Classification of expenses

SALARIES AND WAGES

- Salaries – permanent staff
- Salaries – temporary staff
- Salaries – part-time staff
- Salaries – others
- Salaries – members on boards

BONUS AND INCOME SUPPLEMENT

- Bonus – permanent staff
- Bonus – temporary staff
- Bonus – part-time staff
- Bonus – members on boards
- Performance bonus
- Income supplement – permanent staff
- Income supplement – temporary staff
- Income supplement – part-time staff
- Income supplement - members on boards

SOCIAL SECURITY CONTRIBUTIONS

- SSC – permanent staff
- SSC – temporary staff
- SSC – part-time staff
- SSC – members on boards

ALLOWANCES

- Allowances – permanent staff
- Allowances - temporary staff
- Allowances – part-time staff
- Allowances – others
- Allowances – members on boards

OVERTIME

- Overtime – permanent staff
- Overtime – temporary staff
- Overtime – part-time staff
- Overtime – members on boards

UTILITIES

- Fuel non-transport
- Lubricants
- Electricity
- Water
- Communication equipment rental
- Telephone service
- Mobile
MATERIAL AND SUPPLIES
- Materials and supplies
- Cleaning materials and supplies
- Uniforms
- Sundry materials and supplies
- Spare parts
- Protective clothing

REPAIR AND UPKEEP
- Repair & Upkeep - Public property
- Repair & Upkeep - Private property
- Repair & Upkeep – Property, plant and equipment
- Sundry repairs
- Other repair and upkeep
- Repair & Upkeep - IT equipment

RENT
- Rent of buildings – private property
- Rent of land – private property
- Rent – government property
- Rent – Permanent charges on government property
- Rent – Temporary charges on government property

INTERNATIONAL MEMBERSHIPS
- UN organisations
- European organisations
- Other organisations
- Participation fees
- Organisation of international meetings

OFFICE SERVICES
- Printing
- Stationery
- Couriers
- Postage
- Documentation
- Others
- IT consumables

TRANSPORT
- Maintenance to vehicles
- Hire of transport
- Hire of self-drive cars
- Fuel
- Use of personal vehicles
- Transportation of goods
- Malta - Gozo expenses
TRAVEL
• Overseas tickets
• Overseas subsistence and accommodation
• Overseas hospitality
• V.I.P treatment

INFORMATION SERVICES
• Creative services
• Public relations expenses
• Advertising
• Supplements
• Production of publication
• Newsletters
• Sponsorships
• Fairs and exhibitions

CONTRACTUAL SERVICES
• Hire of plant and equipment
• Lease of equipment
• Insurance cover
• Waste disposal
• Cleaning service
• Others
• Experts
• Commission to agents
• Studies and consultation

PROFESSIONAL SERVICES
• IT development service
• Management and operations services
• Engineering services
• Legal services
• Medical services
• Accountancy services
• Auditing services
• Marketing services
• Religious services
• Other support services

TRAINING
• Tuition materials
• Inhouse training programmes
• Course subsidies to employees
• Course fees – abroad
• Course fees – local
HOSPITALITY
- Entertainment
- Conference expenses
- Visits by foreign dignitaries
- Hospitality – others

INCIDENTAL EXPENSES
- Incidental expenses – sundry
- Incidental expenses – petty cash