



Year

Attard Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

The main focus of this budget are the project outlined in the Depri

This Budget is focused mainly on having an even better FSI than last year which stood at 19%.

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 Gnien 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 Gnien il-Palma and Gnien 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 were activities were on the monthly agenda of most organasitions 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		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	820,847	798,915	826,461	5,614	27,546
Income raised from Bye-Laws (2)	41,000	42,199	45,000	4,000	2,801
Income raised from LES (3)	2,950	3,512	3,800	850	288
Investment Income (4)	-	-	-	-	-
Other Income (5)	138,774	82,184	160,150	21,376	77,966
TOTAL	1,003,571	926,810	1,035,411	31,840	108,601
Expenditure					
Personal Emoluments (6)	189,481	181,037	183,549	(5,932)	2,512
Operations and Maintenance (7)	644,061	594,835	730,173	86,112	135,338
Administration (8)	77,450	53,721	65,040	(12,410)	11,319
Finance Cost (9)	-	248	-	-	(248)
Other Expenditure (10)	47,067	34,392	56,515	9,448	22,123
TOTAL	958,059	864,233	1,035,277	77,218	171,044
Surplus / Deficit	45,512	62,576	134	(45,378)	(62,442)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	429,376	262,813	299,360	(130,016)	36,547
Current Assets					
Inventories (11)	2,146	2,859	2,146	-	(713)
Receivables (12)	126,606	167,947	80,867	(45,739)	(87,080)
Cash and Cash Equivalents (13)	163,377	554,304	517,290	353,913	(37,014)
Total Current Assets	292,129	725,109	600,303	308,174	(124,806)
Current Liabilities (14)					
Payables	91,060	597,709	291,343	200,283	(306,366)
Total Current Liabilities	91,060	597,709	291,343	200,283	(306,366)
Net Current Assets	201,069	127,400	308,960	107,891	181,560
Non-current liabilities (15)					
	237,733	19,760	237,733	0	217,973
Net Assets	392,712	370,453	370,587	(22,125)	134
Reserves					
Retained Funds	392,712	370,453	370,587	(22,125)	134

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	292,129	725,109	600,303
Current Liabilities	91,060	597,709	291,343
Working Capital	201,069	127,400	308,960
Government Allocation	799,347	798,915	818,811
FSI	25 %	16 %	38 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	
Cash Inflows					
Government cash inflows	246,653	246,653	246,653	246,653	986,612
Cash flows from Bye-Laws & L.N fees	11,250	11,250	11,250	11,250	45,000
Local Enforcement cash flows	950	950	950	950	3,800
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds		88,696	88,696	88,696	266,088
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	166,118	166,118	166,118	166,118	664,472
TOTAL Inflows	424,971	513,667	513,667	513,667	1,965,972
Cash Outflows					
Personal Emoluments	45,887	45,887	45,887	45,887	183,549
Operations & Maintenance	175,293	175,293	175,293	175,293	701,173
Administration	16,260	16,260	16,260	16,260	65,040
Finance					-
Capital					
Acquisition of property					-
Construction	254,306	254,306	254,306	254,306	1,017,224
Improvements					-
Special programmes					-
Computers & office equipment					-
	254,306	254,306	254,306	254,306	1,017,224
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services	9,000	9,000	9,000	9,000	36,000
	9,000	9,000	9,000	9,000	36,000
TOTAL Outflows	500,747	500,747	500,747	500,747	2,002,986
SURPLUS / (DEFICIT)	(75,776)	12,921	12,921	12,921	(37,014)
Brought forward (Bank /Cash Bal.)	554,304	478,528	491,449	504,369	554,304
Carry forward	478,528	491,449	504,369	517,290	517,290

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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	799,347	599,078	199,837	798,915	818,811	19,464	19,896
0002-0004 In terms of section 58 CAP 363		-	-	-		-	-
0005-0019 Other Income	21,500		-	-	7,650	(13,850)	7,650
	820,847	599,078	199,837	798,915	826,461	5,614	27,546
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	2,000	8	3	11	2,000	-	1,989
0026-0035 Income from Permits	39,000	31,641	10,547	42,188	43,000	4,000	812
	41,000	31,649	10,550	42,199	45,000	4,000	2,801
3 Local Enforcement Income							
0037 Commission from Regional Committees	2,500	691	230	921	1,000	(1,500)	79
0038-0055 Contraventions	450	1,943	648	2,591	2,800	2,350	209
	2,950	2,634	878	3,512	3,800	850	288
4 Investment Income							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	260	87	347	-	-	(347)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	138,774	61,378	20,459	81,837	160,150	21,376	78,313
0120-0129 General Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	138,774	61,638	20,546	82,184	160,150	21,376	77,966
Total	1,003,571	694,999	231,811	926,810	1,035,411	31,840	108,601

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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	37,627	27,822	9,805	37,627	38,116	489	489
1200 Employees' Salaries & Wages	126,166	99,084	27,082	126,166	127,299	1,133	1,133
1300 Bonuses	11,964	2,118	954	3,072	3,072	(8,892)	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	11,844	7,781	4,063	11,844	12,682	838	838
1600 Allowances	880	880	-	880	880	-	-
1700 Overtime	1,000	1,086	362	1,448	1,500	500	52
	189,481	138,771	42,266	181,037	183,549	(5,932)	2,512
7 Operations and Maintenance							
2100-2149 Public Utilities	3,000	3,561	1,187	4,748	4,800	1,800	52
2200-2259 Public Materials & Supplies	8,000	4,774	1,591	6,365	6,400	(1,600)	35
2300-2399 Repairs & Upkeep	48,000	32,646	10,882	43,528	44,000	(4,000)	472
2400-2449 Rent	150	7,288	2,429	9,717	150	-	(9,567)
3010 Street Lighting	14,500	10,276	3,425	13,701	13,000	(1,500)	(701)
3020 Lease of Equipment	2,000	1,462	487	1,949	2,000	-	51
3030 Insurance	3,700	5,397	1,799	7,196	7,200	3,500	4
3035 Bank Charges	300	910	303	1,213	1,200	900	(13)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	69,691	56,187	18,729	74,916	69,691	-	(5,225)
3041 Refuse Collection	232,000	110,389	36,796	147,185	320,300	88,300	173,115
3042 Bulky Refuse Collection	27,000	18,937	6,312	25,249	24,000	(3,000)	(1,249)
3043 Bins on wheels	4,500	3,233	1,078	4,311	4,500	-	189
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	93,000	70,344	23,448	93,792	109,032	16,032	15,240
3052 Cleaning & Maintenance of Non-Urban Areas	13,000	3,304	1,101	4,405	5,000	(8,000)	595
3053 Cleaning of Public Conveniences	11,520	7,682	2,561	10,243	10,300	(1,220)	57
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	38,000	29,955	9,985	39,940	40,000	2,000	60
3061 Cleaning & Maintenance of Soft Areas	15,500	34,749	11,583	46,332	15,500	-	(30,832)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	100	649	216	865	900	800	35
3070-3090 Consultation Fees	2,000	380	127	507	500	(1,500)	(7)
3100-3139 Contract & Project Management	17,000	15,861	5,287	21,148	21,000	4,000	(148)
3300-3379 Hospitality	600	237	79	316	300	(300)	(16)
3380-3389 Community	39,250	26,855	8,952	35,807	29,000	(10,250)	(6,807)
3600-3694 Local Enforcement Expenses	1,250	1,050	350	1,400	1,400	150	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	644,061	446,126	148,709	594,835	730,173	86,112	135,338

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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,000	5,845	1,948	7,793	7,800	800	7
2260-2299 Office Materials & Supplies	2,100	590	197	787	800	(1,300)	13
2450-2499 Office Rent	10,800	900	300	1,200	10,800	-	9,600
2500-2599 National & International Memberships	2,500	55	18	73	100	(2,400)	27
2600-2699 Office Services	15,700	10,529	3,510	14,039	14,000	(1,700)	(39)
2700-2799 Transport	4,500	2,500	833	3,333	3,500	(1,000)	167
2800-2899 Travel	3,000	-	-	-	-	(3,000)	-
2900-2999 Information Services	9,000	13,474	4,491	17,965	15,000	6,000	(2,965)
3050 Office Cleaning	950	680	227	907	1,040	90	133
3140-3199 Professional Services	18,900	5,718	1,906	7,624	12,000	(6,900)	4,376
3200-3299 Training	2,000	-	-	-	-	(2,000)	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	-	-	-	-	(1,000)	-
	-	-	-	-	-	-	-
	77,450	40,291	13,430	53,721	65,040	(12,410)	11,319
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Right of Use Asset (IFRS16) interest	-	186	62	248	-	-	(248)
	-	-	-	-	-	-	-
	-	186	62	248	-	-	(248)
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)	47,067	25,794	8,598	34,392	56,515	9,448	22,123
	47,067	25,794	8,598	34,392	56,515	9,448	22,123
Total	958,059	651,168	213,065	864,233	1,035,277	77,218	171,044

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2021	30-Sep 2021	30 Sep-31 Dec 2021	31-Dec 2021	2022		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	2,146	2,144	715	2,859	2,146	-	(713)
5250-5299 Consumables	-	-	-	-	-	-	-
	2,146	2,144	715	2,859	2,146	-	(713)
12 Receivables							
0201-0209 Receivables	55,218	105,046	35,015	140,061	55,218	-	(84,843)
0210-0219 LES Receivables	614	763	254	1,017	614	-	(403)
0220-0229 Receivables from EU	9,490	-	-	-	-	(9,490)	-
0250 Prepayments & Accrued income	56,191	20,151	6,717	26,868	19,942	(36,249)	(6,926)
Other debtors	5,093	-	-	-	5,093	-	5,093
	126,606	125,960	41,987	167,947	80,867	(45,739)	(87,080)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	163,377	415,728	138,576	554,304	517,290	353,913	(37,014)
	163,377	415,728	138,576	554,304	517,290	353,913	(37,014)
14 Payables							
4000 Payables	49,223	27,524	9,175	36,699	2,568	(46,655)	(34,131)
4100 Accruals	39,954	47,795	15,932	63,727	15,247	(24,707)	(48,480)
4150 Defered Income	1,883	205,146	68,382	273,528	273,528	271,645	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	-	167,817	55,939	223,756	-	-	(223,756)
	91,060	448,282	149,427	597,709	291,343	200,283	(306,366)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	237,733	14,820	4,940	19,760	237,733	0	217,973
	237,733	14,820	4,940	19,760	237,733	0	217,973

16 Depreciation of Property, Plant and Equipment

Asset	Urban Imp & Construction	Computer software	New Street Signs	Trees	Computer Equipment	Plant, Machinery & equipment	Office Furniture	Motor Vehicles	Assets not yet capitalised	Total
% of depreciation	10%	25%	100%	0%	25%	20%	8%	20%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	3,036,735	6,643	18,445	11,529	15,707	26,726	34,134	26,999	39,347	3,216,265
Additions	1,017,224									1,017,224
Disposals										-
As at 31 December 2022	4,053,959	6,643	18,445	11,529	15,707	26,726	34,134	26,999	39,347	4,233,489
Grants/ other reimbursements										
As at 01 January 2022	1,272,486	5,635	5,568			1,608	25,842	15,272		1,326,411
Additions	924,162									924,162
As at 31 December 2022	2,196,648	5,635	5,568	-	-	1,608	25,842	15,272	-	2,250,573
Accumulated Depreciation										
As at 01 January 2022	1,547,468	1,918	12,877	-	11,324	22,333	25,819	5,302		1,627,041
Charge for the year	40,000	1,493			3,139	3,897	3,095	4,891		56,515
Released on disposal										-
As at 31 December 2022	1,587,468	3,411	12,877	-	14,463	26,230	28,914	10,193	-	1,683,556
Budgeted NBV 31 Dec 2021	106,565	85	-	11,529	15,514	7,753	-	287,930	-	429,376
Forecasted NBV 1 Jan 2022	216,781	(910)	-	11,529	4,383	2,785	(17,527)	6,425	39,347	262,813
Budgeted NBV 31 Dec 2022	269,843	(2,403)	-	11,529	1,244	(1,112)	(20,622)	1,534	39,347	299,360