



# **H'Attard Local Council**

**Business Plan  
for the  
Period  
2019 - 2021**

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## Overview and Summary

During the last Government's Budget the Finance Minister, Dr. Edward Scicluna, announced that the Local Council's Budget was increased by around € 2,000,000 from €36,500,000 to € 38,500,000 be distributed amongst all the Local Councils.

There was a marginal increase of 5.479%.

This also meant an increase of €38,453 in our allocation from €701,775 to €740,229. Such increase is to be primarily used for the cleaning up of our streets such as street sweeping of urban and non urban roads, the collection of domestic, recyclable and bulky refuse, the cleaning and maintenance of parks, public gardens and soft areas, etc...

Other initiatives can also be funded from these funds. Such as the printing of the 'Refuse Collection Schedule Calendar'. This calendar is used to promote and educate our residents and also encourage them to take good care of the environment.

In this legislature the Local Council had to make extra effort to improve its financial situation having now already embarked on two major project as are the restoration of the embankment in Triq il-Linja where works are envisaged to start early 2019 and finish before end of financial year and the construction of the pavilion, Tourist Information Centre in Triq il-Gonna, Ġnien l-Istazzjon

In fact last year's FSI dropped from and actual of 27.92% to 6% still maintaining a positive balance in preparation for the said two project where a lot of expenditure was incurred into plans and services of experts.

Our goal is to continue working on improving our financial situation whilst working on our major projects which as from this year will include the Local Council Premises whereby the bill of quantities now have been concluded and a formal permit will be applied for in the coming months.

Further goals are the re-construction of Ġnien il-Palma. This project is also is under way and will be considered for inclusion into the 2020 budget, end this year.

IFFIRMATA

Stefan Cordina  
Mayor

IFFIRMATA

Marica Mifsud  
Executive Secretary

**Statement of Income and Expenditure**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	787,999	864,410	907,631	<b>2,560,040</b>
Income raised from Bye-Laws (2)	35,400	36,502	37,607	<b>109,509</b>
Income raised from LES (3)	5,400	5,416	5,433	<b>16,249</b>
Investment Income (4)	-	-	-	-
Other Income (5)	500	500	500	<b>1,500</b>
<b>TOTAL</b>	<b>829,299</b>	<b>906,828</b>	<b>951,171</b>	<b>2,687,298</b>
<b>Expenditure</b>				
Personal Emoluments (6)	162,316	183,634	187,159	<b>533,109</b>
Operations and Maintenance (7)	554,273	580,558	589,111	<b>1,723,942</b>
Administration (8)	70,900	73,570	76,133	<b>220,603</b>
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	48,672	50,550	53,012	<b>152,233</b>
<b>TOTAL</b>	<b>836,161</b>	<b>888,311</b>	<b>905,414</b>	<b>2,629,887</b>
<b>Surplus / Deficit</b>	<b>(6,862)</b>	<b>18,517</b>	<b>45,756</b>	<b>57,411</b>

## Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
<b>Non-current Assets</b>				
Property, Plant and Equipment (16)	240,687	232,857	192,234	665,777
<b>Current Assets</b>				
Inventories (11)	2,100	2,000	1,900	6,000
Receivables (12)	103,053	146,416	150,892	400,361
Cash and Cash Equivalents (13)	243,150	263,272	180,247	686,669
<b>Total Current Assets</b>	<b>348,303</b>	<b>411,688</b>	<b>333,039</b>	<b>1,093,030</b>
<b>Current Liabilities (14)</b>				
Payables	181,893	233,862	210,092	625,847
<b>Total Current Liabilities</b>	<b>181,893</b>	<b>233,862</b>	<b>210,092</b>	<b>625,847</b>
<b>Net Current Assets</b>	<b>166,410</b>	<b>177,826</b>	<b>122,947</b>	<b>467,183</b>
<b>Non-current liabilities (15)</b>	156,191	141,260	-	297,451
<b>Net Assets</b>	<b>250,906</b>	<b>269,423</b>	<b>315,181</b>	<b>835,509</b>
<b>Reserves</b>				
Retained Funds	250,906	269,423	315,181	835,509

## Financial Situation Indicator

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Current Assets	348,303	411,688	333,039	1,093,030
Current Liabilities	181,893	233,862	210,092	625,847
<b>Working Capital</b>	<b>166,410</b>	<b>177,826</b>	<b>122,947</b>	<b>467,183</b>
Government Allocation	740,229	814,252	854,964	2,409,445
<b>FSI</b>	<b>22 %</b>	<b>22 %</b>	<b>14 %</b>	<b>19 %</b>

**Cash Budget**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
€	€	€	€	
<b>Cash Inflows</b>				
<b>Government cash inflows</b>	787,999	974,804	1,065,968	<b>2,828,771</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	35,400	36,502	37,607	<b>109,509</b>
<b>Local Enforcement cash flows</b>	5,400	5,416	5,433	<b>16,249</b>
<b>Finance cash flows</b>				
Loan Proceeds	-			-
Investment income	-			-
	-	-	-	-
<b>Capital cash flow</b>				
Proceeds from disposal of assets	-			-
<b>Cash received from EU funds</b>	128,841	324,800		<b>453,641</b>
<b>Cash received from Twinning</b>	-			-
<b>Cash from Community Services</b>	-			-
<b>Other Cash Inflows</b>	500	500	500	<b>1,500</b>
<b>TOTAL Inflows</b>	<b>958,140</b>	<b>1,342,022</b>	<b>1,109,508</b>	<b>3,409,670</b>
<b>Cash Outflows</b>				
<b>Personal Emoluments</b>	162,316	183,634	187,159	533,109
<b>Operations &amp; Maintenance</b>	549,388	592,509	591,349	1,733,246
<b>Administration</b>	70,900	73,570	76,133	220,603
<b>Finance</b>	-	-	-	-
<b>Capital</b>				
Acquisition of property				-
Construction	53,567	12,000	259,380	324,947
Improvements				-
Special programmes				-
Computers, Plant & equipment, Furniture	7,994	9,000	78,512	95,506
	61,561	21,000	337,892	420,453
<b>Cash outflows re EU projects</b>	93,779	451,187	-	<b>544,966</b>
<b>Cash outflows re Twinning</b>	-			-
<b>Cash outflows re Community Services</b>	-			-
	-			-
	93,779	451,187	-	544,966
<b>TOTAL Outflows</b>	<b>937,944</b>	<b>1,321,900</b>	<b>1,192,533</b>	<b>3,452,377</b>
<b>SURPLUS / (DEFICIT)</b>	<b>20,196</b>	<b>20,122</b>	<b>(83,025)</b>	<b>(42,707)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>222,954</b>	<b>243,150</b>	<b>263,272</b>	<b>222,954</b>
<b>Carry forward</b>	<b>243,150</b>	<b>263,272</b>	<b>180,247</b>	<b>180,247</b>

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
<b>Income</b>				
<b>1 Funds received form Central Government:</b>				
0001 In terms of section 55 CAP 363	740,229	814,252	854,964	<b>2,409,445</b>
0002-0004 In terms of section 58 CAP 363	47,770	50,159	52,666	<b>150,595</b>
0005-0019 Other Income				-
	<b>787,999</b>	<b>864,410</b>	<b>907,631</b>	<b>2,560,040</b>
<b>2 Bye-Laws &amp; Legal Fees</b>				
0021-0025 Community Services	3,400	3,502	3,607	<b>10,509</b>
0026-0035 Income from Permits	32,000	33,000	34,000	<b>99,000</b>
	<b>35,400</b>	<b>36,502</b>	<b>37,607</b>	<b>109,509</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	5,000	5,000	5,000	<b>15,000</b>
0038-0055 Contraventions	400	416	433	<b>1,249</b>
	<b>5,400</b>	<b>5,416</b>	<b>5,433</b>	<b>16,249</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest				-
0096-0099 Income received from Government Securities				-
	-	-	-	-
<b>5 General Income</b>				
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	500	500	500	<b>1,500</b>
	<b>500</b>	<b>500</b>	<b>500</b>	<b>1,500</b>
<b>Total</b>	<b>829,299</b>	<b>906,828</b>	<b>951,171</b>	<b>2,687,298</b>

## Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
<b>6 Personal Emoluments</b>				
1100 Mayor's Allowance	30,245	48,027	48,270	126,542
1200 Employees' Salaries & Wages	103,686	106,839	109,732	320,257
1300 Bonuses	9,828	10,025	10,225	30,078
1400 Income Supplements				-
1500 Social Security Contributions	11,177	11,233	11,289	33,699
1600 Allowances	880	880	880	2,640
1700 Overtime	6,500	6,630	6,763	19,893
	<b>162,316</b>	<b>183,634</b>	<b>187,159</b>	<b>533,109</b>
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	4,000	4,500	5,000	13,500
2200-2259 Public Materials & Supplies	4,500	4,635	4,774	13,909
2300-2399 Repairs & Upkeep	66,000	45,000	45,000	156,000
2400-2449 Rent	138	138	138	414
3010 Street Lighting	20,000	20,600	21,218	61,818
3020 Lease of Equipment	1,500	1,545	1,591	4,636
3030 Insurance	5,000	5,000	5,000	15,000
3035 Bank Charges	600	600	600	1,800
3038 Penalties	-	-	-	-
3040 Waste Disposal	92,000	96,600	101,430	290,030
3041 Refuse Collection	127,000	173,800	173,800	474,600
3042 Bulky Refuse Collection	28,000	28,840	29,705	86,545
3043 Bins on wheels	1,000	1,000	1,000	3,000
3045 Bring in sites	-	-	-	-
3051 Road & Street Cleaning	95,000	95,000	95,000	285,000
3052 Cleaning & Maintenance of Non-Urban Areas	15,000	15,000	15,000	45,000
3053 Cleaning of Public Conveniences	12,000	12,360	12,731	37,091
3055 Cleaning of Council Premises	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	42,875	34,740	34,740	112,355
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
3064 Other Contractual Services	3,500	3,675	3,859	11,034
3070-3090 Consultation Fees	20,000	20,000	20,000	60,000
3100-3139 Contract & Project Management	4,560	4,925	4,925	14,410
3300-3379 Hospitality	-	-	-	-
3380-3389 Community	11,000	12,000	13,000	36,000
3600-3694 Local Enforcement Expenses	600	600	600	1,800
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	<b>554,273</b>	<b>580,558</b>	<b>589,111</b>	<b>1,723,942</b>



**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>				
2150-2199 Office Utilities	8,000	8,160	8,323	24,483
2260-2299 Office Materials & Supplies	2,000	2,060	2,122	6,182
2450-2499 Office Rent	-	-	-	-
2500-2599 National & International Memberships	1,300	1,500	1,500	4,300
2600-2699 Office Services	25,000	26,250	27,563	78,813
2700-2799 Transport	6,000	6,300	6,615	18,915
2800-2899 Travel	3,600	3,000	3,000	9,600
2900-2999 Information Services	8,000	8,100	8,200	24,300
3050 Office Cleaning	1,000	1,100	1,210	3,310
3140-3199 Professional Services	12,000	12,600	12,600	37,200
3200-3299 Training	2,000	2,000	2,000	6,000
3345 Office Hospitality	-	-	-	-
3400-3499 Incidental Expenses	2,000	2,500	3,000	7,500
	-	-	-	-
	<b>70,900</b>	<b>73,570</b>	<b>76,133</b>	<b>220,603</b>
<b>9 Finance Costs</b>				
3036 Interest on Bank Loan				-
				-
				-
	-	-	-	-
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of assets				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation (charge for the year)	48,672	50,550	53,012	152,233
	48,672	50,550	53,012	152,233
<b>Total</b>	<b>836,161</b>	<b>888,311</b>	<b>905,414</b>	<b>2,629,887</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
€	€	€	€	
<b>11 Inventory</b>				
5201-5249 Stationery				-
5250-5299 Consumables				-
Books	2,100	2,000	1,900	6,000
	<b>2,100</b>	<b>2,000</b>	<b>1,900</b>	<b>6,000</b>
<b>12 Receivables</b>				
0201-0209 Receivables	17,000	17,000	17,000	51,000
0210-0219 LES Receivables	400	400	400	1,200
0220-0229 Receivables from EU	-	-	-	-
0250 Prepayments & Accrued income	80,653	129,016	133,492	343,161
Other Debtors	5,000	-	-	5,000
	<b>103,053</b>	<b>146,416</b>	<b>150,892</b>	<b>400,361</b>
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	243,150	263,272	180,247	686,669
	<b>243,150</b>	<b>263,272</b>	<b>180,247</b>	<b>686,669</b>
<b>14 Payables</b>				
4000 Payables	143,162	194,862	171,092	509,116
4100 Accruals	36,731	37,000	37,000	110,731
4150 Deferred Income	2,000	2,000	2,000	6,000
Short-term Borrowings				-
	<b>181,893</b>	<b>233,862</b>	<b>210,092</b>	<b>625,847</b>
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowings	-			-
Deferred Grants	156,191	141,260	-	297,451
	<b>156,191</b>	<b>141,260</b>	<b>-</b>	<b>297,451</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Construction & Urban Improvements	Computer Software	New Street Signs	Trees	Plant, machinery and office equipment	Assets under construction	Office Furniture & Fittings	Motor Vehicles		<b>Total</b>
% of depreciation	10%-100%	0%	0%	0%	20%-25%	0%	8%	20%		
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2019	2,697,225	1,009	18,445	11,529	32,954	112,418	29,292	5,299		<b>2,908,171</b>
Additions	271,739	-	-	-	3,693	(94,893)	4,301	-		<b>184,840</b>
Disposals										-
As at 31 December 2019	<b>2,968,964</b>	<b>1,009</b>	<b>18,445</b>	<b>11,529</b>	<b>36,647</b>	<b>17,525</b>	<b>33,593</b>	<b>5,299</b>	-	<b>3,093,011</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2019	1,112,438		5,568		1,608	33,861				<b>1,153,475</b>
Additions	194,913					(33,861)				<b>161,052</b>
Transfers										-
As at 31 December 2019	<b>1,307,351</b>	-	<b>5,568</b>	-	<b>1,608</b>	-	-	-	-	<b>1,314,527</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2019	1,427,013	168	12,877		23,355		21,449	4,264		<b>1,489,126</b>
Charge for the year	41,743	252	-	-	3,835	-	1,807	1,035		<b>48,672</b>
Released on disposal										-
As at 31 December 2019	<b>1,468,756</b>	<b>420</b>	<b>12,877</b>	-	<b>27,190</b>	-	<b>23,256</b>	<b>5,299</b>	-	<b>1,537,798</b>
<b>Budgeted NBV 31 Dec 2018</b>	157,774	841	-	11,529	7,991	78,557	7,843	1,035		<b>265,570</b>
<b>Budgeted NBV 31 Dec 2019</b>	192,857	589	-	11,529	7,849	17,525	10,337	-	-	<b>240,687</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Construction & Urban Improvements	Computer Software	New Street Signs	Trees	Plant, machinery and office equipment	Assets under construction	Office Furniture & Fittings	Motor Vehicles		<b>Total</b>
% of depreciation	10%-100%	0%	0%	0%	20%-25%	0%	8%	20%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2020	2,968,964	1,009	18,445	11,529	36,647	17,525	33,593	5,299	-	<b>3,093,011</b>
Additions	521,607				4,000	(6,720)	5,000			<b>523,887</b>
Disposals										-
As at 31 December 2020	<b>3,490,572</b>	<b>1,009</b>	<b>18,445</b>	<b>11,529</b>	<b>40,647</b>	<b>10,805</b>	<b>38,593</b>	<b>5,299</b>	-	<b>3,616,899</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2020	1,307,351	-	5,568	-	1,608	-	-	-	-	<b>1,314,527</b>
Additions	481,167									<b>481,167</b>
Transfers										-
As at 31 December 2020	<b>1,788,518</b>	-	<b>5,568</b>	-	<b>1,608</b>	-	-	-	-	<b>1,795,694</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2020	1,468,756	420	12,877	-	27,190	-	23,256	5,299	-	<b>1,537,798</b>
Charge for the year	45,067	252			3,319		1,911	-		<b>50,550</b>
Released on disposal										-
As at 31 December 2020	<b>1,513,824</b>	<b>672</b>	<b>12,877</b>	-	<b>30,508</b>	-	<b>25,167</b>	<b>5,299</b>	-	<b>1,588,348</b>
<b>Budgeted NBV 31 Dec 2019</b>	192,857	589	-	11,529	7,849	17,525	10,337	-	-	<b>240,687</b>
<b>Budgeted NBV 31 Dec 2020</b>	188,230	337	-	11,529	8,531	10,805	13,426	-	-	<b>232,857</b>

## 16 Depreciation of Property, Plant and Equipment

		Construction & Urban Improvements	Computer Software	New Street Signs	Trees	Plant, machinery and office equipment	Assets under construction	Office Furniture & Fittings	Motor Vehicles		Total
<b>Asset</b>											
% of depreciation		10%-100%	0%	0%	0%	20%-25%	0%	8%	20%	0%	
		€	€	€	€	€	€	€	€	€	€
<b>Cost</b>											
As at 01 January	2021	3,490,572	1,009	18,445	11,529	40,647	10,805	38,593	5,299	-	3,616,899
Additions		241,723				63,512	(6,112)	65,254			364,377
Disposals											-
As at 31 December	2021	<b>3,732,295</b>	<b>1,009</b>	<b>18,445</b>	<b>11,529</b>	<b>104,159</b>	<b>4,693</b>	<b>103,847</b>	<b>5,299</b>	<b>-</b>	<b>3,981,275</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2021	1,788,518	-	5,568	-	1,608	-	-	-	-	1,795,694
Additions		229,723				57,012		65,254			351,989
Transfers											-
As at 31 December	2021	<b>2,018,241</b>	<b>-</b>	<b>5,568</b>	<b>-</b>	<b>58,620</b>	<b>-</b>	<b>65,254</b>	<b>-</b>	<b>-</b>	<b>2,147,683</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2021	1,513,824	672	12,877	-	30,508	-	25,167	5,299	-	1,588,348
Charge for the year		46,597	252			4,133		2,029	-		53,012
Released on disposal											-
As at 31 December	2021	<b>1,560,421</b>	<b>925</b>	<b>12,877</b>	<b>-</b>	<b>34,641</b>	<b>-</b>	<b>27,196</b>	<b>5,299</b>	<b>-</b>	<b>1,641,359</b>
<b>Budgeted NBV 31 Dec</b>	<b>2020</b>	188,230	337	-	11,529	8,531	10,805	13,426	-	-	232,857
<b>Budgeted NBV 31 Dec</b>	<b>2021</b>	153,633	84	-	11,529	10,898	4,693	11,397	-	-	192,234