

## GL1 - Nominal Listing

| Company | Nominal | Description                    | Disabled |
|---------|---------|--------------------------------|----------|
| 20      | 00000   | Promoted Teachers              |          |
| 20      | 00001   | Promoted FE Tutor Rate         |          |
| 20      | 00003   | Promoted Teachers Add Hrs      |          |
| 20      | 00006   | Promoted Teachers Allowance    |          |
| 20      | 00007   | Promoted Teachers NI           |          |
| 20      | 00008   | Promoted Teachers Super        |          |
| 20      | 00010   | Unpromoted Teachers            |          |
| 20      | 00011   | Unpromoted FE Tutor Rate       |          |
| 20      | 00013   | Unpromoted Teachers Add Hrs    |          |
| 20      | 00016   | Unpromoted Teachers Allowances |          |
| 20      | 00017   | Unpromoted Teachers NI         |          |
| 20      | 00018   | Unpromoted Teachers Super      |          |
| 20      | 00020   | Supply Teachers                |          |
| 20      | 00021   | Supply FE Tutor Rate           |          |
| 20      | 00025   | Supply Teachers Holiday Pay    |          |
| 20      | 00026   | Supply Teachers -Allowance     |          |
| 20      | 00027   | Supply Teachers NI             |          |
| 20      | 00028   | Supply Teachers Super          |          |
| 20      | 00030   | SQA Internal Assessment        |          |
| 20      | 00037   | SQA Internal Assessment NI     |          |
| 20      | 00038   | SQA Internal Assessment Super  |          |
| 20      | 00040   | SEN Auxiliaries                |          |
| 20      | 00041   | SEN Auxiliaries Overtime       |          |
| 20      | 00043   | SEN Auxiliaries Add Hrs        |          |
| 20      | 00044   | SEN Auxiliaries Enhanced Rate  |          |
| 20      | 00045   | SEN Auxiliaries                |          |
| 20      | 00046   | SEN Auxiliaries Allowances     |          |
| 20      | 00047   | SEN Auxiliaries NI             |          |
| 20      | 00048   | SEN Auxiliaries Super          |          |
| 20      | 00050   | Community Ed Workers FT        |          |
| 20      | 00051   | Community Ed Workers FT OT     |          |
| 20      | 00053   | Com Ed Workers FT Addnl Hrs    |          |
| 20      | 00054   | Com Ed Workrs FT Enhanced rate |          |
| 20      | 00056   | Community Ed Workers FT Allow  |          |
| 20      | 00057   | Community Ed Workers FT NI     |          |
| 20      | 00058   | Community Ed Workers FT Super  |          |
| 20      | 00060   | Community Ed Workers PT        |          |
| 20      | 00061   | Community Ed Workers PT OT     |          |
| 20      | 00063   | Com Ed Workers PT Addnl Hrs    |          |
| 20      | 00064   | Com Ed Workrs PT Enhanced Rate |          |
| 20      | 00066   | Community Ed Workers PT Allow  |          |
| 20      | 00067   | Community Ed Workers PT NI     |          |
| 20      | 00068   | Community Ed Workers PT Super  |          |
| 20      | 00070   | Home Tuition                   |          |
| 20      | 00080   | Visit Specialists              |          |
| 20      | 00083   | Visit Specialists Add Hrs      |          |
| 20      | 00087   | Visit Specialists NI           |          |
| 20      | 00088   | Visit Specialists Super        |          |
| 20      | 00090   | Music Instructors              |          |
| 20      | 00093   | Music Instructors Addnl hrs    |          |
| 20      | 00096   | Music Instructors Allowances   |          |

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|----|-------|--------------------------------|--|
| 20 | 00097 | Music Instructors NI           |  |
| 20 | 00098 | Music Instructors Super        |  |
| 20 | 00100 | Senior Teachers                |  |
| 20 | 00101 | Senior Teachers Addnl hours    |  |
| 20 | 00103 | Senior Teachers Add Hrs        |  |
| 20 | 00106 | Senior Teachers Allowances     |  |
| 20 | 00107 | Senior Teachers NI             |  |
| 20 | 00108 | Senior Teachers Super          |  |
| 20 | 00120 | Supply Teachers - vacancy      |  |
| 20 | 00125 | Supply Teachers-vacancy Hol Pa |  |
| 20 | 00126 | Supply Teachers - Vacancy Allo |  |
| 20 | 00127 | Supply Teachers - Vacancy N.I. |  |
| 20 | 00128 | Supply Teachers-Vacancy Super  |  |
| 20 | 00130 | Supply Teachers - HTR          |  |
| 20 | 00135 | Supply Teachers-HTR Holiday Pa |  |
| 20 | 00137 | Supply Teachers - HTR N.I.     |  |
| 20 | 00138 | Supply Teachers-HTR Super      |  |
| 20 | 00140 | Supply Tchrs-Staff & Curr Dev  |  |
| 20 | 00145 | Supply Tchrs-Curr Dev Hol Pay  |  |
| 20 | 00147 | Supply Tchrs - Curr Dev NI     |  |
| 20 | 00148 | Supply Tchrs - Curr Dev Super  |  |
| 20 | 00150 | Invigilator Fee                |  |
| 20 | 00200 | EIS Basic                      |  |
| 20 | 00201 | EIS Basic Allowances           |  |
| 20 | 00203 | EIS Additional hours           |  |
| 20 | 00206 | EIS Allowance                  |  |
| 20 | 00207 | EIS NI                         |  |
| 20 | 00208 | EIS Super                      |  |
| 20 | 00213 | Com Educn Workers Addnl Hrs    |  |
| 20 | 00214 | Com Educn Workrs Enhanced Rate |  |
| 20 | 01000 | Psychologists                  |  |
| 20 | 01003 | Psychologists Addnl Hrs        |  |
| 20 | 01006 | Psychologists Allowances       |  |
| 20 | 01007 | Psychologists NI               |  |
| 20 | 01008 | Psychologists Super            |  |
| 20 | 01016 | Spec Edn SEN Auxil P Hol Allow |  |
| 20 | 03000 | Chief Officers                 |  |
| 20 | 03005 | Chief Officers Holiday Pay     |  |
| 20 | 03006 | Chief Officers - Allowance     |  |
| 20 | 03007 | Chief Officers NI              |  |
| 20 | 03008 | Chief Officers Super           |  |
| 20 | 04000 | SJC Basic                      |  |
| 20 | 04001 | SJC OT                         |  |
| 20 | 04002 | SJC Bonus                      |  |
| 20 | 04003 | SJC Addnl Hrs                  |  |
| 20 | 04004 | SJC enhanced rates             |  |
| 20 | 04005 | SJC Holiday Pay                |  |
| 20 | 04006 | SJC Allow                      |  |
| 20 | 04007 | SJC NI                         |  |
| 20 | 04008 | SJC Super                      |  |
| 20 | 04010 | APTC Admin & Clerical - PT     |  |
| 20 | 04011 | APTC Admin & Clerical - PT OT  |  |
| 20 | 04012 | APTC - Bonus                   |  |

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|----|-------|--------------------------------|--|
| 20 | 04013 | APTC - PT Addnl Hrs            |  |
| 20 | 04014 | APTC - PT enhanced rates       |  |
| 20 | 04016 | APTC Admin & Cleric - PT Allow |  |
| 20 | 04017 | APTC Admin & Clerical - PT NI  |  |
| 20 | 04018 | APTC Admin&Clerical - PT Super |  |
| 20 | 04100 | APTC Technical - FT            |  |
| 20 | 04101 | APTC Technical - FT OT         |  |
| 20 | 04102 | APTC Technical - FT Bonus      |  |
| 20 | 04103 | APTC Technical - FT Addnl Hrs  |  |
| 20 | 04104 | APTC Tech - FT Enhanced Rate   |  |
| 20 | 04105 | APTC Technical Holiday Pay     |  |
| 20 | 04106 | APTC Technical - FT Allow      |  |
| 20 | 04107 | APTC Technical - FT NI         |  |
| 20 | 04108 | APTC Technical - FT Super      |  |
| 20 | 04110 | APTC Technical - PT            |  |
| 20 | 04111 | APTC Technical - PT OT         |  |
| 20 | 04113 | APTC Technical - PT Addnl Hrs  |  |
| 20 | 04114 | APTC Tech - PT Enhanced Rate   |  |
| 20 | 04116 | APTC Technical - PT Allow      |  |
| 20 | 04117 | APTC Technical - PT NI         |  |
| 20 | 04118 | APTC Technical - PT Super      |  |
| 20 | 05001 | Civil Emergency Overtime       |  |
| 20 | 06000 | Manual Wages - FT              |  |
| 20 | 06001 | Manual Wages - FT OT           |  |
| 20 | 06002 | Manual Wages - FT Bonus        |  |
| 20 | 06003 | Manual Wages - FT Addnl hrs    |  |
| 20 | 06004 | Manual Wages -FT Enhanced Rate |  |
| 20 | 06005 | Manual Wages Holiday Pay       |  |
| 20 | 06006 | Manual Wages - FT Allowances   |  |
| 20 | 06007 | Manual Wages - FT NI           |  |
| 20 | 06008 | Manual Wages - FT Super        |  |
| 20 | 06010 | Manual Wages - PT              |  |
| 20 | 06011 | Manual Wages - PT OT           |  |
| 20 | 06012 | Manual Wages - PT Bonus        |  |
| 20 | 06013 | Manual Wages - PT Addnl Hours  |  |
| 20 | 06014 | Manual Wages -PT Enhanced Rate |  |
| 20 | 06016 | Manual Wages - PT Allowances   |  |
| 20 | 06017 | Manual Wages - PT NI           |  |
| 20 | 06018 | Manual Wages - PT Super        |  |
| 20 | 06210 | Education Ancillary Staff      |  |
| 20 | 06211 | Education ancillary staff O/T  |  |
| 20 | 06213 | Education Ancillary Add hrs    |  |
| 20 | 06214 | Education Anc Enhanced Rate    |  |
| 20 | 06216 | Education ancillary st Allows  |  |
| 20 | 06217 | Education Ancillary Staff - NI |  |
| 20 | 06218 | Educ Ancillary Staff Super     |  |
| 20 | 07000 | Electricians                   |  |
| 20 | 07001 | Electricians OT                |  |
| 20 | 07002 | Electricians Bonus             |  |
| 20 | 07003 | Electricians Addnl Hrs         |  |
| 20 | 07004 | Electricians Enhanced Rate     |  |
| 20 | 07006 | Electricians Allowances        |  |
| 20 | 07007 | Electricians NI                |  |

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|----|-------|--------------------------------|--|
| 20 | 07008 | Electricians Super             |  |
| 20 | 07200 | B & CE Wages                   |  |
| 20 | 07201 | B & CE OT                      |  |
| 20 | 07202 | B & CE Bonus                   |  |
| 20 | 07203 | B & CE Addnl Hrs               |  |
| 20 | 07204 | B & CE Enhanced Rates          |  |
| 20 | 07205 | B & CE Wages Holiday Pay       |  |
| 20 | 07206 | B & CE Allowances              |  |
| 20 | 07207 | B & CE NI                      |  |
| 20 | 07208 | B & CE Super                   |  |
| 20 | 07400 | Craftsmen                      |  |
| 20 | 07401 | Craftsmen OT                   |  |
| 20 | 07402 | Craftsmen Bonus                |  |
| 20 | 07403 | Craftsmen Addnl Hrs            |  |
| 20 | 07404 | Craftsmen Enhanced Rate        |  |
| 20 | 07405 | Craftsmen Holiday Pay          |  |
| 20 | 07406 | Craftsmen Allowances           |  |
| 20 | 07407 | Craftsmen NI                   |  |
| 20 | 07408 | Craftsmen Super                |  |
| 20 | 07600 | Engineer Craftsmen             |  |
| 20 | 07601 | Engineer Craftsmen OT          |  |
| 20 | 07602 | Engineer Craftsmen Bonus       |  |
| 20 | 07603 | Engineer Craftsmen Addnl Hrs   |  |
| 20 | 07604 | Eng'r Craftsmen Enhanced Rate  |  |
| 20 | 07605 | Engineer Craftsmen Holiday Pay |  |
| 20 | 07606 | Engineer Craftsmen Allowances  |  |
| 20 | 07607 | Engineer Craftsmen NI          |  |
| 20 | 07608 | Engineer Craftsmen Super       |  |
| 20 | 08000 | Election Staff Payments        |  |
| 20 | 08007 | Election Staff NI              |  |
| 20 | 08008 | Election Staff Super           |  |
| 20 | 09009 | Employers SSP                  |  |
| 20 | 09019 | Employers SMP                  |  |
| 20 | 09109 | New Emps Relocation Costs      |  |
| 20 | 09209 | Redundancy Payments            |  |
| 20 | 09309 | Long Service Awards            |  |
| 20 | 09409 | Additional Pension Costs NESPF |  |
| 20 | 09410 | Add'l Pension Cost NonTeach MC |  |
| 20 | 09411 | DO NOT USE                     |  |
| 20 | 09420 | Add'l Pension Cost Teachers MC |  |
| 20 | 09440 | Apprenticeship Levy            |  |
| 20 | 09509 | Dr Intercharges                |  |
| 20 | 09519 | Cr Intercharges                |  |
| 20 | 09520 | Cr FSM Intercharges            |  |
| 20 | 09521 | Employee Costs Allocation      |  |
| 20 | 09526 | Rds DLO Job costing Materials  |  |
| 20 | 09531 | Rds DLO Job costing Vehicles   |  |
| 20 | 09609 | Village Officers               |  |
| 20 | 09709 | SEB Examiners Fees             |  |
| 20 | 09809 | Manual Workers Cr Transfer     |  |
| 20 | 09819 | Staffing Contingency           |  |
| 20 | 09990 | Vacancy factor                 |  |
| 20 | 09991 | Staff advertising savings      |  |

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| 20 | 09996 | Equal Pay Superannuation       |  |
| 20 | 09997 | Equal Pay NI                   |  |
| 20 | 09998 | Settlement Industrial Tribunal |  |
| 20 | 09999 | Other Costs                    |  |
| 20 | 10010 | Non Domestic Rates             |  |
| 20 | 10011 | Council Tax                    |  |
| 20 | 10012 | BIDs Levy                      |  |
| 20 | 10020 | Water Charges                  |  |
| 20 | 10021 | Sewerage Charges               |  |
| 20 | 10025 | TempAccom adjnon-recoverable   |  |
| 20 | 10029 | Hire of Rooms / facilities     |  |
| 20 | 10030 | Property Rental                |  |
| 20 | 10031 | Feu Duties                     |  |
| 20 | 10032 | Bed & Breakfast (Homeless)     |  |
| 20 | 10033 | Rents - Voids & Rebates        |  |
| 20 | 10034 | Arrears Written Off            |  |
| 20 | 10035 | Unlet Periods (Houses)         |  |
| 20 | 10036 | Unlet Periods (Garages)        |  |
| 20 | 10037 | Unlet Periods (Hostels)        |  |
| 20 | 10038 | Wayleaves paid                 |  |
| 20 | 10039 | Secured lodging                |  |
| 20 | 10040 | Waste Royalties                |  |
| 20 | 10050 | Insur of Prop & Fixed Plant    |  |
| 20 | 10051 | Contents Insurance             |  |
| 20 | 10060 | PS Planned Property Repairs    |  |
| 20 | 10061 | PS Ad Hoc Repairs              |  |
| 20 | 10062 | PS Emergency Repairs           |  |
| 20 | 10063 | PS Alterations & Improvements  |  |
| 20 | 10064 | PS Maintenance Admin Charge    |  |
| 20 | 10065 | PS Vandalism Repairs           |  |
| 20 | 10066 | PS Asbestos Assessment         |  |
| 20 | 10067 | PS Disabled Access assessment  |  |
| 20 | 10068 | DLO partnership payments       |  |
| 20 | 10069 | PS Ad Hoc Repairs-Roads Client |  |
| 20 | 1006E | Hsg External Contractor pyts   |  |
| 20 | 10070 | NPS Planned Property Repairs   |  |
| 20 | 10071 | NPS Ad Hoc Repairs             |  |
| 20 | 10072 | NPS Emergency Repairs          |  |
| 20 | 10073 | NPS Alterations & Improvements |  |
| 20 | 10074 | NPS Misc Repairs -Roads Client |  |
| 20 | 10075 | NPS Vandalism Repairs          |  |
| 20 | 10076 | Emergency Road etc Repairs     |  |
| 20 | 10077 | Emergency Public Furniture Rep |  |
| 20 | 10078 | Decoration Vouchers            |  |
| 20 | 10079 | Signs                          |  |
| 20 | 10080 | Maintenance of Grounds         |  |
| 20 | 10081 | Repairs to Play Equipment      |  |
| 20 | 10082 | Woodlands Maintenance          |  |
| 20 | 10083 | Maint of Paths/Fences/CarParks |  |
| 20 | 10084 | Tip Maintenance                |  |
| 20 | 10085 | Pest Control                   |  |
| 20 | 10086 | Electrical Testing             |  |
| 20 | 10087 | Assisted garden maintenance    |  |

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| 20 | 10088 | Hydrogeological Survey         |  |
| 20 | 10089 | Maintenance of Road Verges     |  |
| 20 | 10090 | Community Alarm System         |  |
| 20 | 10091 | Planned Property Repairs       |  |
| 20 | 10092 | Reactive Property Repairs      |  |
| 20 | 10093 | Cyclical Property Repairs      |  |
| 20 | 10094 | School Security                |  |
| 20 | 10095 | Repairs to highways etc        |  |
| 20 | 10096 | Initial land drainage etc      |  |
| 20 | 10097 | Key Communications             |  |
| 20 | 10098 | Tenants Floorcovering          |  |
| 20 | 10099 | Inspection of Drains           |  |
| 20 | 1009A | Priority 1 Property Repairs    |  |
| 20 | 1009B | Energy Prop Certs              |  |
| 20 | 1009C | Landlord Repairs & Maint.      |  |
| 20 | 1009D | Snow Damage repairs            |  |
| 20 | 1009E | Repairs consequent on CAT      |  |
| 20 | 10100 | Burial Grounds Routine Works   |  |
| 20 | 10101 | Contract Ad Hoc East           |  |
| 20 | 10102 | Contract Planned West          |  |
| 20 | 10103 | BG Adhoc - Labour & Plant      |  |
| 20 | 10104 | Headstones - Operational Costs |  |
| 20 | 10105 | Internments- Operational Costs |  |
| 20 | 10107 | CCT Nursery Preliminaries      |  |
| 20 | 10108 | CCT Bedding Plants/Bulbs       |  |
| 20 | 10109 | CCT Ext Floral Displays        |  |
| 20 | 10110 | CCT Perm Int Floral D/play     |  |
| 20 | 10111 | CCT Temp Int Floral D/play     |  |
| 20 | 10113 | CCT Other Nursery Works        |  |
| 20 | 10120 | Removal of Trees (Flooding)    |  |
| 20 | 10121 | Clearing Debris on Roads etc   |  |
| 20 | 10200 | Gas                            |  |
| 20 | 10201 | Electricity                    |  |
| 20 | 10202 | Fuel Oil                       |  |
| 20 | 10203 | Coal                           |  |
| 20 | 10204 | Electricity Meter Cards        |  |
| 20 | 10205 | CEEF Repayments                |  |
| 20 | 10206 | Purchase of heat               |  |
| 20 | 10207 | Biomass                        |  |
| 20 | 10220 | Cleaning Materials             |  |
| 20 | 10221 | Cleaning Materials (Devolved)  |  |
| 20 | 10222 | Ad Hoc Cleaning                |  |
| 20 | 10223 | Swimming Pool Chemicals        |  |
| 20 | 10224 | Window Cleaning                |  |
| 20 | 10225 | Contract Cleaning Charges      |  |
| 20 | 10226 | Contract Cleaning Payments     |  |
| 20 | 10227 | Addl Cleaning Contract Inc/Exp |  |
| 20 | 10228 | Car Park Security              |  |
| 20 | 10229 | Breakages & W/Offs - Cleaning  |  |
| 20 | 10230 | School Security                |  |
| 20 | 10240 | Functional Depots Cost         |  |
| 20 | 10299 | Property Costs Allocation      |  |
| 20 | 20000 | Off Eq (Staplers/PCs/Tels etc) |  |

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|----|-------|--------------------------------|--|
| 20 | 20001 | Furniture                      |  |
| 20 | 20002 | Equipment Maint/Repair         |  |
| 20 | 20003 | Fixtures & Fittings            |  |
| 20 | 20004 | Hire of Office Equipment       |  |
| 20 | 20005 | Non Office Equipment           |  |
| 20 | 20006 | Hire of Non Office Equipment   |  |
| 20 | 20007 | Washroom services              |  |
| 20 | 20008 | Hire of Hand Driers            |  |
| 20 | 20009 | Domestic White Goods           |  |
| 20 | 20010 | Hardware Maintenance           |  |
| 20 | 20011 | Hardware Rental                |  |
| 20 | 20012 | Hardware Equipment             |  |
| 20 | 20013 | Hardware Installation          |  |
| 20 | 20014 | Comms / Network Equipment      |  |
| 20 | 20015 | Software Rental                |  |
| 20 | 20016 | Software Maintenance           |  |
| 20 | 20017 | System Licences                |  |
| 20 | 20018 | Works DLO Bulk Orders          |  |
| 20 | 20019 | Refuse Wheeled Bins            |  |
| 20 | 20020 | Refuse Sacks                   |  |
| 20 | 20021 | Refuse Collection              |  |
| 20 | 20022 | Wire                           |  |
| 20 | 20023 | Tools & Implements             |  |
| 20 | 20024 | ICT consumables                |  |
| 20 | 20025 | Computer Magnetic Media        |  |
| 20 | 20026 | Materials                      |  |
| 20 | 20027 | Consumables                    |  |
| 20 | 20028 | Pantiles                       |  |
| 20 | 20029 | Breakages & W/Offs - Equipment |  |
| 20 | 20030 | Plates & Assoc Materials       |  |
| 20 | 20031 | Typesetting Materials          |  |
| 20 | 20032 | Reprographic Materials         |  |
| 20 | 20033 | Paper/Other Dir Chge Mats      |  |
| 20 | 20034 | Printing Sundries              |  |
| 20 | 20035 | Disposal Charges               |  |
| 20 | 20036 | Plastic Contract               |  |
| 20 | 20037 | Glass - Reprocessing Contract  |  |
| 20 | 20038 | Mixed Glass Contract           |  |
| 20 | 20039 | Waste Diversion charities      |  |
| 20 | 20040 | Homeworking - Start up Costs   |  |
| 20 | 20041 | Bins and Boxes                 |  |
| 20 | 20042 | Skips                          |  |
| 20 | 20045 | Recycling Works                |  |
| 20 | 20050 | Medical Charges & Supplies     |  |
| 20 | 20051 | First Aid Supplies             |  |
| 20 | 20060 | Test Materials                 |  |
| 20 | 20061 | Materials Ex Stock             |  |
| 20 | 20062 | Materials Expendable           |  |
| 20 | 20063 | Materials Repair / Refurbish   |  |
| 20 | 20075 | Trade Material Supplies        |  |
| 20 | 20080 | Comms/Network Leased Lines     |  |
| 20 | 20081 | Audio Visual equipment         |  |
| 20 | 20100 | Text & Library Books           |  |

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| 20 | 20101 | Reference & Display Materials  |  |
| 20 | 20102 | Art Prints/Materials           |  |
| 20 | 20103 | Bookbinding                    |  |
| 20 | 20200 | Plant Mat (Shrubs)             |  |
| 20 | 20201 | Seeds & Seedlings              |  |
| 20 | 20202 | Compost & Manures              |  |
| 20 | 20203 | Weedkillers & Insecticides     |  |
| 20 | 20204 | Pots & containers              |  |
| 20 | 20210 | Fish Restocking                |  |
| 20 | 20220 | Catering Supplies              |  |
| 20 | 20221 | Coffee Bar Catering Sups       |  |
| 20 | 20222 | Coffee Bar Sweets              |  |
| 20 | 20223 | Vending Machine Supplies       |  |
| 20 | 20224 | Purchase of Meals              |  |
| 20 | 20225 | Purchase of food for resale    |  |
| 20 | 20230 | GIS                            |  |
| 20 | 20231 | Archaeology                    |  |
| 20 | 20235 | Tourism Action                 |  |
| 20 | 20240 | CCTV                           |  |
| 20 | 20250 | Acquisition of Exhibits        |  |
| 20 | 20251 | Resaleable Goods               |  |
| 20 | 20252 | Leaflets / Publications        |  |
| 20 | 20253 | Newspaper / Periodicals        |  |
| 20 | 20254 | Photographic Services          |  |
| 20 | 20260 | Audio Materials                |  |
| 20 | 20261 | DVD Expenditure                |  |
| 20 | 20300 | Staff Uniforms                 |  |
| 20 | 20301 | Protective Clothing            |  |
| 20 | 20302 | Staff ID Badges                |  |
| 20 | 20320 | Laundry Costs                  |  |
| 20 | 20400 | Bedding & Linen                |  |
| 20 | 20410 | Cost of Burials                |  |
| 20 | 20420 | Medical Examinations & Fees    |  |
| 20 | 20421 | Counselling Hours              |  |
| 20 | 20422 | OH Contract                    |  |
| 20 | 20430 | Client Clothing & Footwear     |  |
| 20 | 20435 | Storage of Client's Goods      |  |
| 20 | 20436 | Removal Costs                  |  |
| 20 | 20437 | Abandoned Vehicles             |  |
| 20 | 20438 | Contaminated Land              |  |
| 20 | 20440 | CSO Community Materials        |  |
| 20 | 20450 | Museums Conservation           |  |
| 20 | 20500 | Cost of Service from Fleet STO |  |
| 20 | 20501 | Ad Hoc Cost of Service frm DSO |  |
| 20 | 20510 | Mainframe Costs                |  |
| 20 | 20520 | Recycling of Tyres             |  |
| 20 | 20550 | Disputed invoices              |  |
| 20 | 20580 | Hire of Swimming Pools         |  |
| 20 | 20600 | Kennelling Fees                |  |
| 20 | 20610 | Cost of Health Samples         |  |
| 20 | 20620 | Payments for Burials           |  |
| 20 | 20630 | Mortuary Services              |  |
| 20 | 20641 | Stop Now Orders                |  |



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| 20 | 20642 | Enterprise Act                 |  |
| 20 | 20645 | Provision of Training          |  |
| 20 | 20650 | Environment Charter            |  |
| 20 | 20700 | Gritting Salt                  |  |
| 20 | 20701 | Gritting Sand                  |  |
| 20 | 20702 | Bitumen, Asphalt etc.          |  |
| 20 | 20703 | Cement, Gravel & Sand etc.     |  |
| 20 | 20704 | Lighting Materials             |  |
| 20 | 20705 | Traffic Signs                  |  |
| 20 | 20706 | Quarry Drilling & Blasting Mat |  |
| 20 | 20707 | Miscellaneous Supplies         |  |
| 20 | 20708 | Land Aquisition (Revenue)      |  |
| 20 | 20709 | Materials Testing              |  |
| 20 | 20710 | Test Analysis                  |  |
| 20 | 20711 | Fridge/freezer disposals       |  |
| 20 | 20712 | Construction Waste disp/recyc  |  |
| 20 | 20713 | Quality of Life                |  |
| 20 | 20714 | Extraordy food safety issues   |  |
| 20 | 20715 | Concrete & Concrete products   |  |
| 20 | 20716 | Surface Dressing Binder        |  |
| 20 | 20717 | Jet Patcher Binder             |  |
| 20 | 20718 | Barriers                       |  |
| 20 | 20719 | Drainage Materials             |  |
| 20 | 20720 | Glass Processing               |  |
| 20 | 20721 | Wood Processing                |  |
| 20 | 20722 | CRT's                          |  |
| 20 | 20723 | Data Comparison                |  |
| 20 | 20724 | Quarry recycling               |  |
| 20 | 20800 | PFI                            |  |
| 20 | 20801 | Coffee Bars Subsidy            |  |
| 20 | 20802 | Elgin Library catering costs   |  |
| 20 | 20900 | Start Up Costs (Non Recover)   |  |
| 20 | 20901 | IT development                 |  |
| 20 | 29997 | Supplies & Services Allocation |  |
| 20 | 29998 | Operational Savings            |  |
| 20 | 29999 | Non recoverable flood costs    |  |
| 20 | 30000 | Revenue Veh / Plant Purchases  |  |
| 20 | 30005 | Plant Maintenance              |  |
| 20 | 30010 | Tyres (inc fitting)            |  |
| 20 | 30011 | Testing Expenses               |  |
| 20 | 30012 | Other Lics & Fleet Subs        |  |
| 20 | 30013 | M.O.T. Testing                 |  |
| 20 | 30014 | Transport Running Costs        |  |
| 20 | 30015 | Vehicle Spare Parts            |  |
| 20 | 30016 | Windscreens                    |  |
| 20 | 30018 | Accident Damage                |  |
| 20 | 30019 | Fleet Additional Hires         |  |
| 20 | 30020 | Adhoc maint for hired vehicles |  |
| 20 | 30021 | Non hire vehicle charges       |  |
| 20 | 30022 | Non hire maintenance           |  |
| 20 | 30030 | Transport Maint Costs          |  |
| 20 | 30031 | Petrol, Derv, Gas Oil          |  |
| 20 | 30032 | Lubricating Oil etc            |  |

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|----|-------|--------------------------------|--|
| 20 | 30033 | Vehicle Insurance              |  |
| 20 | 30034 | Road Fund Licences             |  |
| 20 | 30035 | HGV Licences                   |  |
| 20 | 30036 | Operators Licences             |  |
| 20 | 30037 | Insurance Excess Payment       |  |
| 20 | 30038 | Haulage Costs                  |  |
| 20 | 30039 | Car Park Charges               |  |
| 20 | 30040 | Kilt School Beneficiary Costs  |  |
| 20 | 30049 | Hire of Vehicles for Staff     |  |
| 20 | 30050 | Essential User Lump Sums       |  |
| 20 | 30051 | Essent User Mileage Pays       |  |
| 20 | 30052 | Staff travel (booking service) |  |
| 20 | 30057 | Essential User Lump Sums NI    |  |
| 20 | 30060 | Leased Cars Mileage Pays       |  |
| 20 | 30061 | Other Car Leasing Exps         |  |
| 20 | 30070 | Casual User Mileage Pays       |  |
| 20 | 30071 | Public Transport               |  |
| 20 | 30072 | Taxi Hire                      |  |
| 20 | 30073 | SW Volunteer Mileage           |  |
| 20 | 30074 | Teachers Extra Curric Mileage  |  |
| 20 | 30075 | Disturbance Allows Extra Miles |  |
| 20 | 30076 | SW Taxi Hire (Clients)         |  |
| 20 | 30077 | NI on Mileage                  |  |
| 20 | 30078 | Pub Trans/Mileage (Clients)    |  |
| 20 | 30079 | Bicycle Mileage Casual         |  |
| 20 | 30080 | Interview Traveling Exps       |  |
| 20 | 30081 | Election Staff Travel          |  |
| 20 | 30082 | SW Childrens Escorts           |  |
| 20 | 30083 | Tenant's representatives       |  |
| 20 | 30084 | SHBVN Travel                   |  |
| 20 | 30085 | SW External Mileage (Dom Care) |  |
| 20 | 30090 | Conveyance Of Ballot Box/Paper |  |
| 20 | 30095 | Safety Belts                   |  |
| 20 | 30100 | Vehicle & Plant Hire -internal |  |
| 20 | 30101 | Operating Lease Charges        |  |
| 20 | 30102 | Skip Hire                      |  |
| 20 | 30103 | Military Assistance            |  |
| 20 | 30104 | Hire of plant & equipment      |  |
| 20 | 30105 | Evacuation                     |  |
| 20 | 30106 | Container Hire                 |  |
| 20 | 30107 | External Vehicle Hire          |  |
| 20 | 30108 | Dedicated Pool Car hire charge |  |
| 20 | 30199 | Transport & Plant Allocation   |  |
| 20 | 40000 | Stationery                     |  |
| 20 | 40001 | External Printing              |  |
| 20 | 40002 | CSS Printing Charge            |  |
| 20 | 40003 | CSS Photocopying Charge        |  |
| 20 | 40004 | External Photocopying          |  |
| 20 | 40005 | Films & Processing             |  |
| 20 | 40006 | Paper contract                 |  |
| 20 | 40007 | Exercise book contract         |  |
| 20 | 40008 | Classroom materials            |  |
| 20 | 40009 | Boundary Comm Change Costs     |  |

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|----|-------|--------------------------------|--|
| 20 | 40010 | Reference Books                |  |
| 20 | 40011 | Reference Newspaper & Magazine |  |
| 20 | 40020 | Microfilming                   |  |
| 20 | 40040 | Phone / Fax / Comms Costs      |  |
| 20 | 40041 | CSS Phone Etc Charge           |  |
| 20 | 40042 | Emergency Communications Costs |  |
| 20 | 40043 | Internet Access Costs          |  |
| 20 | 40044 | Non Taxable Phone Costs        |  |
| 20 | 40045 | Mobile contract chrgs/rental   |  |
| 20 | 40046 | Purchase of mobile handsets    |  |
| 20 | 40049 | Purchase of mobile top-ups     |  |
| 20 | 40060 | Advertising                    |  |
| 20 | 40061 | Advertising - Section 34       |  |
| 20 | 40062 | Advertising - Staff            |  |
| 20 | 40063 | Advertising - Legal Notices    |  |
| 20 | 40064 | Advertising Planning NIA       |  |
| 20 | 40065 | CSS - Central Advertising      |  |
| 20 | 40066 | CSS -Central Advertising Staff |  |
| 20 | 40070 | Textiles Taskforce             |  |
| 20 | 40071 | Environment Taskforce          |  |
| 20 | 40072 | Food Taskforce                 |  |
| 20 | 40073 | Tourism Taskforce              |  |
| 20 | 40080 | Promotions / Marketing         |  |
| 20 | 40081 | Publicity Sect 5'86 LocGov Act |  |
| 20 | 40090 | Local Promotions               |  |
| 20 | 40091 | Major Promotions               |  |
| 20 | 40100 | Postages & Carriage            |  |
| 20 | 40101 | CSS Postages Charge            |  |
| 20 | 40102 | Enveloping                     |  |
| 20 | 40110 | Subsistence Expenses           |  |
| 20 | 40111 | Interview Subsistence          |  |
| 20 | 40112 | Non Taxable Subsistence Exps   |  |
| 20 | 40113 | Accommodation (thro' Contract) |  |
| 20 | 40117 | Interview Subsistence NI       |  |
| 20 | 40120 | Training Courses               |  |
| 20 | 40121 | Training Travel Expenses       |  |
| 20 | 40122 | Training Subsistence Expenses  |  |
| 20 | 40123 | Training Materials             |  |
| 20 | 40124 | Training Ext Service Providers |  |
| 20 | 40125 | LGV Training Deductions Roads  |  |
| 20 | 40126 | Roads renew certs & cards      |  |
| 20 | 40129 | Exam Fees                      |  |
| 20 | 40130 | Hardware Training              |  |
| 20 | 40135 | Software Training              |  |
| 20 | 40136 | Internal First Aid Courses     |  |
| 20 | 40140 | Food Hygiene Courses           |  |
| 20 | 40145 | Staff Development Fund         |  |
| 20 | 40146 | Staff & Curriculum Development |  |
| 20 | 40150 | Conference Fees                |  |
| 20 | 40151 | Conference Travel Expenses     |  |
| 20 | 40152 | Conference Subsistence         |  |
| 20 | 40155 | Community Planning Seminar     |  |
| 20 | 40160 | Other Meeting Fees             |  |

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| 20 | 40161 | Other Meeting Travel Expenses  |  |
| 20 | 40162 | Other Meeting Subsistence      |  |
| 20 | 40200 | Non Prop/Plant Ins             |  |
| 20 | 40201 | Third Party/EL Insurance       |  |
| 20 | 40203 | Insurance Excess Payments      |  |
| 20 | 40204 | Tenant's Insurance premiums    |  |
| 20 | 40300 | Chair / Vice-Chair Allow       |  |
| 20 | 40301 | Basic Allowance                |  |
| 20 | 40302 | Responsibility Allowance       |  |
| 20 | 40303 | Attendance Allowance           |  |
| 20 | 40308 | Members Superannuation         |  |
| 20 | 40310 | Members National Insurance     |  |
| 20 | 40315 | Members Car Parking Charges    |  |
| 20 | 40316 | Members Casual User Mileage    |  |
| 20 | 40317 | Members Public Transport Costs |  |
| 20 | 40318 | Members Taxi Hire              |  |
| 20 | 40390 | Safeguarders                   |  |
| 20 | 40391 | J.P.'s Loss of Earnings        |  |
| 20 | 40395 | Loss Of Earnings               |  |
| 20 | 40400 | Administrative Buildings Chges |  |
| 20 | 40410 | CSS Charges                    |  |
| 20 | 40411 | Indirect CSS Charges           |  |
| 20 | 40412 | Cent Mailroom&Reception Rechg  |  |
| 20 | 40415 | CSS (Inter) Charges            |  |
| 20 | 40419 | Service Dept. Corp. Mgt Charge |  |
| 20 | 40420 | Own Department Recharges       |  |
| 20 | 40500 | Cost of Seminars               |  |
| 20 | 40510 | Subs to Prof. Bodies           |  |
| 20 | 40511 | Membership of Associations     |  |
| 20 | 40512 | Roadworker card/operator renew |  |
| 20 | 40520 | Election Expenses              |  |
| 20 | 40550 | Covenant Commissions           |  |
| 20 | 40551 | Investment Expenditure         |  |
| 20 | 40552 | Hospitality Expenses           |  |
| 20 | 40553 | Petty cash expenses            |  |
| 20 | 40554 | Fines                          |  |
| 20 | 40570 | Judges Fees & Expenses         |  |
| 20 | 40571 | Trophies & Prizes              |  |
| 20 | 40580 | Commission on Ticket Sales     |  |
| 20 | 40581 | Ticket Sale Profit/Loss        |  |
| 20 | 40590 | Performing Rights              |  |
| 20 | 40591 | Royalties                      |  |
| 20 | 40595 | Licence Fees                   |  |
| 20 | 40596 | Planning Application Fees      |  |
| 20 | 40597 | RWMS                           |  |
| 20 | 40598 | Scottish Road Works Register   |  |
| 20 | 40600 | Dog Warden Fees                |  |
| 20 | 40610 | Ground Water Monitoring        |  |
| 20 | 40611 | Air Quality Strategy           |  |
| 20 | 40620 | Payments Cost of School Boards |  |
| 20 | 40650 | Sheriff Officer's Fees / Costs |  |
| 20 | 40651 | Sheriff Clerk's Fees           |  |
| 20 | 40652 | Sheriff Office Expenses        |  |

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| 20 | 40660 | Care Commission Childcare      |  |
| 20 | 40661 | Care Commission Older People   |  |
| 20 | 40662 | Care Commission Learning Dis   |  |
| 20 | 40663 | Care Commission Physical/Sens  |  |
| 20 | 40664 | Care Commission Mental Health  |  |
| 20 | 40665 | Care Commission Hsng Support   |  |
| 20 | 40700 | Ext. Prof. Serv. Received      |  |
| 20 | 40701 | External Audit Fees            |  |
| 20 | 40702 | Int. Prof. Serv. Received      |  |
| 20 | 40703 | Property Services Fees (Hsg)   |  |
| 20 | 40704 | External Rating Surveyors      |  |
| 20 | 40705 | Provide Plans- Ext Rate Survey |  |
| 20 | 40706 | Archiving                      |  |
| 20 | 40707 | Disclosure checks              |  |
| 20 | 40708 | Green Waste                    |  |
| 20 | 40709 | Special Waste                  |  |
| 20 | 40710 | Legal Expenses                 |  |
| 20 | 40711 | Legal Exps re Flood Damage     |  |
| 20 | 40712 | Translation Services           |  |
| 20 | 40713 | Purchase of Death Cert.        |  |
| 20 | 40714 | Oil (Special Waste)            |  |
| 20 | 40715 | Batteries (Special Waste)      |  |
| 20 | 40716 | Asbestos                       |  |
| 20 | 40717 | Compensation                   |  |
| 20 | 40719 | Purchase of Title Deeds        |  |
| 20 | 40720 | Agency Staff Costs             |  |
| 20 | 40721 | Agency Staff Costs (Internal)  |  |
| 20 | 40722 | NHS Staff Recharge             |  |
| 20 | 40723 | Agency Staff Costs Add Hrs     |  |
| 20 | 40724 | Agency Staff Costs Enhanced    |  |
| 20 | 40725 | Shredding                      |  |
| 20 | 40726 | Agency Staff Costs Allow       |  |
| 20 | 40727 | Agency Staff Costs NI          |  |
| 20 | 40728 | Agency Staff Costs Super       |  |
| 20 | 40729 | Agency Staff Costs (Direct)    |  |
| 20 | 40730 | Outsourcing                    |  |
| 20 | 40731 | Blue Badge - Northgate costs   |  |
| 20 | 40740 | Sub Contractors                |  |
| 20 | 40741 | Rechargeable Works             |  |
| 20 | 40742 | Winter Maint. Sub Contractors  |  |
| 20 | 40743 | CIS Sub Contractors            |  |
| 20 | 40744 | Sub Contractor Specialist work |  |
| 20 | 40750 | VISA etc Charges               |  |
| 20 | 40751 | GIRO Bank Charges              |  |
| 20 | 40752 | Other Banking Charges          |  |
| 20 | 40760 | Hardware Consultancy           |  |
| 20 | 40761 | Software Consultancy           |  |
| 20 | 40762 | First Software Consultancy     |  |
| 20 | 40770 | Office etc Decanting           |  |
| 20 | 40780 | Caretakers Expenses            |  |
| 20 | 40790 | Comfort Fund                   |  |
| 20 | 40799 | Legal Servs - Prof Fees        |  |
| 20 | 40800 | Recompensments/Compensation    |  |

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| 20 | 40801 | Customer Bank Chges Reimbursed |  |
| 20 | 40802 | Former tenant's balances       |  |
| 20 | 40805 | D. Court Recomp./Compensations |  |
| 20 | 40807 | SCRO check, refund to employee |  |
| 20 | 40808 | CRC Allowances                 |  |
| 20 | 40900 | Rebates Local Scheme           |  |
| 20 | 40901 | Rebates                        |  |
| 20 | 40902 | Allowances, Local Scheme       |  |
| 20 | 40903 | Allowances                     |  |
| 20 | 40904 | Overpayments eligible 40%      |  |
| 20 | 40905 | Backdated Benefit Subsidy      |  |
| 20 | 40906 | General Subsidy                |  |
| 20 | 40907 | LA Error Subsidy Apportionment |  |
| 20 | 40908 | Authority Error 0% Subsidy     |  |
| 20 | 40909 | Council Tax Benefit            |  |
| 20 | 40910 | Council Tax Ben. Local Scheme  |  |
| 20 | 40911 | Overpayment not recovered      |  |
| 20 | 40912 | HBEN Allowances                |  |
| 20 | 40913 | Transitional Housing Benefit   |  |
| 20 | 40914 | Transitional HB Control        |  |
| 20 | 40915 | Transitional Relief            |  |
| 20 | 40916 | Effect on HRA                  |  |
| 20 | 40917 | Refunds to Tenants - MKF       |  |
| 20 | 40918 | Compensation to Landlords      |  |
| 20 | 40919 | HBO private tenants            |  |
| 20 | 40920 | NDR Discretionary Relief       |  |
| 20 | 40950 | s22 Children (Scot) Act        |  |
| 20 | 40990 | Bad Debts                      |  |
| 20 | 41000 | Category A Grants              |  |
| 20 | 41001 | Category B Grants              |  |
| 20 | 41002 | Cat C-Moray Fed Village Halls  |  |
| 20 | 41003 | Cat C - Arts/ Sports Councils  |  |
| 20 | 41004 | Cat D Grants - Misc            |  |
| 20 | 41005 | Cat E - Sport/Art Individuals  |  |
| 20 | 41006 | Cat F - Film/Gen Sport Pr      |  |
| 20 | 41020 | Outreach Programme             |  |
| 20 | 41021 | Sound Studio Hire - Elgin Lib. |  |
| 20 | 41050 | Publications Support           |  |
| 20 | 41060 | Landfill Tax                   |  |
| 20 | 41061 | Waste Disposal Licencing Fees  |  |
| 20 | 41062 | Waste Oil Recycling            |  |
| 20 | 41063 | Roads Aggregates Tax           |  |
| 20 | 41064 | Leachate Disposal              |  |
| 20 | 41070 | Moray Training Childcare Exp.  |  |
| 20 | 41080 | Volunteers travel expenses     |  |
| 20 | 41081 | Volunteers training            |  |
| 20 | 41082 | Volunteers childcare           |  |
| 20 | 41083 | Volunteers PPE                 |  |
| 20 | 41090 | Grants                         |  |
| 20 | 41900 | PPP Unitary Charge             |  |
| 20 | 41901 | PPP Deductions                 |  |
| 20 | 41902 | PPP Lifecycle Costs            |  |
| 20 | 41903 | PPP Utilities                  |  |

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| 20 | 41904 | PPP Insurance                  |  |
| 20 | 42900 | Burglary Losses                |  |
| 20 | 42990 | Available to use               |  |
| 20 | 50000 | Payment to GRC Analyst         |  |
| 20 | 50005 | Payment to Joint Boards        |  |
| 20 | 50020 | Copyright Payment              |  |
| 20 | 50030 | Donations                      |  |
| 20 | 50100 | Housing Action Areas           |  |
| 20 | 50101 | Improvement Order Private      |  |
| 20 | 50102 | Notice (Fire Esc HMO) Private  |  |
| 20 | 50103 | Improvement Order Developer    |  |
| 20 | 50104 | Notice (Fire Esc HMO) Develop  |  |
| 20 | 50110 | Private                        |  |
| 20 | 50111 | Developer                      |  |
| 20 | 50112 | Ex HRA                         |  |
| 20 | 50113 | Tenants at Will                |  |
| 20 | 50114 | Imp. Non BTS Private           |  |
| 20 | 50115 | Imp. BTS Private               |  |
| 20 | 50116 | Disability Private             |  |
| 20 | 50117 | Repair Private                 |  |
| 20 | 50118 | Lead Piping                    |  |
| 20 | 50119 | Radon Gas Private              |  |
| 20 | 50120 | Management                     |  |
| 20 | 50130 | SWF Community Care Grants      |  |
| 20 | 50140 | SWF Crisis Grants              |  |
| 20 | 50150 | Internal Grant/Donation (exp)  |  |
| 20 | 51000 | Client Staff Recharges         |  |
| 20 | 51010 | Topographical Survey           |  |
| 20 | 51020 | Geotechnical Survey            |  |
| 20 | 51021 | Misc.Land Acq.-Rev. Road Maint |  |
| 20 | 51050 | Statutory Procedures           |  |
| 20 | 51051 | Enforcement                    |  |
| 20 | 51100 | Stat. Undertakers circ/design  |  |
| 20 | 51120 | Safety Audit                   |  |
| 20 | 51140 | Bill Quantities/Cost Estimates |  |
| 20 | 51150 | Contract Documents             |  |
| 20 | 51160 | Staff/team Supervision         |  |
| 20 | 51180 | Budgets (pre99/00 DLO N/TWork) |  |
| 20 | 51181 | Recov. Works Purchasing Budget |  |
| 20 | 51190 | DLO Competition Work > #25k    |  |
| 20 | 51200 | DLO Competition Work < #25k    |  |
| 20 | 51210 | DLO non 1980 Act work          |  |
| 20 | 51220 | Lights Non Tendered Work       |  |
| 20 | 51230 | Lights Competition Work > #25k |  |
| 20 | 51240 | Lights Competition Work < #25k |  |
| 20 | 51300 | 0147 -                         |  |
| 20 | 51301 | 0247 Clean & Bulk Lamp Change  |  |
| 20 | 51330 | Salt                           |  |
| 20 | 51331 | Sand                           |  |
| 20 | 51334 | Dedicated WM Plant             |  |
| 20 | 51335 | Premises (26)                  |  |
| 20 | 51336 | By Outside Contractor (26)     |  |
| 20 | 51338 | Administration (26)            |  |

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| 20 | 51339 | Internal Hired Plant (26)      |  |
| 20 | 51343 | Misc Costs (Roads Maintenance) |  |
| 20 | 51344 | Open/Closing Stock Adjustment  |  |
| 20 | 51399 | TMC Home Care/Homemakers Serv. |  |
| 20 | 51400 | DLO Non Tendered Work < #50k   |  |
| 20 | 51405 | DLO Competition Work < #50k    |  |
| 20 | 51410 | DLO Competition Work > #50k    |  |
| 20 | 51415 | DLO through Benchmark          |  |
| 20 | 51420 | Ext. Contractor - Benchmark    |  |
| 20 | 51425 | Ext. Contractor Comp. < #50k   |  |
| 20 | 51430 | Ext. Contractor Comp. > #50k   |  |
| 20 | 51435 | Misc Repairs & Maint           |  |
| 20 | 51436 | Common work recharges          |  |
| 20 | 51440 | Specialist Work                |  |
| 20 | 51445 | External Consultancy Costs     |  |
| 20 | 52000 | Payts to Private Contractors   |  |
| 20 | 52001 | Payments to Other LA's         |  |
| 20 | 52002 | SW payments to Childminders    |  |
| 20 | 52003 | Payments to Voluntary Orgs     |  |
| 20 | 52004 | SW payments to Adoptors        |  |
| 20 | 52005 | Foster Carer Allowances        |  |
| 20 | 52006 | SW payments to Relatives       |  |
| 20 | 52007 | Educational Establishments     |  |
| 20 | 52008 | SW Payments to Lunch Clubs     |  |
| 20 | 52009 | SW Payments to Playgroups      |  |
| 20 | 52010 | DSS Transfer and Care Gap      |  |
| 20 | 52011 | SW Carer's allowance           |  |
| 20 | 52012 | Payts to Moray Health Svcs/GHB |  |
| 20 | 52013 | Family Aid                     |  |
| 20 | 52014 | Payts to Housing Association   |  |
| 20 | 52015 | SW Wayleaves                   |  |
| 20 | 52017 | Foster Carer Fees              |  |
| 20 | 52018 | Payts to Scotland Excel        |  |
| 20 | 52019 | Transfer Payments Allocation   |  |
| 20 | 52020 | Priv. Contract.-Transportation |  |
| 20 | 52021 | Kinship Residency              |  |
| 20 | 52022 | Transportation Revenue Support |  |
| 20 | 52023 | Priv. Contract.-MB Recharge    |  |
| 20 | 52024 | PTU Transport - non contract   |  |
| 20 | 52025 | Shared Lives Payments          |  |
| 20 | 52026 | Integrated Jt Board Transfers  |  |
| 20 | 52027 | Other LA Expenditure Alloc     |  |
| 20 | 52028 | NHS Expenditure Allocation     |  |
| 20 | 52029 | Carers Support Allocation      |  |
| 20 | 52030 | Post Adoption Support          |  |
| 20 | 52440 | Financed By Grants             |  |
| 20 | 52999 | Primary Ski Programme Deposits |  |
| 20 | 53000 | Forres Project                 |  |
| 20 | 53010 | Social Strategy Unit           |  |
| 20 | 53020 | Linked Work & Training         |  |
| 20 | 53030 | Ex Gratia Payments re Flooding |  |
| 20 | 53100 | Discretionary Housing Pymnts   |  |
| 20 | 53101 | DHP Overpayments               |  |



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| 20 | 59000 | Grants to Organisations        |  |
| 20 | 59001 | Payments to Other Organisation |  |
| 20 | 59010 | Payments to Educational Bodies |  |
| 20 | 59050 | Free School Meals              |  |
| 20 | 59051 | School Meals subsidy           |  |
| 20 | 59052 | P 1-3 - subsidy                |  |
| 20 | 59053 | No meal ticket cost            |  |
| 20 | 59060 | Speech Therapy Record of Needs |  |
| 20 | 59061 | Speech Therapy Spec'l Contract |  |
| 20 | 59062 | Grant Award Type A Supply      |  |
| 20 | 59063 | Grant Award Type B Supply      |  |
| 20 | 59500 | Telematics Implementation      |  |
| 20 | 59505 | Development Grants             |  |
| 20 | 59515 | Other Grants                   |  |
| 20 | 59600 | Operating Grant Support        |  |
| 20 | 59601 | Income Related Grant Support   |  |
| 20 | 59602 | Land Lease Grant Support       |  |
| 20 | 59603 | Squash Courts Grant Support    |  |
| 20 | 59604 | Equipment Lease Grant Support  |  |
| 20 | 59990 | SLA Contracts Savings Target   |  |
| 20 | 60000 | Bursaries - Further Education  |  |
| 20 | 60001 | Bursaries - Schools            |  |
| 20 | 60004 | Education Savings              |  |
| 20 | 60005 | Education carryforward         |  |
| 20 | 60006 | Education Comm Dev carry fwd   |  |
| 20 | 60007 | Energy Efficiency cfwd         |  |
| 20 | 60008 | Candidate Nomination Deposits  |  |
| 20 | 60100 | Staff Develop & Teach Apprais  |  |
| 20 | 60101 | New Technologies               |  |
| 20 | 60102 | Mod Lang in Primaries          |  |
| 20 | 60103 | Child Abuse, Health Educ       |  |
| 20 | 60104 | Other Subject Areas            |  |
| 20 | 60105 | Special Needs                  |  |
| 20 | 60106 | Psychological Services         |  |
| 20 | 60107 | Gaelic Education               |  |
| 20 | 60110 | Prim Probs T & T Sup for Studs |  |
| 20 | 60111 | Devolved School Management     |  |
| 20 | 60112 | Manage Train HT & Prom Staff   |  |
| 20 | 60113 | School Development Planning    |  |
| 20 | 60114 | 5 - 14 Programme               |  |
| 20 | 60115 | Sci & Tech Train - New Techs   |  |
| 20 | 60116 | Higher Still                   |  |
| 20 | 60117 | Community Education Workers    |  |
| 20 | 60122 | Careers Seminar (Educ Dept)    |  |
| 20 | 60500 | Grants to Individuals          |  |
| 20 | 60501 | Clothing Grants                |  |
| 20 | 60502 | Pass Plus                      |  |
| 20 | 60600 | Section 12 - Energy            |  |
| 20 | 60602 | Section 12 - Rent              |  |
| 20 | 60604 | Section 12 - Food              |  |
| 20 | 60605 | Section 12 - Other             |  |
| 20 | 60606 | Section 12 - Travel            |  |
| 20 | 60607 | Section 12 - Asylum Seekers    |  |

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| 20 | 60610 | Section 24 - Travel             |  |
| 20 | 60611 | Section 29                      |  |
| 20 | 60612 | Section 30                      |  |
| 20 | 60620 | Section 27 payments             |  |
| 20 | 60621 | Rights & Resps allowances       |  |
| 20 | 60622 | Expenses of Parents             |  |
| 20 | 60623 | Housing Associations            |  |
| 20 | 60624 | W05                             |  |
| 20 | 60625 | Therapy Materials               |  |
| 20 | 60626 | Miscellaneous Grants            |  |
| 20 | 60627 | Community Chest                 |  |
| 20 | 60629 | Telephone Supplementations      |  |
| 20 | 60630 | Holidays                        |  |
| 20 | 60631 | Outings                         |  |
| 20 | 60632 | Pocket Money                    |  |
| 20 | 60633 | Clydeville Therapeutic Earnings |  |
| 20 | 60634 | Social Training                 |  |
| 20 | 60635 | Toiletary Requirements          |  |
| 20 | 60636 | Birthday & Christmas Gifts      |  |
| 20 | 60637 | Childrens Expenses              |  |
| 20 | 60638 | Aids                            |  |
| 20 | 60639 | Direct Payments Act 1996        |  |
| 20 | 60640 | MHO Incidental Payments         |  |
| 20 | 60641 | Aids Equipment Repairs          |  |
| 20 | 60642 | Minor OT Adaptations            |  |
| 20 | 60643 | OT Stairlifts                   |  |
| 20 | 60644 | Shared Lives Payments           |  |
| 20 | 60645 | Self Directed Support           |  |
| 20 | 62001 | Community Grants                |  |
| 20 | 62002 | P'nerships/Initiative Support   |  |
| 20 | 62003 | Environmental Improve Project   |  |
| 20 | 62004 | Tourism Action Plan             |  |
| 20 | 62500 | Citizens Advice Bureau          |  |
| 20 | 62501 | Moray Unemployed & WRA Centre   |  |
| 20 | 62502 | Altyre Kiosk                    |  |
| 20 | 62503 | Contrib Sect 5'73 Act (Ent)     |  |
| 20 | 62505 | Tenants Incentive Scheme        |  |
| 20 | 62506 | Rent Deposit/Guarantee          |  |
| 20 | 62900 | FA Module Dummy Depn Charge     |  |
| 20 | 62901 | FA Module Dummy Sale Gain/Loss  |  |
| 20 | 63000 | Opening Work in Progress        |  |
| 20 | 63001 | Closing Work in Progress        |  |
| 20 | 63002 | Work in Progress Roads          |  |
| 20 | 63003 | Work in Progress Fleet          |  |
| 20 | 63099 | General Services Hsg            |  |
| 20 | 63100 | Health & Social Care            |  |
| 20 | 63101 | Children & Families &Crim Just  |  |
| 20 | 63102 | Planning & Regulatory Services  |  |
| 20 | 63103 | Eco Dev & Infrastructure        |  |
| 20 | 63104 | Education EXP                   |  |
| 20 | 63105 | Education INC                   |  |
| 20 | 63106 | Policy & Resources EXP          |  |
| 20 | 63107 | Policy & Resources INC          |  |

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|----|-------|--------------------------------|--|
| 20 | 63108 | Corporate Services             |  |
| 20 | 63109 | Other Services                 |  |
| 20 | 63110 | Corp. & Democratic Core EXP    |  |
| 20 | 63111 | Corp. & Democratic Core INC    |  |
| 20 | 63112 | Unapp. Central Overheads EXP   |  |
| 20 | 63113 | General Revenue Grant          |  |
| 20 | 63114 | McCrone Excellence Fund INC    |  |
| 20 | 63115 | Community Charge INC           |  |
| 20 | 63116 | Movement on HfS assets         |  |
| 20 | 63117 | Council Tax INC                |  |
| 20 | 63118 | Gain-loss on disp fixed assets |  |
| 20 | 63119 | NDR INC                        |  |
| 20 | 63120 | Capital Grants & Contributions |  |
| 20 | 63121 | Principal Repaid               |  |
| 20 | 63122 | R & R Transfer - Printing      |  |
| 20 | 63123 | P & R Transfer - Flooding      |  |
| 20 | 63124 | CFCR                           |  |
| 20 | 63125 | Deferred Charges               |  |
| 20 | 63126 | Interest on Capital Fund       |  |
| 20 | 63127 | Use of DLO/DSO surpluses       |  |
| 20 | 63128 | Funded by use of fund balances |  |
| 20 | 63129 | Contribution to Insurance Fund |  |
| 20 | 63130 | Contribution to Fund           |  |
| 20 | 63131 | Funded from DSM reserve        |  |
| 20 | 63132 | Depreciation - MIRS            |  |
| 20 | 63133 | Revaluation F Assets I&E       |  |
| 20 | 63134 | IJB funding NHS                |  |
| 20 | 63135 | T'fer from/to Statutory Funds  |  |
| 20 | 63136 | Revals-Impairs trf to Res MIRS |  |
| 20 | 63137 | Prem/Int FRS 25,26&29 MIRS     |  |
| 20 | 63138 | Impairment Investments MIRS    |  |
| 20 | 63139 | Revaluation PPE MIRS           |  |
| 20 | 63140 | Movement Invest Prop MIRS      |  |
| 20 | 63141 | Amortisation Intangibles MIRS  |  |
| 20 | 63142 | Capital Grants Applied MIRS    |  |
| 20 | 63143 | B Value Asset Disp MIRS        |  |
| 20 | 63144 | Fin Leases Principal           |  |
| 20 | 63145 | Donated Assets                 |  |
| 20 | 63146 | Sale proceeds disp PPE         |  |
| 20 | 63147 | AVAILABLE FOR USE. NEVER USED  |  |
| 20 | 63150 | Transfer Superannuation        |  |
| 20 | 63151 | Current Service Cost           |  |
| 20 | 63152 | Past Service cost              |  |
| 20 | 63155 | Pension Interest Cost          |  |
| 20 | 63156 | Return in Pensions Assets      |  |
| 20 | 63157 | Reversal IAS 19 MIRS           |  |
| 20 | 63158 | Pensions- Act gains/losses I&E |  |
| 20 | 63159 | Rev IAS 19 Act Gain/Loss MIRS  |  |
| 20 | 63160 | Reverse Rev'n F Assets MIRS    |  |
| 20 | 63161 | Hol pay accrual I & E          |  |
| 20 | 63162 | Rev Hol Pay Accrual MIRS       |  |
| 20 | 63171 | Fire expenditure               |  |
| 20 | 63172 | Police Expenditure             |  |

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| 20 | 63173 | GVJB Expenditure               |  |
| 20 | 63174 | CDC Expenditure                |  |
| 20 | 63175 | NDC Expenditure                |  |
| 20 | 63176 | Central services Expenditure   |  |
| 20 | 63177 | Flood Expenditure              |  |
| 20 | 63178 | Roads & Transport Exp          |  |
| 20 | 63179 | Cultural & Related Expenditure |  |
| 20 | 63180 | HRA Expenditure                |  |
| 20 | 64000 | Fruit & Vegetables             |  |
| 20 | 64001 | Groceries                      |  |
| 20 | 64002 | Fresh Meat                     |  |
| 20 | 64003 | Milk & Dairy                   |  |
| 20 | 64004 | Frozen Foods                   |  |
| 20 | 64005 | Bread                          |  |
| 20 | 64006 | Catering Disposables           |  |
| 20 | 64007 | Beverages                      |  |
| 20 | 64008 | Confectionery                  |  |
| 20 | 64009 | Fresh Fish                     |  |
| 20 | 64010 | Fruit - subsidised             |  |
| 20 | 64011 | Water (coolers / bottled)      |  |
| 20 | 64500 | Social Work Meals on Wheels    |  |
| 20 | 64501 | Social Work Luncheon Club      |  |
| 20 | 64502 | Adult Free Meals               |  |
| 20 | 64503 | Secondary Pupil Free           |  |
| 20 | 64504 | No Meal Tickets                |  |
| 20 | 64505 | MOW Hotels                     |  |
| 20 | 69000 | TVE Supply                     |  |
| 20 | 69005 | TVE APTC                       |  |
| 20 | 69010 | TVE Stationery                 |  |
| 20 | 69015 | TVE Non-Office Equipment       |  |
| 20 | 70000 | Direct Principal Repayment     |  |
| 20 | 70001 | Indirect Principal Repayment   |  |
| 20 | 70002 | Debt equalisation              |  |
| 20 | 70100 | Direct Interest Paid           |  |
| 20 | 70101 | Indirect Interest Paid         |  |
| 20 | 70150 | Dr Interest Etc FRS 25,26&29   |  |
| 20 | 70200 | Direct Loans Expenses          |  |
| 20 | 70201 | Indirect Loans Expenses        |  |
| 20 | 70300 | Car Leasing Scheme Exps        |  |
| 20 | 70400 | Vending M/C Leasing Cost       |  |
| 20 | 70401 | Finance Leases Interest        |  |
| 20 | 70402 | Contingent Rent                |  |
| 20 | 70500 | Direct CFCR                    |  |
| 20 | 70502 | Deferred Charges               |  |
| 20 | 70503 | Signage CFCR                   |  |
| 20 | 70550 | Depreciation                   |  |
| 20 | 70551 | Shared Accom Depreciation      |  |
| 20 | 70552 | CSS Depreciation               |  |
| 20 | 70553 | Amort of Intangible Assets     |  |
| 20 | 70554 | Fleet Hires Depreciation DR    |  |
| 20 | 70555 | Amortisation of Deferred Grant |  |
| 20 | 70556 | Pool Car Depcn recharge DR     |  |
| 20 | 70557 | Catering/Cleaning Depn         |  |

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| 20 | 70558 | Building Services Depn alloc   |  |
| 20 | 70560 | Capital Charge                 |  |
| 20 | 70561 | Shared Accom Capital Charge    |  |
| 20 | 70562 | CSS Capital Charge             |  |
| 20 | 70564 | Fleet Hires Depreciation CR    |  |
| 20 | 70566 | Pool Car Depcn recharge CR     |  |
| 20 | 70570 | Depreciation - AMRA            |  |
| 20 | 70575 | Impairment Loss                |  |
| 20 | 70580 | Impairment Investments         |  |
| 20 | 70585 | Investment Properties movement |  |
| 20 | 70590 | Donated Assets                 |  |
| 20 | 70595 | Revaluations down to I&E       |  |
| 20 | 70600 | Interest chgd on Rev A/C       |  |
| 20 | 70601 | Interest on Stocks             |  |
| 20 | 70602 | Interest on Volunty Disclosure |  |
| 20 | 70603 | Interest on Overpaid Rates     |  |
| 20 | 70604 | Interest on Council Tax Debt   |  |
| 20 | 71000 | Government Grant               |  |
| 20 | 71001 | DWP Grant                      |  |
| 20 | 71010 | SO Challenge Funding           |  |
| 20 | 71100 | Hostel Support Grant           |  |
| 20 | 71200 | Grant re HBEN Recoveries       |  |
| 20 | 71201 | Grant re Administration        |  |
| 20 | 71202 | Grant Discretionary Payments   |  |
| 20 | 71204 | CT Overpays Recovered          |  |
| 20 | 71205 | Grants - Lottery               |  |
| 20 | 71206 | Staff Saver Cards              |  |
| 20 | 71207 | Staff Saver Cards - CEC's      |  |
| 20 | 71208 | Grants - Home Office           |  |
| 20 | 71300 | Advances From Scottish Office  |  |
| 20 | 71310 | Resource Transfer GHB          |  |
| 20 | 71312 | Transfers to/from IJB          |  |
| 20 | 71315 | C.S.O. Grant                   |  |
| 20 | 71320 | Civil Defence Grant            |  |
| 20 | 71335 | Crimin Just Service Grant      |  |
| 20 | 71350 | EEC Milk Subsidy               |  |
| 20 | 71355 | ERDF Grant                     |  |
| 20 | 71356 | Developer Contributions        |  |
| 20 | 71370 | Government Dept Recoveries     |  |
| 20 | 71380 | Grampian Health Board Recovery |  |
| 20 | 71382 | NHS/IJB Non Resource Transfer  |  |
| 20 | 71395 | Lea Grant                      |  |
| 20 | 71405 | MSC Grant - Staff Training     |  |
| 20 | 71410 | Prison Welfare Grant           |  |
| 20 | 71415 | Recoveries From EU             |  |
| 20 | 71420 | Recoveries From SDD            |  |
| 20 | 71430 | SED In-Service Training Grant  |  |
| 20 | 71435 | WorkChoice Funding             |  |
| 20 | 71440 | Special Educ Training Scheme   |  |
| 20 | 71445 | Specific Grant Mental Illness  |  |
| 20 | 71455 | Supplementary Grant Income     |  |
| 20 | 71460 | Traffic Census Grant           |  |
| 20 | 71500 | SDA Grants                     |  |

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| 20 | 71501 | Forestry Grants               |  |
| 20 | 71502 | Income from Trusts            |  |
| 20 | 71503 | Income from other Auths       |  |
| 20 | 71505 | CITB Grants                   |  |
| 20 | 71507 | Scottish Arts Council         |  |
| 20 | 71508 | Education Grant               |  |
| 20 | 71509 | LEC Grants                    |  |
| 20 | 71510 | Grampian Police contrib       |  |
| 20 | 71513 | Grants from Historic Scotland |  |
| 20 | 71514 | Income Housing Associations   |  |
| 20 | 71515 | Other Grants                  |  |
| 20 | 72000 | Sale of Equipment             |  |
| 20 | 72001 | Sale of Tiles                 |  |
| 20 | 72002 | Sale of Litter Bins           |  |
| 20 | 72003 | Sale Of Sackholders           |  |
| 20 | 72004 | Sale Of Sacks                 |  |
| 20 | 72005 | Sale Of Vehicle Fuel Etc      |  |
| 20 | 72006 | Sale of Cleaning Materials    |  |
| 20 | 72007 | Sale of Documents             |  |
| 20 | 72008 | Sale of Lairs                 |  |
| 20 | 72009 | Sale of Vehicles              |  |
| 20 | 72010 | Sale of Plant Materials       |  |
| 20 | 72011 | Sale of Publications          |  |
| 20 | 72012 | Sale Of Books                 |  |
| 20 | 72013 | Sale Of Photographs           |  |
| 20 | 72014 | Sale Of Maps                  |  |
| 20 | 72015 | Sale Of Smartcards            |  |
| 20 | 72017 | Charge for Tender Documents   |  |
| 20 | 72018 | Hot Drink                     |  |
| 20 | 72019 | Cold Drink                    |  |
| 20 | 72020 | Snack                         |  |
| 20 | 72021 | DVD Income (Safety P/ship)    |  |
| 20 | 72023 | Income from Water Services    |  |
| 20 | 72024 | Retained Fund SW 2012         |  |
| 20 | 72025 | Retained Fund SW 2013         |  |
| 20 | 72030 | Sale of Wheeled bins          |  |
| 20 | 72031 | Gas Extraction Income         |  |
| 20 | 72040 | Corporate Advertising income  |  |
| 20 | 72050 | Tea Service Receipts          |  |
| 20 | 72051 | Soup & Scones                 |  |
| 20 | 72052 | Vending Machine               |  |
| 20 | 72053 | Coffee Bar Receipts           |  |
| 20 | 72054 | Coffee Bar Receipts U&O       |  |
| 20 | 72060 | SW Meals Income               |  |
| 20 | 72061 | Lunch Club Income             |  |
| 20 | 72070 | SW Staff Lodging Charges      |  |
| 20 | 72071 | SW Staff Meals Charges        |  |
| 20 | 72080 | House Sale Recharge           |  |
| 20 | 72100 | Resaleable Goods Income       |  |
| 20 | 72101 | Ticket Sales Income           |  |
| 20 | 72102 | Balloon Sales Income          |  |
| 20 | 72103 | Swimming Pool Admission       |  |
| 20 | 72104 | Entry Fees Income             |  |

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| 20 | 72105 | Radar Keys Income              |  |
| 20 | 72106 | Lessons Income                 |  |
| 20 | 72107 | Fitness Income                 |  |
| 20 | 72108 | Audio Materials Income         |  |
| 20 | 72109 | Print & Photocopy (EXT Inc.)   |  |
| 20 | 72110 | Ceramics                       |  |
| 20 | 72111 | Health suite-with instruction  |  |
| 20 | 72112 | Activity Programme             |  |
| 20 | 72113 | Swimming Pool Lessons          |  |
| 20 | 72114 | Sunbed                         |  |
| 20 | 72115 | DVD Income                     |  |
| 20 | 72116 | Fitness classes                |  |
| 20 | 72117 | Block Hires                    |  |
| 20 | 72118 | Quiz sheet income              |  |
| 20 | 72121 | Pool Hire                      |  |
| 20 | 72122 | Outdoor Sports Income          |  |
| 20 | 72123 | Multi Sports Income            |  |
| 20 | 72124 | PPP school let income          |  |
| 20 | 72130 | Advertising Income             |  |
| 20 | 72131 | Search Fees Income             |  |
| 20 | 72132 | Internet Income                |  |
| 20 | 72133 | FT Profile Income              |  |
| 20 | 72140 | Income from CSO Project        |  |
| 20 | 72190 | Ticket Sales (Not subj to VAT) |  |
| 20 | 72191 | Other Sales (Subject to VAT)   |  |
| 20 | 72192 | Pupil Sales (Not subj to VAT)  |  |
| 20 | 72193 | Telephone Recoveries           |  |
| 20 | 72194 | Functions                      |  |
| 20 | 72196 | Tuck Shop Income               |  |
| 20 | 72197 | Free School Meals              |  |
| 20 | 72198 | FSM Subsidy                    |  |
| 20 | 72200 | Interment Fees                 |  |
| 20 | 72201 | Headstone Erection             |  |
| 20 | 72202 | Disinterment Fees              |  |
| 20 | 72203 | Sale of Bedding plants         |  |
| 20 | 72204 | Income from GM - private land  |  |
| 20 | 72210 | Site Charges (Tourers)         |  |
| 20 | 72211 | Site Charges (Statics)         |  |
| 20 | 72212 | Site Charges (Winter Storage)  |  |
| 20 | 72240 | Superior's Consent             |  |
| 20 | 72241 | Planning App Recoverable       |  |
| 20 | 72242 | Planning Enquiry Fees          |  |
| 20 | 72243 | Planning Consents              |  |
| 20 | 72244 | Property Clearance Certs       |  |
| 20 | 72246 | Building Control Fees          |  |
| 20 | 72248 | Letters of Comfort             |  |
| 20 | 72249 | Copy Plans                     |  |
| 20 | 72250 | Copy Consents                  |  |
| 20 | 72251 | SAP Rating Income              |  |
| 20 | 72252 | Enforcement Income             |  |
| 20 | 72253 | S .50 Certificate Income       |  |
| 20 | 72254 | Neighbour notification no prem |  |
| 20 | 72255 | Neighbour notif unknown owner  |  |

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| 20 | 72256 | Presubmission Advice            |  |
| 20 | 72257 | Pre Application Document Check  |  |
| 20 | 72260 | Bottle Bank Income              |  |
| 20 | 72261 | Wastepaper Income               |  |
| 20 | 72262 | Contaminated Waste Inc          |  |
| 20 | 72263 | Waste Oil Income                |  |
| 20 | 72264 | Non-Contained Waste             |  |
| 20 | 72265 | Car Battery Income              |  |
| 20 | 72266 | Metal Income                    |  |
| 20 | 72267 | Contamin land property enquires |  |
| 20 | 72268 | Contamin land info requests     |  |
| 20 | 72269 | Contamin land TMC L&B sales     |  |
| 20 | 72270 | Contamin land councilhouse sale |  |
| 20 | 72271 | Greencones                      |  |
| 20 | 72272 | Composters                      |  |
| 20 | 72273 | Textiles income                 |  |
| 20 | 72274 | Aluminium Cans                  |  |
| 20 | 72275 | Steel Cans                      |  |
| 20 | 72276 | Plastic Bottles                 |  |
| 20 | 72280 | Bulky Uplift Income             |  |
| 20 | 72281 | Trade Waste Recyclates          |  |
| 20 | 72282 | Trade Waste Collection Only     |  |
| 20 | 72299 | Income from Ski Programme       |  |
| 20 | 72300 | Registration of Births          |  |
| 20 | 72301 | Registration of Deaths          |  |
| 20 | 72302 | Registration of Marriages       |  |
| 20 | 72303 | Marriage Licence                |  |
| 20 | 72304 | Civil Partnerships              |  |
| 20 | 72307 | Hire of Marriage Rooms          |  |
| 20 | 72350 | Nursery Vouchers                |  |
| 20 | 73000 | DLO / DSO Customer Receipts     |  |
| 20 | 73001 | Works DLO - Non Housing Income  |  |
| 20 | 73002 | Income Gas/Solid Fuel Contract  |  |
| 20 | 73006 | HRA Misc Internal               |  |
| 20 | 73007 | HRA Voids Maintenance           |  |
| 20 | 73008 | HRA Reactive Maintenance        |  |
| 20 | 73009 | HRA Planned Maintenance         |  |
| 20 | 73010 | TMC Pre Planned Works           |  |
| 20 | 73011 | TMC Ad-Hoc Work                 |  |
| 20 | 73012 | MDC Minor Contracts             |  |
| 20 | 73013 | BG Adhoc - Operational Works    |  |
| 20 | 73014 | BG Headstones - Operational wk  |  |
| 20 | 73015 | BG Interments - Operational wk  |  |
| 20 | 73016 | Other Pre-Planned Work          |  |
| 20 | 73017 | BG Routine operational works    |  |
| 20 | 73018 | Flood Alleviation Income        |  |
| 20 | 73019 | Additional Hires                |  |
| 20 | 73020 | Adhoc maint for hired vehicles  |  |
| 20 | 73021 | Non hire vehicle charges        |  |
| 20 | 73022 | Non hire maintenance            |  |
| 20 | 73023 | Validation Sampling Recharges   |  |
| 20 | 73024 | Schools Cleaning Recharge       |  |
| 20 | 73025 | Corporate Cleaning Recharges    |  |



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|----|-------|--------------------------------|--|
| 20 | 73026 | Council House Cleans           |  |
| 20 | 73029 | Maint Inc - Communications     |  |
| 20 | 73030 | Maint Inc - Housing DLO        |  |
| 20 | 73031 | Maint Inc - Libraries          |  |
| 20 | 73032 | Maint Inc - Planning           |  |
| 20 | 73033 | Maint Inc - Ref Collection     |  |
| 20 | 73034 | Maint Inc - St Sweeping        |  |
| 20 | 73035 | Maint Inc - Ref Disposal       |  |
| 20 | 73036 | Maint Inc - Baling Plant       |  |
| 20 | 73037 | Maint Inc - Pest Control       |  |
| 20 | 73038 | Maint Inc - Veh Maint          |  |
| 20 | 73039 | Maint Inc- Moray Training      |  |
| 20 | 73040 | Maint Inc - Nursery            |  |
| 20 | 73041 | Maint Inc - Gr Maint DSO       |  |
| 20 | 73042 | Maint Inc - Housing Client     |  |
| 20 | 73043 | Maint Inc - Burial Grounds     |  |
| 20 | 73044 | Hire Inc - Property Services   |  |
| 20 | 73045 | Hire Inc - Education           |  |
| 20 | 73046 | Hire Inc - Internal Transp DSO |  |
| 20 | 73047 | Hire Inc - Consumer Protection |  |
| 20 | 73048 | Hire Inc - Community Industry  |  |
| 20 | 73049 | Hire Inc - Quarries            |  |
| 20 | 73050 | Hire Inc - Roads DLO           |  |
| 20 | 73051 | Hire Inc - Roads Client        |  |
| 20 | 73052 | Hire Inc - Harbours            |  |
| 20 | 73053 | Hire Inc - Shearwater          |  |
| 20 | 73054 | Hire Inc - Social Work         |  |
| 20 | 73055 | Hire Inc - Ground Maint Client |  |
| 20 | 73056 | Hire Inc - Moray Training      |  |
| 20 | 73057 | Hire Inc - Mail Van            |  |
| 20 | 73058 | Internal Agency Income         |  |
| 20 | 73059 | Print Room P/copying Recharges |  |
| 20 | 73060 | Print Room Labour              |  |
| 20 | 73061 | Print Room Plates/Reprographic |  |
| 20 | 73062 | Print Room Sub Contrs          |  |
| 20 | 73063 | Print Room Paper               |  |
| 20 | 73064 | Print Room Admin Chge          |  |
| 20 | 73065 | Hire Inc - School Buses        |  |
| 20 | 73066 | Hire Inc - Community Education |  |
| 20 | 73067 | Hire Income - Central Stores   |  |
| 20 | 73068 | Hire Inc-Speyside Way L/rover  |  |
| 20 | 73069 | Hire Inc - Refuse Disposal     |  |
| 20 | 73070 | Internal Hire Income           |  |
| 20 | 73071 | Hire Inc - Pest Control        |  |
| 20 | 73072 | Fleet Hire Income - Hsg DLO    |  |
| 20 | 73073 | Fleet Hire Income - Ranger     |  |
| 20 | 73074 | Hire Income Moray Reach Out    |  |
| 20 | 73075 | Hire Inc-Cleansing Supervisors |  |
| 20 | 73076 | Hire Inc-Playground Squads     |  |
| 20 | 73077 | Hire Inc-Street Sweeping       |  |
| 20 | 73078 | Hire Inc - Asbestos Surveys    |  |
| 20 | 73079 | Hire Inc - Quality Mgmt        |  |
| 20 | 73080 | Lets-Concessionary             |  |

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|----|-------|--------------------------------|--|
| 20 | 73081 | Commercial Lets                |  |
| 20 | 73082 | Lets ( Community Rate)         |  |
| 20 | 73083 | Lets ( Commercial Rate)        |  |
| 20 | 73084 | CEC Standard Lets (not used)   |  |
| 20 | 73085 | Private Landlord Registration  |  |
| 20 | 73090 | Hire Inc - Cleaning & Catering |  |
| 20 | 73091 | Hire Inc - Monitoring Vans     |  |
| 20 | 73092 | Hire Inc - Recycling           |  |
| 20 | 73093 | Hire Inc - Libraries           |  |
| 20 | 73094 | Hire Inc - Dedicated Pool Cars |  |
| 20 | 73100 | Fishing Income                 |  |
| 20 | 73101 | Bowling                        |  |
| 20 | 73102 | Tennis                         |  |
| 20 | 73103 | Putting                        |  |
| 20 | 73104 | Pitch & Putt                   |  |
| 20 | 73105 | Roller Skating                 |  |
| 20 | 73106 | Trampoline                     |  |
| 20 | 73107 | Crazy Golf                     |  |
| 20 | 73108 | Swing Ball                     |  |
| 20 | 73109 | Petanque                       |  |
| 20 | 73110 | Croquet                        |  |
| 20 | 73111 | Giant Chess                    |  |
| 20 | 73112 | Season Fees                    |  |
| 20 | 73113 | Visitor Fees                   |  |
| 20 | 73114 | Leisure Ticket                 |  |
| 20 | 73115 | Donations                      |  |
| 20 | 73116 | Multi Gym-without instruction  |  |
| 20 | 73117 | Squash                         |  |
| 20 | 73118 | Badminton                      |  |
| 20 | 73119 | Snooker/Pool                   |  |
| 20 | 73120 | Hire of Boats                  |  |
| 20 | 73121 | Hire of Tables & Chairs        |  |
| 20 | 73122 | Musical Instrument Hire        |  |
| 20 | 73123 | Sound Studio Hire              |  |
| 20 | 73124 | Mini bus Hire                  |  |
| 20 | 73130 | Hire of Equipment              |  |
| 20 | 73131 | Membership - Adult             |  |
| 20 | 73132 | Membership - Junior            |  |
| 20 | 73133 | Entrance Fees - Adult          |  |
| 20 | 73134 | Entrance Fees - Junior         |  |
| 20 | 73135 | Visitor - Adult                |  |
| 20 | 73136 | Visitor - Junior               |  |
| 20 | 73140 | Fees                           |  |
| 20 | 73141 | Centre Funds                   |  |
| 20 | 73142 | Freedom of Information (FOI)   |  |
| 20 | 73150 | Internal Grant/Donation (inc)  |  |
| 20 | 73151 | Junior Admission (under 16's)  |  |
| 20 | 73152 | Student Admissions (16-17 yrs) |  |
| 20 | 73153 | Adult Admissions (over 18's)   |  |
| 20 | 73154 | Family Ticket                  |  |
| 20 | 73155 | Shower                         |  |
| 20 | 73156 | Wash                           |  |
| 20 | 73157 | Visitor - Over 60's            |  |

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| 20 | 73158 | Visitor - Savers Card          |  |
| 20 | 73159 | Visitor - Unemployed Admission |  |
| 20 | 73160 | Adult - Savers Card            |  |
| 20 | 73161 | Junior - Savers Card           |  |
| 20 | 73162 | Student - Savers Card          |  |
| 20 | 73163 | Unemployed - Savers Card       |  |
| 20 | 73164 | Over 60's - Savers Card        |  |
| 20 | 73165 | Fit-life                       |  |
| 20 | 74000 | Gross Rental Council Hses      |  |
| 20 | 74001 | Hostel Rents                   |  |
| 20 | 74002 | Garage Rents                   |  |
| 20 | 74003 | Garage Site Rents              |  |
| 20 | 74004 | Other Site Rents               |  |
| 20 | 74005 | Rents W/O now recovered        |  |
| 20 | 74006 | Elgin Rents                    |  |
| 20 | 74007 | Buckie Rents                   |  |
| 20 | 74008 | Forres Rents                   |  |
| 20 | 74009 | Keith Rents                    |  |
| 20 | 74010 | Lossie Rents                   |  |
| 20 | 74011 | Portgordon Misc Rents          |  |
| 20 | 74012 | Murray Street Rents            |  |
| 20 | 74013 | Glenisla Rents                 |  |
| 20 | 74014 | Caretaker Flat                 |  |
| 20 | 74015 | Larch Court                    |  |
| 20 | 74016 | Rents (Standard Rate)          |  |
| 20 | 74017 | Homeless Persons Rent          |  |
| 20 | 74018 | Travelling Families Rent       |  |
| 20 | 74019 | Guest Room Income              |  |
| 20 | 74020 | ED&P Housing                   |  |
| 20 | 74021 | Rent Suspense Code             |  |
| 20 | 74022 | Direct Debit Rent Collections  |  |
| 20 | 74023 | Standing Order Rent Collection |  |
| 20 | 74024 | MKF - Income                   |  |
| 20 | 74025 | B&B Income (Cash)              |  |
| 20 | 74026 | B&B Income (HB)                |  |
| 20 | 74027 | HB Overpayments recovered      |  |
| 20 | 74028 | Residential Deposits           |  |
| 20 | 74029 | G/Rental Garage Accounts       |  |
| 20 | 74030 | Common Good rents              |  |
| 20 | 74031 | Overpays Control               |  |
| 20 | 74032 | Investment Property Income     |  |
| 20 | 74033 | Housing rent income control    |  |
| 20 | 74034 | Hsg Insurance income control   |  |
| 20 | 74035 | Garages income control         |  |
| 20 | 74100 | Stance Rent                    |  |
| 20 | 74101 | Rents - Pinefield              |  |
| 20 | 74102 | Rents Alour Sfield Tyock       |  |
| 20 | 74103 | Nursery Rental                 |  |
| 20 | 74104 | Rent - HQ Conference Rooms     |  |
| 20 | 74105 | Grazing Lets                   |  |
| 20 | 74106 | Lets-Standard                  |  |
| 20 | 74107 | Other Rents                    |  |
| 20 | 74108 | Room Hire                      |  |

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| 20 | 74109 | Womens Aid Props Rent (Furnit)  |  |
| 20 | 74110 | Service Charge                  |  |
| 20 | 74112 | Furniture with Rent             |  |
| 20 | 74120 | Common Good                     |  |
| 20 | 74121 | Trust Funds                     |  |
| 20 | 74122 | Moray Hydrotherapy Pool Income  |  |
| 20 | 74123 | Buckie Drifter Trading Ltd      |  |
| 20 | 74124 | Grampian Valuation Joint Board  |  |
| 20 | 74125 | Sports Council                  |  |
| 20 | 74126 | Arts Council                    |  |
| 20 | 74127 | Moray Property Develop Co       |  |
| 20 | 74128 | Moray Flood Donations           |  |
| 20 | 74129 | The Dick Bequest                |  |
| 20 | 74130 | Sum due to Moray C - A.R.       |  |
| 20 | 74140 | Children 1st - photocopying     |  |
| 20 | 74150 | 2 Three Rivers Walk - Rent      |  |
| 20 | 74151 | 4 Three Rivers Walk - Rent      |  |
| 20 | 74152 | 6 Three Rivers Walk - Rent      |  |
| 20 | 74153 | 8 Three Rivers Walk - Rent      |  |
| 20 | 74154 | 10 Three Rivers Walk - Rent     |  |
| 20 | 74155 | 12 Three Rivers Walk - Rent     |  |
| 20 | 74156 | 2 Chanonry Road, Elgin - Rent   |  |
| 20 | 74157 | 1 War Vets Cottts, Alves - Rent |  |
| 20 | 74158 | 2 War Vets Cottts, Alves - Rent |  |
| 20 | 74159 | 1 War Vets Cottts, Lossie-Rent  |  |
| 20 | 74160 | 2 War Vets Cottts, Lossie-Rent  |  |
| 20 | 74161 | 1 War Vets Cottts,Forres-Rent   |  |
| 20 | 74162 | 2 War Vets Cottts,Forres-Rent   |  |
| 20 | 74163 | 3 War Vets Cottts,Forres-Rent   |  |
| 20 | 74164 | 4 War Vets Cottts,Forres-Rent   |  |
| 20 | 74165 | 5 War Vets Cottts, Forre-Rent   |  |
| 20 | 74166 | 6 War Vets Cottts,Forres-Rent   |  |
| 20 | 74167 | 1 War Vets Cottts,GOS - Rent    |  |
| 20 | 74168 | 2 War Vets Cottts,GOS - Rent    |  |
| 20 | 74169 | Starlet Cott, Keith - Rent      |  |
| 20 | 74170 | 2 Duguid St, Buckie - Rent      |  |
| 20 | 74171 | Garage Contents                 |  |
| 20 | 74172 | Transportation                  |  |
| 20 | 74173 | Contaminated Land               |  |
| 20 | 74200 | Court Fines (Parking)           |  |
| 20 | 74201 | Court Fines (Not Parking)       |  |
| 20 | 74202 | Other Court Fines               |  |
| 20 | 74203 | Vehicle Excise Fines            |  |
| 20 | 74204 | Fines RT Acts/Veh Excise        |  |
| 20 | 74205 | Fines Compensation              |  |
| 20 | 74206 | Fines TV back duty              |  |
| 20 | 74207 | Fixed Penalties Traffic         |  |
| 20 | 74208 | Fixed Penalties Other           |  |
| 20 | 74210 | Fixed Penalties Wardens         |  |
| 20 | 74211 | Fixed Penalties Police          |  |
| 20 | 74212 | Fines                           |  |
| 20 | 74213 | Court Order (collection)        |  |
| 20 | 74214 | Court Order (remittance)        |  |

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| 20 | 74215 | Speed Camera Partner Fines     |  |
| 20 | 74220 | Community Chge Civil Penalties |  |
| 20 | 74221 | Admin Penalty Fines Ben. Fraud |  |
| 20 | 74300 | Premises Licence Fees          |  |
| 20 | 74301 | Occasional & Extended Hours    |  |
| 20 | 74302 | Gaming Act Permits             |  |
| 20 | 74303 | Game Dealers, Cinemas          |  |
| 20 | 74304 | Export Certificates            |  |
| 20 | 74305 | Metal Dealing                  |  |
| 20 | 74306 | Late Hours Catering            |  |
| 20 | 74307 | Second Hand Dealing            |  |
| 20 | 74308 | Breeding Dogs Act              |  |
| 20 | 74309 | Animal Boarding Act            |  |
| 20 | 74310 | Riding Estabs Act              |  |
| 20 | 74311 | Pet Animals Act                |  |
| 20 | 74312 | Dangerous Animals Act          |  |
| 20 | 74313 | Meths Act Fees                 |  |
| 20 | 74314 | Reg of Waste Carriers          |  |
| 20 | 74315 | Refund Licences                |  |
| 20 | 74316 | Street Traders Licences        |  |
| 20 | 74317 | Tipping Charges                |  |
| 20 | 74318 | Window Cleaners Licences       |  |
| 20 | 74319 | HMO Licences (multiple occup)  |  |
| 20 | 74320 | Market Operators Licences      |  |
| 20 | 74321 | Public Entertainment Licence   |  |
| 20 | 74322 | Track Betting                  |  |
| 20 | 74323 | Door Steward Reg Scheme        |  |
| 20 | 74324 | Kennelling Fees                |  |
| 20 | 74325 | Pest Control Works             |  |
| 20 | 74326 | Butchers Licences              |  |
| 20 | 74327 | Fish Hygiene Inspections       |  |
| 20 | 74328 | Contaminated Land Income       |  |
| 20 | 74329 | Abandoned Vehicles             |  |
| 20 | 74330 | HGV Licence Contributions      |  |
| 20 | 74331 | Animal Licences                |  |
| 20 | 74332 | Radon Test Income              |  |
| 20 | 74333 | Knife Dealers                  |  |
| 20 | 74334 | Booking Offices                |  |
| 20 | 74335 | Limousines                     |  |
| 20 | 74336 | Limousine Drivers              |  |
| 20 | 74337 | Personal Licence Fees          |  |
| 20 | 74338 | Occasional Licence Fees        |  |
| 20 | 74339 | Gambling Premises Licences     |  |
| 20 | 74340 | Green Waste Tipping Charges    |  |
| 20 | 74350 | Skin Piercing/Tattooing        |  |
| 20 | 74400 | External MOT Income            |  |
| 20 | 74401 | Taxis                          |  |
| 20 | 74402 | Private Car Hires              |  |
| 20 | 74403 | Taxis Drivers                  |  |
| 20 | 74404 | Drivers Private Car Hires      |  |
| 20 | 74405 | Licence Plates                 |  |
| 20 | 74406 | Taxi Testing Fee Recovery      |  |
| 20 | 74407 | Taxi Testing                   |  |

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| 20 | 74408 | Assessment & Training Income   |  |
| 20 | 74409 | Fuel Duty Rebate               |  |
| 20 | 74410 | Fleet external repairs income  |  |
| 20 | 74450 | Kennelling Charges (Income)    |  |
| 20 | 74500 | Pers/Other Use of Tels/Fax etc |  |
| 20 | 74501 | Insurance Recoveries           |  |
| 20 | 74502 | Supply of Electricity          |  |
| 20 | 74504 | Residue Testing                |  |
| 20 | 74505 | Unsound Food Certification     |  |
| 20 | 74506 | Ext Fees, Charges & Commission |  |
| 20 | 74508 | Pool Staff Wage Reimburse      |  |
| 20 | 74509 | School Supply Recoveries       |  |
| 20 | 74510 | PhoneBox Income                |  |
| 20 | 74511 | Trading Stand Verification Inc |  |
| 20 | 74512 | Police Checks-Voluntary Orgs.  |  |
| 20 | 74513 | Recovery of Water Rates        |  |
| 20 | 74514 | Recovery of Repair Wrks        |  |
| 20 | 74515 | Recovery of Training Fees      |  |
| 20 | 74516 | Recharge of Pool Equip         |  |
| 20 | 74518 | Staff Recharge                 |  |
| 20 | 74520 | Administration Charge          |  |
| 20 | 74521 | Administration Charge          |  |
| 20 | 74522 | Admin Charge-SL Credit Card    |  |
| 20 | 74523 | AdminChg-Garage Credit Card    |  |
| 20 | 74530 | Porosity Test Income           |  |
| 20 | 74531 | Water Sampling Income          |  |
| 20 | 74532 | Fishery Hygiene Income         |  |
| 20 | 74533 | Risk assessment PWS            |  |
| 20 | 74600 | Recoveries from Clients        |  |
| 20 | 74601 | Parental Contributions         |  |
| 20 | 74602 | Adaptations Recoveries         |  |
| 20 | 74603 | Aids Recoveries                |  |
| 20 | 74604 | Registrations Fees             |  |
| 20 | 74605 | Recoveries from Employers      |  |
| 20 | 74606 | SCRO Checks                    |  |
| 20 | 74607 | Bad debts recovered            |  |
| 20 | 74608 | Inc fr other public sector     |  |
| 20 | 74609 | Transitional Housing Benefit   |  |
| 20 | 74610 | Foster allowance recoveries    |  |
| 20 | 74611 | Stairlift Maintenance income   |  |
| 20 | 74612 | Telecare Income                |  |
| 20 | 74700 | Moray Training income          |  |
| 20 | 74710 | Social Strategy Income         |  |
| 20 | 74750 | Greenfingers contract income   |  |
| 20 | 75000 | Rebate on contract             |  |
| 20 | 77000 | Lessons Income (internal)      |  |
| 20 | 77001 | Outdoor Sports Inc (Internal)  |  |
| 20 | 77002 | Other Site Rents (Internal)    |  |
| 20 | 77003 | Town Hall Rents (Internal)     |  |
| 20 | 77004 | Rents - Pinefield (Internal)   |  |
| 20 | 77005 | Rents Alour Sfield Tyock (Int) |  |
| 20 | 77006 | HQ Conference Rooms (Internal) |  |
| 20 | 77007 | School Lets (Internal)         |  |

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| 20 | 77008 | Other Rents (Internal)         |  |
| 20 | 77009 | Room Hire (Internal)           |  |
| 20 | 78599 | Private Tenant HB Overpays     |  |
| 20 | 78600 | Overpays Recovered Others      |  |
| 20 | 78601 | Performing Rights              |  |
| 20 | 78602 | Woodlands Income               |  |
| 20 | 78603 | Laundry                        |  |
| 20 | 78604 | Cleaning                       |  |
| 20 | 78605 | Sanitary Machine Income        |  |
| 20 | 78606 | Special Collections            |  |
| 20 | 78607 | Course Income                  |  |
| 20 | 78608 | Small Lotteries                |  |
| 20 | 78609 | Feu Duties                     |  |
| 20 | 78610 | O.A.P. Grass Cutting Income    |  |
| 20 | 78611 | Feu Plans                      |  |
| 20 | 78612 | Interest on Decrees Recovered  |  |
| 20 | 78613 | Sheriff Officer Fee Recovered  |  |
| 20 | 78614 | Tea Party                      |  |
| 20 | 78615 | Face Painting                  |  |
| 20 | 78616 | Contributions                  |  |
| 20 | 78618 | Supply of Water                |  |
| 20 | 78619 | Weighbridge Goods              |  |
| 20 | 78620 | Weighbridge Other Goods        |  |
| 20 | 78621 | WharfExp Basic/Manuf gds/fuels |  |
| 20 | 78622 | Wet Fish Landings              |  |
| 20 | 78623 | Single Entry-Visitor berth     |  |
| 20 | 78624 | WharfImp Basic/manuf gds/fuels |  |
| 20 | 78625 | Lifeboat Dues                  |  |
| 20 | 78626 | Lighting Dues                  |  |
| 20 | 78627 | Rope Handling                  |  |
| 20 | 78628 | Pilotage Fee                   |  |
| 20 | 78629 | Use of slipway-single entry    |  |
| 20 | 78630 | Charge - Sprat Machine Buckie  |  |
| 20 | 78631 | Watchman Charges               |  |
| 20 | 78632 | Roads - Rents General          |  |
| 20 | 78633 | Overpayments Reallocated       |  |
| 20 | 78634 | Provision of Skip              |  |
| 20 | 78635 | Gear Storage Income            |  |
| 20 | 78636 | Hire of Pilot Boat and Crew    |  |
| 20 | 78637 | Roads - Car Park Charges       |  |
| 20 | 78638 | Cargo Vessels Storage of Equip |  |
| 20 | 78639 | Telematics Income              |  |
| 20 | 78640 | Music Instruction Income       |  |
| 20 | 78641 | Wayleaves Received - Gross     |  |
| 20 | 78642 | Pilot Boat Maintenance Fee     |  |
| 20 | 78643 | Cleaning of Piers              |  |
| 20 | 78644 | Carrying passengers pleasure   |  |
| 20 | 78645 | Sale of Tide Books             |  |
| 20 | 78646 | Contributions to Direct Pymnts |  |
| 20 | 78649 | Postages Income                |  |
| 20 | 78651 | PTU Minibus Private Hire Incom |  |
| 20 | 78652 | Harbour fuel transfers         |  |
| 20 | 78653 | HBO Overpays Recovered Others  |  |

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|----|-------|--------------------------------|--|
| 20 | 78660 | Commission on Ins premiums     |  |
| 20 | 78661 | Use of Slipway - Annual Season |  |
| 20 | 78662 | Cargo Vessels Entry & 1st Week |  |
| 20 | 78663 | Cargo Vessels Weekly Mooring   |  |
| 20 | 78664 | CargoVessels offshore sup/serv |  |
| 20 | 78665 | Cargo Vessles Comp Garbage Fee |  |
| 20 | 78666 | Wharf Imp Vehicles             |  |
| 20 | 78667 | WharfImp Foods except wet fish |  |
| 20 | 78668 | WharfImp Fabricated Goods      |  |
| 20 | 78669 | WharfImp Heavy Lift            |  |
| 20 | 78670 | WharfExp Wood Lumber Cork Chip |  |
| 20 | 78671 | WharfExp Dangerous Goods       |  |
| 20 | 78672 | WharfExp Vehicles              |  |
| 20 | 78673 | WharfExp Foods except Wet Fish |  |
| 20 | 78674 | WharfExp Fabricated Goods      |  |
| 20 | 78675 | WharfExp Heavy Lift            |  |
| 20 | 78676 | Fishing Vessel Garbage Fee     |  |
| 20 | 78677 | Fishing Vessel equip net store |  |
| 20 | 78678 | Fishing Vessels Compositn Fee  |  |
| 20 | 78679 | Fishing Vessels Single Entry   |  |
| 20 | 78680 | Fishing Vessels Laid Up        |  |
| 20 | 78681 | Harbours income to be named    |  |
| 20 | 78682 | Harbours income to be named    |  |
| 20 | 78683 | Harbours income to be named    |  |
| 20 | 78684 | Harbours income to be named    |  |
| 20 | 78685 | Harbours income to be named    |  |
| 20 | 78693 | Squash Courts Grant RECEIPT    |  |
| 20 | 78695 | Surveyors Fees                 |  |
| 20 | 78697 | Duke Of Edinburgh Income       |  |
| 20 | 78699 | Other Income                   |  |
| 20 | 78700 | Residual Income Police         |  |
| 20 | 78701 | Residual Income Fire           |  |
| 20 | 78702 | Residual Income Assessors      |  |
| 20 | 78800 | Int earned on Bank etc A/Cs    |  |
| 20 | 78801 | Int Earned on Revenue Balances |  |
| 20 | 78802 | Share Dividends etc.           |  |
| 20 | 78803 | Interest on Mortgages          |  |
| 20 | 78804 | Interest on Car Loans          |  |
| 20 | 78805 | Interest on Cycle2Work         |  |
| 20 | 78806 | Interest etc FRS25,26&29       |  |
| 20 | 78807 | Foreign Currency Translation   |  |
| 20 | 78900 | Mortgage Principal             |  |
| 20 | 79000 | Gen Serv Allocations           |  |
| 20 | 79001 | Gen Serv Depn Alloc            |  |
| 20 | 79002 | Gen Serv Cap Alloc             |  |
| 20 | 79003 | CSS Gen Serv Depn Alloc        |  |
| 20 | 79004 | CSS Gen Cap Alloc              |  |
| 20 | 79005 | Non Gen Srvs Alloc             |  |
| 20 | 79006 | Non Gen Srvs Dep'n             |  |
| 20 | 79007 | Non Gen Srvs Cap               |  |
| 20 | 79008 | Ext CSS Recharge               |  |
| 20 | 79010 | Finance                        |  |
| 20 | 79011 | Revenues                       |  |



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| 20 | 79012 | Fees, Charges Allocation     |  |
| 20 | 79013 | Govt Grants Allocations      |  |
| 20 | 79014 | Central - Corporate Services |  |
| 20 | 79015 | Chief Executives             |  |
| 20 | 79016 | NHS Income Allocation        |  |
| 20 | 79017 | Members                      |  |
| 20 | 79018 | Other LA Income Allocation   |  |
| 20 | 79020 | Housing                      |  |
| 20 | 79030 | Other Housing                |  |
| 20 | 79035 | Transfer of SP Grant         |  |
| 20 | 79040 | Environmental Health         |  |
| 20 | 79050 | Leisure & Libraries          |  |
| 20 | 79060 | Planning & Development       |  |
| 20 | 79070 | Works DLO                    |  |
| 20 | 79080 | Refuse Collection DSO        |  |
| 20 | 79090 | Street Sweeping DSO          |  |
| 20 | 79100 | Vehicle Maintenance DSO      |  |
| 20 | 79110 | Parks DSO                    |  |
| 20 | 79120 | Public Conveniences DSO      |  |
| 20 | 79130 | Building Cleaning Client     |  |
| 20 | 79140 | Corporate Management         |  |
| 20 | 79150 | Central Photocopying         |  |
| 20 | 79160 | Central Postages             |  |
| 20 | 79170 | Housing - Capital            |  |
| 20 | 79180 | Housing HRA                  |  |
| 20 | 79190 | Housing - Build Control      |  |
| 20 | 79200 | Housing - Imp Grants         |  |
| 20 | 79210 | Housing -Works DLO           |  |
| 20 | 79220 | Hsg - Homeless Person        |  |
| 20 | 79230 | Housing Travelling Familiess |  |
| 20 | 79240 | Housing - Admin Total        |  |
| 20 | 79250 | District Record Office       |  |
| 20 | 79260 | Client Services Division     |  |
| 20 | 79270 | Speyside Way                 |  |
| 20 | 79280 | Burial Grounds               |  |
| 20 | 79290 | Countryside Amenities        |  |
| 20 | 79300 | S & L Client Division        |  |
| 20 | 79310 | Swimming Pools               |  |
| 20 | 79320 | Sports Facilities            |  |
| 20 | 79330 | Community Leisure Div        |  |
| 20 | 79340 | Public Halls                 |  |
| 20 | 79350 | Caravan Sites                |  |
| 20 | 79360 | Earnhill House               |  |
| 20 | 79370 | Libraries Support            |  |
| 20 | 79380 | Employment Training          |  |
| 20 | 79390 | Moray Insulation             |  |
| 20 | 79400 | Museums                      |  |
| 20 | 79410 | Library Division             |  |
| 20 | 79420 | Housing - CE                 |  |
| 20 | 79430 | District Buildings           |  |
| 20 | 79440 | Swimming Pools               |  |
| 20 | 79450 | Sports Facilities            |  |
| 20 | 79460 | Estates to Other Dept        |  |

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| 20 | 79470 | Dr own Intercharges            |  |
| 20 | 79471 | Dr own Intercharges Depn       |  |
| 20 | 79472 | Dr own Intercharges Capital    |  |
| 20 | 79473 | Pool Car recharge to depts DR  |  |
| 20 | 79475 | Staff Intercharge DR           |  |
| 20 | 79476 | OT Aids & Equip Alloc          |  |
| 20 | 79477 | Staff Intercharge ALLO         |  |
| 20 | 79480 | Cr own Intercharges            |  |
| 20 | 79481 | Cr own Intercharges Depn       |  |
| 20 | 79482 | Cr own Intercharges Cap Charge |  |
| 20 | 79483 | Pool Car recharge to depts     |  |
| 20 | 79485 | Staff Intercharge CR           |  |
| 20 | 79488 | Homecare                       |  |
| 20 | 79489 | Cr Staff Rechgs to Capital     |  |
| 20 | 79490 | Hsg Admin of Dist Build        |  |
| 20 | 79500 | Transfer Misc. Servs           |  |
| 20 | 79510 | Transfer H. Benefits           |  |
| 20 | 79520 | Transfer To Other A/Cs         |  |
| 20 | 79521 | Vehicle Hire admin markup      |  |
| 20 | 79522 | T'fer to Other Reserves        |  |
| 20 | 79523 | P/L Clear Depts Year End       |  |
| 20 | 79524 | Transfer to Gen Reserves       |  |
| 20 | 79525 | Transfer To Other A/Cs - Depn  |  |
| 20 | 79526 | Tr. to Other A/Cs - Capital    |  |
| 20 | 79529 | CSS Admin Dept Allocation      |  |
| 20 | 79530 | Education Department           |  |
| 20 | 79535 | Recharge to HRA                |  |
| 20 | 79536 | Recharge to STO                |  |
| 20 | 79540 | Information Technology         |  |
| 20 | 79550 | Social Work                    |  |
| 20 | 79560 | Roads Client                   |  |
| 20 | 79570 | Roads DLO                      |  |
| 20 | 79580 | Catering & Cleaing DSO         |  |
| 20 | 79590 | Leisure Management DSO         |  |
| 20 | 79598 | Recharge to Capital            |  |
| 20 | 79599 | Professional Fees              |  |
| 20 | 79600 | PTU Income-School Hires        |  |
| 20 | 79601 | PTU Income-Community Transport |  |
| 20 | 79602 | PTU Income-Internal Priv Hires |  |
| 20 | 79603 | PTU Income-Rev Support         |  |
| 20 | 80000 | Services                       |  |
| 20 | 80001 | Construction                   |  |
| 20 | 80002 | Property Services Fees         |  |
| 20 | 80003 | Consultants                    |  |
| 20 | 80004 | Sundries                       |  |
| 20 | 80005 | Furniture & Equipment          |  |
| 20 | 80006 | IT hardware                    |  |
| 20 | 80007 | IT Comms                       |  |
| 20 | 80008 | Structured cabling             |  |
| 20 | 80009 | Loans Granted                  |  |
| 20 | 80010 | Software                       |  |
| 20 | 80011 | Contract Works                 |  |
| 20 | 80012 | Project Manager's Instructions |  |

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| 20 | 80013 | Site Investigation             |  |
| 20 | 80014 | Topographical Survey           |  |
| 20 | 80015 | Utilities                      |  |
| 20 | 80016 | Feasibility Work               |  |
| 20 | 80017 | Design                         |  |
| 20 | 80018 | Supervision                    |  |
| 20 | 80019 | Client Costs                   |  |
| 20 | 80020 | Land Compensation              |  |
| 20 | 80021 | Ext. Property Consultants      |  |
| 20 | 80030 | Vehicles & Plant               |  |
| 20 | 80100 | Housing Action Areas           |  |
| 20 | 80102 | Notice (Fire Esc HMO) Private  |  |
| 20 | 80110 | Private                        |  |
| 20 | 80111 | Developer                      |  |
| 20 | 80112 | Ex HRA                         |  |
| 20 | 80114 | Imp. Non BTS Private           |  |
| 20 | 80115 | Imp. BTS Private               |  |
| 20 | 80116 | Disability Private             |  |
| 20 | 80117 | Repair Private                 |  |
| 20 | 80118 | Lead Piping                    |  |
| 20 | 80120 | Management                     |  |
| 20 | 80130 | Capital Set Aside              |  |
| 20 | 81000 | Capital Expenditure            |  |
| 20 | 81001 | Asbestos Removal SXL capital   |  |
| 20 | 81100 | capitalised salaries basic     |  |
| 20 | 81103 | capitalised salaries addl hour |  |
| 20 | 81104 | capital salaries enhanced rate |  |
| 20 | 81105 | capital salaries basic hol pay |  |
| 20 | 81106 | capitalised salaries allowance |  |
| 20 | 81107 | capitalised salaries NI        |  |
| 20 | 81108 | capitalised salaries super     |  |
| 20 | 81900 | Project Control & Management   |  |
| 20 | 81905 | Consultant Fees - External     |  |
| 20 | 81910 | Consultant Fees - Internal     |  |
| 20 | 81911 | Roads Staff Recharges          |  |
| 20 | 81915 | Payments to DLO                |  |
| 20 | 81920 | Payments to Contractors        |  |
| 20 | 81935 | Land Acquisition               |  |
| 20 | 81936 | Building Acquisition           |  |
| 20 | 81955 | Mats/Equip/Services -Purchased |  |
| 20 | 81956 | Materials Testing              |  |
| 20 | 81960 | DLO Non Tendered Work < 50k    |  |
| 20 | 81965 | DLO Competition Work < 50k     |  |
| 20 | 81970 | DLO Competition Work > 50k     |  |
| 20 | 81975 | DLO through Benchmark          |  |
| 20 | 81980 | Ext. Contractor - Benchmark    |  |
| 20 | 81985 | Ext. Contractor Comp. < 50k    |  |
| 20 | 81990 | Ext. Contractor Comp. > 50k    |  |
| 20 | 81991 | Sub contract recycle carriagwy |  |
| 20 | 81995 | Nov02 DLO Capital Flood Works  |  |
| 20 | 82001 | Sale of Houses                 |  |
| 20 | 82002 | Sale of Garages                |  |
| 20 | 82003 | Sale of Land                   |  |

|    |       |                                |  |
|----|-------|--------------------------------|--|
| 20 | 82004 | Reg. Fees & Expenses           |  |
| 20 | 82005 | Feu Duties Redeemed            |  |
| 20 | 82006 | MDC/TMC Tenant Loans Redeemed  |  |
| 20 | 82007 | Hsg Association Loans Redeemed |  |
| 20 | 82008 | Sale of Buildings              |  |
| 20 | 82009 | Repayment of Discount          |  |
| 20 | 82010 | British Gas Contribution       |  |
| 20 | 82011 | Sale of Vehicles               |  |
| 20 | 82012 | Cost of sale of assets         |  |
| 20 | 82024 | Youth Crime/Justice/ASB        |  |
| 20 | 82400 | Financed by CFCR               |  |
| 20 | 82405 | Capital Funding from Reserves  |  |
| 20 | 82410 | Funded by Scottish Off (Roads) |  |
| 20 | 82411 | Funded by GHB                  |  |
| 20 | 82420 | Financed by Loans Pool         |  |
| 20 | 82425 | Financed by Useable Cap Recpts |  |
| 20 | 82430 | Financed by Capital Inc        |  |
| 20 | 82431 | Loans Redeemed                 |  |
| 20 | 82440 | Financed by Grants             |  |
| 20 | 82450 | Funded By Objective 1          |  |
| 20 | 82451 | Funded By Objective 2          |  |
| 20 | 82460 | Funded By Objective 5.1 (b)    |  |
| 20 | 82465 | PESCA Funding                  |  |
| 20 | 82470 | Funded by Nat. Lottery Grant   |  |
| 20 | 82475 | Match Funded Capital Grant     |  |
| 20 | 82480 | Scot. Nat. Heritage Grant      |  |
| 20 | 82481 | MBSE Grant                     |  |
| 20 | 82490 | Miscellaneous Capital Receipts |  |
| 20 | 82495 | Developer Contributions        |  |
| 20 | 83000 | Increments                     |  |
| 20 | 83001 | Pay awards                     |  |
| 20 | 83002 | Superannuation rate            |  |
| 20 | 83003 | NI rate                        |  |
| 20 | 83004 | Contract Indices               |  |
| 20 | 83005 | Rates                          |  |
| 20 | 83006 | Fostering allowances           |  |
| 20 | 83007 | Social Care contracts          |  |
| 20 | 83008 | Bus services/school transport  |  |
| 20 | 83009 | Other                          |  |
| 20 | 83010 | Restructure - savings          |  |
| 20 | 83011 | Regradings/Redundancy          |  |
| 20 | 83012 | SW overspend/new burdens       |  |
| 20 | 83013 | Education DSM Adjustment       |  |
| 20 | 83014 | School Roll Numbers            |  |
| 20 | 83015 | Waste Management               |  |
| 20 | 83016 | Transform Supernumerary        |  |
| 20 | 83017 | Landfill Tax                   |  |
| 20 | 83018 | Insurance Premium              |  |
| 20 | 83019 | Joint Boards                   |  |
| 20 | 83020 | Nursery Rate Change            |  |
| 20 | 83021 | Loan Charges                   |  |
| 20 | 83022 | Members Allowances             |  |
| 20 | 83023 | Estates rent review            |  |

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| 20 | 83024 | Nursery Roll Adjustments       |  |
| 20 | 83025 | Fuel contract                  |  |
| 20 | 83026 | DP / SDS                       |  |
| 20 | 83028 | Other Savings                  |  |
| 20 | 83029 | Efficiency Savings             |  |
| 20 | 83030 | Chartered Teachers             |  |
| 20 | 83031 | Funding from Res-Unspent grant |  |
| 20 | 83032 | school transport reserve       |  |
| 20 | 84001 | APTC Green Circle              |  |
| 20 | 84002 | APTC Green Circle Oncosts      |  |
| 20 | 84003 | APTC Red Circle                |  |
| 20 | 84004 | APTC Red Circle Oncosts        |  |
| 20 | 84005 | APTC Pay Preservation          |  |
| 20 | 84006 | APTC Essential Car User        |  |
| 20 | 84007 | APTC Bonus/Allowances          |  |
| 20 | 84008 | APTC Overtime                  |  |
| 20 | 84009 | APTC Implementation Costs      |  |
| 20 | 84011 | Manual Green Circle            |  |
| 20 | 84012 | Manual Green Circle Oncosts    |  |
| 20 | 84013 | Manual Red Circle              |  |
| 20 | 84014 | Manual Red Circle Oncosts      |  |
| 20 | 84015 | Manual Pay Preservation        |  |
| 20 | 84016 | Manual Essential Car User      |  |
| 20 | 84017 | Manual Bonus/Allowances        |  |
| 20 | 84018 | Manual Overtime                |  |
| 20 | 84019 | Manual Implementation Costs    |  |
| 20 | 84020 | Manual Additional Hours        |  |
| 20 | 85800 | Housing Rent Arrears           |  |
| 20 | 85801 | Arrears - HBO                  |  |
| 20 | 85802 | Arrears -Ins premium           |  |
| 20 | 85803 | Garage Rent Arrears            |  |
| 20 | 85810 | Housing Wk 53 Arrears          |  |
| 20 | 85820 | Housing Rent Prepaid           |  |
| 20 | 85821 | Prepaid - HBO                  |  |
| 20 | 85822 | Prepaid - Ins premium          |  |
| 20 | 85823 | Prepaid Garage Rent            |  |
| 20 | 85888 | Public Art in Elgin            |  |
| 20 | 85889 | Eden Court Theatre             |  |
| 20 | 85890 | Rec Dues Suspense (Imp Grants) |  |
| 20 | 85900 | Opening Stock                  |  |
| 20 | 85901 | Stock Purchases                |  |
| 20 | 85902 | Stock Issues                   |  |
| 20 | 85903 | Stock Breakages & Write Offs   |  |
| 20 | 85904 | Bulk Order Purchases           |  |
| 20 | 85905 | Bulk Order Issues              |  |
| 20 | 85909 | Closing Stock                  |  |
| 20 | 85982 | GRC Social Work etc            |  |
| 20 | 85983 | War Veterans                   |  |
| 20 | 85984 | Langstane Housing Ass          |  |
| 20 | 85985 | Homeless Persons               |  |
| 20 | 85986 | TMC - Chief Executive          |  |
| 20 | 85987 | TMC - Finance                  |  |
| 20 | 85988 | TMC - Housing                  |  |

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| 20 | 85989 | TMC - Environmental H          |  |
| 20 | 85990 | TMC - Planning                 |  |
| 20 | 85991 | TMC - Recreation               |  |
| 20 | 85992 | TMC - Libraries                |  |
| 20 | 85993 | TMC - Common Good              |  |
| 20 | 85994 | TMC - Fire Damage              |  |
| 20 | 85995 | Tenant's premium due to ins co |  |
| 20 | 85999 | %ge Administration Charge      |  |
| 20 | 86000 | PL Input Vat                   |  |
| 20 | 86001 | Input VAT Exempt               |  |
| 20 | 86002 | Input Tax Adjustment           |  |
| 20 | 86003 | Input Tax - VISA Transactions  |  |
| 20 | 86004 | Input Tax - Write Off          |  |
| 20 | 86010 | SL Output VAT                  |  |
| 20 | 86011 | Output VAT Exempt              |  |
| 20 | 86012 | Output Tax Adjustment          |  |
| 20 | 86013 | Output Tax E-Commerce Trans    |  |
| 20 | 86014 | Output Tax - Write Off         |  |
| 20 | 86015 | Output Tax - late inc corr     |  |
| 20 | 86016 | CIS Suspense                   |  |
| 20 | 86020 | PL Tax Variance                |  |
| 20 | 86030 | VAT Claims                     |  |
| 20 | 86031 | W/O Tax Claims Holding AC      |  |
| 20 | 86032 | Vol. Disclosure Holding Code   |  |
| 20 | 86040 | Landfill Tax Charged           |  |
| 20 | 86042 | Landfill Tax Charged - Adjust  |  |
| 20 | 86044 | Landfill-Voluntary Disclosure  |  |
| 20 | 86045 | Landfill Tax Declared          |  |
| 20 | 86046 | Landfill Tax - ES 10% resp     |  |
| 20 | 86047 | Landfill Tax grants awarded    |  |
| 20 | 86050 | Ac 90000306 General            |  |
| 20 | 86053 | Ac 00111265 PL Payments        |  |
| 20 | 86059 | Collections Misc Accounts      |  |
| 20 | 86061 | Ac 30000408 Council Tax DD     |  |
| 20 | 86062 | Ac 30000416 Council Tax SO     |  |
| 20 | 86063 | Ac 30000424 Council Tax BGC    |  |
| 20 | 86064 | Ac 30000432 NDR DD             |  |
| 20 | 86065 | Ac 30000440 NDR SO             |  |
| 20 | 86066 | Ac 20000459 Comm Charge BGC    |  |
| 20 | 86067 | Ac 20000467 Revenues Rtd Cheqs |  |
| 20 | 86068 | Act 000111310 PL BACS - BS     |  |
| 20 | 86069 | Ac 10000550 Hse Benefit No 2   |  |
| 20 | 86070 | Moray Flood Relief Fund A/C    |  |
| 20 | 86071 | Year End - Cash in Transit     |  |
| 20 | 86073 | 06015143 - Corporate Dep Acc   |  |
| 20 | 86074 | 00111257 BACS - SO Income - BS |  |
| 20 | 86075 | 00111476 Election - BS         |  |
| 20 | 86076 | 00111441 Card Transaction - BS |  |
| 20 | 86077 | 00111556 SL DD - BS            |  |
| 20 | 86078 | 00111716 Salaries - BS         |  |
| 20 | 86079 | 00111695 C.Tax General - BS    |  |
| 20 | 86080 | 00111222 General - BS          |  |
| 20 | 86081 | 00111249 Income - BS           |  |

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| 20 | 86082 | 00111628 Rents - Direct Debit  |  |
| 20 | 86083 | Co-op                          |  |
| 20 | 86084 | 00111337 Mortgages - BS        |  |
| 20 | 86085 | 01518804 HOBS Invest - BS      |  |
| 20 | 86086 | 00111353 NDR General - BS      |  |
| 20 | 86087 | 00111388 Housing Benefit - BS  |  |
| 20 | 86088 | 00111409 NDR Refunds - BS      |  |
| 20 | 86089 | 00111425 C.Tax Refunds - BS    |  |
| 20 | 86090 | 00111492 Collection Sus - BS   |  |
| 20 | 86091 | 00111513 Collection - BS       |  |
| 20 | 86092 | 00111564 C.Tax DD - BS         |  |
| 20 | 86093 | 00111580 C.Tax SO - BS         |  |
| 20 | 86094 | 00111601 C.Tax BGC - BS        |  |
| 20 | 86095 | 00111636 NDR DD - BS           |  |
| 20 | 86096 | 00111652 NDR SO - BS           |  |
| 20 | 86097 | 00111679 Comm Charge BGC - BS  |  |
| 20 | 86098 | Accounts Imprest Account       |  |
| 20 | 86099 | Balance, Bank Accounts         |  |
| 20 | 86100 | Creditors Control              |  |
| 20 | 86101 | Discount Received              |  |
| 20 | 86102 | Bank Charges                   |  |
| 20 | 86103 | Tax Suspense                   |  |
| 20 | 86104 | Prepayments                    |  |
| 20 | 86105 | Detail Variance                |  |
| 20 | 86106 | Multi GL VAT Analysis          |  |
| 20 | 86107 | Self Assessment Tax            |  |
| 20 | 86108 | Library Bks & Multimedia Contr |  |
| 20 | 86110 | SL Debtors Control             |  |
| 20 | 86111 | SL CRS Suspense (AccR)         |  |
| 20 | 86112 | A & E Control Suspense Code    |  |
| 20 | 86113 | SL VISA Suspense (AccR)        |  |
| 20 | 86114 | SL BACS Suspense (AccR)        |  |
| 20 | 86115 | Purchasing Cards Trans Susp    |  |
| 20 | 86116 | Write off suspense (SL)        |  |
| 20 | 86117 | Bank charge suspense (payroll) |  |
| 20 | 86118 | E-shop Suspense                |  |
| 20 | 86119 | SL resurrected write off debts |  |
| 20 | 86120 | T'fer to other acc's (control) |  |
| 20 | 86121 | Arrestments                    |  |
| 20 | 86122 | Bad Debts C/T NNDR             |  |
| 20 | 86123 | C/T Benefits (control)         |  |
| 20 | 86127 | Bank Suspense Pre August       |  |
| 20 | 86128 | Bank Suspense Post August      |  |
| 20 | 86129 | Counter Holding Account        |  |
| 20 | 86130 | Collection Holding Account     |  |
| 20 | 86131 | Collection NOSWA               |  |
| 20 | 86132 | Collection NOSWA 4% Commission |  |
| 20 | 86138 | HB Sundry Debtors Suspense     |  |
| 20 | 86139 | Emergency Collection Suspense  |  |
| 20 | 86140 | Rate Support Grant (Domestic)  |  |
| 20 | 86141 | Rate Support Grant (Needs)     |  |
| 20 | 86142 | Rate Support Grant (Resources) |  |
| 20 | 86143 | Community Charge Grants        |  |

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| 20 | 86144 | Mismatch Scheme Special Grant  |  |
| 20 | 86145 | E.P. Residents                 |  |
| 20 | 86146 | Provisions                     |  |
| 20 | 86147 | Bad Debt Prov'n Long Term Debt |  |
| 20 | 86148 | Bad Debt Provision-C/C, CTax   |  |
| 20 | 86149 | Bad Debt Provision - Other     |  |
| 20 | 86150 | AccR Garages                   |  |
| 20 | 86151 | AccR Rating Sundry D/Rs        |  |
| 20 | 86152 | AF AccR Admin / Finance Dept   |  |
| 20 | 86153 | BC AccR Building Control       |  |
| 20 | 86154 | DL Accr Works DLO              |  |
| 20 | 86155 | DS Accr Grounds Maint DSO      |  |
| 20 | 86156 | EH AccR Environmental Health   |  |
| 20 | 86157 | GL AccR General Library A/C    |  |
| 20 | 86158 | HT AccR Housing & Tech         |  |
| 20 | 86159 | LR AccR Leisure & Recreation   |  |
| 20 | 86160 | PD AccR Planning Dept          |  |
| 20 | 86161 | PF AccR Planning Fees          |  |
| 20 | 86162 | PL AccR Libraries              |  |
| 20 | 86163 | RF AccR Rents & Feu Duties     |  |
| 20 | 86164 | Assorted Rents (ex GRC)        |  |
| 20 | 86169 | AccR Carry Forward             |  |
| 20 | 86170 | Overs/unders BS                |  |
| 20 | 86173 | Cash Overs & Unders P&L        |  |
| 20 | 86174 | Non Cash Overs & Unders P&L    |  |
| 20 | 86175 | CT Refunds 1993/94             |  |
| 20 | 86176 | CT Refunds 1994/95             |  |
| 20 | 86177 | CT Refunds 1995/96             |  |
| 20 | 86178 | CT Refunds 1996/97             |  |
| 20 | 86179 | CT Refunds 1997/98             |  |
| 20 | 86180 | CT Refunds 1998/99             |  |
| 20 | 86181 | CT Refunds 1999/00             |  |
| 20 | 86182 | CT Refunds 2000/01             |  |
| 20 | 86183 | CT Refunds 2001/02             |  |
| 20 | 86184 | CT Refunds 2002/03             |  |
| 20 | 86185 | CT Refunds 2003/04             |  |
| 20 | 86186 | CT Refunds 2004/05             |  |
| 20 | 86187 | CT Refunds 2005/06             |  |
| 20 | 86188 | CT Refunds 2006/07             |  |
| 20 | 86189 | CT Refunds 2007/08             |  |
| 20 | 86190 | Vehicles Purch as Agents       |  |
| 20 | 86191 | Drawdowns                      |  |
| 20 | 86192 | Hire Charges from Lessors      |  |
| 20 | 86193 | Hire Charges to Lessees        |  |
| 20 | 86194 | Vehicles sold as agents        |  |
| 20 | 86195 | Repayments to Lessors          |  |
| 20 | 86196 | CT Refunds 2008/09             |  |
| 20 | 86197 | CT Refunds 2009/10             |  |
| 20 | 86198 | CT Refunds 2010/11             |  |
| 20 | 86199 | Op Lease Crs / Drs Suspense    |  |
| 20 | 86200 | Local Revenues Earlier Years   |  |
| 20 | 86201 | Local Revenues 1989/90         |  |
| 20 | 86202 | Local Revenues 1990/91         |  |



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|----|-------|--------------------------------|--|
| 20 | 86203 | Local Revenues 1991/92         |  |
| 20 | 86204 | Local Revenues 1992/93         |  |
| 20 | 86205 | Local Revenues 1993/94         |  |
| 20 | 86206 | Local Revenues 1994/95         |  |
| 20 | 86207 | Local Revenues 1995/96         |  |
| 20 | 86208 | Local Revenues 1996/97         |  |
| 20 | 86209 | Local Revenues 1997/98         |  |
| 20 | 86210 | Local Revenues 1998/99         |  |
| 20 | 86211 | Local Revenues 1999/00         |  |
| 20 | 86212 | Local Revenues 2000/01         |  |
| 20 | 86213 | Local Revenues 2001/02         |  |
| 20 | 86214 | Local Revenues 2002/03         |  |
| 20 | 86215 | Local Revenues 2003/04         |  |
| 20 | 86216 | Local Revenues 2004/05         |  |
| 20 | 86217 | NDR Refunds 1995/96            |  |
| 20 | 86218 | NDR Refunds 1996/97            |  |
| 20 | 86219 | NDR Refunds 1997/98            |  |
| 20 | 86220 | NDR Refunds 1998/99            |  |
| 20 | 86221 | NDR Refunds 1999/00            |  |
| 20 | 86222 | NDR Refunds 2000/01            |  |
| 20 | 86223 | NDR Refunds 2001/02            |  |
| 20 | 86224 | NDR Refunds 2002/03            |  |
| 20 | 86225 | NDR Refunds 2003/04            |  |
| 20 | 86226 | NDR Refunds 2004/05            |  |
| 20 | 86227 | NDR Refunds 2005/06            |  |
| 20 | 86228 | CT Benefit Grant 1996/97       |  |
| 20 | 86229 | CT Benefit Grant 1997/98       |  |
| 20 | 86230 | CT Benefit Grant 1998/99       |  |
| 20 | 86231 | CT Benefit Grant 1999/00       |  |
| 20 | 86232 | CT Benefit Grant 2000/01       |  |
| 20 | 86233 | CT Benefit Grant 2001/02       |  |
| 20 | 86234 | CT Benefit Grant 2002/03       |  |
| 20 | 86235 | NDR Refunds 2006/07            |  |
| 20 | 86236 | NDR Refunds 2007/08            |  |
| 20 | 86237 | NDR Refunds 2008/09            |  |
| 20 | 86238 | NDR Refunds 2009/10            |  |
| 20 | 86239 | Community Charge Refunds       |  |
| 20 | 86240 | Floats                         |  |
| 20 | 86241 | Supported Accom (Benefits)     |  |
| 20 | 86242 | NDR Refunds 2010/11            |  |
| 20 | 86243 | NDR/CT Refunds 2011/12         |  |
| 20 | 86244 | NDR/CT Refunds 2012/13         |  |
| 20 | 86245 | CTX Energy Efficiency Cashback |  |
| 20 | 86246 | NDR/CT Refunds 2013/14         |  |
| 20 | 86247 | NDR/CT Refunds 2014/15         |  |
| 20 | 86248 | NDR/CT Refunds 2015/16         |  |
| 20 | 86249 | NDR/CT Refunds 2016/17         |  |
| 20 | 86250 | NDR/CT Refunds 2017/18         |  |
| 20 | 86251 | Finance HQ                     |  |
| 20 | 86252 | Finance Sub-Offices            |  |
| 20 | 86253 | Housing HQ                     |  |
| 20 | 86254 | Housing Sub-Offices            |  |
| 20 | 86255 | Works DLO                      |  |

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| 20 | 86256 | Travelling Families Site       |  |
| 20 | 86257 | Environmental Health           |  |
| 20 | 86258 | Recreation HQ                  |  |
| 20 | 86259 | Recreation Sub-Offices         |  |
| 20 | 86260 | Swimming Pools                 |  |
| 20 | 86261 | Employment Training            |  |
| 20 | 86262 | Parks DSO                      |  |
| 20 | 86263 | Forres Golf Course             |  |
| 20 | 86264 | Planning                       |  |
| 20 | 86265 | Tyock HQ                       |  |
| 20 | 86266 | Libraries                      |  |
| 20 | 86267 | Museums                        |  |
| 20 | 86268 | Chief Executive                |  |
| 20 | 86269 | Personnel                      |  |
| 20 | 86270 | Safety Training                |  |
| 20 | 86271 | Speyside Way                   |  |
| 20 | 86272 | Temp Extra Inprest Code        |  |
| 20 | 86273 | Kingsmills Tenancy Assoc       |  |
| 20 | 86287 | Local Revenues 2005/06         |  |
| 20 | 86288 | Local Revenues 2006/07         |  |
| 20 | 86289 | Local Revenues 2007/08         |  |
| 20 | 86290 | Local Revenues 2008/09         |  |
| 20 | 86291 | Local Revenues 2009/10         |  |
| 20 | 86292 | Local Revenues 2010/11         |  |
| 20 | 86293 | Local Revenues 2011/12         |  |
| 20 | 86294 | Local Revenues 2012/13         |  |
| 20 | 86295 | Local Revenues 2013/14         |  |
| 20 | 86296 | Local Revenues 2014/15         |  |
| 20 | 86297 | Local Revenues 2015/16         |  |
| 20 | 86298 | Local Revenues 2016/17         |  |
| 20 | 86299 | Local Revenues 2017/18         |  |
| 20 | 86300 | Secondary schools - Smartcards |  |
| 20 | 86301 | WebPay Staff - Buckie          |  |
| 20 | 86302 | WebPay Staff - Keith           |  |
| 20 | 86303 | WebPay Staff - Forres          |  |
| 20 | 86304 | WebPay Staff - Lossie          |  |
| 20 | 86305 | WebPay Staff - Speyside        |  |
| 20 | 86306 | WebPay Staff - Elgin CC        |  |
| 20 | 86307 | WebPay Staff - Forres CC       |  |
| 20 | 86308 | WebPay Staff - Milnes CC       |  |
| 20 | 86350 | BID Income                     |  |
| 20 | 86351 | Payments returned to BID       |  |
| 20 | 86352 | BID Income yr2                 |  |
| 20 | 86353 | BID Income from penalties      |  |
| 20 | 86354 | BID SO Fees paid               |  |
| 20 | 86355 | BIDS write offs                |  |
| 20 | 86500 | Remittances to Collector       |  |
| 20 | 86501 | EEs Contributions              |  |
| 20 | 86504 | Councillors                    |  |
| 20 | 86505 | ERs Contributions              |  |
| 20 | 86508 | Moray Leisure No2 Ltd          |  |
| 20 | 86509 | Moray Leisure Trading Ltd      |  |
| 20 | 86510 | Buckie Drifter Ltd             |  |

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| 20 | 86511 | Buckie Drifter Trading Ltd     |  |
| 20 | 86512 | Councillors Employers Conts    |  |
| 20 | 86513 | Buckie Drifter Ltd E'rs Conts  |  |
| 20 | 86514 | Buckie Drifter Trad E'rs Conts |  |
| 20 | 86515 | Tax Credit                     |  |
| 20 | 86516 | Student Loan                   |  |
| 20 | 86518 | Other Taxes                    |  |
| 20 | 86519 | Election Payments Tax          |  |
| 20 | 86520 | Deceased Employees Net Pay     |  |
| 20 | 86530 | Union Dues GMWU                |  |
| 20 | 86531 | Union Dues NUPE                |  |
| 20 | 86532 | Union Dues UNITE               |  |
| 20 | 86533 | Union Dues EANDP               |  |
| 20 | 86534 | Union Dues U C A T T           |  |
| 20 | 86535 | Union Dues MATSA               |  |
| 20 | 86536 | Union Dues UNISON - NALGO      |  |
| 20 | 86537 | Union Dues UNISON - NUPE       |  |
| 20 | 86538 | Union Dues GTC                 |  |
| 20 | 86539 | Union Dues AHTS                |  |
| 20 | 86540 | Union Dues EIS                 |  |
| 20 | 86549 | Other Union Dues               |  |
| 20 | 86550 | Additional Conts EE only       |  |
| 20 | 86551 | Additional Conts 2/80ths       |  |
| 20 | 86552 | Additional Conts Shared        |  |
| 20 | 86553 | AVC Nationwide Anglia          |  |
| 20 | 86554 | AVC Standard Life              |  |
| 20 | 86555 | AVC Prudential                 |  |
| 20 | 86556 | AVC MLL Heath Scotland         |  |
| 20 | 86557 | Pension Buy Backs              |  |
| 20 | 86558 | Superannuation Recovery        |  |
| 20 | 86559 | LG-Additional Regular Conts    |  |
| 20 | 86570 | Personal Accident Insurance    |  |
| 20 | 86571 | Net Pay                        |  |
| 20 | 86572 | Advances & Recoveries          |  |
| 20 | 86573 | Employee Rents Paid            |  |
| 20 | 86574 | Residential Meals              |  |
| 20 | 86575 | Charitable Deductions          |  |
| 20 | 86576 | Credit Union Deductions        |  |
| 20 | 86577 | NWS Loan Deductions            |  |
| 20 | 86578 | MLL Social Club                |  |
| 20 | 86579 | Overpayments of Travel & Subs  |  |
| 20 | 86580 | Recalled Net Pay               |  |
| 20 | 86581 | Savings Scheme TSB             |  |
| 20 | 86582 | Misc Deductions 2              |  |
| 20 | 86583 | Misc Deductions 3              |  |
| 20 | 86584 | Unipay / CASE Miscodings       |  |
| 20 | 86585 | CU Insurance                   |  |
| 20 | 86586 | AA membership Emp Ben          |  |
| 20 | 86587 | Employee Benefits NI CTW       |  |
| 20 | 86588 | Childcare Vouchers             |  |
| 20 | 86589 | Cycle2Work                     |  |
| 20 | 86590 | Arrestments From Wages         |  |
| 20 | 86591 | Payroll contra Comp 20 & 21    |  |

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| 20 | 86592 | Temp Teachers Holiday Accural  |  |
| 20 | 86593 | Overpayments-recovery pending  |  |
| 20 | 86597 | Temp Teachers Hol. Accural NI  |  |
| 20 | 86598 | Temp Teachers Hol. Acc. Super  |  |
| 20 | 86600 | Car Loan Principal             |  |
| 20 | 86601 | Car Loan Interest              |  |
| 20 | 86609 | House Loans (P & I)            |  |
| 20 | 86610 | Car Leasing Ins Premiums       |  |
| 20 | 86670 | Tax on Interest - General      |  |
| 20 | 86671 | Tax - Housing Consolidated     |  |
| 20 | 86672 | Tax - Wayleaves Received       |  |
| 20 | 86673 | Tax - Investment Interest      |  |
| 20 | 86679 | MIRAS Income Tax               |  |
| 20 | 86700 | Insurances Suspense            |  |
| 20 | 86701 | D-Court Comp Payments Returned |  |
| 20 | 86702 | S-Court Comp Payments Suspense |  |
| 20 | 86703 | SW Child Compensation          |  |
| 20 | 86710 | Home Loan Policies             |  |
| 20 | 86720 | Fochabers Institute Control    |  |
| 20 | 86721 | GVJB Control                   |  |
| 20 | 86723 | Pathfinder project control     |  |
| 20 | 86724 | Ind Estate Deposits            |  |
| 20 | 86725 | Rating Reval 2005 control      |  |
| 20 | 86730 | Planned Charges                |  |
| 20 | 86731 | Ad Hoc Charges                 |  |
| 20 | 86732 | Bills Raised                   |  |
| 20 | 86733 | Transfers                      |  |
| 20 | 86734 | ICL Default                    |  |
| 20 | 86735 | QSP Default                    |  |
| 20 | 86740 | Nursery milk control           |  |
| 20 | 86741 | Cycle to Work control          |  |
| 20 | 86742 | Empty Homes Loan Fund          |  |
| 20 | 86743 | Elections control              |  |
| 20 | 86745 | Post office Income - Mortlach  |  |
| 20 | 86746 | Unidentified Bank Receipts     |  |
| 20 | 86747 | Woodland Trust Dev Contrib     |  |
| 20 | 86799 | Dummy DTON code for Geoff W    |  |
| 20 | 86800 | Cycle Storage Shed @ Lossie CC |  |
| 20 | 86801 | Bank - Collection              |  |
| 20 | 86802 | Bank - General Income          |  |
| 20 | 86803 | Bank - Payments                |  |
| 20 | 86804 | Bank - Direct Debits           |  |
| 20 | 86805 | Funds in Transit               |  |
| 20 | 86806 | AR Cash Control                |  |
| 20 | 86807 | Capita Income Suspense         |  |
| 20 | 86900 | Surplus Balance b/fwd          |  |
| 20 | 86999 | C/F Profit & Loss              |  |
| 20 | 87000 | PWLB Loans                     |  |
| 20 | 87001 | PWLB Loans (Variable)          |  |
| 20 | 87002 | Bank Balance Suspense          |  |
| 20 | 87003 | Short Term Loans (non PWLB)    |  |
| 20 | 87004 | Mortgages Other                |  |
| 20 | 87005 | Long Term London Market        |  |

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| 20 | 87006 | Overdraft Repayment            |  |
| 20 | 87007 | Morgan Grenfell Covenant       |  |
| 20 | 87008 | Morgan Grenfell Financing      |  |
| 20 | 87009 | Loan Debt transferred from GRC |  |
| 20 | 87010 | Short Term Investments         |  |
| 20 | 87011 | Salix Finance                  |  |
| 20 | 87019 | Temporary Loan Int - payments  |  |
| 20 | 87020 | Treasury Consultancy           |  |
| 20 | 87021 | Covenant Commision             |  |
| 20 | 87022 | Central Admin Charge           |  |
| 20 | 87023 | Agents Commission              |  |
| 20 | 87024 | Mortgage Loan Int              |  |
| 20 | 87025 | PWLB Loan Interest             |  |
| 20 | 87026 | Temporary Loan Int - receipts  |  |
| 20 | 87027 | Interest on Rev Bal            |  |
| 20 | 87028 | Capital Advances Int           |  |
| 20 | 87029 | Bank Interest                  |  |
| 20 | 87030 | Bank Charges                   |  |
| 20 | 87031 | Int on D/R etc                 |  |
| 20 | 87032 | Exps for Allocation            |  |
| 20 | 87033 | Interest for Allocation        |  |
| 20 | 87034 | Discount on Redemption         |  |
| 20 | 87035 | Moray College Loan Int         |  |
| 20 | 87036 | Barclays Loan Int              |  |
| 20 | 87037 | Eurohypo Loan Interest         |  |
| 20 | 87038 | Other Loan Interest received   |  |
| 20 | 87039 | Interest on Dev Contrib        |  |
| 20 | 87050 | District Buildings             |  |
| 20 | 87051 | Environmental Health           |  |
| 20 | 87052 | Leisure & Libraries            |  |
| 20 | 87053 | Planning & Development         |  |
| 20 | 87054 | Land & Property                |  |
| 20 | 87055 | Miscellaneous Services         |  |
| 20 | 87056 | Apportionable Exps             |  |
| 20 | 87057 | Housing Consolidated           |  |
| 20 | 87058 | Improvement Grants             |  |
| 20 | 87059 | Housing Advances               |  |
| 20 | 87060 | Grounds Maint DSO              |  |
| 20 | 87061 | Housing Consolidated (Hostels) |  |
| 20 | 87062 | Moray Leisure Ltd              |  |
| 20 | 87063 | Buckie Drifter                 |  |
| 20 | 87064 | Elgin Library Covenant         |  |
| 20 | 87065 | Homeless Persons               |  |
| 20 | 88003 | FA Module Dummy Asset Cost     |  |
| 20 | 88004 | FA Module Dummy Depn Provision |  |
| 20 | 88005 | FA Module Dummy Reval Reserve  |  |
| 20 | 88015 | Council Dwellings GBV          |  |
| 20 | 88016 | Council Dwellings Accum Depcn  |  |
| 20 | 88020 | Other Land & Buildings GBV     |  |
| 20 | 88021 | Other Land & Bldgs Accum Depcn |  |
| 20 | 88025 | Vehicles Plant & Equipment GBV |  |
| 20 | 88026 | Veh Plant & Equip Accum Depcn  |  |
| 20 | 88030 | Infrastructure Assets GBV      |  |

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| 20 | 88031 | Infrastructure Assets Acc Depc |  |
| 20 | 88035 | Community Assets GBV           |  |
| 20 | 88036 | Community Assets Accum Depcn   |  |
| 20 | 88040 | Heritage Assets                |  |
| 20 | 88045 | HNA Carriageways GRC           |  |
| 20 | 88046 | HNA Carriageways Acc Depn      |  |
| 20 | 88047 | HNA Footways-Cycleways GRC     |  |
| 20 | 88048 | HNA Footway-Cycleways Acc Depn |  |
| 20 | 88049 | HNA Structures GRC             |  |
| 20 | 88050 | HNA Structures Acc Depn        |  |
| 20 | 88051 | HNA Street Lighting GRC        |  |
| 20 | 88052 | HNA Street Lighting Acc Depn   |  |
| 20 | 88053 | HNA Street Furniture GRC       |  |
| 20 | 88054 | HNA Street Furniture Acc Depn  |  |
| 20 | 88055 | HNA Traffic Mgt Systems GRC    |  |
| 20 | 88056 | HNA Traffic Mgt System AccDepn |  |
| 20 | 88057 | HNA Land                       |  |
| 20 | 88060 | Non Op Investment Assets GBV   |  |
| 20 | 88061 | Non Op Assets Accum Depcn      |  |
| 20 | 88070 | Intangible Asset GBV           |  |
| 20 | 88071 | Intangible Asset Acc Depn      |  |
| 20 | 88080 | Assets Under Construction GBV  |  |
| 20 | 88090 | Surplus Property GBV           |  |
| 20 | 88091 | Surplus Property Accum Depcn   |  |
| 20 | 88095 | Deferred Charges               |  |
| 20 | 88096 | Premium on Repay of Debt Gross |  |
| 20 | 88097 | Premiums on Repay of Debt w/o  |  |
| 20 | 88098 | Discount onRepay of Debt Gross |  |
| 20 | 88101 | Rent In Arrears                |  |
| 20 | 88102 | Revenue Debtors                |  |
| 20 | 88103 | Car Loans                      |  |
| 20 | 88104 | Cash at Bank                   |  |
| 20 | 88105 | Inventories                    |  |
| 20 | 88106 | Work in Progress               |  |
| 20 | 88107 | Suspense Accounts - Dr         |  |
| 20 | 88108 | Sundry Loans                   |  |
| 20 | 88109 | Investments                    |  |
| 20 | 88110 | Imprest Sums                   |  |
| 20 | 88111 | Rev Advs to Loans Fund         |  |
| 20 | 88112 | Business Enterprise Loans      |  |
| 20 | 88113 | Moray College Loan             |  |
| 20 | 88114 | Cycle to Work Debtors          |  |
| 20 | 88115 | Icelandic Bank Investments     |  |
| 20 | 88116 | Windfarm Bank Accounts         |  |
| 20 | 88121 | Housing Benefit In Arrears     |  |
| 20 | 88122 | Council Tax/Com Chg Debtor     |  |
| 20 | 88125 | Long Term Drs Repay <12 mth    |  |
| 20 | 88126 | Internal Debtors               |  |
| 20 | 88127 | Central Govt Debtors           |  |
| 20 | 88128 | Rev Advcs from Loans Fund      |  |
| 20 | 88129 | Capital Debtors- Oth Ents      |  |
| 20 | 88130 | House Loans                    |  |
| 20 | 88131 | Loan Equalisation Fund         |  |

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| 20 | 88132 | Assets held for sale Depn      |  |
| 20 | 88133 | Assets held for sale GBV       |  |
| 20 | 88134 | Cash Equivalents               |  |
| 20 | 88135 | NNDR debtor with Govt          |  |
| 20 | 88136 | Other LA Debtors               |  |
| 20 | 88137 | NHS Bodies Debtors             |  |
| 20 | 88138 | Other Entities Debtors         |  |
| 20 | 88139 | Interest Receivable Debtor     |  |
| 20 | 88140 | Public Corps & Trad Debtors    |  |
| 20 | 88141 | Capital Debtors- Cent Govt     |  |
| 20 | 88150 | Bad Debt Provision-C/C, CTax   |  |
| 20 | 88151 | Bad Debt Provn-Central Govt    |  |
| 20 | 88152 | Bad Debt Provision-Other LA    |  |
| 20 | 88153 | Bad Debt Provision- NHS Bodies |  |
| 20 | 88154 | Bad Debt Provn-Public Corps    |  |
| 20 | 88155 | Bad Debt Provision- Other Bods |  |
| 20 | 88200 | Suspense Accounts - CR         |  |
| 20 | 88201 | Revenue Creditors              |  |
| 20 | 88203 | Rents in Advance               |  |
| 20 | 88205 | Bank Overdraft                 |  |
| 20 | 88206 | Rev Advs from Loans Fund       |  |
| 20 | 88207 | Rev Advs From C.Good           |  |
| 20 | 88208 | Temp / Short Term Loans        |  |
| 20 | 88209 | Internal Creditors             |  |
| 20 | 88210 | Central Govt Creditors         |  |
| 20 | 88211 | Capital Creditors - Oth Ents   |  |
| 20 | 88212 | Rev Advs From Trusts           |  |
| 20 | 88214 | Urgent payments - control      |  |
| 20 | 88215 | Rev Advs to Arts Council       |  |
| 20 | 88217 | SW C&F Trusts                  |  |
| 20 | 88218 | Capital Creditors - Cent Govt  |  |
| 20 | 88219 | Internal Creditors - holding   |  |
| 20 | 88220 | Council Tax/Com Chg Creditor   |  |
| 20 | 88221 | NNDR creditor with Govt        |  |
| 20 | 88222 | Other LA Creditors             |  |
| 20 | 88223 | NHS Bodies Creditors           |  |
| 20 | 88224 | Other Entities Creditors       |  |
| 20 | 88225 | Interest Payable Creditors     |  |
| 20 | 88226 | Finance lease creditors<12 mth |  |
| 20 | 88227 | Public Corps & Trad Creditors  |  |
| 20 | 88228 | Short Term Employee Absences   |  |
| 20 | 88229 | Integrated Jt Board Transfers  |  |
| 20 | 88300 | Cap Advs to Depts              |  |
| 20 | 88301 | Long & Medium Term Loans       |  |
| 20 | 88302 | Cap Advcs From Loans Fund      |  |
| 20 | 88303 | Rev advances fr Assessors      |  |
| 20 | 88304 | Deferred Liabilites            |  |
| 20 | 88305 | Cap Grants receipts in Advance |  |
| 20 | 88306 | Finance lease creditors>12 mth |  |
| 20 | 88309 | Liabs - Def. Ben. Pension Sch. |  |
| 20 | 88310 | Long Term Borrow Repay <12mths |  |
| 20 | 88311 | Energy Efficiency Fund         |  |
| 20 | 88399 | Ren & Repair Fund - IJB Clyde  |  |

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| 20 | 88400 | Capital Fund                   |  |
| 20 | 88401 | Appropriation Account          |  |
| 20 | 88402 | Renewal & Repair Fund          |  |
| 20 | 88403 | Revenue Reserves               |  |
| 20 | 88405 | Coastal Protection             |  |
| 20 | 88406 | Flood Reserve                  |  |
| 20 | 88407 | Winter Maintenance             |  |
| 20 | 88408 | Printing Renewal & Repair Fund |  |
| 20 | 88409 | Insurance Fund                 |  |
| 20 | 88410 | DSM Balances                   |  |
| 20 | 88411 | Education Ring Fenced Money    |  |
| 20 | 88412 | Comm Ed Centre Funds balances  |  |
| 20 | 88413 | Moray Action for Communities   |  |
| 20 | 88414 | Estates in Trust after death   |  |
| 20 | 88415 | Wind Farm Reinstatement        |  |
| 20 | 88416 | Central Energy Efficiency Fund |  |
| 20 | 88417 | Capital Grants Unapplied       |  |
| 20 | 88418 | Other ring fenced funds-Gen R  |  |
| 20 | 88449 | Pensions Reserve               |  |
| 20 | 88450 | Fixed Asset Statement Account  |  |
| 20 | 88451 | Revaluation Reserve            |  |
| 20 | 88452 | Deferred Cap Contribs - Gov't  |  |
| 20 | 88453 | Unapplied Deferred Cap Contrib |  |
| 20 | 88454 | Capital Adjustment Account     |  |
| 20 | 88455 | Capital Financing Account      |  |
| 20 | 88456 | Soft Loans                     |  |
| 20 | 88457 | Premiums                       |  |
| 20 | 88458 | Loan Debt                      |  |
| 20 | 88459 | Icelandic Banks                |  |
| 20 | 88460 | Useable Capital Receipts       |  |
| 20 | 88461 | U.C.R. - Int. on Rev. Balance  |  |
| 20 | 88462 | U.C.R. - Notional Carry fwd.   |  |
| 20 | 88463 | Deferred Cap Contribs - Other  |  |
| 20 | 88464 | Discounts                      |  |
| 20 | 88465 | Emp'ee Accum'd Absences (Res)  |  |
| 20 | 88470 | 25% Unusable Capital Receipts  |  |
| 20 | 88999 | C/F Debtors B/S                |  |
| 20 | 89999 | Unidentified Savings           |  |
| 20 | 90280 | Elgin Past & Present/Co 26 inc |  |
| 20 | CGRNT | CG Rent Between Comp 20 & 26   |  |
| 20 | CLS01 | Company Profit & Loss Reserve  |  |
| 20 | INSTL | Installation Nominal           |  |
| 20 | INT21 | Between Comp 20 & Comp 21      |  |
| 20 | INT22 | Between Comp 20 & Comp 22      |  |
| 20 | INT23 | Between Comp 20 & Comp 23      |  |
| 20 | INT24 | Between Comp 20 & Comp 24      |  |
| 20 | INT25 | Between Comp 20 & Comp 25      |  |
| 20 | INT26 | Between Comp 20 & Comp 26      |  |
| 20 | INT27 | Between Comp 20 & Comp 27      |  |
| 20 | INT28 | Between Comp 20 & Comp 28      |  |
| 20 | INT29 | Between Comp 20 & Comp 29      |  |
| 20 | INT30 | Between Comp 20 & Comp 30      |  |
| 20 | INT31 | Between Comp 20 & Comp 31      |  |



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| 20 | INT32 | Between Comp 20 & Comp 32      |  |
| 20 | LEG00 | SL Chief Exec Legend Control   |  |
| 20 | LEG01 | SL Admin & Law Legend Control  |  |
| 20 | LEG02 | SL Finance Legend Control      |  |
| 20 | LEG03 | SL ED&P Legend Control         |  |
| 20 | LEG04 | SL Comm Serv Legend Control    |  |
| 20 | LEG05 | SL Default Legend Control      |  |
| 20 | LEG06 | SL Tech Servs Legend Control   |  |
| 20 | LEG07 | SL Education Legend Control    |  |
| 20 | LEG08 | SL Education Legend Control    |  |
| 20 | SKEL1 | Skeleton batch Team 1          |  |
| 20 | SKEL2 | Skeleton batch Team 2          |  |
| 20 | SUS00 | PCAN PL Cancelled Trans        |  |
| 20 | SUS01 | PCNP PL Cancelled Payments     |  |
| 20 | SUS02 | PDEF PL Default                |  |
| 20 | SUS03 | PENT PL Entered Trans          |  |
| 20 | SUS04 | PEXP PL Expense Trans          |  |
| 20 | SUS05 | PPAY PL Payments               |  |
| 20 | SUS06 | PREC PL Reconciliation         |  |
| 20 | SUS07 | PTRF PL Transferred Trans      |  |
| 20 | SUS08 | PPDF POPS Default Transaction  |  |
| 20 | SUS10 | SLAL SL Allocation             |  |
| 20 | SUS11 | SLCA SL Cash                   |  |
| 20 | SUS12 | SLCR SL Credit Notes           |  |
| 20 | SUS13 | SLDF SL Default                |  |
| 20 | SUS14 | SLIN SL Invoice                |  |
| 20 | SUS15 | SLJN SL Journal                |  |
| 20 | SUS16 | SLOL SL Off Line               |  |
| 20 | SUS17 | SLTF SL Transfer               |  |
| 20 | SUS18 | SLDD SL Direct Debits          |  |
| 20 | SUS20 | SALS Monthly Payroll           |  |
| 20 | SUS21 | WAGE Weekly Payroll            |  |
| 20 | SUS25 | CRED Old Creditors System      |  |
| 20 | SUS30 | AREN Accounts Rendered         |  |
| 20 | SUS31 | ACAN Accounts Cancelled        |  |
| 20 | SUS35 | SUNC Sundry Credits            |  |
| 20 | SUS36 | SUND Sundry Debits             |  |
| 20 | SUS37 | CHEQ Hand Cheque Cancellation  |  |
| 20 | SUS45 | JRNL Standard                  |  |
| 20 | SUS46 | ACCR Accruals                  |  |
| 20 | SUS47 | COMM Commitments               |  |
| 20 | SUS48 | ALOC Allocations               |  |
| 20 | SUS49 | PADJ Prior Period Adjustments  |  |
| 20 | SUS50 | CORR Corrections               |  |
| 20 | SUS51 | EDEC Education Jrnl            |  |
| 20 | SUS55 | RCUR Recurrals                 |  |
| 20 | SUS56 | RVSE Reversals                 |  |
| 20 | SUS60 | BUDG Budget                    |  |
| 20 | SUS61 | PLAN Planning                  |  |
| 20 | SUS62 | STAT Statistical               |  |
| 20 | SUS63 | SUMM Summarisation             |  |
| 20 | SUS70 | CRYE Creditors Yr End          |  |
| 20 | SUS71 | CRRV Creditors Yr End Reversal |  |

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|----|-------|-------------------------------|--|
| 20 | SUS72 | DBYE Debtors Yr End           |  |
| 20 | SUS73 | DBRV Debtors Yr End Reversal  |  |
| 20 | SUS74 | CORR Corections               |  |
| 20 | SUS80 | TRAN Transfers                |  |
| 20 | SUS85 | HBEN Housing Benefit          |  |
| 20 | SUS90 | DTON Data Take-on             |  |
| 20 | SUS91 | DTRD Roads Data Take-on       |  |
| 20 | SUS92 | DPUR Pcards Data Take on      |  |
| 20 | SUS93 | DTAC Accountants Data Take-on |  |
| 20 | SUS94 | DTIN Accountants Data Take-on |  |
| 20 | SUS95 | Emergency Collection Suspense |  |
| 20 | SUS96 | Common Good Garage Suspense   |  |
| 20 | SUS97 | CO 26 Ind Site Rent Suspense  |  |
| 20 | SUS98 | CO 27 Ind Site Rent Suspense  |  |
| 20 | SUS99 | Control Suspense              |  |
| 20 | SUSA1 | Depreciation of Fixed Assets  |  |
| 20 | SUSA2 | Disposal of Fixed Assets      |  |
| 20 | SUSA3 | Transfer of Fixed Assets      |  |
| 20 | SUSA4 | Valuation of Fixed Assets     |  |
| 20 | SUSPM | Test PM System                |  |
| 20 | TFRNT | TF Rent Between Comp 20 & 27  |  |
| 20 | ZZ999 | Temporary Suspense            |  |

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