

Hal Lija Local Council

**Annual Budget
For
Financial Year
2024**

9/PS

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>

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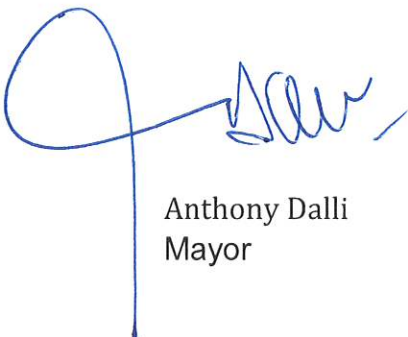
Overview and Summary

The Annual Budget covers the period for the financial year of 2024.

During this period the Council's revenue is projected as follows: Allocation from the Government is confirmed at € 357,540. Other income is projected at € 12,000 as Supplementary Government Income; plus €8,000 as Administration Fees from LESA; and €17,000 income raised from Bye laws and permits.

The total expenditure is projected at €420,871. This is made up of the following: Salary costs have been calculated on the collective agreement and the COLA adjustments at €130,050, while Operations and Maintenance amounted to €222,357. During this period the Administration costs are expected to amount to €53,071. The finance cost is projected at €8,000 and the other expenditure at €7,393.

The financial performance for the projected period for 2024 is expected to result in a deficit of €26,331.



Anthony Dalli
Mayor



Pamela Seguna
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)	325,525	447,821	357,540	32,015	(90,281)
Income raised from Bye-Laws (2)	20,000	11,785	17,000	(3,000)	5,215
Income raised from LES (3)	12,000	1,486	8,000	(4,000)	6,514
Investment Income (4)	-	0	-	-	(0)
Other Income (5)	-	2,196	12,000	12,000	9,804
TOTAL	357,525	463,288	394,540	37,015	(68,748)
Expenditure					
Personal Emoluments (6)	117,887	114,087	130,050	#REF!	#REF!
Operations and Maintenance (7)	200,592	178,541	222,357	21,765	43,816
Administration (8)	53,071	66,388	53,071	-	(13,317)
Finance Cost (9)	-	-	8,000	8,000	8,000
Other Expenditure (10)	8,237	28,066	7,393	(844)	(20,673)
TOTAL	379,787	387,082	420,871	#REF!	#REF!
Surplus / Deficit	(22,262)	76,206	(26,331)	#REF!	#REF!

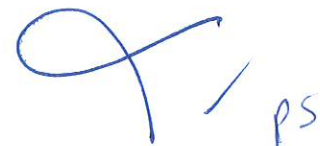


Statement of Financial Position

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)	98,449	98,449	248,056	149,607	149,607
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	15,928	36,035	15,660	(268)	(20,375)
Cash and Cash Equivalents (13)	253,906	329,499	250,000	(3,906)	(79,499)
Total Current Assets	269,834	365,533	265,660	(4,174)	(99,873)
Current Liabilities (14)					
Payables	40,671	105,308	65,000	24,329	(40,308)
Total Current Liabilities	40,671	105,308	65,000	24,329	(40,308)
Net Current Assets	229,163	260,226	200,660	(28,503)	(59,566)
Non-current liabilities (15)					
	79,000	89,934	89,000	10,000	(934)
Net Assets	248,612	268,741	359,716	111,104	90,975
Reserves					
Retained Funds	205,964	315,299	288,969	83,005	(26,331)

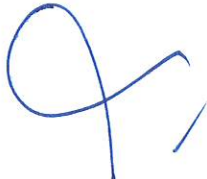
Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	269,834	365,533	265,660
Current Liabilities	40,671	105,308	65,000
Working Capital	229,163	260,226	200,660
Government Allocation	325,525	447,821	357,540
FSI	70 %	58 %	56 %



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	89,385	89,385	89,385	89,385	357,540
Cash flows from Bye-Laws & L.N fees	4,250	4,250	4,250	4,250	17,000
Local Enforcement cash flows	2,000	2,000	2,000	2,000	8,000
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	3,000	3,000	3,000	3,000	12,000
TOTAL Inflows	98,635	98,635	98,635	98,635	394,540
Cash Outflows					
Personal Emoluments	28,383	28,383	28,383	28,383	113,533
Operations & Maintenance	55,589	55,589	55,589	55,589	222,356
Administration	13,268	13,268	13,268	13,268	53,072
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	97,240	97,240	97,240	97,240	388,961
SURPLUS / (DEFICIT)	1,395	1,395	1,395	1,395	5,579
Brought forward (Bank /Cash Bal.)	329,499	330,894	332,289	333,683	329,499
Carry forward	330,894	332,289	333,683	335,078	335,078



P5

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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	325,525	222,129	225,692	447,821	357,540	32,015	(90,281)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	-	-	-	-	-	-
	325,525	222,129	225,692	447,821	357,540	32,015	(90,281)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	16,000	-	1,360	1,360	12,000	(4,000)	10,640
0026-0035 Income from Permits	4,000	8,931	1,494	10,425	5,000	1,000	(5,425)
	20,000	8,931	2,854	11,785	17,000	(3,000)	5,215
3 Local Enforcement Income							
0037 Commission from Regional Committees		-	-	-	-	-	-
0038-0055 Contraventions	12,000	1,486	-	1,486	8,000	(4,000)	6,514
	12,000	1,486	-	1,486	8,000	(4,000)	6,514
4 Investment Income							
0091-0095 Bank interest			0	0	-	-	(0)
0096-0099 Income received from Government Securities					-	-	-
					-	-	-
	-	-	0	0	-	-	(0)
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	-	91	2,105	2,196	12,000	12,000	9,804
	-	91	2,105	2,196	12,000	12,000	9,804
Total	357,525	232,637	230,651	463,288	394,540	37,015	(68,748)

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Detailed Estimates of Expenditure

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
€	€	€	€	€	€	€

6 Personal Emoluments


1100 Mayor's Allowance	10,701	8,309	2,392	10,701	11,330	629	629
1200 Employees' Salaries & Wages	77,237	55,954	19,483	75,437	85,756	8,519	10,319
1300 Bonuses	1,662	1,169	359	1,528	1,794	132	265
1400 Income Supplements	8,156	4,058	1,352	5,410	6,116	#REF!	#REF!
1500 Social Security Contributions	7,131	5,082	1,790	6,872	8,139	(1,015)	(756)
1600 Allowances	13,000	9,750	4,174	13,924	16,914	3,914	2,990
1700 Overtime	-	172	43	215	-	-	(215)
	117,887	84,494	29,594	114,087	130,050	#REF!	#REF!

7 Operations and Maintenance

2100-2149 Public Utilities	2,000		1,395	1,395	2,000	-	605
2200-2259 Public Materials & Supplies	2,000	228	8,298	8,526	2,000	-	(6,526)
2300-2399 Repairs & Upkeep	40,000	35,815	3,070	38,885	40,000	-	1,115
2400-2449 Rent	1,000		1,590	1,590	1,000	-	(590)
3010 Street Lighting	5,000	4,725	896	5,621	7,000	2,000	1,379
3020 Lease of Equipment	1,244			-	1,244	-	1,244
3030 Insurance	2,000	2,025	2,558	4,583	2,000	-	(2,583)
3035 Bank Charges	360	752	280	1,032	360	-	(672)
3038 Penalties				-	-	-	-
3040 Waste Disposal	22,542		25	25	40,125	17,583	40,100
3041 Refuse Collection	58,300	24,557	12,223	36,780	58,300	-	21,520
3042 Bulky Refuse Collection	7,400		4,360	4,360	7,400	-	3,040
3043 Bins on wheels	3,755	266		266	3,755	-	3,489
3045 Bring in sites			89	89	-	-	(89)
3051 Road & Street Cleaning	24,150	17,344	5,732	23,076	24,150	-	1,074
3052 Cleaning & Maintenance of Non-Urban Areas	3,481			-	5,805	2,324	5,805
3053 Cleaning of Public Conveniences	5,947	5,688	1,451	7,139	5,805	(142)	(1,334)
3055 Cleaning of Council Premises				-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	9,413	2,818	6,832	9,650	9,413	-	(237)
3061 Cleaning & Maintenance of Soft Areas	1,000			-	1,000	-	1,000
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services				-	-	-	-
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management				-	-	-	-
3300-3379 Hospitality				-	-	-	-
3380-3389 Community	9,000		31,868	31,868	9,000	-	(22,868)
3600-3694 Local Enforcement Expenses	2,000	925	2,730	3,655	2,000	-	(1,655)
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	200,592	95,143	83,398	178,541	222,357	21,765	43,816

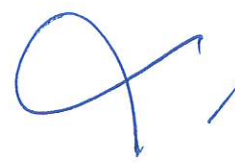
Detailed Estimates of Expenditure (Continued)

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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,400	-	1,207	1,207	2,400	-	1,193
2260-2299 Office Materials & Supplies	2,000			-	2,000	-	2,000
2450-2499 Office Rent	13,800		13,800	13,800	13,800	-	-
2500-2599 National & International Memberships	1,000			-	1,000	-	1,000
2600-2699 Office Services	4,200		14,809	14,809	4,200	-	(10,609)
2700-2799 Transport	2,700	1,235	560	1,795	2,700	-	905
2800-2899 Travel	2,000	615		615	2,000	-	1,385
2900-2999 Information Services	2,547	258	50	308	2,547	-	2,239
3050 Office Cleaning	1,924	-	3,131	3,131	1,924	-	(1,207)
3140-3199 Professional Services	20,000	8,610	20,897	29,507	20,000	-	(9,507)
3200-3299 Training	500	936	280	1,216	500	-	(716)
3345 Office Hospitality				-	-	-	-
3400-3499 Incidental Expenses				-	-	-	-
	-			-	-	-	-
	53,071	11,654	54,734	66,388	53,071	-	(13,317)
9 Finance Costs							
3036 Interest on Bank Loan	-			-	-	-	-
Contingency expense (legal case)	-			-	8,000	8,000	8,000
	-			-	-	-	-
	-			-	8,000	8,000	8,000
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)	8,237		28,066	28,066	7,393	(844)	(20,673)
	8,237		28,066	28,066	7,393	(844)	(20,673)
Total	379,787	191,291	195,791	387,082	420,871	#REF!	#REF!



Detailed Estimates of Statement of Financial Position

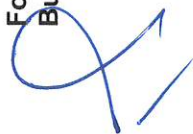
DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2023	30-Sep	30 Sep-31 Dec	31-Dec	2024		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	15,019	3,164	9,341	12,505	15,000	(19)	2,495
0210-0219 LES Receivables	661	1,296	-	1,296	660	(1)	(636)
0220-0229 Receivables from EU							
0250 Prepayments & Accrued income	248	22,234	-	22,234		(248)	(22,234)
	15,928	26,694	9,341	36,035	15,660	(268)	(20,375)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	253,906	168,697	160,802	329,499	250,000	(3,906)	(79,499)
	253,906	168,697	160,802	329,499	250,000	(3,906)	(79,499)
14 Payables							
4000 Payables	35,181	70,838	18,161	88,999	60,000	24,819	(28,999)
4100 Accruals	5,490	7,857		7,857	5,000	(490)	(2,857)
4150 Deferred Income	-		5,425	5,425	-	-	(5,425)
Current portion of Long-Term Borrowings	-			-	-	-	-
short term borrowings	-	3,027	-	3,027	-	-	(3,027)
	40,671	81,722	23,586	105,308	65,000	24,329	(40,308)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
Long Term Portion of PPP & Deferred Income	79,000	89,934		89,934	89,000	10,000	(934)
	79,000	89,934	-	89,934	89,000	10,000	(934)



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16 Depreciation of Property, Plant and Equipment

Asset	Office Furniture & Fittings		Plant & Machinery		Office Equipment		Urban Improvement		Street Signs & Lights		Construction Works		Motor Vehicles		Computer Equipment		Right of use Asset - Property		Total
	8%	20%	20%	20%	10%	10%	0%	10%	0%	10%	20%	20%	20%	20%	0%	0%	€	€	
Cost	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2024	20,741	8,262	42,659	294,099	57,251	1,153,119	48,350	3,641	-	-	-	-	-	-	-	-	-	-	1,628,122
Additions	2,000	-	-	50,000	-	100,000	5,000	-	-	-	-	-	-	-	-	-	-	-	157,000
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	22,741	8,262	42,659	344,099	57,251	1,253,119	53,350	3,641	-	-	-	-	-	-	-	-	-	-	1,785,122
Grants/ other reimbursements																			
As at 01 January 2024	-	3,949	4,944	149,701	22,252	469,942	26,000	-	-	-	-	-	-	-	-	-	-	-	676,788
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	-	3,949	4,944	149,701	22,252	469,942	26,000	-	-	-	-	-	-	-	-	-	-	-	676,788
Accumulated Depreciation																			
As at 01 January 2024	17,655	4,182	36,986	134,860	34,999	611,521	9,041	3,641	-	-	-	-	-	-	-	-	-	-	852,885
Charge for the year	302	65	404	1,185	-	1,200	4,237	-	-	-	-	-	-	-	-	-	-	-	7,393
Released on disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	17,957	4,247	37,390	136,045	34,999	612,721	13,278	3,641	-	-	-	-	-	-	-	-	-	-	860,278
Budgeted NBV 31 Dec 2023	3,086	131	729	9,538	-	71,656	13,309	-	-	-	-	-	-	-	-	-	-	-	98,449
Forecasted NBV 1 Jan 2024	3,086	131	729	9,538	-	71,656	13,309	-	-	-	-	-	-	-	-	-	-	-	98,449
Budgeted NBV 31 Dec 2024	4,784	66	325	58,353	-	170,456	14,072	-	-	-	-	-	-	-	-	-	-	-	248,056



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