

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
Funds Received from Central Government	0000-0019	Funds Received from Central Government	0001	Annual government income - (section 55 of the Local Government Act - chapter 363)	Segmented account numbers (e.g. 0001-01-Parks and Gardens)	Statutory annual allocation provided by central government to finance local council operations.
			0002	Supplementary government income : Tourism Zones		Additional funding granted to councils located in designated tourism areas.
			0003	Supplementary government income : Capital, ex Capital and Cities Fund		Additional funding granted to councils located in Capital City and Ex Capital City
			0004	Supplementary Income - Special Purposes/Needs	Segmented account numbers (e.g. 0004-01-Marsa Race Course Waste Management)	Other one off income given by central government for special purposes, excluding schemes, projects and initiatives which are of a non capital nature
			0005	Extra Funds from the Regional Council to the Local Council	Segmented account numbers (e.g. 0005-01-Holy Week Seminar)	Funds received from Regional Councils
			0007	Other government income		Any other public funds not classified above.
			Income raised from own activities	0020-0059	Permits & Licences	0034
0035	Skip Permit					Fees for placing waste skips in public areas.
0036	Scaffolding permit					Charges for scaffolding placed on public property.
0042	Deposit of Building and Other Material					Fees for temporary storage of construction materials in public spaces.
0043	Deposit or Use of Crane or Other Machinery < 10m ²					Charges for small machinery occupation of public space.
0044	Deposit or Use of Crane or Other Machinery > 10m ²					Charges for large machinery occupation of public space.
0045	Placement of Tables and Chairs to Provide Food/Beverages					Fees for outdoor catering areas on public land.
0046	Placement of Stall or Kiosk					Charges for commercial stalls in public spaces.
0048	Permits for Works on Pavements					Fees for authorisation of pavement works.
0049	Trenching Works					Charges for excavation works on public land.
0050	Entry permits					Fees for restricted vehicle access permits.e.g Mдина Entry Permits
0053	Permits for Caravans					Charges for temporary caravan placement.
0054	Other Permits & Fines					Miscellaneous permit fees and penalties.
0055	Licences					Revenue from licenses issued by the council.
Income raised from own activities	0060-0069	LESA & Contraventions				0061
			0062	Income from Pre Pooling Contraventions		Enforcement income before pooling system introduction.
			0063	Income from Contraventions (pre LESA)		
			0064	Income from Administration Fee		Fees charged for administrative enforcement processing
			0068	LESA Salaries Refund		Reimbursements received from LESA for staff costs.
			0069	LESA Expenses Refund		Refund of enforcement-related expenses.
Income raised from own activities	0070-0099	Income from Bye Laws	0071	Advertising on Street Furniture and other advertising income	Segmented account numbers (e.g. 0071-01-Advertising on Street Furniture)	Revenue derived from fees charged for placing advertisements on council-owned street furniture, structures, or other authorized public spaces.
			0072	Cultural Activities/Events		Income generated from organizing or hosting cultural events, including participation fees, ticket sales, or related charges.
			0073	Other Council Activities/Events		Revenue collected from various council-organized activities or events not specifically classified elsewhere.

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			0074	Use of Devoluted Facilities	Segmented account numbers (e.g. 0074-01-Hire of Hall), Segmented account numbers (e.g. 0074-02-Hire of Gardens), Segmented account numbers (e.g. 0074-03-Hire of Football Ground)	Fees received for the authorized use, rental, or access to facilities managed or devolved to the local council.
			0075	Library services		Income from library-related services such as membership fees, late return penalties, printing, or special service charges.
			0076	Organisation of Courses		Revenue from fees charged for educational, training, or community courses organized by the council.
			0077	Notice Boards		Income collected from fees for the use of council notice boards for public or commercial postings.
			0078	Publications & Advertisements		Revenue from the sale of publications or fees charged for advertisements placed in council-issued materials.e.g : Income from Magazine or sales of books
			0079	Consumption of Beverages in Public Places		Fees collected through permits or by-law charges for the consumption or sale of beverages in designated public areas.
			0080	Control of Pigeons		Income from permits, enforcement charges, or services related to the management and control of pigeons.
			0081	Hire of Council Assets		Revenue derived from renting or leasing council-owned assets, equipment, or facilities.
			0082	Exclusive Zones for Barbecues		Fees collected for the reservation or authorized use of designated public barbecue areas.
			0083	Community services		Income from services provided by the council to the community, including service fees or participation charges -Support the wellbeing, inclusion, and quality of life of residents
			0084	Protection of Public Grounds/Land		Revenue from permits, penalties, or service charges related to safeguarding and maintaining public land or grounds. Includes Vandalism.
			0085	Income from Rent		Revenue earned from leasing council-owned properties, spaces, or land.
			0086	Income from Parking		Fees collected from parking permits, parking meters, or other council-managed parking services.
			0087	Document and Information Charges		Income from fees charged for providing official documents, copies, certifications, or information requests.
			0088	Media Charges		Revenue from fees related to media permits, filming rights, or use of council facilities for media purposes.
			0089	Income from Recycling		Revenue generated from the sale of recyclable materials or recycling-related service fees.
			0090	Income from Nuisance		Income from fines, penalties, or charges imposed for violations of local nuisance by-laws.

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			0091	Kiddie Ride Machine or Automatic Vending Machines		Fees collected from permits, rentals, or commissions related to the operation of vending or amusement machines on council property.
			0092	Occasional Entertainment		Revenue from permits or licensing fees for occasional entertainment activities held within council jurisdiction.
Reimbursements & Refunds	0100-0119	Reimbursements & Refunds	0101	Payroll Refunds		Income arising from the recovery of salary-related payments previously disbursed, including overpayments, adjustments, or reimbursements from employees or third parties.
			0102	Reimbursement of Expenses		Amounts recovered from individuals, organizations, or other entities for expenses initially paid by the council on their behalf.
			0103	Other refunds		Income received from the recovery of payments, corrections, or reimbursements not specifically classified under other refund categories.
General Income	0120-0159	General Income	0121	Donations		Voluntary income received without consideration from individuals, organizations, or entities to support council activities or services.
			0122	Contributions		Income received from parties toward shared costs, projects, or services provided by the council.
			0123	Penalties levied to Contractors		Revenue from fines or charges imposed on contractors for non-compliance, delays, or breach of contractual obligations.
			0124	Income from Sentenced Cases		Revenue received from court-ordered payments, fines, or settlements awarded to the council.
			0125	Income from Housing Authority		Funds received from the housing authority for services rendered, cost recoveries, or collaborative projects.
			0126	Sponsorships		Income obtained from entities providing financial or in-kind support in exchange for promotional or recognition benefits.
			0127	Income from Damages by Third Parties		Compensation received from external parties for damages caused to council property or assets.
			0128	Income from Claims by Council		Amounts recovered through insurance claims or legal actions initiated by the council. Includes proceeds from insurance claims
			0129	Public or government delegations	Segmented account numbers (e.g. 0129-01-Italy Delegation)	Income received from public entities or government bodies for delegated responsibilities, services, or joint initiatives.
			0130	Other Income		Revenue received from miscellaneous sources not specifically classified under other income categories.
Investment Income	0160-0169	Investment Income	0161	Bank Interest		Income earned from interest on funds held in bank accounts or short-term deposits.
			0162	Other Investment Income		Revenue generated from investments, including dividends, returns on securities, or other financial instruments.
Inflows related to Waste Management - Regional Councils	0170-0199	Inflows related to Waste Management - Regional Councils	0171	Mixed Waste Refuse Collection Recharges		Used by Regional Councils to LCs

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		0172	Organic Waste Tipping Fees Recharged		Used by Regional Councils to LCs	
		0173	Mixed Waste Tipping Fees Recharged		Used by Regional Councils to LCs	
		0174	Organic Waste Collection Fees		Used by Regional Councils to Wasteserv	
		0175	Recyclic Tipping Fee		Used by Regional Councils	
		0176	Glass Tipping Fee		Used by Regional Councils	
		0177	Recycling Collection Fee		Used by Regional Councils	
		0178	Glass Collection Fee		Used by Regional Councils	
		0179	Extra Collection Commercial Waste		Used by Regional Councils	
		0180	Recyclable Waste Collection Reimbursement		Used by Regional Councils to PROs	
		0181	Glass Waste Collection Reimbursement		Used by Regional Councils to PROs	
		0182	Reimbursement of Waste Manager Salary		Used by Regional Councils to PROs	
Grants of an Income Nature	0200-0299	Grants of an Income Nature	0201	Grants from Local Government Division financial initiatives/schemes	Segmented account numbers (e.g. 0201-01-Christmas LGD scheme 2025)	Funds provided by the Local Government Division that are intended to compensate for expenses under a special scheme, or supplement revenue under a special scheme, and are therefore recognised in profit or loss as income over the period in which the related costs are incurred.
			0202	EU Funds from public entities / agencies	Segmented account numbers (e.g. 0202-01-Grant Cultural Activities - EU Scheme)	EU Funds given to the Council intended to compensate for expenses under a special scheme, or supplement revenue under a special scheme, and are therefore recognised in profit or loss as income over the period in which the related costs are incurred.
			0203	Local Funds from public entities / agencies	Segmented account numbers (e.g. 0203-01-Grant Cultural Activities - Tourism Authority)	Local Funds given to the Council intended to compensate for expenses under a special scheme, or supplement revenue under a special scheme, and are therefore recognised in profit or loss as income over the period in which the related costs are incurred.
			0204	Grants related to Twinning Events	Segmented account numbers (e.g. 0204-01-Adenau - Germany Twinning Activity)	Non-reciprocal transfers provided to fund operational costs associated with cultural, social, educational, or official twinning initiatives, and are recognised as income in the period in which the related event expenses are incurred.
Personnel Emoluments	1000-1999	Salaries and wages	1100	Mayor/President's Honoraria		
			1105	Deputy Mayor/Councillors Allowance		
			1200	Executive Secretary wages		
			1201	Employee salaries and wages		
			1300	Statutory Bonuses - executive secretary		
			1301	Statutory Bonuses - Council staff		June and December statutory bonuses
			1400	Income supplements - Executive Secretary		
			1401	Income supplements - Council Staff		March and September income supplements
			1500	Social security contributions - executive secretary		
			1501	Social security contributions - council staff		Employers' share of SSC
			1600	Other allowances - executive secretary		
			1601	Other Allowances - council staff		
			1700	Overtime		
			1800	Community / Incentive Scheme Workers overtime		
			1801	Community / Incentive Scheme Workers bonus		Not part of FSS payroll
			1900	Performance bonus - Executive Secretary		
			1901	Performance bonus - Council Staff		

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Administration and other expenditure	2000-2299	Utilities & supplies	2160	Communications		<p>Utilities These are expenses for essential services needed to operate a business or entity, typically including: Electricity, Water, Internet and telecommunications. Communication expenses includes rental charges, internet and cable TV costs, including Internet for the public</p> <p>Supplies These are short-term items used in daily operations that are not capitalised as assets because they are: Low value, Consumed quickly & Not intended for long-term use</p>
			2180	Council's Office Water & Electricity		
			2210	Operating Materials and supplies		
			2220	Cleaning Materials and Supplies		
			2240	Sundry Materials and Supplies		
			2250	Spare Parts		
			2260	Council's Office Materials and Supplies		
			2270	Uniforms		
Operations and maintenance Expenditure	2300 -2399	Repairs and Upkeep	2310	Sundry Material used for Repairs and Upkeep	Segmented account numbers (e.g. 2391-01-Fuel (not related to vehicles)), Segmented account numbers (e.g. 2391-02-Water and Electricity (related to repairs and maintenance works))	<p>Repairs and Upkeep refer to expenditures incurred to maintain or restore assets (public assets) to their normal operating condition without significantly extending their useful life.</p> <p>These are recurring, short-term expenses necessary to keep assets functional and safe.</p> <p>They are expensed in the period incurred (do not increase the asset's value).</p>
			2350	Road and Street Repairs, including patching works		
			2380	Road Markings and street signs	Segmented account numbers (e.g. 2380-01-Road Markings), Segmented account numbers (e.g. 2380-02-Street Signs)	
			2320	Upkeep of Pavements/walkways		
			2316	Bus shelters - repairs and upkeep		
			2317	Lighting Poles - repairs and upkeep		
			2375	Repair & Upkeep of Public Property, including cultural assets		
			2376	Repair & Upkeep of Day Centre		
			2330	Repair & Upkeep of Office Furniture & Equipment		
			2360	Repair & Upkeep of Council Office/Premises		
			2390	Other Repair and Upkeep		
			Administration and other expenditure	2400- 2599	Operational Costs	
2460	Office Rent					Regular payments for leasing office space.
2463	Bank charges and Interest					Fees and interest charged by banks for account maintenance, transactions, or loans.
2464	Loan Interest					Interest paid on borrowed funds.
2465	Penalties					Financial charges imposed for non-compliance or breaches of regulations, including FSS penalties
2466	Court Expenses					Costs incurred in legal proceedings, including filing fees and court services.
2467	Out of Court Settlement Expenses					Payments made to resolve disputes without proceeding to court.
2469	Litigation costs					All costs associated with legal action, including lawyers' fees, expert reports, and court charges.
2470	Late payment interest					Interest charged due to delayed payments.

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			2500	National/international memberships		Fees for joining professional, governmental, or non-governmental organizations at national or international level.
			2510	UN Organisations		Contributions or fees related to United Nations agencies.
			2520	European Organisations		Fees or contributions to European-based organizations or institutions.
			2530	Other Organisations		Memberships or fees for organizations not classified under UN or European entities.
			2540	Participation Fees in International Meetings		Costs for attending international conferences, seminars, or meetings.
			2541	Participation Fees in National Meetings		Costs for attending local or national conferences, seminars, or meetings.
			2550	Cost of Organising International Meetings		Expenses incurred in arranging international events, including venue, logistics, and hospitality.
			2560	Membership in Local Organisations		Fees for joining local associations or professional groups.
Administration and other expenditure	2600- 2699	Office services	2610	Office Printing		Costs related to printing documents, reports, or materials in the office.
			2620	Stationery		Expenses for office supplies such as paper, pens, folders, and other consumables.
			2630	Subscriptions		Payments for magazines, journals, online services, or software subscriptions, including Accounting Software
			2640	Couriers		Fees for sending documents or packages via courier services.
			2650	Postage		Costs for mailing letters and packages through postal services.
			2660	Documentation		Expenses associated with producing or managing official records and reports.
			2670	Other Office Services		Miscellaneous office services not classified elsewhere, such as shredding or document scanning.
Administration and other expenditure	2700-2799	Transport Costs	2710	Maintenance to Vehicles		Costs for repairs, servicing, and upkeep of council-owned vehicles.
			2720	Hire of Transport		Payments for renting vehicles for transport purposes.
			2730	Hire of Self Drive Cars		Costs for renting vehicles that staff can drive themselves.
			2740	Vehicle Licence and Insurance		Fees for registering and insuring vehicles.
			2750	Fuel		Expenses for petrol, diesel, or other fuels for vehicles.
			2751	Recharging Costs		Costs of charging electric vehicles or rechargeable equipment.
			2760	Payment for Use of Personal Vehicles		Compensation to staff for using their own vehicles for official duties.
			2770	Transportation of Goods		Costs related to moving goods and materials, either locally or externally.
			2780	Transport to Malta / Gozo		Expenses for inter-island transportation of staff, goods, or services.
			2790	Drivers for Council's Vehicles		Salaries or fees for drivers employed to operate council vehicles.
Administration and other expenditure	2800-2899	Travel	2810	Overseas Tickets		Costs for flights or travel tickets for international trips.
			2820	Overseas - Subsistence and Accomodation		Expenses for meals, lodging, and daily allowances during international travel.
			2830	Overseas - Hospitality		Costs for hosting guests, meetings, or events abroad.
Administration and other expenditure	2900-2999	Information Services	2910	Public Relations Agency Costs		Fees paid to PR agencies for communications or marketing services.

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			2920	Creative Services		Expenses for design, multimedia, or artistic services.
			2930	Public Relations Expenses		Costs related to promoting the council, events, or initiatives.
			2940	Advertising		Expenses for print, digital, or media advertisements.
			2950	Supplements		Additional materials or resources to support publications or campaigns.
			2960	Publications		Costs for producing official reports, books, or other printed material.
			2970	Newsletters		Expenses for creating and distributing regular informational updates.
			2980	Sponsorships		Payments to support external events, activities, or initiatives.
			2990	Fairs and Exhibitions		Costs for participating in or organizing trade fairs, exhibitions, or shows.
			2995	Library		Expenses for books, subscriptions, or maintenance of library services.
			2996	Web Site Expenses		Costs related to website hosting, development, maintenance, or content management.
Operations and maintenance Expenditure	3000-3099	Contractual Services: Waste & Cleaning	3039	Organic Waste Refuse Collection		Payments for contracted services relating to the collection, transport, and disposal of biodegradable or organic waste materials.
			3040	Other Waste disposal		Costs incurred for contracted removal, treatment, and disposal of waste not classified under specific waste streams.
			3041	Recycling Waste Refuse Collection		Payments for outsourced collection, sorting, and transport of recyclable materials for recovery and reuse.
			3042	Bulky refuse collection		Costs for contracted collection and disposal of large household or commercial items that cannot be handled through regular waste services.
			3043	Bins on wheels		Expenditure for provision, rental, maintenance, or servicing of mobile waste containers used for refuse collection.
			3044	Mixed Waste refuse Collection		Payments for contracted collection and disposal of unsorted general waste materials.
			3045	Open skips and bring-in sites		Costs related to provision, servicing, and maintenance of public waste skips and designated waste drop-off locations.
			3046	Tipping Fees		Charges paid to authorized disposal facilities for the deposit and treatment of collected waste.
			3047	Truck services		Payments for contracted transport vehicles and related services used in waste collection and cleaning operations.
			3050	Cleaning of Council Premises/Property		Costs for outsourced cleaning services of council-owned buildings, offices, and facilities.
			3051	Cleaning of urban roads		Payments for contracted street cleaning, sweeping, and removal of debris within urban areas.
			3053	Cleaning and maintenance of public conveniences		Costs for cleaning, sanitation, and upkeep of publicly accessible restroom facilities.
			3060	Cleaning and maintenance of parks and gardens		Payments for contracted cleaning, upkeep, and general maintenance of public green spaces and landscaped areas.
			3061	Cleaning and maintenance of soft areas		Costs for cleaning and maintenance of non-paved areas such as soil surfaces, grassed zones, and landscaped grounds.

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			3062	Cleaning and maintenance of beaches and coast		Payments for contracted cleaning, waste removal, and upkeep of coastal and beach areas.
			3063	Cleaning and maintenance of country non-urban		Costs for cleaning and maintenance services in rural, countryside, or non-urban public areas.
			3064	Other contractual services - cleaning		Payments for outsourced cleaning services not specifically categorized under other cleaning-related accounts.
Operations and maintenance Expenditure	3100-3199	Contractual Services: Administrative & Professional	3110	Project Manager		Fees paid for professional services to plan, coordinate, monitor, and control projects to ensure completion within scope, time, and budget.
			3101	Contracts Manager		Payments for professional oversight of contractual agreements, including negotiation, compliance monitoring, and administration.
			3110	IT Development Services		Costs incurred for outsourced design, development, customization, and implementation of software systems and IT solutions.
			3112	Laundry		Payments for contracted cleaning, washing, and maintenance of uniforms, linens, or other fabric materials.
			3113	Experts		Fees paid to specialists engaged to provide technical, scientific, or professional opinions or advisory services.
			3114	Works Manager		Account is to be used only if works are specifically different from Project - Payments for professional supervision and coordination of construction, maintenance, or infrastructure works.
			3115	Commissions to Agents and Vendors		Contractual payments calculated as a percentage of sales or services rendered by agents, intermediaries, or suppliers.
			3116	Car Park Attendants		Costs for outsourced personnel managing parking operations, supervision, and fee collection services.
			3117	Studies and Consultants		Payments for professional research, feasibility studies, advisory reports, and consultancy services.
			3120	Management and Operating Services		Fees paid to external providers for managing or operating specific services, facilities, or functions on behalf of the entity.
			3125	Handyman Services		Payments for contracted minor repair, maintenance, and general upkeep services.
			3130	Engineering Services		Fees for professional engineering advice, design, inspections, supervision, or technical evaluations.
			3135	Town Planning Consultancy		Payments for professional services related to land use planning, development applications, zoning, and regulatory compliance.
			3140	Legal Services		Professional fees paid for legal advice, representation, drafting of documents, and litigation support.
			3150	Medical Services		Payments for contracted healthcare or occupational medical services provided by qualified practitioners.

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			3155	Bookeeping Services		Fees for outsourced recording, classification, and maintenance of financial transaction records.
			3160	Accountancy Services		Payments for professional accounting services including financial reporting, tax preparation, and advisory.
			3161	Audit Fees		Payments made to external auditors for independent examination of financial statements and compliance reviews.
			3165	Data Protection Services		Fees for professional services related to data protection compliance, including advisory, monitoring, and Data Protection Officer services.
			3170	Marketing Services		Payments for outsourced promotional activities, advertising planning, branding, and market communication services.
			3171	Professional fees re Tenders		Costs of engaging professionals to prepare, evaluate, or manage procurement and tendering processes.
			3172	Clerical Services		Payments for outsourced administrative support such as data entry, filing, documentation, and office assistance.
			3180	Religious Services		Payments for contracted religious or ceremonial services provided by recognized religious representatives.
			3185	Security Services		Fees for contracted guarding, surveillance, monitoring, and protection services - Includes cash deposit services
			3186	Translation Services		Payments for professional language translation and interpretation services.
			3190	Architect Services		Fees for professional architectural design, planning, supervision, and certification services.
			3192	Proof Reading Services		Payments for professional review and correction of written materials to ensure accuracy and quality.
			3196	Local Wardens		Payments for contracted enforcement or monitoring services related to local regulations, public order, or community compliance.
Administration and other expenditure	3200-3299	Training & Events	3210	Tuition Materials		Costs for textbooks, manuals, and learning resources used in training programs.
			3220	In-House Training Programmes		Expenses for training conducted internally by the organization for employees.
			3230	Course Subsidies for Employees		Financial support provided to employees to attend external courses or programs.
			3240	Course Fees – Training Abroad		Costs incurred for sending employees to training courses outside the country.
			3250	Course Fees – Local Training		Expenses for employees attending training courses within the country.
			3251	Other Training activities		Miscellaneous training-related costs not covered under other categories.

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Administration and other expenditure	3300-3399	Community and hospitality	3310	Entertainment		Expenses related to staff or client entertainment, including meals, events, and recreational activities.
			3320	Conference Expenses		Costs associated with attending or organizing conferences.
			3330	Visits by Foreign Dignitaries or Delegations		Expenses incurred to host foreign officials or delegations.
			3340	Other Hospitality Costs		Miscellaneous hospitality-related expenditures not included in other categories.
			3345	Office hospitality		Costs for providing refreshments or meals within the office environment.
			3350	Annual General Meeting		Expenses related to organizing and conducting the AGM of the council or organization.
			3355	Photographic Service		Fees paid for photography services for official or public purposes.
			3362	Art Lessons		Expenses for art-related classes offered to employees or the public.
			3363	Parenting Skills Lessons		Costs associated with offering parenting skills education or workshops.
			3371	Animal Welfare		Expenditures related to the care, protection, of animals
			3380	Social Events		Costs for organizing social gatherings or events for staff or the community. Must not be financed by a local or EU scheme. If the expense is financed by a local or EU scheme (grant) it must be classified under nominal code numbers, 3500 or 3501 or 3510 or 3520
			3381	Cultural Events	Segmented account numbers (e.g. 3381-01-Jum il-Lokal), Segmented account numbers (e.g. 3381-02- Festa Frawli)	Expenses for organizing or participating in events promoting cultural activities. Must not be financed by a local or EU scheme. If the expense is financed by a local or EU scheme (grant) it must be classified under nominal code numbers, 3500 or 3501 or 3510 or 3520
			Administration and other expenditure	3400-3499	Incidental and Other Expenses	3401
3402	Insurance Coverage					Premiums paid for insurance policies covering assets, employees, or operations.
3403	Interest on Lease Liability					Interest portion of lease payments in accordance with lease accounting standards.
3410	Sundry Minor Expenses					Small, miscellaneous expenses not falling under any other category.
3420	Counterfeit Cash					Losses resulting from receiving counterfeit money.
3430	Unrealized Difference on Exchange					Foreign exchange gains or losses not yet realized through transactions.
3435	Realized Difference on Exchange					Foreign exchange gains or losses realized from completed transactions.
3440	Loss / (Profit) on Disposal of Assets					Financial loss or gain from selling or disposing of assets.
3445	Local Enforcement Expenditure					Costs incurred to enforce local laws, regulations, or municipal ordinances, such as inspections, fines processing, or field enforcement.
3450	Subcontracted Labour					Payments made to external contractors or agencies for providing labor or services instead of using in-house staff.
3455	Commissions Payable to LC		Fees or commissions paid to Local Councils (LC) for services, facilitation, or administrative support.			

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			3460	Management Fee to LTD/LCA		Fees paid to a limited company (LTD) or Local Council Association (LCA) for management, administrative, or consultancy services.
			3465	Summons expenses		Costs related to preparing, issuing, and serving legal summons for enforcement or administrative purposes.
			3470	Tribunal expenses		Expenses incurred in tribunal proceedings, including administrative, legal, and operational costs.
			3475	Speed cameras running expenses		Operating, maintenance, costs for speed enforcement cameras.
			3480	Withholding tax paid		Taxes withheld at source from payments to employees, contractors, or service providers, remitted to the tax authority.
Expenditure on Local/EU Projects and Twinning Events	3500-3599	Local, EU & Twinning Projects (Income Nature)	3500	Locally Funded Projects	Segmented account numbers (e.g. 3500-01-Christmas LGD scheme 2025)	Payments made in conjunction with local programmes that are intended to support operational project activities rather than capital asset creation - classified as expenses of an income nature
			3501	Financial Assistance to Local Councils - Regional Council		Used by Regional Councils when distributing funds under own scheme
			3510	EU Funded Projects	Segmented account numbers (e.g. 3510-01-Grant Cultural Activities - EU Scheme)	Payments made in conjunction with European Union programmes that are intended to support operational project activities rather than capital asset creation - classified as expenses of an income nature
			3520	Twinning Events	Segmented account numbers (e.g. 3520-01-Adenau - Germany Twinning Activity)	Payments made in conjunction with twinning initiatives that are intended to support operational project activities rather than capital asset creation - classified as expenses of an income nature
Depreciation	3600-3699	Depreciation on Administrative Assets	3600	Depreciation charge: Council Property		Systematic allocation of the cost of administrative fixed assets over their useful economic life, reflecting their consumption, wear and tear, or obsolescence due to use in administrative operations.
			3601	Depreciation charge: Day Care Centres		
			3602	Depreciation charge: Office Equipment		
			3603	Depreciation charge: Council Office Furniture & Fittings		
			3604	Depreciation charge: Office IT / Computer Equipment		
			3605	Depreciation charge: Air conditioners		
			3606	Depreciation charge: Tools		
			3607	Depreciation charge: Motor Vehicles		
			3608	Depreciation charge: Other Council Property		
Depreciation	3700-3739	Depreciation on Urban Improvements	3700	Depreciation charge- Parks, Playgrounds, Open Areas & Gardens		Systematic allocation of the cost of urban infrastructure and enhancement assets over their useful lives, reflecting their gradual consumption, deterioration, or obsolescence. For the purpose of this Chart of Accounts Urban Improvements shall be restricted to the following:
			3701	Depreciation charge-New Street Signs		
			3702	Depreciation charge-Street Paving		
			3703	Depreciation charge-Street Lighting		
			3704	Depreciation charge - Road Re-Surfacing		
			3705	Depreciation charge-Sidewalks & Pedestrian Pathways		
			3706	Depreciation charge-Gym Equipment		
			3707	Depreciation charge-PV Panels		

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
			3708	Depreciation charge-Stormwater Drainage Systems		<u>Parks, Playgrounds, Open Areas & Gardens</u> <u>New Street Signs</u> <u>Street Paving</u> <u>Street Lighting</u> <u>Road Re-Surfacing</u> <u>Sidewalks & Pedestrian Pathways</u> <u>Gym Equipment</u> <u>PV Panels</u> <u>Stormwater & Drainage Systems</u> <u>Public Seating, Benches & Street Furniture</u> <u>Public Toilets & Amenities Blocks</u> <u>Plants and Trees</u> <u>Public Fountains & Water Features</u> <u>Bus Shelters</u> <u>CCTV & Public Safety Infrastructure</u> <u>Monuments & Statues</u> <u>Traffic Monitoring & Control Systems</u> <u>Public Wi-Fi Infrastructure</u>
			3709	Depreciation charge-Public Seating, Benches & Street Furniture		
			3710	Depreciation charge-Public Toilets & Amenities Blocks		
			3711	Depreciation charge-Plants and Trees		
			3712	Depreciation charge-Public Fountains & Water Features		
			3713	Depreciation charge-Bus Shelters		
			3714	Depreciation charge-CCTV & Public Safety Infrastructure		
			3715	Depreciation charge-Monuments & Statues		
			3716	Depreciation charge-Traffic Monitoring & Control Systems		
			3717	Depreciation charge-Public Wi-Fi Infrastructure		
Depreciation	3740-3789	Depreciation on Projects	3750	Depreciation charge – Projects (not qualifying as urban improvements)	Segmented account numbers (e.g. 3750-01-Tal-Ghaqba Windmill Project)	Includes depreciation related to projects not qualifying as urban improvements. Segmented Accounts should be consistent with those created for the Asset, Accumulated Depreciation and Grants
Depreciation	3790-3799	Depreciation on Right of Use Asset	3790	Depreciation charge – Right of Use Asset		Includes depreciation related to right of use assets. Segmented Accounts should be consistent with those created for the Asset, Accumulated Depreciation and Grants
Administration and other expenditure	3800-3829	Amortization	3800	Amortisation on Website Costs		Amortisation is the systematic allocation of the cost of an intangible asset over its useful economic life - gradual consumption, expiration, or reduction in value of that asset - recorded as an expense in the income statement, reducing the asset's carrying amount on the balance sheet over time.
			3801	Amortisation on Computer Software		
			3802	Amortisation on Other Intangible Assets		
Administration and other expenditure	3830-3849	Bad Debts/ Realised Exchange Movements	3830	Bad Debts Write Off		Removal of receivables from accounts when they are deemed uncollectible.
			3831	Bad Debts Provision		Estimated allowance set aside to cover expected losses from doubtful receivables.
			3832	Realised Exchange Rate Movements		Gains or losses arising when foreign currency transactions are settled at rates different from initial recognition.
Administration and other expenditure	3850-3899	Losses arising from Penalties (Projects) or Repayment of Conditional Grants	3850	Losses		Financial decreases resulting from transactions or events outside normal operations.
			3860	Penalties		Financial charges imposed due to non-compliance with laws, contracts, or regulations.
			3870	Repayment of Conditional Grant	Segmented account numbers (e.g. 3870-01-Clawback of Grant - XYZ Project)	Return of grant funds when specified conditions are not met.
Current Liabilities	4000-4099	Trade and Other Payables	4000	Trade Payables		Creditors Control Account
			4001	Other Payables – Custodial - LESA		Funds held on behalf of third parties and payable when due.

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
			4002	Other Payables – Custodial - LESA TMS		Funds held on behalf of third parties and payable when due.
			4003	Other Payables – Custodial – Housing Authority		Funds held on behalf of third parties and payable when due.
			4004	Other Payable – Custodial – Lands Authority		Funds held on behalf of third parties and payable when due.
			4025	FSS/NI Creditor		Amounts owed for social security and national insurance contributions.
			4030	Provision for Contingent Liabilities		Estimated liability recorded when an obligation is probable but uncertain in timing or amount - including provisions for expected loss from court case
			4050	Bank Balances Overdrawn		Negative bank account balances representing short-term borrowing.
			4051	Amount due to LGD		Payable balance owed to the Local Government Division.
			4070	Advanced Payments		Payments received before goods or services are provided.
			4071	Accruals		Expenses incurred but not yet paid at reporting date.
			4072	Works in Progress		Costs accumulated for incomplete non capital items.
			4073	Deposits & Guarantees		Funds received as security against obligations.
Current Liabilities	4100-4199	Deferred Income - Short Term	4150	Deferred Income - short term		Income received in advance expected to be recognised within one year.
			4151	Grants Received in advance - short term		Grant funds received before eligibility conditions are met.
Current Liabilities	4200-4299	Lease Liability - current portion	4200	Lease Liability - current portion		Lease obligation payable within the next financial year.
Non Current Liabilities	4300-4399	Long Term Borrowings	4300	Long Term Government Loan		Loan received from government repayable beyond one year.
			4310	Bank Loans		Borrowings obtained from financial institutions.
			4320	Other Long Term Loans		Long-term borrowings from non-bank sources.
Non Current Liabilities	4400-4499	Deferred Income - Long Term	4400	Deferred Income - Long Term		Income received in advance to be recognised after one year.
			4401	Grants Received in advance - long term		Grant funding to be recognised over multiple periods.
Non Current Liabilities	4500-4599	Lease Liability - long term portion	4500	Lease Liability - long term portion		Lease obligations due after one year.
Equity & Reserves	5000-5199	Retained Earnings	5000	Retained Funds		Accumulated surplus or deficit from prior periods.
			5010	Prior Year Adjustment		Correction of errors relating to previous financial statements.
Equity & Reserves	5200-5400	Other Reserves	5200	Other Reserves		Funds set aside for specific purposes or restrictions.
Current Assets	6000-6199	Cash & Cash Equivalents	6000	Petty Cash Account		Small cash fund used for minor expenses.
			6001	Bank current account		Main transactional bank account.
			6002	Bank savings account		Interest-bearing deposit account.
			6003	Cash in Hand		Physical cash held by the Council.
			6004	Fixed Term Account		Bank deposit locked for a specific period earning interest.
			6005	Central Bank of Malta Account		Account maintained with the central monetary authority.
			6006	Other Cash and Bank Items		Miscellaneous cash equivalents not elsewhere classified.
Current Assets	6200-6299	Inventories	6200	Stock of Stationery		Office supplies held for future use.

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in llien with examples given in this column)	Definition
			6201	Stock of Books		Books held for distribution or operational use.
			6202	Stock of Consumables		Materials consumed during normal operations.
			6203	Other stock		Inventory items not classified elsewhere.
Current Assets	6300-6499	Trade and Other Receivables	6300	Trade Receivables		Debtors Control Account
			6301	Provision for Bad Debts		Allowance for doubtful receivables.
			6302	Government Grants Receivable		Grant income earned but not yet received.
			6303	Recoverable Guarantees		Security amounts expected to be refunded.
			6304	Joint Committee Co-operation Agreement		Receivables arising from cooperative agreements.
			6305	Bank Guarantees		Guarantees issued by banks representing recoverable claims.
			6306	Other Debtors		Miscellaneous receivables not classified elsewhere.
			6307	LES Receivables		Amounts due from Local Enforcement Systems.
			6308	Prepayments		Payments made in advance for future expenses.
			6309	Accrued Income		Income earned but not yet received.
			6310	Accrued Interest Receivable		Interest income earned but unpaid at reporting date.
Non Current Assets	7000-7199	Property, Plant and Equipment - Administrative Assets	7000	Council Property		Tangible assets owned and used in operations with useful lives exceeding one year.
			7001	Day Care Centres		
			7002	Office Equipment		
			7003	Council Office Furniture & Fittings		
			7004	Office IT / Computer Equipment		
			7005	Air conditioners		
			7006	Tools		
			7007	Motor Vehicles		
			7008	Other Council Property		
Non Current Assets	7200-7399	Property, Plant and Equipment - Urban Improvements	7200	Parks, Playgrounds, Open Areas & Gardens		Expenditures incurred for the enhancement, construction or upgrading of public infrastructure and amenities to improve functionality, safety, environmental quality, and community well-being. For the purpose of this Chart of Accounts Urban Improvements shall be restricted to the following: <ul style="list-style-type: none"> Parks, Playgrounds, Open Areas & Gardens _____ New Street Signs _____ Street Paving _____ Street Lighting _____ Road Re-Surfacing _____ Sidewalks & Pedestrian Pathways _____ Gym Equipment _____ PV Panels _____ Stormwater & Drainage Systems _____ Public Seating, Benches & Street Furniture _____ Public Toilets & Amenities Blocks _____ Plants and Trees _____ Public Fountains & Water Features _____ Bus Shelters _____ CCTV & Public Safety Infrastructure _____ Monuments & Statues _____ Traffic Monitoring & Control Systems _____ Public Wi-Fi Infrastructure _____
			7201	New Street Signs		
			7202	Street Paving		
			7203	Street Lighting		
			7204	Road Re-Surfacing		
			7205	Sidewalks & Pedestrian Pathways		
			7206	Gym Equipment		
			7207	PV Panels		
			7208	Stormwater & Drainage Systems		
			7209	Public Seating, Benches & Street Furniture		
			7210	Public Toilets & Amenities Blocks		
			7211	Plants and Trees		
			7212	Public Fountains & Water Features		
			7213	Bus Shelters		
			7214	CCTV & Public Safety Infrastructure		

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
			7215	Monuments & Statues		
			7216	Traffic Monitoring & Control Systems		
			7217	Public Wi-Fi Infrastructure		
Non Current Assets	7400-7499	Property, Plant and Equipment - Assets not yet capitalised	7400	Assets not yet capitalised		Expenditures incurred on assets that are still under construction, development, or not yet ready for use, and therefore have not been recognised as fixed assets in the statement of financial position.
Non Current Assets	7500-7699	Property, Plant and Equipment - Projects	7500	Projects	Segmented account numbers (e.g. 7500-01-Tal-Ghaqba Windmill Project)	For the purpose of this Chart of Accounts Projects are defined as all other projects not falling within the restricted definition of urban improvements. Each Individual project must be segregated by means of a segmented account so that the Council is able to account for each project financials in a separate manner.
Non Current Assets	7700-7799	Right of Use Assets	7700	Right of use Asset		The present value of lease payments and any initial direct costs, reflecting the lessee's right to control and use the underlying leased asset for the agreed lease term, and is subsequently measured at cost less accumulated depreciation and impairment.
Non Current Assets	7800-7899	Intangible Assets	7800	Intangible Assets : Website Costs		Expenditures directly attributable to the design, development, and implementation of a website that is expected to generate future economic benefits,
			7801	Intangible Assets : Computer Software		Expenditures incurred to acquire, develop, or implement software that is expected to be used over multiple periods
			7802	Intangible Assets : Others		Non-physical, identifiable assets that provide future economic benefits to the organisation but do not fall under specific categories like software or website costs.
Non Current Assets	8000-8099	Accumulated Depreciation on Administrative Assets	8000	Accumulated Depreciation - Council Property		The total amount of depreciation expense that has been charged against a fixed asset since it was acquired and put into use. It represents the cumulative reduction in the asset's recorded value due to wear and tear, usage, passage of time, or obsolescence.
			8001	Accumulated Depreciation - Day Care Centres		
			8002	Accumulated Depreciation - Office Equipment		
			8003	Accumulated Depreciation - Council Office Furniture & Fittings		
			8004	Accumulated Depreciation - Office IT / Computer Equipment		
			8005	Accumulated Depreciation - Air conditioners		
			8006	Accumulated Depreciation - Tools		
			8007	Accumulated Depreciation - Motor Vehicles		
			8008	Accumulated Depreciation - Other Council Property		
Non Current Assets	8100-8199	Accumulated Depreciation on Urban Improvements	8100	Accumulated Depreciation - Parks, Playgrounds, Open Areas & Gardens		Cumulative amount of depreciation charged against capitalised urban improvement assets—such as roads, pavements, street lighting, and public spaces—reflecting the reduction in their carrying value due to usage, wear and tear, or obsolescence. For the purpose of this Chart of Accounts Urban Improvements shall be restricted to the
			8101	Accumulated Depreciation - Street Signs		

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
			8102	Accumulated Depreciation - Street Paving		following: Parks, Playgrounds, Open Areas & Gardens New Street Signs Street Paving Street Lighting Road Re-Surfacing Sidewalks & Pedestrian Pathways Gym Equipment PV Panels Stormwater & Drainage Systems Public Seating, Benches & Street Furniture Public Toilets & Amenities Blocks Plants and Trees Public Fountains & Water Features Bus Shelters CCTV & Public Safety Infrastructure Monuments & Statues Traffic Monitoring & Control Systems Public Wi-Fi Infrastructure
			8103	Accumulated Depreciation - Street Lighting		
			8104	Accumulated Depreciation - Road Re-Surfacing		
			8105	Accumulated Depreciation - Sidewalks & Pedestrian Pathways		
			8106	Accumulated Depreciation - Gym Equipment		
			8107	Accumulated Depreciation - PV Panels		
			8108	Accumulated Depreciation - Stormwater Drainage Systems		
			8109	Accumulated Depreciation - Public Seating, Benches & Street Furniture		
			8110	Accumulated Depreciation - Public Toilets		
			8111	Accumulated Depreciation - Plant and Trees		
			8112	Accumulated Depreciation - Public Fountains & Water Features		
			8113	Accumulated Depreciation - Bus Shelters		
			8114	Accumulated Depreciation - CCTV & Public Safety Infrastructure		
			8115	Accumulated Depreciation - Monuments & Statues		
			8116	Accumulated Depreciation - Traffic Monitoring & Control Systems		
			8117	Accumulated Depreciation - Public Wi-Fi Infrastructure		
Non Current Assets	8200-8699	Accumulated Depreciation on Projects	8200	Accumulated Depreciation: Projects	Segmented account numbers (e.g. 8200-01-Tal-Ghaqba Windmill Project)	
Non Current Assets	8700-8799	Accumulated Depreciation on Right of Use Assets	8700	Accumulated Depreciation: Right of use Asset		
Non Current Assets	8800-8899	Accumulated Amortisation on Intangible Assets	8800	Accumulated Amortisation on Website Costs		
			8801	Accumulated Amortisation on Computer Software		
			8802	Accumulated Amortisation on Other Intangible Assets		
Non Current Assets	9000-9099	Grants on Capital Items - Administrative Assets	9000	Grants - Council Property		

Classification in line with Income Statement or Statement of Financial Position	Primary Category		Nominal Code	Sub Category	Segmented account numbers (Determined by each council, in lien with examples given in this column)	Definition
			9001	Grants - Day Care Centres		Transfers of resources to the council in relation to administrative Assets, recognised under the Capital Approach
			9002	Grants - Office Equipment		
			9003	Grants - Council Office Furniture & Fittings		
			9004	Grants - Office IT / Computer Equipment		
			9005	Grants - Computer Software		
			9006	Grants - Air conditioners		
			9007	Grants - Tools		
			9008	Grants - Motor Vehicles		
			9009	Grants - Other Council Property		
Non Current Assets	9100-9199	Grants on Capital Items - Urban Improvements	9100	Grants - Parks, Playgrounds, Open Areas & Gardens		Transfers of resources to the council in relation to urban improvements, recognised under the Capital Approach
			9101	Grants - Street Signs		
			9102	Grants - Street Paving		
			9103	Grants - Street Lighting		
			9104	Grants - Road Re-Surfacing		
			9105	Grants - Sidewalks & Pedestrian Pathways		
			9106	Grants - Gym Equipment		
			9107	Grants - PV Panels		
			9108	Grants - Stormwater Drainage Systems		
			9109	Grants - Public Seating, Benches & Street Furniture		
			9110	Grants - Public Toilets		
			9111	Grants - Plant and Trees		
			9112	Grants - Public Fountains & Water Features		
			9113	Grants - Bus Shelters		
			9114	Grants - CCTV & Public Safety Infrastructure		
			9115	Grants - Monuments & Statues		
			9116	Grants - Traffic Monitoring & Control Systems		
			9117	Grants - Public Wi-Fi Infrastructure		
Non Current Assets	9200-9699	Grants on Capital Items - Projects	9200	Grants - Projects	Segmented account numbers (e.g. 9200-01-Tal-Ghaqba Windmill Project)	Includes grants related to projects not qualifying as urban improvements. Segmented Accounts should be consistent with those created for the Asset, Depreciation and Accumulated Depreciation - recognised under the Capital Approach
Non Current Assets	9700-9799	Grants on Right of Use Assets	8700	Grants - Right of use Asset		Transfers of resources to the council in relation to Right of Use Assets, recognised under the Capital Approach
Non Current Assets	9800-9899	Grants on Intangible Assets	8800	Grants on Website Costs		Transfers of resources to the council in relation to Intangible Assets, recognised under the Capital Approach
			8801	Grants on Computer Software		
			8802	Grants on Other Intangible Assets		