



San Ġiljan Local Council


**Annual Budget
For
Financial Year
2022**



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Overview and Summary



Albert Buttigieg
Mayor



Cher Fenech - Acting
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec 2021	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2022	Bud-Act Bud-Bud
	€	€	€	€	€

Income

Funds received from Central Government (1)	946,661	944,661	965,642	18,981	20,981
Income raised from Bye-Laws (2)	110,000	134,790	135,000	25,000	210
Income raised from LES (3)	9,000	11,881	9,000	-	(2,881)
Investment Income (4)	50	-	-	(50)	-
Other Income (5)	190,700	143,062	165,700	(25,000)	22,638
TOTAL	1,256,411	1,234,394	1,275,342	18,931	40,948

Expenditure

Personal Emoluments (6)	220,000	206,250	225,300	5,300	19,050
Operations and Maintenance (7)	788,860	784,624	840,280	51,420	55,656
Administration (8)	93,850	104,991	97,850	4,000	(7,141)
Finance Cost (9)	2,700	2,088	1,950	(750)	(138)
Other Expenditure (10)	97,478	74,023	74,023	(23,455)	0
TOTAL	1,202,888	1,171,975	1,239,403	36,515	67,428

Surplus / Deficit

	53,523	62,419	35,939	(17,584)	(26,480)
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Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec 2021	as at 31 Dec 2021	as at 31 Dec 2022	Bud:Act	Bud: Bud
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	591,373	947,451	884,428	293,055	(63,023)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	84,593	380,097	165,000	80,407	(215,097)
Cash and Cash Equivalents (13)	336,912	161,888	115,244	(221,668)	(46,644)
Total Current Assets	421,505	541,985	280,244	(141,261)	(261,741)
Current Liabilities (14)					
Payables	443,118	870,658	515,910	72,792	(354,748)
Total Current Liabilities	443,118	870,658	515,910	72,792	(354,748)
Net Current Assets	(21,613)	(328,673)	(235,666)	(214,053)	93,007
Non-current liabilities (15)					
	35,000	33,455	27,500	(7,500)	(5,955)
Net Assets	534,760	585,323	621,262	86,502	35,939
Reserves					
Retained Funds	534,760	585,323	621,262	86,502	35,939

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec 2021	as at 31 Dec 2021	as at 31 Dec 2022
	€	€	€

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Current Assets	421,505	541,985	280,244
Current Liabilities	443,118	870,658	515,910
Working Capital	(21,613)	(328,673)	(235,666)
Government Allocation	944,661	944,661	963,642

FSI (2) % (35) % (24) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR 2022 €	APR-JUN 2022 €	JUL-SEP 2022 €	OCT-DEC 2022 €	2022 €
Cash Inflows					
Government cash inflows	241,411	241,410	241,411	241,410	965,642
Cash flows from Bye-Laws & L.N fees	33,750	33,750	33,750	33,750	135,000
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	137,960	137,960	137,960	137,961	551,841
TOTAL Inflows	415,371	415,370	415,371	415,371	1,661,483
Cash Outflows					
Personal Emoluments	56,325	56,325	56,325	56,325	225,300
Operations & Maintenance	210,070	210,070	210,070	210,070	840,280
Administration	24,462	24,463	24,462	24,463	97,850
Finance	1,889	1,889	1,889	1,889	7,556
Capital					
Acquisition of property	-	-	-	-	-
Construction					
Improvements	96,535	96,535	96,535	96,536	386,141
Special programmes	2,750	2,750	2,750	2,750	11,000
Office furniture/equipment	99,285	99,285	99,285	99,286	397,141
Cash outflows re EU projects					
Cash outflows re Twinning					
Cash outflows re Community Services					

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Payments to creditors	35,000	35,000	35,000	35,000	35,000	140,000
	35,000	35,000	35,000	35,000	35,000	140,000
TOTAL Outflows	427,031	427,032	427,031	427,033	427,033	1,708,127
SURPLUS / (DEFICIT)	(11,660)	(11,662)	(11,660)	(11,662)	(11,662)	(46,644)
Brought forward (Bank /Cash Bal.)	161,888	150,228	138,566	126,906	126,906	161,888
Carry forward	150,228	138,566	126,906	115,244	115,244	115,244

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL Jan-Sept 2021 €	FORECAST Oct-Dec 2021 €	TOTAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
Income							
Funds received from Central Government:							
1							
0001 In terms of section 55 CAP 363	944,661	708,496	236,165	944,661	963,642	18,981	18,981
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0016 Other Income	2,000	-	-	-	2,000	-	2,000
	946,661	708,496	236,165	944,661	965,642	18,981	20,981
Bye-Laws & Legal Fees							
2							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	110,000	101,093	33,698	134,790	135,000	25,000	210
	110,000	101,093	33,698	134,790	135,000	25,000	210
Local Enforcement Income							
3							
0037 Commission from Regional Committees	8,000	6,779	2,260	9,038	8,000	-	(1,038)
0038-0055 Contravenions	1,000	2,132	711	2,843	1,000	-	(1,843)
	9,000	8,911	2,970	11,881	9,000	-	(2,881)
Investment Income							
4							
0081-0085 Bank Interest	50	-	-	-	-	(50)	-
0086-0090 Income received from Government Securities	-	-	-	-	-	-	-
	50	-	-	-	-	(50)	-
General Income							
5							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	25,000	107,297	35,766	143,062	165,700	(25,000)	22,638
0110-0118 Contributions	165,700	-	-	-	-	-	-
0120-0128 General Income	190,700	107,297	35,766	143,062	165,700	(25,000)	22,638
	1,256,411	925,796	308,599	1,234,394	1,275,342	18,931	40,948
Total							

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021	ACTUAL Jan-Sept 2021	FORECAST Oct-Dec 2021	TOTAL Jan-Dec 2021	BUDGET Jan-Dec 2022	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
6 Personal Emoluments							
1100 Mayor's Allowance	16,000	11,453	3,818	15,270	16,000	-	730
1200 Employees' Salaries & Wages	145,000	96,407	32,136	128,542	145,000	-	16,458
1300 Bonuses	11,000	1,081	9,548	10,629	11,000	-	371
1400 Income Supplements	1,700	1,544	-	1,544	1,700	-	156
1500 Social Security Contributions	13,000	9,074	3,025	12,098	13,000	-	902
1600 Allowances	21,800	16,950	5,650	22,600	22,600	800	-
1700 Overtime	11,500	11,675	3,892	15,567	16,000	4,500	433
	220,000	148,183	58,067	206,250	225,300	5,300	19,050
7 Operations and Maintenance							
2100-2149 Public Utilities	3,500	3,384	1,128	4,512	4,575	1,075	63
2200-2250 Public Materials & Supplies	5,000	-	-	-	5,000	-	5,000
2300-2399 Repairs & Upkeep	165,000	58,190	19,397	77,586	80,000	(85,000)	2,414
2400-2449 Rent	2,300	5,648	1,883	7,530	5,500	3,200	(2,030)
3010 Street Lighting	25,000	16,274	5,425	21,698	25,000	-	3,302
3020 Lease of Equipment	500	-	-	-	500	-	500
3030 Insurance	4,000	2,191	730	2,921	4,000	-	1,079
3035 Bank Charges	500	1,019	340	1,358	500	-	(858)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	62,355	46,916	15,639	62,555	65,000	2,645	2,445
3041 Refuse Collection	145,000	148,988	49,663	198,650	200,000	55,000	1,350
3042 Bulky Refuse Collection	30,000	31,376	10,459	41,835	42,000	12,000	165
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	150,000	99,935	33,312	133,247	135,000	(15,000)	1,753
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	-	-	-	2,500	-	2,500
3053 Cleaning of Public Conveniences	13,205	6,930	2,310	9,240	13,205	-	3,965
3055 Cleaning of Council Premises	3,000	-	-	-	3,000	-	3,000
3060 Cleaning & Maintenance of Parks & Gardens	45,000	31,701	10,567	42,268	30,000	(15,000)	(12,268)
3061 Cleaning & Maintenance of Soft Areas	15,000	34,100	11,367	45,467	30,000	15,000	(15,467)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	41,796	13,932	55,728	56,000	56,000	272
3070-3090 Consultation Fees	35,000	31,314	8,413	39,727	40,000	5,000	273
3100-3130 Contract & Project Management	11,000	14,041	4,680	18,721	20,000	9,000	1,279
3300-3370 Hospitality	14,000	1,385	462	1,847	5,000	(9,000)	3,153

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)		E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL Jan-Sept 2021 €	FORECAST Oct-Dec 2021 €	TOTAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €	
8 Administration & Other Expenditure								
2150-2100 Office Utilities	10,000	16,824	5,608	22,432	20,000	10,000	(2,432)	
2260-2200 Office Materials & Supplies	3,000	1,993	664	2,657	3,000	-	343	
2450-2400 Office Rent	-	-	-	-	-	-	-	
2500-2500 National & International Memberships	850	44	15	59	850	-	791	
2600-2600 Office Services	15,000	4,010	1,337	5,347	10,000	(5,000)	4,653	
2700-2700 Transport	16,000	14,069	4,690	18,759	16,000	-	(2,759)	
2800-2800 Travel	-	-	-	-	-	-	-	
2900-2900 Information Services	2,000	197	66	263	1,000	(1,000)	737	
3050 Office Cleaning	-	-	-	-	-	-	-	
3140-3100 Professional Services	45,000	32,061	17,842	49,903	45,000	-	(4,903)	
3200-3200 Training	1,000	-	-	-	1,000	-	1,000	
3345 Office Hospitality	-	-	-	-	-	-	-	
3400-3400 Incidental Expenses	1,000	4,178	1,393	5,571	1,000	-	(4,571)	
	93,850	73,377	31,614	104,991	97,850	4,000	(7,141)	
9 Finance Costs								
3030 Interest on Bank Loan	2,700	1,566	522	2,088	1,950	(750)	(138)	
	2,700	1,566	522	2,088	1,950	(750)	(138)	
10 Other Expenditure								
3500-3500 Loss / (Profit) on Disposal of assets								
3600 Increase/(Decrease) in allowance for bad debts	97,478	55,517	18,506	74,023	74,023	(23,455)	0	
8000-8000 Depreciation (Charge for the Year)	97,478	55,517	18,506	74,023	74,023	(23,455)	0	
	1,202,888	868,629	303,346	1,171,975	1,239,403	36,515	67,428	

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A BUDGET Jan-Dec 2021 €	B ACTUAL as at 30-Sep 2021 €	C FORECAST changes from 30 Sep-31 Dec 2021 €	D (B+C) TOTAL as at 31-Dec 2021 €	E BUDGET Jan-Dec 2022 €	F (E-A) VARIANCE Bud-Bud €	G (E-D) VARIANCE Bud-Act €
11 Inventory							
5201-5248 Stationery							
5250-5298 Consumables							
	-	-	-	-	-	-	-
12 Receivables							
0201-0208 Receivables	68,741	337,528	2,145	339,673	125,000	56,259	(214,673)
0210-0218 LES Receivables	-	-	-	-	-	-	-
0220-0228 Receivables from EU	15,852	37,941	2,483	40,424	40,000	24,148	(424)
0250 Prepayments & Accrued income							
	84,593	375,469	4,628	380,097	165,000	80,407	(215,097)
13 Cash & Equivalents							
5001-5008 Bank & Cash Balances	336,912	158,743	3,145	161,888	115,244	(221,668)	(46,844)
	336,912	158,743	3,145	161,888	115,244	(221,668)	(46,844)
14 Payables							
4000 Payables	373,118	610,872	(16,131)	594,741	447,531	74,413	(147,210)
4100 Accruals	62,444	64,872	2,418	67,290	62,444	-	(4,846)
4150 Deferred Income	-	202,692	-	202,692	-	-	(202,692)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	7,556	5,790	145	5,935	5,935	(1,621)	-
	443,118	884,226	(13,568)	870,658	515,910	72,792	(354,748)
15 Non Current Liabilities							
4200 Long Term Borrowings	35,000	35,874	(2,419)	33,455	27,500	(7,500)	(5,955)
Funds from Central Region	-	-	-	-	-	-	-
	35,000	35,874	(2,419)	33,455	27,500	(7,500)	(5,955)

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	1%	0%	7.5%	25%	10%	0%	100%	10%	10%	
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	185,798	8,817	74,449	61,330	138,804	469,361	9,707	314,927	3,560,196	4,823,389
Additions			3,000	8,000					386,141	397,141
Disposals										-
As at 31 December 2022	185,798	8,817	77,449	69,330	138,804	469,361	9,707	314,927	3,946,337	5,220,530
Grants/ other reimbursements										
As at 01 January 2022				2,218	34,000	282,023		50,247	2,582,031	2,950,519
Additions									386,141	386,141
As at 31 December 2022	-	-	-	2,218	34,000	282,023	-	50,247	2,968,172	3,336,660
Accumulated Depreciation										
As at 01 January 2022	31,264	-	67,068	55,346	48,862	-	9,707	230,639	482,533	925,419
Charge for the year	1,906	-	831	5,529	3,219	-	-	7,138	55,400	74,023
Released on disposal										-
As at 31 December 2022	33,170	-	67,899	60,875	52,081	-	9,707	237,777	537,933	999,442
Budgeted NBV 31 Dec 2021	154,375	8,817	9,511	24,002	-	150,533	-	171,302	72,833	591,373
Forecasted NBV 1 Jan 2022	154,534	8,817	7,381	3,766	55,942	187,338	-	34,041	495,632	947,451
Budgeted NBV 31 Dec 2022	152,628	8,817	9,550	6,237	52,723	187,338	-	26,903	440,232	884,428