



IŻ-ŻEJTUN
Citta` Beland

Zejtun Local Council

**Annual Budget
For
Financial Year
2023**

Overview and Summary

Kunsill Lokali Żejtun - Estimi Finanzjarji 2023

Qed inressqu l-estimi finanzjarji tal-Kunsill Lokali Żejtun għas-sena finanzjarja 2023.

Hekk kif jidher fir-rapport finanzjarju, din is-sena minkejja l-bosta xogħol li sar fil-lokalita, b'għaqaq u determinazzjoni għalaqna s-sena finanzjarja b'bilanċ pozittiv ukoll.

Kienet sena wkoll li sfortunatament fiha rajna l-ispejjez tal-operat jogħlew izjed fuq is-snin preċedenti. Fost affarijiet oħra, l-ispejjez tal-kuntratt għall-knis tat-toroq urbani żdied sostanzjalment filwaqt li l-ispiza għall-ġbir tal-iskart goff qiegħda kull sena tiżdiet. Wieħed jista jinnota wkoll li l-ispiza fis-salarji zdiedet ukoll meta kumparata mal-aħħar snin. Dan ma sarx b'kapriċċ izda permezz taz-żieda fir-rizorsi umani illum il-Kunsill m'għadux dipendenti fuq kuntratturi sabiex iwettaq ix-xogħol fuq il-ġonna, rqaġja fil-lokal kif ukoll it-tindif fiz-zoni mhux urbani.

Matul is-sena 2022 saru proġetti ta' natura kapitali fil-lokal. Fost dawn sar it-tisbiħ f'Misraħ ta' Pizzuta bi spiza ta' Ewro 120,000 kif ukoll il-proġett fi Triq San Franġisk bi spiza ta' Ewro 82,000, li kien proġett ambizzjuż u xejn faċli izda b'rieda u determinazzjoni sar kif kien pjanat u mixtieq. Sabiex saret din l-ispiza kapitali u fl-istess ħin inżammet ukoll sitwazzjoni finanzjarja ta' likwidita' tajba, sar kull sforz sabiex l-ispejjeż ta' l-operat inżammu kemm jista jkun taħt kontroll.

Matul l-2022 sar kull sforz sabiex il-Kunsill japplika għall fondi addizzjonali għat-twettiq ta' proġetti, kemm dawk kapitali kif oħrajn li jhallu impatt soċjali. Fost dawn, permezz t'applikazzjoni li ntlaggħet b'suċċess ser isir proġett f'Misraħ Hal-Tmin, fejn din ser tinbidel minn zona mitluqa li fiha biss pavimentar antik għall-zona rikrejattiva. Permezz ta' skema oħra l-Kunsill ser jingħata fondi sabiex isir tisbiħ fi Ġnien iż-Żgħozija fejn ser jingħata dehra ġdida kif ukoll jinbidel it-tagħmir tal-logħob tat-tfal. Tajjeb wieħed isemmi wkoll li matul l-2023 ser jinxtraw tlett vetturi elettrici permezz ta' fondi li ser jingħataw mill-aġenzija LESA u Transport Malta permezz tal-fond European Mobility.

Matul l-2023, il-Kunsill ser ikun qiegħed jara li jeżegwixxi proġetti kapitali oħrajn li għalihom l-Kunsill ingħata l-fondi. Fost dawn, hemm ir-restawr tal-faċċata ta' Ġnien il-Kmandant, it-tisbiħ ta' Ġnien Brejġu, it-tibdil tal-pavimentar ta' Ġnien San Girgor, it-tisbiħ ta' Misraħ Hal-Tmin kif ukoll il-proġett ambizzjuż tal-jogging track f'Ġebel San Martin. Sintendi, wieħed hawn ta' min jirrimarka li l-fondi li kiseb il-Kunsill mhux ser ikopru l-ispiza kollha sabiex jitwettqu dan il-proġetti kollha għaldaqstant ser isir kull sforz sabiex jinkisbu fondi addizzjonali.

Nagħlaq dan ir-rapport billi niringrazzja lis-Sindku u l-ħaddiema kollha għas-sostenn u koperazzjoni sħiħa tagħhom matul is-sena. Zgur li mingħarjhom ir-rizultati miksuba ma kienux ikunu possibbli.

Mayor

Executive Secretary

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Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2022 €	ACTUAL Jan-Dec 2022 €	BUDGET Jan-Dec 2023 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	1,179,544	835,761	1,340,748	161,204	206,987
Income raised from Bye-Laws (2)	48,800	42,971	53,635	4,835	(336)
Income raised from LES (3)	9,800	6,121	7,000	(2,800)	(621)
Investment Income (4)	350	14	120	(230)	(34)
Other Income (5)	15,750	11,277	16,400	650	(1,397)
TOTAL	1,254,244	896,144	1,417,903	163,659	204,599

Expenditure

Personal Emoluments (6)	240,567	193,094	307,927	67,360	44,472
Operations and Maintenance (7)	599,816	434,076	579,600	(20,216)	(23,876)
Administration (8)	56,600	26,755	47,000	(9,600)	(10,855)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	301,664	184,109	287,319	(14,345)	103,210
TOTAL	1,198,647	838,034	1,221,846	23,199	112,951

Surplus / Deficit

55,597	58,110	196,057	140,460	91,648
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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)	1,676,940	1,614,263	1,709,193	32,253	94,930
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	100,148	99,921	49,734	(50,414)	(50,187)
Cash and Cash Equivalents (13)	1,760,425	1,749,037	1,760,425	-	11,388
Total Current Assets	1,860,573	1,848,958	1,810,159	(50,414)	(38,799)
Current Liabilities (14)					
Payables	303,008	354,128	284,799	(18,209)	(69,329)
Total Current Liabilities	303,008	354,128	284,799	(18,209)	(69,329)
Net Current Assets	1,557,565	1,494,830	1,525,360	(32,205)	30,530
Non-current liabilities (15)	-	-	-	-	-
Net Assets	3,234,505	3,109,093	3,234,553	48	125,460
Reserves					
Retained Funds	3,234,505	3,109,093	3,305,150	70,645	196,057

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	1,860,573	1,848,958	1,810,159
Current Liabilities	303,008	354,128	284,799
Working Capital	1,557,565	1,494,830	1,525,360
Government Allocation	979,350	979,514	989,048
FSI	159 %	153 %	154 %

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	333,797	333,797	333,797	333,797	1,335,188
Cash flows from Bye-Laws & L.N fees	13,409	13,409	13,409	13,409	53,635
Local Enforcement cash flows	1,750	1,750	1,750	1,750	7,000
Finance cash flows					
Loan Proceeds					-
Investment income	30	30	30	30	120
					120
Capital cash flow					
Proceeds from disposal of assets					-
					-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	3,938	3,938	3,938	3,938	15,750
TOTAL Inflows	352,893	352,893	352,893	352,893	1,411,693
Cash Outflows					
Personal Emoluments	76,982	76,982	76,982	76,982	307,927
Operations & Maintenance	144,900	144,900	144,900	144,900	579,600
Administration	11,750	11,750	11,750	11,750	47,000
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction					-
Improvements	157,000	157,000	157,000	157,000	628,000
Special programmes	38,922	38,922	38,922	38,922	155,688
	195,922	195,922	195,922	195,922	783,688
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	429,554	429,554	429,554	429,554	1,718,215
SURPLUS / (DEFICIT)	(76,661)	(76,661)	(76,661)	(76,661)	(306,522)
Brought forward (Bank /Cash Bal.)	1,749,037	1,672,377	1,595,716	1,519,056	1,749,037
Carry forward	1,672,377	1,595,716	1,519,056	1,442,395	1,442,515

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	979,350	734,514	245,000	979,514	989,048	9,698	9,534
0002-0004 In terms of section 58 CAP 363	10,000			-	10,000	-	10,000
0005-0019 Other Income	190,194	101,247	53,000	154,247	341,700	151,506	187,453
	1,179,544	835,761	298,000	1,133,761	1,340,748	161,204	206,987
				-			
				-			
2 Bye-Laws & Legal Fees							
0021-0025 Bye-Laws & Legal Fees	16,500	11,699	4,500	16,199	16,500	-	301
0026-0035 Bye-Laws & Legal Fees	32,300	31,272	6,500	37,772	37,135	4,835	(637)
	48,800	42,971	11,000	53,971	53,635	4,835	(336)
3 Local Enforcement Income							
0037 Commission from Regional Committees	9,800	6,121	1,500	7,621	7,000	(2,800)	(621)
0038-0055 Contraventions				-		-	-
	9,800	6,121	1,500	7,621	7,000	(2,800)	(621)
4 Investment Income							
0091-0095 Bank interest	350	14	140	154	120	(230)	(34)
0096-0099 Income received from Government Securities				-		-	-
	350	14	140	154	120	(230)	(34)
5 General Income							
0056-0065 Sponsorships	1,500	518	120	638		(1,500)	(638)
0066-0069 Documents & Information	6,500	3,173	1,500	4,673	5,700	(800)	1,027
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions				-		-	-
0120-0129 General Income	7,750	7,586	4,900	12,486	10,700	2,950	(1,786)
	15,750	11,277	6,520	17,797	16,400	650	(1,397)
Total	1,254,244	896,144	317,160	1,213,304	1,417,903	163,659	204,599

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	15,516	12,035	3,480	15,515	16,003	487	488
1200 Employees' Salaries & Wages	186,587	150,274	52,000	202,274	219,176	32,589	16,902
1300 Bonuses	12,164	10,679	4,159	14,838	19,206	7,042	4,368
1400 Income Supplements	1,600	2,106	50	2,156	3,242	1,642	1,086
1500 Social Security Contributions	16,000	11,748	4,372	16,120	17,000	1,000	880
1600 Allowances	700	700	3,400	4,100	23,300	22,600	19,200
1700 Overtime	8,000	5,552	2,900	8,452	10,000	2,000	1,548
	240,567	193,094	70,361	263,455	307,927	67,360	44,472
7 Operations and Maintenance							
2100-2149 Public Utilities	12,000	6,380	7,000	13,380	12,000	-	(1,380)
2200-2259 Public Materials & Supplies	10,000	6,908	3,000	9,908	10,500	500	592
2300-2399 Repairs & Upkeep	64,800	63,490	9,500	72,990	82,200	17,400	9,210
2400-2449 Rent	1,400	6,110	500	6,610	7,000	5,600	390
3010 Street Lighting	40,000	17,440	15,000	32,440	32,000	(8,000)	(440)
3020 Lease of Equipment		-		-		-	-
3030 Insurance	5,000	3,893	2,000	5,893	5,000	-	(893)
3035 Bank Charges	916	1,191	500	1,691	1,200	284	(491)
3038 Penalties		-		-		-	-
3040 Waste Disposal	60,000	44,915	10,500	55,415	55,000	(5,000)	(415)
3041 Refuse Collection	120,000	89,316	30,000	119,316	120,000	-	684
3042 Bulky Refuse Collection	35,000	22,437	19,000	41,437	45,000	10,000	3,563
3043 Bins on wheels		-		-		-	-
3045 Bring in sites		-		-		-	-
3051 Road & Street Cleaning	50,000	46,080	25,500	71,580	72,000	22,000	420
3052 Cleaning & Maintenance of Non-Urban Areas	31,000	23,601	12,000	35,601	5,000	(26,000)	(30,601)
3053 Cleaning of Public Conveniences		283	200	483		-	(483)
3055 Cleaning of Council Premises		3,731	2,200	5,931	8,000	8,000	2,069
3060 Cleaning & Maintenance of Parks & Gardens				-		-	-
3061 Cleaning & Maintenance of Soft Areas	25,000	19,799	7,000	26,799	-	(25,000)	(26,799)
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	20,000	6,487		6,487	20,000	-	13,513
3070-3090 Consultation Fees		-		-		-	-
3100-3139 Contract & Project Management	45,000	15,860	10,000	25,860	31,000	(14,000)	5,140
3300-3379 Hospitality	79,700	50,938	10,000	60,938	73,700	(6,000)	12,762
3380-3389 Community		1,590	5,000	6,590		-	(6,590)
3600-3694 Local Enforcement Expenses		3,627	500	4,127		-	(4,127)
3700-3799 EU Projects				-		-	-
3800-3899 Twinning				-		-	-
	599,816	434,076	169,400	603,476	579,600	(20,216)	(23,876)

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	4,000	4,013	4,000	8,013	5,000	1,000	(3,013)
2260-2299 Office Materials & Supplies		-		-		-	-
2450-2499 Office Rent		-		-		-	-
2500-2599 National & International Memberships	500	190	200	390	500	-	110
2600-2699 Office Services	9,100	6,137	2,100	8,237	7,000	(2,100)	(1,237)
2700-2799 Transport	4,500	3,556	600	4,156	5,000	500	844
2800-2899 Travel		287		287		-	(287)
2900-2999 Information Services		2,452		2,452		-	(2,452)
3050 Office Cleaning		-		-		-	-
3140-3199 Professional Services	5,000	4,402	15,000	19,402	5,000	-	(14,402)
3200-3299 Training		-		-		-	-
3345 Office Hospitality		-		-		-	-
3400-3499 Incidental Expenses		5,718	9,200	14,918	24,500	24,500	9,582
	33,500			-		(33,500)	-
	56,600	26,755	31,100	57,855	47,000	(9,600)	(10,855)
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				-		-	-
3000-6099 Depreciation (Charge for the Year)	301,664	184,109		184,109	287,319	(14,345)	103,210
	301,664	184,109	-	184,109	287,319	(14,345)	103,210
Total	1,198,647	838,034	270,861	1,108,895	1,221,846	23,199	112,951

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
	2022	30-Sep	30 Sep-31 Dec	31-Dec	2023		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-	-	-	-
5250-5299 Consumables				-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
3201-0209 Receivables	86,984	62,973		62,973	49,734	(37,250)	(13,239)
3210-0219 LES Receivables	13,164	36,112		36,112	-	(13,164)	(36,112)
3220-0229 Receivables from EU		-		-		-	-
0250 Prepayments & Accrued income		836		836		-	(836)
				-		-	-
	100,148	99,921	-	99,921	49,734	(50,414)	(50,187)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,760,425	1,749,037		1,749,037	1,760,425	-	11,388
	1,760,425	1,749,037	-	1,749,037	1,760,425	-	11,388
14 Payables							
4000 Payables	203,008	66,403		66,403	145,450	(57,558)	79,047
4100 Accruals	100,000	28,963		28,963	18,186	(81,814)	(10,777)
4150 Deferred Income		258,762		258,762	121,163	121,163	(137,599)
Current portion of Long-Term Borrowings				-	-	-	-
				-	-	-	-
	303,008	354,128	-	354,128	284,799	(18,209)	(69,329)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Special Prog.		Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Trees	Assets not yet Capitalised	Total
		10%	10%								
% of depreciation	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2023	486,957	5,947,950	134,138	53,452	903,858	39,192	22,067	39,198	-	-	7,626,812
Additions	-	-	10,000	7,000	628,000	3,000	135,668	-	-	-	783,668
Disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	486,957	5,947,950	144,138	60,452	1,531,858	42,192	157,735	39,198	-	-	8,410,480
Grants/ other reimbursements											
As at 01 January 2023	50,000	1,503,433	-	-	428,306	2,078	-	4,026	-	-	1,987,843
Additions	-	-	-	-	302,259	-	99,160	-	-	-	401,419
As at 31 December 2023	50,000	1,503,433	-	-	730,565	2,078	99,160	4,026	-	-	2,389,262
Accumulated Depreciation											
As at 01 January 2023	47,219	3,337,961	102,063	53,452	442,624	33,663	7,724	-	-	-	4,024,706
Charge for the year	3,294	229,371	8,587	7,000	32,574	2,590	3,903	-	-	-	287,319
Released on disposal	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	50,513	3,567,332	110,650	60,452	475,198	36,253	11,627	-	-	-	4,312,025
Budgeted NBV 31 Dec 2022	393,884	1,048,464	39,300	-	90,000	4,768	196	35,172	65,156	-	1,676,940
Forecasted NBV 1 Jan 2023	389,738	1,106,556	32,075	-	32,928	3,451	14,343	35,172	-	-	1,614,263
Budgeted NBV 31 Dec 2023	386,444	877,185	33,488	-	326,095	3,861	46,948	35,172	-	-	1,709,193

