



San Giljan Local Council

**Annual Budget
For
Financial Year
2023**

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Overview and Summary



Guido Dalli
Mayor



Malcolm Agius - Deputy
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2022	2022	2023	€	€
	€	€	€	€	€
Income					
Funds received from Central Government (1)	965,642	1,118,130	1,073,340	107,698	(44,790)
Income raised from Bye-Laws (2)	135,000	91,181	100,000	(35,000)	8,819
Income raised from LES (3)	9,000	13,280	9,000	-	(4,280)
Investment Income (4)	-	-	-	-	-
Other Income (5)	165,700	90,814	50,000	(115,700)	(40,814)
TOTAL	1,275,342	1,313,405	1,232,340	(43,002)	(81,065)
Expenditure					
Personal Emoluments (6)	225,300	212,584	229,600	4,300	17,016
Operations and Maintenance (7)	840,280	845,324	829,975	(10,305)	(15,349)
Administration (8)	97,850	75,850	89,150	(8,700)	13,300
Finance Cost (9)	1,950	1,983	1,950	-	(33)
Other Expenditure (10)	74,023	71,144	68,288	(5,735)	(2,856)
TOTAL	1,239,403	1,206,884	1,218,963	(20,440)	12,079
Surplus / Deficit	35,939	106,521	13,377	(22,562)	(93,144)

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)	884,428	737,073	698,559	(185,869)	(38,514)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	165,000	317,960	165,000	-	(152,960)
Cash and Cash Equivalents (13)	115,244	494,891	269,884	154,640	(225,007)
Total Current Assets	280,244	812,851	434,884	154,640	(377,967)
Current Liabilities (14)					
Payables	515,910	820,545	398,143	(117,767)	(422,402)
Total Current Liabilities	515,910	820,545	398,143	(117,767)	(422,402)
Net Current Assets	(235,666)	(7,694)	36,741	272,407	44,435
Non-current liabilities (15)					
	27,500	27,456	20,000	(7,500)	(7,456)
Net Assets	621,262	701,923	715,300	94,038	13,377
Reserves					
Retained Funds	621,262	701,923	715,300	94,038	13,377

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	280,244	812,851	434,884
Current Liabilities	515,910	820,545	398,143
Working Capital	(235,666)	(7,694)	36,741
Government Allocation	963,642	943,640	973,340
FSI	(24) %	(1) %	4 %

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	268,335	268,335	268,335	268,335	1,073,340
Cash flows from Bye-Laws & L.N fees	25,000	25,000	25,000	25,000	100,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	200,963	200,963	200,963	200,963	803,852
TOTAL Inflows	496,548	496,548	496,548	496,548	1,986,192
Cash Outflows					
Personal Emoluments	57,400	57,400	57,400	57,400	229,600
Operations & Maintenance	207,494	207,494	207,494	207,493	829,975
Administration	22,287	22,286	22,287	22,286	89,146
Finance	1,889	1,889	1,889	1,889	7,556
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	261,230	261,231	261,231	261,230	1,044,922
Office furniture/equipment	2,500	2,500	2,500	2,500	10,000
	263,730	263,731	263,731	263,730	1,054,922
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payments to creditors					-
	-	-	-	-	-
TOTAL Outflows	552,800	552,800	552,801	552,798	2,211,199
SURPLUS / (DEFICIT)	(56,252)	(56,252)	(56,253)	(56,250)	(225,007)
Brought forward (Bank /Cash Bal.)	494,891	438,639	382,387	326,134	494,891
Carry forward	438,639	382,387	326,134	269,884	269,884

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	963,642	707,730	235,910	943,640	973,340	9,698	29,700
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	2,000	130,868	43,623	174,490	100,000	98,000	(74,490)
	965,642	838,598	279,533	1,118,130	1,073,340	107,698	(44,790)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	135,000	68,386	22,795	91,181	100,000	(35,000)	8,819
	135,000	68,386	22,795	91,181	100,000	(35,000)	8,819
3 Local Enforcement Income							
0037 Commission from Regional Committees	8,000	8,086	2,695	10,781	8,000	-	(2,781)
0038-0055 Contraventions	1,000	1,874	625	2,499	1,000	-	(1,499)
	9,000	9,960	3,320	13,280	9,000	-	(4,280)
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	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	165,700	68,111	22,704	90,814	50,000	(115,700)	(40,814)
	165,700	68,111	22,704	90,814	50,000	(115,700)	(40,814)
Total	1,275,342	985,054	328,351	1,313,405	1,232,340	(43,002)	(81,065)

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2022	ACTUAL Jan-Sept 2022	FORECAST Oct-Dec 2022	TOTAL Jan-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	16,000	11,637	3,879	15,516	16,000	-	484
1200 Employees' Salaries & Wages	145,000	97,372	32,457	129,829	145,000	-	15,171
1300 Bonuses	11,000	6,296	9,548	15,844	16,000	5,000	157
1400 Income Supplements	1,700	1,130	-	1,130	1,500	(200)	370
1500 Social Security Contributions	13,000	8,777	2,926	11,702	12,500	(500)	798
1600 Allowances	22,600	16,500	5,500	22,000	22,600	-	600
1700 Overtime	16,000	12,422	4,141	16,563	16,000	-	(563)
	225,300	154,133	58,451	212,584	229,600	4,300	17,016

7 Operations and Maintenance

2100-2149 Public Utilities	4,575	3,353	1,118	4,471	4,575	-	104
2200-2259 Public Materials & Supplies	5,000	4,103	1,368	5,471	5,000	-	(471)
2300-2399 Repairs & Upkeep	80,000	33,052	11,017	44,069	70,000	(10,000)	25,931
2400-2449 Rent	5,500	3,355	1,118	4,473	5,500	-	1,027
3010 Street Lighting	25,000	55,432	18,477	73,909	50,000	25,000	(23,909)
3020 Lease of Equipment	500	476	159	635	500	-	(135)
3030 Insurance	4,000	2,270	757	3,027	4,000	-	973
3035 Bank Charges	500	958	319	1,277	1,000	500	(277)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	65,000	47,767	15,922	63,689	85,000	20,000	21,311
3041 Refuse Collection	200,000	143,647	47,882	191,529	200,000	-	8,471
3042 Bulky Refuse Collection	42,000	33,500	11,167	44,667	45,000	3,000	333
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	135,000	94,223	31,408	125,630	130,000	(5,000)	4,370
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	1,865	622	2,487	2,500	-	13
3053 Cleaning of Public Conveniences	13,205	11,930	3,977	15,906	16,000	2,795	94
3055 Cleaning of Council Premises	3,000	2,679	893	3,572	3,000	-	(572)
3060 Cleaning & Maintenance of Parks & Gardens	30,000	29,731	9,910	39,641	40,000	10,000	359
3061 Cleaning & Maintenance of Soft Areas	30,000	6,299	2,100	8,399	8,400	(21,600)	1
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	56,000	64,149	21,383	85,532	60,000	4,000	(25,532)
3070-3090 Consultation Fees	40,000	32,159	8,413	40,572	40,000	-	(572)
3100-3139 Contract & Project Management	20,000	14,994	4,998	19,992	20,000	-	8
3300-3379 Hospitality	5,000	11,615	3,872	15,487	5,000	-	(10,487)
3380-3389 Community	25,000	36,046	12,015	48,061	30,000	5,000	(18,061)
3600-3694 Local Enforcement Expenses	3,500	1,406	469	1,875	2,000	(1,500)	125
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	45,000	714	238	952	2,500	(42,500)	1,548
	840,280	635,723	209,601	845,324	829,975	(10,305)	(15,349)

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	20,000	2,906	969	3,875	5,000	(15,000)	1,125
2280-2299 Office Materials & Supplies	3,000	3,357	1,119	4,476	5,000	2,000	524
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	850	188	63	250	850	-	600
2600-2699 Office Services	10,000	4,425	1,475	5,900	7,500	(2,500)	1,600
2700-2799 Transport	16,000	14,820	4,940	19,760	20,000	4,000	240
2800-2899 Travel	-	1,232	411	1,642	2,000	2,000	358
2900-2999 Information Services	1,000	1,283	428	1,710	1,800	800	90
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	45,000	18,659	17,842	36,501	45,000	-	8,499
3200-3299 Training	1,000	375	125	500	1,000	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	927	309	1,236	1,000	-	(236)
	-	-	-	-	-	-	-
	97,850	48,171	27,679	75,850	89,150	(8,700)	13,300
9 Finance Costs							
3038 Interest on Bank Loan	1,950	1,487	496	1,983	1,950	-	(33)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,950	1,487	496	1,983	1,950	-	(33)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts		2,856		2,856		-	(2,856)
8000-8099 Depreciation (Charge for the Year)	74,023	51,216	17,072	68,288	68,288	(5,735)	-
	74,023	51,216	17,072	71,144	68,288	(5,735)	(2,856)
Total	1,239,403	893,586	313,298	1,206,884	1,218,963	(20,440)	12,079

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2022 €	ACTUAL as at 30-Sep 2022 €	FORECAST changes from 30 Sep-31 Dec 2022 €	TOTAL as at 31-Dec 2022 €	BUDGET Jan-Dec 2023 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	125,000	297,845	2,145	299,990	125,000	-	(174,990)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	40,000	15,487	2,483	17,970	40,000	-	22,030
	-	-	-	-	-	-	-
	165,000	313,332	4,628	317,960	165,000	-	(152,960)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	115,244	491,746	3,145	494,891	269,884	154,640	(225,007)
	115,244	491,746	3,145	494,891	269,884	154,640	(225,007)
14 Payables							
4000 Payables	447,531	468,795	(16,131)	452,664	329,764	(117,767)	(122,900)
4100 Accruals	62,444	87,952	2,418	90,370	62,444	-	(27,926)
4150 Deferred Income	-	279,657	(8,364)	271,293	-	-	(271,293)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	5,935	6,073	145	6,218	5,935	-	(283)
	515,910	842,477	(21,932)	820,545	398,143	(117,767)	(422,402)
15 Non Current Liabilities							
4200 Long Term Borrowings	27,500	29,875	(2,419)	27,456	20,000	(7,500)	(7,456)
Funds from Central Region	-	-	-	-	-	-	-
	27,500	29,875	(2,419)	27,456	20,000	(7,500)	(7,456)

16 Depreciation of Property, Plant and Equipment

Asset	Property	Trees	Office, Furniture & Fittings	Computer Equipment	Urban Improvements	Assets Not Yet Capitalised	New Street Signs	Construction	Special Programmes	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	185,798	8,817	74,449	61,330	138,804	538,627	9,707	314,927	4,241,037	5,573,496
Additions			5,000	5,000					1,044,922	1,054,922
Disposals										
As at 31 December 2023	185,798	8,817	79,449	66,330	138,804	538,627	9,707	314,927	5,285,959	6,628,418
Grants/ other reimbursements										
As at 01 January 2023				2,218	34,000	350,364		50,247	3,405,887	3,842,716
Additions									1,025,148	1,025,148
As at 31 December 2023	-	-	-	2,218	34,000	350,364	-	50,247	4,431,035	4,867,864
Accumulated Depreciation										
As at 01 January 2023	33,170	-	67,899	58,086	55,741	-	9,707	235,447	533,657	993,707
Charge for the year	1,906	-	831	2,740	6,879	-	-	4,808	51,124	68,288
Released on disposal										
As at 31 December 2023	35,076	-	68,730	60,826	62,620	-	9,707	240,255	584,781	1,061,995
Budgeted NBV 31 Dec 2022	152,628	8,817	9,550	6,237	52,723	187,338	-	26,903	440,232	884,428
Forecasted NBV 1 Jan 2023	152,628	8,817	6,550	1,026	49,063	188,263	-	29,233	301,493	737,073
Budgeted NBV 31 Dec 2023	150,722	8,817	10,719	3,286	42,184	188,263	-	24,425	270,143	698,559

