

**From:** [Foi Enquiries](#)  
**To:** [REDACTED]  
**Subject:** FOI-17-1328 - Cost Codes  
**Date:** 29 September 2017 09:19:40  
**Attachments:** [Further Information - Right to Review & Appeal.pdf](#)  
[FOI-17-1328 - Codes.csv](#)

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Dear [REDACTED],

Thank you for your information request of 14 September 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

**I wish to receive a list of your organisation's cost codes and a description of what each code stands for.**

Please see attached.

We hope this helps with your request.

Yours sincerely,

Grant Webster  
Information Compliance Officer

#### **INFORMATION ABOUT THE HANDLING OF YOUR REQUEST**

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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\*03000 numbers are free to call if you have 'free minutes' included in your mobile call plan.  
Calls from BT landlines will be charged at the local call rate of 10.24p per minute (the same as 01224s).

[www.aberdeencity.gov.uk](http://www.aberdeencity.gov.uk)

Account Code	Account Name	Account Type
11	Professional Fees - Internal	Asset
12	Professional Fees - External	Asset
15	Purchase Of Comm Equip	Asset
16	Purchase Of It Hardware	Asset
17	Purchase Of It Software	Asset
18	Purchase Of Ict Others	Asset
19	Software Licences	Asset
21	Purchases - Land	Asset
22	Purchases - Industrial Prop.	Asset
23	Purchases - Other Property	Asset
24	Purchases - Vehicles	Asset
25	Purchases - Plant & Equipment	Asset
26	Purchases - Furniture	Asset
31	Construction - Alterations	Asset
32	Construction - New Build	Asset
41	Misc. - Loans	Asset
42	Misc. - Consultancy Projects	Asset
43	Misc. - Lease Payments	Asset
44	Misc. - Grants/Contributions	Asset
45	Misc. - Internal Transfers	Asset
46	Misc. - Hsg Advances	Asset
47	Internal Trans-Land/Prop	Asset
51	Sales - Land	Asset
52	Sales - Houses	Asset
53	Sales - Commercial Properties	Asset
54	Sales - Misc. Properties	Asset
55	Sales - Vehicles	Asset
56	Sales - Plant & Equipment	Asset
57	Income Capital Fund	Asset
61	Contrib. By - Private Sector	Asset
62	Contrib. By - Public Sector	Asset
72	Grant (Income) - Lottery	Asset
73	Grant (Income) - Government	Asset
74	Grant (Income) - Other	Asset
82	Grant (Income) - Revenue	Asset
83	Grant (Income) - Other	Asset
84	Hsg Advances Repayed	Asset
85	Internal Trans-Land/Prop	Asset
99	Capital Clearing Acct	Asset
911	Q - Capital Net Exp For Year	Asset
931	Q24- Capital - Till System	Asset
932	Q79- Lands Of Skene-Feu/Land	Asset
933	Q79- Lands Of Torry-Feu/Land	Asset
935	Q79- Old Bridge Of Don-Land	Asset
939	X91- Capital Adv-Scottish Gas	Asset
940	X91- Capital Adv-General Serv	Asset
941	X91- Capital Adv-Housing	Asset
942	Q25-Lottery Capital Expenditur	Asset
943	Q25-Capital-Box Office Equip	Asset

944	Q25-Lottery Capital Income	Asset
945	X91- Capital Adv-Contract Ser	Asset
948	Q25-Capital-System Controller	Asset
2501	X91- Loans Equalisation A/C	Asset
2701	Q54- U.K.Fixed Int Investments	Asset
2702	Q54- U.K.Equities	Asset
2703	Q54- Balance With Eeif	Asset
2707	Q77- Registrable Lease Rent	Asset
2708	Q77- Lands Of Hilton/Rosehill	Asset
2710	Q77- Lands Of Kepplehills	Asset
2711	Q77- Lands Of Sheddocksley	Asset
2712	Q77- Lands Of Hazlehead	Asset
2713	Q77- Lands H'Head Of Pitfodels	Asset
2714	Q77- Lands Of Jessiefield	Asset
2715	Q77- Unfeud Grd Leadside Road	Asset
2716	Q77- House Property - Various	Asset
2718	Q77- Fishcuring Yards Etc	Asset
2719	Q77- Brimmond Hill	Asset
2720	Q77- Bucksburn Farm	Asset
2726	Q77- Lands & Feu Torry	Asset
2727	Q77- Lands & Feu Skene	Asset
2728	Q77- Lands Of Skene 30%	Asset
2729	Q77- Lands Of Torry 30.278%	Asset
2730	Q77- Comp From Burgesses	Asset
2801	W67- Car Loan Capital Repay	Asset
2811	N01 - Prepayment - Leases	Asset
2812	Other Long Term Debtors	Asset
2813	Rtb House Loans	Asset
2814	Asv For 50m Pool	Asset
2823	J66- Normal Interest Loan	Asset
3001	Stock - Stock Bal. General	Asset
3003	Stock - Issues/Return General	Asset
3041	L60132- Electrical Suppliers	Asset
3061	N01016- Stock Clothing Stock	Asset
3062	N01016- Stock Domestic Stores	Asset
3063	N01016- Stock Medical Supplies	Asset
3064	N01016- Stock Heating Oil	Asset
3066	N01016- Stock Stationery	Asset
3067	N01016- Stock Vehicle	Asset
3080	History Of Guildry	Asset
3081	Guildry Ties	Asset
3103	D02-Stock Fuel Oil	Asset
3151	Work In Progress - Bal Sheet	Asset
3401	Loans Fund Investments	Asset
3408	Investments- Loans Fund Invest	Asset
3410	X91- City Improvements-Gen	Asset
3411	X91- City Imps-Conserv.Grants	Asset
3426	X91- Temp Investments-External	Asset
3434	Q87- Ssga Revaluation	Asset
3435	Q87- Ssga Investments	Asset

3440 Q87- Aam Revaluation	Asset
3441 Q87- Aam Investments	Asset
3454 Q87- Blackrock Revaluation	Asset
3455 Q87- Blackrock Investments	Asset
3456 Q87- Aam Cash	Asset
3461 Q87- Blackrock Cash	Asset
3466 Q87- Accpf Cash	Asset
3479 Q87-Ssga(2) Investment	Asset
3480 Q87-Ssga (2) Revaluation	Asset
3482 Q87-Rcp Advisors Investment	Asset
3483 Q87-Rcp Advisors Revaluation	Asset
3491 Q87- Unigestion Investment	Asset
3492 Q87-Unigestion Revaluation	Asset
3502 Q79- C G P&Land Of Skene/Torry	Asset
3503 Q79- Cgood Lands Of Elsick 1/3	Asset
3504 Q79- Comps From Burg'S	Asset
3505 Q79- Gramp.H.Board - Free Rev.	Asset
3506 Q79- Ghb Lands Elsick 1/2	Asset
3507 Q79- Cgood Mrs Gibsons Bequest	Asset
3508 Q79- Sup'Rs Elsick Uncl'd Feu	Asset
3509 Q79- Univ.Aberdeen - Free Rev.	Asset
3513 Q79- Temporary Loan	Asset
3515 Q79-Interest Rec'D-Loans Fund	Asset
3520 W61- Cons Grants Invest A/C	Asset
3522 Q86- Aam Cash	Asset
3523 Q87-Capital Dynamics Cash	Asset
3524 Q87-Capital Dynamics Reval	Asset
3525 Q87-Capital Dynamics Investmen	Asset
3526 Q87- Invesco Dgf Investment	Asset
3527 Q87-Invesco Dgf Revaluation	Asset
3531 Q77- C.G.& Guildry Investments	Asset
3532 Q86- Year End Revaluation	Asset
3533 Q87-Blackrock Dgf Investment	Asset
3534 Q87-Blackrock Dgf Revaluation	Asset
3540 Q79- Lands Of Torry - 10.264%	Asset
3541 Q79- Propn Trf Thoms Crombie	Asset
3543 Q79- Bridge Of Don	Asset
3544 Q79- Guild Box	Asset
3545 Q79- Hospital Charge	Asset
3546 Q79- Lands Of Easter Carnie	Asset
3547 Q79- Bursary Fund	Asset
3548 Q79- Croft & Fishings Polldown	Asset
3549 Q79- Dr.Liddel - Prof Of Maths	Asset
3550 Q79- Dr.Liddel -College Libr'Y	Asset
3551 Q79- Patrick Copland	Asset
3552 Q79- Registrable Leases	Asset
3553 Q79- Grampian Health Board	Asset
3555 Q79- Lands Of Skene - 30%	Asset
3556 Q79- Lands Of Skene - 20%	Asset
3557 Q79022- Comps. From Burg'S	Asset

3558 Q79- C.G.& Guildry Investments	Asset
3559 Q79- Lands Of Skene - 20%	Asset
3560 Q79- Lands Of Torry - 25.192%	Asset
3561 Q79- Lands Of Torry - 1.260%	Asset
3562 Q79- Lands Of Torry - 12.316%	Asset
3570 Q79- Common Good	Asset
3571 Q79- Common Good - Guild Wine	Asset
3572 Q87-Barings Investments	Asset
3573 Q87-Barings Revaluation	Asset
3574 Q87-Barings Cash	Asset
3578 Q87 - Goodman Investment	Asset
3579 Q87 - Goodman Revaluation	Asset
3581 Q87-Baillie Gifford Investment	Asset
3582 Q87-Baillie Gifford Revaluat'N	Asset
3583 Q87-Baillie Gifford Cash	Asset
3584 Q87 - Standard Life Investment	Asset
3585 Q87- Standard Life Revaluation	Asset
3586 Q87 - Standard Life Cash	Asset
3587 Q87 - Harbour Vest Investments	Asset
3588 Q87 - Harbour Vest Revaluation	Asset
3589 Q87 - Harbour Vest Cash	Asset
3590 Q87 - In House Investments	Asset
3591 Q87 - In House Revaluation	Asset
3592 Q87 - In House Cash	Asset
3593 Q87 - Goodman In House Cash	Asset
3596 Q87-Aam Global Ex Uk Investmen	Asset
3597 Q87-Aam Global Ex Uk Revaluat	Asset
3599 Q87- Partners Group Investment	Asset
3600 Q87- Partners Group Revaluatn	Asset
3603 Q87-Partners Group Infra-Inves	Asset
3604 Q87-Partners Group Infra-Reval	Asset
3606 Q87-Maven Capital-Investments	Asset
3607 Q87-Maven Capital-Revaluation	Asset
3608 Q87-Maven Capital- Cash	Asset
3609 Q87- Aam Frontier Investments	Asset
3610 Q87- Aam Revaluation	Asset
3612 Q87-Aam Property Res- Investmt	Asset
3613 Q87-Aam Property Res- Revaluat	Asset
3614 Q87-Aam Property Res-Cash	Asset
4001 Non Specific Debtors	Asset
4002 Central Government Bodies	Asset
4003 Other Local Authorities	Asset
4004 Nhs Bodies	Asset
4005 Public Corps And Trading Funds	Asset
4088 Q87-API Fund Manager-Debtors	Asset
4101 N01- Travel Advances	Asset
4104 N01 - Prepayment - General	Asset
4105 Strain On The Fund	Asset
4112 Outside Parties-All	Asset
4113 A13205- Arts Centre Doors	Asset

4114 A13205- Hmt Doors	Asset
4115 A13205- Invoices	Asset
4138 Acc Travel Mastercard Transact	Asset
4140 F11-Superann Travel Suspense	Asset
4142 F11- Travel Agent	Asset
4151 W07- Council Tax	Asset
4153 W07- Non Domestic Rate Income	Asset
4155 F09- Housing Benefits	Asset
4166 Tesco Gift Card Susp-F11900	Asset
4190 N01-Trade Debtors (Revenue)	Asset
4191 N01-Trade Debtors (Capital)	Asset
4194 N01-Grant Receivable (Police)	Asset
4222 H70- Rent Refund/H.B. Overpaid	Asset
4230 H70- Cta Debtor	Asset
4231 H70- Fta Debtor	Asset
4255 K55-Car Leasing Scheme	Asset
4256 K55-Cycle Work Scheme	Asset
4257 K55-Childcare Scheme Edenred	Asset
4258 K55- Professional Fees Scheme	Asset
4260 K55-Training	Asset
4320 P07- Interest Paid	Asset
4330 Q79- Income Tax Reserve Acct	Asset
4331 Q79- History Of Guildry-Charity	Asset
4486 Apa-Fundraising Income	Asset
4501 I'Face General (Not Use)	Asset
4502 I'Face Costing (Not Use)	Asset
4522 Ifms Ext Debtors Control A/C	Asset
4524 W62- Acc Debtors Control - Ext	Asset
4527 Ifms Police Debt Control A/C	Asset
4529 Ifms Supn Debt Control A/C	Asset
4543 Ifms Debtors Spread Susp Acc	Asset
4556 Ifms Sport Trust Debt Cntrl	Asset
5001 Vat Input 20.00%	Asset
5002 Vat Input 5%	Asset
5003 Vat Input Journal	Asset
5004 Vat Inputs Mileage	Asset
5010 Irrecoverable Vat-Sport Abn	Asset
5011 Ifms Creditors Input Vat Acct	Asset
5015 Ifms Cashbook Input Vat Acct	Asset
5051 Vat Output 20.00%	Asset
5052 Vat Output 5%	Asset
5053 Vat Output Journal	Asset
5061 Ifms Debtors Output Vat Acct	Asset
5065 Ifms Cashbook Output Vat Acct	Asset
5071 Payment/Recoveries Vat - C/E	Asset
5072 Payment/Recoveries Vat-Hmrc	Asset
5073 W68- Voluntary Disclosure	Asset
5501 Imprest	Asset
5601 Oper'L L&B - Opb	Asset
5602 Oper'L L&B - Additions	Asset

5603 Oper'L L&B - Disposals	Asset
5605 Oper'L L&B (Dep) - Opb	Asset
5606 Oper'L L&B (Dep) - Additions	Asset
5607 Oper'L L&B (Dep) - Disposals	Asset
5609 Non-Oper'L L&B - Opb	Asset
5611 Non-Oper'L L&B - Disposals	Asset
5613 Non-Oper'L L&B (Dep) - Opb	Asset
5614 Non-Oper'L L&B (Dep)-Additions	Asset
5615 Non-Oper'L L&B (Dep)-Disposals	Asset
5617 Vehicles - Opb	Asset
5618 Vehicles - Additions	Asset
5619 Vehicles - Disposals	Asset
5621 Vehicles (Dep) - Opb	Asset
5622 Vehicles (Dep) - Additions	Asset
5623 Vehicles (Dep) - Disposals	Asset
5625 P&E - Opb	Asset
5626 P&E - Additions	Asset
5627 P&E - Disposals	Asset
5629 P&E (Dep) - Opb	Asset
5630 P&E (Dep) - Additions	Asset
5631 P&E (Dep) - Disposals	Asset
5633 Intangible Asset - Opb	Asset
5634 Intangible Asset - Additions	Asset
5637 Intangible Asset (Amort) - Opb	Asset
5638 Intangible Asset (Amort)- Add	Asset
5641 Asset Under Const - Opb	Asset
5642 Asset Under Const - Additions	Asset
5643 Asset Under Const - Transfer	Asset
5650 Oper'L L&B - Transfers	Asset
5651 Oper'L L&B (Dep) - Transfer	Asset
5652 Non-Oper'L L&B - Transfer	Asset
5653 Non-Oper'L L&B (Dep)-Transfer	Asset
5655 Vehicles (Dep) - Transfer	Asset
5660 Investment Property-Opb	Asset
5670 Investment Property(Dep)Opb	Asset
6001 Non Specific Creditors	Liability
6002 Ex Grc Insurance Fund	Liability
6007 Deposits - Cromdale	Liability
6008 Deposits - Adventure Aberdeen	Liability
6010 Acc Vat Write-Off-System	Liability
6011 General Suspense Account	Liability
6012 Unidentified Income Suspense	Liability
6015 Acc Bad Debts Write-Off-Vat	Liability
6018 Accord Card Suspense	Liability
6021 A11- Abdn Box Office- Vouchers	Liability
6025 A11- City Arts Promotions	Liability
6042 A11- Golf Season Tickets	Liability
6051 Ne Build Maint Ct Prelims Susp	Liability
6074 Apa Merchandise	Liability
6100 Central Government Bodies	Liability

6113	Purchase Card Suspense	Liability
6121	F11- Car Loan Self Insurance	Liability
6122	F11-Risk Management	Liability
6151	W07- Council Tax	Liability
6162	Bid Levy	Liability
6190	N01-Accrual (Revenue)	Liability
6191	N01-Accrual (Capital)	Liability
6200	Other Local Authorities	Liability
6203	H70- Imp/Ment Grants Recording	Liability
6209	H70 - Rents In Advance	Liability
6231	Q14 - Hmt Ticket Sales Susp	Liability
6233	Q14 - Hmt Gift Voucher Susp	Liability
6263	L52- Taxi Roof Signs Suspense	Liability
6277	N01- Crimestoppers	Liability
6279	Road Safety Sponsorship Fund	Liability
6280	N01- Drugs Challenge Funding	Liability
6281	N01- Safer Parking Scheme	Liability
6282	N01- Production Lpo Projects	Liability
6283	Global Rock - P.A. Initiative	Liability
6284	N01- Anti-Business Crime Pship	Liability
6285	N01- Fines Etc.	Liability
6286	N01- Police Box-Teaching Mat'S	Liability
6287	N01-Arnold Clark Suspense A/C	Liability
6289	N01- Motivation Membership	Liability
6290	N01- Grampian Safe Team	Liability
6291	N01- Misc Year End Balances	Liability
6292	N01- Crime Prevention	Liability
6294	N01-Procurementcard Suspen A/C	Liability
6295	N01- Farm Watch	Liability
6296	N01-Saturday Night Football	Liability
6297	N01- Cps Forensic Funding	Liability
6298	N01- Driving Ambition	Liability
6300	N01-Centrl Ticket Offic Income	Liability
6301	Q8- Tax On Refunded Contrib'S	Liability
6302	Q87- Robertson Health Bond	Liability
6309	Contract Retention	Liability
6314	Misc Property Deposits	Liability
6316	Q87-Api Fund Managers	Liability
6317	Frozen Refunds	Liability
6318	Deferred Pension	Liability
6319	Deferred Lump Sum	Liability
6320	Q77- Mrs Gibson'S Bequest-Loan	Liability
6350	W62- Tax On Misc Interest Paid	Liability
6354	W62- Income Tax Account	Liability
6358	W62-Debit/Credit Card Suspense	Liability
6360	Replacement Cheques	Liability
6361	J66-Cont-Abdn Renew Enrgy Grp	Liability
6365	N01- Neighbourhood Watch Signs	Liability
6368	Beach Ballroom Deposit/Tickets	Liability
6400	Nhs Bodies	Liability



6401 Pshg Maint A/C	Liability
6490 C27- Indigent Dead	Liability
6495 C27-Hmo	Liability
6500 Public Corps And Trading Funds	Liability
6501 Save Creditor Account	Liability
6502 Ifms Creditors Control Account	Liability
6503 Ifmspolice Cred Control A/C	Liability
6504 Ifms Superannuation Cred Contr	Liability
6507 Yearend Creditor Account	Liability
6515 Ifms Abdn Sports Trust Cre Cnt	Liability
6516 Ifms Bon Accord Care Cre Cnt	Liability
6517 Ifms Bon Accord Supply Cre Cnt	Liability
6518 Ifms Areg Supply Cre Cnt	Liability
6526 W69- Unknown Income-Cash Off	Liability
6541 F09- Pay To Noswa Control A/C	Liability
6551 Construction Industry Tax	Liability
6561 Q24-Gift Vouchers - Suspense	Liability
6562 Q51-City Home Helpers Pensions	Liability
6586 Revenue Grants Receipts In Adv	Liability
6587 Capital Grants Receipts In Adv	Liability
6590 Np-Cycle2work Scheme	Liability
6595 Home Computing Suspense Acct	Liability
6598 Bus To Work	Liability
6599 Cycle To Work	Liability
6600 Childcare Edenred	Liability
6601 W65- Arrestments	Liability
6603 W65- Advances Of Pay	Liability
6605 W65- Payroll Recall Account	Liability
6607 Holiday Pay Accrual	Liability
6613 Payroll Student Loan Deduction	Liability
6614 Payroll Student Loan Payment	Liability
6616 Car Leasing	Liability
6620 Home Technology	Liability
6621 Employee N.I. Deductions	Liability
6622 Employee N.I. Remittance	Liability
6625 Employee Tax Deduction	Liability
6626 Employee Tax Remittance	Liability
6628 Mobile Phones	Liability
6664 Sap Recoverable	Liability
6665 Spp Recoverable	Liability
6666 Smp Recoverable	Liability
6668 Employers Nat Ins Rebate	Liability
6670 W65- Payroll Misc - Deductions	Liability
6678 W65- Deceased Employees	Liability
6681 Grc Credit Union	Liability
6686 W65- Loan Deductions	Liability
6692 W65- T.G.W.U.	Liability
6694 W65- U.C.A.T.T.	Liability
6704 N01-Master Card Suspense A/C	Liability
6712 N01-Childcare Vouchers	Liability

6714 N01-Police Dependants Trust	Liability
6731 Standard Life - Avc	Liability
6732 Prudential - Avc	Liability
6733 Q87-Avc Suspense	Liability
6761 W65- Cont From E'Ees Normal	Liability
6762 W65- Cont From E'Ees Addition	Liability
6763 W65- Cont From E'Ers Normal	Liability
6769 W65- Payroll Remit To Sup Fund	Liability
7001 X91- Temp Loan - External	Liability
7002 X91- Temp Loan - Guild&Mortn	Liability
7004 X91- Temp Loan - A.I.F.F	Liability
7005 X91- Temp Loan - A.I.Y.F	Liability
7006 X91- Temp Loan - A.R.F.T	Liability
7009 X91- Temp Loan - J.W.T	Liability
7010 X91- Temp Loan - A.B.T	Liability
7014 X91- Temp Loan - A.G.T	Liability
7017 X91- Temp Loan -Lpma	Liability
7021 X91- Temp Loan - Common Good	Liability
7022 X91- Temp Loan - Supn Fund	Liability
7023 X91- Temp Loan - Eeif Fund	Liability
7024 X91- Temp Loan - Supn No2 Fund	Liability
7026 X91- Temp Loan - Lpct	Liability
7029 X91-Temp Loan- Sport Abn	Liability
7030 X91- Northern Comm Justice Aut	Liability
7031 X91- Superan Fund Free Balance	Liability
7036 X91-Temp Loan - Proctors Trust	Liability
7039 X91-Temp Loan - Aagmt	Liability
7401 X91- Clydesdale Bank Plc	Liability
7404 X91- Ct/Ndr Refunds Acct	Liability
7408 X91- Payroll Acct	Liability
7419 X91- Housing Benefit	Liability
7426 Q87 - Superannuation Main Acct	Liability
7427 X91- Superannuation No2 Acct	Liability
7428 X91- Euro Bank Account	Liability
7429 X91- Education Smartcard A/C	Liability
7431 X91- Ifms Creditors Bank Acct	Liability
7449 Q24 - Lemon Tree Bar Bank Acct	Liability
7450 N01- Police Bank Acct	Liability
7452 Q13 - Abdn Perf Arts Bank A/C	Liability
7453 Q14 - Apa Trading Co Bank A/C	Liability
7454 Q61 - Abdn Heat&Power Bank A/C	Liability
7455 Q14 - Hmt Investment Bank Acct	Liability
7456 Q14 - Apa Fundraising Bank A/C	Liability
7458 Q40-Abdn Sports Trust Bank A/C	Liability
7459 Q50-Bon Accord Care Bank A/C	Liability
7460 Q51-Bon Accord Supply Bank A/C	Liability
7461 Q19 Areg Bank A/C	Liability
8201 Lt Liability-Energy Eff Loan	Liability
8501 N01- Advances From Pwlb	Liability
8502 N01- Repayments Pwlb	Liability

8503 X91-Negotiable Bonds	Liability
8504 X91 - Bond Premium	Liability
8511 Q25- Acc Contrib To Capital	Liability
8515 X91- Mortgages Reg.B	Liability
8516 X91- Mortgages - Pwlb	Liability
8518 X91- Aberdeen Gas Annuities	Liability
8527 N0 -Defer'D Cap Grant-Other	Liability
8529 N01 -Deferred Capital Grants	Liability
8601 D02- Provision For Bad Debts	Liability
8602 N01- Provision For Bad Debts	Liability
8603 H70- Prov For D'Ful Rents	Liability
8604 Provision Bad Debt Homelessnes	Liability
8611 M56- Prov For Doubtful Debts	Liability
8616 M56- Prov For Debts-Acc	Liability
8621 M56-Acc Bad Debts Write Off	Liability
8690 F09- Provisions-Council Tax	Liability
8694 Provisions-Hb O'Payments	Liability
8695 Provisions-General	Liability
8697 Provisions-Ctb O'Payments	Liability
8703 N01- Underspend Reserve	Liability
8704 N01 - General Provision	Liability
9301 R/M Expenditure	Liability
9351 E10- P.Asher - Lord Byron Fund	Liability
9356 H70- Housing Rev Acct Surplus	Liability
9359 W61- Res Fund Conserv Grants	Liability
9361 W61- Balance A/C	Liability
9363 Capital Fund	Asset
9365 F11-Insurance Fund Acc	Liability
9381 N01-Capital Adjustment Acct	Liability
9383 Usable Capital Receipts	Liability
9385 Pension Reserve	Liability
9386 Net Pension-Asset/(Liability)	Liability
9390 Apa Reserves	Liability
9410 Q50 & Q51 Issued Share Capital	Liability
9500 Q54-Endowments & Other Funds	Liability
9501 Q54-Capital Fund Balance	Liability
9502 Q54-Revenue Fund Balance	Liability
9601 Q77- Estates Repair-Hazlehead	Liability
9602 Q77- Ests Repair-H'Head Ptfds	Liability
9603 Q77- Estates Repair-Shedd/Ley	Liability
9604 Q77- Reserve A/C	Liability
9605 Q77- Surplus Assets(Revalue)	Liability
9651 Q- Revenue Surplus/Deficit	Liability
9652 Q13/Q14 Quarterly Contrib'N	Asset
9653 Q14 Direct Debit Income	Asset
9701 Q86- Wider Range Part	Liability
9702 Q87- Wider Range Part	Liability
9704 W69- Acc General Fund	Liability
9706 Q51-Bass Reserves	Liability
9707 Q19 Areg Reserve	Liability

9850 Accum. Surplus/Deficit	Liability
9851 Reserve - Lump Sum Commutation	Liability
9997 Bac & Bass Accrual	Liability
11111 Apt&C & C.O. - Salaries	Expense
11112 Apt&C & C.O. - Overtime	Expense
11116 Apt&C & C.O. - S'Ann	Expense
11117 Apt&C & C.O. - N.I.	Expense
11119 Apt&C & C.O. - Other	Expense
11131 Apt&C S.W. Relief - Salaries	Expense
11132 Apt&C S.W. Relief - Overtime	Expense
11136 Apt&C S.W. Relief - S'Ann	Expense
11137 Apt&C S.W. Relief - N.I.	Expense
11139 Apt&C S.W. Relief - Other	Expense
11141 Ed. Psych'Ists - Salaries	Expense
11146 Ed. Psych'Ists - S'Ann	Expense
11147 Ed. Psych'Ists - N.I.	Expense
11149 Ed. Psych'Ists - Other	Expense
11511 Teacher Basic - Salaries	Expense
11512 Teacher Basic - Overtime	Expense
11516 Teacher Basic - S'Ann	Expense
11517 Teacher Basic - N.I.	Expense
11519 Teacher Basic - Other	Expense
11531 Sfd - Salaries	Expense
11532 Sfd - Overtime	Expense
11534 Sfd - Materials	Expense
11536 Sfd - S'Ann	Expense
11537 Sfd - N.I.	Expense
11539 Sfd - Other	Expense
11561 Music Inst. - Salaries	Expense
11566 Music Inst. - S'Ann	Expense
11567 Music Inst. - N.I.	Expense
11571 Cld Sessional Staff	Expense
11572 Cld Sessional Staff - Overtime	Expense
11576 Cld Sessional Staff - S'Ann	Expense
11577 Cld Sessional Staff - N.I.	Expense
11579 Cld Sessional Staff - Other	Expense
11591 Teach Temp >10 Day - Salaries	Expense
11596 Teach Temp >10 Day - S'Ann	Expense
11597 Teach Temp >10 Day - N.I.	Expense
11711 General Manual - Salaries	Expense
11712 General Manual - Overtime	Expense
11716 General Manual - S'Ann	Expense
11717 General Manual - N.I.	Expense
11719 General Manual - Other	Expense
11741 Janitors - Salaries	Expense
11742 Janitors - Overtime	Expense
11746 Janitors - S'Ann	Expense
11747 Janitors - N.I.	Expense
11749 Janitors - Other	Expense
11751 Professional Cld - Salaries	Expense

11752 Professional Cld - Overtime	Expense
11756 Professional Cld - S'Ann	Expense
11757 Professional Cld - N.I.	Expense
11759 Professional Cld - Other	Expense
11771 Escorts - Salaries	Expense
11772 Escorts - Overtime	Expense
11776 Escorts - S'Ann	Expense
11777 Escorts - N.I.	Expense
11779 Escorts - Other	Expense
11786 Lunch/Play Sup. - S'Ann	Expense
11791 Ed. Recharge Staff - Salaries	Expense
11801 Pupil Support Assist -Salaries	Expense
11802 Pupil Support Assist -Overtime	Expense
11806 Pupil Support Assist - S'Ann	Expense
11807 Pupil Support Assist - N.I.	Expense
11809 Pupil Support Assist - Other	Expense
11831 Relief Pool-Bon Accord	Expense
11911 Members - Remuneration	Expense
11916 Members - S'Ann	Expense
11917 Members - N.I.	Expense
12111 Employee Monthly Pension	Expense
12113 Lump Sum	Expense
12114 Interest For Late Payment	Expense
12117 Interest On Refund(Self Assess	Expense
12121 Dependant Widow	Expense
12131 Dependant Children	Expense
12134 Dependants Death Grant	Expense
12151 Pension Increase	Expense
12152 Strain On Superannuation Fund	Expense
12181 Contribution Refund	Expense
12182 Dss Chg On Contribution Refund	Expense
12184 Transfer Value Paid	Expense
12411 Agency Staff	Expense
12412 Agency Staff - Manual	Expense
12811 Interview Expenses	Expense
12812 Transfer Allowances,Relocation	Expense
12813 Staff Advertising	Expense
12814 Recruitment Costs	Expense
12831 Training	Expense
12841 Redundancy Payments	Expense
12842 Payments In Lieu Of Notice	Expense
12861 Employers Liability Insurance	Expense
12862 El Claims-Excess Payments	Expense
12871 Long Service Award	Expense
12872 Telephone Allowances	Expense
12873 Professional Fees	Expense
12874 Eye Tests/Glasses	Expense
12875 Clothing/Uniforms(Staff)	Expense
12877 Pension Cost Adjustment	Expense
12879 Indirect Staff Costs-Other	Expense

14121 Apt & C Allocable-Salaries	Expense
14131 Manual Allocable-Salaries	Expense
14136 Manual Allocable-S'Ann	Expense
14137 Manual Allocable- N.I.	Expense
21111 Non Domestic Rates	Expense
21112 Council Tax	Expense
21211 Rent-Premises	Expense
21212 Rent/Feu/Way	Expense
21311 Water Rates	Expense
21312 Metered Water	Expense
22111 Contract Building Services	Expense
22121 Non-Contract Building Services	Expense
22122 Non-Contract External	Expense
22131 Relets - Building Services	Expense
22132 Relets - External	Expense
22133 Relets - Gas Repairs	Expense
22151 Painter Building Services	Expense
22152 Painter External	Expense
22157 Gas - Services Maintenance	Expense
22162 Electric Services Maintenance	Expense
22163 Electric - Repairs	Expense
22164 Statutory Repairs	Expense
22165 Planned Repairs	Expense
22167 Door Ent/Warden Care Systems	Expense
22169 Other Miscellaneous	Expense
22176 Fire Precautions	Expense
22177 Asbestos	Expense
22184 Housing-Other Repairs	Expense
22185 Legionelle Testing	Expense
22211 Corporate Prop Repair & Maint	Expense
22212 Tenants Repair Budget	Expense
22311 Property Repairs Non R/M Fund	Expense
22312 Architects Fees - Alterations	Expense
22411 Maintenance Of Grounds	Expense
23111 Gas	Expense
23112 Electricity	Expense
23113 Heating Oil	Expense
23114 Lpg (Calor Gas)	Expense
23116 Heat- Ahp	Expense
23117 Biomass Fuel	Expense
23311 Energy Efficiency Fund Payback	Expense
23312 Energy Efficiency Salix	Expense
24111 Fixtures Gen.	Expense
24117 Health And Safety Fixtures	Expense
25111 Cleaning General	Expense
25112 Window Cleaning	Expense
25114 Refuse Collection	Expense
25115 Cleaning-Pays To Contractor	Expense
25116 Clinical Waste	Expense
25119 Recoverable Cleaning Costs	Expense

26111	Premise Insurance	Expense
26112	Engineering Insurance	Expense
26211	A.P.C. Running Costs	Expense
26212	Other Property Costs	Expense
26213	Security Costs	Expense
26214	Services/Common Charges	Expense
26215	Hire Of Accommodation	Expense
26216	Water At Work Costs	Expense
26223	Removal Costs	Expense
26225	Drinking Water In Schools	Expense
26227	Unitary Charge-3rs	Expense
26228	Vandalism Excess - 3rs	Expense
31111	Printing	Expense
31112	Production Of Bon Accord	Expense
31113	Staff Newspaper Costs	Expense
31114	Photocopying	Expense
31117	Printing & Prov Ballot Papers	Expense
31121	Stationery	Expense
31122	Q77 - Comp Handouts	Expense
31125	Pension Administration	Expense
31131	Advertising-General	Expense
31133	Marketing/Promotion	Expense
31135	Design	Expense
31141	Subscription-General	Expense
31142	Bank Charges	Expense
31143	Hospitality	Expense
31144	Legal Expenses	Expense
31145	Cash In Transit	Expense
31146	Commission On Ticket Sales	Expense
31155	Disp Of Conf Papers	Expense
31159	Tennant Incentive Scheme	Expense
31165	Documentation	Expense
31199	Other Administration Costs	Expense
31211	Telephone-Line Rental	Expense
31212	Office Tel/Rent	Expense
31213	Office Tel/Call	Expense
31214	Office Tel Other	Expense
31216	Mobile Phone/Pagers	Expense
31217	Microwave System Cost	Expense
31231	Postages	Expense
31311	Courses	Expense
31312	Conferences	Expense
31314	Educ - Dev Staff Cov	Expense
31316	Educ - Non Dev Trav	Expense
31317	Educ - S F Staff Dev	Expense
31319	Courses - Accommodation	Expense
31331	Insurances - General	Expense
31332	PI Claims-Excess Payments	Expense
31333	Insurance A/C Acc	Expense
31411	Provision For Doubtful Debts	Expense

31414 Former Tenants Arrears	Expense
31415 Fta-Legal	Expense
32111 Members Attendance Allowance	Expense
32122 Members' Travel & Subsistence	Expense
32128 Members' Telephone Allowance	Expense
35111 Shared Office Accommodation	Expense
35113 Charges For Town House	Expense
35121 Charges For Central Services	Expense
35122 Charges-Dept'Al Admin & Manag.	Expense
35129 Housing Benefit Admin Charges	Expense
35170 Charges For Finance	Expense
35190 Charges For I.T.	Expense
35191 Charges For Telephone Services	Expense
35200 Charges For Legal Services	Expense
35208 Charges For Corporate Services	Expense
35210 Charges For Council Expenses	Expense
35220 Charges For Personnel	Expense
35230 Charges For Property/Technical	Expense
35512 Charges For Environmental Hlth	Expense
39114 Mgb Expenses	Expense
39115 Supporting People	Expense
39117 Disclosure Scotland	Expense
39126 Improve Local Tax Collection	Expense
39135 Pension Fund Committee Expense	Expense
39136 Pension Fund Board	Expense
41112 Purchase Of Plant	Expense
41211 Service/Repair -Vehicles	Expense
41212 Service/Repair -Machine/Equip	Expense
41213 Accident Repairs-T'Port	Expense
41311 Vehicle Licences	Expense
41312 Diesel/Derv	Expense
41313 Petrol	Expense
41314 Tyres	Expense
41315 Mot Fees	Expense
41317 Vehicle Running Costs	Expense
41319 Radios-Transport	Expense
41321 Gasoil	Expense
41323 Other	Expense
42112 Int Fleet Charges Non-Contract	Expense
42113 Dso Vehicle Maintenance	Expense
42115 Transport Costs Alloc	Expense
42116 Recharg-Direct Material-T'Port	Expense
42117 Non Vehicles Parts-Consumables	Expense
44111 Hire Of Vehicles Ext.	Expense
44112 Hire Of Plant Ext.	Expense
44113 Vehicle Operating Leasing Cost	Expense
44116 Hire Of Taxis	Expense
44118 Hire Of Skips	Expense
44120 Children'S Transport	Expense
46111 Travelling Expenses-Aptc & Co	Expense



46112 Travelling Expenses-Teachers	Expense
46114 Travelling Expenses-Manual	Expense
46115 Travelling Expenses-Others/Vol	Expense
46116 T & S R.O Depute Asst	Expense
46117 T & S Presid Off & Poll Clerk	Expense
46118 T & S Clerical & Other	Expense
46131 Relocation Travel Costs	Expense
46141 Public Transport/Car Allowance	Expense
46145 Car Parking	Expense
46146 Transport Exp- Parent/Children	Expense
47111 Vehicle Insurance	Expense
49199 Other Transport Costs	Expense
50111 Clothing And Laundry	Expense
51111 Equipment Purchase	Expense
51112 New Instruments	Expense
51113 R&M Equipment General	Expense
51114 Hire Of Equipment	Expense
51115 Vending Machine Rental	Expense
51117 Alarm Units	Expense
51119 Traffic Signs	Expense
51120 Repairs To Bus Stops	Expense
51123 Bins	Expense
51127 Equipment Allowances	Expense
51130 Compostable Food Waste Bags	Expense
51211 Insurances	Expense
51311 Furniture Purch/Repair/Maint	Expense
51313 Np-Soft Furnishing	Expense
51511 Materials General	Expense
51512 Stores Issued To Jobs	Expense
51514 Tools & Implements	Expense
51516 Plants Seeds & Decorations	Expense
51518 Salt	Expense
51520 D- Stock Adjustment Ifms	Expense
51523 Medical Supplies	Expense
51524 Therapy Materials	Expense
51525 Toys	Expense
51528 Goods For Resale	Expense
51530 Audio Cassettes	Expense
51531 Identity Cards/Plates Etc	Expense
51532 Material Iss-Qu/Cs Quarry/Conc	Expense
51534 Wall/Planters Plaques	Expense
51543 Photographic Processing	Expense
51544 Janitorial Supplies	Expense
51548 Scotland'S People Vouchers	Expense
51599 General Office Supplies	Expense
51611 Works Of Art - Purchase	Expense
51612 Works Of Art - Conservation	Expense
51613 Works Of Art - Insurance	Expense
51614 Professional Conservation	Expense
51615 Provost'S Portraits	Expense

51620 Collections Research	Expense
51621 National Collecting Scheme Sco	Expense
51911 Newspapers & Magazines	Expense
51912 Books	Expense
51915 Publications	Expense
52111 Catering Provisions	Expense
52112 Meals Bought In	Expense
52113 Dso Catering	Expense
52114 School Milk	Expense
52115 Licensed Provisions	Expense
52116 Vending Machine Provisions	Expense
52118 Catering Provision-Subsidised	Expense
52119 Catering Provision-Non Subsid	Expense
52120 Np-Disposables Costs	Expense
52121 Receptions	Expense
54111 Services General	Expense
54112 Sla-Occupational Health	Expense
54113 Cash Security	Expense
54114 Cash Collection	Expense
54115 Security	Expense
54116 Binding	Expense
54117 Work Contracted Out	Expense
54118 Conservation	Expense
54119 Rechargeable Work	Expense
54120 Local Nature Reserves	Expense
54121 Children Services Development	Expense
54125 Tree Pruning & Removal	Expense
54128 Warranties/Maintenance Costs	Expense
54129 Transaction Costs	Expense
54130 Card Production	Expense
54131 Translation Services	Expense
54134 P.I.E.S	Expense
54141 Youth Council Support	Expense
54142 Youth Achievement Awards	Expense
54143 Scottish Youth Parliament	Expense
54160 Bac & Bass Interco Purchases	Expense
54210 Professional Service Fees	Expense
54211 Coaching Fees	Expense
54212 Consultants Fees	Expense
54213 Management Fees	Expense
54214 Exam Fees	Expense
54215 Sherriff Officers Fees	Expense
54219 Performers Fees	Expense
54220 Rubbish Disposal Charges	Expense
54224 Energy Perform Cert	Expense
54240 Pest Control	Expense
54241 Payments To Dlo	Expense
54242 Payments To Outside Contractor	Expense
54244 Medical Fees	Expense
54245 Performing Rights Fees	Expense

54246 Picture Loan Scheme	Expense
54247 Service Charges	Expense
54248 Vetinary Fees	Expense
54249 Audit Fee	Expense
54251 Handling/Custody Fees	Expense
54256 Playground Survey Fees	Expense
54259 Property Search	Expense
54265 Quality Assurance	Expense
54267 Fly Tipping	Expense
54269 Kitchen & Garden Waste Dispos	Expense
54271 Compost-Waste Disposal	Expense
54273 Paper & Card -Waste Disposal	Expense
54276 Crc Allowances	Expense
54277 Variable Active Landfill	Expense
54311 Per Capita	Expense
54411 Non Specific Event Costs	Expense
54426 Equipment Hire/Maintenance	Expense
54429 Cost Of Exhibitions	Expense
54451 Britain In Bloom	Expense
54491 Ace Programme	Expense
54495 Professional Development	Expense
54497 Research & Development	Expense
54499 Development Programme	Expense
54528 Samples Testing & Analysis	Expense
54712 Workshops	Expense
54713 Licencing Inspections	Expense
54714 Licences	Expense
54715 Inscriptions-Book Remembrance	Expense
54716 Authors Visits	Expense
54718 Oral History	Expense
54721 Studio Classes	Expense
54722 Outreach Classes	Expense
54723 Project Development	Expense
54724 Professional Development	Expense
54725 Residencies & Workshops	Expense
54726 Performances	Expense
54727 Fusion	Expense
55113 Radio Equipment Costs	Expense
55311 Hardware Purchases	Expense
55312 Hardware Maint/Rental	Expense
55313 Hardware Services	Expense
55321 Software Purchases	Expense
55322 Software Support	Expense
55323 Software Licences	Expense
55343 Computer Consumables	Expense
55345 Computer Operational Leases	Expense
55348 Ticket Stocks	Expense
55350 Data Protection Registration	Expense
55356 Hardware And Equipment	Expense
55357 Schools Mis System	Expense

55399 Computer General	Expense
56114 Subscriptions General	Expense
58112 Bedding & Linen	Expense
58113 Holidays & Outings	Expense
58114 Gifts	Expense
58115 Disability Support Adapts	Expense
58116 Disability Support Aids	Expense
58117 Body Storage (Nhs Grampian)	Expense
58119 Advisors All	Expense
58120 Animals (Food & Equipment)	Expense
58124 Toiletry Requirements	Expense
58127 Consumables	Expense
58128 Other Expenses	Expense
58130 Social Training	Expense
58131 B & B Loss Of Subsidy	Expense
58136 Misc Contractor Costs	Expense
58137 Childrens Expenses	Expense
58138 Duke Of Edinburgh Award	Expense
58142 Supported Placement Workers	Expense
58145 Q77-L Provost'S Gift Fund	Expense
58151 Q77-Christmas Illuminations	Expense
58158 Q77-Seminar Series	Expense
58170 V37 - Development Plans	Expense
58171 Environmental Projects	Expense
58174 Integrated Housing System	Expense
58175 Heca-Afford Warmth	Expense
58177 Disability Adjustment	Expense
58183 Childcare Costs	Expense
58184 Start-Up Costs	Expense
58185 Centre Funds-Exp.	Expense
58188 Abandoned Vehicles	Expense
58199 Other Expenditure	Expense
58201 Admin Grant	Expense
61113 Swim Pool Hire	Expense
62111 Other Local Authorities	Expense
62112 Aberdeenshire	Expense
63111 Grampian Health Board	Expense
63112 Health Resources	Expense
65111 Payments To Vol Orgs	Expense
65113 Acc Playscheme Costs	Expense
65114 Workers Educ Assoc Grants	Expense
65119 Other Schools	Expense
65123 Reg Social Landlord	Expense
66115 Assessors Joint Board	Expense
66151 Recharge From Nes Pension Fund	Expense
67111 B & B Accommodation	Expense
67116 Foster / Carers Pay	Expense
67118 Adopters Pay	Expense
67119 Childcarers Pay	Expense
67120 Childminders Pay	Expense

67121	Payments To Private Orgs	Expense
67122	Enhancements-Agencies	Expense
67127	Holiday Payments	Expense
67128	Birthday Payments	Expense
67133	Registration & Inspection Fees	Expense
67134	Payment For Skills	Expense
68111	Other Agencies - General	Expense
68113	Agency Commission	Expense
68115	Other Education Agency Payment	Expense
68118	Payment To Scarf	Expense
68132	Adoption Agencies	Expense
68139	Community Planning	Expense
68141	Youth Activities Grant	Expense
68142	Community Planning Partners	Expense
68147	Drugs Diversion Youth Work	Expense
68150	Community Safety Initiative	Expense
68163	Tenancy Set Up Fund	Expense
68164	Prevention Fund	Expense
68165	Bon Accord Support Services	Expense
71112	Pupil Meals	Expense
71113	Pupil Clothing	Expense
71114	Sect 12 Grants	Expense
71119	Section 22 Payment	Expense
71120	Section 23 Payment	Expense
71121	Section 30 Payment	Expense
71122	Section 17 Payment	Expense
71123	Section 27(1)B Payment	Expense
71125	Education Maintenance Allowanc	Expense
71211	Social Work Clients	Expense
71212	Throughcare/After Care Payment	Expense
71213	Direct Payments	Expense
71214	Sds (Option 2)	Expense
71311	Rent Rebates	Expense
71312	Rent Allowances - Payments	Expense
71313	Rent Allowances-Cancelled	Expense
71315	Recovery Of O'Paid Rent Allow	Expense
71412	Support For Subsidised Service	Expense
71413	Concessionary Fares Support	Expense
71416	Minibus Driver Assessments	Expense
71444	Transfer To General Fund	Expense
71517	Cont-G.R.E.C.	Expense
71521	Cont-Associatons	Expense
71524	Cont-Cyrennians	Expense
71533	Cont To Environmental Body	Expense
71541	Contributions To Sports Trust	Expense
71548	Cont- Shelter	Expense
71611	Grants-Financial Assistance	Expense
71615	Grants - Community Council	Expense
71619	Grants - Payment To Project	Expense
71620	Grants - Care & Repair	Expense

71630 Grants & Donations - General	Expense
71634 Rape Crisis Centre	Expense
71638 Acvo	Expense
71641 Disability Strategy Action Plan	Expense
71644 Race Equality Scheme Action Pl	Expense
71645 Workforce Development & Expans	Expense
71650 Transition Grant	Expense
71817 Summer Playschemes	Expense
71826 Ncja Transfers To La'S	Expense
72214 Disabled Persons	Expense
75111 Empmt Of Counsel & Corresp	Expense
75112 Prof & Tech Advice	Expense
75113 Court Dues Etc	Expense
75114 Witness & Incidental Expen	Expense
75115 Diligence Expenses	Expense
75116 Payment-Opponents Legal Exps	Expense
75211 Trust Payments	Expense
75214 Allowances To Burgesses Widows	Expense
75311 Loss Of Rent-Vacant Period	Expense
75312 Loss Of Rent-Modernisation Wks	Expense
75314 Void Rent With Heat-Exp.	Expense
75315 Void Parking Spaces-Exp.	Expense
75317 Void Very Shelt Hsg Meals	Expense
75318 Void Housing Garages-Exp.	Expense
75328 Enforcement Actions Etc	Expense
75511 Fees-Ret.Officer Depute Assist	Expense
75512 Fees-Presiding Officer	Expense
75513 Fees-Poll Clerk	Expense
75514 Fees-Enum Ab Voters Clerks	Expense
75912 Cfc	Expense
75913 Landfill Tax Payments	Expense
75920 Corporation Tax	Expense
81111 Loans Fund Instalment	Expense
81211 Loans Fund Interest-Exp.	Expense
81213 Bank Overdraft Interest	Expense
81500 Depreciation	Expense
86111 Expenses Of Management	Expense
87111 X91- Adv From Ord Rev - Hsg	Expense
87112 X91- Adv From Ord Rev-Gen Serv	Expense
87113 X91- Adv From Ord Rev-Cont Srv	Expense
87212 X91- Mortgage Loan-Untaxed	Expense
87411 X91- Temporary Loans - Untaxed	Expense
87511 X91- Reserve Funds	Expense
87611 X91- Negotiable Bonds	Expense
91114 Housing Benefit Grant	Income
91115 Dwp Benefits Admin Grant	Income
91129 Scottish Government Grant	Income
91133 Creative Scotland Grant	Income
91135 Historic Scotland Grant	Income
91137 Citizenship Grant	Income

91142 Discretionary Housing Payment	Income
91164 Sport Scotland Grant	Income
91199 Government Grant - General	Income
91311 European Funding	Income
92111 Sponsorship	Income
92211 Cont-Other Local Authorities	Income
92212 Cont-Aberdeenshire Council	Income
92213 Contributions-Moray Council	Income
92214 Contributions-Highland Council	Income
92251 Revenue Contribution-Acc	Income
92411 Recharged To Police	Income
92413 Recharged Grampian Health Bd	Income
92414 Recharged Admitted Bod-Pension	Income
92416 Recharges	Income
92418 Recharged To Crown Office	Income
92421 Recharged To Nhs Trusts	Income
92423 Recharge To Transport Fund	Income
92424 Recharges To Bon Accord Care	Income
92435 Recharged To Scottish Water	Income
92436 Recharged To Trust Funds	Income
92437 Seconded Staff	Income
92467 Recharge - Other	Income
92811 Other Grants	Income
92815 Grants-Works Of Art	Income
92912 Contributions - Private	Income
92913 Contributions-Public Sector	Income
92919 Client Contribution	Income
92920 Internal Contributions	Income
92921 External Contributions	Income
92922 Other Trusts - Contributions	Income
93111 Bar Cash Sales	Income
93112 Bar Credit Sales	Income
93113 Catering Cash Sales	Income
93114 Catering Credit Sales	Income
93117 Vending Machine Income	Income
93118 Functions	Income
93121 Snackbar Ground	Income
93122 Snackbar 1	Income
93124 Meal Charge Clients	Income
93125 Meals On Wheels Sales	Income
93126 Primary School Tickets	Income
93127 Secondary Pupil Sales	Income
93128 Other Primary Sales	Income
93135 Staff Meals	Income
93151 Sales - Vehicles	Income
93152 Sales - Abandoned Vehicles	Income
93153 Sales - Equipment	Income
93171 Sales - Shop	Income
93172 Sales - Refuse Sacks	Income
93173 Sales - Waste Bins	Income

93174 Sales - Wheeled Bins	Income
93177 Sales - Photocopies/Documents	Income
93178 Sales - Photographs	Income
93184 Sales - Publications	Income
93186 Sales - Plants	Income
93188 Sales - Taxi Plates	Income
93189 Sales - Roof Sign Parts	Income
93190 Sales - Id Badges	Income
93192 Sales - Reproductions	Income
93222 Sales - Wall Plaques	Income
93223 Sales - Planter Plaques	Income
93224 Sales - Benches	Income
93225 Sales - Lairs	Income
93231 Sales - Tickets	Income
93238 Ticket Sales - Workshops	Income
93271 Sales - Other	Income
93272 Sale Of Books	Income
93421 Charges-Staff Research	Income
93422 Charges - Uplift Stray Dogs	Income
93423 Q77-Burgesses Of Guild	Income
93425 Delivery Charges	Income
93434 Standard Category Lets	Income
93435 Hire Premises	Income
93437 Art Gall Picture Loan Scheme	Income
93438 Hire Of Winter Gardens	Income
93440 Hire/Rent Of Mobile Toilets	Income
93443 Maritime Museum Hire	Income
93451 Equipt Hire/Maintenance	Income
93454 Hire Of Vehicles	Income
93461 Fees - Planning Application	Income
93462 Fees - Building Application	Income
93463 Fees - Property Enquiry	Income
93464 Fees-S23 Licensing Certificate	Income
93465 Fees - Letters Of Comfort	Income
93481 Fees - Music	Income
93487 Fees - Other Courses	Income
93502 Fees-Fish Export Certificate	Income
93505 Fees - Inspection Of Premises	Income
93506 Fees - Street Traders Licences	Income
93507 Fees-Sec 23 Food Hygiene Certs	Income
93508 Fees - Petroleum	Income
93510 Fees - Explosives	Income
93520 Fees-Hous'G Multi Occup	Income
93521 Fees - Registrations	Income
93523 Fees-Weights&Measures Other	Income
93524 Fees - Data Protection	Income
93525 Ship Sanitation Inspection Chg	Income
93528 Water Samples From Ships	Income
93531 Car Park Street Chg	Income
93532 Car Park Off Street Chg	Income



93534	On Street Voucher Sales	Income
93538	Fixed Parking Permits	Income
93539	Monthly Parking Permits	Income
93542	Contractors Permits	Income
93543	Internal Consultants Fee-Reven	Income
93544	Internal Consultants Fee-Capit	Income
93547	Business Permits	Income
93548	Flexible Permits	Income
93551	Interment Charges	Income
93552	Foundation Cutting Charges	Income
93554	Cremation Fees	Income
93555	Inscripts Book Of Remembrance	Income
93559	Transfer Rights Of Burial	Income
93560	Search Of Records	Income
93581	Special Collections	Income
93582	Trade Refuse Charges	Income
93584	Commercial Food Waste	Income
93585	Wheeled Bin Uplifts	Income
93586	Glass Collection	Income
93587	Hill Of Tramaud - G2e	Income
93588	Garden Waste	Income
93589	Dry Mixed Recycling	Income
93596	Lease Of Wheeled Bins	Income
93597	Paper Collection	Income
93603	Membership Income	Income
93638	Artificial Pitch Income	Income
93644	Childcare Income	Income
93708	Non Specific Event Income	Income
93721	Fines	Income
93724	Bus Lane Charge Notices	Income
93730	Licences - Tattoo Parlours	Income
93735	Licences - Second Hand Dealers	Income
93737	Lic-Taxi/Private Hire-Driver	Income
93738	Licences - Street Traders	Income
93739	Licences - Late Hours Catering	Income
93740	Licences - Cinemas	Income
93741	Licences - Theatres	Income
93742	Licences - Market Traders	Income
93743	Licence-Public Entertainment	Income
93745	Lic-Taxi/Private Hire Car-Veh	Income
93746	Licences - Miscellaneous	Income
93747	Licences - Sex Shops	Income
93748	Licences - Metal Dealers	Income
93749	Licences -Window Cleaners	Income
93771	Other Fees & Charges	Income
93772	Over/Unders	Income
93773	Board & Lodgings	Income
93774	Fees For Extracts	Income
93775	Fixed Service Charge	Income
93776	Libs Non-Residential Charges	Income

93777 Audio Subscriptions	Income
93778 Charges To Private Parties	Income
93779 Charges - Info Service Enquiry	Income
93782 Fee Fund Charges-Inc.	Income
93783 Charge For Wasp Nest Treatment	Income
93788 Consultancy Charges	Income
93789 Charges-Contract Scheme	Income
93790 Charges-Non Contract Scheme	Income
93794 Furniture Service Charge	Income
93811 Rent-Inc.	Income
93813 Feu Duties	Income
93814 Non Registrable Leases	Income
93815 Rent Of Lands Of Torry	Income
93816 Rent Of Dockyards & Ground	Income
93817 Ground Rentals	Income
93820 Rent-Industrial Units	Income
93822 Rent-Advance Factories	Income
93841 Dwelling House Rent Inc	Income
93842 Housing -Heat With Rent Inc	Income
93843 Housing - Garages Rent Inc	Income
93844 Housing - Parking Spaces Rent	Income
93845 Laundry Income	Income
93847 Housing - Insurance Income	Income
93848 Housing-Other Service Charges	Income
93901 Prem Lic Annual Fee	Income
93902 Licact05-S33(1)Xfer(Inc Var)	Income
93903 Licact05-S33(1)Xfer(No Var)	Income
93904 Licact05-S34(1)Xfer(Inc Var)	Income
93905 Licact05-S34(1)Xfer(No Var)	Income
93907 Licact05-S92(1)Replacperslic	Income
93908 Con App Non F/T-Bingo Premises	Income
93909 Licact05-S29(1)Minor Var	Income
93910 Licact05-S56(1)Occasional	Income
93911 Licact05-S68(1)Extended Hrs	Income
93912 Licact05-Xfer Premises App	Income
93926 Non Con/Ps App-Bet Prem Other	Income
93929 Annual Fee - Converted Casino	Income
93930 Annual Fee - Bingo Casino	Income
93931 Annual Fee - Adult Gaming Ctr	Income
93933 Annualfee-Family Entertain Ctr	Income
93934 Annual Fee -Betting Prem Other	Income
93937 1st A/F Fol Non Con-Bingo Prem	Income
93944 App To Vary - Converted Casino	Income
93945 App To Vary - Bingo Premises	Income
93958 Change Of Circumstance	Income
93959 Copy Licence	Income
93968 Auto Entitlement 2 G/Machines	Income
93969 Registration Non-Comm. Society	Income
93970 Reg Non-Comm. Society Ann Fee	Income
93971 Licensed Premises Gm Permits	Income

93972 Club Gaming/Club Mach' Permits	Income
93973 Lic(S) Act 05-Application Fees	Income
93974 Personal Licence Application	Income
93976 Taxi Booking Offices	Income
93977 Knives & Swords	Income
96111 Interest	Income
96112 Loans Fund Interest-Inc.	Income
96115 Tenants Rights Act Interest	Income
96123 Investment Interest	Income
96124 Revenue Balance Interest	Income
96125 Cons Loans Fund Int - Rating	Income
96126 Con Loans Fund Int - Housing	Income
96127 Cons Loans Fund Int - B & W	Income
96129 Advances For Ord Rev-Ctrct Ser	Income
96130 Interest On Loans	Income
96133 Gain/Loss On Realisation	Income
96134 Temporary Investment	Income
96135 C.L.F. Revenue A/C - Housing	Income
96136 C.L.F. Revenue A/C - Ctrct Ser	Income
96137 Garden Maint. Registration	Income
96138 Bank Interest	Income
96142 C.L.F. Revenue A/C - Gen Serv	Income
98112 Recoveries-Dept Admin & Manag.	Income
98125 Recoveries -Trading Operations	Income
98150 Recoveries-Env Health/Con Pro	Income
98161 Recoveries-Finance - Revenues	Income
98170 Recoveries For Housing Capital	Income
98171 Recoveries For Housing Revenue	Income
98210 Recoveries-Misc Serv Rev	Income
98211 Recoveries-Misc Serv Capital	Income
98221 Recoveries-Nestrans	Income
98222 Recoveries-Apa	Income
98230 Recoveries-Property/Technical	Income
98240 Recoveries For Social Work	Income
98241 Recovery-Nrth'N Comm Just Auth	Income
98250 Recoveries-Superannuation Fund	Income
98260 Recoveries-Common Good	Income
98262 Recoveries-Public Analyst	Income
98270 Recoveries-Loans Fund	Income
98281 Recoveries-Gen Servs	Income
98282 Recoveries-Housing Benefit	Income
99111 Tenant Recoveries Repair/Maint	Income
99113 Recoveries Education	Income
99115 Recoveries Service Charges	Income
99116 Recoveries Photocopying Costs	Income
99117 Recoveries Phone/Fax	Income
99118 Recoveries Postage	Income
99119 Recoveries Prs	Income
99120 Recoveries-Staff/Security Cst	Income
99122 Recoveries Legal Expenses	Income

99124 Recoveries-Fleet Hires	Income
99128 Recoveries Adaptions	Income
99129 Recoveries Client Board	Income
99133 Recoveries - Empt Of Counsel	Income
99134 Recoveries - Prof/Tech Advice	Income
99139 Recoveries - Travel & Subs	Income
99140 Recoveries - Court Team	Income
99142 Recoveries-Advertising	Income
99144 Recoveries-Transport	Income
99145 Recoveries -From Tenants	Income
99146 Recoveries - Premises Costs	Income
99147 Recoveries-Private Parties	Income
99154 Owner Recoveries Repair/Maint	Income
99155 Recoveries- Per Capita	Income
99199 Recoveries - General	Income
99209 Commission Recapture Income	Income
99210 Stocklending Income	Income
99212 Fee Re Divorce Quotes	Income
99214 Investment Income	Income
99215 Transfer Values	Income
99216 Avc Service Credit	Income
99226 Pension Certified Amount	Income
99233 Dividend Income	Income
99313 Income - Ground Maintenance	Income
99314 Income - Internal Client	Income
99411 Other Income	Income
99412 Commission	Income
99416 Advertising Revenue	Income
99419 Charity Contributions	Income
99420 Parental Contributions	Income
99421 Donations	Income
99430 Q54- Capital Income	Income
99437 Admin Fee	Income
99451 H B Income - B & B	Income
99460 Dem Carry Forward	Income
99470 Factoring- Property Fee	Income
99471 Factoring- Cyclical Maintenanc	Income
99472 Factoring- Common Areas	Income
99473 Factoring- Response Repairs	Income
99474 Factoring- Heating	Income
99480 Supplier Incentive Scheme	Income
99490 Bac & Bass Interco Sales	Expense
99715 Ndri Distributable Amount	Income
99716 Rate Support Grant	Income
99717 Council Tax	Income
99718 Community Charge	Income
99811 Wip - Opening Balance	Income
99812 Wip - Closing Balance	Income
99911 Surplus Transferred-Bal Sheet	Income
99999 Year End Clearing Account	Income