

# **Gharghur Local Council**

**Annual Budget  
For  
Financial Year  
2022**

## **Table of Contents**

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

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**Overview and Summary**

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The Local Council of Gharghur is projecting income of €431k in 2022 - with the main sources of income being government allocation of €310k, other government income and grants of €96k and permits amounting to €18k. Total expenditure is projected at €462k. Thus council is projecting a deficit of €31k and this after amortisation of €49k. Council is expecting increases in personnel costs, professional fees and also community expenses. Net current assets is projected at €18k which will lead to the council register a Financial Situation Indicator of 4.5%. Capital expenditure on lighting system, various pavements and playing ground at Gnien il-Paci will amount to €246k which will be mainly financed at €196k by UIF and other grants. At year end 2021 Council will report a cash balance of €43k.



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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		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	386,206	357,316	406,456	20,250	49,140
Income raised from Bye-Laws (2)	36,000	16,024	18,000	(18,000)	1,976
Income raised from LES (3)	1,000	2,860	3,000	2,000	140
Investment Income (4)	12	12	12	-	-
Other Income (5)	1,800	3,053	3,300	1,500	247
<b>TOTAL</b>	<b>425,018</b>	<b>379,266</b>	<b>430,768</b>	<b>5,750</b>	<b>51,502</b>
<b>Expenditure</b>					
Personal Emoluments (6)	97,656	92,096	100,670	3,014	8,574
Operations and Maintenance (7)	322,940	270,963	282,000	(40,940)	11,037
Administration (8)	42,540	27,963	30,100	(12,440)	2,137
Finance Cost (9)	-	19	-	-	(19)
Other Expenditure (10)	43,484	49,919	49,053	5,569	(866)
<b>TOTAL</b>	<b>506,620</b>	<b>440,959</b>	<b>461,823</b>	<b>(44,797)</b>	<b>20,864</b>
<b>Surplus / Deficit</b>	<b>(81,602)</b>	<b>(61,694)</b>	<b>(31,055)</b>	<b>50,547</b>	<b>30,638</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	228,914	261,037	237,575	8,661	(23,461)
<b>Current Assets</b>					
Inventories (11)	560	-	-	(560)	-
Receivables (12)	71,000	62,937	57,658	(13,342)	(5,279)
Cash and Cash Equivalents (13)	47,624	75,530	43,056	(4,568)	(32,474)
<b>Total Current Assets</b>	<b>119,184</b>	<b>138,467</b>	<b>100,714</b>	<b>(18,470)</b>	<b>(37,753)</b>
<b>Current Liabilities (14)</b>					
Payables	70,955	112,633	82,473	11,518	(30,160)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>70,955</b>	<b>112,633</b>	<b>82,473</b>	<b>11,518</b>	<b>(30,160)</b>
<b>Net Current Assets</b>	<b>48,229</b>	<b>25,834</b>	<b>18,241</b>	<b>(29,988)</b>	<b>(7,593)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>277,143</b>	<b>286,871</b>	<b>255,816</b>	<b>(21,327)</b>	<b>(31,054)</b>
<b>Reserves</b>					
Retained Funds	277,143	286,871	255,816	(21,327)	(31,055)

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	119,184	138,467	100,714
Current Liabilities	70,955	112,633	82,473
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	48,229	25,834	18,241
Government Allocation	386,206	357,316	406,456
<b>FSI</b>	<b>12.49%</b>	<b>7.23%</b>	<b>4.49%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	101,614	101,614	101,614	101,614	406,456
Cash flows from Bye-Laws & L.N fees	4,500	4,500	4,500	4,500	18,000
Local Enforcement cash flows	750	750	750	750	3,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	12	12
	-	-	-	12	12
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	9,874	83,393	102,600	195,867
	-	9,874	83,393	102,600	195,867
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	750	750	750	750	3,000
Other Cash Inflows	75	75	75	75	300
<b>TOTAL Inflows</b>	<b>107,689</b>	<b>117,563</b>	<b>191,082</b>	<b>210,301</b>	<b>626,635</b>
<b>Cash Outflows</b>					
Personal Emoluments	25,168	25,168	25,168	25,168	100,670
Operations & Maintenance	70,500	70,500	70,500	70,500	282,000
Administration	7,525	7,525	7,525	7,525	30,100
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	24,680	92,659	114,000	231,339
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Urban improvements	5,000	-	10,000	-	15,000
	5,000	24,680	102,659	114,000	246,339
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>108,193</b>	<b>127,873</b>	<b>205,852</b>	<b>217,193</b>	<b>659,109</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(504)</b>	<b>(10,310)</b>	<b>(14,770)</b>	<b>(6,892)</b>	<b>(32,474)</b>
Brought forward (Bank /Cash Bal.)	75,530	75,027	64,717	49,948	75,530
Carry forward	75,027	64,717	49,948	43,056	43,056

**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		
2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

## Income

## 1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	300,093	225,819	74,273	300,092	310,000	9,907	9,908
0002-0004 In terms of section 58 CAP 363	56,113	7,599	12,000	19,599	46,456	(9,657)	26,857
0005-0019 Other Income	30,000	27,625	10,000	37,625	50,000	20,000	12,375
	<b>386,206</b>	<b>261,043</b>	<b>96,273</b>	<b>357,316</b>	<b>406,456</b>	<b>20,250</b>	<b>49,140</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services	2,000	1,067	356	1,423	2,000	-	577
0026-0035 Income from Permits	34,000	10,951	3,650	14,601	16,000	(18,000)	1,399
	<b>36,000</b>	<b>12,018</b>	<b>4,006</b>	<b>16,024</b>	<b>18,000</b>	<b>(18,000)</b>	<b>1,976</b>

## 3 Local Enforcement Income

0037 Share of Profit from Joint Committee	1,000	2,145	715	2,860	3,000	2,000	140
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>1,000</b>	<b>2,145</b>	<b>715</b>	<b>2,860</b>	<b>3,000</b>	<b>2,000</b>	<b>14</b>

## 4 Investment Income

0091-0095 Bank interest	12	-	12	12	12	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>12</b>	<b>-</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>-</b>

5 0056-0065 Sponsorships	1,200	2,170	723	2,893	3,000	1,800	107
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	600	120	40	160	300	(300)	140
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
	<b>1,800</b>	<b>2,290</b>	<b>763</b>	<b>3,053</b>	<b>3,300</b>	<b>1,500</b>	<b>247</b>

## Total

	<b>425,018</b>	<b>277,496</b>	<b>101,769</b>	<b>379,266</b>	<b>430,768</b>	<b>5,750</b>	<b>51,502</b>
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***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
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	12,171	7,929	2,643	10,572	10,572	(1,599)	-
1200 Employees' Salaries & Wages	60,850	42,622	14,207	56,829	64,328	3,478	7,499
1300 Bonuses	6,000	4,836	1,612	6,448	6,503	503	55
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	5,435	3,907	1,302	5,209	6,067	632	858
1600 Allowances	12,200	9,750	2,250	12,000	12,000	(200)	-
1700 Overtime	1,000	778	259	1,037	1,200	200	163
	<b>97,656</b>	<b>69,822</b>	<b>22,274</b>	<b>92,096</b>	<b>100,670</b>	<b>3,014</b>	<b>8,574</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Materials & Supplies	-	-	-	-	-	-	-
2300-2399 Repairs & Upkeep	80,000	43,166	14,389	57,555	58,000	(22,000)	445
2400-2449 Rent	3,000	2,410	803	3,213	3,200	200	(13)
3010 Street Lighting	22,000	14,298	4,766	19,064	20,000	(2,000)	936
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,600	2,521	840	3,361	2,600	-	(761)
3035 Bank Charges	300	397	132	529	600	300	71
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	55,500	50,752	16,917	67,669	68,000	12,500	331
3042 Bulky Refuse Collection	5,000	3,764	1,255	5,019	5,000	-	(19)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	33,000	17,704	5,901	23,605	24,000	(9,000)	395
3050-3051 Road & Street Cleaning	44,454	27,220	9,073	36,293	36,500	(7,954)	207
3052 Cleaning & Maintenance of Non-Urban Areas	-	4,567	1,522	6,089	6,000	6,000	(89)
3053 Cleaning of Public Conveniences	4,800	3,950	1,317	5,267	5,200	400	(67)
3055 Cleaning of Council Premises	1,200	-	-	-	-	(1,200)	-
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	2,400	1,703	568	2,271	2,400	-	129
3062 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	18,000	16,138	5,379	21,517	22,000	4,000	483
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	49,836	13,883	4,628	18,511	28,000	(21,836)	9,489
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	350	374	125	499	500	150	1
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
grants amortisation	500	375	125	500	-	(500)	(500)
	<b>322,940</b>	<b>203,222</b>	<b>67,741</b>	<b>270,963</b>	<b>282,000</b>	<b>(40,940)</b>	<b>11,037</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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	3,600	3,315	1,105	4,420	4,000	400	(420)
2260-2299 Office Materials & Supplies	1,250	2,122	707	2,829	2,800	1,550	(29)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	411	404	135	539	500	89	(39)
2600-2699 Office Services	8,800	4,187	1,396	5,583	5,500	(3,300)	(83)
2700-2799 Transport	250	2,900	967	3,867	4,000	3,750	133
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	18,000	4,166	1,389	5,555	5,600	(12,400)	45
3140-3199 Professional Services	4,000	3,878	1,293	5,171	7,600	3,600	2,429
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	140	-	-	-	100	(40)	100
Other - vehicle leasing	6,089	-	-	-	-	(6,089)	-
	<b>42,540</b>	<b>20,972</b>	<b>6,991</b>	<b>27,963</b>	<b>30,100</b>	<b>(12,440)</b>	<b>2,13</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Fines and penalties	-	19	-	19	-	-	(19)
	-	-	-	-	-	-	-
	-	<b>19</b>	-	<b>19</b>	-	-	<b>(19)</b>
<b># Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	43,484	35,588	14,331	49,919	49,053	5,569	(866)
	<b>43,484</b>	<b>35,588</b>	<b>14,331</b>	<b>49,919</b>	<b>49,053</b>	<b>5,569</b>	<b>(866)</b>
<b>Total</b>	<b>506,620</b>	<b>329,623</b>	<b>111,336</b>	<b>440,959</b>	<b>461,823</b>	<b>(44,797)</b>	<b>20,864</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
	2021	30-Sep	30 Sep-31 Dec	31-Dec	2022		
	€	€	€	€	€	€	€
<b># Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
Books	560	-	-	-	-	(560)	-
	<b>560</b>	-	-	-	-	<b>(560)</b>	-
<b># Receivables</b>							
0201-0209 Receivables	60,000	43,941	-	43,941	39,658	(20,342)	(4,283)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	11,000	18,996	-	18,996	18,000	7,000	(996)
Deferred Expenditure - own grants	-	-	-	-	-	-	-
	<b>71,000</b>	<b>62,937</b>	-	<b>62,937</b>	<b>57,658</b>	<b>(13,342)</b>	<b>(5,279)</b>
<b># Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	47,624	145,040	(69,510)	75,530	43,056	(4,568)	(32,474)
	<b>47,624</b>	<b>145,040</b>	<b>(69,510)</b>	<b>75,530</b>	<b>43,056</b>	<b>(4,568)</b>	<b>(32,474)</b>
<b># Payables</b>							
4000 Payables	30,955	46,334	-	46,334	40,000	9,045	(6,334)
4100 Accruals	14,000	87,419	(74,273)	13,146	14,000	-	854
4150 Deferred Income	26,000	28,473	-	28,473	28,473	2,473	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Capital Creditors	-	-	24,680	24,680	-	-	(24,680)
	<b>70,955</b>	<b>162,226</b>	<b>(49,593)</b>	<b>112,633</b>	<b>82,473</b>	<b>11,518</b>	<b>(30,160)</b>
<b># Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income - Grants	-	-	-	-	-	-	-
	-	-	-	-	-	-	-