



**San Ġiljan  
Local Council**

**Annual Budget  
For  
Financial Year  
2018**

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***Overview and Summary***

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Mayor

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Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	842,739	768,581	802,642	(40,097)	34,061
Income raised from Bye-Laws (2)	-	89,662	70,000	70,000	(19,662)
Income raised from LES (3)	10,000	56,016	30,000	20,000	(26,016)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	25,044	18,000	18,000	(7,044)
<b>TOTAL</b>	<b>852,739</b>	<b>939,303</b>	<b>920,642</b>	<b>67,903</b>	<b>(18,661)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	156,477	160,633	167,230	10,753	6,597
Operations and Maintenance (7)	547,549	549,092	559,876	12,327	10,784
Administration (8)	56,400	56,120	64,600	8,200	8,480
Finance Cost (9)	3,500	2,911	3,500	-	589
Other Expenditure (10)	20,960	26,815	53,803	32,843	26,988
<b>TOTAL</b>	<b>784,886</b>	<b>795,570</b>	<b>849,009</b>	<b>64,123</b>	<b>53,439</b>
<b>Surplus / Deficit</b>	<b>67,853</b>	<b>143,733</b>	<b>71,633</b>	<b>3,780</b>	<b>(72,100)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	456,551	387,268	393,465	(63,086)	6,197
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	37,500	55,075	37,000	(500)	(18,075)
Cash and Cash Equivalents (13)	477,264	911,420	1,022,800	545,536	111,380
<b>Total Current Assets</b>	<b>514,764</b>	<b>966,495</b>	<b>1,059,800</b>	<b>545,036</b>	<b>93,305</b>
<b>Current Liabilities (14)</b>					
Payables	152,556	130,822	177,500	24,944	46,678
Current portion of Long-Term Borrowings	7,556	7,556	7,556	-	-
<b>Total Current Liabilities</b>	<b>160,112</b>	<b>138,378</b>	<b>185,056</b>	<b>24,944</b>	<b>46,678</b>
<b>Net Current Assets</b>	<b>354,652</b>	<b>828,117</b>	<b>874,744</b>	<b>520,092</b>	<b>46,627</b>
<b>Non-current liabilities (15)</b>	<b>58,500</b>	<b>454,914</b>	<b>436,105</b>	<b>377,605</b>	<b>(18,809)</b>
<b>Net Assets</b>	<b>752,703</b>	<b>760,471</b>	<b>832,104</b>	<b>79,401</b>	<b>71,633</b>
<b>Reserves</b>					
Retained Funds	752,703	760,471	832,104	79,401	71,633

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	514,764	966,495	1,059,800
Current Liabilities	160,112	138,378	185,056
Total Long Term Liabilities	58,500	454,914	436,105
Commitments approved by Ministry	58,500	454,914	436,105
	354,652	828,117	874,744
Government Allocation	842,739	768,581	802,642
FSI	42.08%	107.75%	108.98%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	200,661	200,660	200,661	200,660	802,642
Cash flows from Bye-Laws & L.N fees	17,500	17,500	17,500	17,500	70,000
Local Enforcement cash flows	7,500	7,500	7,500	7,500	30,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	4,500	4,500	4,500	254,500	268,000
<b>TOTAL Inflows</b>	<b>230,161</b>	<b>230,160</b>	<b>230,161</b>	<b>480,160</b>	<b>1,170,642</b>
<b>Cash Outflows</b>					
Personal Emoluments	41,808	41,807	41,808	41,807	167,230
Operations & Maintenance	139,969	139,969	139,969	139,969	559,876
Administration	16,150	16,150	16,150	16,150	64,600
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	5,000	5,000	-	-	10,000
Special programmes	-	-	250,000	-	250,000
	-	-	-	-	-
	5,000	5,000	250,000	-	260,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Loan repayment	1,889	1,889	1,889	1,889	7,556
	1,889	1,889	1,889	1,889	7,556
<b>TOTAL Outflows</b>	<b>204,816</b>	<b>204,815</b>	<b>449,816</b>	<b>199,815</b>	<b>1,059,262</b>
<b>SURPLUS / (DEFICIT)</b>	<b>25,345</b>	<b>25,345</b>	<b>(219,655)</b>	<b>280,345</b>	<b>111,380</b>
Brought forward (Bank /Cash Bal.)	911,420	936,765	962,110	742,455	911,420
Carry forward	936,765	962,110	742,455	1,022,800	1,022,800

**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
	2017	2017	2017	2017	2018		
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	767,739	575,424	191,808	767,232	800,642	32,903	33,410
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	75,000	849	500	1,349	2,000	(73,000)	651
	<b>842,739</b>	<b>576,273</b>	<b>192,308</b>	<b>768,581</b>	<b>802,642</b>	<b>(40,097)</b>	<b>34,061</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	-	69,662	20,000	89,662	70,000	70,000	(19,662)
	-	<b>69,662</b>	<b>20,000</b>	<b>89,662</b>	<b>70,000</b>	<b>70,000</b>	<b>(19,662)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	10,000	6,812	3,000	9,812	10,000	-	188
0038-0055 Contraventions	-	46,204	-	46,204	20,000	20,000	(26,204)
	<b>10,000</b>	<b>53,016</b>	<b>3,000</b>	<b>56,016</b>	<b>30,000</b>	<b>20,000</b>	<b>(26,016)</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	-	250	-	250	-	-	(250)
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	11,274	4,000	15,274	10,000	10,000	(5,274)
0120-0129 General Income	-	6,520	3,000	9,520	8,000	8,000	(1,520)
	-	-	-	-	-	-	-
	-	<b>18,044</b>	<b>7,000</b>	<b>25,044</b>	<b>18,000</b>	<b>18,000</b>	<b>(7,044)</b>
<b>Total</b>	<b>852,739</b>	<b>716,995</b>	<b>222,308</b>	<b>939,303</b>	<b>920,642</b>	<b>67,903</b>	<b>(18,661)</b>

**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
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	10,865	8,264	2,601	10,865	11,118	253	253
1200 Employees' Salaries & Wages	104,846	91,071	20,000	111,071	115,208	10,362	4,137
1300 Bonuses	9,743	946	8,797	9,743	9,750	7	7
1400 Income Supplements	1,323	1,490	-	1,490	1,454	131	(36)
1500 Social Security Contributions	12,000	7,323	2,441	9,764	12,000	-	2,236
1600 Allowances	11,200	5,600	5,600	11,200	11,200	-	-
1700 Overtime	6,500	4,545	1,955	6,500	6,500	-	-
	<b>156,477</b>	<b>119,239</b>	<b>41,394</b>	<b>160,633</b>	<b>167,230</b>	<b>10,753</b>	<b>6,597</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,050	2,105	702	2,807	3,500	(2,550)	693
2200-2259 Public Materials & Supplies	8,000	8,492	2,831	11,323	8,000	-	(3,323)
2300-2399 Repairs & Upkeep	150,000	77,911	25,970	103,881	100,000	(50,000)	(3,881)
2400-2449 Rent	2,300	1,750	583	2,333	2,300	-	(33)
3010 Street Lighting	35,000	11,663	10,000	21,663	25,000	(10,000)	3,337
3020 Lease of Equipment	523	350	117	467	500	(23)	33
3030 Insurance	2,000	1,822	607	2,429	2,500	500	71
3035 Bank Charges	600	282	94	376	600	-	224
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	62,355	46,406	15,469	61,875	62,355	-	480
3041 Refuse Collection	105,821	85,262	28,421	113,683	115,000	9,179	1,317
3042 Bulky Refuse Collection	16,000	16,985	5,662	22,647	22,500	6,500	(147)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	1,180	200	1,380	1,416	1,416	36
3051 Road & Street Cleaning	88,500	80,715	26,905	107,620	100,000	11,500	(7,620)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	13,900	10,081	3,360	13,441	13,205	(695)	(236)
3055 Cleaning of Council Premises	-	12,789	4,263	17,052	17,000	17,000	(52)
3060 Cleaning & Maintenance of Parks & Gardens	21,000	16,023	5,341	21,364	21,000	-	(364)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	13,662	4,554	18,216	18,000	18,000	(216)
3100-3139 Contract & Project Management	-	3,257	1,086	4,343	4,000	4,000	(343)
3300-3379 Hospitality	-	9,149	3,050	12,199	12,000	12,000	(199)
3380-3389 Community	35,500	7,148	2,383	9,531	10,000	(25,500)	469
3600-3694 Local Enforcement Expenses	-	347	116	463	1,000	1,000	537
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	20,000	20,000	20,000
	<b>547,549</b>	<b>407,379</b>	<b>141,713</b>	<b>549,092</b>	<b>559,876</b>	<b>12,327</b>	<b>10,784</b>



**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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	6,000	5,123	1,708	6,831	7,000	1,000	169
2260-2299 Office Materials & Supplies	500	-	-	-	500	-	500
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,000	290	290	580	1,000	-	420
2600-2699 Office Services	7,400	7,079	2,360	9,439	10,000	2,600	561
2700-2799 Transport	8,000	6,473	2,200	8,673	9,000	1,000	327
2800-2899 Travel	3,000	-	-	-	3,000	-	3,000
2900-2999 Information Services	2,500	644	300	944	1,500	(1,000)	556
3050 Office Cleaning	2,000	1,617	1,000	2,617	3,000	1,000	383
3140-3199 Professional Services	25,000	17,257	6,000	23,257	25,000	-	1,743
3200-3299 Training	-	765	500	1,265	1,600	1,600	335
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	1,614	900	2,514	3,000	3,000	486
	1,000	-	-	-	-	(1,000)	-
	<b>56,400</b>	<b>40,862</b>	<b>15,258</b>	<b>56,120</b>	<b>64,600</b>	<b>8,200</b>	<b>8,480</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	3,500	2,183	728	2,911	3,500	-	589
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>3,500</b>	<b>2,183</b>	<b>728</b>	<b>2,911</b>	<b>3,500</b>	<b>-</b>	<b>589</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	20,960	20,397	6,418	26,815	53,803	32,843	26,988
	<b>20,960</b>	<b>20,397</b>	<b>6,418</b>	<b>26,815</b>	<b>53,803</b>	<b>32,843</b>	<b>26,988</b>
<b>Total</b>	<b>784,886</b>	<b>590,060</b>	<b>205,510</b>	<b>795,570</b>	<b>849,009</b>	<b>64,123</b>	<b>53,439</b>

**Detailed Estimates of Statement of Affairs**

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
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	35,000	46,907	3,000	49,907	30,000	(5,000)	(19,907)
0210-0219 LES Receivables	2,500	-	-	-	-	(2,500)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	7,168	(2,000)	5,168	7,000	7,000	1,832
	-	-	-	-	-	-	-
	<b>37,500</b>	<b>54,075</b>	<b>1,000</b>	<b>55,075</b>	<b>37,000</b>	<b>(500)</b>	<b>(18,075)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	477,264	861,420	50,000	911,420	1,022,800	545,536	111,380
	<b>477,264</b>	<b>861,420</b>	<b>50,000</b>	<b>911,420</b>	<b>1,022,800</b>	<b>545,536</b>	<b>111,380</b>
<b>14 Payables</b>							
4000 Payables	70,000	97,471	(25,000)	72,471	100,000	30,000	27,529
4100 Accruals	25,000	41,293	10,000	51,293	70,000	45,000	18,707
4150 Defered Income	57,556	6,558	500	7,058	7,500	(50,056)	442
Current portion of Long-Term Borrowings	7,556	-	-	7,556	7,556	-	-
	-	-	-	-	-	-	-
	<b>160,112</b>	<b>145,322</b>	<b>(14,500)</b>	<b>138,378</b>	<b>185,056</b>	<b>24,944</b>	<b>46,678</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	58,500	56,714	(1,800)	54,914	48,000	(10,500)	(6,914)
	-	408,226	(8,226)	400,000	388,105	388,105	(11,895)
	<b>58,500</b>	<b>464,940</b>	<b>(10,026)</b>	<b>454,914</b>	<b>436,105</b>	<b>377,605</b>	<b>(18,809)</b>

**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	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2018	185,798	3,084	70,800	50,049	25,830	26,533	9,707	216,686	1,651,631	2,240,118
Additions	-	-	5,000	5,000	-	-	-	70,000	230,000	310,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	185,798	3,084	75,800	55,049	25,830	26,533	9,707	286,686	1,881,631	2,550,118
<b>Grants/ other reimbursements</b>										
As at 01 January 2018	-	-	-	-	-	-	-	20,000	1,134,777	1,134,777
Additions	-	-	-	-	-	-	-	20,000	230,000	250,000
As at 31 December 2018	-	-	-	-	-	-	-	20,000	1,364,777	1,384,777
<b>Accumulated Depreciation</b>										
As at 01 January 2018	23,800	-	58,927	30,617	25,830	-	9,707	216,686	352,506	718,073
Charge for the year	1,620	-	890	4,858	-	-	-	7,000	39,435	53,803
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	25,420	-	59,817	35,475	25,830	-	9,707	223,686	391,941	771,876
<b>Budgeted NBV 31 Dec 2017</b>	161,998	3,084	11,873	19,432	0	26,533	0	69,283	164,348	456,551
<b>Forecasted NBV 1 Jan 2018</b>	161,998	3,084	11,873	19,432	-	26,533	-	-	164,348	387,268
<b>Budgeted NBV 31 Dec 2018</b>	160,378	3,084	15,983	19,574	-	26,533	-	43,000	124,913	393,465