

ANNEX A

REVIEW OF ACCOUNTING AUTHORITY CODES	
PRESENT AAs	SUGGESTED AAs
100: CENTRAL GOVERNMENT	
101: Central Govt Supply	101: Central Govt own spending (Voted)
102: Central Govt: CFERs (OCS)	102: CFERs that are income in the OCS (Non-voted)
103: Other Consolidated Fund	103: Other Consolidated Fund (Non-voted)
104: NLF	104: National Loans Fund (NLF) (Non-voted)
105: NIF	105: National Insurance Fund (NIF) (Non-voted)
106: Redundancy and Maternity Funds	Not required: use AA 191- if departments need to track this information they should do so by Programme Object.
107: Social Fund	
108: Capital Modernization Fund (CMF)	Not required: use AA 101
109: Invest to Save Budget (ISB)	Not required: use AA 101
111: Cost of capital charge for PCs	Not required: use AA 402
112: Cost of capital charge for PCs	Not required: use AA 101
113: Central Govt: CFERs (non-OCS)	113: CFERs that are not income in the OCS, including capital and cash CFERs (Non-voted)
114: CFERs otherwise on AA:113 but with SCOAs that would bring them into the OCS	Not required: use AA113
117: Cost of capital charge from CMF (PCs) (Voted)	Not required: use AA 101
118: Cost of capital charge from CMF (PCs) (Non-voted)	Not required: use AA 402
121: N.IRELAND AND SCOTLAND PRE-DEVOLUTION	
121: Pre-devolution (Voted)	No longer necessary
122: Pre-devolution (Non-voted)	
123: ISB	
124: Capital receipts initiative (NI)	
125: CFERs	

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126: CMF (NI)	
141: NON-DEPARTMENTAL PUBLIC BODIES (NDPBs) AND OTHER BODIES CLASSIFIED TO CG	
141: NDPBs	141: NDPBs and other CG bodies outside the department (Non-voted)
148: NDPB spending from the capital modernization fund (CMF)	
149: NDPB spending from Invest to Save Budget (ISB)	
191: CENTRAL GOVERNMENT - OTHER	
191: Central Govt: Other	191: Central Govt – Other (Non-voted)
200: LOCAL GOVERNMENT	
210: LA credit approvals (CMF only)	210: CG support to LA expenditure (SCE(R)) (Non-voted)
211: LA credit approvals	
212: LA expenditure (except CMF)	212: LA own expenditure (Non-voted)
213: LA capital expenditure (except CMF)	
214: Capital receipts initiative: LA credit approvals	
217: Capital receipts initiative: LA capex	
218: LA capex: CMF	
219: LA current expenditure (CMF)	
400: PUBLIC CORPORATIONS	
402: PC spending	402: PC expenditure (Non-voted)
408: PC capital from CMF	
409: PC capital from ISB	
500: DEVOLVED ADMINISTRATIONS	
<i>(Analogous to categories for Westminster Departments)</i>	
501: Devolved (Voted)	501: Devolved (Voted)
502: Devolved (Non-voted)	502: Devolved (Non-voted) – includes CFERs to Westminster Consolidated Fund
503 CMF	Not required: use AA 501
504 ISB	

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505: Non-Westminster CFERs	505: CFERs (Non-Westminster) (Non-voted)
511: CCC of PCs – excluding CMF	520: PC expenditure (Non-voted)
518: CCC of PCs – CMF	
520: PC's capex – excluding CMF	
528: PC's capex – CMF	
541: NDPBs expenditure	
548: NDPB expenditure from CMF	
549: NDPB expenditure ISB	
	591: Devolved Central Govt - Other (Non-voted) (NEW)
700: DEPARTMENTAL UNALLOCATED PROVISION	
701: DUP	701: DUP (Non-voted)
900: OTHER, INCLUDING RESERVE	
901: Reserve, etc	901: Reserve (Non-voted) – HMT use only.