

Explanatory Notes on Standard Objects of Expenditure

Personal Emoluments

Holders of Political Office

Includes all salaries and wages paid to elected officials, inclusive of honoraria which are provided under the House of Representatives Recurrent Vote.

Salaries and Wages

Includes all salaries and wages paid to regular civil servants in approved posts and temporary employees.

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 Contributions

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

Allowances

Includes special payments to employees for additional duties, and to offset unusual personal expenses.

Overtime

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

Operational and Maintenance Expenses

Utilities

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

Materials and Supplies

Includes operating materials usage and non-office supplies such as the cost of supplies of books, uniforms, cleaning materials, sundry materials, spare parts, protective clothing and other materials normally needed for the running of a department. 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 Memberships

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 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.

Explanatory Notes on Standard Objects of Expenditure (continued)

Transport

Includes all costs associated with the local transportation of goods and employees. 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 dependents 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, support and maintenance, 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 consultancy 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 relating to training of Government employees both locally and abroad. This item excludes transportation costs.

Hospitality

Includes all expenses connected with the hosting of foreign delegations, organising international meetings, gifts to foreign personalities, accommodation, food, transportation, secretarial and other amenities, and other official entertainment.

Incidental Expenses

Includes all costs of a miscellaneous nature which are not captured by any of the other broad headings. The budgetary allocation under this item should not be substantial.

Improvements to Property

Includes any non-routine improvement to public buildings, including network infrastructure, and land structures up to a maximum of €2,000 on any one transaction.

Equipment

Includes any non-routine replacement of office equipment, video conferencing, access control systems, replacement of other types of equipment 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 €350 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 Corporations and Authorities.

Explanatory Note on Item Numbers

The first number refers to the line item number currently used by the Departmental Accounting System (DAS) up to 2019, whilst the subsequent figures in brackets refer to the new accounting code to be utilised in the Corporate Financial Management Solution (CFMS) to be introduced in 2019 in the following pilot sites:

Ministry for Health;

Ministry for Economy, Investment and Small Businesses;

Budget Affairs Division;

Treasury;

Commissioner for Revenue;

Ministry for Tourism;

Armed Forces of Malta;

Ministry for Foreign Affairs and Trade Promotion

Ministry for Transport, Infrastructure and Capital Projects; and

Ministry for Gozo.