

**Ministry of Finance
Valletta**

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Permanent Secretaries
Directors General
Directors

Government Accrual Accounting: Revised Inventory Control Regulations

The Government is committed to a policy of implementing modern financial methods in its management of public finance. This commitment stems from the desire to generate more meaningful financial information that will lead to a better understanding of the overall financial health of the Government, thereby providing the basis for constructive long term financial projections and planning. The Government's commitment to better financial management of public finance has resulted in the decision to implement accrual accounting in all the Ministries and their respective Departments.

To transform Government's commitment into reality, a Task Force has been established to oversee the implementation process of accrual accounting. The accrual accounting process is scheduled to be implemented over a three year period. The introduction of accrual accounting will be a major change in the way the internal financial business of Government is conducted. This reform will cross Ministerial and Departmental organisational boundaries and have a major impact on the way each Department will conduct its day to day financial administration.

One of the major tasks in the implementation of accrual accounting is to ensure that inventory records containing the Tangible Fixed Assets within each Ministry and their respective Departments are updated with complete, accurate and timely information. With this objective in mind, Government has decided to revise and streamline the existing inventory control regulations and procedures with the view to:

- (a) Standardising the procedural systems in all Ministries and Departments;
- (b) Standardising the contents of the inventory database;
- (c) Facilitating the task of maintaining an up to date Tangible Fixed Asset register;

- (d) Ensuring that more effective control is maintained;
- (e) Ensuring that continuous checks are made to detect losses and discrepancies in a timely manner.

The new Inventory Control Regulations are contained in Appendix "A". In case of large departments where the changeover may be time-consuming the exercise may be carried out under a phased programme. However, it should be emphasised that the exercise should be completed within a twelve month timeframe. It is important that these new Inventory Control Regulations are strictly adhered to.

J. P. Portelli
Permanent Secretary

INVENTORY CONTROL REGULATIONS

1. Tangible Fixed Assets

The term Fixed Tangible Asset is used to describe long-lived assets acquired for use in the operation of the organization and not intended for resale. Common examples are land, buildings, machinery, furniture and fixtures, office equipment, and vehicles. A fixed tangible asset is an asset held for use on a continuous basis. With the exception of land and heritage assets, all types of tangible fixed assets have limited useful lives.

Tangible Fixed Assets are non-trading business assets that have the following characteristics:

- (a) a relatively permanent nature in that their useful life is expected to span over a number of years that is not normally less than three years, AND
- (b) a relatively material cost that is not less than fifty maltese lira (Lm50).

To clarify the precise meaning of tangible fixed assets, a distinction must be made between tangible fixed assets and consumables. Consumables are perishable items that are purchased and used for the normal course of business operations such as stationery, printer ribbon, and duplication materials. Consumables may include semi-durable items that have a life time of less than three years and have a value of less than fifty maltese lira (Lm50), such as, low cost calculators, uniforms and similar clothing (in a production environment), and floppy disks (in an office environment). It should be emphasised that this document deals with the procedures regarding tangible fixed assets and Departments are expected to have specific procedures to control and monitor consumables through an appropriate stock control system.

It is appropriate at this stage to clarify the meaning of two Tangible Asset types that require particular attention, these are, donated and heritage assets.

1.1 Donated Assets:

Donated Assets are assets provided by third parties either by gift of the asset or by way of funds to buy the asset. There should be no consideration given in return for the asset provided. The following are examples of what will not qualify as Donated Asset:

- (a) An asset transferred between public authorities as a result of a transfer of functions (unless the asset was originally donated to the transferor body);

- (b) Government grants intended as a contribution towards expenditure on a fixed asset;
- (c) Where a developer builds, say, a new factory and either builds or pays the cost of a connection access to a trunk road, or where a developer contributes to the cost of a transport scheme which will benefit the developer's business - the amount received will be treated as an adjustment to the cash requirement;
- (d) Assets received in lieu of tax.

If the donated asset is by way of funds then the value of the asset is recognized to be the value of the funds provided. However in cases where it is by gift the value of the donated asset should be its market cost value at the time it is donated.

1.2 Heritage Assets:

Heritage assets are those assets which are intended to be preserved in trust for future generations because of their cultural, environmental or historical associations. Heritage assets include historical buildings, archaeological sites, military and scientific equipment of historical importance, and works of art. There are certain characteristics which are often displayed by heritage assets, these include:

- (a) Their value to government and the public in cultural, environmental, educational and historical terms is unlikely to be fully reflected in a financial value derived from a market mechanism or price;
- (b) Established tradition, primary statute and trustee obligations impose prohibitions or severe restrictions on disposal by sale;
- (c) They are often irreplaceable and their value may increase over time even if their physical condition deteriorates; nonetheless they may require maintenance so that they can continue to be enjoyed by future generations;
- (d) Their life is measured in hundreds of years.

All heritage assets are deemed to be held by the entity in pursuit of its overall objectives in relation to the maintenance of the heritage. *Non-operational* heritage assets are those which are held solely for this purpose and have no other use. *Operational* heritage assets are those which, in addition to being held for their characteristics as part of the nation's heritage, are also used by the entity for other activities or to provide other services for which it is responsible. An example is a historical building used for both ceremonial occasions and office accommodation.

2. Valuation of Tangible Fixed Assets

The valuation of tangible fixed assets is an important aspect in the maintenance of proper inventory records. The valuation of assets is relatively easy at the procurement stage where their cost and date of purchase are known. However, the value of heritage assets or assets that have been purchased some time ago may be difficult to ascertain. Nonetheless, all assets have to be included in the inventory and if it is practical, Departments are encouraged to at minimum ascertain the purchase date of the asset and its original cost. The following guidelines are suggested:

2.1 Land:

Since land has an unlimited life it is deemed to be non-depreciable asset and is normally carried on the books permanently at cost or at current market price if the original cost is not known.

2.2 Buildings:

Buildings have a long life but are deemed to be a depreciable asset. These are normally carried on the books permanently at cost or at current market price if the original cost is not known. It is recommended that buildings are re-valued at minimum every ten years.

2.3 Other Operational Assets:

Machinery, furniture and fixtures, office equipment, and vehicles have a relatively short life and are deemed to be depreciable assets. Since the current Government accounting system does not take into consideration depreciation it is recommended that the purchase date and original cost is recorded (if available and practical).

2.4 Heritage Assets:

In principle, there are the same benefits and advantages in valuing heritage assets as there are for other assets, namely:

- (a) To inform the public about the value of assets held on its behalf;
- (b) To encourage good stewardship of the assets by the owner entity;
- (c) To distinguish between capital and recurrent expenditure;
- (d) To make known decisions about how much to spend on maintaining the assets by ensuring that both value and deterioration in value are recognized.

There may be instances where, because of their special characteristics valuation of heritage assets is not practicable or appropriate. This would apply where:

- (a) The asset could be valued but the cost of obtaining that value is not warranted in terms of the benefits which the valuation would deliver. However, the cost of obtaining a valuation will normally be justified where the asset requires, or is likely to require, expenditure which would normally be regarded as capital expenditure to maintain it in good condition;
- (b) It is impossible to establish a sufficiently reliable valuation, for example for a work of art where no similar asset has recently changed hands in an arms' length transaction.

3. Responsibility of Heads of Department

3.1 Heads of Departments shall ensure that:

- (a) Upon taking ownership, tangible fixed assets (with the exception of land and buildings) are to be physically treated as stores items and recorded in the Store Ledger.
- (b) Once tangible fixed assets are issued from stores or put in use, they are to become inventory items of the user Department.
- (c) All inventory items assigned to a Department are to be shown in the inventory records of that Department.
- (d) The inventory records are to be updated and reflect accurate and precise details of the items in question. Inventories are to be maintained in the prescribed format as described in this document.
- (e) All finished goods manufactured in the Departmental workshops are to be physically treated as stores items in a similar fashion as purchased goods.
- (f) The Auditor General is to be notified on a half yearly basis of items being included in the Department's inventory.

4. Responsibility of Directors Corporate Services

4.1 Directors Corporate Services should ensure that:

- (a) Directors Corporate Services should ensure that all Heads of Department falling under the responsibility of their respective Ministry comply with the

procedures as stipulated in this document.

- (b) In so far as the Ministry is concerned the Director Corporate Services is to assume the responsibilities as defined in 3 above (Responsibility of Heads of Department).
- (c) In the absence of a Head of Department or an Acting Head of Department, the Director Corporate Services is to assume the responsibilities as defined in 3 above (Responsibilities of Heads of Department).
- (d) In cases where a change in portfolios involves the fragmentation or assimilation or transfer of a Department, the Director Corporate Services is to ensure that the transfer of the inventory items is adequately recorded and responsibility for the inventory items identified.

5. Notification to Auditor General

- 5.1 Every six months a list of items added to the Departmental inventory whether purchased or manufactured during the previous month shall be submitted as a soft copy preferably through e-mail, to the Auditor General. This list shall include:
 - (a) Ministry and Department Name;
 - (b) Date when item was included in the inventory;
 - (c) Description of item;
 - (d) Cost of item;
 - (e) Internal item identification number;
 - (f) Purchase voucher number where applicable.

6. Responsibility for Keeping the Inventory

- 6.1 An individual (ideally not below the grade of Executive Officer or equivalent) shall be selected by the Head of Department and entrusted with the responsibility for maintaining the Departmental inventory records and for ensuring that the rules established to safeguard government property are rigidly adhered to.
- 6.2 The Head of Department shall notify the Auditor General of the individual selected and entrusted with the responsibility for keeping the inventory.
- 6.3 Officers shall be overall responsible for the items of inventory located in the premises under their control.

7. Database of Inventory Information to be held

- 7.1 A database in the form of a spreadsheet in line with Government IT Standards is to be maintained as shown in Appendix 'A'. The information contained in this

database shall form the general inventory of the Department. As such the officer responsible for maintaining the inventory records shall also be responsible to take precautions in safeguarding (backup security copies) this database.

- 7.2 The Officer in charge inventory shall produce two certified hard copies (printed copies) of the database at least once a year. One copy is maintained for office purposes and the other copy provided to the Auditor General.
- 7.3 An electronic copy of the contents of the inventory database is to be lodged on a monthly basis to the Director Corporate Services. The version number and date of the electronic copy should be clearly indicated.

8. Validity and Reliability of Information

- 8.1 All purchased, donated and manufactured items are to be included in the Departmental Inventory Database. This database is to be maintained by the Officer in charge inventory.
- 8.2 The Officer in charge inventory shall check the goods supplied with the details on the covering invoice or any other supporting voucher relating to the items being placed in the inventory. At this stage this Officer is to allocate a unique identification number to the item entered in the inventory as per criteria in Appendix A.
- 8.3 Each item shall be physically marked with a consecutive identification number. This physical mark should be of a permanent nature. The identification number should be positioned in a manner that does not deface the item to be placed in the inventory. It should be emphasised that having a permanent identification that cannot be physically erased, is an important control procedure and as such should be adhered to, unless it is truly impracticable to do so.
- 8.4 The Officer in charge inventory shall ensure that the information entered into the Inventory Database is precise and accurate and reflects the information pertaining to the respective inventory item. Identical inventory items will be distinguished by the unique identification number. Therefore it is of utmost importance that inventory identification numbers are uniquely allocated and accurately entered.

9. Room Inventory List

- 9.1 A list of the items of inventory in respect of each room, section, stores, outstation or district office is to be generated by the Officer in charge inventory from the maintained inventory database.
- 9.2 The room inventory list is to be generated in duplicate, one copy of which shall be kept by the inventory holder and the other by the Officer in charge inventory. A

new list shall be produced whenever items are added or removed, however the replaced room inventory list should be retained by the holder for possible checking by the Auditor General. The room inventory list shall be hung in the room containing the items. (Refer to Appendix 'B').

10. Heritage Assets

- 10.1 Heritage Assets will be distinguished from normal inventory items by being classified as such on the Departmental Inventory Database.

Apart from being recorded in the Departmental Inventory Database, each Heritage Asset is to be separately catalogued by the entity entrusted with their care. The catalogue of Heritage Items is to contain a photograph of the item, a scrupulously detailed description by a Government appointed expert and endorsed by him on the printed copy of the catalogued sheet for that Heritage Asset. At minimum the catalogue of the Heritage Items is to contain the information as per Appendix 'C'.

11. Donated Assets

- 11.1 Donated Assets will be distinguished from normal inventory items by being classified as such on the Departmental Inventory Database.

- 11.2 The Heads of Department are responsible to report to the Permanent Secretary any Donated Assets to their Department by any person or organization. The Auditor General is to be informed of any receipt of Donated Assets through normal procedures.

12. Transfer of Inventory Items

- 12.1 The following procedure shall be followed:

- (a) Any transfer, loan or other change in the location of the item shall be duly supported by proper authorisation.
- (b) The officer receiving the items shall acknowledge receipt in writing.
- (c) If the inventory item is to be transferred from one room to another within the same Department then the Departmental Inventory Database is to be amended accordingly.
- (d) If the inventory item is being transferred or loaned to another Department or another Ministry, the transferred Inventory Item is to be removed from the Departmental Inventory Database of the transferee Department and entered in the Departmental Inventory Database of the transferor Department. It should be noted that if the inventory item is being transferred or loaned to another

Department within another Ministry, then the asset identification number will need to be reallocated to conform with that Ministry's standard coding system. In the case of Heritage Assets, the original catalogue sheet is to be physically transferred with the Heritage Asset being transferred, however a photostat copy of the catalogue sheet is to be kept by the transferee Department for record purposes. The Museums Department is to be invariably informed of any movement of heritage asset.

12.2 The Auditor General shall be informed of any loan, transfer or other movement of such items through normal procedures.

13. Missing Inventories

13.1 When a physical inventory item cannot be traced, a Board shall be appointed to:

- (a) investigate and establish how it came to be missing;
- (b) who is to be held responsible for its loss;
- (c) recommend that the physical inventory item is to be written-off from the Departmental Inventory Database and any disciplinary and or legal action to be taken.

13.2 The Board shall request the Internal Auditor to test examine the inventory procedures including the physical inventory items within the Departmental Inventory Database of the Department or Section concerned to establish whether there are other physical inventory items missing in that Department or Section. If the Internal Auditor's examination establishes that there are shortcomings in the procedures and that other physical inventory items are found missing, the Board shall make recommendations regarding these matters.

13.3 Authority shall be obtained from the Permanent Secretary to execute the recommendations made by the Board and the Auditor General is informed accordingly.

14. Obsolete Inventory Items

14.1 When a physical inventory item is considered to be obsolete, a Board shall be appointed to:

- (a) confirm and declare the obsolescence of the inventory item;
- (b) recommend that the obsolete inventory item is written-off from the Departmental Inventory Database.
- (c) recommend the method of disposal of the obsolete inventory item.

14.2 Authority shall be obtained from the Permanent Secretary to execute the recommendations made by the Board.

- 14.3 A copy of the Permanent Secretary's authority to write-off the obsolete inventory item shall be sent to the Auditor General for his information.

15. Inventory of Palaces, Churches and other Public Buildings

- 15.1 Ministries that have the responsibility for palaces, churches and other public buildings, must ensure that a complete inventory of all furniture and effects is made and kept by an officer or officers designated for that purpose, as previously outlined in this document. In the case where more than one officer is appointed for this purpose, these officers shall be severally and jointly responsible.
- 15.2 Any loss or damage, otherwise than by fair wear and tear, of the property in such buildings, shall be reported to the Permanent Secretary and Auditor General.

16. Stocktaking of Inventory

- 16.1 The Officer in charge Inventory shall carry out stocktaking on a perpetual basis covering items randomly selected, with particular emphasis on valuable or attractive items.
- 16.2 The Director Corporate Services shall request the Internal Auditor to carry out an inventory of the Tangible Fixed Assets on an annual basis. The nature and extent of the audit shall be determined by the Internal Auditor. The Director Corporate Services must ensure that the recommendations made by the Internal Auditor are implemented.
- 16.3 The above arrangements shall not absolve the officer having charge of the items listed in the Room Inventory from making the necessary checks from time to time and reporting immediately any discrepancies discovered.

APPENDIX "A"

Departmental Inventory Database

A sample of the spreadsheet regarding the Departmental Inventory Database is attached to this Appendix. The Departmental Inventory Database will consist of the following minimum information:

Database Particulars	Number of Characters
(a) Ministry Description	40
(b) Asset Identification Number (AIN)	
• Asset Classification	1
• Sub Classification	3
• Sequence number	4
(c) Date asset was acquired	8
(d) Location of Asset:	
• Departmental Code	2
• Site/Room Number	
- Site Code	2
- Room Number	3
(e) Department Description	25
(f) Section Description	25
(g) Asset Description	75
(h) Quantity	4
(i) Total cost or value of asset	9
(j) Asset Type	1

1. Ministry Description

This data field consists of the Ministry title, for example "Ministry of Finance". The Ministry description should not be longer than forty characters.

2. Asset Identification Number

The Asset Identification Number is to contain a unique and sequential reference which can identify the fixed tangible asset from any other asset within that Department. Where Departments may already have implemented an inventory coding system this can be applied provided that a full sequential trail of such codes is possible.

The Asset Identification Number is to be the responsibility of each Department. The Officer in charge inventory shall be responsible in creating and maintaining the Asset Identification Numbers of the respective Department. An Asset Identification Number is essential to enable proper identification of assets. The Asset Identification Number allows the hierarchical classification of assets and the recommended structure enables extensive classification options to all Ministries and Departments.

The Asset Identification Number structure is to be made up of three data fields as shown below:

- (a) Asset Classification
- (b) Sub Asset Classification
- (c) Sequence number

The Asset Identification Number structure is to be approved by the Director of Corporate Services. The Asset Identification Number structure shall take into account the sub asset classification requirements of each Ministry and Department. The sub asset classifications are to be formulated after all Departments within that Ministry have had an input into the classification requirements of its own respective Department. Hence, a consolidation of all Departmental requirements are to be the end product that the Director of Corporate Services has to co-ordinate to ensure that such a structure is sanctioned by its Ministry. The Permanent Secretary, Ministry of Finance and the Auditor General are to be notified of the Asset Identification Number structure once it has been formalized.

Asset Classification:

The asset classification shall be determined in accordance to the following fixed assets classification as follows:

Asset Classification Details	Code
Land	1
Building	2
Fixtures and Fittings	3
Vehicles	4
Office Furniture	5
Plant	6
Machinery	7
Equipment	8
Tools	9

Any Ministry or Department that may have other assets not classifiable under the above list is to request the Ministry of Finance (copied to Auditor General) to allocate an asset classification code.

The definition of the various asset classifications is as follows:

- [1] *Land*: Self-explanatory.
- [2] *Buildings*: A building represents a permanent fixed structure forming an enclosure and providing protection from natural elements. This includes building for administrative, production and service provision purposes.
- [3] *Plant and Machinery*: These are tangible assets that are held by an enterprise for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one period of time. Plant and machinery include the implements, machinery, and apparatus used in carrying on any industrial process for construction or production purposes. Plant and machinery normally falls under two classifications, (a) construction - heavy and light and (b) production - heavy and light.

The useful life of plant and machinery determines whether it is: (a) Heavy - 10 years and over of useful life from date of commissioning; and (b) Light - less than 10 years of useful life from date of commissioning.

- [4] *Tools and equipment*: Include items which are portable but not mechanized and which have a life expectancy of about five (5) years. Amongst these items we find electrical power tools, hand-held tools, electronic tools, instruments and equipment.
- [5] *Vehicles*: These instruments by which a person or any form of substance is conveyed or transmitted from one place to another. These include passenger and commercial vehicles, cycles, conveyors, sea crafts, air crafts and the like.
- [6] *Furniture and Fittings*: The moveable parts within a building that provide utility to the persons using them. These include fittings and fixtures of a building which are fixed on a permanent nature.
- [7] *Office Furniture*: Self explanatory.

Sub Asset Classification:

The sub asset classification shall provide a further sub-division of the nature of the fixed asset. Three characters are allocated to the sub asset classification code to provide a multi-level analytical structure.

An example of how the sub asset classification may be used is shown below:

Asset and Sub Asset Classification Details		
4. Vehicles	1. Passenger	01. Executive 02. Saloon Cars 03. Station wagons (may have up to ninety nine types)
	2. Commercial	01. Trucks (less than one ton) 02. Trucks (one ton and over) 03. Vans
	3. Light Vehicles	List types
	4. Sea crafts	List types
	5. Air craft	List types

Sequence Number:

The sequence number is a number between 0001 and 9999. The sequence number distinguishes between those assets that have the same Asset and Sub Asset code classification. For instance a Department may have a number of saloon passenger cars. An example of how the sub asset classification may be used is shown below:

4 102 0001
4 102 0002
4 102 0003

Assets with the above Asset identification Numbers would illustrate that they are:

- (a) Vehicles - asset classification code 4
- (b) Saloon passenger cars -sub asset classification code 102

- (c) There are three saloon passenger cars with a sequence number ranging from 0001 to 0003.

Whenever fixed assets constitute a "set of items" a part numbering system is to be applied when physically labeling the assets. For instance a conference table may have six chairs. The Inventory Database would only contain one entry for the chairs (the quantity field would have the number six (6) entered), however on the physical label attached to the chairs one would have the asset identification number and the number of the chair (i.e. 5 101 0001/1). Therefore the asset identification number (5 101 0001) would be followed by /1 to indicate it is the first of the six chairs, so on.

3. Date Asset Was Acquired

This is the date that the asset was received. In case of heritage assets the date would represent the registration date of the asset in the inventory database.

The format of date is as follows (dd/mm/yyyy):

- (a) Day (two digits)
- (b) Month (two digits)
- (c) Year (four digits)

4. Location of Asset

The location of the asset consists of two data fields as follows:

- (a) Department code (two digits)
- (b) Physical location
 - Site code (two digits)
 - Room number (three digits)

A list of Department codes is attached. For example: if a desk is located in one of the schools within the Ministry of Education, the location of the asset would be as follows:

Department Code (Ministry of Education)	14
Site code (School)	01
Room number	001

Therefore the full location code would be 14 01 001.

5. Department Description

This data field provides the description of the department where the asset is located. The description should not exceed twenty five characters.

6. Section Description

This data field provides the description of the section within the department where the asset is located. The section description should not exceed twenty five characters.

7. Asset Description

This data field provides the description of the asset. The description should be as precise and as detailed as possible, however, it should not exceed seventy five characters.

8. Quantity

Whenever fixed assets constitute a "set of items", for instance a conference table may have six chairs. The Inventory Database would only contain one entry for the chairs. The quantity field would have the number six (6). It should be noted that the physical label attached to the chairs one would have the asset identification number and the chair number (i.e. 5 101 0001/1). Therefore the asset identification number (5 101 0001) would be followed by /1 to indicate it is the first of the six chairs, so on.

9. Total Cost or Value of Asset

This data field contains the cost or value of the asset. If the asset was purchased then the cost of the asset would be entered. If the asset was donated outright (and not purchased by the Department) or item is a heritage asset then the value of the asset would be entered. Refer to the Inventory Control Regulations for further details regarding the valuation of tangible fixed assets.

10. Asset Type

The asset type indicates whether the asset is a heritage, donated or normal asset. This data field consists of one character as follows:

Blank	Normal asset
D	Donated asset
H	Heritage asset

Replace this page by File 2 (Inventory Database)

Departmental Codes

Dept. No.	Department or Ministry	Dept. No.	Department or Ministry
1	Office of the President	51	Ministry for Tourism
2	House of Representatives	53	Education
3	Office of the Prime Minister	54	Welfare of the Elderly
4	Government Printing Press	55	Libraries and Archives
6	Public Service Commission	56	Attorney General
7	Armed Forces of Malta	57	Civil Registration
8	Civil Aviation	58	Legal – Public Registry
10	Electoral Office	59	Legal – Notary to Government
11	Police	60	Courts of Justice
12	Corradino Correctional Facility	61	Joint Office
13	Ministry of Foreign Affairs	62	Government Property Division
14	Ministry of Education	63	Dept of Social Housing
15	Social Security Benefits	64	Housing Construction & Maintenance
16	Civil Protection Department	65	Economic Planning
18	Department of Information	66	Industrial & Employment Relations
19	Ministry for Social Policy	67	Ministry for Economic Services
20	Commerce	68	Environment Protection
21	Fair Competition	69	Pensions
24	Ministry of Finance	71	Local Councils
25	Treasury	73	Culture and the Arts
28	Public Debt Servicing	74	Ministry of Justice & Local Government
30	Ministry for Home Affairs	76	Ministry for Transport & Communications
31	Inland Revenue	77	Land Registry
33	Customs	80	Youth and Sport
35	Gaming Board	91	Contracts
36	Department of Public Lotto	92	Sir Paul Boffa Hospital
37	Social Security	93	Mount Carmel Hospital
38	Museums	94	Government Pharmaceutical Services
39	Ministry for Resources & Infrastructure	95	Ministry of Health
40	V.A.T.	96	Ministry for Gozo - Corporate
42	Family Welfare	97	Gozo Customer Services
45	Ministry of Agriculture & Fisheries	98	Gozo Projects and Development