



Year


San Ġiljan Local Council

**Annual Budget
For
Financial Year
2021**


Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary



Albert Buttigieg
Mayor



Paul Spiteri
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2021		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	929,641	934,962	946,661	17,020	11,699
Income raised from Bye-Laws (2)	110,000	104,408	110,000	-	5,592
Income raised from LES (3)	9,000	8,136	9,000	-	864
Investment Income (4)	-	42	50	50	8
Other Income (5)	75,000	164,835	190,700	115,700	25,865
TOTAL	1,123,641	1,212,383	1,256,411	132,770	44,028
Expenditure					
Personal Emoluments (6)	206,500	208,350	220,000	13,500	11,650
Operations and Maintenance (7)	703,860	823,437	788,860	85,000	(34,577)
Administration (8)	112,850	88,153	93,850	(19,000)	5,697
Finance Cost (9)	3,000	2,911	2,700	(300)	(211)
Other Expenditure (10)	69,774	127,711	97,478	27,704	(30,233)
TOTAL	1,095,984	1,250,562	1,202,888	106,904	(47,674)
Surplus / Deficit	27,657	(38,179)	53,523	25,866	91,702

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	607,940	613,010	591,373	(16,567)	(21,637)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	84,593	213,955	84,593	-	(129,362)
Cash and Cash Equivalents (13)	186,630	266,608	336,912	150,282	70,304
Total Current Assets	271,223	480,563	421,505	150,282	(59,058)
Current Liabilities (14)					
Payables	197,945	480,398	443,118	245,173	(37,280)
Total Current Liabilities	197,945	480,398	443,118	245,173	(37,280)
Net Current Assets	73,278	165	(21,613)	(94,891)	(21,778)
Non-current liabilities (15)					
	151,852	131,938	35,000	(116,852)	(96,938)
Net Assets	529,366	481,237	534,760	5,394	53,523
Reserves					
Retained Funds	529,366	481,237	534,760	5,394	53,523

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	271,223	480,563	421,505
Current Liabilities	197,945	480,398	443,118
Working Capital	73,278	165	(21,613)
Government Allocation	927,641	927,641	944,661
FSI	8 %	0 %	(2) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	236,665	236,665	236,665	236,666	946,661
Cash flows from Bye-Laws & L.N fees	27,500	27,500	27,500	27,500	110,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
Finance cash flows					
Loan Proceeds					-
Investment Income				50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	77,675	77,675	77,675	77,675	310,700
TOTAL Inflows	344,090	344,090	344,090	344,141	1,376,411
Cash Outflows					
Personal Emoluments	55,000	55,000	55,000	55,000	220,000
Operations & Maintenance	197,215	197,215	197,215	197,215	788,860
Administration	23,462	23,463	23,462	23,463	93,850
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	46,210	46,210	46,211	46,210	184,841
Office furniture/equipment	2,750	2,750	2,750	2,750	11,000
	48,960	48,960	48,961	48,960	195,841
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Loan Repayments	1,889	1,889	1,889	1,889	7,556
	1,889	1,889	1,889	1,889	7,556
TOTAL Outflows	326,526	326,527	326,527	326,527	1,306,107
SURPLUS / (DEFICIT)	17,564	17,563	17,563	17,614	70,304
Brought forward (Bank /Cash Bal.)	266,608	284,172	301,735	319,298	266,608
Carry forward	284,172	301,735	319,298	336,912	336,912

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	927,641	695,731	231,910	927,641	944,661	17,020	17,020
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	2,000	5,491	1,830	7,321	2,000	-	(5,321)
	929,641	701,222	233,740	934,962	946,661	17,020	11,699
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	110,000	78,306	26,102	104,408	110,000	-	5,592
	110,000	78,306	26,102	104,408	110,000	-	5,592
3	Local Enforcement Income						
0037 Commission from Regional Committees	8,000	5,630	1,877	7,507	8,000	-	493
0038-0055 Contraventions	1,000	472	157	629	1,000	-	371
	9,000	6,102	2,034	8,136	9,000	-	864
4	Investment Income						
0091-0095 Bank interest	-	-	42	42	50	50	8
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	42	42	50	50	8
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	25,000	4,580	1,527	6,107	25,000	-	18,893
0120-0129 General Income	50,000	145,245	13,483	158,728	165,700	115,700	6,972
	75,000	149,825	15,010	164,835	190,700	115,700	25,865
Total	1,123,641	935,455	276,928	1,212,383	1,256,411	132,770	44,028

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	15,000	12,413	4,138	16,551	16,000	1,000	(551)
1200 Employees' Salaries & Wages	135,000	103,485	34,495	137,980	145,000	10,000	7,020
1300 Bonuses	11,000	826	9,413	10,239	11,000	-	761
1400 Income Supplements	1,700	1,482	-	1,482	1,700	-	218
1500 Social Security Contributions	12,000	8,741	2,914	11,655	13,000	1,000	1,345
1600 Allowances	21,800	16,350	5,450	21,800	21,800	-	-
1700 Overtime	10,000	6,483	2,161	8,644	11,500	1,500	2,856
	206,500	149,780	58,570	208,350	220,000	13,500	11,650
7 Operations and Maintenance							
2100-2149 Public Utilities	3,500	2,483	828	3,311	3,500	-	189
2200-2259 Public Materials & Supplies	5,000	10,209	3,403	13,612	5,000	-	(8,612)
2300-2399 Repairs & Upkeep	140,000	124,183	41,394	165,577	165,000	25,000	(577)
2400-2449 Rent	2,300	1,750	583	2,333	2,300	-	(33)
3010 Street Lighting	25,000	19,789	6,596	26,385	25,000	-	(1,385)
3020 Lease of Equipment	500	313	104	417	500	-	83
3030 Insurance	4,000	1,923	641	2,564	4,000	-	1,436
3035 Bank Charges	500	451	150	601	500	-	(101)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	62,355	45,183	15,061	60,244	62,355	-	2,111
3041 Refuse Collection	115,000	118,791	39,597	158,388	145,000	30,000	(13,388)
3042 Bulky Refuse Collection	25,000	24,649	8,216	32,865	30,000	5,000	(2,865)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	135,000	127,477	42,492	169,969	150,000	15,000	(19,969)
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	1,974	658	2,632	2,500	-	(132)
3053 Cleaning of Public Conveniences	13,205	8,246	2,749	10,995	13,205	-	2,210
3055 Cleaning of Council Premises	3,000	1,482	494	1,976	3,000	-	1,024
3060 Cleaning & Maintenance of Parks & Gardens	45,000	29,636	9,879	39,515	45,000	-	5,485
3061 Cleaning & Maintenance of Soft Areas	15,000	11,084	3,695	14,779	15,000	-	221
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	25,000	38,413	8,413	46,826	35,000	10,000	(11,826)
3100-3139 Contract & Project Management	11,000	9,741	3,247	12,988	11,000	-	(1,988)
3300-3379 Hospitality	14,000	8,965	2,988	11,953	14,000	-	2,047
3380-3389 Community	40,000	23,877	7,959	31,836	40,000	-	8,164
3600-3694 Local Enforcement Expenses	15,000	7,010	2,337	9,347	15,000	-	5,653
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	2,000	3,242	1,081	4,323	2,000	-	(2,323)
	703,860	620,871	202,566	823,437	788,860	85,000	(34,577)

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,500	7,622	2,541	10,163	10,000	2,500	(163)
2260-2299 Office Materials & Supplies	3,000	2,513	838	3,351	3,000	-	(351)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	850	1,252	417	1,669	850	-	(819)
2600-2699 Office Services	20,000	8,043	2,681	10,724	15,000	(5,000)	4,276
2700-2799 Transport	16,000	13,043	4,348	17,391	16,000	-	(1,391)
2800-2899 Travel	4,000	-	-	-	-	(4,000)	-
2900-2999 Information Services	4,000	590	197	787	2,000	(2,000)	1,213
3050 Office Cleaning	5,000	-	-	-	-	(5,000)	-
3140-3199 Professional Services	45,000	25,418	17,842	43,260	45,000	-	1,740
3200-3299 Training	5,000	-	-	-	1,000	(4,000)	1,000
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	2,500	607	202	809	1,000	(1,500)	191
	-	-	-	-	-	-	-
	112,850	59,088	29,065	88,153	93,850	(19,000)	5,697
9 Finance Costs							
3036 Interest on Bank Loan	3,000	2,183	728	2,911	2,700	(300)	(211)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	3,000	2,183	728	2,911	2,700	(300)	(211)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	69,774	112,870	14,841	127,711	97,478	27,704	(30,233)
	69,774	112,870	14,841	127,711	97,478	27,704	(30,233)
Total	1,095,984	944,792	305,770	1,250,562	1,202,888	106,904	(47,674)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep 2020	FORECAST changes from 30 Sep-31 Dec 2020	TOTAL as at 31-Dec 2020	BUDGET Jan-Dec 2021	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2020	2020	2020	2020	2021		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	68,741	242,484	(41,893)	200,591	68,741	-	(131,850)
0210-0219 LES Receivables	-			-	-	-	-
0220-0229 Receivables from EU	-			-	-	-	-
0250 Prepayments & Accrued income	15,852	14,846	(1,482)	13,364	15,852	-	2,488
				-	-	-	-
	84,593	257,330	(43,375)	213,955	84,593	-	(129,362)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	186,630	371,481	(104,873)	266,608	336,912	150,282	70,304
	186,630	371,481	(104,873)	266,608	336,912	150,282	70,304
14 Payables							
4000 Payables	127,945	203,165	(14,872)	188,293	373,118	245,173	184,825
4100 Accruals	62,444	54,193	2,418	56,611	62,444	-	5,833
4150 Deferred Income	-	476,873	(248,935)	227,938	-	-	(227,938)
Current portion of Long-Term Borrowings	-			-	-	-	-
Current portion of Long-Term Borrowings	7,556	5,256	2,300	7,556	7,556	-	-
	197,945	739,487	(259,089)	480,398	443,118	245,173	(37,280)
15 Non Current Liabilities							
4200 Long Term Borrowings	42,000	43,195	(2,419)	40,776	35,000	(7,000)	(5,776)
Funds from Central Region	109,852	96,346	(5,184)	91,162	-	(109,852)	(91,162)
	151,852	139,541	(7,603)	131,938	35,000	(116,852)	(96,938)

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property	Trees	Office, Furniture & Fittings	Computer Equipment	Urban Improvements	Assets Not Yet Capitalised	New Street Signs	Construction	Special Programmes	Total
	€	€	€	€	€	€	€	€	€	€
1%	185,798	8,817	74,449	61,330	130,000	150,533	9,707	600,000	2,750,898	3,971,532
			3,000	8,000					184,841	195,841
Disposals										
As at 31 December 2021	185,798	8,817	77,449	69,330	130,000	150,533	9,707	600,000	2,935,739	4,167,373
Cost										
As at 01 January 2021										
Additions										
Disposals										
As at 31 December 2021										
Grants/ other reimbursements										
As at 01 January 2021				2,218					2,378,149	2,380,367
Additions									120,000	120,000
As at 31 December 2021				2,218					2,498,149	2,500,367
Accumulated Depreciation										
As at 01 January 2021	29,517	-	66,764	43,110	130,000	-	9,707	377,215	321,842	978,155
Charge for the year	1,906	-	1,174	-	-	-	-	51,483	42,915	97,478
Released on disposal										
As at 31 December 2021	31,423	-	67,938	43,110	130,000	-	9,707	428,698	364,757	1,075,633
Budgeted NBV 31 Dec 2020	155,978	8,817	13,988	19,647	19,582	107,066	-	20,019	262,843	607,940
Forecasted NBV 1 Jan 2021	156,281	8,817	7,685	16,002	-	150,533	-	222,785	50,907	613,010
Budgeted NBV 31 Dec 2021	154,375	8,817	9,511	24,002	-	150,533	-	171,302	72,833	591,373