

## **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