



Hal Lija Local Council

**Annual Budget
For
Financial Year
2023**

 PB

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

 PB

Overview and Summary

The annual budget covers the period for the financial year for 2023.

During this period the Council's revenue is projected as follows: Allocation from the Government is still to be confirmed, and is projected at €325,525. Other income is projected at €4000 as Supplementary Government Income; plus €12,000 as Administration Fees from LESA; and €16,000 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 €379,787. This is made up of the following: Salary costs have been calculated on the collective agreement and the COLA adjustments at €117,887, while Operations and Maintenance amounted to €200,592. During this period the Administration costs are expected to amount to €53,071. The Council is not expected to take any loans and therefore Finance Cost is expected to be nil, while other Expenditure amounting to €8,237 is the total projected depreciation charge for this period.

The Council intends to carry out the following Capital Projects: (1) New airconditions for €2,000; (2) Works at Vjal it-Trasfigurazzjoni is expected to amount to €306,897, of which the Council will pay €12,000 for water services, while the rest will be recovered from Infrastructure Malta; (3) Purchase of electric van for €36,000 of which €26,000 will be recovered; (4) Urban developments consisting of an open air gym, improvements to 2 playing fields and installation of ornamental lights (fanali), mostly refunded by the DLG..

The financial performance for the projected period for 2023 is expected to result in a deficit of €22,262.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	320,525	400,203	325,525	5,000	(74,678)
Income raised from Bye-Laws (2)	25,336	14,025	20,000	(5,336)	5,975
Income raised from LES (3)	16,000	2,361	12,000	(4,000)	9,639
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	4,863	-	-	(4,863)
TOTAL	361,861	421,452	357,525	(4,336)	(63,927)
Expenditure					
Personal Emoluments (6)	107,000	118,135	117,887	10,887	(248)
Operations and Maintenance (7)	200,592	208,432	200,592	-	(7,840)
Administration (8)	52,771	65,261	53,071	300	(12,190)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	8,111	4,402	8,237	126	3,835
TOTAL	368,474	396,230	379,787	11,313	(16,443)
Surplus / Deficit	(6,613)	25,222	(22,262)	(15,649)	(47,484)



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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		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	55,801	74,960	98,449	42,648	23,489
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	38,928	26,587	15,928	(23,000)	(10,659)
Cash and Cash Equivalents (13)	260,135	333,931	293,182	33,047	(40,749)
Total Current Assets	299,063	360,518	309,110	10,047	(51,408)
Current Liabilities (14)					
Payables	36,671	41,422	40,671	4,000	(751)
Total Current Liabilities	36,671	41,422	40,671	4,000	(751)
Net Current Assets	262,392	319,096	268,439	6,047	(50,657)
Non-current liabilities (15)					
	83,092	83,906	79,000	(4,092)	(4,906)
Net Assets	235,101	310,150	287,888	52,787	(22,262)
Reserves					
Retained Funds	235,101	310,150	287,888	52,787	(22,262)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	299,063	360,518	309,110
Current Liabilities	36,671	41,422	40,671
Working Capital	262,392	319,096	268,439
Government Allocation	320,525	316,976	325,525
FSI	82 %	101 %	82 %



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	81,381	81,381	81,381	81,381	325,525
Cash flows from Bye-Laws & L.N fees	5,000	5,000	5,000	5,000	20,000
Local Enforcement cash flows	3,000	3,000	3,000	3,000	12,000
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	89,381	89,381	89,381	89,381	357,525
Cash Outflows					
Personal Emoluments	35,588	27,433	27,433	27,433	117,887
Operations & Maintenance	50,148	50,148	50,148	50,148	200,592
Administration	13,268	13,268	13,268	13,268	53,071
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction	3,000	3,000	3,000	3,000	12,000
Improvements	4,932	4,931	4,932	4,931	19,726
Special programmes					-
	7,932	7,931	7,932	7,931	31,726
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	106,936	98,780	98,781	98,780	403,276
SURPLUS / (DEFICIT)	(17,555)	(9,399)	(9,400)	(9,399)	(45,751)
Brought forward (Bank /Cash Bal.)	333,931	316,377	306,978	297,579	333,931
Carry forward	316,377	306,978	297,579	288,180	288,180



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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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	320,525	237,732	79,244	316,976	325,525	5,000	8,549
0002-0004 In terms of section 58 CAP 363	-	62,046	-	62,046	-	-	(62,046)
0005-0019 Other Income	-	21,181	-	21,181	-	-	(21,181)
	320,525	320,959	79,244	400,203	325,525	5,000	(74,678)
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	21,336	-	4,000	4,000	16,000	(5,336)	12,000
0026-0035 Income from Permits	4,000	8,525	1,500	10,025	4,000	-	(6,025)
	25,336	8,525	5,500	14,025	20,000	(5,336)	5,975
3	Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	16,000	1,761	600	2,361	12,000	(4,000)	9,639
	16,000	1,761	600	2,361	12,000	(4,000)	9,639
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	-	-	-	-	-	-	-
0120-0129 General Income	-	4,863	-	4,863	-	-	(4,863)
	-	4,863	-	4,863	-	-	(4,863)
Total	361,861	336,108	85,344	421,452	357,525	(4,336)	(63,927)



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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	10,571	9,856	2,685	12,541	10,701	130	(1,840)
1200 Employees' Salaries & Wages	68,518	57,254	19,104	76,358	77,237	8,719	879
1300 Bonuses	1,536	1,031	448	1,479	1,662	126	183
1400 Income Supplements	6,856	3,502	6,564	10,066	8,156	1,300	(1,910)
1500 Social Security Contributions	6,519	4,686	1,751	6,437	7,131	612	694
1600 Allowances	13,000	7,950	3,249	11,199	13,000	-	1,801
1700 Overtime	-	-	55	55	-	-	(55)
	107,000	84,279	33,856	118,135	117,887	10,887	(248)
7 Operations and Maintenance							
2100-2149 Public Utilities	2,000	-	-	-	2,000	-	2,000
2200-2259 Public Materials & Supplies	2,000	13,233	1,000	14,233	2,000	-	(12,233)
2300-2399 Repairs & Upkeep	40,000	59,665	2,000	61,665	40,000	-	(21,665)
2400-2449 Rent	1,000	-	-	-	1,000	-	1,000
3010 Street Lighting	5,000	3,357	1,300	4,657	5,000	-	343
3020 Lease of Equipment	1,244	619	200	819	1,244	-	425
3030 Insurance	2,000	1,715	572	2,287	2,000	-	(287)
3035 Bank Charges	360	474	158	632	360	-	(272)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	22,542	11,317	3,772	15,089	22,542	-	7,453
3041 Refuse Collection	58,300	39,592	13,197	52,789	58,300	-	5,511
3042 Bulky Refuse Collection	7,400	5,370	1,790	7,160	7,400	-	240
3043 Bins on wheels	3,755	-	-	-	3,755	-	3,755
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	24,150	17,449	5,816	23,265	24,150	-	885
3052 Cleaning & Maintenance of Non-Urban Areas	3,481	-	-	-	3,481	-	3,481
3053 Cleaning of Public Conveniences	5,947	6,142	2,047	8,189	5,947	-	(2,242)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	9,413	5,885	1,962	7,847	9,413	-	1,566
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	-	470	157	627	-	-	(627)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	9,000	6,880	2,293	9,173	9,000	-	(173)
3600-3694 Local Enforcement Expenses	2,000	-	-	-	2,000	-	2,000
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	200,592	172,168	36,264	208,432	200,592	-	(7,840)



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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	2,400	4,114	1,000	5,114	2,400	-	(2,714)
2260-2299 Office Materials & Supplies	2,000	2,011	500	2,511	2,000	-	(511)
2450-2499 Office Rent	13,500	17,728	3,450	21,178	13,800	300	(7,378)
2500-2599 National & International Memberships	1,000			-	1,000	-	1,000
2600-2699 Office Services	4,200	1,029	343	1,372	4,200	-	2,828
2700-2799 Transport	2,700	3,008	1,003	4,011	2,700	-	(1,311)
2800-2899 Travel	2,000	250	100	350	2,000	-	1,650
2900-2999 Information Services	2,547	1,425	475	1,900	2,547	-	647
3050 Office Cleaning	1,924	165	55	220	1,924	-	1,704
3140-3199 Professional Services	20,000	21,454	7,151	28,605	20,000	-	(8,605)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	52,771	51,184	14,077	65,261	53,071	300	(12,190)
9 Finance Costs							
3036 Interest on Bank Loan	-			-	-	-	-
Bank Charges	-			-	-	-	-
	-			-	-	-	-
	-	-	-	-	-	-	-
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)	8,111	3,302	1,100	4,402	8,237	126	3,835
	8,111	3,302	1,100	4,402	8,237	126	3,835
Total	368,474	310,933	85,297	396,230	379,787	11,313	(16,443)


 PB

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 2022	FORECAST changes from 30 Sep-31 Dec 2022	TOTAL as at 31-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	38,019	16,943	-	16,943	15,019	(23,000)	(1,924)
0210-0219 LES Receivables	661	986	-	986	661	-	(325)
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	248	8,658	-	8,658	248	-	(8,410)
	-	-	-	-	-	-	-
	38,928	26,587	-	26,587	15,928	(23,000)	(10,659)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	260,135	332,784	1,147	333,931	293,182	33,047	(40,749)
	260,135	332,784	1,147	333,931	293,182	33,047	(40,749)
14 Payables							
4000 Payables	25,181	28,429	-	28,429	35,181	10,000	6,752
4100 Accruals	11,490	8,129	-	8,129	5,490	(6,000)	(2,639)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
PPP Current Portion Only	-	4,864	-	4,864	-	-	(4,864)
	36,671	41,422	-	41,422	40,671	4,000	(751)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Long Term Portion of PPP & Deferred Income	83,092	83,906	-	83,906	79,000	(4,092)	(4,906)
	83,092	83,906	-	83,906	79,000	(4,092)	(4,906)



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16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€	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%	Total €
	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2023	18,741	8,262	42,659	226,927	57,251	846,222	12,350	3,641	-	-	1,216,053
Additions	2,000	-	-	67,172	-	306,897	36,000	-	-	-	412,069
Disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	20,741	8,262	42,659	294,099	57,251	1,153,119	48,350	3,641	-	-	1,628,122
Grants/ other reimbursements											
As at 01 January 2023	-	3,949	4,944	90,255	22,252	175,045	-	-	-	-	296,445
Additions	-	-	-	59,446	-	294,897	26,000	-	-	-	380,343
As at 31 December 2023	-	3,949	4,944	149,701	22,252	469,942	26,000	-	-	-	676,788
Accumulated Depreciation											
As at 01 January 2023	17,353	4,117	36,582	133,675	34,999	610,321	4,804	2,797	-	-	844,648
Charge for the year	302	65	404	1,185	-	1,200	4,237	844	-	-	8,237
Released on disposal	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	17,655	4,182	36,986	134,860	34,999	611,521	9,041	3,641	-	-	852,885
Budgeted NBV 31 Dec 2022	1,389	197	512	9,397	-	36,535	6,927	844	-	-	55,801
Forecasted NBV 1 Jan 2023	1,388	196	1,133	2,997	-	60,856	7,546	844	-	-	74,960
Budgeted NBV 31 Dec 2023	3,086	131	729	9,538	-	71,656	13,309	-	-	-	98,449



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