



**Floriana
Local Council**

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

MASSA LEJN ID-DHUL U L-INFIQ

Dan ir-rapport qiegħed ibassar id-dhul u l-infiq tal-Kunsill għas-sena kalendarja 2022.

DHUL

Bħala dhul, apparti l-allokkazzjoni mill-Gvern Ċentrali ta' madwar €478, 345 il-Kunsill qed ibassar li jdaħħal €33,696 minn skemi governattivi. Il-Kunsill qed jippjana wkoll li jdaħħal total ta' €37,950 mill-ħlas amministrattiv fuq infurzar lokali, permessi, sponsors u bye-laws.

INFIQ

EMOLUMENTI PERSONALI (SALARJI)

Qed jigi imbassar li l-infiq f'dan il-qasam inklud iz-zidiet tal-pagi li jkopru l-għoli tal-ħajja, kif ukoll l- *increments* tal-impjegati, sigħat ta' overtime, kif ukoll performance bonuses tal-impjegati u tal-ħaddiema fuq skema huwa stmat li jlaħħaq €148,168.

MANUTENZJONI U OPERATTIVI

Il-Kunsill bi ħsiebu jkompli jaħdem bil-għaqqal f' dan ir-rigward. Huwa stmat li l-ispiza għas-sena 2020 f'dan il-qasam ser tammonta għall-madwar €164,078. Dan l-ammont jinkludi l-manutenzjoni kontinwa madwar il-lokalità kif ukoll manutenzjoni u rinovazzjoni tal-uffiċini amministrattivi u l-kamra li fiha jsiru l-laqqgħat uffiċjali tal-Kunsill u laqqgħat oħra li jsiru ma' diversi entitajiet matul is-sena kollha. Ma' dawn għandu jigi kunsidrat ukoll l-ispejjeż tal-uffiċċju amministrattiv ta' madwar €147,620.

INFIQ KAPITALI

Din is-sena il-Kunsill se jkun qed jiffoka biex ilesti kompletament ix-xogħlijiet fuq il-football pitch tal-ġnien KG5, proġett stmat li se jigi jiswa €67,247 li parti sostanzjali minnhom huwa stmat li jigu rkuprati mill-Urban Development fund. Il-Kunsill se jkun qed ikompli jaħdem fuq il-proġett ta' Senior Citizen Centre, li s'issa hu stmat li se jiswa l fuq minn €133,000 li minnhom il-Kunsill qed janticipla li se jgħbor 85% ta l-ispiza (€85,000) minn Fondi Norveġiżi, filwaqt li 15% tal-proġett (€15,000) flimkien mal-ħlas tat-taxxa tal-VAT ta' 18% (madwar €18,000) li jammontaw għal (total ta' €33,000) jithallsu mill-fondi tal-Kunsill. Bħalissa l-Kunsill għaddej bil-proċess ta' għbir ta' kwotazzjonijiet, preparazzjoni ta' tenders, u approvazzjonijiet mill-awtoritajiet tal-Lands u l-Awtorità tal-Ippjanar, bil-ħsieb li l-proġett ikun finalizzat sal-ewwel nofs tas-sena 2022 u ċ-ċentru jibda jintuża mmedjatament. Matul is-sena 2022, il-Kunsill ser ikun qed jaħdem ukoll fuq ix-xiri ta' vettura elettrika biex tkun ta' servizz lill-komunità; din l-inizjattiva hija parzjalment finanzjata minn fondi ta' skema mil-LESA (€25,000) u l-kumplement mill-fondi tal-Kunsill Lokali (bejn €15,000 u €20,000) li jvarja skond il-prezz finali tal-vettura. Il-proċess ta' tendering dwar ix-xiri ta' din il-vettura nbeda u ser jittkompla u jigi konkluż fl-ewwel kwart tas-sena 2022.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	432,648	455,567	478,345	45,697	22,778
Income raised from Bye-Laws (2)	35,500	3,470	11,797	(23,703)	8,327
Income raised from LES (3)	3,000	3,857	4,253	1,253	396
Investment Income (4)	-	-	-	-	-
Other Income (5)	2,040	24,943	33,697	31,657	8,754
TOTAL	473,188	487,837	528,092	54,904	40,255
Expenditure					
Personal Emoluments (6)	147,169	141,112	148,168	999	7,056
Operations and Maintenance (7)	238,590	132,470	164,078	(74,512)	31,608
Administration (8)	46,185	97,072	138,051	91,866	40,979
Finance Cost (9)	-	451	474	474	23
Other Expenditure (10)	95,097	66,089	67,247	(27,850)	1,158
TOTAL	527,041	437,194	518,018	(9,023)	80,824
Surplus / Deficit	(53,853)	50,643	10,074	63,927	(40,569)

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)	212,967	263,937	311,030	98,063	47,093
Current Assets					
Inventories (11)	12,956	-	-	(12,956)	-
Receivables (12)	77,841	402,710	85,990	8,149	(316,720)
Cash and Cash Equivalents (13)	373,527	249,424	539,587	166,060	290,163
Total Current Assets	464,324	652,134	625,577	161,253	(26,557)
Current Liabilities (14)					
Payables	99,654	209,187	219,646	119,992	10,459
Total Current Liabilities	99,654	209,187	219,646	119,992	10,459
Net Current Assets	364,670	442,947	405,931	41,261	(37,016)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	577,637	706,884	716,961	139,324	10,077
Reserves					
Retained Funds	577,637	706,884	716,958	139,321	10,074

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	464,324	652,134	625,577
Current Liabilities	99,654	209,187	219,646
Working Capital	364,670	442,947	405,931
Government Allocation	407,648	408,076	428,480
FSI	89 %	109 %	95 %

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	107,120	107,120	107,120	107,120	428,480
Cash flows from Bye-Laws & L.N fees	2,949	2,949	2,949	2,949	11,796
Local Enforcement cash flows	1,063	1,063	1,063	1,063	4,252
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds	8,424	8,424	8,424	8,424	33,696
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	12,466	12,466	12,466	12,466	49,864
TOTAL Inflows	132,023	132,022	132,022	132,022	528,089
Cash Outflows					
Personal Emoluments	37,042	37,042	37,042	37,042	148,168
Operations & Maintenance	38,788	38,788	38,788	38,788	155,152
Administration	36,905	36,905	36,905	36,905	147,620
Finance					-
Capital					
Acquisition of property					-
Construction				114,167	114,167
Improvements					-
Special programmes					-
	-	-	-	114,167	114,167
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Movement in debtors/creditors				(327,181)	(327,181)
	-	-	-	(327,181)	(327,181)
TOTAL Outflows	112,735	112,735	112,735	(100,279)	237,926
SURPLUS / (DEFICIT)	19,288	19,287	19,287	232,301	290,163
Brought forward (Bank /Cash Bal.)	249,424	268,712	287,999	307,286	249,424
Carry forward	268,712	287,999	307,286	539,587	539,587

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	407,648	306,057	102,019	408,076	428,480	20,832	20,404
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income	25,000	35,618	11,873	47,491	49,865	24,865	2,374
	432,648	341,675	113,892	455,567	478,345	45,697	22,778
2 Bye-Laws & Legal Fees							
0021-0025 Community Services				-		-	-
0026-0035 Income from Permits	35,500	2,457	1,013	3,470	11,797	(23,703)	8,327
	35,500	2,457	1,013	3,470	11,797	(23,703)	8,327
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,000			-		(3,000)	-
0038-0055 Contraventions		3,038	819	3,857	4,253	4,253	396
	3,000	3,038	819	3,857	4,253	1,253	396
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				-	33,697	33,697	33,697
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	2,040			-		(2,040)	-
0120-0129 General Income		18,707	6,236	24,943		-	(24,943)
Organic collection income				-		-	-
	2,040	18,707	6,236	24,943	33,697	31,657	8,754
Total	473,188	365,877	121,960	487,837	528,092	54,904	40,255

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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	12,971	9,459	3,153	12,612	6,455	(6,516)	(6,157)
1200 Employees' Salaries & Wages	99,626	72,126	24,042	96,168	84,990	(14,636)	(11,178)
1300 Bonuses	8,279	4,611	1,537	6,148	29,229	20,950	23,081
1400 Income Supplements	1,133	1,024	341	1,365	1,434	301	69
1500 Social Security Contributions	9,560	6,434	2,145	8,579	9,008	(552)	429
1600 Allowances	10,600	8,733	2,911	11,644	12,226	1,626	582
1700 Overtime	5,000	3,447	1,149	4,596	4,826	(174)	230
	147,169	105,834	35,278	141,112	148,168	999	7,056
7 Operations and Maintenance							
2100-2149 Public Utilities	14,280	2,770	923	3,693	3,878	(10,402)	185
2200-2259 Public Materials & Supplies	7,500	454	151	605	636	(6,864)	31
2300-2399 Repairs & Upkeep	25,586	2,426	809	3,235	28,380	2,794	25,145
2400-2449 Rent	651			-		(651)	-
3010 Street Lighting	10,200	6,252	2,084	8,336	8,753	(1,447)	417
3020 Lease of Equipment	9,500	2,819	940	3,759	3,947	(5,553)	188
3030 Insurance	4,350	3,556	1,185	4,741	4,978	628	237
3035 Bank Charges	200			-		(200)	-
3038 Penalties	-			-		-	-
3040 Waste Disposal	15,000	11,043	3,681	14,724	15,461	461	737
3041 Refuse Collection	27,000	19,600	6,533	26,133	27,439	439	1,306
3042 Bulky Refuse Collection	7,788	5,192	1,731	6,923	7,269	(519)	346
3043 Bins on wheels	620	160	53	213	224	(396)	11
3045 Bring in sites				-		-	-
3051 Road & Street Cleaning	41,000	20,147	6,716	26,863	28,205	(12,795)	1,342
3052 Cleaning & Maintenance of Non-Urban Areas				-		-	-
3053 Cleaning of Public Conveniences	4,000	2,948	983	3,931	4,128	128	197
3055 Cleaning of Council Premises	2,200	2,591	863	3,454	3,627	1,427	173
3060 Cleaning & Maintenance of Parks & Gardens	27,450	18,008	6,003	24,011	25,211	(2,239)	1,200
3061 Cleaning & Maintenance of Soft Areas	-			-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	5,565	1,000	333	1,333	1,400	(4,165)	67
3070-3090 Consultation Fees				-		-	-
3100-3139 Contract & Project Management				-		-	-
3300-3379 Hospitality	32,000			-		(32,000)	-
3380-3389 Community	-			-		-	-
3600-3694 Local Enforcement Expenses	200	387	129	516	542	342	26
3700-3799 EU Projects				-		-	-
3800-3899 Twinning	3,500			-		(3,500)	-
Audit fee				-		-	-
	238,590	99,353	33,117	132,470	164,078	(74,512)	31,608

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		9,326	3,109	12,435	13,056	13,056	621
2260-2299 Office Materials & Supplies	-	5,109	1,703	6,812	7,953	7,953	1,141
2450-2499 Office Rent	2,685	10,504	3,501	14,005	14,706	12,021	701
2500-2599 National & International Memberships	400	-	-	-	-	(400)	-
2600-2699 Office Services	4,000	2,225	1,523	3,748	7,419	3,419	3,671
2700-2799 Transport	1,300	379	126	505	531	(769)	26
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	3,500	5,456	1,819	7,275	11,685	8,185	4,410
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	34,000	26,079	8,693	34,772	64,305	30,305	29,533
3200-3299 Training	300	-	-	-	-	(300)	-
3345 Office Hospitality	-	12,944	4,315	17,259	18,121	18,121	862
3400-3499 Incidental Expenses		196	65	261	275	275	14
Other contractual services		-	-	-	-	-	-
	46,185	72,218	24,854	97,072	138,051	91,866	40,979
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
Bank charges		338	113	451	474	474	23
Finance cost - IFRS 16				-		-	-
	-	338	113	451	474	474	23
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts		165		165	173	173	8
8000-8099 Depreciation (Charge for the Year)	95,097	50,303	15,621	65,924	67,074	(28,023)	1,150
	95,097	50,468	15,621	66,089	67,247	(27,850)	1,158
Total	527,041	328,211	108,983	437,194	518,018	(9,023)	80,824



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
	2021	30-Sep	30 Sep-31 Dec	31-Dec	2022		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables	12,956			-		(12,956)	-
Books		-	-	-	-	-	-
	12,956	-	-	-	-	(12,956)	-
12 Receivables							
0201-0209 Receivables	68,576	361,392		361,392	42,605	(25,971)	(318,787)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	9,265	41,318	-	41,318	43,385	34,120	2,067
				-		-	-
	77,841	402,710	-	402,710	85,990	8,149	(316,720)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	373,527	218,896	30,528	249,424	539,587	166,060	290,163
	373,527	218,896	30,528	249,424	539,587	166,060	290,163
14 Payables							
4000 Payables	49,964	209,187	-	209,187	219,646	169,682	10,459
4100 Accruals	30,854			-		(30,854)	-
4150 Deferred Income	17,671			-		(17,671)	-
Current portion of Long-Term Borrowings	-			-	-	-	-
	1,165			-		(1,165)	-
	99,654	209,187	-	209,187	219,646	119,992	10,459
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special programs + JV	Computer S/W + ROU	Total
% of depreciation	1%	8%		10%	20%	20%	25%	10%	25%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2022	1,594,661	62,401	18,458	508,064	46,008	10,001	10,421	51,783	7,873	2,309,670
Additions	60,000	-	-		91,028	40,000				191,028
Disposals										-
As at 31 December 2022	1,654,661	62,401	18,458	508,064	137,036	50,001	10,421	51,783	7,873	2,500,698
Grants/ other reimbursements										
As at 01 January 2022	461,178	18,332		19,391	1,635			51,783		552,319
Additions					51,861	25,000				76,861
As at 31 December 2022	461,178	18,332	-	19,391	53,496	25,000	-	51,783	-	629,180
Accumulated Depreciation										
As at 01 January 2022	947,025	33,493	18,458	435,281	41,701	1,332	9,727		6,397	1,493,414
Charge for the year	42,268	2,957		17,365	1,752	1,332	344		1,056	67,074
Released on disposal										-
As at 31 December 2022	989,293	36,450	18,458	452,646	43,453	2,664	10,071	-	7,453	1,560,488
Budgeted NBV 31 Dec 2021	158,688	16,439	-	11,261	189	18,390			8,000	212,967
Forecasted NBV 1 Jan 2022	186,458	10,576	-	53,392	2,672	8,669	694	-	1,476	263,937
Budgeted NBV 31 Dec 2022	204,190	7,619	-	36,027	40,087	22,337	350	-	420	311,030

