



Ghajnsielem Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary



Kevin Cauchi
Mayor



Lucienne Haber
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	412,278	404,248	432,800	20,522	28,552
Income raised from Bye-Laws (2)	40,000	40,275	48,000	8,000	7,725
Income raised from LES (3)	2,000	1,342	2,000	-	658
Investment Income (4)	50	131	100	50	(31)
Other Income (5)	2,000	14,840	25,500	23,500	10,660
TOTAL	456,328	460,836	508,400	52,072	47,564
Expenditure					
Personal Emoluments (6)	115,768	118,636	136,774	21,006	18,138
Operations and Maintenance (7)	191,150	301,260	259,700	68,550	(41,560)
Administration (8)	53,930	45,791	46,500	(7,430)	709
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	60,726	85,549	92,897	32,171	7,348
TOTAL	421,574	551,236	535,871	114,297	(15,365)
Surplus / Deficit	34,754	(90,400)	(27,471)	(62,225)	62,929

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	800,670	800,670	707,773	(92,897)	(92,897)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	95,000	91,543	90,000	(5,000)	(1,543)
Cash and Cash Equivalents (13)	400,000	628,601	400,000	-	(228,601)
Total Current Assets	495,000	720,144	490,000	(5,000)	(230,144)
Current Liabilities (14)					
Payables	165,000	764,518	210,000	45,000	(554,518)
Total Current Liabilities	165,000	764,518	210,000	45,000	(554,518)
Net Current Assets	330,000	(44,374)	280,000	(50,000)	324,374
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	1,130,670	756,296	987,773	(142,897)	231,477
Reserves					
Retained Funds	1,130,670	756,296	728,825	(401,845)	(27,471)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	495,000	720,144	490,000
Current Liabilities	165,000	764,518	210,000
Working Capital	330,000	(44,374)	280,000
Government Allocation	386,278	386,278	407,800
FSI	85 %	(11) %	69 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	108,200	108,200	108,200	108,200	432,800
Cash flows from Bye-Laws & L.N fees	12,000	12,000	12,000	12,000	48,000
Local Enforcement cash flows	500	500	500	500	2,000
Finance cash flows					
Loan Proceeds					-
Investment income	25	25	25	25	100
	25	25	25	25	100
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	6,375	6,375	6,375	6,375	25,500
Other Cash Inflows					-
TOTAL Inflows	127,100	127,100	127,100	127,100	508,400
Cash Outflows					
Personal Emoluments	34,194	34,194	34,194	34,194	136,774
Operations & Maintenance	64,925	64,925	64,925	64,925	259,700
Administration	11,625	11,625	11,625	11,625	46,500
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes		25,000	25,000		50,000
	-	25,000	25,000	-	50,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	110,744	135,744	135,744	110,744	492,974
SURPLUS / (DEFICIT)	16,357	(8,644)	(8,644)	16,357	15,426
Brought forward (Bank /Cash Bal.)	628,601	644,958	636,314	627,671	628,601
Carry forward	644,958	636,314	627,671	644,027	644,027

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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	386,278	386,278		386,278	407,800	21,522	21,522
0002-0004 In terms of section 58 CAP 363	20,000	17,970		17,970	20,000	-	2,030
0005-0019 Other Income	6,000			-	5,000	(1,000)	5,000
	412,278	404,248	-	404,248	432,800	20,522	28,552
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	25,000	32,242		32,242	40,000	15,000	7,758
0026-0035 Income from Permits	15,000	8,033		8,033	8,000	(7,000)	(33)
	40,000	40,275	-	40,275	48,000	8,000	7,725
3 Local Enforcement Income							
0037 Commission from Regional Committees	2,000	1,342		1,342	2,000	-	658
0038-0055 Contraventions				-		-	-
	2,000	1,342	-	1,342	2,000	-	658
4 Investment Income							
0091-0095 Bank interest	50	131		131	100	50	(31)
0096-0099 Income received from Government Securities				-		-	-
	50	131	-	131	100	50	(31)
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	1,500	14,840		14,840	25,000	23,500	10,160
0120-0129 General Income	500			-	500	-	500
	2,000	14,840	-	14,840	25,500	23,500	10,660
Total	456,328	460,836	-	460,836	508,400	52,072	47,564

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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	10,572	11,771		11,771	11,142	570	(629)
1200 Employees' Salaries & Wages	84,450	86,753		86,753	103,283	18,833	16,530
1300 Bonuses				-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	7,746	7,912		7,912	9,349	1,603	1,437
1600 Allowances	13,000	12,200		12,200	13,000	-	800
1700 Overtime				-	-	-	-
	115,768	118,636	-	118,636	136,774	21,006	18,138
7 Operations and Maintenance							
2100-2149 Public Utilities	6,000	5,672		5,672	6,000	-	328
2200-2259 Public Materials & Supplies	20,000	20,288		20,288	20,000	-	(288)
2300-2399 Repairs & Upkeep	25,000	52,167		52,167	50,000	25,000	(2,167)
2400-2449 Rent	5,000	5,702		5,702	5,700	700	(2)
3010 Street Lighting	3,000	6,791		6,791	6,000	3,000	(791)
3020 Lease of Equipment	5,200	9,942		9,942	6,000	800	(3,942)
3030 Insurance	5,700			-	-	(5,700)	-
3035 Bank Charges	250			-	-	(250)	-
3038 Penalties				-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	65,000	79,090		79,090	70,000	5,000	(9,090)
3042 Bulky Refuse Collection	5,000	2,483		2,483	5,000	-	2,517
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	20,000	28,972		28,972	28,000	8,000	(972)
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	10,000	6,726		6,726	6,000	(4,000)	(726)
3055 Cleaning of Council Premises	2,800	2,790		2,790	2,800	-	10
3060 Cleaning & Maintenance of Parks & Gardens	7,500	8,026		8,026	8,000	500	(26)
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban		1,180		1,180	-	-	(1,180)
3064 Other Contractual Services	3,000	5,627		5,627	5,500	2,500	(127)
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management	5,000			-	-	(5,000)	-
3300-3379 Hospitality				-	-	-	-
3380-3389 Community	2,000	65,760		65,760	40,000	38,000	(25,760)
3600-3694 Local Enforcement Expenses	700	44		44	700	-	656
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	191,150	301,260	-	301,260	259,700	68,550	(41,560)

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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	930	711		711	700	(230)	(11)
2600-2699 Office Services	16,000	7,197		7,197	7,000	(9,000)	(197)
2700-2799 Transport	10,000	4,700		4,700	5,000	(5,000)	300
2800-2899 Travel	5,000			-		(5,000)	-
2900-2999 Information Services	6,500	3,275		3,275	3,300	(3,200)	25
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	15,000	29,908		29,908	30,000	15,000	92
3200-3299 Training	500			-	500	-	500
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Penalties				-		-	-
	53,930	45,791	-	45,791	46,500	(7,430)	709
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
				-		-	-
				-		-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets		(7,348)		(7,348)		-	7,348
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	60,726	92,897		92,897	92,897	32,171	-
	60,726	85,549	-	85,549	92,897	32,171	7,348
Total	421,574	551,236	-	551,236	535,871	114,297	(15,365)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL as at 30-Sep 2021 €	FORECAST changes from 30 Sep-31 Dec 2021 €	TOTAL as at 31-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	35,000	43,101		43,101	40,000	5,000	(3,101)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	60,000	48,442		48,442	50,000	(10,000)	1,558
				-		-	-
	95,000	91,543	-	91,543	90,000	(5,000)	(1,543)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	400,000	628,601		628,601	400,000	-	(228,601)
	400,000	628,601	-	628,601	400,000	-	(228,601)
14 Payables							
4000 Payables	150,000	177,722		177,722	150,000	-	(27,722)
4100 Accruals	15,000	185,122		185,122	60,000	45,000	(125,122)
4150 Defered Income		383,356		383,356		-	(383,356)
Current portion of Long-Term Borrowings	-			-	-	-	-
other payables		18,318		18,318		-	(18,318)
	165,000	764,518	-	764,518	210,000	45,000	(554,518)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

	Intangible asset	Buildings	Furn & fittings	street signs+ Anyc	urban improvements	office equip	plant & mach	motor vehicles	special programmes	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	1,342	236,750	28,964	391,597	313,677	13,508	53,823	66,552	1,534,492	2,640,705
Additions										-
Disposals										-
As at 31 December 2022	1,342	236,750	28,964	391,597	313,677	13,508	53,823	66,552	1,534,492	2,640,705
Grants/ other reimbursements										
As at 01 January 2022		223,043		200,418	33,991		9,573	28,527	474,216	969,768
Additions										-
As at 31 December 2022	-	223,043	-	200,418	33,991	-	9,573	28,527	474,216	969,768
Accumulated Depreciation										
As at 01 January 2022	1,287	13,707	15,838	13,246	210,413	12,037	38,251	26,174	539,314	870,267
Charge for the year	54		1,407		13,232	1,102	1,889	3,925	71,288	92,897
Released on disposal										-
As at 31 December 2022	1,341	13,707	17,245	13,246	223,645	13,139	40,140	30,099	610,602	963,164
Budgeted NBV 31 Dec 2021	55	-	13,126	177,933	69,273	1,471	5,999	11,851	520,962	800,670
Forecasted NBV 1 Jan 2022	55	-	13,126	177,933	69,273	1,471	5,999	11,851	520,962	800,670
Budgeted NBV 31 Dec 2022	1	-	11,719	177,933	56,041	369	4,110	7,926	449,674	707,773