



Attard Local Council

**Annual Budget
For
Financial Year
2021**

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Overview and Summary

The year 2020 has been characterised by the start of a pandemic which seems to have engulfed the whole nation worldwide with prospects that do not look good at all.

Our country faced a challenge where restrictions were imposed and whole economic and regeneration process was at stake. Local Councils faced a challenge greater than ever before and it was up to each individual Local Council to adapt to circumstances. Though our doors were closed to the Public as of June last year the service was not one single day unoffered. The Council was proactive all the way and as of July 20 went only with all the payments prior to its bank imposing that by Sept 20 all payments were to be processed by batches.

Furthermore, in Dec 2020 a process was initialised to further enhance the Local Council Public system and customer care through an online permit system. The system proved to be easy to manage, helpful and avoided less money handling and less one to one contact. Even if the doors were to re-open the Council would still promote the use of its systems for better efficiency even though this created a major problem when reconciling payments through BOV plc.

This Budget is focused mainly on having an even better FSI than last year which stood at 18%.

The Council is also working on issuing two major tenders: the furnishings of the new local Council offices and the construction of the Pavilion i.e Cultural and Info Centre in Gnieu l-Istazzjon. The former process is in the process of publication and probably by mid-March this tender will go public. The latter is anticipated to go public in July after a standstill period of one year in which the Council had to revert back to its drawings of the original foundation and design aspect of the train station in Triq il-Gonna.

The new Local Council offices project is envisaged to be concluded by end 2021 whilst the info centre 2022/23.

Next in line will be the refurbishment of Gnieu il-Palma and Gnieu Karm Debon but these two projects for the moment have been shelved as the majority of the funding has to be through Development Planning Fund the present funding is only enough to co-finance the first two projects.

The Council will also continue on the Government's intent for cleaner localities, well maintained open public spaces and an increased level of sustainable localities. The other main focuses will be the social aspect which is also at a standstill. Most activities were halted and this has greatly affected the social aspect of our village where activities were on the monthly agenda of most organisations such as band clubs and the Parish Office. Hopefully, such will resume soon enough to continue with our preset objectives of offering our residents new initiatives and new standard of livings.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	781,842	783,717	820,847	39,005	37,130
Income raised from Bye-Laws (2)	44,000	42,543	41,000	(3,000)	(1,543)
Income raised from LES (3)	4,450	3,051	2,950	(1,500)	(101)
Investment Income (4)	-	-	-	-	-
Other Income (5)	125,500	146,707	138,774	13,274	(7,933)
TOTAL	955,792	976,017	1,003,571	47,779	27,554
Expenditure					
Personal Emoluments (6)	166,962	176,224	189,482	22,520	13,258
Operations and Maintenance (7)	659,475	622,108	644,061	(15,414)	21,953
Administration (8)	73,600	65,178	77,450	3,850	12,272
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	45,205	46,489	47,067	1,862	577
TOTAL	945,242	909,999	958,059	12,817	48,060
Surplus / Deficit	10,550	66,018	45,512	34,962	(20,506)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	227,092	207,635	429,376	202,284	221,741
Current Assets					
Inventories (11)	2,000	2,146	2,146	146	-
Receivables (12)	146,605	187,181	126,606	(19,999)	(60,575)
Cash and Cash Equivalents (13)	158,714	215,016	163,377	4,663	(51,639)
Total Current Assets	307,319	404,343	292,129	(15,190)	(112,214)
Current Liabilities (14)					
Payables	242,676	264,778	91,060	(151,616)	(173,718)
Total Current Liabilities	242,676	264,778	91,060	(151,616)	(173,718)
Net Current Assets	64,643	139,564	201,069	136,426	61,504
Non-current liabilities (15)					
	-	-	237,733	237,733	237,733
Net Assets	291,735	347,199	392,711	100,976	45,512
Reserves					
Retained Funds	291,735	347,199	392,711	100,976	45,512

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	307,319	404,343	292,129
Current Liabilities	242,676	264,778	91,060
Working Capital	64,643	139,564	201,069
Government Allocation	781,842	781,843	799,347
FSI	8 %	18 %	25 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	215,611	205,212	205,212	441,104	1,067,139
Cash flows from Bye-Laws & L.N fees	10,250	10,250	10,250	10,250	41,000
Local Enforcement cash flows	738	738	738	738	2,950
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds		113,849	124,061	101,886	339,796
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	41,694	41,694	41,694	41,694	166,774
TOTAL Inflows	268,292	371,742	381,954	595,671	1,617,659
Cash Outflows					
Personal Emoluments	45,148	45,148	45,148	54,037	189,482
Operations & Maintenance	151,228	151,228	151,228	151,228	604,911
Administration	19,363	19,363	19,363	19,363	77,450
Finance					-
Capital					
Acquisition of property					-
Construction	82,887	89,930	263,790	263,790	700,398
Improvements	625	625	625	52,032	53,907
Special programmes					-
Computers & office equipment	1,000	1,000	1,000	1,000	4,000
	84,512	91,555	265,415	316,822	758,305
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services	9,788	9,788	9,788	9,788	39,150
					-
	9,788	9,788	9,788	9,788	39,150
TOTAL Outflows	310,038	317,081	490,941	551,237	1,669,298
SURPLUS / (DEFICIT)	(41,746)	54,661	(108,987)	44,433	(51,639)
Brought forward (Bank /Cash Bal.)	215,016	173,270	227,931	118,944	215,016
Carry forward	173,270	227,931	118,944	163,377	163,377

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	781,842	586,838	195,005	781,843	799,347	17,505	17,504
0002-0004 In terms of section 58 CAP 363		-	-	-		-	-
0005-0019 Other Income		1,405	468	1,873	21,500	21,500	19,627
	781,842	588,243	195,473	783,717	820,847	39,005	37,130
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	4,000	2,852	951	3,802	2,000	(2,000)	(1,802)
0026-0035 Income from Permits	40,000	29,056	9,685	38,741	39,000	(1,000)	259
	44,000	31,907	10,636	42,543	41,000	(3,000)	(1,543)
3	Local Enforcement Income						
0037 Commission from Regional Committees	4,000	1,924	641	2,566	2,500	(1,500)	(66)
0038-0055 Contraventions	450	364	121	485	450	-	(35)
	4,450	2,288	763	3,051	2,950	(1,500)	(101)
4	Investment Income						
0091-0095 Bank interest				-		-	-
0096-0099 Income received from Government Securities				-		-	-
	-	-	-	-	-	-	-
5	General Income						
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	125,000	97,320	49,387	146,707	138,774	13,774	(7,933)
0120-0129 General Income	500			-		(500)	-
	125,500	97,320	49,387	146,707	138,774	13,274	(7,933)
Total	955,792	719,758	256,259	976,017	1,003,571	47,779	27,554

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	37,627	28,220	9,407	37,627	37,627	-	0
1200 Employees' Salaries & Wages	104,500	86,390	28,797	115,186	126,166	21,666	10,980
1300 Bonuses	9,955	1,976	9,002	10,978	11,964	2,009	986
1400 Income Supplements			-	-	-	-	-
1500 Social Security Contributions	11,500	8,078	2,693	10,771	11,844	344	1,074
1600 Allowances	880	880	-	880	880	-	-
1700 Overtime	2,500	587	196	782	1,000	(1,500)	218
	166,962	126,131	50,093	176,224	189,482	22,520	13,258
7 Operations and Maintenance							
2100-2149 Public Utilities	2,500	2,190	730	2,920	3,000	500	80
2200-2259 Public Materials & Supplies	7,500	5,922	1,974	7,896	8,000	500	104
2300-2399 Repairs & Upkeep	45,000	35,001	11,667	46,668	48,000	3,000	1,332
2400-2449 Rent	150	112	37	150	150	-	0
3010 Street Lighting	15,000	8,789	5,930	14,718	14,500	(500)	(218)
3020 Lease of Equipment	1,500	1,525	508	2,033	2,000	500	(33)
3030 Insurance	4,000	2,708	903	3,610	3,700	(300)	90
3035 Bank Charges	500	201	67	269	300	(200)	31
3038 Penalties			-	-	-	-	-
3040 Waste Disposal	75,000	52,268	17,423	69,691	69,691	(5,309)	-
3041 Refuse Collection	225,000	172,398	58,525	230,923	232,000	7,000	1,077
3042 Bulky Refuse Collection	26,000	19,962	6,750	26,712	27,000	1,000	288
3043 Bins on wheels	2,400	3,186	1,062	4,248	4,500	2,100	252
3045 Bring in sites			-	-	-	-	-
3051 Road & Street Cleaning	98,000	67,669	23,226	90,895	93,000	(5,000)	2,105
3052 Cleaning & Maintenance of Non-Urban Areas	18,000	9,702	3,234	12,936	13,000	(5,000)	64
3053 Cleaning of Public Conveniences	11,700	8,378	2,793	11,170	11,520	(180)	350
3055 Cleaning of Council Premises			-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	55,000	34,915	9,200	44,115	38,000	(17,000)	(6,115)
3061 Cleaning & Maintenance of Soft Areas	15,500	11,640	3,880	15,520	15,500	-	(20)
3062 Cleaning & Maintenance of Beaches & CA	-		-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-		-	-	-	-	-
3064 Other Contractual Services	400	83	28	110	100	(300)	(10)
3070-3090 Consultation Fees	20,000	13,690	(12,328)	1,363	2,000	(18,000)	637
3100-3139 Contract & Project Management	16,000	13,638	3,046	16,684	17,000	1,000	316
3300-3379 Hospitality	500	406	135	541	600	100	59
3380-3389 Community	18,000	6,945	10,751	17,696	39,250	21,250	21,554
3600-3694 Local Enforcement Expenses	1,500	930	310	1,240	1,250	(250)	10
3700-3799 EU Projects	-		-	-	-	-	-
3800-3899 Twinning			-	-	-	-	-
Other	325		-	-		(325)	-
	659,475	472,257	149,850	622,108	644,061	(15,414)	21,953

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	8,000	5,239	1,746	6,986	7,000	(1,000)	14
2260-2299 Office Materials & Supplies	2,500	1,551	517	2,068	2,100	(400)	32
2450-2499 Office Rent	6,300	3,600	2,700	6,300	10,800	4,500	4,500
2500-2599 National & International Memberships	1,000	1,328	1,000	2,328	2,500	1,500	172
2600-2699 Office Services	26,500	11,768	3,923	15,691	15,700	(10,800)	9
2700-2799 Transport	5,000	3,183	1,061	4,244	4,500	(500)	256
2800-2899 Travel	500		-	-	3,000	2,500	3,000
2900-2999 Information Services	9,000	5,185	1,728	6,913	9,000	-	2,087
3050 Office Cleaning	1,300	680	240	920	950	(350)	30
3140-3199 Professional Services	9,000	14,428	5,300	19,728	18,900	9,900	(828)
3200-3299 Training	2,000			-	2,000	-	2,000
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses	2,500			-	1,000	(1,500)	1,000
				-		-	-
	73,600	46,962	18,215	65,178	77,450	3,850	12,272
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
Other bank interest				-		-	-
				-		-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	45,205	32,076	14,413	46,489	47,067	1,862	577
	45,205	32,076	14,413	46,489	47,067	1,862	577
Total	945,242	677,427	232,572	909,999	958,059	12,817	48,060

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	2,000	2,146	-	2,146	2,146	146	-
5250-5299 Consumables	-			-		-	-
	2,000	2,146	-	2,146	2,146	146	-
12 Receivables							
0201-0209 Receivables	47,000	86,759	(11,542)	75,217	55,218	8,218	(19,999)
0210-0219 LES Receivables	600	614	-	614	614	14	-
0220-0229 Receivables from EU	-	9,490	-	9,490	9,490	9,490	-
0250 Prepayments & Accrued income	94,005	89,967	6,800	96,767	56,191	(37,814)	(40,576)
Other debtors	5,000	5,093	-	5,093	5,093	93	-
	146,605	191,923	(4,742)	187,181	126,606	(19,999)	(60,575)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	158,714	395,775	(180,759)	215,016	163,377	4,663	(51,639)
	158,714	395,775	(180,759)	215,016	163,377	4,663	(51,639)
14 Payables							
4000 Payables	53,065	49,223	-	49,223	49,223	(3,842)	-
4100 Accruals	25,000	41,449	(1,495)	39,954	39,954	14,954	-
4150 Deferred Income	3,500	196,888	(195,005)	1,883	1,883	(1,617)	0
Current portion of Long-Term Borrowings	-			-	-	-	-
Deferred income Grants	161,111	176,044	(2,326)	173,718		(161,111)	(173,718)
	242,676	463,604	(198,826)	264,778	91,060	(151,616)	(173,718)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	145,387	(145,387)	-	237,733	237,733	237,733
Deferred income Grants	-	145,387	(145,387)	-	237,733	237,733	237,733

16 Depreciation of Property, Plant and Equipment

Asset	Urban Imp & Construction	Computer software	New Street Signs	Trees	Plant, Machinery & equipment	Office Furniture	Motor Vehicles	Assets not yet capitalised		Total
% of depreciation	10%	25%	100%	0%	20%	8%	20%	0%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021	2,949,285	1,009	18,445	11,529	36,983	33,985	20,574	24,789		3,096,599
Additions	437,257				4,000	53,907		263,141		758,305
Disposals										-
As at 31 December 2021	3,386,542	1,009	18,445	11,529	40,983	87,892	20,574	287,930	-	3,854,904
Grants/ other reimbursements										
As at 01 January 2021	1,291,689	-	5,568	-	1,608	2,325	15,275			1,316,466
Additions	438,090					51,407				489,498
As at 31 December 2021	1,729,780	-	5,568	-	1,608	53,732	15,275	-	-	1,805,963
Accumulated Depreciation										
As at 01 January 2021	1,507,983	672	12,877	-	20,863	24,804	5,299			1,572,498
Charge for the year	42,214	252	-		2,998	1,603	-			47,067
Released on disposal										-
As at 31 December 2021	1,550,197	924	12,877	-	23,861	26,407	5,299	-	-	1,619,565
Budgeted NBV 31 Dec 2020	148,315	337	-	11,529	8,521	11,158	-	47,232	-	227,092
Forecasted NBV 1 Jan 2021	149,613	337	-	11,529	14,512	6,856	-	24,789	-	207,635
Budgeted NBV 31 Dec 2021	106,565	85	-	11,529	15,514	7,753	-	287,930	-	429,376