

### **Personal Emoluments**

#### *Holders of Political Office*

Includes all salaries and wages paid to elected officials, inclusive of honoraria and allowances paid as a form of compensation.

#### *Salaries and Wages*

Includes all salaries and wages paid to regular civil servants in approved posts and temporary employees. This item also includes compensation to members of Boards, Commissions and Committees, and for religious services.

#### *Bonus*

Includes bonuses paid to employees in excess of standard rates of remuneration, exclusive of overtime payments.

#### *Income Supplement*

Includes supplements paid to employees in excess of standard rates of remuneration, exclusive of overtime payments.

#### *Social Security Contribution*

Includes provision for Social Security Contributions paid by Government as employer. In the case of Ministry of Foreign Affairs and the Environment it also covers the disbursement of security payments made by the Government in respect of staff engaged by Missions abroad.

#### *Allowances*

Includes special payments to employees for additional duties, and to offset unusual personal expenses. This item includes "on call allowances".

#### *Overtime*

Includes payments to employees for additional hours of work beyond the normal working arrangements.

### **Operational and Maintenance Expenses**

#### *Utilities*

Includes costs of payments for services such as supply of water, electricity, gas, coal, fuel, lubricants, telephone and other telecommunications services. This item excludes fuel related to transportation.

#### *Materials and Supplies*

Includes materials usage and non-office supplies such as the cost of supplies of books, uniforms, surgical materials, drugs tools, tickets and other materials normally needed for the running of a department. In summary it includes operating materials and supplies; cleaning materials, sundry materials, spare parts and protective clothing. This item excludes supplies related to Office Services.

#### *Repair and Upkeep*

Includes costs for the repair and upkeep of machinery, office equipment and furniture, plant and equipment; seacraft, aircraft, public property; Government property and sundry repairs, even if carried out under contract. This item does not include costs associated with the repair of vehicles, which is recorded under Transport.

#### *Rent*

Includes costs associated with the rental of accommodation, buildings and land. The rental of vehicles, machinery, office equipment and technology are excluded.

#### *International Membership*

Includes all contributions and membership fees paid by the Government to international organisations.

#### *Office Services*

Includes provision for the purchase of stationery, printing costs, rentals of photocopiers, facsimile machines and micro-computers, and publications needed for the day-to-day running of the Department. It also covers postage charges,

couriers and the cost of book-binding wherever this is required.

### *Transport*

Includes all cost associated with the local transportation of goods, employees and the Public within the islands of Malta supplied by the Government directly, or under contract. This item includes vehicles rental, repairs to vehicles, petrol and diesel costs, and other transportation supplies.

### *Travel*

Includes all costs which relate to travel abroad conducted on behalf of Government, including participation in international meetings. It includes transportation of goods or employees, meals and accommodation on travel status and travel related to employee studies. This item also includes the relocation of employees and their dependants posted abroad.

### *Information Services*

Includes provision for the publication of notices and various forms of educational and informational material whether by broadcasting, poster, press or other means such as sponsorships, fairs and exhibitions.

### *Contractual Services*

Includes services which may be obtained by the Government under contract with third parties. This object includes equipment and machinery rental, the payment of rates, insurance and bank charges, hire of impressed plant and equipment; waste disposal, cleaning services and other contractual services.

### *Professional Services*

Includes all costs for consultant fees and professional services eg. IT development services; management and operating services; engineering services, legal services; medical and nursing services; accountancy services, marketing; religious and other support services.

### *Training*

Includes all costs which will be paid out in training and developing Government employees both locally and abroad. This item also covers the expenses in connection with apprenticeship schemes, directly and totally sponsored by Government. This item excludes transportation costs.

### *Hospitality*

Includes all expenses connected with the hosting of foreign delegations, organising international meetings in Malta, gifts to foreign personalities, accommodation, food, transportation, secretarial and other amenities provided to individuals other than civil servants, and other official entertainment.

### *Incidental Expenses*

Includes all costs of a miscellaneous nature which are not captured by any of the other broad headings. This should not be a large item.

## **Special Expenditure**

### *Improvements to Property*

Includes any non-routine improvement to public buildings and land structures up to a maximum of Lm 10,000 on any one transaction.

### *Equipment*

Includes any non-routine replacement of furniture, office equipment, replacement of other types of equipment, vehicles and/or machinery; and to any non-routine acquisition of a licence of 'right-to-use' information or other technologies up to a maximum of Lm 10,000 on any one transaction.

## **Programmes and Initiatives**

Includes proposed funding to third party recipients. This includes subsidies, payments and grants for provision of services to citizens, and charitable and private institutions. It also includes payments made in respect of ad hoc programmes run by Government. This item should not include costs related to operating a Government Department.

**Contributions to Government Entities**

Includes proposed funding to Government entities, including Parastatals, Corporations and Authorities.