



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' Qall 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		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	826,461	820,921	828,510	2,049	7,589
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	170,187	170,000	9,850	(187)
TOTAL	1,035,411	1,037,520	1,044,060	8,649	6,540
Expenditure					
Personal Emoluments (6)	183,549	216,789	220,375	36,826	3,586
Operations and Maintenance (7)	730,173	768,765	689,336	(40,837)	(79,429)
Administration (8)	65,040	65,025	57,400	(7,640)	(7,625)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	56,515	55,150	30,678	(25,837)	(24,472)
TOTAL	1,035,277	1,105,729	997,789	(37,488)	(107,940)
Surplus / Deficit	134	(68,209)	46,271	46,137	114,480

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	299,360	537,051	331,383	32,023	(205,668)
Current Assets					
Inventories (11)	2,146	-	-	(2,146)	-
Receivables (12)	80,867	182,561	57,161	(23,706)	(125,400)
Cash and Cash Equivalents (13)	517,290	286,114	233,478	(283,812)	(52,636)
Total Current Assets	600,303	468,675	290,639	(309,664)	(178,036)
Current Liabilities (14)					
Payables	291,343	462,518	200,924	(90,419)	(261,594)
Total Current Liabilities	291,343	462,518	200,924	(90,419)	(261,594)
Net Current Assets	308,960	6,157	89,715	(219,245)	83,558
Non-current liabilities (15)					
	237,733	271,267	102,886	(134,847)	(168,381)
Net Assets	370,587	271,941	318,212	(52,375)	46,271
Reserves					
Retained Funds	370,587	271,941	318,212	(52,375)	46,271

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	468,675	290,639
Current Liabilities	291,343	462,518	200,924
Working Capital	308,960	6,157	89,715
Government Allocation	818,811	818,812	828,510
FSI	38 %	1 %	11 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
Cash Inflows					
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
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
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	43,750	148,950	42,500	368,195	603,395
TOTAL Inflows	262,265	382,795	261,015	739,572	1,645,647
Cash Outflows					
Personal Emoluments	55,094	55,094	55,094	45,931	211,212
Operations & Maintenance	172,334	172,334	172,334	151,399	668,401
Administration	14,350	14,350	14,350	13,207	56,257
Finance					-
Capital					
Acquisition of property					-
Construction	5,000	60,652	36,000	660,761	762,413
Improvements					-
Special programmes					-
Computers & office equipment					-
	5,000	60,652	36,000	660,761	762,413
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	246,778	302,430	277,778	871,298	1,698,283
SURPLUS / (DEFICIT)	15,487	80,365	(16,763)	(131,726)	(52,636)
Brought forward (Bank /Cash Bal.)	286,114	301,601	381,967	365,204	286,114
Carry forward	301,601	381,967	365,204	233,478	233,478

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
	2022	2022	2022	2022	2023		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
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		2,109	2,109	-	(7,650)	(2,109)
	826,461	614,109	206,812	820,921	828,510	2,049	7,589
2 Bye-Laws & Legal Fees							
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
	45,000	30,679	11,190	41,869	43,050	(1,950)	1,181
3 Local Enforcement Income							
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
	3,800	2,957	1,585	4,543	2,500	(1,300)	(2,043)
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	160,150	107,053	63,134	170,187	170,000	9,850	(187)
0120-0129 General Income	-	-	-	-	-	-	-
	160,150	107,053	63,134	170,187	170,000	9,850	(187)
Total	1,035,411	754,798	282,721	1,037,520	1,044,060	8,649	6,540

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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	38,116	28,587	9,529	38,116	38,603	487	487
1200 Employees' Salaries & Wages	127,299	114,037	40,410	154,447	159,727	32,428	5,280
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)
	183,549	158,495	58,294	216,789	220,375	36,826	3,586
7 Operations and Maintenance							
2100-2149 Public Utilities	4,800	1,382	3,978	5,360	6,000	1,200	640
2200-2259 Public Materials & Supplies	6,400	6,166	1,287	7,453	7,500	1,100	47
2300-2399 Repairs & Upkeep	44,000	34,046	12,334	46,380	36,000	(8,000)	(10,380)
2400-2449 Rent	150	610	625	1,235	1,235	1,085	-
3010 Street Lighting	13,000	8,317	1,740	10,057	10,000	(3,000)	(57)
3020 Lease of Equipment	2,000	1,416	880	2,296	2,200	200	(96)
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	100	100	56
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	3	380	383	500	-	117
3100-3139 Contract & Project Management	21,000	18,213	(299)	17,914	15,000	(6,000)	(2,914)
3300-3379 Hospitality	300	700	216	916	500	200	(416)
3380-3389 Community	29,000	8,721	50	8,771	9,500	(19,500)	729
3600-3694 Local Enforcement Expenses	1,400	737	62	799	800	(600)	1
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	12,448	(7,695)	4,753	-	-	(4,753)
Other	-	-	-	-	-	-	-
	730,173	566,363	202,401	768,765	689,336	(40,837)	(79,429)

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		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
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	4,970	1,995	6,965	6,000	(4,800)	(965)
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	8,000	(7,000)	708
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	-	-	-	-	-	-	-
	65,040	40,225	24,800	65,025	57,400	(7,640)	(7,625)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	3,150	3,150	-	-	(3,150)
8000-8099 Depreciation (Charge for the Year)	56,515	34,496	17,504	52,000	30,678	(25,837)	(21,322)
	56,515	34,496	20,654	55,150	30,678	(25,837)	(24,472)
Total	1,035,277	799,579	306,150	1,105,729	997,789	(37,488)	(107,940)

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
	2022	30-Sep	30 Sep-31 Dec	31-Dec	2023		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	2,146	-	-	-	-	(2,146)	-
5250-5299 Consumables	-	-	-	-	-	-	-
	2,146	-	-	-	-	(2,146)	-
12 Receivables							
0201-0209 Receivables	55,218	106,750	55,123	161,873	51,800	(3,418)	(110,073)
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)	-
	80,867	106,973	75,588	182,561	57,161	(23,706)	(125,400)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	517,290	190,240	95,874	286,114	233,478	(283,812)	(52,636)
	517,290	190,240	95,874	286,114	233,478	(283,812)	(52,636)
14 Payables							
4000 Payables	2,568	80,673	25,856	106,529	19,683	17,115	(86,846)
4100 Accruals	15,247	-	91,071	91,071	31,241	15,994	(59,830)
4150 Defered Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	273,528	130,035	134,883	264,918	150,000	(123,528)	(114,918)
	291,343	210,708	251,810	462,518	200,924	(90,419)	(261,594)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income Grants	237,733	276,415	(5,148)	271,267	102,886	(134,847)	(168,381)
	237,733	276,415	(5,148)	271,267	102,886	(134,847)	(168,381)

	2023	2024	2025
CURRENT ASSETS	€	€	€
Trade and Other Receivables	57,161	42,000	42,000
Cash and Cash Equivalents	233,478	199,397	240,316
Others	-		
TOTAL CURRENT ASSETS	290,639	241,397	282,316
CURRENT LIABILITIES	€	€	€
Trade and other payables*	50,924	48241	48241
Advance Payments and Deferred income	150,000	0	0
Others	-		
TOTAL CURRENT LIABILITIES	200,924	48,241	48,241
CURRENT ASSETS LESS CURRENT LIABILITIES	89,715	193,156	234,075

16 Depreciation of Property, Plant and Equipment

		Urban Imp & Construction	Computer software	New Street Signs	Trees	Computer Equipment	Plant, Machinery & equipment	Office Furniture	Motor Vehicles	Assets not yet capitalised	Total
Asset											
% of depreciation		10%	25%	100%	0%	25%	20%	8%	20%	0%	
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January	2023	3,129,524	6,643	18,445	11,529	17,059	30,005	34,474	26,999	377,771	3,652,449
Additions		718,537	-	-	-	-	31,341	152,000	30,500	50,000	982,378
Disposals										(370,967)	(370,967)
As at 31 December	2023	3,848,061	6,643	18,445	11,529	17,059	61,346	186,474	57,499	56,804	4,263,860
Grants/ other reimbursements											
As at 01 January	2023	1,408,445	5,635	5,568			1,608	2,892	15,275		1,439,423
Additions		595,892					24,509	141,000	25,000		786,401
As at 31 December	2023	2,004,337	5,635	5,568	-	-	26,117	143,892	40,275	-	2,225,824
Accumulated Depreciation											
As at 01 January	2023	1,588,622	1,008	12,877	-	14,118	24,179	27,552	7,619		1,675,975
Charge for the year		25,510				735	2,210	302	1,921		30,678
Released on disposal											-
As at 31 December	2023	1,614,132	1,008	12,877	-	14,853	26,389	27,854	9,540	-	1,706,653
Budgeted NBV 31 Dec	2022	269,843	(2,403)	-	11,529	1,244	(1,112)	(20,622)	1,534	39,347	299,360
Forecasted NBV 1 Jan	2023	132,457	-	-	11,529	2,941	4,218	4,030	4,105	377,771	537,051
Budgeted NBV 31 Dec	2023	229,592	-	-	11,529	2,206	8,840	14,728	7,684	56,804	331,383

	Construction & Urban			Computer & PME		Office Furniture	Motor Vehicles	Assets Under Const.		
	10%			25%		20%	8%	20%		
	3,129,524	6,643	18,445	11,529	17,059	30,005	34,474	26,999	377,771	3,652,449
	718,537	-	-	-	-	31,341	116,000	30,500	20,000	916,378
									(334,967)	(334,967)
	3,848,061	6,643	18,445	11,529	17,059	61,346	150,474	57,499	62,804	4,233,860
	1,408,445	5,635	5,568			1,608	2,892	15,275		1,439,423
	595,892					24,509	116,000	25,000		761,401
	2,004,337	5,635	5,568			26,117	118,892	40,275		2,200,824
Depn for the year	1,588,622	1,008	12,877	-	14,118	24,179	27,552	7,619		1,675,975
	26,737				2,255	2,210	302	1,921		33,425
	1,615,359	1,008	12,877	-	16,373	26,389	27,854	9,540		1,709,400
NBV	255,102	-	-		2,941	11,050	4,030	9,605		
	25,510.20				735.25	2,210.00	302.25	1,921.00		30,678.70