

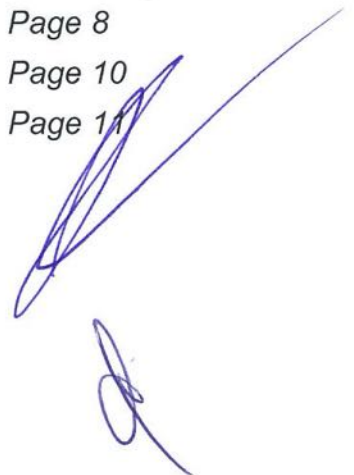
Association of Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

L-Assoċjazzjoni qed tressaq revizjoni tal-Estimi Finanzjarji għas-sena 2022. Dan wara li l-AKL għalqet ir-Rapport Finanzjarju għat-Tieni Kwart tas-Sena Finanzjarja 2022 u analizzat l-ispejjeż li saru issa li anki qed jerggħu jsiru l-attivitajiet b'mod fiziku kif ukoll wara li kien hemm ukoll amendi f'attivitajiet pjanati li ser isiru minn Settembru 2022 sa Diċembru 2022.

F'dawn l-Estirni, l-AKL ser tkun qed tassigura allokazzjoni ta' €475,000 kif ukoll kien hemm xi varjazzjoni pożittiva fejn jidhol dħol ieħor min-naħa tal-Gvern Ċentrali, dawn bażikament huma fondi dovuti lill-Assoċjazzjoni bhala parti minn immanigjar tal-proġetti fosthom tal-kontroll tal-ħamiem fil-lokalitajiet u l-proġett ta' ġbir ta' skart organiku minn stabbilimenti tal-ikel fi tmiem il-gimgha, f'żoni turistiċi.

L-Assoċjazzjoni qed tnaqqas li l-ispiża tas-salarji b'€14,000 dan peress li l-post vakant ta' Senior Executive Assistant għadu vakant u għaldaqstant fl-ewwel seba' xhur tas-sena ma' kien hemm l-ebda spiża relatata. Fid-dawl li reġgħu bdew jiġu organizzati diversi attivitajiet kif ukoll f'Lulju l-AKL irċeviet r-riżenja minn wieħed mill-Uffiċjali Eżekuttivi, l-AKL ser tkun qed topera b'inqas staff għal matul il-gimghat li ġejjin sakemm jerggħu jsiru l-intervisti jekk potenzjalment jidhlu applikazzjoni għal dan il-post vakant, għaldaqstant l-AKL qed iżżid l-allokazzjoni ma' l-ispiża relatat mal-overtime. Madankollu se jizdied l-ammont fuq cleaning services għaliex ma ġiex imgedded il-kuntratt privat mal-Kuntrattur u għażilna li ndaħhlu impjegata b'aktar siegħat, li se l-valur mizjud se jkun ferm iktar komparat bejn il-ħlas u s-siegħat li se jsiru.

Matul l-ewwel sitt xhur tas-sena, l-AKL kienet ġeddet il-poloż tal-assigurazzjoni kollha għaldaqstant kien jidher li wieħed seta' inaqqas €500 minn dak li kien allokati fl-ewwel estimi li ġew preżentati.

L-Assoċjazzjoni reġgħet bdiet torganizza attivitajiet fiżiċi u anki ziedet aktar attivitajiet fil-kalendarju fosthom Laqgħa Plenarja ġewwa Għawdex, Laqgħa tas-Sindki u korsijiet ta' taħriġ għall-Membri Eletti u Haddiema. Għaldaqstant, l-Assoċjazzjoni ser iżżid l-allokazzjoni għal dawn l-ispejjeż b'€116,000 ma' dak li kien diġa hemm allokati.

Sabiex l-Assoċjazzjoni tassigura li minkejja ż-żidiet proġettati, ma taqax f'deficit, l-AKL għarfet tnaqqas spejjeż bhala huma fuq: Office materials (tnaqqis ta' €8,000), Renta tal-Uffiċju (tnaqqis ta' €5,000), Memberships (tnaqqis ta' €4,000), information services (tnaqqis ta' €7,000), Tindif tal-Uffiċini (tnaqqis ta' €4,000), Servizzi Professionali (tnaqqis ta' €20,000) u taħriġ għall-impjegati (tnaqqis ta' €4,000). Dan it-tnaqqis sar wara li ġie konkluz r-Rapport Finanzjarju għat-Tieni Kwart tas-Sena 2022.

L-Assoċjazzjoni ser tkun qed tkompli tagħmel il-manutenzjoni meħtieġa fuq il-binja, ser tkun qed tiffinalizza il-proġett tal-Green Roof u Green Wall, tagħlaq il-proċess sabiex jinxtraw AEDs kif ukoll il-proċess sabiex jiġi kkommissjonat kuntrattur sabiex iservi bhala Koordinatur għad-Delegazzjoni Maltija fil-Kumittat tar-Reġjuni u l-Kungress Ewropew.

B'dawn ir-revizjonijiet l-AKL ser tkun mistennija tagħlaq is-sena b' surplus ta' €230,041.



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)	240,000	290,000	565,000	325,000	275,000
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	180,000	262,626	200,000	20,000	(62,626)
Investment Income (4)	3,800	3,648	3,800	-	152
Other Income (5)	1,013,663	299,347	1,060,996	47,333	761,649
TOTAL	1,437,463	855,621	1,829,796	392,333	974,175

Expenditure

Personal Emoluments (6)	194,395	175,586	226,255	31,860	50,669
Operations and Maintenance (7)	985,667	188,819	1,134,500	148,833	945,681
Administration (8)	219,000	188,066	200,000	(19,000)	11,934
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	18,450	16,146	39,000	20,550	22,854
TOTAL	1,417,512	568,617	1,599,755	182,243	1,031,138

Surplus / Deficit

19,951	287,004	230,041	210,090	(56,963)
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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)	304,150	265,224	916,224	612,074	651,000
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	39,232	64,334	34,000	(5,232)	(30,334)
Cash and Cash Equivalents (13)	1,254,429	1,465,064	948,060	(306,369)	(517,004)
Total Current Assets	1,293,661	1,529,398	982,060	(311,601)	(547,338)
Current Liabilities (14)					
Payables	347,952	255,651	138,602	(209,350)	(117,049)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	347,952	255,651	138,602	(209,350)	(117,049)
Net Current Assets	945,709	1,273,747	843,458	(102,251)	(430,289)
Non-current liabilities (15)	83,000	64,330	55,000	(28,000)	(9,330)
Net Assets	1,166,859	1,474,641	1,704,682	537,823	230,041
Reserves					
Retained Funds	1,166,859	1,474,641	1,704,682	537,823	230,041

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	1,293,661	1,529,398	982,060
Current Liabilities	347,952	255,651	138,602
Total Long Term Liabilities	83,000	64,330	55,000
Commitments approved by Ministry	862,709	1,209,417	788,458
Government Allocation	240,000	290,000	565,000
FSI	359.46%	417.04%	139.55%

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	141,250	141,250	141,250	141,250	565,000
Cash flows from Bye-Laws & L.N fees	-	-	-	-	-
Local Enforcement cash flows	50,000	50,000	50,000	50,000	200,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	3,800	3,800
	-	-	-	3,800	3,800
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	265,249	265,249	265,249	265,249	1,060,996
TOTAL Inflows	456,499	456,499	456,499	460,299	1,829,796
Cash Outflows					
Personal Emoluments	56,564	56,564	56,564	56,563	226,255
Operations & Maintenance	283,625	283,625	283,625	283,625	1,134,500
Administration	50,000	50,000	50,000	50,000	200,000
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	300,000	300,000	-	-	600,000
Improvements	22,500	22,500	-	-	45,000
Special programmes	-	-	-	-	-
Office/Computer Equipment/Furniture	11,250	11,250	11,250	11,250	45,000
	333,750	333,750	11,250	11,250	690,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Outflows to Regional Councils/LESA distri	48,022	48,023	-	-	96,045
	48,022	48,023	-	-	96,045
TOTAL Outflows	771,961	771,962	401,439	401,438	2,346,800
SURPLUS / (DEFICIT)	(315,462)	(315,463)	55,060	58,861	(517,004)
Brought forward (Bank /Cash Bal.)	1,465,064	1,149,602	834,139	889,199	1,465,064
Carry forward	1,149,602	834,139	889,199	948,060	948,060

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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	200,000	150,000	50,000	200,000	475,000	275,000	275,000
0002-0004 In terms of section 58 CAP 363	40,000	30,000	10,000	40,000	-	(40,000)	(40,000)
0005-0019 Other Income		50,000		50,000	90,000	90,000	40,000
	240,000	230,000	60,000	290,000	565,000	325,000	275,000
2 Bye-Laws & Legal Fees							
0021-0025 Community Services				-	-	-	-
0026-0035 Income from Permits				-	-	-	-
	-	-	-	-	-	-	-
3 Local Enforcement Income							
0037 Commission from Regional Committees	180,000	197,626	65,000	262,626	200,000	20,000	(62,626)
0038-0055 Contraventions	-		-	-	-	-	-
	180,000	197,626	65,000	262,626	200,000	20,000	(62,626)
4 Investment Income							
0091-0095 Bank interest	3,800	2,738	910	3,648	3,800	-	152
0096-0099 Income received from Government Securities	-		-	-	-	-	-
	-	-	-	-	-	-	-
	3,800	2,738	910	3,648	3,800	-	152
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	146,996	129,347	20,000	149,347	146,996	-	(2,351)
Feral pigeons/Organic Collection	866,667	50,000	100,000	150,000	914,000	47,333	764,000
	1,013,663	179,347	120,000	299,347	1,060,996	47,333	761,649
Total	1,437,463	609,711	245,910	855,621	1,829,796	392,333	974,175

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	21,000	15,857	5,286	21,143	22,000	1,000	857
1200 Employees' Salaries & Wages	125,340	80,444	26,815	107,259	140,000	14,660	32,741
1300 Bonuses	9,600	676	8,500	9,176	11,600	2,000	2,424
1400 Income Supplements	1,455	1,226	-	1,226	1,455	-	229
1500 Social Security Contributions	9,000	7,850	2,617	10,467	13,000	4,000	2,533
1600 Allowances	25,000	17,818	5,939	23,757	32,700	7,700	8,943
1700 Overtime	3,000	1,559	1,000	2,559	5,500	2,500	2,941
	194,395	125,430	50,156	175,586	226,255	31,860	50,669

7 **Operations and Maintenance**

2100-2149 Public Utilities				-		-	-
2200-2259 Public Materials & Supplies				-		-	-
2300-2399 Repairs & Upkeep				-		-	-
2400-2449 Rent				-		-	-
3010 Street Lighting				-		-	-
3020 Lease of Equipment				-		-	-
3030 Insurance	3,000	1,280	427	1,707	1,500	(1,500)	(207)
3035 Bank Charges	2,000	1,384	253	1,637	2,000	-	363
3038 Penalties				-		-	-
3040 Waste Disposal				-		-	-
3041 Refuse Collection	744,000			-	864,000	120,000	864,000
3042 Bulky Refuse Collection				-		-	-
3043 Bins on wheels				-		-	-
3045 Bring in sites				-		-	-
3051 Road & Street Cleaning				-		-	-
3052 Cleaning & Maintenance of Non-Urban Areas				-		-	-
3053 Cleaning of Public Conveniences				-		-	-
3055 Cleaning of Council Premises				-		-	-
3060 Cleaning & Maintenance of Parks & Gardens				-		-	-
3061 Cleaning & Maintenance of Soft Areas				-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	101,667	38,321	39,152	77,473		(101,667)	(77,473)
3070-3090 Consultation Fees				-		-	-
3100-3139 Contract & Project Management	20,000			-	-	(20,000)	-
3300-3379 Hospitality				-		-	-
3380-3389 Community	15,000	3,108	5,000	8,108	35,000	20,000	26,892
3600-3694 Local Enforcement Expenses				-		-	-
3700-3799 EU Projects				-		-	-
3800-3899 Twinning				-		-	-
LCA Initiatives and Events	100,000	54,894	45,000	99,894	232,000	132,000	132,106
	985,667	98,987	89,832	188,819	1,134,500	148,833	945,681

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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	10,000	6,196	2,065	8,261	10,000	-	1,739
2260-2299 Office Materials & Supplies	10,000	10,277	3,426	13,703	7,000	(3,000)	(6,703)
2450-2499 Office Rent	24,000	17,586	5,862	23,448	25,000	1,000	1,552
2500-2599 National & International Memberships	9,000	7,288	2,429	9,717	8,000	(1,000)	(1,717)
2600-2699 Office Services	10,000	10,684	3,561	14,245	15,000	5,000	755
2700-2799 Transport	20,000	11,480	3,827	15,307	20,000	-	4,693
2800-2899 Travel	12,000	564	5,000	5,564	15,000	3,000	9,436
2900-2999 Information Services	25,000	9,881	10,000	19,881	18,000	(7,000)	(1,881)
3050 Office Cleaning	7,000	5,704	1,901	7,605	4,000	(3,000)	(3,605)
3140-3199 Professional Services	73,000	31,820	18,000	49,820	60,000	(13,000)	10,180
3200-3299 Training	8,000	5,475	1,825	7,300	4,000	(4,000)	(3,300)
3345 Office Hospitality	5,000	5,564	1,855	7,419	8,000	3,000	581
3400-3499 Incidental Expenses	6,000	4,347	1,449	5,796	6,000	-	204
				-		-	-
	219,000	126,866	61,200	188,066	200,000	(19,000)	11,934
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	(127)	-	(127)	-	-	127
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	18,450	12,205	4,068	16,273	39,000	20,550	22,727
	18,450	12,078	4,068	16,146	39,000	20,550	22,854
Total	1,417,512	363,361	205,256	568,617	1,599,755	182,243	1,031,138

Detailed Estimates of Statement Of Affairs

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 Receivables							
0201-0209 Receivables	23,780	12,566	15,000	27,566	20,000	(3,780)	(7,566)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	15,452	42,742	(5,974)	36,768	14,000	(1,452)	(22,768)
	39,232	55,308	9,026	64,334	34,000	(5,232)	(30,334)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,254,429	1,398,633	66,431	1,465,064	948,060	(306,369)	(517,004)
	1,254,429	1,398,633	66,431	1,465,064	948,060	(306,369)	(517,004)
14 Payables							
4000 Payables	70,000	53,533	14,852	68,385	60,000	(10,000)	(8,385)
4100 Accruals	77,952	93,634	(2,413)	91,221	78,602	650	(12,619)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Funds in transit/LES/Regions/EU Funds	200,000	45,344	50,701	96,045	-	(200,000)	(96,045)
	347,952	192,511	63,140	255,651	138,602	(209,350)	(117,049)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Leases_IFRS16	83,000	71,202	(6,872)	64,330	55,000	(28,000)	(9,330)
	83,000	71,202	(6,872)	64,330	55,000	(28,000)	(9,330)

16 Depreciation of Property, Plant and Equipment

Asset	7.5%	Office Furniture	20%	Office Equipment	25%	Computer Equipment	25%	Software	0%	ANYC	Leased Premises	Leased Motor Vehicle	Plant & Machinery	Parking Area	Total
Cost															
As at 01 January 2022	180,000	68,000	35,000	36,000	16,000	100,000	7,600	-	-	45,000	600,000	-	-	442,600	
Additions	35,000	5,000	5,000	-	-	-	-	-	-	45,000	600,000	-	-	690,000	
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2022	215,000	73,000	40,000	36,000	16,000	100,000	7,600	45,000	600,000	1,132,600					
Grants/ other reimbursements															
As at 01 January 2022	15,099	-	-	-	-	-	-	-	-	-	-	-	-	15,099	
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2022	15,099	-	-	-	-	-	-	-	-	-	-	-	-	15,099	
Accumulated Depreciation															
As at 01 January 2022	35,100	46,324	31,574	3,465	-	38,214	7,600	-	-	-	6,000	-	-	162,277	
Charge for the year	6,000	4,500	4,500	13,500	-	-	-	-	-	4,500	6,000	-	-	39,000	
Released on disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2022	41,100	50,824	36,074	16,965	-	38,214	7,600	4,500	6,000	201,277					
Budgeted NBV 31 Dec 2021	99,900	31,000	17,100	5,150	45,000	100,000	6,000	-	-	-	-	-	-	304,150	
Forecasted NBV 1 Jan 2022	129,801	21,676	3,426	32,535	16,000	61,786	-	-	-	-	-	-	-	265,224	
Budgeted NBV 31 Dec 2022	158,801	22,176	3,926	19,035	16,000	61,786	-	-	-	40,500	594,000	-	-	916,224	