



Year

# **Attard Local Council**

**Annual Budget  
For  
Financial Year  
2023**

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## Overview and Summary

The main focus of this budget are the capital projects which have to be concluded by end this year as there will be no further extensions. The Info Centre is to be concluded by March 2023 but it is foreseeable that an extension may be required due to problems with the lift specifications. The New Local Council Offices need to be concluded by end May 2023 as the present leased premises have been requested back by the lessor.

Two new projects through the intervention of Ambient Malta and Project Green will see their tender launch in February for the latter and in May for the former. These projects are partly or fully funded by these entities and co-funded by the Planning Development Fund. The main difficulty of the project implementations are the payments of the co-financing as most of the projects are paid at end of project and this may result in a problem of cash flow.

The Council is also working on tenders: the furnishings of the new Info Centre and Public Library which will be co-funded by the EU and LESA distribution of funds. However, it is being envisaged that funding for these projects will not be available through the already applied and awarded schemes and thus the Local Council will have to find alternative source of funding. Further schemes awarded to the Local Council include the purchase of an electric van, the setting up of a computer/lecture room in the old LC offices and the conclusion of present schemes such as the activities, accessibility and mobility, and nicer communities schemes. Further schemes are soon to be announced by the Central Government.

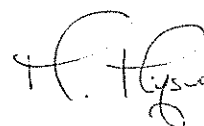
The major problem foreseen is that the Council will also have to make up for the previous year deficit even though the years prior to 2022 were always in surplus still the right distribution of funds as per budget is important to determine and adequate positive balance. The major problem with the 2022 allocation of funds were the consultation fees, the refuse collection and street sweeping. Still to date of the preparation of this budget the annual expense for the collection of domestic refuse is still unknown. Thus, the amount budgeted is being foreseen to be slightly less.

The Council will also be applying for funding for the refurbishment of Gnien Karm Debono and the paving of Gnien l-Istazzjon. There are also plans for the resurfacing of major roads such as Triq il-Linja, Triq Victor Vassallo and other major roads through Infrastructure Malta priority plans for resurfacing. Other works are still proceeding outside the locality such as the major structural intervention in Ta' Qali which are affecting the area as regards access, traffic management with other major road works.

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 aspects which with the introduction of the electric van for better accessibility are foreseen to increase with the preset objective of offering our residents new initiatives and better standard of livings.



Mayor



Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2022	2022	2023		
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	826,461	818,812	828,510	2,049	9,698
Income raised from Bye-Laws (2)	45,000	41,869	43,050	(1,950)	1,181
Income raised from LES (3)	3,800	4,543	2,500	(1,300)	(2,043)
Investment Income (4)	-	-	-	-	-
Other Income (5)	160,150	149,090	150,000	(10,150)	910
<b>TOTAL</b>	<b>1,035,411</b>	<b>1,014,314</b>	<b>1,024,060</b>	<b>(11,351)</b>	<b>9,746</b>
<b>Expenditure</b>					
Personal Emoluments (6)	183,549	215,437	220,375	36,826	4,938
Operations and Maintenance (7)	730,173	781,785	708,741	(21,432)	(73,044)
Administration (8)	65,040	69,560	56,900	(8,140)	(12,660)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	56,515	55,790	37,928	(18,587)	(17,862)
<b>TOTAL</b>	<b>1,035,277</b>	<b>1,122,572</b>	<b>1,023,944</b>	<b>(11,333)</b>	<b>(98,628)</b>
<b>Surplus / Deficit</b>	<b>134</b>	<b>(108,258)</b>	<b>116</b>	<b>(18)</b>	<b>108,374</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	299,360	524,090	348,444	49,084	(175,646)
<b>Current Assets</b>					
Inventories (11)	2,146	-	-	(2,146)	-
Receivables (12)	80,867	163,021	74,825	(6,042)	(88,196)
Cash and Cash Equivalents (13)	517,290	286,114	168,925	(348,365)	(117,189)
<b>Total Current Assets</b>	<b>600,303</b>	<b>449,135</b>	<b>243,750</b>	<b>(356,553)</b>	<b>(205,385)</b>
<b>Current Liabilities (14)</b>					
Payables	291,343	372,774	214,140	(77,203)	(158,634)
<b>Total Current Liabilities</b>	<b>291,343</b>	<b>372,774</b>	<b>214,140</b>	<b>(77,203)</b>	<b>(158,634)</b>
<b>Net Current Assets</b>	<b>308,960</b>	<b>76,361</b>	<b>29,610</b>	<b>(279,350)</b>	<b>(46,751)</b>
<b>Non-current liabilities (15)</b>					
	237,733	368,554	158,636	(79,097)	(209,918)
<b>Net Assets</b>	<b>370,587</b>	<b>231,897</b>	<b>219,418</b>	<b>(151,169)</b>	<b>(12,479)</b>
<b>Reserves</b>					
Retained Funds	370,587	231,897	232,013	(138,574)	116

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	600,303	449,135	243,750
Current Liabilities	291,343	372,774	214,140
Working Capital	308,960	76,361	29,610
Government Allocation	818,811	818,812	828,510
<b>FSI</b>	<b>38 %</b>	<b>9 %</b>	<b>4 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	207,128	207,128	207,128	207,128	828,510
Cash flows from Bye-Laws & L.N fees	10,763	10,763	10,763	10,763	43,050
Local Enforcement cash flows	625	625	625	625	2,500
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds	-	-	-	152,862	152,862
Cash received from Twinning		15,330			15,330
Cash from Community Services					-
Other Cash Inflows	51,250	124,638	50,000	325,695	551,583
<b>TOTAL Inflows</b>	<b>269,765</b>	<b>358,483</b>	<b>268,515</b>	<b>697,072</b>	<b>1,593,835</b>
<b>Cash Outflows</b>					
Personal Emoluments	55,094	55,094	55,094	55,094	220,375
Operations & Maintenance	180,209	180,209	180,209	180,209	720,836
Administration	14,350	14,350	14,350	14,350	57,400
Finance					-
<b>Capital</b>					
Acquisition of property					-
Construction	5,000	60,652		610,761	676,413
Improvements					-
Special programmes					-
Computers & office equipment					-
	5,000	60,652	-	610,761	676,413
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
<b>TOTAL Outflows</b>	<b>263,653</b>	<b>319,305</b>	<b>258,653</b>	<b>869,414</b>	<b>1,711,024</b>
<b>SURPLUS / (DEFICIT)</b>	<b>6,112</b>	<b>39,178</b>	<b>9,862</b>	<b>(172,342)</b>	<b>(117,189)</b>
Brought forward (Bank /Cash Bal.)	286,114	292,226	331,405	341,267	286,114
Carry forward	292,226	331,405	341,267	168,925	168,925

## 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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	818,811	614,109	204,703	818,812	828,510	9,699	9,698
0002-0004 In terms of section 58 CAP 363		-	-	-	-	-	-
0005-0019 Other Income	7,650		-	-	-	(7,650)	-
	<b>826,461</b>	<b>614,109</b>	<b>204,703</b>	<b>818,812</b>	<b>828,510</b>	<b>2,049</b>	<b>9,698</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	2,000	8	-	8	50	(1,950)	42
0026-0035 Income from Permits	43,000	30,671	11,190	41,861	43,000	-	1,139
	<b>45,000</b>	<b>30,679</b>	<b>11,190</b>	<b>41,869</b>	<b>43,050</b>	<b>(1,950)</b>	<b>1,181</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	1,000	2,216	1,213	3,428	1,000	-	(2,428)
0038-0055 Contraventions	2,800	742	373	1,114	1,500	(1,300)	386
	<b>3,800</b>	<b>2,957</b>	<b>1,585</b>	<b>4,543</b>	<b>2,500</b>	<b>(1,300)</b>	<b>(2,043)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	160,150	107,053	42,037	149,090	150,000	(10,150)	910
0120-0129 General Income	-	-	-	-	-	-	-
	<b>160,150</b>	<b>107,053</b>	<b>42,037</b>	<b>149,090</b>	<b>150,000</b>	<b>(10,150)</b>	<b>910</b>
<b>Total</b>	<b>1,035,411</b>	<b>754,798</b>	<b>259,516</b>	<b>1,014,314</b>	<b>1,024,060</b>	<b>(11,351)</b>	<b>9,746</b>

## 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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	38,116	28,587	9,529	38,116	38,603	487	487
1200 Employees' Salaries & Wages	127,299	114,037	39,058	153,095	159,727	32,428	6,632
1300 Bonuses	3,072	2,135	145	2,280	1,665	(1,407)	(615)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	12,682	9,024	3,236	12,260	12,500	(182)	240
1600 Allowances	880	880	-	880	880	-	-
1700 Overtime	1,500	3,832	4,974	8,806	7,000	5,500	(1,806)
	<b>183,549</b>	<b>158,495</b>	<b>56,942</b>	<b>215,437</b>	<b>220,375</b>	<b>36,826</b>	<b>4,938</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	4,800	1,382	3,978	5,360	5,400	600	40
2200-2259 Public Materials & Supplies	6,400	6,166	1,287	7,453	7,455	1,055	2
2300-2399 Repairs & Upkeep	44,000	34,046	12,334	46,380	46,500	2,500	120
2400-2449 Rent	150	610	625	1,235	1,235	1,085	-
3010 Street Lighting	13,000	8,317	1,740	10,057	10,100	(2,900)	43
3020 Lease of Equipment	2,000	1,416	880	2,296	2,300	300	4
3030 Insurance	7,200	7,889	(441)	7,448	7,400	200	(48)
3035 Bank Charges	1,200	794	448	1,242	1,200	-	(42)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	69,691	42,462	36,895	79,357	69,691	-	(9,666)
3041 Refuse Collection	320,300	240,578	81,101	321,679	280,000	(40,300)	(41,679)
3042 Bulky Refuse Collection	24,000	18,746	5,881	24,627	21,240	(2,760)	(3,387)
3043 Bins on wheels	4,500	4,366	2,242	6,608	6,500	2,000	(108)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	109,032	98,437	44,465	142,902	139,000	29,968	(3,902)
3052 Cleaning & Maintenance of Non-Urban Areas	5,000	2,878	3,236	6,114	6,000	1,000	(114)
3053 Cleaning of Public Conveniences	10,300	7,711	3,841	11,552	10,300	-	(1,252)
3055 Cleaning of Council Premises	-	24	20	44	50	50	6
3060 Cleaning & Maintenance of Parks & Gardens	40,000	34,682	8,426	43,108	43,000	3,000	(108)
3061 Cleaning & Maintenance of Soft Areas	15,500	14,860	2,730	17,590	15,500	-	(2,090)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	900	177	-	177	170	(730)	(7)
3070-3090 Consultation Fees	500	6,493	380	6,873	500	-	(6,373)
3100-3139 Contract & Project Management	21,000	18,213	6,232	24,445	24,500	3,500	55
3300-3379 Hospitality	300	700	216	916	900	600	(16)
3380-3389 Community	29,000	8,721	50	8,771	9,000	(20,000)	229
3600-3694 Local Enforcement Expenses	1,400	737	62	799	800	(600)	1
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	12,447	(7,695)	4,752	-	-	(4,752)
Other	-	-	-	-	-	-	-
	<b>730,173</b>	<b>572,852</b>	<b>208,932</b>	<b>781,785</b>	<b>708,741</b>	<b>(21,432)</b>	<b>(73,044)</b>



## 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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	7,800	4,531	2,109	6,640	6,600	(1,200)	(40)
2260-2299 Office Materials & Supplies	800	672	803	1,475	1,000	200	(475)
2450-2499 Office Rent	10,800	9,505	1,995	11,500	6,000	(4,800)	(5,500)
2500-2599 National & International Memberships	100	55	1,310	1,365	1,300	1,200	(65)
2600-2699 Office Services	14,000	7,138	8,107	15,245	12,000	(2,000)	(3,245)
2700-2799 Transport	3,500	9,116	2,578	11,694	11,500	8,000	(194)
2800-2899 Travel	-	3,266	-	3,266	-	-	(3,266)
2900-2999 Information Services	15,000	5,019	2,273	7,292	7,500	(7,500)	208
3050 Office Cleaning	1,040	740	240	980	1,000	(40)	20
3140-3199 Professional Services	12,000	4,719	5,385	10,104	10,000	(2,000)	(104)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>65,040</b>	<b>44,760</b>	<b>24,800</b>	<b>69,560</b>	<b>56,900</b>	<b>(8,140)</b>	<b>(12,660)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	2,451	2,451	-	-	(2,451)
8000-8099 Depreciation (Charge for the Year)	56,515	34,496	18,843	53,339	37,928	(18,587)	(15,411)
	56,515	34,496	21,294	55,790	37,928	(18,587)	(17,862)
<b>Total</b>	<b>1,035,277</b>	<b>810,603</b>	<b>311,969</b>	<b>1,122,572</b>	<b>1,023,944</b>	<b>(11,333)</b>	<b>(98,628)</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2022	2022	2022	2022	2023		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	2,146	-	-	-	-	(2,146)	-
5250-5299 Consumables	-	-	-	-	-	-	-
	<b>2,146</b>	-	-	-	-	<b>(2,146)</b>	-
<b>12 Receivables</b>							
0201-0209 Receivables	55,218	106,750	35,583	142,333	69,464	14,246	(72,869)
0210-0219 LES Receivables	614	223	74	297	300	(314)	3
0220-0229 Receivables from EU	-	-	15,330	15,330	-	-	(15,330)
0250 Prepayments & Accrued income	19,942	-	5,061	5,061	5,061	(14,881)	-
Other debtors	5,093	-	-	-	-	(5,093)	-
	<b>80,867</b>	<b>106,973</b>	<b>56,048</b>	<b>163,021</b>	<b>74,825</b>	<b>(6,042)</b>	<b>(88,196)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	517,290	190,240	95,874	286,114	168,925	(348,365)	(117,189)
	<b>517,290</b>	<b>190,240</b>	<b>95,874</b>	<b>286,114</b>	<b>168,925</b>	<b>(348,365)</b>	<b>(117,189)</b>
<b>14 Payables</b>							
4000 Payables	2,568	80,673	26,891	107,564	19,683	17,115	(87,881)
4100 Accruals	15,247	-	89,720	89,720	17,348	2,101	(72,372)
4150 Defered Income	-	-	2,109	2,109	2,109	2,109	(0)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	273,528	130,035	43,346	173,381	175,000	(98,528)	1,619
	<b>291,343</b>	<b>210,708</b>	<b>162,066</b>	<b>372,774</b>	<b>214,140</b>	<b>(77,203)</b>	<b>(158,634)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	237,733	276,415	92,139	368,554	158,636	(79,097)	(209,918)
	<b>237,733</b>	<b>276,415</b>	<b>92,139</b>	<b>368,554</b>	<b>158,636</b>	<b>(79,097)</b>	<b>(209,918)</b>

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 2023	3,137,234	6,643	18,445	11,529	17,059	30,005	34,474	26,999	369,784	3,652,172
Additions	718,537	-	-	-	-	31,341	116,000	30,500	-	896,378
Disposals									(334,967)	(334,967)
As at 31 December 2023	3,855,771	6,643	18,445	11,529	17,059	61,346	150,474	57,499	34,817	4,213,583
<b>Grants/ other reimbursements</b>										
As at 01 January 2023	1,421,200	5,635	5,568			1,608	2,892	15,275		1,452,178
Additions	533,620					24,509	116,000	25,000		699,129
As at 31 December 2023	1,954,820	5,635	5,568			26,117	118,892	40,275		2,151,307
<b>Accumulated Depreciation</b>										
As at 01 January 2023	1,588,553	1,006	12,877		14,118	24,179	27,552	7,619		1,675,904
Charge for the year	31,240				2,255	2,210	302	1,921		37,928
Released on disposal										-
As at 31 December 2023	1,619,793	1,006	12,877		16,373	26,389	27,854	9,540		1,713,832
<b>Budgeted NBV 31 Dec 2022</b>	269,843	(2,403)	-	11,529	1,244	(1,112)	(20,622)	1,534	39,347	299,360
<b>Forecasted NBV 1 Jan 2023</b>	127,481	2	-	11,529	2,941	4,218	4,030	4,105	369,784	524,090
<b>Budgeted NBV 31 Dec 2023</b>	281,158	2	-	11,529	686	8,840	3,728	7,684	34,817	348,444