



Hal Kirkop Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

Income and Expenditure

Results for the Year 2021

For the financial year ending 31st December 2021, bank balances are estimated to end ended up with a positive balance of €99,382.

Revenue for the Year 2022

For the year 2022, Hal Kirkop Local Council will be allocated an estimate of €264,539, that is an increase of 4% over 2021 Government allocation. Other income, mainly from schemes, permits, LES administrative commissions, Organic Waste Collection and other contributions is budgeted to increase revenue to an overall total of €322,718.

Expenditure for the Year 2022

Expenditure including payment of outstanding invoices is distributed in four main categories. These include: Personal Emoluments (*wages and salaries*); Operations and Maintenance; Administration and Other Expenditure; and Capital Expenditure.

Personal Emoluments

The Council is allocating €123,579 for wages and salaries.

Operations and Maintenance

This vote will have an allocation of €190,941.

Administration and Other Expenditure

The Council is allocating €35,280 for administration and other expenditure. €24,194 will also be allocated for depreciation charges using the straight line method in line with the new directive.

Capital Expenditure

€65,000 are being allocated for capital projects which include upgrading to council premises and the embellishment of Gnien Rousset and New Street Lamps in Triq San Rokku. These funds will be topped up through DPF Funds and Sebbah Pajjizek Fund.



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

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

Funds received from Central Government (1)	284,368	284,940	294,543	10,175	9,603
Income raised from Bye-Laws (2)	9,200	9,076	10,000	800	924
Income raised from LES (3)	650	1,655	1,800	1,150	145
Investment Income (4)	7	-	-	(7)	-
Other Income (5)	17,375	19,005	16,375	(1,000)	(2,630)
TOTAL	311,600	314,676	322,718	11,118	8,041

Expenditure

Personal Emoluments (6)	115,702	113,273	123,579	7,877	10,306
Operations and Maintenance (7)	197,109	183,441	190,941	(6,168)	7,500
Administration (8)	35,430	29,387	35,280	(150)	5,893
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	21,000	23,773	24,194	3,194	421
TOTAL	369,240	349,874	373,994	4,754	24,120

Surplus / Deficit	(57,640)	(35,198)	(51,277)	6,363	(16,079)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	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)	284,241	272,826	258,632	(25,609)	(14,194)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	40,000	39,974	40,000	-	26
Cash and Cash Equivalents (13)	37,360	99,382	62,299	24,939	(37,083)
Total Current Assets	77,360	139,356	102,299	24,939	(37,057)
Current Liabilities (14)					
Payables	64,064	73,408	73,434	9,370	26
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	64,064	73,408	73,434	9,370	26
Net Current Assets	13,296	65,948	28,865	15,569	(37,083)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	297,537	338,774	287,497	(10,040)	(51,277)
Reserves					
Retained Funds	297,537	338,774	287,497	(10,040)	(51,277)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	77,360	139,356	102,299
Current Liabilities	64,064	73,408	73,434
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	13,296	65,948	28,865
Government Allocation	284,368	284,940	294,543
FSI	4.68%	23.14%	9.80%

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	73,636	73,636	73,636	73,636	294,543
Cash flows from Bye-Laws & L.N fees	2,500	2,500	2,500	2,500	10,000
Local Enforcement cash flows	450	450	450	450	1,800
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	4,094	4,094	4,094	59,094	71,375
TOTAL Inflows	80,679	80,679	80,679	135,679	377,718
Cash Outflows					
Personal Emoluments	30,895	30,895	30,895	30,895	123,579
Operations & Maintenance	47,735	47,735	47,735	47,735	190,941
Administration	8,820	8,820	8,820	8,820	35,280
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	65,000	65,000
Special programmes	-	-	-	-	-
	-	-	-	65,000	65,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	87,450	87,450	87,450	152,450	414,800
SURPLUS / (DEFICIT)	(6,771)	(6,771)	(6,771)	(16,771)	(37,083)
Brought forward (Bank /Cash Bal.)	99,382	92,611	85,840	79,070	99,382
Carry forward	92,611	85,840	79,070	62,299	62,299

Detailed Estimates of Income

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
€	€	€	€	€	€	€

Income**1 Funds received form Central Government:**

0001 In terms of section 55 CAP 363
0002-0004 In terms of section 58 CAP 363
0005-0019 Other income

254,364	190,773	63,591	254,364	264,539	10,175	10,175
		-	-		-	-
30,004	22,932	7,644	30,576	30,004	-	(572)
284,368	213,705	71,235	284,940	294,543	10,175	9,603

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

1,000			-	1,000	-	1,000
8,200	6,807	2,269	9,076	9,000	800	(76)
9,200	6,807	2,269	9,076	10,000	800	924

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

650	1,215	405	1,620	1,800	1,150	180
-	35	-	35	-	-	(35)
650	1,250	405	1,655	1,800	1,150	145

4 Investment Income

0091-0095 Bank interest
0096-0099 Income received from Government Securities

7	-	-	-	-	(7)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	-	-	-	-	(7)	-

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

-			-	-	-	-
-			-	-	-	-
-			-	-	-	-
-			-	-	-	-
-			-	-	-	-
17,375	15,984	3,000	18,984	16,375	(1,000)	(2,609)
-	21	-	21	-	-	(21)
-	-	-	-	-	-	-
17,375	16,005	3,000	19,005	16,375	(1,000)	(2,630)

Total

311,600	237,767	76,909	314,676	322,718	11,118	8,041
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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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	10,571	7,929	2,643	10,571	10,742	171	171
1200 Employees' Salaries & Wages	74,518	54,709	18,236	72,946	81,084	6,565	8,138
1300 Bonuses	7,547	5,300	1,767	7,066	8,100	553	1,034
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	7,066	5,257	1,752	7,009	7,654	588	645
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	0
1700 Overtime	3,000	2,011	670	2,681	3,000	-	319
	115,702	84,955	28,318	113,273	123,579	7,877	10,306
7 Operations and Maintenance							
2100-2149 Public Utilities	21,627	16,489	5,496	21,985	21,051	(576)	(934)
2200-2259 Public Materials & Supplies	3,500	3,395	1,132	4,527	3,700	200	(827)
2300-2399 Repairs & Upkeep	23,300	19,287	6,429	25,716	23,000	(300)	(2,716)
2400-2449 Rent	890	642	214	856	890	-	34
3010 Street Lighting	4,000	3,380	1,127	4,506	3,977	(23)	(529)
3020 Lease of Equipment	936	565	188	753	936	-	183
3030 Insurance	3,881	3,318	1,106	4,425	4,141	260	(284)
3035 Bank Charges	200	595	198	793	800	600	7
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	34,800	22,035	7,345	29,380	28,800	(6,000)	(580)
3041 Refuse Collection	54,304	39,446	13,149	52,595	54,304	-	1,708
3042 Bulky Refuse Collection	4,124	3,127	1,042	4,169	5,776	1,652	1,607
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	12,339	8,148	2,716	10,864	11,950	(389)	1,086
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	4,720	3,540	1,180	4,720	4,720	-	-
3055 Cleaning of Council Premises	4,000	2,648	883	3,531	3,500	(500)	(31)
3050 Cleaning & Maintenance of Parks & Gardens	2,400	1,073	358	1,430	2,400	-	970
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	9,588	6,372	2,124	8,496	8,496	(1,092)	-
3300-3379 Hospitality	5,000	-	-	-	5,000	-	5,000
3380-3389 Community	4,000	3,375	1,125	4,500	4,000	-	(500)
3600-3694 Local Enforcement Expenses	500	144	48	192	500	-	308
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	3,000	-	-	-	3,000	-	3,000
Provision for Bad LES debts	-	-	-	-	-	-	-
	197,109	137,581	45,860	183,441	190,941	(6,168)	7,500

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	3,600	2,075	692	2,767	3,600	-	833
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	477	358	119	477	477	-	-
2500-2599 National & International Memberships	700	-	-	-	500	(200)	500
2600-2699 Office Services	4,400	3,117	1,039	4,156	3,900	(500)	(256)
2700-2799 Transport	1,250	421	140	561	1,000	(250)	439
2800-2899 Travel	1,000	111	37	148	3,000	2,000	2,852
2900-2999 Information Services	1,490	690	230	920	1,300	(190)	380
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	20,091	16,416	2,100	18,516	19,453	(639)	937
3200-3299 Training	500	345	-	345	500	-	155
3345 Office Hospitality	1,800	1,123	374	1,497	1,500	(300)	3
3400-3499 Incidental Expenses	121	1	-	1	50	(71)	49
	-	-	-	-	-	-	-
	35,430	24,656	4,731	29,387	35,280	(150)	5,893
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	-	-	-	-	-	-	-
8000-8099 Depreciation	21,000	17,830	5,943	23,773	24,194	3,194	421
	21,000	17,830	5,943	23,773	24,194	3,194	421
Total	369,240	265,021	84,853	349,874	373,994	4,754	24,120

Detailed Estimates of Statement of Affairs

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	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	30,000	28,914	(1,269)	27,645	30,000	-	2,355
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	10,000	10,700	1,630	12,330	10,000	-	(2,330)
	-	-	-	-	-	-	-
	40,000	39,613	361	39,974	40,000	-	26
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	37,360	143,932	(44,550)	99,382	62,299	24,939	(37,083)
	37,360	143,932	(44,550)	99,382	62,299	24,939	(37,083)
14 Payables							
4000 Payables	46,064	42,978	8,000	50,978	53,434	7,370	2,456
4100 Accruals	18,000	20,201	(201)	20,000	20,000	2,000	-
4150 Defered Income	-	68,888	(68,888)	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other Payables	-	2,430	-	2,430	-	-	(2,430)
	64,064	134,498	(61,090)	73,408	73,434	9,370	26
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Cost	Motor Vehicles	Office	Urban	Plant and	Furniture and	Building &	Assets under	Computer	Total
		20%	Equipment 20%	Improvements 10%	Machinery 20%	Fittings 8%	Construction 1%/10%	Construction	Software	
	€	€	€	€	€	€	€	€	€	€
As at 01 January 2022	15,969	67,109	138,610	5,391	65,345	2,408,046	15,898	4,085	-	2,720,453
Additions	-	-	5,000	-	-	60,000	-	-	-	65,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	15,969	67,109	143,610	5,391	65,345	2,468,046	15,898	4,085	-	2,785,453
Grants/ other reimbursements										
As at 01 January 2022	-	4,873	6,812	-	-	2,018,944	-	-	-	2,030,629
Additions	-	-	5,000	-	-	50,000	-	-	-	55,000
As at 31 December 2022	-	4,873	11,812	-	-	2,068,944	-	-	-	2,085,629
Accumulated Depreciation										
As at 01 January 2022	3,726	48,243	119,111	3,536	43,091	198,534	-	757	-	416,998
Charge for the year	3,194	3,890	5,893	58	2,127	9,032	-	-	-	24,194
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	6,920	52,133	125,004	3,594	45,218	207,566	-	757	-	441,192
Budgeted NBV 31 Dec 2021	15,969	12,260	14,224	1,948	20,433	201,264	15,898	2,245	0	284,241
Forecasted NBV 1 Jan 2022	12,243	13,993	12,687	1,855	22,254	190,568	15,898	3,328	-	272,826
Budgeted NBV 31 Dec 2022	9,049	10,103	6,794	1,797	20,127	191,536	15,898	3,328	-	258,632