

2011

Government of Abu Dhabi

Chart of Accounts





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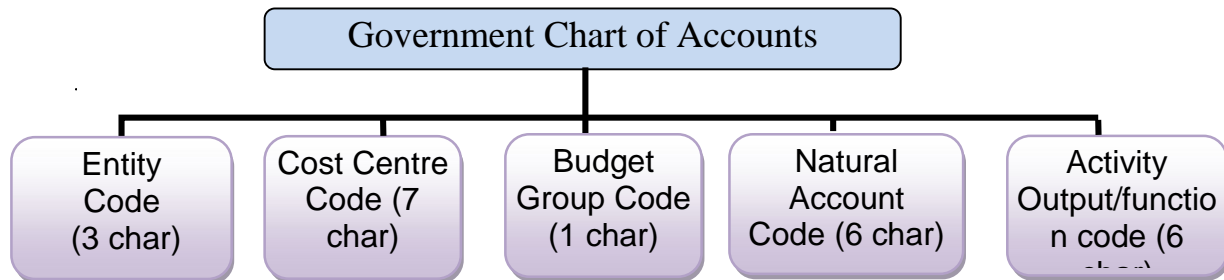
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SECTION 1: INTRODUCTION

Government of Abu Dhabi Chart of Accounts

Objective – Implement a standard chart of accounts for use by all the entities that comprise the General Government Sector of the Government of Abu Dhabi with an objective to obtain useful and meaningful financial and statistical data to assist in policy formulation, fiscal planning, budget analysis, accountability, day-to-day financial management and international comparisons. The structure of the chart of accounts and the purpose for each segment is outlined below:



- 1) **Entity:** This segment identifies the entity that is responsible and accountable for performing or delivering the service or regulatory responsibility assigned to it by the Government. The entity may be a government department, an authority, a council or any other agency that is funded from the Government's Revenue Fund for its ongoing operations. A self-balancing set of accounts will be maintained at an Entity-level.
- 2) **Cost Centre** – This segment identifies the organisational subdivision of the Entity. A 7-digit numerical code will be assigned to identify each cost centre. The first 3 digits are to be the same as the Entity code and the next 4 digits for identification of the subdivision within the Entity. Each Entity will thus be able to organise the numbering of its cost centres to facilitate reporting in organisational hierarchy and also provide uniqueness of the cost centre number in the whole-of-government accounts.
- 3) **Budget Authority:** This segment identifies the major budgetary group under which allocations are made. A single digit numerical code is to identify the following groups:

<u>Code</u>	<u>Budget Authority Group</u>
0	Accrual and other adjustments – not funded
1	Current (ongoing) operations
2	Capital (Development) projects
3	
4	Federal Government operations
5	Aid payments
6	Loans and Equity Participations

- 4) **Natural Account** - This segment identifies the type (nature or object) of an account for reporting of a financial transaction. A 6-digit numerical code is assigned in which the first digit identifies the main type or nature of the account, as follows:

<u>First digit</u>	<u>Account type</u>
1	Asset
2	Liability
3	Revenue
4	Expense
5	Equity and Reserve



The next 5 digits identify the sub-classification of the main type of account.

- 5) **Activity /Output** – This segment identifies the purpose or objective or the business line that is aimed at accomplishing the major service or regulatory responsibility. A 6-digit numerical code will identify the activity.

In addition to the five segments mentioned above, two segments are being set aside for future needs.

Explanations on COA numbering methodology:

- 1 **Entity numbers** are to be numbered as closely to COFOG coding pattern to facilitate production of data for IMF-GFS.
- 2 **Cost Centre numbers** are to be assigned in accordance with the individual need of an Entity that will facilitate reporting in the organisational hierarchy. Such cost centres are to be established at a level for which there is a director or a manager, who is expected to be responsible for execution of the budget of the organisational subdivision. Certain cost centre numbers are reserved for a specific purpose or for a common purpose. Such cost centre numbers are those mentioned below:
 - Reserved for role up of whole-of-government accounts
 - Reserved for system set up accounts
 - Reserved for central budget reserves and central treasury transactions
 - Common numbers to be used by all Entities to identify overseas agents (including UAE Embassies abroad)
 - Common numbers assigned for cost centres that are found in most of the Entities
- 3 **Natural account numbers** are to be arranged in a manner that is to facilitate production of financial statements in accordance with the Public Sector International Accounting Standards (IPSAS) and other reports in accordance with the IMF-GFS requirements.
- 4 **Activities/Output** – A segment has been reserved for identifying output/functional activity. Development of budgetary process is currently under review. Upon its completion final coding is to be completed. Current coding is a temporary arrangement to facilitate identification of certain activities and for statistical analysis.

Project accounting - Accounting for projects is to be carried out in detail through use of “Oracle Projects” module. This sub-ledger facility combines the features of the earlier GL facility (through Project, Activity, Location and Mode segments of the chart of accounts) and through the customised Contract system module. Features included in the Oracle Project module will provide the following:

Contract system features:

- Controls over contract price, subsequent changes/variations to the contract price, tracking and verification of progress payments, contract advances, contract retention deposits and penalty deductions.
- Tracking of bank guarantee data, such as those relating to Performance bond, Advance payment guarantee and Maintenance performance guarantee and assisting in initiating change actions.
- Interfacing with AP module for initiating payment and accounting in the GL as further explained below.

GL accounting features:

- Project and sub-project identification with the Capital Projects Plan and the Annual Budget. Generating project number automatically and linking identification of the project with Executing department (e.g. AD Municipality), Project plan at group and sub-group levels and the identifying the supplier type (e.g. contractor, consultant)
- Identification of the functional activity (e.g. hospital, clinic, kindergarten, primary school, secondary school, college, etc)
- Identification of the project location
- Identification of various GL accounts for charges/recoveries (e.g. accounts for expense, contract advance, contract retention and penalty/liquidated damages)
- Reporting/controlling actual spending with the Capital Projects Plan budget and the Annual budget allocations.



SECTION: 2 CHART OF ACCOUNTS

2.1: ENTITY LIST

Previous Code	Entity No	Entity (Organisation) Name	Parent /Child
		<u>General Public Services:</u>	P
	100	<u>Executive organs:</u>	P
	110	<u>Presidential Affairs:</u>	P
1010100	111	Presidential Court	C
2030100	112	Private Account of HH The Ruler	
2050100	113	Presidential Flight	C
	120	<u>Crown Prince Affairs:</u>	P
2010100	121	Crown Prince Court	C
1920300	122	Executive Affairs Authority	C
2310100	123	AD Accountability Authority	C
3990200	124	Offset Group (<i>for government organisation restructuring</i>)	C
	130	<u>Ruler's Representatives:</u>	P
0320100	131	Ruler's Representative - Sh. Sultan bin Zayed Al Nahyan	C
0410100	132	Ruler's Representative - Eastern Region	C
1110100	133	Ruler's Representative - Western Region	C
0310100	134	Deputy Prime Minister 1	C
1210100	135	Deputy Prime Minister 2	C
	140	<u>Legislative Organs:</u>	P
1920100	141	Executive Council	C
1920100	142	General Secretariat	C
1620100	143	National Consultative Council	C
	200	<u>Financial and Fiscal Affairs:</u>	P
01202xx	201	Central Treasury	C
0120100	211	Dept of Finance	C
	220	<u>General Personnel Services:</u>	P
1730100	221	Civil Service Council	C
2440100	222	AD Emiratization Council	C
	230	<u>Overall Planning Services:</u>	P
1920400	231	AD Council for Economic Development	C
0210100	232	AD Urban Planning Council	C
1920150	233	AD Technology Development Committee	C
	240	<u>Other General Services (internal agencies):</u>	P
2120100	241	Statistics Center, Abu Dhabi	C
1920500	242	AD Systems & Information Centre	C
3980100	243	Emirates Centre for Strategic Studies & Research	C
	244	AD Quality & Conformity Council	C
	250	<u>Other General Services (external agencies):</u>	P
2750100	251	Musanada - AD General Services Company (<i>for performing govt services</i>)	C



Previous Code	Entity No	Entity (Organisation) Name	Parent /Child
2760100	252	Mubadala Development Company (<i>for performing govt services</i>)	C
	300	<u>Defence:</u>	P
	310	<u>Military:</u>	P
3020100	311	Armed Forces	C
3990100	312	Offset Group (<i>for performing Armed Forces services</i>)	C
	320	<u>Civil Defence (program):</u>	P
2070100	321	Higher National Security Council	C
2470100	322	Critical National Infrastructure Authority	C
2080100	323	National Authority for Emergency & Crisis Management	C
	350	<u>Public Order and Safety:</u>	P
	360	<u>Police Services:</u>	P
4320100	361	Police	C
5610100	362	AD Naturalization & Residence Directorate	C
	370	<u>Security Services:</u>	P
5620100	371	Security Department	C
4400100	372	Emirates Identity Authority	
2090100	373	Council for Borders Affairs	C
	380	<u>Fire Protection Services:</u>	P
5050100	381	Civil Defence	C
	390	<u>Law:</u>	P
0830100	391	AD Judicial Dept	C
5080100	392	Attorney General's Office	C
	400	<u>Economic Affairs:</u>	P
	410	<u>General Economic, Commercial and Labour Affairs:</u>	P
2110100	411	Dept of Economic Development	C
	420	<u>Agriculture, Forestry, Fishing and Hunting:</u>	C
0450100	421	Agriculture	P
2770100	422	AD Farmers Services Center	C
1390100	423	Al Foah Palm Sector Development Company	C
0450400	425	AD Farmers Financial Support Fund	
	430	<u>Fuel and Energy:</u>	C
1330100	431	Supreme Petroleum Council	P
0610100	432	AD Water & Electricity Authority (Regulatory & Supervisory Bureau)	C
	440	<u>Transport:</u>	C
0510100	441	Dept of Transport	P
0540100	442	Ports	C
0520100	443	Civil Aviation	C
	450	<u>Other Industries:</u>	C
2710100	451	AD Tourism Authority	P
1390200	453	Higher Corpn for Specialized Economic Zones (ZonesCorp)	C



Previous Code	Entity No	Entity (Organisation) Name	Parent /Child
2790100	454	Office of the Brand Abu Dhabi	C
	500	<u>Environmental Protection:</u>	C
	510	<u>Protection of Biodiversity and Landscape:</u>	P
2040100	511	Environmental Agency, Abu Dhabi	P
	520	<u>Waste Water Management:</u>	C
2420100 0610400	521	AD Sewerage Services Company (for performing Govt services)	P C
	600	<u>Housing and Community Amenities:</u>	
	610		P
	620	<u>Community Development:</u>	
0400100	621	Dept of Municipal Affairs	P
0410200	622	Eastern Region Development Council	C
2450100	623	Western Region Development Council	C
5020200	624	Executive Committee for Rural Development within UAE	C
	630	<u>Municipalities:</u>	C
0420100	631	AD Municipality	P
0440100	632	Al Ain Municipality	C
0480100	633	Al Gharbia Municipality	C C
	650	<u>Health:</u>	
	650	<u>Health Administrative Services:</u>	P
2570100 2570400	651	Health Authority, Abu Dhabi	P
	670	<u>Preventive Medicine:</u>	C
2530100	671	AD Health Services Company (SEHA) - (for performing Govt services)	P
2630100	672	National Rehabilitation Centre	C
	680	<u>Public Health:</u>	C
2710200	681	AD Food Control Authority	P C
	700	<u>Recreation, Sports, Culture, Religion and Heritage:</u>	
	710	<u>Recreation & Sports:</u>	P
0470100	711	Al Ain Wildlife Park & Resort (ex-Al Ain Zoo)	P
2480200	712	AD Sports Council	C
	720	<u>Culture, Heritage and Religion:</u>	C
0180100	721	AD Authority for Culture & Heritage	P
5030100	722	Culture, Youth and Community Development (ex-Information & Culture)	C
5010100	723	General Authority for Islamic Affrs & Endowment	C
0760100	724	Zayed House for Islamic Culture	C
	730	<u>National Archives:</u>	C
1010200	731	National Centre for Documents & Research	P



Previous Code	Entity No	Entity (Organisation) Name	Parent /Child
	740	<u>Broadcasting and Publishing Services:</u>	C
2740100	742	Media Zone Authority	P
5110100	743	UAE National Media Council	C
			C
	800	<u>Education:</u>	
	810	<u>Education Administration:</u>	P
2720100	811	AD Education Council	P
5060100	812	AD Educational Zone	C
	820	<u>Pre-primary and Primary Education:</u>	C
			P
	830	<u>Secondary Education:</u>	C
	840	<u>Higher Education:</u>	P
2731000	841	Abu Dhabi Paris Sorbonne University	P
5090100	842	University of UAE	C
5100100	843	Khalifa University	C
			C
	900	<u>Social Services:</u>	
	910	<u>Sickness and Disability:</u>	P
2620100	911	Zayed Higher Organisation for Humanitarian Care & Special Needs	P
	920	<u>Pensions and Retirement Benefits:</u>	C
0120400	921	AD Retirement Pensions & Benefits Fund	P
0120420	922	Pension Fund - Armed Forces	C
0120430	923	Pension Fund - Police	C
0120440	924	Pension Fund - Civil Defence	C
	930	<u>Family and Children:</u>	C
2010200	931	Family Development Foundation	P
2430100	932	General Women's Union	C
2623000	933	Social Care and Minors Affairs Foundation	C
			C



2.2: ASSETS LIST

Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1xxx.xx	ASSETS:	S	Dr	
	IPSAS	CURRENT ASSETS:	S	Dr	
	GFS	FINANCIAL:	S	Dr	
	1000.00	Cash & cash equivalents:	S	Dr	Cash equivalent includes cheques.
	1010.xx	Cash on hand and in transit:	S	Dr	
		Cash holdings - with collectors			Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1011.xx		P	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
1116.xx	1012.xx	Cash holdings - in bank vaults (for special purpose)	P	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
		Cash holdings - Trust funds			Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1013.xx		P	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
1171.xx 1172.xx	1014.xx	Cash holdings - Imprest floats for general purpose (replenish able)	P	Dr	Replace last two digits to identify different imprest-holders/purposes
1178.xx 1341.00 1341.10	1015.xx	Cash holdings - Imprest floats for special purpose (non-replenish able)	P	Dr	Replace last two digits to identify different imprest-holders/purposes.
	1019.xx	Cash in transit	P	Dr	For period-end capture of cash in transit between entities
		Current / Call Deposit - Bank accounts:			Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1020.xx		S	Dr	
	1020.xx	Main Bank accounts:	S	Dr	
1111.xx	1021.xx	Bank/Account No.1	P	Dr	
1112.xx	1022.xx	Bank/Account No.2	P	Dr	
1113.xx	1023.xx	Bank/Account No.3	P	Dr	
1114.xx	1024.xx	Bank/Account No.4	P	Dr	
1115.xx	1025.xx	Bank/Account No.5	P	Dr	
see cash	1026.xx	Bank/Account No.6	P	Dr	
1117.xx	1027.xx	Bank/Account No.7	P	Dr	
1118.xx	1028.xx	Bank/Account No.8	P	Dr	
1119.xx	1029.xx	Bank/Account No.9	P	Dr	
1120.xx	1030.xx	Bank/Account No.10	P	Dr	
1121.xx	1031.xx	Bank/Account No.11	P	Dr	
1122.xx	1032.xx	Bank/Account No.12	P	Dr	
1123.xx	1033.xx	Bank/Account No.13	P	Dr	
1125.xx	1034.xx	Bank/Account No.14	P	Dr	
	1040.xx	Sub-bank accounts for processing AP payments:	S	Cr	AP system cheques paid by the bank are charged to this acct
1122.xx	1041.xx	Bank/Account No.1	P	Cr	
	1042.xx	Bank/Account No.2	P	Cr	
	1043.xx	Bank/Account No.3	P	Cr	
	1044.xx	Bank/Account No.4	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1045.xx	Bank/Account No.5	P	Cr	
	1046.xx	Bank/Account No.6	P	Cr	
	1047.xx	Bank/Account No.7	P	Cr	
	1048.xx	Bank/Account No.8	P	Cr	
	1049.xx	Bank/Account No.9	P	Cr	
1124.01	1059.01	<u>Clearing account for processing AP payments</u>	P	Cr	Cheques issued to vendors under AP system are charged to this acct
	1060.xx	<u>Sub-bank accounts for processing non-AP payments:</u>	S	Cr	Relates to bank account thru which non-AP system payments issued
1123.xx	1061.xx	Bank/Account No.1	P	Cr	
	1062.xx	Bank/Account No.2	P	Cr	
	1063.xx	Bank/Account No.3	P	Cr	
	1064.xx	Bank/Account No.4	P	Cr	
	1065.xx	Bank/Account No.5	P	Cr	
	1066.xx	Bank/Account No.6	P	Cr	
	1067.xx	Bank/Account No.7	P	Cr	
	1068.xx	Bank/Account No.8	P	Cr	
	1069.xx	Bank/Account No.9	P	Cr	
	1080.xx	<u>Sub-bank accounts for processing Revenue collections:</u>	S	Dr	Relates to bank account where cash collections are deposited
1121.xx	1081.xx	Bank/Account No.1	P	Dr	
1125.xx	1082.xx	Bank/Account No.2	P	Dr	
	1083.xx	Bank/Account No.3	P	Dr	
	1084.xx	Bank/Account No.4	P	Dr	
	1085.xx	Bank/Account No.5	P	Dr	
	1086.xx	Bank/Account No.6	P	Dr	
	1087.xx	Bank/Account No.7	P	Dr	
	1088.xx	Bank/Account No.8	P	Dr	
	1089.xx	Bank/Account No.9	P	Dr	
1139.99	1099.01	Nostro account	P	Dr/Cr	To account in Dirhams inter-foreign currency transactions
		Bank errors (Oracle setup account)			For posting errors/corrections made by banks in their own books
	1099.10		P	Dr/Cr	
	1100.00	<u>Short-Term Deposits:</u>	S	Dr	Term deposits with a maturity period of 12 months or less
	1100.xx	<u>Unrestricted Term Deposits:</u>	P	Dr	Refers to general operational funds
1131.xx	1101.xx	Bank/Account No.1	P	Dr	
1132.xx	1102.xx	Bank/Account No.2	P	Dr	
1133.xx	1103.xx	Bank/Account No.3	P	Dr	
1134.xx	1104.xx	Bank/Account No.4	P	Dr	
1135.xx	1105.xx	Bank/Account No.5	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
1136.xx	1106.xx	Bank/Account No.6	P	Dr	
1137.xx	1107.xx	Bank/Account No.7	P	Dr	
1138.xx	1108.xx	Bank/Account No.8	P	Dr	
1139.xx	1109.xx	Bank/Account No.9	P	Dr	
1140.xx	1110.xx	Bank/Account No.10	P	Dr	
1141.xx	1111.xx	Bank/Account No.11	P	Dr	
		<u>Restricted Term Deposits:</u>			
	1120.xx		S	Dr	Refers to funds specifically reserved and are not generally available
1135.xx	1121.xx	Bank/Account No.1	P	Dr	
1136.xx	1122.xx	Bank/Account No.2	P	Dr	
1139.xx	1123.xx	Bank/Account No.3	P	Dr	
1134.xx	1124.xx	Bank/Account No.4	P	Dr	
	1125.xx	Bank/Account No.5	P	Dr	
	1126.xx	Bank/Account No.6	P	Dr	
	1127.xx	Bank/Account No.7	P	Dr	
	1128.xx	Bank/Account No.8	P	Dr	
	1129.xx	Bank/Account No.9	P	Dr	
	1150.00	<u>Financial Derivaties (Current):</u>	S	Dr	
		<u>Forward Exchange Deals (Current):</u>			
	1150.xx		S	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1151.xx	Dealer No.1	P	Dr	
	1152.xx	Dealer No.2	P	Dr	
	1153.xx	Dealer No.3	P	Dr	
	1154.xx	Dealer No.4	P	Dr	
	1155.xx	Dealer No.5	P	Dr	
	1156.xx	Dealer No.6	P	Dr	
	1157.xx	Dealer No.7	P	Dr	
	1158.xx	Dealer No.8	P	Dr	
	1159.xx	Dealer No.9	P	Dr	
	1160.00	<u>Interest rate swaps (Current):</u>	S	Dr	
	1160.01	Dealer No.1	P	Dr	
	1160.02	Dealer No.2	P	Dr	
	1160.03	Dealer No.3	P	Dr	
	1160.04	Dealer No.4	P	Dr	
	1160.05	Dealer No.5	P	Dr	
	1160.06	Dealer No.6	P	Dr	
	1160.07	Dealer No.7	P	Dr	
	1160.08	Dealer No.8	P	Dr	
	1160.09	Dealer No.9	P	Dr	
	1161.00	<u>Other hedges (Current):</u>	S	Dr	
	1161.01	Dealer No.1	P	Dr	
	1161.02	Dealer No.2	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1161.03	Dealer No.3	P	Dr	
	1161.04	Dealer No.4	P	Dr	
	1161.05	Dealer No.5	P	Dr	
	1161.06	Dealer No.6	P	Dr	
	1161.07	Dealer No.7	P	Dr	
	1161.08	Dealer No.8	P	Dr	
	1161.09	Dealer No.9	P	Dr	
	1170.00	Short-term Investments:	S	Dr	
		<u>Investments available for sale:</u>			
	1171.xx		P	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1171.xx	Balance, brought forward	P	Dr	
	1172.xx	Acquisitions - Current year	P	Dr	
	1173.xx	Disposals - Current year	P	Dr	
	1174.xx	Adjustment to amortized cost	P	Dr	
	1175.xx	Change in carrying amount	P	Dr	
	1176.xx	Revaluation surplus / (deficit)	P	Dr	
		<u>Short-term investments for trade:</u>			
	1181.00		S	Dr	Refer to Appendix 1 (Currency Codes) for replacing last 2 digits (xx)
	1181.xx	Balance, brought forward	P	Dr	
	1182.xx	Acquisitions - Current year	P	Dr	
	1183.xx	Disposals - Current year	P	Dr	
	1184.xx	Adjustment to amortized cost	P	Dr	
	1185.xx	Change in carrying amount	P	Dr	
	1186.xx	Revaluation surplus / (deficit)	P	Dr	
	1200.00	<u>Accounts Receivables (Current):</u>	S	Dr	
		<u>Revenue receivable from customers:</u>			
	1201.00		S	Dr	
	1201.10	Hydrocarbon revenue receivable	P	Dr	
	1201.20	<u>Taxes receivable:</u>	S	Dr	
	1201.21	Corporate Income Tax	P	Dr	
	1201.22	Personal Income Tax	P	Dr	
	1201.23	Goods and services Tax	P	Dr	
	1201.24	Customs Duties and Taxes	P	Dr	
	1201.25	Other Excise Taxes and Duties	P	Dr	
	1201.30	Fees receivable	P	Dr	
	1201.40	Goods and services sales receivable	P	Dr	
	1201.50	Penalties and fines receivable	P	Dr	
	1201.60	Finance lease receivable	P	Dr	
	1201.99	Receivables from customers - Provision for doubtful debts	P	Cr	
	1202.00	<u>Receivable from employees:</u>	S	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
		<u>Loans to employees:</u>			
	1202.10		S	Dr	Relates to loan advances to employees for recovery in instalments
130103	1202.11	Car loans	P	Dr	
130104	1202.12	Special loans	P	Dr	
130107	1202.13	Personal loans	P	Dr	
130108		Rent support loans			
130109	1202.14		P	Dr	
		<u>Advances to employees (for immediate recovery from available pay):</u>			
	1202.20		S	Dr	These advances are to be recovered in full from the net pay available
130102	1202.21	Special advances	P	Dr	
130106	1202.22	Emergency advances	P	Dr	
1179.xx	1202.23	Duty travel advances	P	Dr	Previously treated as Touring Imprest advances
130105	1202.24	Overpayments for recovery	P	Dr	
	1202.25	Advances to recruits	P	Dr	
130201	1202.26	Advances to seconded employees	P	Dr	
130101	1202.27	Vacation (Leave) pay advance	P	Dr	Acct to be deleted upon clearance of b/fwd balances
		(*)			
240540	1202.99	Receivables from employees - Provision for doubtful debts	P	Cr	
		<u>Receivables from vendors:</u>			
	1203.00		S	Cr	
133100	1203.10	Contract advances	P	Dr	
133200	1203.20	Cost overrun claim advances	P	Dr	
	1203.30	Other advances to vendors	P	Dr	
	1203.99	Receivables from vendors - Provision for doubtful debts	P	Cr	
		<u>Receivables from borrowers - Current debt:</u>			
	1204.00		S	Dr	
	1204.10	Government Business Enterprises (SOEs)	P	Dr	
	1204.20	Foreign governments	P	Dr	
	1204.30	Domestic governments	P	Dr	
	1204.40	Other organisations	P	Dr	
	1204.50	Individuals	P	Dr	
	1204.99	Receivables from borrowers - Provision for doubtful debt	P	Cr	
		<u>Other receivables:</u>			
	1205.00		S	Dr	
120500	1205.10	Receivable from drawers of returned cheques	P	Dr	
	1205.20	Receivable from sale of Non-current assets	P	Dr	
139001	1205.30	Receivable from non-governmental entities - Grants/Transfer payments	P	Dr	
	1205.40	Receivable from organisations formally liquidated	P	Dr	
170101		Receivables from organisations under liquidation			
170102	1205.50		P	Dr /Cr	
132201	1205.60	Receivable from banks for financing advances to approved borrowers	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
132202	1205.70	Sundry receivables	P	Dr	
	1205.99	Other receivables - Provision for doubtful debt	P	Cr	
	1206.00	<u>Receivable e-Payments:</u>	S	Dr	
100101	1206.01	NBAD	P	Dr	
	1206.02	ADCB	P	Dr	
	1206.03	UNB	P	Dr	
	1206.04	UAE Central Bank	P	Dr	
	1206.05	ADIB	P	Dr	
	1206.06	FGB	P	Dr	
	1206.07	Hilal Bank	P	Dr	
	1206.08				
	1206.09				
	1206.99	Receivable e-Payments - Provision for doubtful debts	P	Cr	
150000	1209.00	<u>Suspense payments pending recovery / approval for expense authorisation:</u>	S	Dr	
	1209.10	<u>Unauthorised payments:</u>	S	Dr	
150002	1209.11	Awaiting authorisation / recovery instruction	P	Dr	
150004	1209.12	Losses under investigation	P	Dr	
	1209.20	<u>Authorised payments:</u>	S	Dr	
150004	1209.21	Awaiting formal budgetary approval	P	Dr	
	1209.80	<u>Accounting discrepancies pending reconciliation/clearance:</u>	S	Dr	
150003	1209.81	Discrepancies between GL & subledgers – Employees	P	Dr	
	1209.82	Discrepancies between GL & subledgers – Vendors	P	Dr	
	1209.83	Discrepancies between GL & subledgers – GBEs	P	Dr	
100099	1209.84	Discrepancies in posting between years	P	Dr	
100098	1209.85	Discrepancies resulting from mispostings / fictitious entries	P	Dr/Cr	
	1209.99	Receivables relating to suspense payments - Provision for doubtful debts	P	Cr	
	1210.00	<u>Intra-Government Receivables:</u>			
	1210.00	<u>Departments:</u>	S	Dr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	1210.10	Inter-company accounts (for Oracle setup - both Receivables & Payables)	P	Dr/Cr	To be offset upon consolidation of accounts
139001 155015	121x.xx	Named entity (separate account for each entity)	P	Dr	
	1220.00	<u>Government Business Enterprises (SOEs):</u>	S	Dr	
1206.xx 1321.xx	122x.xx	Named GBE (separate account for each GBE)	P	Dr	Refer to Appendix 2 for replacing last 3 digits (xxx)



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1230.00	<u>Controlled organisations external to Government:</u>	S	Dr	
	123x.xx	Named organisation (separate account for each organisation)	P	Dr	Refer to Appendix 3 for replacing last 3 digits (xxx)
141000	1250.00	<u>Accrued revenues:</u>	S	Dr	
	1251.00	<u>Accrued interest receivable:</u>	S	Dr	
141001	1251.10	Interest on bank deposits	P	Dr	
	1251.20	Loan interest	P	Dr	
	1252.00	Dividends	P	Dr	
	1253.00	Goods and services supplied but not yet billed	P	Dr	
	1259.00	Other accrued revenues	P	Dr	
	1300.00	<u>NON FINANCIAL:</u>	S	Dr	
	1300.00	<u>Inventories (Current):</u>	S	Dr	
	1301.00	<u>Materials:</u>	S	Dr	
	1301.10	<u>Material cost:</u>	S	Dr	
100111	1301.11	Receipt in receiving area (pre-inspection)	P	Dr	
100112	1301.12	Receipt in store (post-inspection)	P	Dr	
	1301.20	<u>Overheads (Non-material cost):</u>	S	Dr	
400113	1301.21	Material overhead	P	Dr	
	1301.22	Resource and outside processing overhead	P	Dr	
	1301.30	Resource cost	P	Dr	
	1302.00	Work-in-progress inventory	P	Dr	
	1303.00	Finished goods for sale	P	Dr	
	1304.00	Consumable stores	P	Dr	
155000	1305.00	<u>Strategic commodities:</u>	S	Dr	
155021	1305.10	Purchases	P	Dr	
155023	1305.20	Sales/Distributions	P	Cr	
155022	1305.30	Stocks	P	Dr	
	1306.00	Inventory held for distribution	P	Dr	
	1309.00	<u>Funded Inventories:</u>	S	Dr	
194110	1309.10	Inventories	P	Dr	
		(*)			
194400	1309.20	Work-in-progress inventory	P	Dr	
		(*)			
194116	1309.90	Investment in inventories (Fund)	P	Cr	Account to be closed upon full implementation of accrual-based accts
		(*)			
	1310.00	<u>Other Inventories:</u>	S	Dr	
	1310.10	Land and buildings held	P	Dr	
	1310.20	Other non-current assets	P	Dr	
	1320.00	<u>Prepayments and Deposits (Current):</u>	S	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1320.00	<u>Prepayments:</u>	S	Dr	
	1320.10	Prepayments (for Oracle setup)	P	Dr	
	1321.00	<u>Prepayments to employees:</u>	S	Dr	
	1321.10	Motor vehicle grant	P	Dr	
	1321.20	Furniture grant	P	Dr	
	1321.30	Furniture maintenance grant	P	Dr	
140300	1322.00	<u>Pre-paid rent:</u>	S	Dr	
140301	1322.10	Staff accommodation	P	Dr	
140302	1322.20	Business premises	P	Dr	
	1322.30	Premises for re-hire	P	Dr	
100404	1323.00	<u>Pre-paid Insurance premium:</u>	P	Dr	
	1323.10	Cash and fidelity	P	Dr	
	1323.20	Fire and allied perils	P	Dr	
	1323.30	Machinery breakdown	P	Dr	
	1323.40	Marine and aviation	P	Dr	
140401	1323.50	Medical (Health) insurance	P	Dr	
	1323.60	Motor vehicles	P	Dr	
	1323.70	Workman's compensation	P	Dr	
	1323.80	Works and services	P	Dr	
	1323.90	Other risks	P	Dr	
	1324.00	Pre-paid contract services	P	Dr	
140900	1329.00	Pre-paid expenses - Other	P	Dr	
	1330.00	<u>Deposits:</u>	S	Dr	
140200	1330.10	Court deposits (for cases under litigation)	P	Dr	
117300	1330.20	Petrol deposits (including coupon pre-purchase)	P	Dr	
133300	1330.30	Telephone deposits	P	Dr	
117400	1330.40	Water & Electricity deposits	P	Dr	
	1330.90	Other deposits	P	Dr	
	1400.00	<u>Other current assets:</u>	S	Dr	
	1410.00	<u>Non-current assets held for sale:</u>	S	Dr	
	1410.10	Land	P	Dr	
	1410.20	Buildings	P	Dr	
	1410.30	Plant, machinery and equipment	P	Dr	
	1410.40	<u>Transport equipment:</u>	S	Dr	
	1410.41	Motor vehicles (non-military)	P	Dr	
	1410.42	Aircraft	P	Dr	
	1410.43	Ships and boats	P	Dr	
	1410.44	Military vehicles	P	Dr	
	1410.50	Furniture and equipment	P	Dr	
	1410.60	Heritage and cultural assets	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1410.70	Biological assets	P	Dr	
	1410.90	Other assets	P	Dr	
IPSAS		<u>NON CURRENT ASSETS:</u>	S	Dr	
GFS		<u>FINANCIAL:</u>	S	Dr	
1500.00		<u>Cash & cash equivalents:</u>	S	Dr	
1500.00		<u>Long-term cash deposits - Unrestricted:</u>	S	Dr	Term deposits with a maturity period of more than 12 months
	1501.xx	Bank Account No.1	P	Dr	
	1502.xx	Bank Account No.2	P	Dr	
	1503.xx	Bank Account No.3	P	Dr	
	1504.xx	Bank Account No.4	P	Dr	
	1505.xx	Bank Account No.5	P	Dr	
	1506.xx	Bank Account No.6	P	Dr	
	1507.xx	Bank Account No.7	P	Dr	
	1508.xx	Bank Account No.8	P	Dr	
	1509.xx	Bank Account No.9	P	Dr	
1520.00		<u>Long-term cash deposits - Restricted:</u>	P	Dr	
	1521.xx	Bank Account No.1	P	Dr	
	1522.xx	Bank Account No.2	P	Dr	
	1523.xx	Bank Account No.3	P	Dr	
	1524.xx	Bank Account No.4	P	Dr	
	1525.xx	Bank Account No.5	P	Dr	
	1526.xx	Bank Account No.6	P	Dr	
	1527.xx	Bank Account No.7	P	Dr	
	1528.xx	Bank Account No.8	P	Dr	
	1529.xx	Bank Account No.9	P	Dr	
1550.00		<u>Financial Derivatives (Non-current):</u>	S	Dr	
1550.xx		<u>Forward Foreign Currency Deals (Non-current):</u>	S	Dr	
	1551.xx	Dealer No.1	P	Dr	
	1552.xx	Dealer No.2	P	Dr	
	1553.xx	Dealer No.3	P	Dr	
	1554.xx	Dealer No.4	P	Dr	
	1555.xx	Dealer No.5	P	Dr	
	1556.xx	Dealer No.6	P	Dr	
	1557.xx	Dealer No.7	P	Dr	
	1558.xx	Dealer No.8	P	Dr	
	1559.xx	Dealer No.9	P	Dr	
1570.00		<u>Interest rate swaps (Non-current):</u>	S	Dr	
	1570.01	Dealer No.1	P	Dr	
	1570.02	Dealer No.2	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1570.03	Dealer No.3	P	Dr	
	1570.04	Dealer No.4	P	Dr	
	1570.05	Dealer No.5	P	Dr	
	1570.06	Dealer No.6	P	Dr	
	1570.07	Dealer No.7	P	Dr	
	1570.08	Dealer No.8	P	Dr	
	1570.09	Dealer No.9	P	Dr	
	1600.00	Investments (Non-current):	S	Dr	
	1600.00	Equity Participations:	S	Dr	
	1601.00	Investments in Sovereign Wealth Funds:	S	Dr	
192310	1601.10	Abu Dhabi Investment Authority (ADIA)	P	Dr	
192311	1601.20	Abu Dhabi Investment Council (ADIC)	P	Dr	
		Fund account			
192316	1601.90		P	Cr	Account to be closed upon implementation of full accrual-based accts
	1602.00	Investments in Government Business Enterprises (GBEs/SOEs):	S	Dr	
192110	1602.10	Enterprises - with limited liability capital	P	Dr	Subledger to show equity investment in each GBE
192120	1602.20	Enterprises - without limited liability capital	P	Dr	
		Fund account			
192116	1602.90		P	Cr	Fund relating to Public Enterprises
192126					Fund relating to Departmental Enterprises
192210	1603.00	Equity contribution in Non-Profit Institutions	P	Dr	
192216	1603.90	Fund account	P	Cr	Fund relating to Non-profitable Institutions (NPIs)
	1620.00	Investments:	S	Dr	
	1621.00	Bonds:	S	Dr	
	1621.10	Foreign Government bonds			
	1621.20	Corporate bonds			
	1621.30	Related parties' bonds:	P	Dr	
	1621.31	Own Government Bonds			
	1621.32	GBEs Bonds	P	Dr	
	1621.40	Other bonds	P	Dr	
	1622.00	Capital notes:	S	Dr	
102101	1622.01	NBAD	P	Dr	
102102	1622.02	ADCB	P	Dr	
102103	1622.03	UNB	P	Dr	
102107	1622.04	ADIB	P	Dr	
102108	1622.05	FGB	P	Dr	
	1623.00	Shares and other securities	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
1010.10	1624.00	Investment in equity of associates	P	Dr	
	1650.00	<u>Accounts Receivables (Non-Current):</u>	S	Dr	
	1651.00	<u>Loans:</u>	S	Dr	
	1651.00	<u>Loans to Government Business Enterprises (GBEs):</u>	S	Dr	
191110	1651.10	GBEs - with limited liability capital	P	Dr	
191120	1651.20	GBEs - without limited liability capital	P	Dr	
191116	1651.90	Fund account (*)	P	Cr	
	1652.00	<u>Loans to organisations:</u>	S	Dr	
	1652.10	International organisations	P	Dr	
191210	1652.20	Domestic socio-welfare organisations	P	Dr	
191216	1652.90	Fund account (*)	P	Cr	
	1653.10	<u>Loans to finance Commercial Building construction:</u>	S	Dr	
191411	1653.11	Government-managed	P	Dr	
191411	1653.12	Outsourced Agent-managed	P	Dr	
191412	1653.13	Banks-managed (collateral finance)	P	Dr	
191416	1653.90	Fund account (*)	P	Cr	
	1654.00	<u>Loans to finance Private Residence construction:</u>	S	Dr	
191420	1654.11	Government-managed	P	Dr	
191420	1654.12	Outsourced Agent-managed	P	Dr	
191426	1654.90	Fund account (*)	P	Cr	
131100	1655.00	Loans for farm establishment	P	Dr	
	1656.00	Loans for financing shop and other property purchase	P	Dr	
	1657.00	<u>Loans to individuals:</u>	S	Dr	
191490	1657.10	Personal Loans	P	Dr	
191496	1657.90	Fund account (*)	P	Cr	
	1658.00	<u>Loans to Governments:</u>	S	Dr	
191310	1658.10	Domestic governments	P	Dr	
191320	1658.20	Foreign governments	P	Dr	
191316	1658.90	Fund account (*)	P	Cr	
	1659.00	<u>Receivables for payments made under Guarantees:</u>	S	Dr	
	1659.10	Government business enterprises (GBEs / SOEs) loans	P	Dr	
	1659.20	Foreign government loans	P	Dr	
	1659.30	Domestic government loans	P	Dr	
	1659.40	Other organisations loans	P	Dr	
	1669.99	<u>Provision for doubtful debts - Loans</u>	P	Cr	
	GFS	<u>NON-FINANCIAL:</u>	S	Dr	
	1700.00	<u>Tangible assets:</u>	S	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1701.00	Capital Leases:	S	Dr	
	1700.01	Lease Asset Clearing Account (Oracle set up account)	P	Dr	
	1701.10	<u>Leashold land:</u>	S	Dr	
	1701.11	Cost of lease	P	Dr	
	1701.12	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.20	<u>Leashold buildings:</u>	S	Dr	
	1701.21	Cost of lease	P	Dr	
	1701.22	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.30	<u>Leased plant, machinery & equipment:</u>	S	Dr	
	1701.31	Cost of lease	P	Dr	
	1701.32	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.40	<u>Leased motor vehicles:</u>	S	Dr	
	1701.41	Cost of lease	P	Dr	
	1701.42	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.50	<u>Leased aircraft:</u>	S	Dr	
	1701.51	Cost of lease	P	Dr	
	1701.52	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.60	<u>Leased ships and boats</u>	S	Dr	
	1701.61	Cost of lease	P	Dr	
	1701.62	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.70	<u>Leased furniture & fixtures:</u>	S	Dr	
	1701.71	Cost of lease	P	Dr	
	1701.72	Provision for accumulated depreciation/amortisation	P	Cr	
	1701.90	<u>Leased other assets</u>	S	Dr	
	1701.91	Cost of lease	P	Dr	
	1701.92	Provision for accumulated depreciation/amortisation	P	Cr	
	1710.00	Tangible Fixed Assets:	S	Dr	
	'10.00	<u>Common setup accounts:</u>			Common accts to cover all classes of fixed assets
	'10.10	Cost of removal - Clearing			Temporary account for clearing
	1710.20	Proceeds of sale - Clearing	P	Dr	
	1710.30	Deferred depreciation - Expense and Reserve Accts (combined for setup)	P	Dr	
	1710.40	Fixed Assets Generator Acct (setup for application to all categories)	P	Dr	
	1711.00	<u>Land and Land Improvements:</u>	S	Dr	
	1711.10	Asset Parent account (<i>for budgetary control</i>)	P	Dr	
175000 195210	1711.20	Asset cost	P	Dr	
	1711.21	Asset clearing	P	Cr	
	1711.30	CIP cost	P	Dr	
	1711.31	CIP clearing	P	Cr	
	1711.80	Impairment	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
5270	11.91	Investment in Fixed Assets (Fund/Clearing Account) (*)			Account to be closed upon implementation of full accrual-based accts
	1711.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1712.00	<u>Buildings:</u>	S	Dr	
	1712.10	Asset Parent account (for budgetary control)	P	Dr	
195310	1712.20	Asset cost	P	Dr	
	1712.21	Asset clearing	P	Cr	
	1712.30	CIP cost	P	Dr	
	1712.31	CIP clearing	P	Cr	
195360	1712.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1712.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1712.80	Impairment (Provision)	P	Cr	
195370	1712.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1712.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1713.00	<u>Plant, machinery & equipment:</u>	S	Dr	
	1713.10	Asset Parent account (for budgetary control)	P	Dr	
195410	1713.20	Asset cost	P	Dr	
	1713.21	Asset clearing	P	Cr	
	1713.30	CIP cost	P	Dr	
	1713.31	CIP clearing	P	Cr	
195460	1713.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1713.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1713.80	Impairment (Provision)	P	Cr	
195470	1713.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1713.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1715.00	<u>Motor vehicles (non-military):</u>	S	Dr	
	1715.10	Asset Parent account (for budgetary control)	P	Dr	
195510	1715.20	Asset cost	P	Dr	
	1715.21	Asset clearing	P	Cr	
	1715.30	CIP cost	P	Dr	
	1715.31	CIP clearing	P	Cr	
195560	1715.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1715.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1715.80	Impairment (Provision)	P	Cr	
195570	1715.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1715.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1716.00	<u>Aircraft:</u>	S	Dr	
	1716.10	Asset Parent account (for budgetary control)	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1716.20	Asset cost	P	Dr	
	1716.21	Asset clearing	P	Cr	
	1716.30	CIP cost	P	Dr	
	1716.31	CIP clearing	P	Cr	
	1716.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1716.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1716.80	Impairment (Provision)	P	Cr	
	1716.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1716.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1717.00	<u>Ships and boats:</u>	S	Dr	
	1717.10	Asset Parent account (for budgetary control)	P	Dr	
	1717.20	Asset cost	P	Dr	
	1717.21	Asset clearing	P	Cr	
	1717.30	CIP cost	P	Dr	
	1717.31	CIP clearing	P	Cr	
	1717.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1717.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1717.80	Impairment (Provision)	P	Cr	
	1717.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1717.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1718.00	<u>Specialised military equipment:</u>	S	Dr	
	1718.10	Asset Parent account (for budgetary control)	P	Dr	
	1718.20	Asset cost	P	Dr	
	1718.21	Asset clearing	P	Cr	
	1718.30	CIP cost	P	Dr	
	1718.31	CIP clearing	P	Cr	
	1718.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1718.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	
	1718.80	Impairment (Provision)	P	Cr	
	1718.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1718.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1720.00	<u>Furniture & fixtures:</u>	S	Dr	
	1720.10	Asset Parent account (for budgetary control)	P	Dr	
195610	1720.20	Asset cost	P	Dr	
	1720.21	Asset clearing	P	Cr	
	1720.30	CIP cost	P	Dr	
	1720.31	CIP clearing	P	Cr	
195660	1720.60	Accumulated depreciation/amortization (Provision)	P	Cr	
	1720.70	Accumulated deferred depreciation/amortization (Provision)	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1720.80	Impairment (<i>Provision</i>)	P	Cr	
195670	1720.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1720.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1721.00	<u>Heritage and cultural assets:</u>	S	Dr	
	1721.10	Asset Parent account (<i>for budgetary control</i>)	P	Dr	
	1721.20	Asset cost	P	Dr	
	1721.21	Asset clearing	P	Cr	
	1721.30	CIP cost	P	Dr	
	1721.31	CIP clearing	P	Cr	
	1721.60	Accumulated depreciation/amortization (<i>Provision</i>)	P	Cr	
	1721.70	Accumulated deferred depreciation/amortization (<i>Provision</i>)	P	Cr	
	1721.80	Impairment (<i>Provision</i>)	P	Cr	
	1721.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1721.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1722.00	<u>Biological assets (includes commercial forests and natural resource reserves):</u>	S	Dr	
	1722.10	Asset Parent account (<i>for budgetary control</i>)	P	Dr	
	1722.20	Asset cost	P	Dr	
	1722.21	Asset clearing	P	Cr	
	1722.30	CIP cost	P	Dr	
	1722.31	CIP clearing	P	Cr	
	1722.60	Accumulated depreciation/amortization (<i>Provision</i>)	P	Cr	
	1722.70	Accumulated deferred depreciation/amortization (<i>Provision</i>)	P	Cr	
	1722.80	Impairment (<i>Provision</i>)	P	Cr	
	1722.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1722.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1723.00	<u>Other Assets:</u>	S	Dr	
	1723.10	Asset Parent account (<i>for budgetary control</i>)	P	Dr	
	1723.20	Asset cost	P	Dr	
	1723.21	Asset clearing	P	Cr	
	1723.30	CIP cost	P	Dr	
	1723.31	CIP clearing	P	Cr	
	1723.60	Accumulated depreciation/amortization (<i>Provision</i>)	P	Cr	
	1723.70	Accumulated deferred depreciation/amortization (<i>Provision</i>)	P	Cr	
	1723.80	Impairment (<i>Provision</i>)	P	Cr	
	1723.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1723.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1730.00	<u>Intangible assets:</u>	S	Dr	
	1731.00	<u>Computer software:</u>	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1731.10	Asset Parent account (<i>for budgetary control</i>)	P	Dr	
	1731.20	Asset cost	P	Dr	
	1731.21	Asset clearing	P	Cr	
	1731.30	CIP cost	P	Dr	
	1731.31	CIP clearing	P	Cr	
	1731.60	Accumulated depreciation/amortization (<i>Provision</i>)	P	Cr	
	1731.70	Accumulated deferred depreciation/amortization (<i>Provision</i>)	P	Cr	
	1731.80	Impairment (<i>Provision</i>)	P	Cr	
	1731.91	Investment in Fixed Assets (Fund/Clearing Account) (*)	P	Cr	
	1731.92	Investment in Asset under construction (Fund/Clearing Account) (*)	P	Cr	
	1750.00	<u>Infrastructural assets:</u>	S	Dr	
	1750.21	Infrastructural assets - Asset clearing (Oracle set up account)	P	Dr	
	1750.31	Infrastructural assets - CIP clearing (Oracle set up account)	P	Dr	
	1751.00	<u>Agricultural Farms:</u>	S	Dr	
	1751.10	Cost of asset	P	Dr	
	1751.20	Construction in progress	P	Dr	
	1751.30	Provision for accumulated depreciation	P	Cr	
	1752.00	<u>Earthworks (including dredging & reclamation):</u>	S	Dr	
	1752.10	Cost of asset	P	Dr	
	1752.20	Construction in progress	P	Dr	
	1753.00	<u>Roads:</u>	S	Dr	
	1753.10	Cost of asset	P	Dr	
	1753.20	Construction in progress	P	Dr	
	1753.30	Provision for accumulated depreciation	P	Cr	
	1754.00	<u>Rail network:</u>	S	Dr	
	1754.10	Cost of asset	P	Dr	
	1754.20	Construction in progress	P	Dr	
	1754.30	Provision for accumulated depreciation	P	Cr	
	1755.00	<u>Airports:</u>	S	Dr	
	1755.10	Cost of asset	P	Dr	
	1755.20	Construction in progress	P	Dr	
	1755.30	Provision for accumulated depreciation	P	Cr	
	1756.00	<u>Sea Ports:</u>	S	Dr	
	1756.10	Cost of asset	P	Dr	
	1756.20	Construction in progress	P	Dr	
	1756.30	Provision for accumulated depreciation	P	Cr	
	1757.00	<u>Industrial and Free Trade Zones:</u>	S	Dr	
	1757.10	Cost of asset	P	Cr	
	1757.20	Construction in progress	P	Dr	
	1757.30	Provision for accumulated depreciation	P	Cr	
	1758.00	<u>Environmental Protection:</u>	S	Dr	
	1758.10	Cost of asset	P	Cr	
	1758.20	Construction in progress	P	Dr	
	1758.30	Provision for accumulated depreciation	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	1759.00	<u>Recreational facilities, including parks, gardens and sports arenas:</u>	S	Dr	
	1759.10	Cost of asset	P	Dr	
	1759.20	Construction in progress	P	Dr	
	1759.30	Provision for accumulated depreciation	P	Cr	
	1780.00	<u>Investment properties:</u>	S	Dr	
	1780.10	Cost of asset	P	Dr	
	1780.20	Construction in progress	P	Dr	
	1780.30	Provision for accumulated depreciation	P	Cr	
	1780.40	Impairment (<i>Provision</i>)	P	Cr	
	1800.00	<u>Deferred expenditure:</u>			
	1801.00	<u>Deferred charges on unmetered debt:</u>	S	Dr	
	1801.10	Bond discount	P	Dr	
	1900.00	<u>Other non-Financial Assets:</u>	S	Dr	



2.3: LIABILITIES LIST

Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2xxxxx	<u>LIABILITIES:</u>			
		<u>Current Liabilities:</u>			
	2000.00	<u>Payables:</u>	S	Cr	
	2001.00	<u>Vendors:</u>	S	Cr	
2212.00	2001.10	Approved invoices - for payment	P	Cr	
2212.10	2001.20	Approved invoices - for offset recovery	P	Cr	
	2001.30	Accrued purchases - Invoice received pending approval	P	Cr	
	2002.00	<u>Third parties - Deductions made from vendors:</u>	S	Cr	
2218.00	2002.10	Court ordered deductions	P	Cr	
	2002.20	Deductions under assignments for payment to third parties	P	Cr	
	2010.00	<u>Payroll deductions:</u>	S	Cr	
2302.40	2011.00	<u>Payable to Abu Dhabi Pension Fund:</u>	S	Cr	
2302.40	2011.01	Employer's (Govt) share (15%)	P	Cr	
2302.40	2011.02	Employee's share (5%)	P	Cr	
2302.40	2011.03	Other deductions/dues	P	Cr	
	2012.00	<u>Payable to UAE Pension Fund:</u>	S	Cr	
334420	2012.01	Employer's (Govt) share (15%)	P	Cr	
331110	2012.02	Employee's share (5%)	P	Cr	
	2012.03	Other deductions/dues	P	Cr	
2302.50	2013.00	<u>Payable to other GCC Pension Funds - Employees share (5%):</u>	S	Cr	
2302.51	2013.01	Bahrain	P	Cr	
2302.52	2013.02	Saudi Arabia	P	Cr	
2302.53	2013.03	Qatar	P	Cr	
2302.54	2013.04	Kuwait	P	Cr	
2302.55	2013.05	Oman	P	Cr	
	2014.00	<u>Payable to Housing Loan Financiers:</u>	S	Cr	
391420	2014.01	Loan Authority / First Gulf Bank	P	Cr	
2302.20	2014.02	Mohd bin Rashed Housing Est (Emirates Bank Int'l)	P	Cr	
2302.21	2014.03	UAE Real Estate Bank	P	Cr	
	2010.00	<u>Payroll deductions (continuation):</u>	S	Cr	
	2015.00	<u>Payable to Clubs/Welfare Associations:</u>	S	Cr	
2302.30	2015.01	Armed Forces Officer's Clubs	P	Cr	
	2015.02	Police Officer's Clubs	P	Cr	
	2015.03	Other employee welfare organisations	P	Cr	
	2016.00	<u>Payable to other parties:</u>	S	Cr	
	2016.01	Courts / Court-ordered beneficiaries	P	Cr	
2302.10	2016.02	Nafaka beneficiaries	P	Cr	
2302.00	2016.03	Others	P	Cr	
2302.90					



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2017.00	<u>Payable to customers:</u>	S	Cr	
	2017.01	Advances received from customers	P	Cr	
	2020.00	<u>Payable grants, subsidies and personal benefits (Private sector)</u>	P	Cr	
	2030.00	<u>Intra-Government Payables:</u>	S	Cr	
	2030.00	<u>General Government Sector (GGS)</u>	S	Cr	
		<u>Entities:</u>			
	203x.xx	Grants and subsidies payable	P	Cr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	204x.xx	Taxes, fees and other levy payables	P	Cr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	205x.xx	Payables other than grants/subsidies/taxes/fees/levies	P	Cr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	2080.00	<u>Government Business Enterprises (GBEs/SOEs):</u>	S	Cr	
	208x.xx	Grants and subsidies payable	S	Cr	Refer to Appendix 2 for replacing last 3 digits (xxx)
	209x.xx	<u>Other organisations:</u>	S	Cr	Refer to Appendix 3 for replacing last 3 digits (xxx)
2215.00	2093.11	UAE Ministry of Finance - Share of Customs duty	P	Cr	
2302.40	2099.01	AD Retirement Benefits & Pension Fund - Grant (6%)	P	Cr	
	2099.12	Zayed bin Sultan Al Nahyan Charitable Foundation - Grant	P	Cr	
	2100.00	<u>Accrued expenses:</u>	S	Cr	
	2110.00	<u>Vendor Accruals:</u>	S	Cr	
	2111.10	<u>Expense accruals - pending invoice matching:</u>	S	Cr	
2001.11	2111.11	Expense AP Accrual - Inventories in receiving area (pre-inspection)	P	Cr	
2001.12	2111.12	Inventory AP Accrual - Inventories in store (post-inspection)	P	Cr	
2001.16	2111.13	Contract Progress Payment Accrual - Pending payment approval	P	Cr	
	2111.20	<u>Expense accruals - resulting from price variances:</u>	S	Cr	
	2111.21	Purchase Price variance (between Standard cost & PO price)	P	Cr	
	2111.22	Invoice Price variance (between Invoice price & PO price)	P	Cr	
	2120.00	<u>Interest accrued:</u>	S	Cr	
2402.00	2121.00	Bank interest (overdrafts)	P	Cr	
	2122.00	Bonds	P	Cr	
	2123.00	Treasury Notes	P	Cr	
	2124.00	Loans	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2130.00	Other accruals:	S	Cr	
2403.01	2131.00	Accrued rent	P	Cr	
	2132.00	Accrued dividends	P	Cr	
	2133.00	Accrued grants & other transfer payments	P	Cr	
	2134.00	Additional pension contribution payable by the Government	P	Cr	
2405.10	2135.00	Board members' fees accrued	P	Cr	
2403.00	2136.00	Other accrued expenses	P	Cr	to be used where transactions are adjusted in different periods
	2137.00	Judgement debts and Damages	P	Cr	
	2150.00	Employee Benefits:	S	Cr	
2405.20	2151.00	Expense payroll accrual - pending payment	P	Cr	Clearing account to process monthly payroll chq/pyt
	2152.00	Reimbursible expenses	P	Cr	Relates expenses paid by employees awaiting reimbursement
	2153.00	<u>Accrued Regular Pay:</u>	S	Cr	
2401.01 2401.04	2153.01	Salaries and wages	P	Cr	
	2154.00	<u>Compensatory leave benefits accrued:</u>	S	Cr	
2401.05	2154.01	Vacation pay	P	Cr	
	2154.02	Other leave benefits	P	Cr	
	2155.00	<u>Terminal benefits accrued:</u>	S	Cr	
2401.02	2155.01	End-of-service gratuity	P	Cr	
	2155.02	End-of-service fares and baggage allowance	P	Cr	
	2155.03	Death benefits	P	Cr	
	2155.04	Severance pay	P	Cr	
2401.03 2401.05 2405.30	2159.00	Other employee benefits accrued	P	Cr	
	2170.00	Short-term borrowings:	S	Cr	Relate to debts due within 12 months of the accounting period-end
	2170.00	Current debt:	S	Cr	
	2171.00	Interest bearing debt:	S	Cr	
	2171.00	<u>Loans:</u>	S	Cr	
2800.11 2800.21	2171.10	Non-related Lenders	P	Cr	
	2171.20	<u>Related Lenders:</u>	S	Cr	
	2171.21	Wealth Funds	P	Cr	
	2171.22	Government Business Enterprises (SOEs)	P	Cr	
	2172.00	Bank overdrafts	P	Cr	
	2173.00	Bonds	P	Cr	
	2174.00	Treasury Notes	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2170.00	<u>Current debt (continuation):</u>	S	Cr	
	2180.00	<u>Non-Interest bearing debt:</u>	S	Cr	
	2181.00	<u>Loans:</u>	S	Cr	
	2181.10	Non-related Lenders	P	Cr	
	2181.20	<u>Related Lenders:</u>	S	Cr	
	2181.21	Wealth Funds	P	Cr	
	2181.22	Government Business Enterprises (SOEs)	P	Cr	
	2190.00	<u>Finance Leases - Current</u>	P	Cr	
	2191.00	<u>Other financial instruments - Current</u>	P	Cr	
	2200.00	<u>Derivatives:</u>	S	Cr	
	2201.00	<u>Hedged financial instruments:</u>	S	Cr	
	2201.10	Financial instruments not designated as hedges	P	Cr	
	2201.20	Financial instruments designated as hedge instruments	P	Cr	
	2300.00	<u>Deferred Revenues:</u>	S	Cr	
	2301.00	Taxes	P	Cr	
2404.01	2302.00	Fees	P	Cr	
2404.02	2303.00	Rents	P	Cr	
	2304.00	Grants and other transfer receipts	P	Cr	
	2305.00	Leases	P	Cr	
2404.03	2306.00	Other	P	Cr	
	2350.00	<u>Deposits:</u>	S	Cr	
	2351.00	<u>Regulatory deposits:</u>	S	Cr	
	2351.01	Insurers for traffic law compliance	P	Cr	
2301.30	2351.02	Construction site clearance	P	Cr	
2301.00	2351.03	Public Health regulation compliance	P	Cr	
	2351.04	Customs law compliance	P	Cr	
2301.10	2351.05	Contractors	P	Cr	
2301.20	2351.06	Shop-keepers	P	Cr	
2301.00	2351.99	Other	P	Cr	
	2350.00	<u>Deposits (continuation):</u>	S	Cr	
	2352.00	<u>Vendors' deposits:</u>	S	Cr	
2303.00	2352.10	Contract retention deposits	P	Cr	
2304.00	2352.20	Rent deposits	P	Cr	
	2353.00	<u>Employees' deposits:</u>	S	Cr	
2211.01	2353.01	Undisbursed salaries	P	Cr	
2211.02	2353.02	Undisbursed wages	P	Cr	
2211.03	2353.03	Saving deposits	P	Cr	
2211.10	2353.04	Retention (contracted employees)	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2354.00	<u>Tenants' deposits:</u>	S	Cr	
	2354.10	Deposits for hired residential properties	P	Cr	
	2354.20	Deposits for hired non-residential properties	P	Cr	
	2355.00	<u>Commercial Building Owners' deposits:</u>	S	Cr	
2311.10	2355.10	Owner's dues payable	P	Cr	
2311.20	2355.20	Interest earned on owner's funds	P	Cr	
	2356.00	<u>Unclaimed monies payable to beneficiaries:</u>	S	Cr	
	2356.10	Employees - Payroll system voided payments	P	Cr	
2213.10	2356.20	Beneficiaries - Beneficiary system voided payments	P	Cr	
2213.00	2356.30	Other voided payments (not written back to AP/Payroll/Beneficiary)	P	Cr	
	2357.00	<u>Trust Accounts:</u>	S	Cr	
	2357.10	Wakf funds	P	Cr	
	2357.20	Inheritors funds	P	Cr	
	2357.30	Minors funds	P	Cr	
	2357.40	Seized property sale proceeds	P	Cr	
2312.00	2357.50	Joint Public-Private Sector Project Fund	P	Cr	
	2358.00	<u>Proceeds from sale on behalf of third parties:</u>	S	Cr	
	2358.01	Strategic commodity sale proceeds	P	Cr	
	2350.00	<u>Deposits (continuation):</u>	S	Cr	
	2359.00	<u>Suspense receipts:</u>	S	Cr	
	2359.10	General suspense accounts	P	Cr	
2500.01	2359.20	Proceeds from sale of non-current assets pending retirement accounting	P	Cr	
2500.02	2359.30	Recovery of employee's pay pending redistribution to relevant accounts	P	Cr	
2309.01	2359.40	Sharjah loan recoveries - Deductions from vendors	P	Cr	
2306.01 2306.02 2306.03 2306.04	2359.50	UAE Development Bank - Current account	P	Cr	
2219.01	2359.60	Sharjah office of Abu Dhabi Govt (no longer in operation)	P	Cr	
2309.00	2359.90	Other suspense receipts	P	Cr	
2302.90 2308.00	2370.00	<u>Other deposits</u>	P	Cr	
	2400.00	<u>Other Current Liabilities</u>	S	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
		<u>Current Provisions (payable within 12 months):</u>			
	2401.00	Provision for dismantling, removal, restoration of property, plant and equipment	P	Cr	
	2402.00	Other provisions payable within 12 months	P	Cr	
	2410.00	<u>Financial Guarantees (current)</u>	P	Cr	
IPSAS		<u>Non-Current Liabilities:</u>	S	Cr	
	2500.00	<u>Long-term payables:</u>	S	Cr	Amounts falling due after more than 12 months
	2501.00	Vendors	P	Cr	
	2530.00	<u>Intra-Government Payables:</u>	S	Cr	
	2530.00	<u>General Government Sector (GGS) Entities:</u>	S	Cr	
	253x.xx	Grants and subsidies payable	P	Cr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	254x.xx	Payables other than grants/subsidies	P	Cr	Refer to COA-Entity code for replacing last 3 digits (xxx)
	2550.00	<u>Government Business Enterprises (GBEs/SOEs):</u>	S	Cr	
	255x.xx	Grants and subsidies payable	P	Cr	Refer to Appendix 2 for replacing last 3 digits (xxx)
	256x.xx	Payables other than grants/subsidies	P	Cr	Refer to Appendix 2 for replacing last 3 digits (xxx)
	257x.xx	<u>Non-profitable Institutions (NPIs):</u>	S	Cr	
	257x.xx	Grants and subsidies payable	P	Cr	Refer to Appendix 3 for replacing last 3 digits (xxx)
	258x.xx	Payables other than grants/subsidies	P	Cr	Refer to Appendix 3 for replacing last 3 digits (xxx)
	2600.00	<u>Provisions - Long-term:</u>	S	Cr	
	2610.00	Vendors	P	Cr	
	2633.00	Grants & other transfer payments	P	Cr	
	2634.00	Additional pension contribution payable by the Government	P	Cr	
	2636.00	Other expenses	P	Cr	to be used where transactions are adjusted in different periods
	2637.00	Judgement debts and Damages	P	Cr	
		<u>Employee Benefits:</u>	S	Cr	
	2655.00	<u>Terminal benefits accrued:</u>	S	Cr	
	2655.01	End-of-service gratuity	P	Cr	
	2655.02	End-of-service fares and baggage allowance	P	Cr	
	2670.00	<u>Long-term Borrowings:</u>	S	Cr	Amounts falling due after more than 12 months



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2671.00	<u>Interest bearing debt:</u>	S	Cr	
	2671.00	<u>Loans:</u>	S	Cr	
2830.10	2671.10	Non-related Lenders	P	Cr	
	2671.20	<u>Related Lenders:</u>	S	Cr	
	2671.21	Wealth Funds	P	Cr	
	2671.22	Government Business Enterprises (SOEs)	P	Cr	
	2672.00	<u>Other Loans & Long-term bank drawings:</u>	S	Cr	
	2672.01	Loan - Al Waha Capital (Re Boeing)	P	Cr	
	2672.02	Loan - Al Waha Capital (Re Pilatus)	P	Cr	
	2672.03	Loan - Al Waha Capital (Re EADS - CASA)	P	Cr	
	2672.31	Loan - NBAD (Re Saab)	P	Cr	
	2672.32	Loan - NBAD (Re Piaggio)	P	Cr	
	2673.00	<u>Bonds:</u>	S	Cr	
2933.01	2673.01	2007-2012 Bonds @5.50% p.a.	P	Cr	
2933.02	2673.02	2009-2014 Bonds @5.50% p.a.	P	Cr	
2933.03	2673.03	2009-2019 Bonds @6.75% p.a.	P	Cr	
	2674.00	Treasury notes	P	Cr	
	2680.00	<u>Non-Interest bearing debt:</u>	S	Cr	
	2681.00	<u>Loans:</u>	S	Cr	
	2681.10	Non-related Lenders	P	Cr	
	2681.20	<u>Related Lenders:</u>	S	Cr	
	2681.21	Wealth Funds	P	Cr	
	2681.22	Government Business Enterprises (SOEs)	P	Cr	
	2690.00	<u>Finance Leases:</u>	S	Cr	
	2690.10	Non-current	P	Cr	
	2690.20	New leases	P	Cr	
	2700.00	<u>Derivatives:</u>	S	Cr	
	2701.00	<u>Hedged financial instruments:</u>	S	Cr	
	2701.10	Financial instruments not designated as hedges	P	Cr	
	2701.20	Financial instruments designated as hedge instruments	P	Cr	
	2702.00	<u>Other financial instruments:</u>	S	Cr	
	2702.10	Non-current	P	Cr	
		<u>Other non-current liabilities:</u>	S	Cr	
	2751.00	Provision for dismantling, removal, restoration of property, plant and equipment	P	Cr	
	2752.00	Other provisions payable later than 12 months	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	2753.00	Financial Guarantees (non-current)	P	Cr	
	2856.00	<u>Unclaimed monies payable to beneficiaries:</u>	S	Cr	
	2856.10	Employees - Payroll system voided payments	P	Cr	
	2856.20	Beneficiaries - Beneficiary system voided payments	P	Cr	
2213.00	2856.30	Other voided payments (not written back to AP/Payroll/Beneficiary)	P	Cr	
	2900.00	<u>Memorandum accounts (off Balance Sheet):</u>			
	2910.00	<u>Contingent Liabilities:</u>	S	Cr	
	2911.00	<u>Guarantees issued on behalf of 3rd parties:</u>	S	Cr	
	2911.10	Govt's obligation to guaranteed party	P	Cr	
	2911.20	Beneficiary party on whose behalf guarantee issued	P	Cr	
	2920.00	<u>Agency accounts (managed on behalf of third parties):</u>	S	Cr	
2995.20	2921.00	<u>Zayed bin Sultan Al Nahyan Charitable & Humanitarian Foundation:</u>	S	Cr	
2995.26	2921.10	Assets	P	Cr	
none	2921.20	Liabilities	P	Cr	
2995.22	2921.30	Income	P	Cr	
2995.23	2921.40	Expenses	P	Dr	
2995.21	2921.50	Equity account	P	Cr	
2995.30		<u>Sharia Court Trust Funds:</u>	S	Cr	
2995.36	2921.10	Assets	P	Cr	
none	2921.20	Liabilities	P	Cr	
2995.32	2921.30	Income	P	Cr	
2995.37	2921.40	Expenses	P	Dr	
2995.31	2921.50	Equity account	P	Cr	
	2920.00	<u>Agency accounts (managed on behalf of third parties) - continuation:</u>	S	Cr	
		<u>UAE Development Bank:</u>	S	DC	
2993.0x 2993.1x	2921.10	Assets	P	Cr	
2994.0x 2994.1x	2921.20	Liabilities	P	Cr	
2994.5x	2921.30	Income	P	Cr	
2993.5x	2921.40	Expenses	P	Dr	
2995.21	2921.50	Equity account	P	Cr	



2.4: REVENUES LIST

Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3000.00	<u>REVENUES:</u>			
3100.00	3100.00	<u>Hydrocarbon Revenue:</u>	S	Cr	
3110.00	3110.00	<u>Crude Oil - Royalty and tax:</u>	S	Cr	
3111.90	3111.00	Abu Dhabi National Oil Company (ADNOC)	P	Cr	
3111.10	3112.00	Abu Dhabi Petroleum Company (ADPC)	P	Cr	
3111.20	3113.00	Abu Dhabi Marine Areas (ADMA)	P	Cr	
3111.30	3114.00	Abu Dhabi Oil Company (ADOC)	P	Cr	
3111.40	3115.00	<u>Abu Al Bukhoosh group:</u>	S	Cr	
	3115.10	Total ABK	P	Cr	
	3115.20	Inpex ABK	P	Cr	
3111.50	3116.00	Bunduq Oil Company	P	Cr	
3111.60	3117.00	<u>Japan Oil Company (JODCO):</u>	S	Cr	
	3117.10	Upper Zakum Field	P	Cr	
	3117.20	Umm Al Dalkh Field	P	Cr	
	3117.30	Satah & other Fields	P	Cr	
3111.70	3118.00	ExxonMobil	P	Cr	
3120.00	3130.00	<u>Natural Gas - Income Tax:</u>	S	Cr	
3121.10	3131.00	Abu Dhabi Gas Liquefaction Company (ADGAS)	P	Cr	
3121.20	3132.00	<u>Abu Dhabi Gas Industries Ltd (GASCO):</u>	S	Cr	
	3132.10	ADNOC (Gas)	P	Cr	
	3132.20	Shell	P	Cr	
	3132.30	Total Gas	P	Cr	
	3132.40	Partex	P	Cr	
3121.30	3133.00	<u>FERTIL:</u>	S	Cr	
	3133.10	ADNOC (Fertil)	P	Cr	
	3133.20	Total Chemicals	P	Cr	
3412.10	3140.00	Port dues on oil tankers lifting crude oil for export	P	Cr	
	3150.00	<u>Taxes:</u>	S	Cr	
	3151.00	<u>Taxes on income, profits and capital gains:</u>	S	Cr	
	3151.10	Individuals	P	Cr	
	3151.20	Corporates	P	Cr	
	3151.50	Unallocable	P	Cr	
	3152.00	Taxes on payrolls and workforce	P	Cr	
	3153.00	<u>Taxes on property:</u>	S	Cr	
	3153.10	Recurrent taxes on immovable property	P	Cr	
	3153.20	<u>Non-recurrent taxes on immovable property:</u>	S	Cr	
3406.50	3153.21	Real estate registration fee	P	Cr	
3406.51	3153.22	Mortgage registration fee	P	Cr	
3406.52	3153.23	Land boundary extension	P	Cr	
	3154.00	<u>Taxes on goods & services:</u>	S	Cr	
	3154.10	Value added tax (VAT)	P	Cr	
	3154.20	<u>Excises:</u>	S	Cr	
3223.00	3154.21	Excise duty on tobacco & alcohol	P	Cr	
	3160.00	<u>Taxes on use of goods and permission to use goods or perform services:</u>	S	Cr	
	3161.00	<u>Permits:</u>	S	Cr	
3812.20	3161.01	Alcohol permit	P	Cr	
3812.10	3161.02	Firearm permit	P	Cr	
	3161.03	Road toll tax	P	Cr	
3232.00	3161.04	Building (or structure) construction permit	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3162.00	<u>Licenses:</u>	S	Cr	
	3162.10	<u>General trade licenses:</u>	S	Cr	
3231.00	3162.11	Trade license - Recurrent fee	P	Cr	
3231.10	3162.12	Trade license - Fee for amendments	P	Cr	
3233.00	3162.13	Trade name - Registration fee	P	Cr	
	3160.00	<u>Taxes on use of goods and permission to use goods or perform services:</u>	S	Cr	
	3163.00	<u>Medical practice licenses:</u>	S	Cr	
	3163.10	Hospitals	P	Cr	
	3163.20	Clinics	P	Cr	
	3163.30	Pharmacies	P	Cr	
	3163.40	Medical professionals	P	Cr	
	3164.00	<u>Operational licenses:</u>	S	Cr	
	3164.01	Agency registration fee	P	Cr	
3234.00	3164.02	Reduction sale registration fee	P	Cr	
	3164.03	Patent & copyright registration fee	P	Cr	
	3165.00	<u>Motor vehicle taxes:</u>	S	Cr	
3811.11	3165.10	Vehicle registration fee	P	Cr	
3811.15	3165.20	Road-worthiness certification fee	P	Cr	
3811.13	3165.30	Penalty for late renewal of registration	P	Cr	
3220.00	3170.00	<u>Taxes on international trade and transactions:</u>	S	Cr	
	3171.00	<u>Customs duty:</u>	S	Cr	
3221.10	3171.10	<u>Import duty:</u>	S	Cr	
3221.11	3171.11	Import duty - immediate collection	P	Cr	
3222.10	3171.12	Import duty - forfeited deposits	P	Cr	
	3171.20	Export duty	P	Cr	
	3200.00	<u>Social contributions:</u>	S	Cr	
	3201.00	<u>Pension contributions:</u>	S	Cr	
3311.10 2302.40	3201.10	Employee contributions	P	Cr	Recognised as revenue in the books of relevant Pension Fund but accounted as a liability in relevant Employer-Entity books
3311.20 2302.40	3201.20	Employer contributions	P	Cr	Recognised as revenue in the books of relevant Pension Fund but accounted as a liability in relevant Employer-Entity books
	3201.30	Unallocable contributions	P	Cr	
	3202.00	<u>Other social contributions:</u>	S	Cr	
	3202.10	Employee contributions	P	Cr	
	3202.20	Employer contributions	P	Cr	
	3202.30	Unallocable contributions	P	Cr	
	3300.00	<u>Other revenue:</u>	S	Cr	
	3310.00	<u>Property income:</u>	S	Cr	
	3311.00	<u>Interest:</u>	S	Cr	
	3312.00	<u>Interest on cash deposits:</u>	S	Cr	
3611.00	3312.10	Interest on call deposits	P	Cr	
3611.00	3312.20	Interest on term deposits	P	Cr	
3611.10	3315.00	Interest on capital notes	P	Cr	
	3315.00	<u>Interest on loans:</u>	S	Cr	
3612.20	3315.10	From commercial building finance loa	P	Cr	
3612.50	3315.20	From loans advanced to foreign governments	P	Cr	
3612.40	3315.30	From loans advanced to other emirate governments	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
3612.10	3315.40	From loans advanced to Govt Business Enterprises (SOEs)	P	Cr	
3612.30	3315.90	From other loans	P	Cr	
3612.60	3316.00	<u>Discount interest on receivables:</u>	S	Cr	
	3316.10	Discount interest on long-term receivables	P	Cr	
	3320.00	<u>Dividends:</u>	S	Cr	
3622.00	3320.10	Government business enterprises	P	Cr	
3621.00	3320.20	Other investments	P	Cr	
	3321.00	<u>Withdrawals from Wealth Funds:</u>	S	Cr	Quasi-corporations
3931.20	3321.10	<u>Abu Dhabi Investment Authority (ADIA)</u>	P/S	Cr	
	3321.11	ADNOC dividends-related	P	Cr	
	3321.12	ADIA own funds	P	Cr	
3931.20	3321.20	<u>Abu Dhabi Investment Council (ADIC):</u>	P/S	Cr	
	3321.21	ADNOC dividends-related	P	Cr	
	3321.22	ADIC own funds	P	Cr	
3622.00	3322.00	Surplus cash from government enterprises	P	Cr	
	3329.00	<u>Other investment income:</u>	S	Cr	Quasi-corporations
3635.00	3329.00	Bonus shares	P	Cr	
3640.00	3329.20	Capital gain on sale of investment	P	Cr	
	3350.00	<u>Rent:</u>	S	Cr	
	3351.00	<u>Oil field leases:</u>	S	Cr	
3112.00	3351.10	Signing fee for concession award	P	Cr	
3112.00	3351.20	Lease rent	P	Cr	
	3352.00	<u>Building rent:</u>	S	Cr	
3652.10	3352.10	Commercial properties (including shops)	P	Cr	
3652.20	3352.20	Residences	P	Cr	
3652.30	3352.30	Other buildings	P	Cr	
	3353.00	<u>Land rent:</u>	S	Cr	
3651.10	3353.10	Ground rent for leasing	P	Cr	
3651.20	3353.20	Contractor's campsites	P	Cr	
3651.30	3353.30	Industrial plots	P	Cr	
	3353.40	Azab (Animal farms / Ranches)	P	Cr	
	3354.00	<u>Rental of plant, machinery and equipment:</u>	S	Cr	
3653.00	3354.10	Hire of plant and machinery	P	Cr	
	3354.20	Hire of mail boxes	P	Cr	
	3355.00	<u>Hire of vehicles:</u>	S	Cr	
	3355.10	Hire of motor vehicles	P	Cr	
	3355.20	Hire of aircraft	P	Cr	
3654.00	3355.30	Hire of marine craft	P	Cr	
	3356.00	<u>Motor vehicle drivers licensing:</u>	S	Cr	
3811.12	3356.10	Driver's License fee	P	Cr	
3811.18	3356.11	Penalty for late renewal of driver's license	P	Cr	
3811.13	3356.20	Driver's Eye test fee	P	Cr	
	3500.00	<u>Grants & contributions:</u>	S	Cr	
	3510.00	Treasury Grant Revenue (in the books of the receiving Entity)	S	Dr	Includes both cash payments & payments made on behalf of the Entity by the Treasury.
	3512.01	Treasury Grant Revenue	P	Cr	To be offset against Treasury Expense Acct 451xxx of the relevant Entity upon consolidation.



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3520.00	<u>Entity's Revenue Collection received by the Treasury:</u>	S	Dr	
	352x.xx	Separate account for each Entity from which Treasury has received Revenue funds (for ease of identification)	P	Cr	To be offset upon consolidation against relevant Entity Acct 452201. Replace "xxx" with Entity No. shown in Segment 1
	3560.00	<u>Grants from UAE Government:</u>	S	Cr	
	3561.11	Current	P	Cr	Includes un-identifiable grant between current & capital
	3561.12	Capital	P	Cr	
	3570.00	<u>Grants from Foreign Governments:</u>	S	Cr	
	3570.11	Current	P	Cr	Includes un-identifiable grant between current & capital
	3570.12	Capital	P	Cr	
	3571.00	<u>Grants from International Organisations:</u>	S	Cr	
	3571.11	Current	P	Cr	Includes un-identifiable grant between current & capital
	3571.12	Capital	P	Cr	
	3580.00	<u>Grants, contributions and donations from private sector:</u>	S	Cr	
	3580.11	Current	P	Cr	Includes un-identifiable grant between current & capital
	3580.12	Capital	P	Cr	
	3600.00	<u>Revenue from charges for sale of goods and services:</u>	S	Cr	
1000.91 3001.11	3601.00	Sales account (for Oracle system setup)	P	Cr	
	3610.00	<u>Sales by market establishments:</u>	S	Cr	
3406.70 3407.20	3611.00	Advertising	P	Cr	
	3612.00	<u>Agricultural & animal products:</u>	S	Cr	
3401.10	3612.10	Farm produce	P	Cr	
	3612.20	Plants & trees	P	Cr	
3401.13	3612.30	Animal fodder	P	Cr	
3401.20	3612.40	Meat	P	Cr	includes camel, sheep, goat & cow meat
	3612.50	Marketing centres - Share from farmers sales	P	Cr	
3400.90	3613.00	Auctioneering services	P	Cr	
3406.60	3614.00	Compost & fertilizers	P	Cr	
	3615.00	Gift items	P	Cr	
3406.80	3616.00	Parking charges for motor vehicles	P	Cr	
	3617.00	<u>Public transport</u>	S	Cr	
	3617.10	<u>Land Transport:</u>	S	Cr	New acct created (10-03-2010)
3407.10	3617.11	Bus fares - Passengers	P	Cr	New acct created (10-03-2010)
	3617.20	<u>Water Transport:</u>	S	Cr	New acct created (10-03-2010)
3407.31	3617.21	Water Ferry Fares - Passengers	P	Cr	New acct created (10-03-2010)
3407.32	3617.22	Water Ferry Charges - Motor Vehicles	P	Cr	New acct created (10-03-2010)
	3650.00	<u>Administrative fees:</u>	S	Cr	
	3651.00	<u>Administrative services:</u>	S	Cr	
3414.20	3651.01	Arbitration service	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
3450.00	3651.02	Charges for providing services to other govt units	P	Cr	
	3651.03	Radio messaging service	P	Cr	
3413.11					
3413.12					
3414.11					
3414.12					
3414.13	3651.04	Real estate management service	P	Cr	includes services to landlords and tenants
3414.14					
3414.15					
3414.16					
3414.17					
	3651.05	Telephone inquiry service	P	Cr	
	3652.00	<u>Customs services:</u>	S	Cr	
3222.20	3652.01	Export Manifest fee	P	Cr	
3221.20	3652.02	Import Manifest fee	P	Cr	
3403.40	3652.03	Registration fee for freight transiting vehicle	P	Cr	
3403.21	3652.04	Cargo handling	P	Cr	
3403.30	3652.05	Demurrage	P	Cr	
3403.31	3652.06	Storage facilities - Cold stores	P	Cr	
	3652.07	Transit cargo tracking service	P	Cr	
3403.24	3652.08	Hazardous and dangerous materail handling	P	Cr	
	3653.00	<u>Document handling:</u>	S	Cr	
3400.62	3653.01	Attestation fee	P	Cr	
3402.30					
3400.61	3653.02	Certificate issuance fee	P	Cr	
3403.52	3653.03	Identity card issuance fee	P	Cr	
3400.10	3653.04	Publications and reports	P	Cr	
3400.63	3653.05	Replacement fee for lost document	P	Cr	
	3654.00	<u>Educational services:</u>	S	Cr	
	3654.01	Student registration fee	P	Cr	
	3655.00	<u>Judiciary services:</u>	S	Cr	
3402.10	3655.01	Court fees and costs	P	Cr	
3402.20	3655.02	Judgement execution fee	P	Cr	
	3656.00	<u>Restricted area entry permission fees:</u>	S	Cr	
	3656.10	For individuals	P	Cr	
3403.51	3656.20	For vehicles & other equipment	P	Cr	
	3656.30	For organisations	P	Cr	
3412.20	3656.40	General	P	Cr	
	3657.00	<u>Vendor-related fees:</u>	S	Cr	
3400.20	3657.10	Tender fee	P	Cr	
3400.70	3657.20	Vendor list entry fee	P	Cr	
	3670.00	<u>Incidental sales by non-market establishments:</u>	S	Cr	
	3671.00	<u>Cultural services:</u>	S	Cr	
	3671.10	<u>Library service:</u>	S	Cr	
	3671.11	Charges for book damage	P	Cr	
	3671.12	Book lending	P	Cr	
3400.30	3671.20	Museum entrance charge	P	Cr	
	3671.30	Theatre entrance charge	P	Cr	
	3671.40	Cultural events	P	Cr	
	3672.00	<u>Document processing:</u>	S	Cr	
3400.60	3672.10	Copying and printing documents	P	Cr	
3400.51	3672.20	Courier & postal service charge	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
3813.00	3672.30	Photographic film development and processing	P	Cr	
	3673.00	<u>Education and training:</u>	S	Cr	
3400.80	3673.10	Seminar and conference participation	P	Cr	
3812.51	3673.20	Training for public emergency handling	P	Cr	
3400.81	3673.30	Training - General	P	Cr	
	3673.40	Tuition fee	P	Cr	
	3674.00	<u>Engineering services:</u>	S	Cr	
3400.40	3674.10	Engineering laboratory services	P	Cr	
3400.31	3674.20	Engineering advisory consultancy service	P	Cr	
3400.32	3674.30	Engineering supervision fee	P	Cr	
	3675.00	<u>Hospitality services:</u>	S	Cr	
	3675.10	Food and beverage supply	P	Cr	
3814.10	3675.20	Guest fee	P	Cr	
	3675.30	Membership fee	P	Cr	
	3676.00	<u>Labour supply:</u>	S	Cr	
	3676.10	Farm labour	P	Cr	
	3677.00	<u>Medical services:</u>	S	Cr	
3812.53	3677.11	Ambulance service - Road transport	P	Cr	
3812.54	3677.12	Ambulance service - Air transport	P	Cr	
	3677.20	Medical laboratory services	P	Cr	
3405.20	3677.30	General medical service	P	Cr	includes clinical and Hospital OPD services
3812.52					
	3678.00	<u>Professional services:</u>	S	Cr	
3416.20	3678.10	Financial audit service	P	Cr	
3416.10	3678.20	Performance and risk assurance service	P	Cr	
3416.20	3678.30	Professional regulation service	P	Cr	
3417.10	3678.40	Recruitment agency service	P	Cr	
	3679.00	<u>Public health services:</u>	S	Cr	
3406.40	3679.10	Drainage clearance	P	Cr	
	3679.20	Public health inspection fee	P	Cr	
3406.20	3679.30	Refuse collection charge	P	Cr	
	3679.40	Sewerage facility service charge	P	Cr	
3401.31	3679.50	Slaughterhouse service	P	Cr	
	3680.00	<u>Public security services:</u>	S	Cr	
3812.30	3680.10	Alarm system	P	Cr	
	3680.20	Good conduct certification	P	Cr	
3812.60	3680.30	Hotel information system	P	Cr	
3812.40	3680.40	Security guard service	P	Cr	
3814.00	3680.50	Tetra network service	P	Cr	
3811.19	3680.60	Vehicle towing	P	Cr	
	3681.00	<u>Recreational and sports facilities:</u>	S	Cr	
	3681.01	Bowling & billiards	P	Cr	
	3681.02	Festival entrance charge & other income	P	Cr	
	3681.03	Ice skating	P	Cr	
3408.10	3681.04	Parks & gardens - Entrance charges	P	Cr	
3408.10	3681.05	Parks & gardens - Facility usage charges	P	Cr	
3408.20	3681.06	Zoo - Entrance charges	P	Cr	
	3681.20	Sponsorship income	P	Cr	
3418.00	3682.00	<u>Parking management services:</u>	S	Cr	
3418.10	3682.01	Fee for cancellation/reallocation of public parking space for building use	P	Cr	
3418.20	3682.02	Fee for approval of new building construction plans for parking facility	P	Cr	
3418.30	3682.03	Fee for licensing private parking service operators	P	Cr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3683.00	<u>Municipal services:</u>	S	Cr	
	3683.01	Charges for arranging sale of strategic commodities	P	Cr	
	3690.00	<u>Other services:</u>	S	Cr	
	3700.00	<u>Imputed sales of goods and services:</u>	S	Cr	
	3750.00	<u>Fines and forfeits:</u>	S	Cr	
	3751.00	<u>Economic fines:</u>	S	Cr	
3512.30	3751.01	For business misconduct	P	Cr	
3512.10	3751.02	For economic offense	P	Cr	
3512.90	3751.03	For general trading/business conduct offense	P	Cr	
3512.40	3751.04	For misconduct in sales/promotional business	P	Cr	
3512.50	3751.05	For misuse of business premises	P	Cr	
3512.60	3751.06	For non-confirmatory name signs and hoardings	P	Cr	
3512.70	3751.07	For false information in business conduct	P	Cr	
3512.20	3751.08	For trade license regulation non-compliance	P	Cr	
	3752.00	<u>Public order fines:</u>	S	Cr	
3511.00	3752.01	For general public offense	P	Cr	
3514.00	3752.02	For public facility abuse	P	Cr	
3513.00	3752.03	For public health offense	P	Cr	
3516.00	3752.04	For unauthorised / illegal construction	P	Cr	
3511.10	3752.05	For non-compliance of building (or structure) construction permit rules	P	Cr	
	3753.00	<u>Traffic fines:</u>	S	Cr	
3811.16	3753.01	For traffic violation	P	Cr	
3811.19	3753.02	Vehicle towing charges	P	Cr	
3515.00	3753.03	Parking fine	P	Cr	
	3760.00	<u>Surcharges:</u>	P	Cr	
	3770.00	<u>Forfeits:</u>	S	Cr	
	3771.00	<u>Forfeitures under contractual terms:</u>	S	Cr	
3705.30	3771.10	Performance bond call up	P	Cr	
3534.00	3771.20	Tender bond call up	P	Cr	
	3771.30	Guarantee call up	P	Cr	
	3772.00	<u>Forfeiture of proceeds of sale:</u>	S	Cr	
	3772.10	Sale of confiscated goods	P	Cr	
3811.14	3772.20	Sale of confiscated motor vehicles	P	Cr	
3811.17	3772.30	Sale of property of illegals	P	Cr	
3532.00	3772.40	Sale of unclaimed goods	P	Cr	
	3773.00	<u>Other forfeitures:</u>	S	Cr	
3533.00	3773.10	Forfeiture of deposit	P	Cr	
	3780.00	<u>Penalty & other charges:</u>	S	Cr	
	3781.00	<u>Contractual penalties and charges:</u>	S	Cr	
3705.10	3781.10	Penalty or liquidated damages	P	Cr	
3705.20	3781.20	Administrative charge for default	P	Cr	
3705.40	3781.30	For recovery of consultant/supervisor's charges	P	Cr	
	3800.00	<u>Other revenues:</u>			



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3810.00	<u>Net gain/(loss) on financial assets or liabilities at fair value:</u>	S	Cr	will depend on how financial assets/liabilities are designated - expect ALL of below at minimum
	3811.00	<u>Financial investments:</u>			
	3811.10	Gain / (loss) on disposal of financial investments - through P&L	P	Cr	
	3811.20	Holding Gain/(Loss) on Financial Investments - through P&L	P	Cr	
	3811.30	Realised gain / (loss) on available for sale financial investments - transferred from reserves	P	Cr	
	3812.00	Gains / (losses) on investments in PFC controlled entities	P	Cr	
	3813.00	Gains / (losses) on investments in PNFC Sector controlled entities	P	Cr	
	3814.00	Share of profit (excluding dividends) of Associates using the equity method	P	Cr	depends on treatment - split between transaction and revaluation for GFS else cr asset
	3815.00	Share of profit (excluding dividends) of Joint Ventures using the equity method	P	Cr	depends on treatment - split between transaction and revaluation for GFS else cr asset
	3820.00	<u>Gain/loss on foreign currency translation:</u>	S	DC	
3701.10	3820.10	Balances	P	DC	Unrealised gains/losses in reserves
3701.20	3820.20	Transactions	P	DC	Realised gains/losses in P&L
	3820.50	Realised gains/(losses) transferred from reserves	P	Cr	
	3821.00	<u>Writeback of liabilities:</u>	S	Cr	
3702.10	3821.10	Undisbursed salaries/wages	P	Cr	
3702.20	3821.20	Contract retention deposits	P	Cr	
	3822.00	<u>Compensation receipts:</u>	S	Cr	
3703.00	3822.10	Legal compensation	P	Cr	
3703.10	3822.20	Property damage	P	Cr	
3704.00	3825.00	Insurance claim receipts	P	Cr	
	3830.00	Discounts taken for early payment	P	Cr	
	3850.00	<u>Gross proceeds from disposal of physical assets:</u>	S/P	Cr	To be recorded GROSS as required under standards
3706.10	3850.01	Land	P	Cr	
3706.20	3850.02	Buildings	P	Cr	
3706.30	3850.03	Plant, machinery and equipment	P	Cr	
	3850.04	Property plant and equipment held for sale	P	Cr	
3706.40	3850.05	Motor vehicles	P	Cr	
3706.50	3850.06	Furniture and fixtures	P	Cr	
3706.60	3850.07	Other assets	P	Cr	
	3850.08	Produced Intangibles	P	Cr	
	3850.09	Non-produced intangibles	P	Cr	
	3850.10	Cultural and Heritage Assets	P	Cr	
	3850.11	Infrastructure – Roads	P	Cr	
	3850.12	Infrastructure - other than Roads	P	Cr	
	3850.13	Biological assets	P	Cr	see above - also for sales of produce
	3850.14	Natural Resources	P	Cr	
	3850.15	Investment properties	P	Cr	
	3851.00	<u>Written down value of assets sold/(disposed)</u>	S/P	Dr	Gross value less accumulated depreciation



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3851.01	Land	P	Dr	
	3851.02	Buildings	P	Dr	
	3851.03	Plant, machinery and equipment	P	Dr	
	3851.04	Property plant and equipment held for sale	P	Dr	
	3851.05	Vehicles	P	Dr	
	3851.06	Furniture and fixtures	P	Dr	
	3851.07	Other assets	P	Dr	
	3851.08	Produced Intangibles	P	Dr	
	3851.09	Non-produced intangibles	P	Dr	
	3851.10	Cultural and Heritage Assets	P	Dr	
	3851.11	Infrastructure – Roads	P	Dr	
	3851.12	Infrastructure - Other than Roads	P	Dr	
	3851.13	Biological assets	P	Dr	see above - also for sales of produce
	3851.14	Natural Resources	P	Dr	
	3851.15	Investment properties	P	Dr	
	3852.00	Cost of removal of assets sold/(disposed):	S/P	Dr	
	3852.01	Land	P	Dr	
	3852.02	Buildings	P	Dr	
	3852.03	Plant, machinery and equipment	P	Dr	
	3852.04	Property plant and equipment held for sale	P	Dr	
	3852.05	Vehicles	P	Dr	
	3852.06	Furniture and fixtures	P	Dr	
	3852.07	Other assets	P	Dr	
	3852.08	Produced Intangibles	P	Dr	
	3852.09	Non-produced intangibles	P	Dr	
	3852.10	Cultural and Heritage Assets	P	Dr	
	3852.11	Infrastructure – Roads	P	Dr	
	3852.12	Infrastructure - Other than Roads	P	Dr	
	3852.13	Biological assets	P	Dr	
	3852.14	Natural Resources	P	Dr	
	3852.15	Investment properties	P	Dr	
	3853.00	Revaluation reserve retired - Gain/(loss):	S/P	Dr	
	3853.01	Land	P	Dr	
	3853.02	Buildings	P	Dr	
	3853.03	Plant, machinery and equipment	P	Dr	
	3853.04	Property plant and equipment held for sale	P	Dr	
	3853.05	Vehicles	P	Dr	
	3853.06	Furniture and fixtures	P	Dr	
	3853.07	Other assets	P	Dr	
	3853.08	Produced Intangibles	P	Dr	
	3853.09	Non-produced intangibles	P	Dr	
	3853.10	Cultural and Heritage Assets	P	Dr	
	3853.11	Infrastructure – Roads	P	Dr	
	3853.12	Infrastructure - Other than Roads	P	Dr	
	3853.13	Biological assets	P	Dr	
	3853.14	Natural Resources	P	Dr	
	3853.15	Investment properties	P	Dr	
	3854.00	Net gain/(loss) from revaluation:	S	Cr/Dr	
	3854.10	Gain on revaluation of Natural Resource Reserves and Biological Assets	P	Cr	
	3854.20	Loss on revaluation of Natural Resource Reserve and Biological Assets	P	Dr	
	3854.30	Gain / loss on revaluation of investment properties	P	Cr/Dr	
	3854.40	Gain / (loss) on acquisition of property, plant and equipment	P	Cr/Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	3855.00	Fair value of assets received free of charge for nominal consideration:	S	Cr	non cash revenue
	3855.01	Land	P	Cr	
	3855.02	Buildings	P	Cr	
	3855.03	Plant, machinery and equipment	P	Cr	
	3855.04	Property plant and equipment held for sale	P	Cr	
	3855.05	Vehicles	P	Cr	
	3855.06	Furniture and fixtures	P	Dr	
	3855.07	Other assets	P	Dr	
	3855.08	Produced Intangibles	P	Dr	
	3855.09	Non-produced intangibles	P	Dr	
	3855.10	Cultural and Heritage Assets	P	Dr	
	3855.11	Infrastructure – Roads	P	Dr	
	3855.12	Infrastructure - Other than Roads	P	Dr	
	3855.13	Biological assets	P	Dr	see above - also for sales of produce
	3855.14	Natural Resources	P	Dr	
	3855.15	Investment properties	P	Dr	
	3855.16	Other assets	P	Dr	
	3855.17	Assets not previously recognised	P	Cr	non cash revenue
	3855.18	Forgiveness of Liability	P	Cr	non cash revenue
3790.00 3791.10	3860.00	Sundry receipts	P	Cr	
	3870.00	Cash receipts by Central Agency - Transfers from entities	S	Cr	
	387x.xx	Separate account for each paying entity (for ease of identification)	P	Cr	Last three digits as shown in the Entity List
3799.00 4141.90	3880.00	Refund of prior year expenditure	P	Cr	includes refund of pension contributions previously collected and accounted for as revenue
		Following accounts, Nos.39xx.xx are to be used until switch to full accrual basis is implemented (at which time they are to be accounted under Asset account)			
	3900.00	Repayment of loans by borrowers:	S	Cr	
3911.10 3912.20	3901.00	Govt Business Enterprise (SOEs)	P	Cr	
3912.10	3910.00	Non-profit Institutions (NPIs)	P	Cr	
3913.10	3920.00	Other emirates	P	Cr	
3914.11	3930.10	Commercial building owners	P	Cr	
3914.12	3930.12	Banks-managed (collateral financed building)	P	Cr	
3914.20	3930.20	Private housing borrowers	P	Cr	
3914.30	3930.30	Shop owners	P	Cr	
3914.40	3930.40	Farmers	P	Cr	
3914.90	3930.90	Other individuals, not specified elsewhere	P	Cr	
3913.20	3940.00	Foreign governments	P	Cr	
	3950.00	Realisation of investments:	S	Cr	
	3951.00	Wealth Funds:	S	Cr	
	3951.10	Abu Dhabi Investment Authority (ADIA)	P	Cr	
	3951.20	Abu Dhabi Investment Council (ADIC)	P	Cr	
3921.10 3921.20	3952.00	Govt Business Enterprise (SOEs)	P	Cr	
	3953.00	Non-profit organisations	P	Cr	includes socio-welfare organisations
	3980.00	Proceeds from borrowings:	S	Cr	
	3981.00	Bonds:	S	Cr	



3933.01 3981.01 2007 - 2012 Bonds P Cr

Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
3933.02	3981.02	2009 - 2014 Bonds	P	Cr	
3933.03	3981.03	2009 - 2019 Bonds	P	Cr	
	3987.00	Wealth Funds	P	Cr	
	3989.00	Other loans	P	Cr	



2.5: EXPENDITURE LIST

Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4xxxxx	<u>EXPENDITURE:</u>			
	4100.00	<u>PERSONNEL COSTS:</u>	S	Dr	
	4110.00	<u>COMPENSATION TO EMPLOYEES:</u>	S	Dr	
	4120.00	<u>REGULAR EMPLOYEES:</u>	S	Dr	
	4121.00	<u>Salaries, wages and other pay:</u>	S	Dr	
4110.00 4111.00	4121.10	Consolidated pay (combined salaries and allowances)	P	Dr	
	4121.20	<u>Standard pay:</u>	S	Dr	
4112.10	4121.21	Basic salary	P	Dr	
4112.30	4121.22	Union pay	P	Dr	
4112.40	4121.23	Nationality allowance - Regular situation	P	Dr	Payable to Emirati with Emirati father
4112.41	4121.24	Nationality allowance - Exceptional situation	P	Dr	Payable to Foreign national but with Emirati mother
4112.20	4121.25	Cost of living adjustment pay (COLA)	P	Dr	
	4121.50	<u>Special pay:</u>	S	Dr	
4113.10	4121.51	Committee pay / Board Member fee	P	Dr	
4113.20	4121.52	Regular trainee's pay	P	Dr	
	4121.60	<u>Occassional pay:</u>	S	Dr	
4122.10	4121.61	Acting pay	P	Dr	
4114.20	4121.62	Bonus and exgratia payments	P	Dr	
4114.30	4121.63	Emergency assignment pay	P	Dr	
4114.10	4121.64	Overtime pay	P	Dr	
4113.20	4121.65	Part time trainee's pay	P	Dr	
	4121.66	Severance pay (contractual)	P	Dr	
4114.40	4121.67	Volunteer's pay	P	Dr	
	4121.80	<u>Leave pay:</u>	S	Dr	
	4121.81	Haj leave pay	P	Dr	
	4121.82	Maternity leave pay	P	Dr	
	4121.83	Sick leave pay	P	Dr	
	4121.84	Vacation pay (including cash in lieu payment)	P	Dr	
	4125.00	<u>Allowances:</u>	S	Dr	
	4125.10	<u>Standard allowances:</u>	S	Dr	
4120.10	4125.11	Consolidated allowances: Emirati employees	P	Dr	
4120.50	4125.12	Consolidated allowances: Expatriate employees	P	Dr	
	4125.20	<u>Special allowances:</u>	S	Dr	
4122.21 4122.24	4125.21	Administration allowance (including Mansab)	P	Dr	
4121.01	4125.22	Car allowance	P	Dr	
4121.02	4125.23	Child allowance	P	Dr	
4122.79	4125.24	Exceptional job allowance	P	Dr	
4122.23	4125.25	Foreign posting allowance (Diplomatic allowance)	P	Dr	includes seconded expatriates in the UAE
4121.03	4125.26	Housing allowance	P	Dr	
4122.63	4125.27	Incentive allowance - Regular	P	Dr	
4122.75	4125.28	Incentive allowance - Special	P	Dr	
4122.64	4125.29	Incentive grant	P	Dr	
4122.80	4125.30	Ration allowance	P	Dr	
4122.25	4125.31	Remote area posting allowance	P	Dr	includes hardship, desert location, etc
4122.26	4125.32	Representation allowance	P	Dr	
4122.27	4125.33	Risk allowance or danger pay	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4122.28	4125.34	School fee reimbursements	P	Dr	
4122.50	4125.35	Servant allowance	P	Dr	
4122.90	4125.36	Service allowance (includes haircutting, uniform upkeep)	P	Dr	
Refer to Title column for various codes	4125.37	Specialised nature of work allowance Previous codes 4122.62, 4122.65, 4122.66, 4122.67, 4122.68, 4122.69, 4122.71, 4122.72, 4122.73, 4122.74, 4122.77, 4122.78	P	Dr	includes allowances for all types of specialised nature of work, such as heavy duty vehicle driver, intelligence services, paratrooper, royal escort, royal guard, staff, training instructor, traffic/emergency services, chief clerk, aircraft flying & other ranks)
4122.70	4125.38	Specialist allowance	P	Dr	includes allowance for postgraduate qualification
4122.29	4125.39	Technical allowance	P	Dr	
4121.05	4125.40	Telephone allowance	P	Dr	
4121.04	4125.41	Water & electricity allowance	P	Dr	
	4125.43	Mawaqif parking charges relief allowance	P	Dr	
4122.61	4125.42	Other allowances (miscellaneous)	P	Dr	
	4125.70	<u>Occasional allowances:</u>	S	Dr	
4123.30	4125.71	Housing grant	P	Dr	
4123.21	4125.72	Furniture grant	P	Dr	
4123.22	4125.73	Furniture maintenance allowance	P	Dr	
4123.50	4125.74	Combined housing and furniture grant	P	Dr	
4123.40	4125.75	Re-engagement allowance	P	Dr	
4122.20	4125.90	Rounding up cost of net pay	P	Dr	
	4130.00	<u>DAILY RATED AND CASUAL EMPLOYEES:</u>			
	4131.00	<u>Salaries, wages and other pay:</u>	S	Dr	
4131.10	4131.10	Consolidated pay (combined salaries and allowances)	P	Dr	
	4131.20	<u>Standard pay:</u>	S	Dr	
4131.10	4131.21	Basic salary	P	Dr	
4131.10	4131.22	Union pay	P	Dr	
4131.10	4131.23	Nationality allowance - Regular situation	P	Dr	Payable to Emirati with Emirati father
4131.10	4131.24	Nationality allowance - Exceptional situation	P	Dr	Payable to Foreign national but with Emirati mother
	4132.00	<u>Allowances:</u>	S	Dr	
	4132.10	<u>Standard allowances:</u>	S	Dr	
4131.10	4132.11	Consolidated allowances: Emirati employees	P	Dr	
4131.10	4132.12	Consolidated allowances: Expatriate employees	P	Dr	
	4135.00	<u>Seconded employees:</u>	S	Dr	
4131.20	4135.10	Consolidated pay (salary and allowances combined)	P	Dr	
4131.21	4135.20	Basic salary	P	Dr	
4131.22	4135.30	Allowances	P	Dr	
4131.23	4135.50	Adjustment pay (including cost of living adjustment)	P	Dr	
4131.23	4135.60	Pension contribution	P	Dr	
	4140.00	<u>END-OF-SERVICE BENEFITS:</u>	S	Dr	
	4141.00	<u>Gratuity:</u>	S	Dr	
4141.10	4141.10	Pensionable employees	P	Dr	
4142.10	4141.20	Non-pensionable employees	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4142.00	<u>Pension payments (not funded by employer's contributions)</u>	S	Dr	
4191.00	4142.10	Monthly pensions	P	Dr	
4191.10	4142.20	Compensation payments to pensioners	P	Dr	
	4143.00	<u>Compensation payment upon death or injury:</u>	S	Dr	
4143.00	4143.10	Death compensation	P	Dr	
4191.20	4143.20	Injury compensation	P	Dr	
	4150.00	<u>SUPPLEMENTARY PERSONNEL COSTS:</u>	S	Dr	
	4151.00	<u>Employer's pension contributions:</u>	S	Dr	
		Abu Dhabi Retirement Benefits & Pension			
4141.20	4151.10	Fund	P	Dr	
	4151.20	UAE Pension Fund	P	Dr	
	4151.80	<u>GCC member countries:</u>	S	Dr	
4141.21	4151.81	Bahrain	P	Dr	
4141.22	4151.82	Saudi Arabia	P	Dr	
4141.23	4151.83	Qatar	P	Dr	
4141.24	4151.84	Kuwait	P	Dr	
4141.25	4151.85	Oman	P	Dr	
	4152.00	<u>Recruitment costs:</u>	S	Dr	
4273.00					
4273.10	4152.10	Recruitment costs	P	Dr	includes advertising and recruitment agency fees
4273.20					
4281.00	4152.20				includes medical test certification, visa and residence permit
		UAE visa requirement costs	P	Dr	
4273.30	4152.30	Relocation expenses	P	Dr	
	4153.00	<u>Employee training costs:</u>	S	Dr	
4213.03					
4213.06	4153.10	Tuition fees	P	Dr	includes course or seminar fees and remuneration of training instructors
4280.20					
4213.02	4153.20	Employee's travel and accommodation costs	P	Dr	includes fares, visa fees & other travel costs and per diem allowance for accommodation
4213.04					
4213.10	4153.30	Employee's escort's travel costs	P	Dr	
	4153.50	<u>Skill development costs:</u>	S	Dr	
4213.05	4153.51	Incentive pay for higher education	P	Dr	
4213.50	4153.52	Leadership training and development programme	P	Dr	
	4154.00	<u>Other personnel costs:</u>	S	Dr	
4216.00	4154.10	Staff welfare, sports and recreation expenses	P	Dr	
4215.00	4154.20	Staff uniform and accessories	P	Dr	
	4160.00	<u>EMPLOYEE BENEFITS:</u>	S	Dr	relates to payments made to vendors or reimbursement to employees (vendor pyts)
	4161.00	<u>Employee travel costs (under terms of appointment):</u>	S	Dr	
4214.01	4161.10	Fares	P	Dr	
4214.01	4161.20	Baggage	P	Dr	
	4162.00	<u>Employee accommodation costs:</u>	S	Dr	
4212.xx	4162.10	Rent for staff residences	P	Dr	
	4162.20	Contribution towards rent	P	Dr	
4217.00	4162.30	Water and electricity charges	P	Dr	
	4163.00	<u>Employee medical benefits costs:</u>	S	Dr	
4220.30	4163.10	Medical insurance premium	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4220.40	4163.20	Vaccinations and other preventive measures	P	Dr	
	4163.30	<u>Medical treatment costs:</u>	S	Dr	
4220.10	4163.31	Local medical treatment costs	P	Dr	
4220.21	4163.32	Overseas medical treatment costs			includes costs of travel, visa, hospital, medicines and treatment
4220.22			P	Dr	
	4169.00	<u>Other employee benefits:</u>	S	Dr	
4211.00	4169.10	Food and catering costs	P	Dr	
4219.00	4169.20	Haj and Umra travel costs	P	Dr	
	4200.00	<u>PROFESSIONAL AND OTHER OUTSOURCED SERVICES:</u>	S	Dr	
	4201.00	<u>Accounting and Auditing service:</u>	S	Dr	
	4201.10	Accounting service	P	Dr	
4241.10	4201.20	Internal Audit service	P	Dr	
4241.20	4201.30	External Audit service	P	Dr	
4303.02	4202.00	Catering service	P	Dr	
	4203.00	<u>Cleaning and security services:</u>	S	Dr	
4231.02	4203.10	Business premises	P	Dr	includes pest control
4231.18	4203.20	Public places			includes parks, mosques, praying grounds
4231.07	4203.30	Streets	P	Dr	
4341.90	4204.00	Engineering advisory service	P	Dr	
4231.21	4205.00	Examination proctering service	P	Dr	
4242.05	4206.00	Financial consultancy	P	Dr	
4242.06	4207.00	HR planning and management consultancy	P	Dr	
4242.02	4208.00	IT consultancy, other than software development	P	Dr	
4243.00	4209.00	Legal services	P	Dr	
4245.20					
4242.01	4210.00	Management consultancy	P	Dr	
4231.04	4211.00	Manpower supply	P	Dr	
4231.xx	4212.00	Operations management	P	Dr	includes management of specialised organisational functions
4231.09	4213.00	Plant operations	P	Dr	
4252.00	4214.00	Procurement and materials inspection service	P	Dr	
4231.14	4215.00	Search and rescue service	P	Dr	
4231.05	4216.00	Security service	P	Dr	
4279.00	4217.00	Standards certification (e.g. ISO)	P	Dr	
	4218.00	Strategic planning consultancy	P	Dr	
4231.15	4219.00	Vehicle towing service	P	Dr	
4233.00	4220.00	Veterinary service	P	Dr	
4231.19	4221.00	Waste management service	P	Dr	
4242.03	4229.00	Other specialised professional services, not mentioned elsewhere	P	Dr	
	4250.00	<u>OTHER SERVICES:</u>	S	Dr	
4251.00	4251.00	Advertising	P	Dr	
4274.00	4252.00	Airconditioning	P	Dr	
4253.00	4253.00	Bank service charges	P	Dr	includes bank charges for arranging remittances, revenue collection, etc
4254.00	4254.00	Celebration and festivals	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4244.xx 4256.00 4257.xx 4258.00	4255.00	<u>Conferences, seminars and exhibitions and other events:</u>	S	Dr	includes all arrangement costs, such as promotion and publicity, cost of travel, accommodation and other incidentals for the invited guests or speakers, hire of venue and catering
"	4255.10	Local events	P	Dr	
"	4255.50	Overseas events	P	Dr	
4272.00	4256.00	Deportation expenses	P	Dr	
	4257.00	<u>Education:</u>	S	Dr	
4280.05	4257.10	Higher education and specialisation incentives	P	Dr	
4302.10	4257.20	Outsourced training service	P	Dr	includes cost of hire of training instructors
4280.xx	4257.30	Overseas training costs	P	Dr	includes cost of travel for the student and his authorised escort and their allowances, accommodation, tuition fees, books and other related costs
4284.00	4257.40	Scholarships	P	Dr	
4302.20	4257.50	Skill assessment service	P	Dr	
4286.00	4258.00	Emergencies	P	Dr	relates to local situations and includes draining waterlogged areas, compensation for damages and injuries and other relief measures
4257.xx	4259.00	Entertainment and hospitality	S	Dr	
4259.xx	4260.00	Extra-ordinary expenses (includes social allowances)	P	Dr	
4278.00	4261.00	Freight and shipping costs, not included elsewhere under purchase costs	P	Dr	
	4262.00	<u>Insurance:</u>	S	Dr	
4260.01	4262.10	Cash and fidelity	P	Dr	
4260.02	4262.20	Fire and allied perils	P	Dr	
4260.03	4262.30	Machinery breakdown	P	Dr	
4260.04	4262.40	Marine and Aviation	P	Dr	
4260.05 4341.08	4262.50	Motor vehicles	P	Dr	
4260.06	4262.60	Workman's compensation	P	Dr	
4260.07	4262.70	Works / services	P	Dr	
4260.08	4262.90	Other	P	Dr	
4341.30	4263.00	Koran teaching expenses	P	Dr	
4261.00	4264.00	Landing and docking charges - Aircraft, Marine craft, etc	P	Dr	
4262.00	4265.00	Laundry charges	P	Dr	
	4266.00	<u>License fees:</u>	S	Dr	
4263.00	4266.10	Computer software licenses	P	Dr	
4263.10	4266.20	Exhibits licenses	P	Dr	
	4266.30	Other licenses, not mentioned elsewhere	P	Dr	
	4267.00	<u>Medical treatment - Public service:</u>	S	Dr	
	4267.10	<u>Health Insurance Plan:</u>	S	Dr	
4232.20 4232.30	4267.11	Plan manager's fees and costs	P	Dr	
4232.10	4267.12	Treatment costs payable by the Government	P	Dr	
	4267.50	<u>Medical treatment not covered by Health Insurance Plan:</u>	S	Dr	
	4267.51	Local treatment	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4232.00	4267.52	Overseas treatment	P	Dr	includes patients & authorised escorts and cost of their travel, accommodation, hospital, outpatient care and other incidentals
4341.4x	4267.53	Operating expenditure of foreign IPC offices	P	Dr	includes London, Bonn and Washington offices
4276.00	4268.00	Motor vehicle registration and inspection charges	P	Dr	
4255.01	4269.00	Postal, courier and other document delivery expenses	P	Dr	
4231.23	4270.00	Public Transport operating service	P	Dr	
4264.xx	4271.00	Public relations	P	Dr	includes cost of hire of PR agents, publicity and related expenses
4300.xx	4272.00	Printing and publishing	P	Dr	
4265.00	4273.00	<u>Research and Development expenses:</u>	S	Dr	
4341.93	4273.10	General research	P	Dr	
4265.30	4273.20	Historical research	P	Dr	
4265.10	4273.30	Medical research	P	Dr	
4265.40	4273.40	Scientific research	P	Dr	
4265.20	4274.00	Road toll charges	P	Dr	includes Salik services
4282.00	4275.00	Sports promotion programme	P	Dr	includes sport supplies, event participation costs and other incidentals for promoting sports
4285.00	4276.00	Stables - operational and maintenance costs	P	Dr	
4302.05	4277.00	<u>Subscriptions and membership fees:</u>	S	Dr	
4587.10	4277.10	Trade organisations	P	Dr	
4231.16	4277.20	Recreational facilities, including club memberships	P	Dr	
4268.00	4278.00	<u>Telecommunication service:</u>	S	Dr	
4255.02	4278.10	Telephone and telefax charges	P	Dr	includes mobile (cell) phone charges
4255.03	4278.20	Telephone leased line rental	P	Dr	
4255.04	4278.30	Telex and cable charges	P	Dr	
4255.05	4278.40	Toll-free telephone service hire charges	P	Dr	
4255.06	4279.00	Translation and interpretation service	P	Dr	
4277.00	4280.00	Travel expenses - business-related	P	Dr	includes fares, per diem allowances, visa fees, vaccination and other incidentals
4214.02	4281.00	<u>Water and Electricity charges - for other than staff residences:</u>	P	Dr	
4214.03	4281.10	Consumption charges	P	Dr	includes recovery of charges
4214.04	4281.20	Connection charges	P	Dr	
4270.00	4299.00	Other services, not specifically mentioned elsewhere	P	Dr	
4270.10	4300.00	RENTALS:	S	Dr	
4270.20	4301.00	<u>Rental - Land and Buildings:</u>	S	Dr	
4271.00	4301.10	Rental - Land	P	Dr	
4269.00	4301.20	Rental - Buildings, other than staff residences	P	Dr	
4299.00	4301.30	Rental - Accommodation for sublet	P	Dr	
	4302.00	<u>Rental - Plant, Machinery and Equipment:</u>	S	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4302.10	Rental - Machinery	P	Dr	
4267.02	4302.30	Rental - Equipment	P	Dr	
	4302.50	Rental - Computer hardware	P	Dr	
	4303.00	<u>Rental - Vehicles:</u>	S	Dr	
4267.06	4303.10	Rental - Aircraft	P	Dr	
4267.05	4303.20	Rental - Marine craft	P	Dr	
4267.03	4303.30	Rental - Motor vehicles	P	Dr	
4302.40	4303.40	Rental - Vehicles for hire	P	Dr	
4267.04	4303.50	Rental - Water tankers	P	Dr	
	4309.00	<u>Rental - Other:</u>	S	Dr	
	4309.10	Rental - Furniture and fixtures	P	Dr	
4267.01	4309.20	Rental - Computer software	P	Dr	
	4309.30	Rental - Training facilities (includes premises, equipment, catering, etc)	P	Dr	
	4320.00	<u>MAINTENANCE AND REPAIRS:</u>	S	Dr	
	4321.00	<u>Building maintenance and repairs:</u>	S	Dr	
4331.02	4321.10	Animal pounds and slaughterhouses	P	Dr	
4331.01	4321.20	Business premises	P	Dr	includes Govt-owned residential premises
4331.03	4321.30	Mosques and other praying facilities	P	Dr	
4330.xx	4321.40	Public buildings	P	Dr	includes libraries, museums, community halls, etc
4331.07	4321.40	Public buildings	P	Dr	
4331.05	4321.50	Public lavatories and other sanitary facilities	P	Dr	
4331.06	4321.60	Residences	P	Dr	relates to govt-owned properties only
	4322.00	<u>Equipment maintenance and repairs:</u>	S	Dr	
4332.22	4322.01	Airport security equipment	P	Dr	
4332.35	4322.02	Bakery equipment	P	Dr	
4332.24	4322.03	Cargo handling equipment	P	Dr	
4332.25	4322.04	Communications equipment	P	Dr	
4332.02	4322.05	Computers and peripherals	P	Dr	
4332.30	4322.06	Custom inspection equipment	P	Dr	
4332.21	4322.07	Farming equipment	P	Dr	
4332.04	4322.08	Kitchen equipment	P	Dr	
4332.26	4322.09	Laboratory equipment	P	Dr	
4332.28	4322.10	Medical equipment	P	Dr	
4332.34	4322.11	Meteorological equipment	P	Dr	
4332.01	4322.12	Office equipment	P	Dr	
4332.23	4322.13	Port buoys and navigational lights	P	Dr	
	4322.14	Printing press equipment	P	Dr	
4332.29	4322.15	Radio and TV broadcasting equipment	P	Dr	
4332.31	4322.16	Security equipment	P	Dr	
4332.27	4322.17	Slaughterhouse equipment	P	Dr	
4332.32	4322.18	Sports equipment	P	Dr	
4332.33	4322.19	Tailoring equipment	P	Dr	
4332.40	4322.20	Weapon system equipment	P	Dr	
4332.03	4322.21	Workshop equipment	P	Dr	
	4323.00	<u>Furniture and fixture maintenance:</u>	S	Dr	
4333.10	4323.10	Office Furniture and fixtures	P	Dr	
4333.20	4323.20	Residential Furniture and fixtures	P	Dr	
	4324.00	<u>Land maintenance:</u>	S	Dr	
4334.01	4324.10	Archaeological sites	P	Dr	
	4325.00	<u>Vehicle maintenance:</u>	S	Dr	
4335.04	4325.10	Aircraft	P	Dr	
4335.03	4325.20	Marine craft	P	Dr	includes ships, boats, tugs



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4335.05	4325.30	Military vehicles	P	Dr	includes tanks and armoured vehicles
4335.01	4325.40	Motor vehicles (non-military)	P	Dr	
4341.07	4325.50	Water tankers/drainage vehicles	P	Dr	
4335.02	4326.00	Plant, machinery and heavy equipment maintenance:	S	Dr	
4336.02	4326.10	Power generation/water desalination plant - Heavy	P	Dr	
4336.06	4326.11	Power generators - Standby	P	Dr	
4336.04	4326.20	Pumps and associated equipment	P	Dr	
4336.03	4326.30	Sewerage treatment plant	P	Dr	
4336.05	4326.40	Water drilling rigs	P	Dr	
4336.01	4326.90	Plant, machinery and heavy equipment, not mentioned elsewhere	P	Dr	
	4339.00	Infrastructure maintenance:	S	Dr	
4337.01	4339.01	Electricity distribution network	P	Dr	
4337.02	4339.02	Falages (canals)	P	Dr	
4337.12	4339.03	Fences and boundary walls	P	Dr	
4337.03	4339.04	Gardens and parks	P	Dr	
4337.04	4339.05	Graveyards and burial expenses	P	Dr	
4337.13	4339.06	Greenhouses	P	Dr	
4337.06	4339.07	Harbours, wharves, jetties, etc	P	Dr	
4337.05	4339.08	Irrigation network	P	Dr	
4337.07	4339.09	Roads and bridges	P	Dr	
4337.08	4339.10	Sewerage network	P	Dr	
4337.09	4339.11	Street lighting	P	Dr	
4337.10	4339.12	Water distribution network	P	Dr	
4337.11	4339.13	Water wells	P	Dr	
	4350.00	SUPPLIES:	S	Dr	
		SYSTEM SETUP ACCOUNTS:			
4001.11	4350.11	Cost of goods sold	P	Dr	
4001.12	4350.12	Expensed inventory (with no value in Inventory Asset acct)	P	Dr	
4291.00	4351.00	Ammunition	P	Dr	
	4352.00	Animal Fodder	P	Dr	
4293.00	4353.00	Books and publications:	S	Dr	
4293.00	4353.10	Newspapers, magazines, journals, etc	P	Dr	
4307.01	4353.20	Historical and cultural books	P	Dr	
4307.01	4353.30	Library books	P	Dr	
4448.03	4353.30	Library books	P	Dr	
4491.01	4353.30	Library books	P	Dr	
4302.01	4353.40	Text books and library books	P	Dr	
	4354.00	Catering supplies:	S	Dr	includes tea, coffee, sugar, milk, juices and other foodstuff
4303.01	4354.10	Offices	P	Dr	
4303.03	4354.20	Hospitals	P	Dr	
4310.00	4354.30	Prisons	P	Dr	
4303.04	4354.40	Schools	P	Dr	
	4354.90	Other, not stated elsewhere	P	Dr	
	4355.00	Consumable materials and tools:	S	Dr	
	4355.01	Airconditioning	P	Dr	
4304.00	4355.02	Animals and birds upkeep	P	Dr	
	4355.03	Archaeology survey	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4355.04	Carpentry	P	Dr	
4294.03	4355.05	Fire fighting	P	Dr	
4294.08	4355.06	Laboratory - Public health (Food control)	P	Dr	
4294.06	4355.07	Laboratory - Medical	P	Dr	
	4355.08	Laboratory - Scientific	P	Dr	
	4355.09	Laboratory - Veterinary	P	Dr	
4297.00	4355.10	Landscaping and other horticulture	P	Dr	includes plants, seeds, fertilizers, etc
4294.07	4355.11	Meteorological stations	P	Dr	
4294.12	4355.12	Mosques	P	Dr	includes oud and incense
	4355.13	Motor vehicles, other than fuel, oil and lubricants	P	Dr	
4294.11	4355.14	Music Band	P	Dr	
4294.05	4355.15	Parks and gardens, other than horticultural supplies	P	Dr	
4294.09	4355.16	Plant and machinery	P	Dr	
	4355.17	Printing press	P	Dr	
	4355.18	Recreation and sports	P	Dr	
	4355.20	<u>Research and development:</u>	S	Dr	
4294.02	4355.21	Agriculture	P	Dr	
	4355.22	Heritage and historical	P	Dr	
	4355.23	Scientific	P	Dr	
4302.03	4355.30	School consumables, not specifically mentioned elsewhere	P	Dr	includes extra curricular activities and special projects
4302.30					
4294.10	4355.31	Stables and saddlery supplies	P	Dr	
4213.01					
4280.01	4355.32	Training aid and other supplies	P	Dr	
4302.02					
4294.01	4355.90	Supplies for other purpose, not specified elsewhere	P	Dr	
	4356.00	<u>Exhibits:</u>	S	Dr	
4307.02	4356.10	Libraries	P	Dr	
4308.00	4356.20	Museums	P	Dr	
4306.00	4356.30	Cost of purchase of animals, birds, etc for zoos, aquariums, etc	P	Dr	
	4357.00	<u>Fuel, oil and lubricants:</u>	S	Dr	
4295.02	4357.10	Aircraft	P	Dr	
4295.01	4357.20	Kitchen (including cooking gas)	P	Dr	
4295.03	4357.30	Marine craft	P	Dr	
4295.04	4357.40	Motor vehicles	P	Dr	
4341.06					
4295.05	4357.50	Plant and machinery	P	Dr	
4295.06	4357.60	Power generators	P	Dr	
4295.07	4357.70	Water pumps and engines	P	Dr	
	4357.90	Other equipment, not specified elsewhere	P	Dr	
	4358.00	<u>Hospital supplies:</u>	S	Dr	
4296.01	4358.10	Pharmaceutical and other medicinal products	P	Dr	
	4359.00	<u>House-keeping supplies:</u>	S	Dr	
4311.00	4359.10	Furnishings	P	Dr	
4305.00	4359.20	Kitchen utensils, crockery and cutlery	P	Dr	
4298.00	4359.30	Linen, towels and other apparels	P	Dr	
	4360.00	<u>Purchase of materials for re-sale or processing prior to re-sale:</u>	S	Dr	
	4360.10	Raw materials (for processing goods for re-sale)	P	Dr	
1550.21	4360.20	Strategic commodities and other foodstuff for re-sale	P	Dr	
	4360.30	Water and electricity (for re-sale)	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4361.00	<u>Printing and stationery:</u>	S	Dr	
4300.01	4361.10	Printing supplies	P	Dr	
4300.02					
4300.03	4361.20	Stationery	P	Dr	
4300.04					
	4361.30	Security stationery supplies (ID cards, licenses, passports, etc)	P	Dr	
	4362.00	<u>Signs:</u>	S	Dr	
	4362.10	Business premises	P	Dr	
4309.00	4362.20	Road signs	P	Dr	
	4363.00	<u>Sports and other recreational supplies:</u>	S	Dr	
	4363.10	Employees	P	Dr	
	4363.20	Patients	P	Dr	
	4363.30	Prisoners	P	Dr	
4302.05	4363.40	Students	P	Dr	
4301.00	4364.00	Tents and other temporary accommodation stores	P	Dr	
	4365.00	Training course materials	P	Dr	relates to course materials including software packages
4213.01	4366.00	Training equipment and other educational aid	P	Dr	
	4367.00	<u>Uniforms and accessories:</u>	S	Dr	
4215.00	4367.10	Employees	P	Dr	
4298.00	4367.20	Patients	P	Dr	
4310.00	4367.30	Prisoners	P	Dr	
4302.04	4367.40	Students	P	Dr	
	4500.00	<u>TRANSFER PAYMENTS:</u>	S	Dr	
	4510.00	<u>DOMESTIC TRANSFERS:</u>			
	4510.00	<u>Treasury Grant Expense (transfer to Entities):</u>	S	Dr	Includes both cash transfer and payments made on behalf of an Entity. To be offset against an Entity's Treasury Grant Revenue Acct 351201 upon consolidation. Replace "xxx" with Entity No. shown in Segment 1
	451x.xx	Separate account for each recipient Entity (for ease of identification)	P	Dr	
	4520.00	<u>Transfer of Revenue Collections by Govt Entities:</u>	S	Dr	To be offset against Acct 352xxx upon consolidation
	4522.01	For transfers to the Treasury	P	Dr	Last 3-digits i.e. 201 relate to the Treasury.
	4530.00	<u>Grants and subsidies to Govt Business Enterprises:</u>	S	Dr	To be offset upon whole-of-government consolidated accounts
4351.xx	453x.xx	Separate account for each recipient GBE (for ease of identification)	P	Dr	Last three digits as shown in Appendix 2
4353.xx					
4351.xx	4540.00	<u>Grants to Non-Profit Institutions (NPIs):</u>	S	Dr	includes various charitable organisations
46xx.xx					
	454x.xx	Separate account for each recipient organisation (for ease of identification)	P	Dr	Last three digits as shown in Appendix 3
	4550.00	<u>Grant to Abu Dhabi Retirement Benefits and Pension Fund:</u>	S	Dr	
4351.27	4550.10	Contribution towards administrative operational costs	P	Dr	Currently set at 6% of an employees's pay



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
46xx.xx	4550.20	Contribution for actuarial adjustment for pension contributions	P	Dr	Additional payment for pension funding
4610.11 4610.12	4551.00	<u>Contribution to H.H. The Ruler's Private Department</u>	P	Dr	
	4560.00	<u>Grants to the Federal Government entities:</u>	S	Dr	
	4561.00	<u>UAE Ministry of Finance:</u>	S	Dr	
4351.51	4561.10	Cash grants	P	Dr	
4351.53	4561.20	Project-related grant	P	Dr	
	4561.30	Non-cash transfers	P	Dr	assets and resources provided free of charge
	4562.00	<u>Other Federal Agencies:</u>	S	Dr	
4351.52	4562.01	UAE Municipalities General Secretariat	P	Dr	
4351.54	4562.02	UAE University	P	Dr	includes grant towards Unitary charges for University's Maqam campus
4353.71	4562.03	UAE Armed Forces - Customs duty exemption	P	Dr	
	4580.00	<u>Grants to other UAE Emirates:</u>	S	Dr	
4610.4x	4580.10	Ajman	P	Dr	
4610.8x	4580.20	Dubai	P	Dr	
4610.5x	4580.30	Fujairah	P	Dr	
4610.6x	4580.40	Ras Al Khaimah	P	Dr	
4610.3x	4580.50	Sharjah	P	Dr	
4610.7x	4580.60	Umm Al Quwain	P	Dr	
	4580.90	Unidentified Emirates or Northern Emirates in general	P	Dr	
	4581.00	<u>Grants and subsidies to Industry:</u>	S	Dr	
	4581.10	<u>Agriculture, forestry, fishing and hunting:</u>	S	Dr	
4353.56	4581.11	Farm establishment support	P	Dr	
4353.57	4581.12	Farm operation support	P	Dr	
4353.61	4581.13	Farmers Financial Assistance Fund	P	Dr	
	4581.14	Fishermen's Cooperative Society	P	Dr	
	4581.20	<u>Economic and Commercial Affairs:</u>	S	Dr	
	4581.21	Abu Dhabi Stock Exchange (AD Security Market)	P	Dr	
	4581.30	<u>Education:</u>	S	Dr	
4351.55	4581.31	Public-private partnerships	P	Dr	
	4581.40	<u>Manufacturing and Construction:</u>	S	Dr	
	4581.4x	Named business category	P	Dr	
	4581.50	<u>Petroleum:</u>	S	Dr	
4353.71	4581.51	Customs duty exemption to oil producers	P	Dr	
	4581.60	<u>Transport:</u>	S	Dr	
4353.51	4581.61	Airlines (other than GBES)	P	Dr	
4353.59	4581.62	Shipping lines	P	Dr	
4351.47	4581.63	Centre for Regulation of Public Transport	P	Dr	
	4581.90	<u>Other Industries, not mentioned elsewhere:</u>	S	Dr	
	4581.9x	Named business category	P	Dr	
	4600.00	<u>Grants to Non-Profit Institutions:</u>	S	Dr	
	4601.00	Cultural, religious and art organisations	P	Dr	
	4602.00	Educational organisations, private other than govt-owned	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4354.20	4603.00	Environmental protection organisations	P	Dr	
4651.70					
4354.xx	4604.00	Sports clubs:	S	Dr	
4354.51	4604.51	AD International Marine Sports Club	P	Dr	
4354.52	4604.52	AA Sports Club	P	Dr	
4354.53	4604.53	Al Jazeera Sports Club	P	Dr	
4354.56	4604.56	Al Wahda Sports Club	P	Dr	
4354.60	4604.60	Baniyas Sports Club	P	Dr	
4354.63	4604.63	Chess Club	P	Dr	
4354.64	4604.64	Equestrian & Racing Federation	P	Dr	
4354.65	4604.65	AD Equestrian Club	P	Dr	
4354.66	4604.66	Govt Employees' Sports	P	Dr	
4354.67	4604.67	AD Sports Club	P	Dr	
4354.68	4604.68	Al Dhafrah Sports Club	P	Dr	
4354.69	4604.69	UAE Boxing Association	P	Dr	
4354.70	4604.70	UAE Wrestling Society	P	Dr	
4354.71	4604.71	AA Equestrian, Shooting & Golf Club	P	Dr	
4354.73	4604.73	AA Handicapped Club	P	Dr	
4354.75	4604.75	AD Motor Vehicle & Cycle Club	P	Dr	
4354.76	4604.76	AA Chess & Cultural Club	P	Dr	
4354.77	4604.77	Emirates Global Village for Endurance		Dr	
		Racing	P		
4354.79	4604.79	AA Club for Amateurs	P	Dr	
4354.80	4604.80	Arab Union for University Sports	P	Dr	
4354.81	4604.81	Sports Union for Higher Educational		Dr	
		Establishments in UAE	P		
4354.87	4604.87	UAE Hockey Association	P	Dr	
4354.88	4604.88	Sports Care Programme	P	Dr	
4354.89	4604.89	Asian Federation for Chess	P	Dr	
	4604.90	Abu Dhabi Sailing Club	P	Dr	
	4604.91	Women's Football Committee	P	Dr	
	4605.00	Welfare organisations	P	Dr	
4641.00	4609.00	Others, not mentioned elsewhere	P	Dr	
	4610.00	Transfers to Individuals:	S	Dr	
	4611.00	<u>Compensation payments:</u>	S	Dr	
4355.01	4611.10	For land and buildings acquisition for re-planning	P	Dr	
4355.03	4611.20	For slaughter of unfit animals	P	Dr	
4355.04	4611.30	For farm crop damage	P	Dr	
	4612.00	<u>Subsidies to individuals:</u>	S	Dr	
4353.63	4612.10	Animal owners - Fodder subsidy	P	Dr	
	4612.20	Electricity and water consumers	P	Dr	
	4612.30	Farmers - Electricity and water charges	P	Dr	
	4612.40	<u>Food subsidy:</u>	S	Dr	
4353.55	4612.41	Commodities and other foodstuff	P	Dr	
4353.0x	4612.42	Meat (includes camel meat)	P	Dr	
4353.90	4612.90	Other subsidies, not mentioned elsewhere	P	Dr	
	4613.00	<u>Other transfers to individuals:</u>	S	Dr	
4352.10	4613.10	Animal breeders - prizes for raising best	P		
4353.53		animals		Dr	
4352.07	4613.21	New moslems - incentive	P	Dr	
4353.58					
4352.08	4613.22	Pilgrims - Haj and Umra costs	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4352.06	4613.31	Students - prizes for excellence	P	Dr	
4352.05	4613.32	Teachers - prizes for excellence	P	Dr	
	4614.00	<u>Housing benefits for emiratis:</u>	S	Dr	
	4614.10	Discount on early loan repayment of loan	P	Dr	
	4614.20	Free of cost transfer of houses	P	Dr	
4353.54	4614.30	Rent and building maintenance support	P	Dr	
4354.11					
4651.60	4614.40	Waiver of loan balances - Commercial building owners	P	Dr	
4651.60	4614.50	Waiver of loan balances - Private house owners	P	Dr	
	4615.00	<u>Sports:</u>	S	Dr	
4287.20	4615.10	Rewards for players and team support staff	P	Dr	includes cash rewards, prizes and gifts
4352.04	4615.20	Prizes for winners at races and other sports competitions	P	Dr	
4352.09					
	4616.00	<u>Welfare benefits:</u>	S	Dr	
4354.01	4616.10	Emergency relief	P	Dr	
4354.02	4616.20	Financial support	P	Dr	
4355.02	4616.30	Investment loss upon liquidation of businesses	P	Dr	
4352.02	4616.40	Legal aid	P	Dr	
4353.62	4616.50	Low income earners - Electricity and water charges	P	Dr	
4353.60	4616.60	Marriage support	P	Dr	
	4617.00	<u>Fair value of assets provided free of charge or for nominal consideration:</u>	S	Dr	
	4617.10	Land given free of charge	P	Dr	
	4617.20	Buildings given free of charge	P	Dr	
	4617.30	Plant and equipment given free of charge	P	Dr	
	4617.40	Vehicles given free of charge	P	Dr	
	4617.50	Infrastructure assets given free of charge	P	Dr	
	4617.60	Other fixed assets given free of charge	P	Dr	
	4617.90	Other resources provided free of charge	P	Dr	
4352.03	4618.00	<u>Other transfers to individuals, not mentioned elsewhere</u>	P	Dr	
	4619.00	<u>Legal compensatory payments:</u>	S	Dr	
4362.01	4619.10	Property damage	P	Dr	
4362.02	4619.20	Personal injury	P	Dr	
4356.01	4619.90	Other legal damages, not specifically mentioned elsewhere	P	Dr	
	4650.00	<u>FOREIGN AID PAYMENTS:</u>	S	Dr	
461x.xx	4650.00	<u>Foreign countries:</u>	S	Dr	Refer to Appendix 4 for the last 3-digits
	465x.xx	Named country	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
461x.xx	4660.00	<u>International Organisations, thru which aid is routed:</u>	S	Dr	
	466x.xx	Named organisation	P	Dr	Refer to Appendix 5 for the last 3-digits
465x.xx	4670.00	<u>Other foreign aid:</u>	S	Dr	
4651.10	4670.10	Cultural and Religious causes	P	Dr	
4651.20	4670.20	Educational causes	P	Dr	
4651.30	4670.30	Humanitarian causes	P	Dr	
4651.40	4670.40	Sports and Recreational causes	P	Dr	
4651.50	4670.50	Information media (including writers, publishers, etc)	P	Dr	
4651.90	4670.60	Miscellaneous causes	P	Dr	
	4700.00	<u>FINANCE CHARGES :</u>			
	4710.00	<u>Public Debt Charges:</u>	S	Dr	
	4711.00	<u>Cost of issuing debt:</u>	S	Dr	
4245.10	4711.10	Underwriting / Lead managers fees and costs	P	Dr	
4245.20	4711.20	Legal fees and costs	P	Dr	
4245.60	4711.30	Fiscal and paying agency service	P	Dr	
4245.50	4711.40	Roadshow expenses	P	Dr	
4245.40	4711.50	Stock exchange listing service	P	Dr	
4245.30	4711.60	Rating agency fees and expenses	P	Dr	
4245.90	4711.70	Other incidentals	P	Dr	
	4712.00	<u>Interest:</u>	S	Dr	
4361.00	4712.10	Interest on bank overdraft and loans	P	Dr	
4361.00	4712.20	Interest on marketable bonds and notes	P	Dr	
	4712.30	Interest on finance lease - motor vehicles	P	Dr	
	4712.40	Interest on finance lease - other	P	Dr	
	4712.50	Interest paid to General Government Sector entities	P	Dr	
	4712.60	Interest paid to Federal Government	P	Dr	
	4712.70	Interest paid to PFC sector entities	P	Dr	
	4712.80	Interest paid to PNFC sector entities	P	Dr	
4245.15	4713.00	Bond discounts and premiums	P	Dr	
	4714.00	<u>Discount interest (other than superannuation)</u>	S	Dr	
	4714.10	Discount interest on grants payable	P	Dr	
	4714.20	Discount Interest on other payables	P	Dr	
	4714.30	Discount interest on provisions	P	Dr	
	4714.40	Discount interest on provisions for property plant and equipment	P	Dr	
	4715.00	<u>Realised gains or losses:</u>	S	Dr	
	4715.10	Realised gains / losses on borrowings	P	Dr	
	4715.20	Holding gains / losses on borrowings	P	Dr	
	4715.30	FX Losses on FX Borrowings (Net of any Hedge)	P	Dr	
	4716.00	<u>Net swap interest expense/revenue:</u>	S	Dr/Cr	
	4716.10	Swap interest expense	P	Dr	
	4716.20	Swap interest revenue	P	Cr	
	4716.30	Changes in valuation of financial guarantees	P	Dr/Cr	
	4720.00	<u>Losses:</u>	S	Dr	
	4721.00	<u>Loss of property and cash:</u>	S	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4363.10	4721.10	Cash loss	P	Dr	
4363.20	4721.20	Property and material loss	P	Dr	
4363.30	4722.00	Loss on revaluation of fixed assets	P	Dr	
	4723.10	Reversal of revaluation / impairment loss on intangible assets	P	Cr	
	4723.20	Loss on revaluation of intangible assets	P	Dr	
	4723.30	Loss on revaluation of intangible assets	P	Dr	
	4724.10	Write down of Inventories	P	Dr	
	4724.20	Write down of inventory held for distribution	P	Dr	
	4725.00	Write down/reversal of operating lease	P	Dr	
	4726.00	<u>Losses upon liquidation of organisations:</u>	S	Dr	
	4726.10	Bank deposits	P	Dr	
	4726.20	Investments	P	Dr	
4363.42	4730.00	<u>Bad Debts written off:</u>	S	Dr	
	4730.10	Bad Debts - Sale of Goods and service	P	Dr	
	4730.20	Bad Debts - Taxes Receivable	P	Dr	
	4730.30	Bad Debts - Fines and Regulatory Fees	P	Dr	
	4730.40	Bad Debts - Loans Receivable	P	Dr	
	4730.50	Bad Debts - Other	P	Dr	
4364.00	4740.00	Refund of prior years revenue collections	P	Dr	
4364.50	4740.10	Adjustment to Refund of prior years revenue collections	P	Dr	
	4750.00	<u>PROVISIONS:</u>	S	Dr	
4363.41	4751.00	<u>Provision for Doubtful Debts</u>	S	Dr	
	4751.10	Doubtful Debts - Sale of Goods and service	P	Dr	
	4751.20	Doubtful Debts - Taxes Receivable	P	Dr	
	4751.30	Doubtful Debts - Fines and Regulatory Fees	P	Dr	
	4751.40	Doubtful Debts - Loans Receivable	P	Dr	
	4751.50	Doubtful Debts - Other	P	Dr	
	4752.00	<u>Depreciation charges:</u>	S	Dr	
4951.70	4752.10	Buildings	P	Dr	
4954.70	4752.20	Plant, machinery and equipment	P	Dr	
4955.70	4752.30	Vehicles, ships and aircraft	P	Dr	
4956.70	4752.40	Furniture and fixtures	P	Dr	
4957.70	4752.50	Computer software	P	Dr	
	4752.60	Road infrastructure	P	Dr	
	4752.70	Other Infrastructure assets	P	Dr	
	4752.80	Cultural and heritage assets	P	Dr	
	4753.00	<u>Amortization charges:</u>	S	Dr	
	4753.10	Leased land			
	4753.20	Leased buildings	P	Dr	
	4753.30	Leased plant, machinery and equipment	P	Dr	
	4753.40	Leased motor vehicles	P	Dr	
	4753.50	Leased aircraft	P	Dr	
	4753.60	Leased ships and boats	P	Dr	
	4753.70	Leased specialised military equipment	P	Dr	
	4753.80	Leased furniture and fixtures	P	Dr	
	4753.90	Leased computer software	P	Dr	
	4754.10	Leaseholds - Other Infrastructure assets	P	Dr	includes purchased goodwill
	4754.20	Intangible non-produced assets	P	Dr	
	4754.90	Leased other assets	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
		Following accounts, Nos.48xx.xx are to be used until switch to full accrual basis is implemented (at which time they are to be accounted under Asset accounts):			
	4800.00	<u>LOAN ADVANCES:</u>	S	Dr	
		<u>DOMESTIC LOANS:</u>			
4711.xx	4801.00	Government Business Enterprises (GBEs / SOEs)	P	Dr	
4712.10	4810.00	Non-profitable organisations	P	Dr	includes socio-welfare organisations
4713.10	4820.00	Other emirates (within the UAE)	P	Dr	
	4830.00	<u>Individuals:</u>	P	Dr	
4714.1x	4830.10	Commercial building owners	P	Dr	
4714.20	4830.20	Private house owners	P	Dr	
4714.30	4830.30	Shop owners	P	Dr	
4714.40	4830.40	Farmers	P	Dr	
4714.90	4830.90	Other individuals, not specified elsewhere	P	Dr	
4719.10	4831.00	<u>Other borrowers, not specified elsewhere</u>	P	Dr	
4713.20	4840.00	<u>Foreign governments</u>	P	Dr	
	4850.00	<u>EQUITY PARTICIPATIONS:</u>	S	Dr	
4723.00	4851.00	<u>Equity contribution to Wealth Funds:</u>	S	Dr	
4723.10	4851.10	Abu Dhabi Investment Authority (ADIA)	P	Dr	
4723.11	4851.20	Abu Dhabi Investment Council (ADIC)	P	Dr	
4721.xx	4852.00	Government Business Enterprises (GBEs / SOEs)	P	Dr	includes public corporations and departmental enterprises
4722.10	4853.00	Non-profitable organisations	P	Dr	includes various charitable and aid giving organisations
	4880.00	<u>REPAYMENT OF BORROWINGS:</u>	S	Dr	
4733.00	4881.00	<u>Bond repayment:</u>	S	Dr	
4733.01	4881.01	Bond Issue No. 1 (2007/2012)	P	Dr	
4733.02	4881.02	Bond Issue No. 2 (2009/2014)	P	Dr	
4733.03	4881.03	Bond Issue No. 3 (2009/2019)	P	Dr	
4731.10	4885.00	Wealth Fund loan repayment	P	Dr	
4732.00	4889.00	Other loan repayment	P	Dr	
		Following accounts, Nos.49xx.xx are to be used until switch to full accrual basis is implemented (at which time they are to be accounted under Asset accounts):			
	4900.00	<u>ACQUISITION OF CAPITAL ASSETS:</u>	S	Dr	
	4901.00	<u>Capital Leases:</u>	S	Dr	
	4902.00	Leased Buildings	P	Dr	
	4903.00	Leased Plant, machinery and equipment	P	Dr	
	4904.00	Leased Vehicles, ships and aircraft	P	Dr	
	4905.00	Leased Furniture and fixtures	P	Dr	
	4906.00	Leaseholds - Other Infrastructure assets	P	Dr	includes other than software
	4907.00	Leased Computer software and other intangible produced assets	P	Dr	
	4908.00	Leased Computer software	P	Dr	
	4909.00	Leased Other Assets	P	Dr	includes purchased goodwill
	4910.00	Intangible non-produced assets	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4920.00	<u>Tangible Fixed Assets:</u>	S	Dr	
	4921.00	Land and land improvements	P	Dr	
	4922.00	Buildings	P	Dr	
	4923.00	<u>Plant, machinery and equipment:</u>	S	Dr	
4431.00	4923.01	Airconditioners, fans & refrigerators	P	Dr	
4451.17	4923.02	Airport equipment	P	Dr	
4451.01	4923.03	Cargo handling equipment	P	Dr	
4451.02	4923.04	Cargo inspection equipment	P	Dr	
4451.03	4923.05	Diving equipment	P	Dr	
4434.00	4923.06	Educational training equipment	P	Dr	
4435.00	4923.07	Engineering & surveying equipment	P	Dr	
4436.00	4923.08	Farming equipment & machinery	P	Dr	
4437.00	4923.09	Fire fighting equipment	P	Dr	
4433.10	4923.10	Hardware & peripherals	P	Dr	
4438.00	4923.11	Heavy equipment, plant & machinery	P	Dr	
4451.05	4923.12	Hospital equipment	P	Dr	
4451.10	4923.13	Hygiene equipment for public health	P	Dr	
4436.02	4923.14	Irrigation equipment	P	Dr	
4439.00	4923.15	Kitchen equipment (other than refrigerators)	P	Dr	
4440.00	4923.16	Laboratory equipment	P	Dr	
4441.00	4923.17	Laundry & tailoring machines	P	Dr	
4448.01	4923.18	Library equipment	P	Dr	
4447.01	4923.19	Marine workshop equipment	P	Dr	
4451.06	4923.20	Medical equipment	P	Dr	
4451.07	4923.21	Meteorological equipment	P	Dr	
4451.08	4923.22	Music band instruments	P	Dr	
4451.09	4923.23	Navigational markers, buoys & lights	P	Dr	
4442.00	4923.24	Office equipment	P	Dr	
4443.00	4923.25	Photographic & theatre equipment (including cameras, film processors, etc)	P	Dr	
4451.04	4923.26	Port equipment (for protection of berths, wharves & other facilities)	P	Dr	
4444.00	4923.27	Printing press machinery	P	Dr	
4451.13	4923.28	Pumps & engines	P	Dr	
4451.11	4923.29	Slaughterhouse machinery & equipment	P	Dr	
4445.00	4923.30	Sports & recreational equipment	P	Dr	
4446.00	4923.31	Standby power generators	P	Dr	
4495.10	4923.32	Telecommunication equipment, not mentioned elsewhere	P	Dr	
4432.10	4923.33	Telephone, fax & telex equipment	P	Dr	
4451.12	4923.34	Traffic lights & signals for roads	P	Dr	
4446.20	4923.35	Transmission line from Standby power generators	P	Dr	
4432.30	4923.36	TV & other broadcasting equipment	P	Dr	
4451.18	4923.37	Veterinary equipment	P	Dr	
4451.16	4923.38	Water tanks	P	Dr	
4451.15	4923.39	Water well drilling equipment	P	Dr	
4432.20	4923.40	Wireless & radio equipment	P	Dr	
4447.00	4923.41	Workshop equipment	P	Dr	
4451.14	4923.42	Zoo equipment	P	Dr	
	4923.70	<u>Major spare parts:</u>	S	Dr	
4482.01	4923.71	Electricity distribution spares	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
4482.02	4923.72	Electricity transmission spares	P	Dr	
4481.01	4923.73	Fencing materials & tents	P	Dr	
4482.03	4923.74	Power & desalination plant spares	P	Dr	
4482.04	4923.75	Power generator spares	P	Dr	
4482.07	4923.76	Water connection spares	P	Dr	
4482.05	4923.77	Water pump spares	P	Dr	
4482.06	4923.78	Water transmission & supply spares	P	Dr	
4452.00	4924.00	<u>Military and police equipment:</u>	S	Dr	
4452.02	4924.01	Aircraft spares	P	Dr	
4453.01	4924.02	Anti-riot & crowd control	P	Dr	
4452.01	4924.03	Arms & accessories	P	Dr	
4452.09	4924.04	Infantry equipment	P	Dr	
4452.03	4924.05	Naval marinecraft spares	P	Dr	
4452.04	4924.06	Radar equipment	P	Dr	
4452.05	4924.07	Saddlery & stable equipment	P	Dr	
4453.05					
4452.06	4924.08	Security equipment	P	Dr	
4452.07	4924.09	Shooting range & training equipment	P	Dr	
4452.08	4924.10	Weapons & warlike stores	P	Dr	
	4925.00	<u>Vehicles:</u>	S	Dr	
4474.00	4925.10	<u>Aircraft:</u>	S	Dr	
4474.01	4925.11	Fighters & other aircraft	P	Dr	
4474.02	4925.12	Helicopters	P	Dr	
4475.00	4925.20	<u>Marine craft:</u>	S	Dr	
4475.01	4925.21	Launches, tug boats & barges	P	Dr	
4475.20	4925.22	Recreational marinecraft (incl. water scooters, boats)	P	Dr	
	4925.30	<u>Motor vehicles:</u>	S	Dr	
4471.01	4925.31	General	P	Dr	
4472.01	4925.32	Cesspit emptiers	P	Dr	
4472.02	4925.33	Fire fighting vehicles	P	Dr	
4472.03	4925.34	Public transport buses	P	Dr	
4472.06	4925.35	Road cleaning vehicles	P	Dr	
4472.05	4925.36	Vehicles for handicapped	P	Dr	
4472.04	4925.37	Water tankers	P	Dr	
4473.00	4925.60	<u>Military vehicles:</u>	S	Dr	
4473.01	4925.61	Armoured fighting vehicles	P	Dr	
4473.02	4925.62	"B" & "C" vehicles	P	Dr	
	4926.00	<u>Furniture & Fixtures:</u>	S	Dr	
4461.00					
4480.02		Offices	P	Dr	
4463.00	4926.10				
4462.01	4926.20	Residences	P	Dr	
	4927.00	Heritage and cultural assets	P	Dr	
	4928.00	Biological assets (includes commercial forests and natural resources)	P	Dr	
	4929.00	Other fixed assets	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
	4950.00	Intangible Fixed Assets:			
		accrual accounting)			
		(Refer to note for			
4490.00	4951.10	Computer software	P	Dr	
4433.20	4951.20	System development & implementation costs	P	Dr	
48xx.xx	4960.00	Infrastructural assets:	S	Dr	includes Development
495x.xx		accrual accounting)			(capital) projects until switch
		(Refer to note for			to full accrual basis of
					accounting is implemented
48xx.xx	4961.00	<u>Agricultural and animal farming development:</u>	S	Dr	
48xx.xx	4961.10	Animal rearing and breeding	P	Dr	
	4961.11	Fodder Farming	P	Dr	
	4961.12	Animal care and veterinary facilities	P	Dr	
	4961.13	Slaughtering facilities	P	Dr	
	4961.14	Meat canning and preserving facilities	P	Dr	
48xx.xx	4961.20	Fish farming and hatcheries	P	Dr	
48xx.xx	4961.30	Irrigation network	P	Dr	includes wells, pumps, dams
48xx.xx	4961.40	Land levelling	P	Dr	& wadis
48xx.xx	4961.50	Planting, nurseries and greenhouses	P	Dr	
	4961.60	Vegetables & fruit canning and preserving facilities	P	Dr	
	4961.70	Agricultural research and guidance	P	Dr	
	4962.00	Communication development	P	Dr	
48xx.xx	4963.00	<u>Economic and industrial development:</u>	S	Dr	
48xx.xx	4963.10	Free and industrial zone development	P	Dr	
48xx.xx	4963.20	Shopping facilities	P	Dr	
48xx.xx	4963.30	Warehousing and storage facilities	P	Dr	
48xx.xx	4964.00	<u>Educational development:</u>	S	Dr	
48xx.xx	4964.10	Kindergartens	P	Dr	
48xx.xx	4964.20	Primary schools	P	Dr	
48xx.xx	4964.30	Secondary / Intermediate schools	P	Dr	
48xx.xx	4964.40	Vocational / Technical colleges	P	Dr	
48xx.xx	4964.50	Universities and other higher educational facilities	P	Dr	
48xx.xx	4964.60	Adult educational facilities	P	Dr	
4491.10	4964.70	School curriculum development	P	Dr	
48xx.xx	4965.00	<u>Electricity and water service development:</u>	S	Dr	
48xx.xx	4965.10	Power distribution	P	Dr	
48xx.xx	4965.20	Power generation	P	Dr	
48xx.xx	4965.30	Power transmission	P	Dr	
48xx.xx	4965.40	Water desalination	P	Dr	
48xx.xx	4965.50	Water distribution	P	Dr	
48xx.xx	4965.60	Water drilling and wells development	P	Dr	
48xx.xx	4965.70	Water transmission	P	Dr	
48xx.xx	4966.00	Environmental protection	P	Dr	
48xx.xx	4967.00	<u>Forestry:</u>	S	Dr	
48xx.xx	4967.10	Land levelling	P	Dr	
48xx.xx	4967.20	Irrigation network	P	Dr	includes wells, pumps, dams
48xx.xx	4967.30	Planting, nurseries and greenhouses	P	Dr	& wadis
	4967.40	Forestry research and guidance	P	Dr	
48xx.xx	4968.00	<u>Health:</u>	S	Dr	
48xx.xx	4968.10	Clinics	P	Dr	
48xx.xx	4968.20	Hospitals	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
48xx.xx	4968.30	Medical and nursing education	P	Dr	
48xx.xx	4968.40	Preventive health	P	Dr	
48xx.xx	4968.50	Rehabilitation centres	P	Dr	
48xx.xx	4969.00	<u>Law and order services development:</u>	S	Dr	
48xx.xx	4969.10	Courts and other judiciary services	P	Dr	
48xx.xx	4969.20	Fire stations and civil defence services	P	Dr	
48xx.xx	4969.30	Police stations, check-posts and other facilities	P	Dr	
48xx.xx	4969.40	Prisons and reformatories	P	Dr	
48xx.xx	4969.50	Traffic control facilities	P	Dr	
48xx.xx	4969.60	Police training facilities	P	Dr	
48xx.xx	4970.00	<u>Public housing and community service development:</u>	S	Dr	
48xx.xx	4970.10	Land reclamation	P	Dr	
48xx.xx	4970.20	Housing	P	Dr	
48xx.xx	4970.30	Community facilities	P	Dr	includes prayer grounds, halls, mosques
48xx.xx	4971.00	<u>Recreational facilities development:</u>	S	Dr	
48xx.xx	4971.10	Parks, gardens and roadside greenery	P	Dr	includes sand transportation, tree planting, irrigation, lighting, playground, etc facilities
48xx.xx	4971.20	Theatres and libraries	P	Dr	
48xx.xx	4971.30	Zoo, aquariums, museums	P	Dr	
48xx.xx	4971.40	Sports and other recreational facilities	P	Dr	
48xx.xx	4972.00	<u>Sanitation and public health services development:</u>	S	Dr	
48xx.xx	4972.10	Public health services development	P	Dr	
48xx.xx	4972.20	Refuse collection and disposal	P	Dr	
48xx.xx	4972.30	Sewerage network	P	Dr	
48xx.xx	4972.40	Sewerage treatment	P	Dr	
48xx.xx	4972.50	Stormwater/surface water drainage	P	Dr	
48xx.xx	4973.00	<u>Transport development:</u>	S	Dr	
48xx.xx	4973.10	Airports	P	Dr	
48xx.xx	4973.20	Rail network	P	Dr	
48xx.xx	4973.30	Road network	P	Dr	includes bridges and tunnels
48xx.xx	4973.40	Sea Ports	P	Dr	includes dredging, wharves, jetties, quays, etc
	4973.50	Water network	P	Dr	includes ferry stations, ferry stops, etc
	4973.60	Other public transport facilities	P	Dr	includes bus stations, bus stops, etc
48xx.xx	4974.00	<u>Urban planning & redevelopment:</u>	S	Dr	
48xx.xx	4974.10	Survey and planning	P	Dr	
48xx.xx	4974.20	Area clearance (including demolition) and relocation	P	Dr	
48xx.xx	4974.30	Neighbourhood rehabilitation	P	Dr	
	4974.40	Geographical Information system (Spatial Data Management System)	P	Dr	
	4974.50	Street naming and house numbering	P	Dr	
	4974.60	Waterways/canals	P	Dr	includes cost of dredging
	4975.00	<u>Industrial and commercial facilities:</u>	S	Dr	
	4975.10	Hotels and resthouses	P	Dr	
	4975.20	Markets and warehousing facilities	P	Dr	
	4975.30	Shipbuilding and repairyards	P	Dr	
	4975.40	Industrial area development & facilities	P	Dr	



Previous Code	Account Code	Account Title	Account Type	Normal Balance	Notes
48xx.xx	4980.00	<u>Work-in-progress - Projects</u> (Refer to note)	P	Dr	Temporary account to be used during migration for follow up of previous Expenditure Acct 480000
4800.00	4980.90	<u>Suspense Account - Project expenditure</u> (Refer to note)	C	Dr	Created for temporary use until Oracle Project Module set up is working
	4981.00	<u>Investment properties:</u>	S	Dr	
		Buildings	P	Dr	
4999.99	4990.00	Budget Reserve	P	Dr	



2.6: EQUITY AND RESERVES LIST

Previous Code	Account Code	Account Title	Account Type	Normal Balance
	5xxxxx	EQUITY AND RESERVES		
	5010.00	<u>Contributed Capital:</u>	S	Cr
	5010.10	Contributions by government	P	Cr
	5020.00	<u>Funds:</u>	S	Cr
2101.00	5021.00	General Fund (general reserve)	P	Cr
	5022.00	Retained Earnings	P	Cr
	5023.00	Retained Earnings transferred to/from reserves	P	Cr/Dr
	5030.00	<u>Reserves:</u>	S	Cr
	5031.00	<u>Revaluation reserves:</u>	S	Cr
	5031.01	Land and land improvements revaluation reserve	P	Cr
	5031.02	Buildings revaluation reserve	P	Cr
	5031.03	Plant, machinery & equipment revaluation reserve	P	Cr
	5031.04	Transport equipment revaluation reserve	P	Cr
	5031.05	Furniture & fixtures revaluation reserve	P	Cr
	5031.06	Heritage and cultural assets revaluation reserve	P	Cr
	5031.07	Biological assets revaluation reserve	P	Cr
	5031.20	Intangible assets revaluation reserve	P	Cr
	5031.30	Infrastructural assets revaluation reserve	P	Cr
	5031.40	Investment properties revaluation reserve	P	Cr
	5031.60	Retirement of revaluation reserve	P	Dr
	5031.80	Share of revaluation of property, plant and equipment of associates	P	Cr
	5031.90	Share of revaluation of property, plant and equipment of joint ventures	P	Cr
	5040.00	<u>Other reserves:</u>	S	Cr
	5041.00	Available-for-sale investments revaluations	P	Cr
	5042.00	Available-for-sale investments revaluation transferred to P&L account	P	Dr
	5043.00	Foreign currency translation reserve	P	Cr
	5044.00	Hedging reserve - cash flow hedges	P	Cr
	5910.00	<u>Reserve for Encumbrances</u>	P	Cr



2.7: Budget Category Code

Budget Category Code	Description
0	Accrual and other adjustments - not funded
1	Current operations
2	Capital (Development) projects
3	
4	Federal Government operations
5	Aid payments
6	Loans and Equity Participations

2.8: COST CENTRE LIST

New COA		Old COA		Department	Cost Centre	Parent Child
Entity	Cost Centre	Dept	Cost Centre			
xxx	0000	xxx	New	Every Entity	Whole-of-Government Accounts	P
xxx	0001	Xxx	New	Every Entity (on shared IT platform)	System set up accounts	C
111	0000	New	New	Ministry of Presidential Affairs	Whole-of-Government Accounts	P
111	0001	New	New	Ministry of Presidential Affairs	System set up accounts	C
111	0130	101	0110	Ministry of Presidential Affairs	Studies, Planning & Follow-up	C
111	0210	101	0100	Ministry of Presidential Affairs	President's Diwan	C
111	1100	101	0120	Ministry of Presidential Affairs	Protocol Section	C
111	1200	101	0130	Ministry of Presidential Affairs	National Center for Meteorolgy & Seismology	C
111	1300	101	0140	Ministry of Presidential Affairs	Camel Racing Administration	C
111	0400	101	0400	Ministry of Presidential Affairs	Minister's Office	C
111	1400	101	0700	Ministry of Presidential Affairs	Zayed Mosque Centre	C
111	1500	101	0200	Ministry of Presidential Affairs	National Center for Documents & Research	C
111	8900	New	New	Ministry of Presidential Affairs	<u>Temporary cost centres:</u>	P
111	8910	101	0600	Ministry of Presidential Affairs	Presidential Palace Project Committee	C
111	8910	504	0400	Ministry of Presidential Affairs	ex-Protocol & Guest House	C
111	9000	New	New	Ministry of Presidential Affairs	<u>Overseas Agents:</u>	P
111	9512	101	0512	Ministry of Presidential Affairs	UAE Consulate - Geneva	C
111	9516	101	0516	Ministry of Presidential Affairs	UAE Embassy - London	C
111	9517	101	0517	Ministry of Presidential Affairs	UAE Embassy - Madrid	C
111	9518	101	0518	Ministry of Presidential Affairs	UAE Embassy - Moscow	C
111	9526	101	0526	Ministry of Presidential Affairs	UAE Embassy - Vienna	C
111	9527	101	0527	Ministry of Presidential Affairs	UAE Embassy - Washington	C
113	0210	205	0100	Presidential Flight	Amiri Transport Services	C
121	0000	New	New	Crown Prince Court	Whole-of-Government Accounts	P
121	0001	New	New	Crown Prince Court	System set up accounts	C
121	0210	201	0100	Crown Prince Court	General Administration	C
121	9000	New	New	Crown Prince Court	<u>Overseas Agents:</u>	P
121	9501	201	0501	Crown Prince Court	UAE Embassy - Amman	C
121	9516	201	0516	Crown Prince Court	UAE Embassy - London	C
121	9522	201	0522	Crown Prince Court	UAE Embassy - Rabat	C
122	0000	New	New	Executive Affairs Authority	Whole-of-Government Accounts	P
122	0001	New	New	Executive Affairs Authority	System set up accounts	C
122	0210	192	0300	Executive Affairs Authority	General Administration	C
123	0000	New	New	AD Accountability Authority	Whole-of-Government Accounts	P
123	0001	New	New	AD Accountability Authority	System set up accounts	C
123	0210	231	0100	AD Accountability Authority	General Administration	C
131	0000	New	New	Diwan of Ruler's Representative - Sh. Sultan	Whole-of-Government Accounts	P
131	0001	New	New	Diwan of Ruler's Representative - Sh. Sultan	System set up accounts	C
131	0210	032	0100	Diwan of Ruler's Representative - Sh. Sultan	General Administration	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
132	0000	New	New	Ruler's Representative - Eastern Region	Whole-of-Government Accounts	P
132	0001	New	New	Ruler's Representative - Eastern Region	System set up accounts	C
132	0210	041	0100	Ruler's Representative - Eastern Region	General Administration	C
133	0000	New	New	Ruler's Representative - Western Region	Whole-of-Government Accounts	P
133	0001	New	New	Ruler's Representative - Western Region	System set up accounts	C
133	0210	111	0100	Ruler's Representative - Western Region	General Administration	C
134	0000	New	New	Diwan of Deputy Prime Minister - No.1	Whole-of-Government Accounts	P
134	0001	New	New	Diwan of Deputy Prime Minister - No.1	System set up accounts	C
134	0210	031	0100	Diwan of Deputy Prime Minister - No.1	General Administration	C
135	0000	New	New	Diwan of Deputy Prime Minister - No.2	Whole-of-Government Accounts	P
135	0001	New	New	Diwan of Deputy Prime Minister - No.2	System set up accounts	C
135	0210	121	0100	Diwan of Deputy Prime Minister - No.2	General Administration	C
142	0000	New	New	General Secretariat, Executive Council	Whole-of-Government Accounts	P
142	0001	New	New	General Secretariat, Executive Council	System set up accounts	C
142	0210	192	0100	General Secretariat, Executive Council	General Administration	C
143	0000	New	New	National Consultative Council	Whole-of-Government Accounts	P
143	0001	New	New	National Consultative Council	System set up accounts	C
143	0210	162	0100	National Consultative Council	General Administration	C
201	0000	New	New	Central Treasury	Whole-of-Government Accounts	P
201	0001	Xxx	New	Central Treasury	System set up accounts	C
201	0010	New	New	Central Treasury	Unallocated Budget Reserves:	P
201	0011	012	0300	Central Treasury	Budget Division	C
201	0012	012	0303	Central Treasury	Insurance Section	C
201	0020	New	New	Central Treasury	Central Accounts:	P
201	0021	012	0200	Central Treasury	Accounts Division	C
201	0022	012	0201	Central Treasury	General Accounts	C
201	0023	012	0202	Central Treasury	Cash Office	C
201	0024	012	0203	Central Treasury	Loan Mngt - by ADCB (Comm Bldgs)	C
201	0025	012	0204	Central Treasury	Loan Mngt - by FGB (Private Residences)	C
201	0026	012	0301	Central Treasury	Aid/Special Payment Section	C
201	0027	019	0100	Central Treasury	Special beneficiaries	C
201	0030	New	New	Central Treasury	Debt Management Office	C
201	9000	New	New	Central Treasury	Overseas Agents:	P
201	9508	012	0508	Central Treasury	UAE Embassy - Bonn	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
201	9510	012	0510	Central Treasury	UAE Embassy - Cairo	C
201	9513	012	0513	Central Treasury	UAE Embassy - Islamabad	C
201	9515	012	0515	Central Treasury	UAE Embassy - Kuwait	C
201	9516	012	0516	Central Treasury	UAE Embassy - London	C
201	9517	012	0517	Central Treasury	UAE Embassy - Madrid	C
201	9521	012	0521	Central Treasury	UAE Embassy - Paris	C
201	9523	012	0523	Central Treasury	UAE Embassy - Riyadh	C
201	9527	012	0527	Central Treasury	UAE Embassy - Washington	C
201	9529	012	0529	Central Treasury	UAE Embassy - Ottawa	C
201	9551	012	0551	Central Treasury	NBAD Agency Account - London	C
201	9552	012	0552	Central Treasury	NBAD Agency Account - Paris	C
211	0000	New	New	Dept of Finance	Whole-of-Government Accounts	P
211	0001	New	New	Dept of Finance	System set up accounts	C
211	0100	New	New	Dept of Finance	Executive Management:	P
211	0110	New	New	Dept of Finance	Executive Offices	C
211	0120	New	New	Dept of Finance	Internal Audit Office	C
211	0130	New	New	Dept of Finance	Strategic Planning & Performance Mngt	C
211	0200	New	New	Dept of Finance	Support Services:	P
211	0210	012	0100	Dept of Finance	General Administration	C
211	0220	New	New	Dept of Finance	Human Resources	C
211	0230	New	New	Dept of Finance	Internal Accounting	C
211	0250	New	New	Dept of Finance	Procurement	C
211	0270	New	New	Dept of Finance	Legal Affairs	C
211	0280	New	New	Dept of Finance	Public Relations	C
211	1000	New	New	Dept of Finance	Directorate of Accounts:	P
211	1010	New	New	Dept of Finance	Accounts Administration	C
211	1400	New	New	Dept of Finance	Debt Management Office:	P
211	1410	New	New	Dept of Finance	DMO Administration	C
211	1500	New	New	Dept of Finance	Directorate of Budget:	P
211	1510	New	New	Dept of Finance	Budget Administration	C
211	2000	New	New	Dept of Finance	Directorate of IT Services:	P
211	2010	New	New	Dept of Finance	IT Services Administration	C
211	3000	New	New	Dept of Finance	Directorate of Customs:	P
211	3210	013	0100	Dept of Finance	Customs - General Administration	C
211	3300	New	New	Dept of Finance	Customs Centres/Checkposts:	P
211	3310	New	New	Dept of Finance	Abu Dhabi Centre	C
211	3330	New	New	Dept of Finance	Western Region Checkpost	C
211	3350	New	New	Dept of Finance	Eastern Region Checkpost	C
211	8900	New	New	Dept of Finance	Temporary cost centres:	P
211	8910	014	0100	Dept of Finance	ex-Central Purchasing Dept	C
211	8920	143	0100	Dept of Finance	ex-SSCBD - Administration	C
211	8921	143	0300	Dept of Finance	ex-SSCBD - CBD Loan Unit	C
211	8922	143	0400	Dept of Finance	ex-Private Housing Loan Authority	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
211	8930	221	0100	Dept of Finance	ex-AD Saadiyat Freezone Authority	C
222	0210	244	0100	AD Emiratization Council	General Administration	C
229	0000	New	New	Dept of Civil Service	Whole-of-Government Accounts	P
229	0001	New	New	Dept of Civil Service	System set up accounts	C
229	8900	New	New	Dept of Civil Service	Temporary cost centres:	P
229	8911	172	0100	Dept of Civil Service	General Administration	C
229	8912	172	0200	Dept of Civil Service	Public Training Programme	C
229	8913	172	0210	Dept of Civil Service	Centre for Excellence	C
229	8914	172	0300	Dept of Civil Service	Employee Re-Training Programme	C
229	9000	New	New	Dept of Civil Service	Overseas Agents:	P
229	9501	172	0501	Dept of Civil Service	UAE Embassy – Amman	C
229	9505	172	0505	Dept of Civil Service	UAE Embassy – Beirut	C
229	9508	172	0508	Dept of Civil Service	UAE Embassy – Bonn	C
229	9516	172	0516	Dept of Civil Service	UAE Embassy – London	C
229	9521	172	0521	Dept of Civil Service	UAE Embassy – Paris	C
229	9523	172	0523	Dept of Civil Service	UAE Embassy – Riyadh	C
229	9527	172	0527	Dept of Civil Service	UAE Embassy – Washington	C
229	9529	172	0529	Dept of Civil Service	UAE Embassy – Ottawa	C
229	9530	172	0530	Dept of Civil Service	UAE Embassy – Canberra	C
229	9531	172	0531	Dept of Civil Service	UAE Embassy – Pretoria/Johannesburg	C
229	9535	172	0535	Dept of Civil Service	UAE Embassy – Bahrain	C
229	9536	172	0536	Dept of Civil Service	UAE Embassy – Doha	C
231	0000	New	New	AD Council for Economic Development	Whole-of-Government Accounts	P
231	0001	New	New	AD Council for Economic Development	System set up accounts	C
231	0210	192	0400	AD Council for Economic Development	General Administration	C
232	0000	New	New	Urban Planning Council	Whole-of-Government Accounts	P
232	0001	New	New	Urban Planning Council	System set up accounts	C
232	0210	021	0100	Urban Planning Council	General Administration	C
233	0000	New	New	AD Technology Development Committee	Whole-of-Government Accounts	P
233	0001	New	New	AD Technology Development Committee	System set up accounts	C
233	0210	192	0150	AD Technology Development Committee	General Administration	C
241	0000	New	New	Statistics Centre - Abu Dhabi	Whole-of-Government Accounts	P
241	0001	New	New	Statistics Centre - Abu Dhabi	System set up accounts	C
241	0210	212	0100	Statistics Centre - Abu Dhabi	General Administration	C
242	0000	New	New	AD Systems & Information Centre	Whole-of-Government Accounts	P
242	0001	New	New	AD Systems & Information Centre	System set up accounts	C
242	0210	192	0500	AD Systems & Information Centre	General Administration	C
243	0210	398	0100	Emirates Centre for Strategic Studies/Research	General Administration	C
244	0000	New	New	AD Quality Control Council	Whole-of-Government Accounts	P



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
244	0001	New	New	AD Quality Control Council	System set up accounts	C
244	0210	New	New	AD Quality Control Council	General Administration	C
251	0000	New	New	Musanada (Abu Dhabi General Services Co)	Whole-of-Government Accounts	P
251	0001	New	New	Musanada	System set up accounts	C
251	0210	275	0100	Musanada	General Administration	C
251	8900	New	New	Musanada	<u>Temporary cost centres:</u>	P
251	8910	114	0100	Musanada	ex-AD Centre for Housing & Services	C
311	0000	New	New	UAE Armed Forces	Whole-of-Government Accounts	P
311	0001	New	New	UAE Armed Forces	System set up accounts	C
311	0210	302	0100	UAE Armed Forces	Directorate of Financial Affairs (General)	C
311	0220	New	New	UAE Armed Forces	Directorate of Financial Affairs (Special)	C
311	0250	302	0250	UAE Armed Forces	Office of Chief of Supply & Provisions	C
311	0300	New	New	UAE Armed Forces	<u>Executive Management Support:</u>	P
311	0310	302	0310	UAE Armed Forces	Intelligence & Security Directorate	C
311	0340	302	0340	UAE Armed Forces	Moral Guidance Directorate	C
311	0420	302	0420	UAE Armed Forces	UAE Offsets	C
311	0430	302	0430	UAE Armed Forces	Border Demarcation Committee	C
311	0460	302	0460	UAE Armed Forces	Military Museum	C
311	0480	302	0480	UAE Armed Forces	Special Operations Command	C
311	0500	New	New	UAE Armed Forces	<u>Military Units:</u>	P
311	0600	302	0600	UAE Armed Forces	Air Force & Air Defence - HQ	C
311	0700	302	0700	UAE Armed Forces	Al Badar Brigade - HQ	C
311	0800	302	0800	UAE Armed Forces	Al Dhafra Brigade - 4th Brigade HQ	C
311	0900	302	0900	UAE Armed Forces	Armed Forces Band	C
311	1000	302	1000	UAE Armed Forces	Artillery Corps - HQ	C
311	1100	302	1100	UAE Armed Forces	Emirate Brigade - Officers	C
311	1200	302	1200	UAE Armed Forces	Chemical Warfare	C
311	1300	302	1300	UAE Armed Forces	Engineering Corps - HQ	C
311	1400	302	1400	UAE Armed Forces	General Stores - HQ	C
311	1510	302	1510	UAE Armed Forces	Border Security Guards	C
311	1600	302	1600	UAE Armed Forces	Land Forces - HQ	C
311	1700	302	1700	UAE Armed Forces	Medical Services - HQ	C
311	1800	302	1800	UAE Armed Forces	Military Police - HQ	C
311	1900	302	1900	UAE Armed Forces	Naval Force - HQ	C
311	2000	302	2000	UAE Armed Forces	Officers Affairs Directorate:	C
311	2100	302	2100	UAE Armed Forces	Administration & Human Resources	C
311	2140	302	2140	UAE Armed Forces	Other Ranks	C
311	2200	302	2200	UAE Armed Forces	Royal Guards - HQ	C
311	2300	302	2300	UAE Armed Forces	Signal Corps - HQ	C
311	2400	302	2400	UAE Armed Forces	Special Force - HQ	C
311	2430	302	2430	UAE Armed Forces	Special Operations	C
311	2500	302	2500	UAE Armed Forces	Staff Academy	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
311	2600	302	2600	UAE Armed Forces	Military Training Directorate	C
311	2610	302	2610	UAE Armed Forces	Administrative Affairs School	C
311	2630	302	2630	UAE Armed Forces	Infantry School	C
311	2640	302	2640	UAE Armed Forces	Khawla Bint Alazwar School	C
311	2650	302	2650	UAE Armed Forces	Zayed Military Academy	C
311	2700	302	2700	UAE Armed Forces	Education - Abu Dhabi	C
311	2800	302	2800	UAE Armed Forces	Training Overseas - Various areas	C
311	2900	302	2900	UAE Armed Forces	Yarmook (3rd) Armoured Brigade HQ	C
311	3100	302	3100	UAE Armed Forces	Coast Guards - HQ	C
311	3200	302	3200	UAE Armed Forces	Reconnaissance HQ	C
311	3300	302	3300	UAE Armed Forces	Reserve Force - HQ	C
311	3400	302	3400	UAE Armed Forces	Military Secondary School	C
311	8900	New	New	UAE Armed Forces	Temporary cost centres:	P
311	8901	302	0200	UAE Armed Forces	Office of Chief of Staff	C
311	9000	New	New	UAE Armed Forces	Overseas Agents:	P
311	9500	302	0500	UAE Armed Forces	Naval Supervisory Board	C
311	9501	302	0501	UAE Armed Forces	MLO - Amman	C
311	9502	302	0502	UAE Armed Forces	MLO - Ankara	C
311	9503	302	0503	UAE Armed Forces	MLO - Athens	C
311	9504	302	0504	UAE Armed Forces	MLO - Baghdad	C
311	9505	302	0505	UAE Armed Forces	MLO - Beirut	C
311	9506	302	0506	UAE Armed Forces	MLO - Beijing	C
311	9507	302	0507	UAE Armed Forces	MLO - Mumbai	C
311	9508	302	0508	UAE Armed Forces	MLO - Bonn	C
311	9509	302	0509	UAE Armed Forces	MLO - Brussels	C
311	9510	302	0510	UAE Armed Forces	MLO - Cairo	C
311	9511	302	0511	UAE Armed Forces	MLO - Damascus	C
311	9512	302	0512	UAE Armed Forces	MLO - Geneva	C
311	9513	302	0513	UAE Armed Forces	MLO - Islamabad	C
311	9514	302	0514	UAE Armed Forces	MLO - Khartoum	C
311	9515	302	0515	UAE Armed Forces	MLO - Kuwait	C
311	9516	302	0516	UAE Armed Forces	MLO - London	C
311	9517	302	0517	UAE Armed Forces	MLO - Madrid	C
311	9518	302	0518	UAE Armed Forces	MLO - Moscow	C
311	9520	302	0520	UAE Armed Forces	MLO - New Delhi	C
311	9521	302	0521	UAE Armed Forces	MLO - Paris	C
311	9522	302	0522	UAE Armed Forces	MLO - Rabat	C
311	9523	302	0523	UAE Armed Forces	MLO - Riyadh	C
311	9524	302	0524	UAE Armed Forces	MLO - Rome	C
311	9525	302	0525	UAE Armed Forces	MLO - Tokyo	C
311	9526	302	0526	UAE Armed Forces	MLO - Vienna	C
311	9527	302	0527	UAE Armed Forces	MLO - Washington	C
311	9528	302	0528	UAE Armed Forces	MLO - Manilla	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
311	9530	302	0530	UAE Armed Forces	MLO - Canberra	C
311	9531	302	0531	UAE Armed Forces	UAE Embassy - Pretoria	C
311	9532	302	0532	UAE Armed Forces	MLO - Singapore	C
311	9533	302	0533	UAE Armed Forces	UAE Embassy - Bangkok	C
311	9535	302	0535	UAE Armed Forces	UAE Embassy - Bahrain	C
311	9537	302	0537	UAE Armed Forces	UAE Embassy - Seoul	C
312	0210	399	0100	UAE Offset (UAE Armed Forces-related)	General Administration	C
321	0000	New	New	Higher National Security Council	Whole-of-Government Accounts	P
321	0001	New	New	Higher National Security Council	System set up accounts	C
321	0210	207	0100	Higher National Security Council	General Administration	C
322	0000	New	New	Critical National Infrastructure Authority	Whole-of-Government Accounts	P
322	0001	New	New	Critical National Infrastructure Authority	System set up accounts	C
322	0210	247	0100	Critical National Infrastructure Authority	General Administration	C
323	0000	New	New	Nat'l Authority for Emergency/Crisis Mngt	Whole-of-Government Accounts	P
323	0001	New	New	Nat'l Authority for Emergency/Crisis Mngt	System set up accounts	C
323	0210	208	0100	Nat'l Authority for Emergency/Crisis Mngt	General Administration	C
361	0000	New	New	AD Police	Whole-of-Government Accounts	P
361	0001	New	New	AD Police	System set up accounts	C
361	0210	432	0100	AD Police	General Administration	C
361	9000	New	New	AD Police	Overseas Agents:	P
361	9501	432	0501	AD Police	UAE Embassy - Amman	C
361	9506	432	0506	AD Police	UAE Embassy - Beijing	C
361	9507	432	0507	AD Police	UAE Embassy - Mumbai	C
361	9521	432	0521	AD Police	UAE Embassy - Paris	C
361	9527	432	0527	AD Police	UAE Embassy - Washington	C
361	9528	432	0528	AD Police	UAE Embassy - Manilla	C
361	9530	432	0530	AD Police	UAE Embassy - Canberra	C
362	0000	New	New	AD Naturalization & Residence Directorate	Whole-of-Government Accounts	P
362	0001	New	New	AD Naturalization & Residence Directorate	System set up accounts	C
362	0210	New	New	AD Naturalization & Residence Directorate	General Administration	C
362	1110	561	0100	AD Naturalization & Residence Directorate	Civilian Staff	C
362	1120	561	0200	AD Naturalization & Residence Directorate	Immigration Staff	C
362	1130	561	0300	AD Naturalization & Residence Directorate	Other Staff, Quaifat	C
371	0000	New	New	Security Department	Whole-of-Government Accounts	P
371	0001	New	New	Security Department	System set up accounts	C
371	0210	562	0100	Security Department	General Administration	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
373	0000	New	New	Council for Border Affairs	Whole-of-Government Accounts	P
373	0001	New	New	Council for Border Affairs	System set up accounts	C
373	0210	209	0100	Council for Border Affairs	General Administration	C
381	0000	New	New	Civil Defence	Whole-of-Government Accounts	P
381	0001	New	New	Civil Defence	System set up accounts	C
381	0210	505	0100	Civil Defence	General Administration	C
391	0000	New	New	Judicial Dept	Whole-of-Government Accounts	P
391	0001	New	New	Judicial Dept	System set up accounts	C
391	0210	083	0100	Judicial Dept	General Administration	C
391	8911	083	0200	Judicial Dept	Trust Fund	C
392	0000	New	New	Attorney General's Office	Whole-of-Government Accounts	P
392	0001	New	New	Attorney General's Office	System set up accounts	C
392	0210	508	0100	Attorney General's Office	General Administration	C
411	0000	New	New	Department for Economic Development	Whole-of-Government Accounts	P
411	0001	New	New	Department for Economic Development	System set up accounts	C
411	0100	New	New	Department for Economic Development	<u>Executive Management:</u>	P
411	0110	New	New	Department for Economic Development	Executive Offices	C
411	0120	New	New	Department for Economic Development	Internal Audit	C
411	0200	New	New	Department for Economic Development	<u>Support Services Sector:</u>	P
411	0210	211	0100	Department for Economic Development	General Administration	C
411	1110	New	New	Department for Economic Development	Policies & Regulations Sector	C
411	1210	New	New	Department for Economic Development	Commercial Affairs Sector	C
411	1310	New	New	Department for Economic Development	International Relationship Sector	C
411	1410	New	New	Department for Economic Development	Planning & Studies Sector	C
411	1510	New	New	Department for Economic Development	Institutional Support Sector	C
421	0000	New	New	Agriculture	Whole-of-Government Accounts	P
421	0001	New	New	Agriculture	System set up accounts	C
421	8900	New	New	Agriculture	<u>Temporary cost centres:</u>	P
421	8911	045	0400	Agriculture (<i>Cost Centre revised 4250210</i>)	AD Farmers Financial Support Fund	C
421	8912	045	0400	Agriculture	General Administration, Al Ain	C
421	8913	045	0200	Agriculture	General Administration, Abu Dhabi	C
422	0000	New	New	AD Farmers Services Center	Whole-of-Government Accounts	P
422	0001	New	New	AD Farmers Services Center	System set up accounts	C
422	0210	277	0100	AD Farmers Services Center	General Administration	C
423	0210	139	0100	Al Foah Palm Sector Development	For subsidy	C
425	0210	045	0400	AD Farmers Financial Support Fund	General Administration	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
431	0000	New	New	Supreme Petroleum Council	Whole-of-Government Accounts	P
431	0001	New	New	Supreme Petroleum Council	System set up accounts	C
431	0210	133	0100	Supreme Petroleum Council	General Administration	C
432	0000	New	New	Abu Dhabi Water & Electricity Authority	Whole-of-Government Accounts	P
432	0001	New	New	Abu Dhabi Water & Electricity Authority	System set up accounts	C
432	0210	061	0100	Abu Dhabi Water & Electricity Authority	Administration & Finance	C
432	1100	062	1000	Abu Dhabi Water & Electricity Authority	Generation & Desalination	C
432	1200	062	5100	Abu Dhabi Water & Electricity Authority	Power Distribution	C
432	1300	062	5200	Abu Dhabi Water & Electricity Authority	Water Distribution	C
432	8900	New	New	Abu Dhabi Water & Electricity Authority	<u>Temporary cost centres:</u>	P
432	8911	062	0400	Abu Dhabi Water & Electricity Authority	ex-WED, Abu Dhabi	C
432	8912	063	0400	Abu Dhabi Water & Electricity Authority	ex-WED, Al Ain	C
434	0000	New	New	Federal Authority for Nuclear Regulation	Whole-of-Government Accounts	P
434	0001	New	New	Federal Authority for Nuclear Regulation	System set up accounts	C
434	0210	New	New	Federal Authority for Nuclear Regulation	General Administration	C
441	0000	New	New	Dept of Transportation	Whole-of-Government Accounts	P
441	0001	New	New	Dept of Transport	System set up accounts	C
441	0100	New	New	Dept of Transport	<u>Executive Management:</u>	P
441	0110	New	New	Dept of Transport	Executive Offices	C
441	0120	New	New	Dept of Transport	Internal Audit & Risk Management	C
441	0130	New	New	Dept of Transport	Strategic Planning & Performance Management	C
441	0140	New	New	Dept of Transport	Public Relations & Communications	C
441	0150	New	New	Dept of Transport	Organizational Development	C
441	0160	New	New	Dept of Transport	Environment, Health & Safety	C
441	0170	New	New	Dept of Transport	Legal Affairs Division	C
441	0200	New	New	Dept of Transport	<u>Support Services Sector:</u>	P
441	0210	051	0100	Dept of Transport	General Administration	C
441	0210	051	0100	Dept of Transport	Administrative Affairs Division	C
441	0220	New	New	Dept of Transport	Human Resources Division	C
441	0230	New	New	Dept of Transport	Accounting & Finance Division	C
441	0240	New	New	Dept of Transport	Information & Communication Technology Division	C
441	0250	New	New	Dept of Transport	Purchasing Division	C
441	0260	New	New	Dept of Transport	Customer Services	C
441	1000	New	New	Dept of Transport	Aviation Sector	C
441	1100	051	0200	Dept of Transport	Public Transport-Bus Service (for use in 2010)	C
441	2000	New	New	Dept of Transport	Maritime Sector	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
441	3000	New	New	Dept of Transport	<u>Surface Transport Sector:</u>	P
441	3100	New	New	Dept of Transport	Integrated Transport Planning Division	C
441	3200	New	New	Dept of Transport	Public Transport Division	C
441	3300	New	New	Dept of Transport	Highways & Roads Division	C
441	3400	New	New	Dept of Transport	Freight Transport Division	C
441	3500	New	New	Dept of Transport	Public Bus Services Division (wef 2011)	C
441	3600	New	New	Dept of Transport	Mawaqif (Paking Management)	C
443	0250	052	0150	Civil Aviation	SCAD (Airport expansion)	C
451	0000	New	New	AD Tourism Authority	Whole-of-Government Accounts	P
451	0001	New	New	AD Tourism Authority	System set up accounts	C
451	0210	271	0100	AD Tourism Authority	General Administration	C
451	1000	New	New	AD Tourism Authority	Tourism Development & Investment Co (TDIC)	C
453	0210	139	0200	Higher Corpn for Specialized Economic Zones	ZonesCorp	C
511	0000	New	New	Environmental Agency (EAD)	Whole-of-Government Accounts	P
511	0001	New	New	Environmental Agency (EAD)	System set up accounts	C
511	0210	204	0100	Environmental Agency (EAD)	General Administration	C
512	0000	New	New	Center for Waste Management	Whole-of-Government Accounts	P
512	0001	New	New	Center for Waste Management	System set up accounts	C
512	0210	204	0200	Center for Waste Management	General Administration	C
521	0000	New	New	AD Sewerage Services Company	Whole-of-Government Accounts	P
521	0001	New	New	AD Sewerage Services Company	System set up accounts	C
521	0210	242	0100	AD Sewerage Services Company	General Administration	C
621	0000	New	New	Dept of Municipal Affairs	Whole-of-Government Accounts	P
621	0001	New	New	Dept of Municipal Affairs	System set up accounts	C
621	0100	New	New	Dept of Municipal Affairs	<u>Executive Management:</u>	P
621	0110	New	New	Dept of Municipal Affairs	Executive Offices	C
621	0120	New	New	Dept of Municipal Affairs	Internal Audit Office	C
621	0130	New	New	Dept of Municipal Affairs	Strategic Planning & Performance Mngt	C
621	0140	New	New	Dept of Municipal Affairs	Public Relations & Communications Office	C
621	0200	New	New	Dept of Municipal Affairs	<u>Support Services Sector:</u>	P
621	0210	040	0100	Dept of Municipal Affairs	General Administration & HR	C
621	0230	New	New	Dept of Municipal Affairs	Accounting	C
621	0240	New	New	Dept of Municipal Affairs	IT Services	C
621	0250	New	New	Dept of Municipal Affairs	Procurement	C
621	0270	New	New	Dept of Municipal Affairs	Legal Affairs	C
621	1000	New	New	Dept of Municipal Affairs	<u>Municipal Affairs Governance:</u>	P
621	1100	New	New	Dept of Municipal Affairs	Municipal Regulations	C
621	1200	New	New	Dept of Municipal Affairs	Municipal Planning	C
621	1300	New	New	Dept of Municipal Affairs	Municipal Council Affairs	C
621	1400	New	New	Dept of Municipal Affairs	Citizens Complaints	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
621	2000	New	New	Dept of Municipal Affairs	<u>Municipal Affairs Support:</u>	P
621	2100	New	New	Dept of Municipal Affairs	Training	C
621	2200	New	New	Dept of Municipal Affairs	Business support	C
621	2300	New	New	Dept of Municipal Affairs	Interaction & Dispute Management	C
621	3000	New	New	Dept of Municipal Affairs	<u>Land & Property Management:</u>	P
621	3100	New	New	Dept of Municipal Affairs	Property Regulations & Registration	C
621	3200	New	New	Dept of Municipal Affairs	Property & Spatial Data (GIS)	C
623	0000	New	New	Western Region Development Council	Whole-of-Government Accounts	P
623	0001	New	New	Western Region Development Council	System set up accounts	C
623	0210	245	0100	Western Region Development Council	General Administration	C
624	0000	New	New	Rural Area Development Committee	Whole-of-Government Accounts	P
624	0001	New	New	Rural Area Development Committee	System set up accounts	C
624	0210	502	0200	Rural Area Development Committee	General Administration	C
631	0000	New	New	Abu Dhabi Municipality	Whole-of-Government Accounts	P
631	0001	New	New	Abu Dhabi Municipality	System set up accounts	C
631	0100	New	New	Abu Dhabi Municipality	<u>Executive Management:</u>	P
631	0110	New	New	Abu Dhabi Municipality	General Manager's Office	C
631	0120	New	New	Abu Dhabi Municipality	Internal Audit	C
631	0130	New	New	Abu Dhabi Municipality	Project Management Office	C
631	0200	New	New	Abu Dhabi Municipality	<u>Support Services:</u>	P
631	0210	042	0100	Abu Dhabi Municipality	General Administration	C
631	0210	042	0100	Abu Dhabi Municipality	HR & Administration	C
631	0230	New	New	Abu Dhabi Municipality	Accounting	C
631	0240	New	New	Abu Dhabi Municipality	IT Planning	C
631	0250	New	New	Abu Dhabi Municipality	Procurement	C
631	0260	New	New	Abu Dhabi Municipality	Legal Affairs	C
631	0270	New	New	Abu Dhabi Municipality	Facility & Security	C
631	1000	New	New	Abu Dhabi Municipality	<u>Cost Centres (to be discontinued in 2011):</u>	P
631	1100	042	0200	Abu Dhabi Municipality	Agriculture & Garden Section	C
631	1200	042	0400	Abu Dhabi Municipality	Engineering	C
631	1300	042	0600	Abu Dhabi Municipality	Garage	C
631	1400	042	0700	Abu Dhabi Municipality	Public Health	C
631	1500	042	1100	Abu Dhabi Municipality	Road & Traffic Management	C
631	2000	042	1800	Abu Dhabi Municipality	Community Halls (incl Wedding Halls)	C
631	1000	New	New	Abu Dhabi Municipality	<u>Strategic Planning & Performance Mngt:</u>	P
631	1010	New	New	Abu Dhabi Municipality	Strategic Planning	C
631	1020	New	New	Abu Dhabi Municipality	Performance Management	C
631	1030	New	New	Abu Dhabi Municipality	Financial Planning	C
631	1040	New	New	Abu Dhabi Municipality	Total Quality Management	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
631	1050	New	New	Abu Dhabi Municipality	Public Relations & Communication Office	C
631	2000	New	New	Abu Dhabi Municipality	<u>Municipal Services:</u>	P
631	2010	New	New	Abu Dhabi Municipality	Property Management	C
631	2030	New	New	Abu Dhabi Municipality	Customer Services	C
631	2050	New	New	Abu Dhabi Municipality	Quality Assurance Service	C
631	2500	New	New	Abu Dhabi Municipality	<u>Municipal Service Offices:</u>	P
631	2510	New	New	Abu Dhabi Municipality	Municipal Office - Town Centre	C
631	2520	New	New	Abu Dhabi Municipality	Municipal Office - North	C
631	2530	New	New	Abu Dhabi Municipality	Municipal Office - South	C
631	2540	New	New	Abu Dhabi Municipality	Municipal Office - East	C
631	2550	New	New	Abu Dhabi Municipality	Municipal Office - West	C
631	3000	New	New	Abu Dhabi Municipality	<u>Community Services:</u>	P
631	3110	New	New	Abu Dhabi Municipality	Community Service - Town Centre	C
631	3120	New	New	Abu Dhabi Municipality	Community Service - North	C
631	3130	New	New	Abu Dhabi Municipality	Community Service - South	C
631	3140	New	New	Abu Dhabi Municipality	Community Service - East	C
631	3150	New	New	Abu Dhabi Municipality	Community Service - West	C
631	3500	New	New	Abu Dhabi Municipality	<u>Community Relations:</u>	P
631	3510	New	New	Abu Dhabi Municipality	Community Relations - Town Centre	C
631	3520	New	New	Abu Dhabi Municipality	Community Relations - North	C
631	3530	New	New	Abu Dhabi Municipality	Community Relations - South	C
631	3540	New	New	Abu Dhabi Municipality	Community Relations - East	C
631	3550	New	New	Abu Dhabi Municipality	Community Relations - West	C
631	4000	New	New	Abu Dhabi Municipality	<u>Public Sanitation:</u>	P
631	4100	New	New	Abu Dhabi Municipality	Health, Safety & Environment	C
631	5000	New	New	Abu Dhabi Municipality	<u>Parks & Recreation Facilities:</u>	P
631	5110	New	New	Abu Dhabi Municipality	Parks & Recreation Facilities - Town Centre	C
631	5120	New	New	Abu Dhabi Municipality	Parks & Recreation Facilities - North	C
631	5130	New	New	Abu Dhabi Municipality	Parks & Recreation Facilities - South	C
631	5140	New	New	Abu Dhabi Municipality	Parks & Recreation Facilities - East	C
631	5150	New	New	Abu Dhabi Municipality	Parks & Recreation Facilities - West	C
631	6000	New	New	Abu Dhabi Municipality	<u>Municipal Infrastructure & Assets:</u>	P
631	6100	New	New	Abu Dhabi Municipality	Internal Roads & Infrastructure	C
631	6200	New	New	Abu Dhabi Municipality	Infrastructure & Services Coordination	C
631	7000	New	New	Abu Dhabi Municipality	<u>Town Planning:</u>	P
631	7100	New	New	Abu Dhabi Municipality	Urban Planning	C
631	7200	New	New	Abu Dhabi Municipality	Spatial Data (GIS)	C
631	7300	New	New	Abu Dhabi Municipality	Building (Construction) Permits	C
631	8900	New	New	Abu Dhabi Municipality	<u>Temporary cost centres:</u>	P
631	8910	042	0500	Abu Dhabi Municipality	Forestry	C
631	8911	042	1000	Abu Dhabi Municipality	Public Transport	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
631	8912	042	1200	Abu Dhabi Municipality	Sewerage Section	C
631	8920	043	0400	Abu Dhabi Municipality	ex-AD Town Planning: Administration	C
631	8931	022	0400	Abu Dhabi Municipality	ex-PWD: Administration	C
631	8932	022	0200	Abu Dhabi Municipality	ex-PWD: Building Projects	C
631	8933	022	0300	Abu Dhabi Municipality	ex-PWD: Communication Projects	C
631	8934	022	0500	Abu Dhabi Municipality	ex-PWD: Federal Projects	C
632	0000	New	New	Al Ain Municipality	Whole-of-Government Accounts	P
632	0001	New	New	Al Ain Municipality	System set up accounts	C
632	0100	New	New	Al Ain Municipality	<u>Executive Management:</u>	P
632	0110	New	New	Al Ain Municipality	General Manager's Office	C
632	0120	New	New	Al Ain Municipality	Internal Audit	C
632	0130	New	New	Al Ain Municipality	Project Management Office	C
632	0200	New	New	Al Ain Municipality	<u>Support Services:</u>	P
632	0210	044	0100	Al Ain Municipality	HR & Administration	C
632	0211	044	0900	Al Ain Municipality	Municipal Council	C
632	0212	044	0110	Al Ain Municipality	Special appointees group	C
632	0230	New	New	Al Ain Municipality	Accounting	C
632	0240	New	New	Al Ain Municipality	IT Planning	C
632	0250	New	New	Al Ain Municipality	Procurement	C
632	0260	New	New	Al Ain Municipality	Legal Affairs	C
632	0270	New	New	Al Ain Municipality	Facility & Security	C
632	1000	New	New	Al Ain Municipality	<u>Cost Centres (to be discontinued in 2011):</u>	P
632	1200	044	0300	Al Ain Municipality	Engineering	C
632	1100	044	0500	Al Ain Municipality	Gardens Section	C
632	1500	044	1100	Al Ain Municipality	Road & Traffic Management	C
632	1000	New	New	Al Ain Municipality	<u>Strategic Planning & Performance Mngt:</u>	P
632	1010	New	New	Al Ain Municipality	Strategic Planning	C
632	1020	New	New	Al Ain Municipality	Performance Management	C
632	1030	New	New	Al Ain Municipality	Financial Planning	C
632	1040	New	New	Al Ain Municipality	Total Quality Management	C
632	1050	New	New	Al Ain Municipality	Public Relations & Communication Office	C
632	2000	New	New	Al Ain Municipality	<u>Municipal Services:</u>	P
632	2010	New	New	Al Ain Municipality	Property Management	C
632	2030	New	New	Al Ain Municipality	Customer Services	C
632	2050	New	New	Al Ain Municipality	Quality Assurance Service	C
632	2500	New	New	Al Ain Municipality	<u>Municipal Service Offices:</u>	P
632	2510	New	New	Al Ain Municipality	Municipal Office - Town Centre	C
632	2520	New	New	Al Ain Municipality	Municipal Office - North	C
632	2530	New	New	Al Ain Municipality	Municipal Office - South	C
632	2540	New	New	Al Ain Municipality	Municipal Office - East	C
632	2550	New	New	Al Ain Municipality	Municipal Office - West	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
632	3000	New	New	Al Ain Municipality	<u>Community Services::</u>	P
632	3110	New	New	Al Ain Municipality	Community Service - Town Centre	C
632	3120	New	New	Al Ain Municipality	Community Service - North	C
632	3130	New	New	Al Ain Municipality	Community Service - South	C
632	3140	New	New	Al Ain Municipality	Community Service - East	C
632	3150	New	New	Al Ain Municipality	Community Service - West	C
632	3500	New	New	Al Ain Municipality	<u>Community Relations::</u>	P
632	3510	New	New	Al Ain Municipality	Community Relations - Town Centre	C
632	3520	New	New	Al Ain Municipality	Community Relations - North	C
632	3530	New	New	Al Ain Municipality	Community Relations - South	C
632	3540	New	New	Al Ain Municipality	Community Relations - East	C
632	3550	New	New	Al Ain Municipality	Community Relations - West	C
632	4000	New	New	Al Ain Municipality	<u>Public Sanitation:</u>	P
632	4100	New	New	Al Ain Municipality	Health, Safety & Environment	C
632	5000	New	New	Al Ain Municipality	<u>Parks & Recreation Facilities::</u>	P
632	5110	New	New	Al Ain Municipality	Parks & Recreation Facilities - Town Centre	C
632	5120	New	New	Al Ain Municipality	Parks & Recreation Facilities - North	C
632	5130	New	New	Al Ain Municipality	Parks & Recreation Facilities - South	C
632	5140	New	New	Al Ain Municipality	Parks & Recreation Facilities - East	C
632	5150	New	New	Al Ain Municipality	Parks & Recreation Facilities - West	C
632	6000	New	New	Al Ain Municipality	<u>Municipal Infrastructure & Assets:</u>	P
632	6100	New	New	Al Ain Municipality	Internal Roads & Infrastructure	C
632	6200	New	New	Al Ain Municipality	Infrastructure & Services Coordination	C
632	7000	New	New	Al Ain Municipality	<u>Town Planning:</u>	P
632	7100	New	New	Al Ain Municipality	Urban Planning	C
632	7200	New	New	Al Ain Municipality	Spatial Data (GIS)	C
632	7300	New	New	Al Ain Municipality	Building (Construction) Permits	C
632	8900	New	New	Al Ain Municipality	<u>Temporary cost centres:</u>	P
632	8912	044	1200	Al Ain Municipality	Sewerage Section	C
632	8920	049	0400	Al Ain Municipality	ex-AA Town Planning: Administration	
633	0000	New	New	Al Gharbia Municipality	Whole-of-Government Accounts	P
633	0001	New	New	Al Gharbia Municipality	System set up accounts	C
633	0100	New	New	Al Gharbiya Municipality	<u>Executive Management:</u>	P
633	0110	New	New	Al Gharbiya Municipality	General Manager's Office	C
633	0120	New	New	Al Gharbiya Municipality	Internal Audit	C
633	0130	New	New	Al Gharbiya Municipality	Project Management Office	C
633	0200	New	New	Al Gharbiya Municipality	<u>Support Services:</u>	P
633	0210	048	0100	Al Gharbiya Municipality	HR & Administration	C
633	0230	New	New	Al Gharbiya Municipality	Accounting	C
633	0240	New	New	Al Gharbiya Municipality	IT Planning	C
633	0250	New	New	Al Gharbiya Municipality	Procurement	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
633	0260	New	New	Al Gharbiya Municipality	Legal Affairs	C
633	0270	New	New	Al Gharbiya Municipality	Facility & Security	C
633	1000	New	New	Al Gharbiya Municipality	<u>Strategic Planning & Performance Mngt:</u>	P
633	1010	New	New	Al Gharbiya Municipality	Strategic Planning	C
633	1020	New	New	Al Gharbiya Municipality	Performance Management	C
633	1030	New	New	Al Gharbiya Municipality	Financial Planning	C
633	1040	New	New	Al Gharbiya Municipality	Total Quality Management	C
633	1050	New	New	Al Gharbiya Municipality	Public Relations & Communication Office	C
633	2000	New	New	Al Gharbiya Municipality	<u>Municipal Services:</u>	P
633	2010	New	New	Al Gharbiya Municipality	Property Management	C
633	2030	New	New	Al Gharbiya Municipality	Customer Services	C
633	2050	New	New	Al Gharbiya Municipality	Quality Assurance Service	C
633	2500	New	New	Al Gharbiya Municipality	<u>Municipal Service Offices:</u>	P
633	2510	New	New	Al Gharbiya Municipality	Municipal Office - Madinat Zayed	C
633	2520	New	New	Al Gharbiya Municipality	Municipal Office - Liwa	C
633	2530	New	New	Al Gharbiya Municipality	Municipal Office - Mirfa	C
633	2540	New	New	Al Gharbiya Municipality	Municipal Office - Sila'a	C
633	2550	New	New	Al Gharbiya Municipality	Municipal Office - Delma	C
633	2560	New	New	Al Gharbiya Municipality	Municipal Office - Ghayathi	C
633	3000	New	New	Al Gharbiya Municipality	<u>Community Services::</u>	P
633	3110	New	New	Al Gharbiya Municipality	Community Service - Madinat Zayed	C
633	3120	New	New	Al Gharbiya Municipality	Community Service - Liwa	C
633	3130	New	New	Al Gharbiya Municipality	Community Service - Mirfa	C
633	3140	New	New	Al Gharbiya Municipality	Community Service - Sila'a	C
633	3150	New	New	Al Gharbiya Municipality	Community Service - Delma	C
633	3160	New	New	Al Gharbiya Municipality	Community Service - Ghayathi	C
633	3500	New	New	Al Gharbiya Municipality	<u>Community Relations::</u>	P
633	3510	New	New	Al Gharbiya Municipality	Community Relations - Madinat Zayed	C
633	3520	New	New	Al Gharbiya Municipality	Community Relations - Liwa	C
633	3530	New	New	Al Gharbiya Municipality	Community Relations - Mirfa	C
633	3540	New	New	Al Gharbiya Municipality	Community Relations - Sila'a	C
633	3550	New	New	Al Gharbiya Municipality	Community Relations - Delma	C
633	3560	New	New	Al Gharbiya Municipality	Community Service - Ghayathi	C
633	4000	New	New	Al Gharbiya Municipality	<u>Public Sanitation:</u>	P
633	4100	New	New	Al Gharbiya Municipality	Health, Safety & Environment	C
633	5000	New	New	Al Gharbiya Municipality	<u>Parks & Recreation Facilities::</u>	P
633	5110	New	New	Al Gharbiya Municipality	Parks/Recreation Facilities - Madinat Zayed	C
633	5120	New	New	Al Gharbiya Municipality	Parks/Recreation Facilities - Liwa	C
633	5130	New	New	Al Gharbiya Municipality	Parks/Recreation Facilities - Mirfa	C
633	5140	New	New	Al Gharbiya Municipality	Parks/Recreation Facilities - Sila'a	C
633	5150	New	New	Al Gharbiya Municipality	Parks/Recreation Facilities - Delma	C
633	5160	New	New	Al Gharbiya Municipality	Community Service - Ghayathi	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
633	6000	New	New	Al Gharbiya Municipality	<u>Municipal Infrastructure & Assets:</u>	P
633	6100	New	New	Al Gharbiya Municipality	Internal Roads & Infrastructure	C
633	6200	New	New	Al Gharbiya Municipality	Infrastructure & Services Coordination	C
633	7000	New	New	Al Gharbiya Municipality	<u>Town Planning:</u>	P
633	7100	New	New	Al Gharbiya Municipality	Urban Planning	C
633	7200	New	New	Al Gharbiya Municipality	Spatial Data (GIS)	C
633	7300	New	New	Al Gharbiya Municipality	Building (Construction) Permits	C
651	0000	New	New	Health Authority - Abu Dhabi (HAAD)	Whole-of-Government Accounts	P
651	0001	New	New	Health Authority - Abu Dhabi	System set up accounts	C
651	0210	257	0100	Health Authority - Abu Dhabi	General Administration	C
651	1100	252	5200	Health Authority - Abu Dhabi	Daman-managed Health Plan	C
651	8900	New	New	Health Authority - Abu Dhabi	<u>Temporary cost centres:</u>	P
651	8910	257	0400	Health Authority - Abu Dhabi	Inter-departmental transfers	C
651	8911	251	0400	Health Authority - Abu Dhabi	Medical Treatment abroad	C
651	9000	New	New	Health Authority - Abu Dhabi	<u>Overseas Agents:</u>	P
651	9501	251	0501	Health Authority - Abu Dhabi	UAE Embassy - Amman	C
651	9506	251	0506	Health Authority - Abu Dhabi	UAE Embassy - Beijing	C
651	9507	251	0507	Health Authority - Abu Dhabi	UAE Consulate - Mumbai	C
651	9508	251	0508	Health Authority - Abu Dhabi	UAE Embassy - Bonn	C
651	9509	251	0509	Health Authority - Abu Dhabi	UAE Embassy - Brussels	C
651	9510	251	0510	Health Authority - Abu Dhabi	UAE Embassy - Cairo	C
651	9512	251	0512	Health Authority - Abu Dhabi	UAE Mission - Geneva	C
651	9516	251	0516	Health Authority - Abu Dhabi	UAE Embassy - London	C
651	9517	251	0517	Health Authority - Abu Dhabi	UAE Embassy - Madrid	C
651	9518	251	0518	Health Authority - Abu Dhabi	UAE Embassy - Moscow	C
651	9521	251	0521	Health Authority - Abu Dhabi	UAE Embassy - Paris	C
651	9523	251	0523	Health Authority - Abu Dhabi	UAE Embassy - Riyadh	C
651	9524	251	0524	Health Authority - Abu Dhabi	UAE Embassy - Rome	C
651	9525	251	0525	Health Authority - Abu Dhabi	UAE Embassy - Tokyo	C
651	9526	251	0526	Health Authority - Abu Dhabi	UAE Embassy - Vienna	C
651	9527	251	0527	Health Authority - Abu Dhabi	UAE Embassy - Washington	C
651	9528	251	0528	Health Authority - Abu Dhabi	UAE Embassy - Manila	C
651	9532	251	0532	Health Authority - Abu Dhabi	UAE Embassy - Singapore	C
651	9533	251	0533	Health Authority - Abu Dhabi	UAE Embassy - Bangkok	C
651	9534	251	0534	Health Authority - Abu Dhabi	UAE Embassy - Tehran	C
652	0210	252	5200	National Health Scheme	Daman-managed Health Plan	C
671	0000	New	New	AD Health Services Company (SEHA)	Whole-of-Government Accounts	P
671	0001	New	New	AD Health Services Company (SEHA)	System set up accounts	C
671	0210	253	0100	AD Health Services Company (SEHA)	General Administration	C
671	8900	New	New	AD Health Services Company (SEHA)	<u>Temporary cost centres:</u>	P



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
671	8911	530	0400	AD Health Services Company (SEHA)	ex-Min of Health - Administration	C
671	8912	530	0200	AD Health Services Company (SEHA)	ex-MOH - Al Ain Hospital	C
671	8913	530	0300	AD Health Services Company (SEHA)	ex-MOH - Herbal/Trad Medicines	C
671	8914	530	0400	AD Health Services Company (SEHA)	ex-MOH - Jazeera Hospital	C
671	8915	530	0500	AD Health Services Company (SEHA)	ex-MOH - Mafraq Hospital	C
671	8916	530	0600	AD Health Services Company (SEHA)	ex-MOH - Preventive Health	C
671	8917	530	0700	AD Health Services Company (SEHA)	ex-MOH - Remah Hospital	C
671	8918	530	0800	AD Health Services Company (SEHA)	ex-MOH - Sweihan Hospital	C
671	8919	530	0900	AD Health Services Company (SEHA)	ex-MOH - Tawam Hospital	C
672	0000	New	New	National Rehabilitation Centre	Whole-of-Government Accounts	P
672	0001	New	New	National Rehabilitation Centre	System set up accounts	C
672	0210	263	0100	National Rehabilitation Centre	General Administration	C
681	0000	New	New	AD Food Control Authority	Whole-of-Government Accounts	P
681	0001	New	New	AD Food Control Authority	System set up accounts	C
681	0210	271	0200	AD Food Control Authority	General Administration	C
711	0000	New	New	Al Ain Wildlife Park & Resort (Zoo)	Whole-of-Government Accounts	P
711	0001	New	New	Al Ain Wildlife Park & Resort (Zoo)	System set up accounts	C
711	0210	047	0100	Al Ain Wildlife Park & Resort (Zoo)	General Administration	C
712	0000	New	New	Abu Dhabi Sports Council	Whole-of-Government Accounts	P
712	0001	New	New	Abu Dhabi Sports Council	System set up accounts	C
712	0210	248	0200	Abu Dhabi Sports Council	General Administration	C
712	8900	New	New	Abu Dhabi Sports Council	Temporary cost centres:	P
712	8910	248	0400	Abu Dhabi Sports Council	Sports Care Programme	C
713	0210	073	0400	Zayed Sports City	General Administration	C
721	0000	New	New	AD Authority for Culture & Heritage	Whole-of-Government Accounts	P
721	0001	New	New	AD Authority for Culture & Heritage	System set up accounts	C
721	0210	018	0100	AD Authority for Culture & Heritage	General Administration	C
721	8900	New	New	AD Authority for Culture & Heritage	Temporary cost centres:	P
721	8910	093	0400	AD Authority for Culture & Heritage	ex-Dept of Antiquities & Tourism	C
722	0000	New	New	Min of Culture, Youth & Community Dev	Whole-of-Government Accounts	P
722	0001	New	New	Min of Culture, Youth & Community Dev	System set up accounts	C
722	0210	503	0100	Min of Culture, Youth & Community Dev	General Administration	C
723	0000	New	New	General Auth for Islamic Affrs/Endowment	Whole-of-Government Accounts	P
723	0001	New	New	General Auth for Islamic Affrs/Endowment	System set up accounts	C
723	0210	501	0100	General Auth for Islamic Affrs/Endowment	General Administration	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
724	0210	076	0100	Zayed Centre for Islamic Culture	General Administration	C
731	0000	New	New	National Centre for Documents & Research	Whole-of-Government Accounts	P
731	0001	New	New	National Centre for Documents & Research	System set up accounts	C
731	0210	101	0200	National Centre for Documents & Research	General Administration	C
742	0000	New	New	Media Zone Authority	Whole-of-Government Accounts	P
742	0001	New	New	Media Zone Authority	System set up accounts	C
742	0210	274	0100	Media Zone Authority	General Administration	C
743	0000	New	New	UAE Media Council	Whole-of-Government Accounts	P
743	0001	New	New	UAE Media Council	System set up accounts	C
743	0210	511	0100	UAE Media Council	General Administration	C
811	0000	New	New	Abu Dhabi Education Council	Whole-of-Government Accounts	P
811	0001	New	New	Abu Dhabi Education Council	System set up accounts	C
811	0210	272	0100	Abu Dhabi Education Council	General Administration	C
812	0000	New	New	AD Education Zone	Whole-of-Government Accounts	P
812	0001	New	New	AD Education Zone	System set up accounts	C
812	0210	506	0100	AD Education Zone	General Administration	C
812	1110	506	0120	AD Education Zone	Zone I (AD Emirate)	C
812	1120	506	0130	AD Education Zone	Zone II (N.Emirates)	C
832	0000	New	New	AD Centre for Technical & Vocational Education & Training(ACTVET)	Whole-of-Government Accounts	P
832	0001	New	New	ACTVET	System set up accounts	C
832	0210	New	New	ACTVET	General Administration	C
842	0000	New	New	University of UAE	Whole-of-Government Accounts	P
842	0001	New	New	University of UAE	System set up accounts	C
842	0210	509	0100	University of UAE	General Administration	C
843	0000	New	New	Khalifa University	Whole-of-Government Accounts	P
843	0001	New	New	Khalifa University	System set up accounts	C
843	0210	510	0100	Khalifa University	General Administration	C
911	0000	New	New	Zayed Higher Org for Humanitarian Care	Whole-of-Government Accounts	P
911	0001	New	New	Zayed Higher Org for Humanitarian Care	System set up accounts	C
911	0210	262	0100	Zayed Higher Org for Humanitarian Care	General Administration	C
911	8900	New	New	Zayed Higher Org for Humanitarian Care	Temporary cost centres:	P
911	8910	262	0400	Zayed Higher Org for Humanitarian Care	Office for minors affairs	C
911	8911	262	0510	Zayed Higher Org for Humanitarian Care	Medical Care Centre, Abu Dhabi	C



New COA		Old COA		Department	Cost Centre	Parent/ Child
Entity	Cost Centre	Dept	Cost Centre			
921	0000	New	New	AD Retirement Benefits & Pension Fund	Whole-of-Government Accounts	P
921	0001	New	New	AD Retirement Benefits & Pension Fund	System set up accounts	C
921	0210	012	0400	AD Retirement Benefits & Pension Fund	General Administration	C
921	0410	012	0410	AD Retirement Benefits & Pension Fund	Govt Civilian Depts	C
921	0450	012	0450	AD Retirement Benefits & Pension Fund	Oil companies	C
921	0460	012	0460	AD Retirement Benefits & Pension Fund	Public enterprises	C
922	0000	New	New	UAE Pension Fund	Whole-of-Government Accounts	P
922	0001	New	New	UAE Pension Fund	System set up accounts	C
922	0420	012	0420	UAE Pension Fund	Armed Forces	C
923	0430	012	0430	UAE Pension Fund	Police	C
924	0440	012	0440	UAE Pension Fund	Civil Defence	C
931	0000	New	New	Family Development Foundation	Whole-of-Government Accounts	P
931	0001	New	New	Family Development Foundation	System set up accounts	C
931	0210	201	0200	Family Development Foundation	General Administration	C
932	0210	243	0100	General Women's Union	General Administration	C
933	0000	New	New	Social Care and Minors Affairs Foundation	Whole-of-Government Accounts	P
933	0001	New	New	Social Care and Minors Affairs Foundation	System set up accounts	C
933	0210	262	3000	Social Care and Minors Affairs Foundation	General Administration	C
933	3001	262	3001	Social Care and Minors Affairs Foundation	Centre for Minor's Affairs, Abu Dhabi	C
933	3002	262	3002	Social Care and Minors Affairs Foundation	Centre for Minor's Affairs, Al Ain	C



2.9: Overseas Office

Previous Code	Cost Centre	Cost Centre
<u>GCC Member Countries:</u>		
xxx.0535	xxx.9535	UAE Embassy - Bahrain
xxx.0515	xxx.9515	UAE Embassy - Kuwait
		UAE Embassy - Oman (Muscat)
xxx.0536	xxx.9536	UAE Embassy - Qatar (Doha)
xxx.0523	xxx.9523	UAE Embassy - Saudi Arabia (Riyadh)
<u>Other Arab Countries:</u>		
xxx.0510	xxx.9510	UAE Embassy - Egypt (Cairo)
xxx.0504	xxx.9504	UAE Embassy - Iraq (Baghdad)
xxx.0501	xxx.9501	UAE Embassy - Jordan (Amman)
xxx.0505	xxx.9505	UAE Embassy - Lebanon (Beirut)
xxx.0522	xxx.9522	UAE Embassy - Morocco (Rabat)
xxx.0514	xxx.9514	UAE Embassy - Sudan (Khartoum)
xxx.0511	xxx.9511	UAE Embassy - Syria (Damascus)
<u>Asian and Oceania Countries:</u>		
xxx.0530	xxx.9530	UAE Embassy - Australia (Canberra)
xxx.0506	xxx.9506	UAE Embassy - China (Beijing)
xxx.0520	xxx.9520	UAE Embassy - India (New Delhi)
xxx.0507	xxx.9507	UAE Consulate - India (Mumbai)
xxx.0534	xxx.9534	UAE Embassy - Iran (Tehran)
xxx.0525	xxx.9525	UAE Embassy - Japan (Tokyo)
xxx.0513	xxx.9513	UAE Embassy - Pakistan (Islamabad)
xxx.0528	xxx.9528	UAE Embassy - Philippines (Manila)
xxx.0532	xxx.9532	UAE Embassy - Singapore
xxx.0533	xxx.9533	UAE Embassy - Thailand (Bangkok)
xxx.0502	xxx.9502	UAE Embassy - Turkey (Ankara)
xxx.0537	xxx.9537	UAE Embassy - South Korea (Seoul)
<u>European countries:</u>		
xxx.0526	xxx.9526	UAE Embassy - Austria (Vienna)
xxx.0509	xxx.9509	UAE Embassy - Belgium (Bruxelles)
xxx.0521	xxx.9521	UAE Embassy - France (Paris)
xxx.0508	xxx.9508	UAE Consulate - Germany (Bonn)
xxx.0519	xxx.9519	UAE Consulate - Germany (Munich)
xxx.0503	xxx.9503	UAE Embassy - Greece (Athens)
xxx.0524	xxx.9524	UAE Embassy - Italy (Rome)
xxx.0518	xxx.9518	UAE Embassy - Russia (Moscow)
xxx.0517	xxx.9517	UAE Embassy - Spain (Madrid)
xxx.0512	xxx.9512	UAE Consulate - Switzerland (Geneva)
xxx.0516	xxx.9516	UAE Embassy - United Kingdom (London)
<u>Americas:</u>		
xxx.0529	xxx.9529	UAE Embassy - Canada (Ottawa)
xxx.0527	xxx.9527	UAE Embassy - USA (Washington)
<u>African Countries:</u>		
xxx.0531	xxx.9531	UAE Embassy - South Africa (Pretoria / Johannesburg)
<u>Other Agents:</u>		
xxx.0551	xxx.9551	NBAD – London
xxx.0552	xxx.9552	NBAD – Paris



2.10: Enterprises

No	Enterprise Name	No	Enterprise Name
	<i>(Numerically arranged)</i>		<i>(Alphabetically arranged)</i>
	<u>Wealth Funds:</u>		<u>Wealth Funds:</u>
001	Abu Dhabi Investment Authority (ADIA)	001	Abu Dhabi Investment Authority (ADIA)
002	Abu Dhabi Investment Council (ADIC)	002	Abu Dhabi Investment Council (ADIC)
010	<u>Enterprises (SOEs):</u>	010	<u>Enterprises (SOEs):</u>
013	Abu Dhabi National Oil Co (ADNOC)	018	Abu Dhabi Airport Catering
014	International Petroleum Investment Co (IPIC)	059	Abu Dhabi Airport Cold Stores (AD Municipality)
017	UAE Development Bank	086	Abu Dhabi Airport Hotel & Golf Club
018	Abu Dhabi Airport Catering	019	Abu Dhabi Airport Services (ADAS)
019	Abu Dhabi Airport Services (ADAS)	094	Abu Dhabi Airports Co
025	Abu Dhabi Compost Factory	025	Abu Dhabi Compost Factory
032	Al Ain Compost Factory	096	Abu Dhabi General Services Co
035	Resthouses	076	Abu Dhabi Golf Club
047	National Marine Dredging Co (NMDC)	088	Abu Dhabi Health Services Co (SEHA)
049	General Holding Corporation (previously GIC)	060	Abu Dhabi Ice Rink
051	Gulf Aircraft Maintenance Co (GAMCO)	095	Abu Dhabi Media Co
054	Fujeirah Cement Industries	092	Abu Dhabi National Exhibitions Company
057	Al Ain Vegetable Canning Factory	013	Abu Dhabi National Oil Co (ADNOC)
058	Al Hilli Funcity	093	Abu Dhabi Terminals Co (Abu Dhabi Ports Co)
059	Abu Dhabi Airport Cold Stores (AD Municipality)	075	Abu Dhabi Water & Electricity Authority
060	Abu Dhabi Ice Rink	097	Advanced Technology Investment Company
061	Al Ain Ice Rink	032	Al Ain Compost Factory
063	Mina Zayed Cold Stores (AD Municipality)	061	Al Ain Ice Rink
065	Delma Cold Stores (AD Municipality)	057	Al Ain Vegetable Canning Factory
066	Al Marfa Veg & Dates Canning Factory	100	Al Ain Wildlife Park & Resort
068	Al Jurf Hotel	098	Al Foah Palm Sector Development Co
073	Emirates Dates Factory - Al Saad	058	Al Hilli Funcity
074	Al Sharea'a Motel	068	Al Jurf Hotel
075	Abu Dhabi Water & Electricity Authority	066	Al Marfa Veg & Dates Canning Factory
076	Abu Dhabi Golf Club	074	Al Sharea'a Motel
079	Emirates Company for Driving	065	Delma Cold Stores (AD Municipality)
080	Liwa-Mizeira Hotel	079	Emirates Company for Driving
083	Mubadala Development Company	073	Emirates Dates Factory - Al Saad
084	Raha Beach Hotel	099	Emirates Nuclear Energy Corporation
085	Emirates Palace Hotel	085	Emirates Palace Hotel
086	Abu Dhabi Airport Hotel & Golf Club	090	Etihad Airways
087	Tourism Development & Investment Co	054	Fujeirah Cement Industries
088	Abu Dhabi Health Services Co (SEHA)	049	General Holding Corporation (previously GIC)
089	Zayed Sports City - Tennis Complex	051	Gulf Aircraft Maintenance Co (GAMCO)
090	Etihad Airways	014	International Petroleum Investment Co (IPIC)
091	National Health Insurance Company (DAMAN)	080	Liwa-Mizeira Hotel
092	Abu Dhabi National Exhibitions Company	101	Media Zone Authority
093	Abu Dhabi Terminals Co (Abu Dhabi Ports Co)	063	Mina Zayed Cold Stores (AD Municipality)



No	Enterprise Name	No	Enterprise Name
094	Abu Dhabi Airports Co	083	Mubadala Development Company
095	Abu Dhabi Media Co	091	National Health Insurance Company (DAMAN)
096	Abu Dhabi General Services Co	047	National Marine Dredging Co (NMDC)
097	Advanced Technology Investment Company	330	Oman Aluminium Smelter Co
098	Al Foah Palm Sector Development Co	084	Raha Beach Hotel
099	Emirates Nuclear Energy Corporation	035	Resthouses
100	Al Ain Wildlife Park & Resort	087	Tourism Development & Investment Co
101	Media Zone Authority	017	UAE Development Bank
102	Union Railway	102	Union Railway
330	Oman Aluminium Smelter Co	089	Zayed Sports City - Tennis Complex



2.11: Organisations

Code	Organisation Name
100	<u>United Nations:</u>
101	Office of the United Nations High Commissioner for Refugees (UNHCR)
102	United Nations Children's Fund (UNICEF)
103	United Nations Development Programme (UNDP)
104	United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)
105	United Nations World Food Programme (WFP)
106	United Nations Educational, Scientific & Cultural Organisation (UNESCO)
130	<u>Arab Organisations:</u>
131	Arab League
132	Arab Monetary Fund
133	Arab Fund for Technical Assistance to African and Arab Countries (AFTAAAC)
134	Arab Fund for Economic and Social Development (AFESD)
135	Council for Arab Economic Unity
136	Organization of Arab Petroleum Exporting Countries (OAPEC)
137	Arab Organization for Culture, Education & Science



2.12: Other external Organisations

No	Organisation Name	No	Organisation Name
	<i>(Numerically arranged)</i>		<i>(Alphabetically arranged)</i>
000	<u>Non-governmental Organisations:</u>	000	<u>Non-governmental Organisations:</u>
001	Urban Land Institute	002	Al Dar Properties
002	Al Dar Properties	001	Urban Land Institute
300	<u>UAE Government Organisations:</u>	300	<u>UAE Government Organisations:</u>
310	<u>UAE Ministry of Finance:</u>	310	<u>UAE Ministry of Finance:</u>
311	UAE MoF: Customs	311	UAE MoF: Customs
312	UAE MoF: Grants	312	UAE MoF: Grants
900	<u>Other Organisations:</u>	900	<u>Other Organisations:</u>
901	Abu Dhabi Retirement Benefits & Pension Fund	911	Abu Dhabi Fund for Development
911	Abu Dhabi Fund for Development	901	Abu Dhabi Retirement Benefits & Pension Fund
912	Zayed bin Sultan Al Nahyan Charitable Foundation	920	Al Ain Private University
913	Khalifa bin Zayed Al Nahyan Humanitarian Foundation	914	Emirates Foundation
914	Emirates Foundation	916	Emirates Wildlife Society
915	UAE Red Crescent Society	913	Khalifa bin Zayed Al Nahyan Humanitarian Foundation
916	Emirates Wildlife Society	940	Khalifa Fund for Enterprise Development (ex-Khalifa bin Zayed Al Nahyan Fund for support of Small & Medium-sized businesses)
920	Al Ain Private University	921	New York University - Abu Dhabi Campus
921	New York University - Abu Dhabi Campus	915	UAE Red Crescent Society
940	Khalifa Fund for Enterprise Development (ex-Khalifa bin Zayed Al Nahyan Fund for support of Small & Medium-sized businesses)	912	Zayed bin Sultan Al Nahyan Charitable Foundation
999	Other Organisations	999	Other Organisations



SECTION 3: APPENDIX

3.1: Currency list

Currency code	Currency name (Alphabetically arranged)	Currency Abbreviation	ISO 4217 code
49	Australian Dollar	AUD	036
27	Bahrain Dinar	BHD	048
29	Canadian Dollar	CAD	124
98	China - Yuan Renminbi	CNY	156
30	Danish Kroner	DKK	208
13	Egyptian Pound	EGP	818
10	Euro (Note: Revised code assigned by NBAD)	EUR	978
94	Euro (Note: Use code10 instead of temporary code94)	EUR	978
23	Hong Kong Dollar	HKD	344
34	Indian Rupee	INR	356
96	Iranian Rial	IRR	364
36	Japanese Yen	JPY	392
14	Jordanian Dinar	JOD	400
37	Kuwait Dinar	KWD	414
38	Lebanese Pound	LBP	422
20	Moroccan Dirham	MAD	504
39	Norwegian Kroner	NOK	578
40	Oman - Rial Omani	OMR	512
22	Pakistan Rupee	PKR	586
41	Qatari Riyal	QAR	634
95	Russian Rouble	RUB	643
43	Saudi Riyal	SAR	682
25	Singapore Dollar	SGD	702
46	Sterling Pound	GBP	826
44	Swedish Kroner	SEK	752
45	Swiss Franc	CHF	756
09	Thailand Baht	THB	764
97	Turkish Lira	TRY	949
48	U.S. Dollar	USD	840
01	UAE Dirham	AED	784
91	Uzbekistan Som	UZS	860
92	Won (South Korea)	KRW	410
18	Yemeni Rial	YER	886
99	Nostro account (for foreign inter-currency exchange)	XXX	999



Currency code	Currency name (Alphabetically arranged)	Currency Abbreviation	ISO 4217 code
Xx	<u>NBAD-assigned codes:</u>		
01	UAE Dirham	AED	784
09	Thailand Baht	THB	764
10	Euro <i>(Note: Revised code assigned by NBAD)</i>	EUR	978
13	Egyptian Pound	EGP	818
14	Jordanian Dinar	JOD	400
18	Yemeni Rial	YER	886
20	Moroccan Dirham	MAD	504
22	Pakistan Rupee	PKR	586
23	Hong Kong Dollar	HKD	344
25	Singapore Dollar	SGD	702
27	Bahrain Dinar	BHD	048
29	Canadian Dollar	CAD	124
30	Danish Kroner	DKK	208
34	Indian Rupee	INR	356
36	Japanese Yen	JPY	392
37	Kuwait Dinar	KWD	414
38	Lebanese Pound	LBP	422
39	Norwegian Kroner	NOK	578
40	<i>Oman</i> - Rial Omani	OMR	512
41	Qatari Riyal	QAR	634
43	Saudi Riyal	SAR	682
44	Swedish Kroner	SEK	752
45	Swiss Franc	CHF	756
46	Sterling Pound	GBP	826
48	U.S. Dollar	USD	840
49	Australian Dollar	AUD	036
Xx	<u>DoF-assigned temporary codes:</u>		
91	Uzbekistan Som	UZS	860
92	Won (South Korea)	KRW	410
94	Euro <i>(Note: Use code10 instead of temporary code94)</i>	EUR	978
95	Russian Rouble	RUB	643
96	Iranian Rial	IRR	364
97	Turkish Lira	TRY	949
98	<i>China</i> - Yuan Renminbi	CNY	156
99	Nostro account (for foreign inter-currency exchange)	XXX	999



3.2: Country Code

Numerical Code	Country or area name	ISO ALPHA-3 code
004	Afghanistan	AFG
008	Albania	ALB
012	Algeria	DZA
016	American Samoa	ASM
020	Andorra	AND
024	Angola	AGO
028	Antigua and Barbuda	ATG
031	Azerbaijan	AZE
032	Argentina	ARG
036	Australia	AUS
040	Austria	AUT
044	Bahamas	BHS
048	Bahrain	BHR
050	Bangladesh	BGD
051	Armenia	ARM
052	Barbados	BRB
056	Belgium	BEL
060	Bermuda	BMU
064	Bhutan	BTN
068	Bolivia (Plurinational State of)	BOL
070	Bosnia and Herzegovina	BIH
072	Botswana	BWA
076	Brazil	BRA
084	Belize	BLZ
090	Solomon Islands	SLB
092	British Virgin Islands	VGB
096	Brunei Darussalam	BRN
100	Bulgaria	BGR
104	Myanmar	MMR
108	Burundi	BDI
112	Belarus	BLR
116	Cambodia	KHM
120	Cameroon	CMR
124	Canada	CAN
132	Cape Verde	CPV
136	Cayman Islands	CYM
140	Central African Republic	CAF
144	Sri Lanka	LKA



Numerical Code	Country or area name	ISO ALPHA-3 code
148	Chad	TCD
152	Chile	CHL
156	China	CHN
170	Colombia	COL
174	Comoros	COM
175	Mayotte	MYT
178	Congo	COG
180	Democratic Republic of the Congo (<i>Zaire</i>)	COD
184	Cook Islands	COK
188	Costa Rica	CRI
191	Croatia	HRV
192	Cuba	CUB
196	Cyprus	CYP
203	Czech Republic	CZE
204	Benin	BEN
208	Denmark	DNK
212	Dominica	DMA
214	Dominican Republic	DOM
218	Ecuador	ECU
222	El Salvador	SLV
226	Equatorial Guinea	GNQ
231	Ethiopia	ETH
232	Eritrea	ERI
233	Estonia	EST
234	Faeroe Islands	FRO
238	Falkland Islands (Malvinas)	FLK
242	Fiji	FJI
246	Finland	FIN
248	Åland Islands	ALA
250	France	FRA
254	French Guiana	GUF
258	French Polynesia	PYF
262	Djibouti	DJI
266	Gabon	GAB
268	Georgia	GEO
270	Gambia	GMB
275	Occupied Palestinian Territory (Palestine)	PSE
276	Germany	DEU



Numerical Code	Country or area name	ISO ALPHA-3 code
288	Ghana	GHA
292	Gibraltar	GIB
296	Kiribati	KIR
300	Greece	GRC
304	Greenland	GRL
308	Grenada	GRD
312	Guadeloupe	GLP
316	Guam	GUM
320	Guatemala	GTM
324	Guinea	GIN
328	Guyana	GUY
332	Haiti	HTI
336	Holy See	VAT
340	Honduras	HND
344	China, Hong Kong Special Administrative Region	HKG
348	Hungary	HUN
352	Iceland	ISL
356	India	IND
360	Indonesia	IDN
364	Iran (Islamic Republic of)	IRN
368	Iraq	IRQ
372	Ireland	IRL
376	Israel	ISR
380	Italy	ITA
384	Côte d'Ivoire	CIV
388	Jamaica	JAM
392	Japan	JPN
398	Kazakhstan	KAZ
400	Jordan	JOR
404	Kenya	KEN
408	Democratic People's Republic of Korea	PRK
410	Republic of Korea	KOR
414	Kuwait	KWT
417	Kyrgyzstan	KGZ
418	Lao People's Democratic Republic	LAO
422	Lebanon	LBN
426	Lesotho	LSO
428	Latvia	LVA



Numerical Code	Country or area name	ISO ALPHA-3 code
430	Liberia	LBR
434	Libyan Arab Jamahiriya	LBY
438	Liechtenstein	LIE
440	Lithuania	LTU
442	Luxembourg	LUX
446	China, Macao Special Administrative Region	MAC
450	Madagascar	MDG
454	Malawi	MWI
458	Malaysia	MYS
462	Maldives	MDV
466	Mali	MLI
470	Malta	MLT
474	Martinique	MTQ
478	Mauritania	MRT
480	Mauritius	MUS
484	Mexico	MEX
492	Monaco	MCO
496	Mongolia	MNG
498	Republic of Moldova	MDA
499	Montenegro	MNE
500	Montserrat	MSR
504	Morocco	MAR
508	Mozambique	MOZ
512	Oman	OMN
516	Namibia	NAM
520	Nauru	NRU
524	Nepal	NPL
528	Netherlands	NLD
530	Netherlands Antilles	ANT
533	Aruba	ABW
540	New Caledonia	NCL
548	Vanuatu	VUT
554	New Zealand	NZL
558	Nicaragua	NIC
562	Niger	NER
566	Nigeria	NGA
570	Niue	NIU
574	Norfolk Island	NFK



Numerical Code	Country or area name	ISO ALPHA-3 code
578	Norway	NOR
580	Northern Mariana Islands	MNP
583	Micronesia (Federated States of)	FSM
584	Marshall Islands	MHL
585	Palau	PLW
586	Pakistan	PAK
591	Panama	PAN
598	Papua New Guinea	PNG
600	Paraguay	PRY
604	Peru	PER
608	Philippines	PHL
612	Pitcairn	PCN
616	Poland	POL
620	Portugal	PRT
624	Guinea-Bissau	GNB
626	Timor-Leste	TLS
630	Puerto Rico	PRI
634	Qatar	OAT
638	Réunion	REU
642	Romania	ROU
643	Russian Federation (Russia)	RUS
646	Rwanda	RWA
652	Saint-Barthélemy	BLM
654	Saint Helena	SHN
659	Saint Kitts and Nevis	KNA
660	Anguilla	AIA
662	Saint Lucia	LCA
663	Saint-Martin (French part)	MAF
666	Saint Pierre and Miquelon	SPM
670	Saint Vincent and the Grenadines	VCT
674	San Marino	SMR
678	Sao Tome and Principe	STP
682	Saudi Arabia	SAU
686	Senegal	SEN
688	Serbia	SRB
690	Seychelles	SYC
694	Sierra Leone	SLE
702	Singapore	SGP



Numerical Code	Country or area name	ISO ALPHA-3 code
703	Slovakia	SVK
704	Viet Nam	VNM
705	Slovenia	SVN
706	Somalia	SOM
710	South Africa	ZAF
716	Zimbabwe	ZWE
724	Spain	ESP
732	Western Sahara	ESH
736	Sudan	SDN
740	Suriname	SUR
744	Svalbard and Jan Mayen Islands	SJM
748	Swaziland	SWZ
752	Sweden	SWE
756	Switzerland	CHE
760	Syrian Arab Republic	SYR
762	Tajikistan	TJK
764	Thailand	THA
768	Togo	TGO
772	Tokelau	TKL
776	Tonga	TON
780	Trinidad and Tobago	TTO
784	United Arab Emirates	ARE
788	Tunisia	TUN
792	Turkey	TUR
795	Turkmenistan	TKM
796	Turks and Caicos Islands	TCA
798	Tuvalu	TUV
800	Uganda	UGA
804	Ukraine	UKR
807	The former Yugoslav Republic of Macedonia	MKD
818	Egypt	EGY
826	United Kingdom of Great Britain and Northern Ireland	GBR
830	Channel Islands	
831	Guernsey	GGY
832	Jersey	JEY
833	Isle of Man	IMN
834	United Republic of Tanzania	TZA



Numerical Code	Country or area name	ISO ALPHA-3 code
840	United States of America	USA
850	United States Virgin Islands	VIR
854	Burkina Faso	BFA
858	Uruguay	URY
860	Uzbekistan	UZB
862	Venezuela (Bolivarian Republic of)	VEN
876	Wallis and Futuna Islands	WLF
882	Samoa	WSM
887	Yemen	YEM
894	Zambia	ZMB