

Hal Lija Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

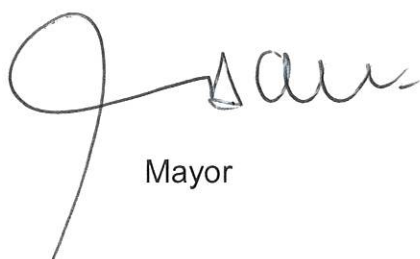
The annual budget covers the period for the financial year for 2022.

During this period the Council's revenue is projected as follows: Allocation from the Government has been confirmed at €320,525. Other income is projected at €4000 as Supplementary Government Income; plus €16,000 as Administration Fees from LESA; and €21,336 from Wasteserve (this amount will not be received in cash but is expected to be offset against tipping fees).

The total expenditure is projected at €368,474. This is made up of the following: Salary costs have been calculated on the collective agreement and the COLA adjustments at €107,000 while Operations and Maintenance amounted to €200,592. During this period the Administration costs are expected to amount to €52,771. The Council is not expected to take any loans and therefore Finance Cost is expected to be nil, while other Expenditure amounting to €8,111 is the total projected depreciation charge for this period.

The Council intends to carry out the following Capital Projects: (1) New telephone system, furniture and painting for €16,000, which cost will be fully covered by the Central Region; (2) Works at Vjal it-Trasfigurazzjoni is expected to amount to €50,000, of which the Council will pay €40,594 for drainage works, while the rest will be recovered from Infrastructure Malta; (3) Purchase of electric van for €45,000, for which a tender will be issued, €24,800 will be recovered from LESA and €13,000 will be claimed from the Government Grant for Electric Vehicles, while the remaining outlay will be depreciated over a period of 5 years.

The financial performance for the projected period for 2022 is expected to result in a low deficit of €6,613.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2021 €	ACTUAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	309,525	317,288	320,525	11,000	3,237
Income raised from Bye-Laws (2)	4,000	23,031	25,336	21,336	2,305
Income raised from LES (3)	10,000	4,270	16,000	6,000	11,730
Investment Income (4)	-	-	-	-	-
Other Income (5)	30,000	547	-	(30,000)	(547)
TOTAL	353,525	345,136	361,861	8,336	16,725

Expenditure

Personal Emoluments (6)	104,271	99,565	107,000	2,729	7,435
Operations and Maintenance (7)	191,223	159,087	200,592	9,369	41,505
Administration (8)	55,271	41,719	52,771	(2,500)	11,052
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	8,115	26,007	8,111	(4)	(17,896)
TOTAL	358,880	326,378	368,474	9,594	42,096

Surplus / Deficit

	(5,355)	18,758	(6,613)	(1,258)	(25,371)
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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)	2,507	16,118	55,801	53,294	39,683
Current Assets					
Inventories (11)	3,500	-	-	(3,500)	-
Receivables (12)	53,279	38,928	38,928	(14,351)	-
Cash and Cash Equivalents (13)	269,773	383,062	265,135	(4,638)	(117,927)
Total Current Assets	326,552	421,990	304,063	(22,489)	(117,927)
Current Liabilities (14)					
Payables	52,700	36,671	36,671	(16,029)	-
Total Current Liabilities	52,700	36,671	36,671	(16,029)	-
Net Current Assets	273,852	385,319	267,392	(6,460)	(117,927)
Non-current liabilities (15)	40,000	159,723	83,092	43,092	(76,631)
Net Assets	236,359	241,714	240,101	3,742	(1,613)
Reserves					
Retained Funds	236,359	241,714	235,101	(1,258)	(6,613)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	326,552	421,990	304,063
Current Liabilities	52,700	36,671	36,671
Working Capital	273,852	385,319	267,392
Government Allocation	309,525	309,103	320,525
FSI	88 %	125 %	83 %



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	80,131	80,131	80,131	80,132	320,525
Cash flows from Bye-Laws & L.N fees	6,334	6,334	6,334	6,334	25,336
Local Enforcement cash flows	2,500	2,500	2,500	2,500	10,000
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	88,965	88,965	88,965	88,966	355,861
Cash Outflows					
Personal Emoluments	31,892	25,036	25,036	25,036	107,000
Operations & Maintenance	50,148	50,148	50,148	50,148	200,592
Administration	13,193	13,193	13,193	13,193	52,771
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction	12,500	12,500	12,500	12,500	50,000
Improvements	16,000				16,000
Special programmes					-
	28,500	12,500	12,500	12,500	66,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	123,733	100,877	100,877	100,877	426,363
SURPLUS / (DEFICIT)	(34,768)	(11,912)	(11,912)	(11,911)	(70,502)
Brought forward (Bank /Cash Bal.)	383,062	348,294	336,383	324,471	383,062
Carry forward	348,294	336,383	324,471	312,560	312,560



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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	309,525	232,472	76,631	309,103	320,525	11,000	11,422
0002-0004 In terms of section 58 CAP 363	-	8,185	-	8,185	-	-	(8,185)
0005-0019 Other Income	-	-	-	-	-	-	-
	309,525	240,657	76,631	317,288	320,525	11,000	3,237
2 Bye-Laws & Legal Fees							
0021-0025 Community Services		9,465	5,000	14,465	21,336	21,336	6,871
0026-0035 Income from Permits	4,000	6,566	2,000	8,566	4,000	-	(4,566)
	4,000	16,031	7,000	23,031	25,336	21,336	2,305
3 Local Enforcement Income							
0037 Commission from Regional Committees		-	-	-	-	-	-
0038-0055 Contraventions	10,000	3,270	1,000	4,270	16,000	6,000	11,730
	10,000	3,270	1,000	4,270	16,000	6,000	11,730
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	-	200		200	-	-	(200)
0110-0119 Contributions	30,000	-		-	-	(30,000)	-
0120-0129 General Income	-	247	100	347	-	-	(347)
	-			-	-	-	-
	30,000	447	100	547	-	(30,000)	(547)
Total	353,525	260,405	84,731	345,136	361,861	8,336	16,725

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2021	ACTUAL Jan-Sept 2021	FORECAST Oct-Dec 2021	TOTAL Jan-Dec 2021	BUDGET Jan-Dec 2022	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	10,284	8,094	2,808	10,902	10,571	287	(331)
1200 Employees' Salaries & Wages	66,686	51,153	16,368	67,521	68,518	1,832	997
1300 Bonuses	1,536	1,132	405	1,537	1,536	-	(1)
1400 Income Supplements	6,414	-	-	-	6,856	442	6,856
1500 Social Security Contributions	6,351	4,954	1,651	6,605	6,519	168	(86)
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	-	-	-	-	-	-	-
	104,271	75,083	24,482	99,565	107,000	2,729	7,435

7 Operations and Maintenance

2100-2149 Public Utilities	2,000	-	-	-	2,000	-	2,000
2200-2259 Public Materials & Supplies	2,000	163	60	223	2,000	-	1,777
2300-2399 Repairs & Upkeep	35,000	23,116	5,200	28,316	40,000	5,000	11,684
2400-2449 Rent	1,000	-	-	-	1,000	-	1,000
3010 Street Lighting	6,000	3,071	1,300	4,371	5,000	(1,000)	629
3020 Lease of Equipment	1,244	800	-	800	1,244	-	444
3030 Insurance	2,000	1,478	35	1,513	2,000	-	487
3035 Bank Charges	500	1,036	350	1,386	360	(140)	(1,026)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	22,542	12,852	-	12,852	22,542	-	9,690
3041 Refuse Collection	53,000	31,866	16,000	47,866	58,300	5,300	10,434
3042 Bulky Refuse Collection	7,400	5,516	1,500	7,016	7,400	-	384
3043 Bins on wheels	3,755	112	-	112	3,755	-	3,643
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	24,150	17,492	5,732	23,224	24,150	-	926
3052 Cleaning & Maintenance of Non-Urban Areas	3,342	-	-	-	3,481	139	3,481
3053 Cleaning of Public Conveniences	5,947	5,593	1,600	7,193	5,947	-	(1,246)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	9,343	5,682	2,000	7,682	9,413	70	1,731
3061 Cleaning & Maintenance of Soft Areas	1,000	-	-	-	1,000	-	1,000
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	3,039	300	3,339	-	-	(3,339)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	9,000	11,866	1,000	12,866	9,000	-	(3,866)
3600-3694 Local Enforcement Expenses	2,000	328	-	328	2,000	-	1,672
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	191,223	124,010	35,077	159,087	200,592	9,369	41,505



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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,400	2,777	1,000	3,777	2,400	-	(1,377)
2260-2299 Office Materials & Supplies	2,000	339		339	2,000	-	1,661
2450-2499 Office Rent	16,000	9,000	3,000	12,000	13,500	(2,500)	1,500
2500-2599 National & International Memberships	1,000			-	1,000	-	1,000
2600-2699 Office Services	4,200	1,336	1,000	2,336	4,200	-	1,864
2700-2799 Transport	2,700	985	500	1,485	2,700	-	1,215
2800-2899 Travel	2,000			-	2,000	-	2,000
2900-2999 Information Services	2,547	258	100	358	2,547	-	2,189
3050 Office Cleaning	1,924	1,949	500	2,449	1,924	-	(525)
3140-3199 Professional Services	20,000	13,975	5,000	18,975	20,000	-	1,025
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	55,271	30,619	11,100	41,719	52,771	(2,500)	11,052
9 Finance Costs							
3036 Interest on Bank Loan	-			-	-	-	-
Bank Charges	-			-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	3,714	3,714	-	-	(3,714)
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	8,115	15,866	6,427	22,293	8,111	(4)	(14,182)
	8,115	15,866	10,141	26,007	8,111	(4)	(17,896)
Total	358,880	245,578	80,800	326,378	368,474	9,594	42,096



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Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL as at 30-Sep 2021 €	FORECAST changes from 30 Sep-31 Dec 2021 €	TOTAL as at 31-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	3,500	3,714	(3,714)	-	-	(3,500)	-
5250-5299 Consumables	-	-	-	-	-	-	-
	3,500	3,714	(3,714)	-	-	(3,500)	-
12 Receivables							
0201-0209 Receivables	48,579	38,019	-	38,019	38,019	(10,560)	-
0210-0219 LES Receivables	1,200	661	-	661	661	(539)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	3,500	248	-	248	248	(3,252)	-
	53,279	38,928	-	38,928	38,928	(14,351)	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	269,773	406,611	(23,549)	383,062	265,135	(4,638)	(117,927)
	269,773	406,611	(23,549)	383,062	265,135	(4,638)	(117,927)
14 Payables							
4000 Payables	43,000	25,181	-	25,181	25,181	(17,819)	-
4100 Accruals	9,700	11,490	-	11,490	11,490	1,790	-
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
PPP Current Portion Only	-	-	-	-	-	-	-
	52,700	36,671	-	36,671	36,671	(16,029)	-
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Long Term Portion of PPP & Deferred Income	40,000	159,723	-	159,723	83,092	43,092	(76,631)
	40,000	159,723	-	159,723	83,092	43,092	(76,631)

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16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		€		Total
	Office Furniture & Fittings 8%	Plant & Machinery 20%	Office Equipment 20%	Urban Improvement 10%	Street Signs & Lights 0%	Construction Works 10%	Motor Vehicles 20%	Computer Equipment 20%	Right of use Asset - Property 0%	€	€	€	€	€	
Cost															
As at 01 January 2022	18,741	5,932	41,917	226,927	57,251	785,366	3,500	3,641	31,651						1,174,926
Additions	16,000	-	-	-	-	50,000	45,000	-	-	-	-	-	-	-	111,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	34,741	5,932	41,917	226,927	57,251	835,366	48,500	3,641	31,651						1,285,926
Grants/ other reimbursements															
As at 01 January 2022	-	1,618	4,944	82,255	20,399	175,045	-	-	-	-	-	-	-	-	284,261
Additions	16,000	-	-	-	-	9,406	37,800	-	-	-	-	-	-	-	63,206
As at 31 December 2022	16,000	1,618	4,944	82,255	20,399	184,451	37,800	-	-	-	-	-	-	-	347,467
Accumulated Depreciation															
As at 01 January 2022	17,210	4,052	36,178	134,063	36,852	610,321	2,333	1,887	31,651						874,547
Charge for the year	142	65	283	1,212	-	4,059	1,440	910	-						8,111
Released on disposal	-	-	-	-	-	-	-	-	-						-
As at 31 December 2022	17,352	4,117	36,461	135,275	36,852	614,380	3,773	2,797	31,651						882,658
Budgeted NBV 31 Dec 2021	481	-	-	-	-	-	1,167	859	-						2,507
Forecasted NBV 1 Jan 2022	1,531	262	795	10,609	-	-	1,167	1,754	-						16,118
Budgeted NBV 31 Dec 2022	1,389	197	512	9,397	-	36,535	6,927	844	-						55,801

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