treaty Organisation Military Budget United Kingdom Contributions
QDA010	France, Italy, Netherlands, Belgium, Luxembourg International Subscriptions
QDA014	Contribution to Foreign Office
QDA016	United Kingdom Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget
QDA017	United Kingdom Contribution to British Army on the Rhine
QDA018	United Kingdom Contribution to Multi National Division (Central)
QDA019	United Kingdom Contribution to Western European Union Centre
QDA020	United Kingdom Contribution to Test Ban Treaty
QDB001	Defence Military Assistance Fund
QEA001	Operating Cost Grant In Aid Royal Marine Museum
QEA002	Operating Cost Grant In Aid Royal Navy Museum
QEA003	Operating Costs Grant In Aid Royal Navy Submarine Museum.
QEA004	Operating Cost Grant In Aid Royal Navy Fleet Air Arm Museum
QEA005	Operating Cost Grant In Aid National Army Museum
QEA006	Operating Cost Grant In Aid Royal Air Force Museum
QEA010	Grant In Aid Commonwealth War Graves Commission
QEA011	Operating Cost Grant In Aid Ghurkha Welfare Scheme
QEA012	Operating Cost Grant In Aid Royal Navy Marine Society and Sea Cadets
QEA013	Council of Reserve Forces and Cadet Associations Grant in Aid
QEB001	Other Grant In Aid Welfare Council
QEB002	Other Grant In Aid Victoria / George Cross
QEB004	Other Grant In Aid Royal British Legion - War Graves
QEB005	Other Grant In Aid National Army Museum

RAC	RAC Title
QEB006	Other Grant In Aid Scott Polar Research Institute
QEB007	Other Grant In Aid Air Training Corps
QEB008	Other Grant In Aid Atlantic Council
QEB009	Grant In Aid Association of Royal Navy / Royal Marine Families
QEB010	Other Costs Grant In Aid Ghurkha Welfare scheme
QEB011	Other Grant In Aid Skill Force
QEB012	Other Grant In Aid Army Families Federation
QEB013	Other Grant In Aid National Memorial Arboretum
QEB020	Other Grant In Aid Millennium String of Pearls
QEB025	New Grant In Aids / Contributions
QEC001	Operating Costs Grant In Aid Commonwealth War Graves Commission - National Support Element
QED001	Operating Costs Grant In Aid Royal Hospital Chelsea
QEE001	Operating Costs Grant In Aid Royal British Legion - Polish Ex Servicemen
QFA001	Capital Grant In Aid Exhibits Royal Marine Museum
QFA002	Capital Grant In Aid Exhibits Royal Navy Museum
QFA003	Capital Grant In Aid Exhibits Royal Navy Submarine Museum
QFA004	Capital Grant In Aid Exhibits Fleet Air Arm Museum
QFA005	Capital Grant In Aid Exhibits Army Museum
QFA006	Capital Grant In Aid Exhibits Royal Air Force Museum
QGA001	Pay Grant In Aid Royal Marine Museum
QGA002	Pay Grant In Aid Royal Navy Museum
QGA003	Pay Grant In Aid Royal Navy Submarine Museum
QGA004	Pay Grant In Aid Fleet Air Arm Museum
QGA005	Pay Grant In Aid National Army Museum
QGA006	Pay Grant In Aid Royal Air Force Museum
QGA007	Pay Grant In Aid Commonwealth War Graves Commission
QGA009	Pay Grant In Aid Royal Navy Sports Board
QGA010	Pay Grant In Aid Army Sports Control Board
QGA011	Pay Grant In Aid Royal Air Force Sports Board
QGB001	Pay Grant In Aid Royal Hospital Chelsea
QKA001	Research & Development
QKA003	Research & Development Project Acquisition - Pre Main Gate - Defence Procurement Agency
QKA004	Research & Development Project Acquisition - Post Main Gate - Defence Procurement Agency
QKA010	Research & Development Defence Science Technology Laboratory
QKA011	Research & Development - QINETIQ
QLA001	Feasibility Studies
QLA010	Feasibility Studies Government Furnished Equipment

RAC	RAC Title
QMA000	War Pension Benefits - Current Grant United kingdom
QMB000	War Pension Benefits - Current Grant Overseas
RAA000	Fixed Assets Proceeds of Sale
RAB000	Net Book Value of Fixed Asset Sold
RAD000	Fixed Assets Cost of Removal
RAE001	Donated Asset Reserve Disposal Release
RAF000	Available for Sale Financial Assets Revaluation Reserve Release
RBA001	Proceeds from Sale of Stock
RBA002	Value of Stock Disposed
RBA003	Disposal Costs
RBB001	Net Book Value of Assets from Assets Declared for Disposal
RBB100	Disposal Costs of Assets - Assets Declared for Disposal
RBC000	Proceeds of Assets from Assets Declared for Disposal
RGA001	Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Army
RGA003	Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Navy
RGA005	Armed Forces Pension Scheme Receipt Superannuation Contribution Adjusted for Past Experience Royal Air Force
RGD001	Armed Forces Pension Scheme Receipt Additional Voluntary Contribution Army
RGD002	Armed Forces Pension Scheme Receipt Additional Voluntary Contribution Navy
RGD003	Armed Forces Pension Scheme Receipt Additional Voluntary Contribution RAF
RGG001	Armed Forces Pension Scheme Receipt transfer Value Army
RGG002	Armed Forces Pension Scheme Receipt transfer Value Navy
RGG003	Armed Forces Pension Scheme Receipt transfer Value Royal Air Force
RGJ001	Armed Forces Pension Scheme Miscellaneous Receipt Army
RGJ002	Armed Forces Pension Scheme Miscellaneous Receipts Navy
RGJ003	Armed Forces Pension Scheme Miscellaneous Receipt Royal Air Force
RGM001	Armed Forces Pension Scheme Resettlement Commutations Army
RGM002	Armed Forces Pension Scheme Resettlement Commutations Navy
RGM003	Armed Forces Pension Scheme Resettlement Commutations Royal Air Force
RHA000	Refunds of Deductible Input Value Added Tax
RKA001	Hydrographic Office Dividends Received
RKA003	Meteorological Office Dividends Received
RKA004	Defence Aviation Repair Agency Dividends Received
RKA005	Army Base Repair Organisation Dividends Received
RKA006	Defence Science Technology Laboratory Dividends Received
RKB001	QINETIQ Dividends Received
RKC001	Hydrographic Office Interest Received
RKC003	Meteorological Office Interest Received

RAC	RAC Title
RKC004	Defence Aviation Repair Agency Interest Received
RKC005	Army Base Repair Organisation Interest Received
RKC006	Defence Science Technology Laboratory Interest Received
RKD001	QINETIQ Interest Received
RLA001	Reverse Tasking - Hydrographic Office
RLA003	Reverse Tasking - Meteorological Office
RLA004	Reverse Tasking - Defence Aviation Repair Agency
RLA005	Reverse Tasking - Army Base Repair Organisation
RLA006	Reverse Tasking - Defence Science Technology Laboratory
RLA007	Reverse Tasking - QINETIQ
RLB001	Receipt - Other Government Departments
RLB002	Receipt Sale of Fuel
RLB003	Receipt United States Forces - Utilities
RLB004	Receipt United States Forces - Movements
RLB005	Receipt United States Forces - Staff Accommodation etc
RLB006	Receipt Northern Atlantic Treaty Organisation
RLB007	Receipt United Nations
RLB008	Receipt Other Countries
RLB009	Receipt Civil Estate
RLB010	Receipt Works Service - Married Quarters
RLB011	Receipt Project
RLB012	Receipt Sundry
RLB013	Receipt Food, Welfare, Education
RLB014	Receipt Nursery Facilities
RLB015	Receipt Grants from Abroad non European Union
RLB016	Receipts from Pay as You Go
RLC001	Receipt Government Pipeline and Storage System, Non Married Quarters works
RLD001	Receipt Military Personnel
RLD002	Receipt Ministry of Defence Police
RLD003	Receipt Civilian Personnel
RLD004	Receipt Married Quarters Solid Fuel & Electricity
RLE001	Receipt Grants Received from European Union
RLE002	Receipt European Commission Fishery Protection
RMA001	Receipt Single Living Accommodation Services & Assisted Housing Purchasing Scheme
RMA002	Receipt Married Quarters Loan & Rental
RMA003	Receipt Rental, Hire of Equipment
RMA004	Service Family Accommodation UK Receipts

<b>RAC</b>	<b>RAC Title</b>
RMA005	Service Family Accommodation Overseas Receipts
RMA006	Single Living Accommodation UK Receipts
RMA007	Single Living Accommodation Overseas Receipts
RMB001	Receipt Rents - Land
RMB002	Receipt Rents - Buildings
RNA001	Receipt Telecommunications, hotel & hostels
RNA002	Sundry Sale Receipt
RNA003	Receipt Other Miscellaneous
RNA004	Receipt Freight
RNA005	Securities Services Group Sales to 3rd Parties
RNA006	Securities Services Group Sales to Other Government Departments
RNA007	Discounts Received Purchase to Payment
RNA008	Receipt New Deal Subsidy
RNA009	Revenue
RNA010	Revenue - Other
RNA011	Revenue - Other Government Departments
RNA013	Sale European Commission Greenhouse Gas Emission Allowance
RNB001	Receipt Staff Recovery
RNB002	Receipt Purchase of Discharge
RNB003	Receipt Contribution Equivalent Premium
RNB004	Receipt Pay Related
RNB005	Salary Received - Claims against 3rd parties
RNC001	Securities Services Group Sales to Ministry Of Defence
RQA001	Annington Homes Receipt - Consolidated Fund Extra Receipt
TAA001	Cost Of Capital Charge Stock
TAB001	Cost Of Capital Charge Land & Buildings-Dwelling
TAC001	Cost Of Capital Charge Single Use Military Equipment
TAD001	Cost Of Capital Charge Information Technology & Communications
TAE001	Cost Of Capital Charge Other Net Assets Non Nuclear
TAF001	Cost Of Capital Charge Intangible Assets
TAG001	Cost Of Capital Charge Plant & Machinery
TAH001	Cost Of Capital Charge Assets Under Construction
TAJ001	Cost Of Capital Charge Land & Buildings Non Dwelling
TAK001	Cost Of Capital Charge Transport - Fighting Equipment
TAL001	Cost Of Capital Charge Transport - Other
TAM001	Cost Of Capital Charge Nuclear Provisions.
TAN001	Cost Of Capital Charge Private Finance Initiative Liability

<b>RAC</b>	<b>RAC Title</b>
TAN002	Cost Of Capital Charge Contractor Logistics Support/Integrated Operational Support Liability Cash
TAP001	Cost Of Capital Charge War Pension Benefit
TAQ001	Cost Of Capital Charge Spares
TAR001	Cost Of Capital Charge QinetiQ Public Dividend Capital & Loan Investment
TAS001	Cost Of Capital Charge Guided Weapons, Missiles & Bombs
TAT001	Cost of Capital Charge Prepayment on Balance Sheet Private Finance Initiative
TAT002	Cost of Capital Charge Private Finance Initiative Liability non cash
TAT003	Cost of Capital Charge Prepayment on Balance Sheet Contractor Logistics Support/Integrated Operational Support
TAT004	Cost of Capital Charge on Contractor Logistics Support/Integrated Operational Support
TDR001	Effects of Changes to Treasury Discount Rate
TLA001	Bank Charges (Other)
TLA010	Bank Charges Purchase to Payment
TLB001	Bank Charges (System Generated Only)
TMA001	Bank Interest Paid
TMA003	Interest Element of Commutation
TMA004	Interest Paid on Commercial Debt
TMB002	Interest on Unwinding Discount provisions - Nuclear
TMC001	Interest on Unwinding Discount Provision Non Nuclear
TMD001	National Loan Fund Armed Forces Housing Loan Interest Paid
TME001	War Pension Benefits - Interest Payments to Government Funds
TNA001	Finance Lease interest over 3.5%
TNA002	Contractor Logistics Support/Integrated Operational Support Contract Interest
TPA001	Interest & Other Credits from Banking
TPA010	Finance Lease Interest Receipts - Other
TPA020	Finance Lease Interest Receipts - Other Government Departments
TXA001	Euro Losses
TXA002	United States Dollar Losses
TXA003	Forces Fixed Rate to Government Accounting Rate Losses
TXA005	Foreign Currency Losses
TXB000	Cash Office Germany Exchange Gains-Losses
TXE001	Euro Gains
TXE002	United States Dollar Gains
TXE003	Forces Fixed Rate to Government Accounting Rate Gains
TXE005	Foreign Currency Gains
WAA000	Capitalised Operating Costs - non pay (Assets Under Construction)
WAA010	Capitalised Staff Costs (Assets Under Construction)
WBA001	Operating Costs Transferred to Work In Progress

<b>RAC</b>	<b>RAC Title</b>
WBA002	Operating Costs Transferred to Long Term Contract Work In Progress
WBA003	Operating Costs Transferred to Finished Goods
ZVT000	Manual Data Entry into Transactional Set of Books