



San Ġiljan Local Council

**Annual Budget
For
Financial Year
2024**

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



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		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,073,340	991,555	1,114,304	40,964	122,749
Income raised from Bye-Laws (2)	100,000	108,716	100,000	-	(8,716)
Income raised from LES (3)	9,000	6,463	9,000	-	2,537
Investment Income (4)	-	13	-	-	(13)
Other Income (5)	50,000	38,327	50,000	-	11,673
TOTAL	1,232,340	1,145,073	1,273,304	40,964	128,231
Expenditure					
Personal Emoluments (6)	229,600	223,814	239,600	10,000	15,786
Operations and Maintenance (7)	829,975	672,813	773,400	(56,575)	100,587
Administration (8)	89,150	104,059	107,650	18,500	3,591
Finance Cost (9)	1,950	1,493	1,350	(600)	(143)
Other Expenditure (10)	68,288	66,916	68,288	-	1,372
TOTAL	1,218,963	1,069,096	1,190,288	(28,675)	121,192
Surplus / Deficit	13,377	75,977	83,016	69,639	7,039

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	698,559	737,073	678,785	(19,774)	(58,288)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	165,000	173,391	165,000	-	(8,391)
Cash and Cash Equivalents (13)	269,884	575,978	209,081	(60,803)	(366,897)
Total Current Assets	434,884	749,369	374,081	(60,803)	(375,288)
Current Liabilities (14)					
Payables	398,143	673,758	155,935	(242,208)	(517,823)
Total Current Liabilities	398,143	673,758	155,935	(242,208)	(517,823)
Net Current Assets	36,741	75,611	218,146	181,405	142,535
Non-current liabilities (15)					
	20,000	18,769	20,000	-	1,231
Net Assets	715,300	793,915	876,931	161,631	83,016
Reserves					
Retained Funds	715,300	793,915	876,931	161,631	83,016

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	434,884	749,369	374,081
Current Liabilities	398,143	673,758	155,935
Working Capital	36,741	75,611	218,146
Government Allocation	973,340	973,340	1,089,304
FSI	4 %	8 %	20 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2024	2024	2024	2024	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	278,576	278,576	278,576	278,576	1,114,304
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	293,015	293,015	293,015	13,358	892,403
TOTAL Inflows	598,841	598,841	598,841	319,184	2,115,707
Cash Outflows					
Personal Emoluments	59,900	59,900	59,900	59,900	239,600
Operations & Maintenance	193,350	193,350	193,350	193,350	773,400
Administration	26,912	26,913	26,912	26,913	107,650
Finance	1,889	1,889	1,889	1,889	7,556
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	280,515	280,515	280,515	280,515	1,122,060
Office furniture/equipment	2,500	2,500	2,500	2,500	10,000
	283,015	283,015	283,015	283,015	1,132,060
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payments to creditors	55,584	55,585	55,584	55,585	222,338
	55,584	55,585	55,584	55,585	222,338
TOTAL Outflows	620,650	620,652	620,650	620,652	2,482,604
SURPLUS / (DEFICIT)	(21,809)	(21,811)	(21,809)	(301,468)	(366,897)
Brought forward (Bank /Cash Bal.)	575,978	554,169	532,358	510,549	575,978
Carry forward	554,169	532,358	510,549	209,081	209,081

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
	2023	2023	2023	2023	2024		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	973,340	715,005	258,335	973,340	1,089,304	115,964	115,964
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	100,000	13,661	4,554	18,215	25,000	(75,000)	6,785
	1,073,340	728,666	262,889	991,555	1,114,304	40,964	122,749
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	100,000	81,537	27,179	108,716	100,000	-	(8,716)
	100,000	81,537	27,179	108,716	100,000	-	(8,716)
3 Local Enforcement Income							
0037 Commission from Regional Committees	8,000	4,692	1,564	6,256	8,000	-	1,744
0038-0055 Contraventions	1,000	155	52	207	1,000	-	793
	9,000	4,847	1,616	6,463	9,000	-	2,537
4 Investment Income							
0091-0095 Bank interest	-	13	-	13	-	-	(13)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	13	-	13	-	-	(13)
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	50,000	28,745	9,582	38,327	50,000	-	11,673
	50,000	28,745	9,582	38,327	50,000	-	11,673
Total	1,232,340	843,808	301,265	1,145,073	1,273,304	40,964	128,231

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL Jan-Sept	FORECAST Oct-Dec	TOTAL Jan-Dec	BUDGET Jan-Dec	VARIANCE	VARIANCE
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
6 Personal Emoluments							
1100 Mayor's Allowance	16,000	11,542	3,847	15,389	16,000	-	611
1200 Employees' Salaries & Wages	145,000	108,741	36,247	144,988	155,000	10,000	10,012
1300 Bonuses	16,000	1,081	12,875	13,956	16,000	-	2,044
1400 Income Supplements	1,500	1,507	-	1,507	1,500	-	(7)
1500 Social Security Contributions	12,500	8,543	2,848	11,391	12,500	-	1,109
1600 Allowances	22,600	16,950	5,650	22,600	22,600	-	-
1700 Overtime	16,000	10,487	3,496	13,983	16,000	-	2,017
	229,600	158,851	64,963	223,814	239,600	10,000	15,786
7 Operations and Maintenance							
2100-2149 Public Utilities	4,575	3,215	1,072	4,287	5,000	425	713
2200-2259 Public Materials & Supplies	5,000	3,885	1,295	5,180	5,500	500	320
2300-2399 Repairs & Upkeep	70,000	48,982	16,327	65,309	70,000	-	4,691
2400-2449 Rent	5,500	4,640	1,547	6,187	5,500	-	(687)
3010 Street Lighting	50,000	68,118	22,706	90,824	75,000	25,000	(15,824)
3020 Lease of Equipment	500	557	186	743	1,000	500	257
3030 Insurance	4,000	2,427	809	3,236	4,000	-	764
3035 Bank Charges	1,000	1,025	342	1,367	1,500	500	133
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	85,000	58,741	19,580	78,321	85,000	-	6,679
3041 Refuse Collection	200,000	42,875	14,292	57,167	100,000	(100,000)	42,833
3042 Bulky Refuse Collection	45,000	22,185	7,395	29,580	35,000	(10,000)	5,420
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	130,000	92,335	30,778	123,113	130,000	-	6,887
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	925	308	1,233	2,500	-	1,267
3053 Cleaning of Public Conveniences	16,000	12,768	4,256	17,024	17,500	1,500	476
3055 Cleaning of Council Premises	3,000	2,009	670	2,679	3,000	-	321
3060 Cleaning & Maintenance of Parks & Gardens	40,000	32,851	10,950	43,801	45,000	5,000	1,199
3061 Cleaning & Maintenance of Soft Areas	8,400	5,482	1,827	7,309	8,400	-	1,091
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	60,000	15,108	5,036	20,144	45,000	(15,000)	24,856
3070-3090 Consultation Fees	40,000	28,361	9,454	37,815	40,000	-	2,185
3100-3139 Contract & Project Management	20,000	10,875	3,625	14,500	20,000	-	5,500
3300-3379 Hospitality	5,000	4,512	1,504	6,016	10,000	5,000	3,984
3380-3389 Community	30,000	42,186	14,062	56,248	60,000	30,000	3,752
3600-3694 Local Enforcement Expenses	2,000	548	183	731	2,000	-	1,269
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	2,500	-	-	-	2,500	-	2,500
	829,975	504,610	168,203	672,813	773,400	(56,575)	100,587

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2023	ACTUAL Jan-Sept 2023	FORECAST Oct-Dec 2023	TOTAL Jan-Dec 2023	BUDGET Jan-Dec 2024	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	5,000	4,225	1,408	5,633	6,000	1,000	367
2260-2299 Office Materials & Supplies	5,000	4,055	1,352	5,407	5,500	500	93
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	850	500	167	667	850	-	183
2600-2699 Office Services	7,500	5,580	1,860	7,440	7,500	-	60
2700-2799 Transport	20,000	21,991	7,330	29,321	30,000	10,000	679
2800-2899 Travel	2,000	3,158	1,053	4,211	2,000	-	(2,211)
2900-2999 Information Services	1,800	240	80	320	1,800	-	1,480
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	45,000	34,872	15,482	50,354	52,000	7,000	1,646
3200-3299 Training	1,000	-	-	-	1,000	-	1,000
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	530	177	707	1,000	-	293
	-	-	-	-	-	-	-
	89,150	75,151	28,908	104,059	107,650	18,500	3,591
9 Finance Costs							
3036 Interest on Bank Loan	1,950	1,120	373	1,493	1,350	(600)	(143)
	-	-	-	-	-	-	-
	1,950	1,120	373	1,493	1,350	(600)	(143)
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)	68,288	50,187	16,729	66,916	68,288	-	1,372
	68,288	50,187	16,729	66,916	68,288	-	1,372
Total	1,218,963	789,919	279,177	1,069,096	1,190,288	(28,675)	121,192

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	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2023	2023	2023	2023	2024		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	125,000	121,340	(26,130)	95,210	125,000	-	29,790
0210-0219 LES Receivables	-			-	-	-	-
0220-0229 Receivables from EU	-			-	-	-	-
0250 Prepayments & Accrued income	40,000	72,693	5,488	78,181	40,000	-	(38,181)
				-		-	-
	165,000	194,033	(20,642)	173,391	165,000	-	(8,391)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	269,884	588,853	(12,875)	575,978	209,081	(60,803)	(366,897)
	269,884	588,853	(12,875)	575,978	209,081	(60,803)	(366,897)
14 Payables							
4000 Payables	329,764	333,153		333,153	100,000	(229,764)	(233,153)
4100 Accruals	62,444	54,875		54,875	50,000	(12,444)	(4,875)
4150 Defered Income	-	279,657	-	279,657	-	-	(279,657)
Current portion of Long-Term Borrowings	-			-	-	-	-
Current portion of Long-Term Borrowings	5,935	6,073	-	6,073	5,935	-	(138)
	398,143	673,758	-	673,758	155,935	(242,208)	(517,823)
15 Non Current Liabilities							
4200 Long Term Borrowings	20,000	24,187	(5,418)	18,769	20,000	-	1,231
	-			-	-	-	-
	20,000	24,187	(5,418)	18,769	20,000	-	1,231

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
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	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					1,122,060	1,132,060
Disposals										
As at 31 December 2024	185,798	8,817	79,449	66,330	138,804	538,627	9,707	314,927	5,363,097	6,705,556
Grants/ other reimbursements										
As at 01 January 2024				2,218	34,000	350,364		50,247	3,405,887	3,842,716
Additions									1,122,060	1,122,060
As at 31 December 2024	-	-	-	2,218	34,000	350,364	-	50,247	4,527,947	4,964,776
Accumulated Depreciation										
As at 01 January 2024	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 2024	35,076	-	68,730	60,826	62,620	-	9,707	240,255	584,781	1,061,995
Budgeted NBV 31 Dec 2023	150,722	8,817	10,719	3,286	42,184	188,263	-	24,425	270,143	698,559
Forecasted NBV 1 Jan 2024	152,628	8,817	6,550	1,026	49,063	188,263	-	29,233	301,493	737,073
Budgeted NBV 31 Dec 2024	150,722	8,817	10,719	3,286	42,184	188,263	-	24,425	250,369	678,785