Year

# Qala
# Local Council

## Annual Budget
## For
## Financial Year
## 2024

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## *Overview and Summary*

**Income**

For the financial year 2024, the Local Council is being allocated from the Central Government the amount of €423,181. The Council is assuming that it will obtain €12,000 from permits, €1295 from contravention administration fees, €84,812 other general income and €250 from bank interest. Also the funds at bank left from the previous year is going to be carried over for the financial year 2024.

**Expenditure**

The Local Council is allocating the average amount of €167,000 for Personal Emoluments. This amount covers the Mayor's Allowance, Councillor Allowances, Executive Secretary's salary and other employee's salary, bonuses, income supplements and social security contributions.

The Local Council is allocating the average amount of €555,461 for Capital Projects which include the resurfacing of 28th April Street, finalisation of the resurfacing of Conception Street, Zebra Crossing at Mgarr Road, Monument in remembrance of War Victims, remodernisation of the public library, remodernisation of the Pubic Convenience, new lights for St. Joseph Square and new roundabouts of printed concrete around the locality together with € 196,483 for Operations and Maintenance.
The Local Council is allocation the average amount of € 47,800 for Administration and € 96,929 for other expenses.

Paul Buttigieg
Mayor

Heidi Grech
Executive Secretary

## Statement of Income and Expenditure

| DESCRIPTION | BUDGET Jan-Dec 2023 | ACTUAL Jan-Dec 2023 | BUDGET Jan-Dec 2024 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
|---|---|---|---|---|---|
| | € | € | € | € | € |
| **Income** | | | | | |
| Funds received from Central Government (1) | 387,085 | 388,907 | 499,182 | 112,097 | 110,275 |
| Income raised from Bye-Laws (2) | 13,428 | 16,397 | 12,000 | (1,428) | (4,397) |
| Income raised from LES (3) | 1,400 | 1,911 | 1,295 | (105) | (616) |
| Investment Income (4) | 250 | 2 | 250 | - | 248 |
| Other Income (5) | 31,100 | 3,943 | 10,000 | (21,100) | 6,057 |
| **TOTAL** | **433,263** | **411,160** | **522,727** | **89,464** | **111,567** |
| **Expenditure** | | | | | |
| Personal Emoluments (6) | 121,451 | 93,910 | 82,450 | (39,001) | (11,460) |
| Operations and Maintenance (7) | 229,185 | 290,046 | 196,483 | (32,702) | (93,563) |
| Administration (8) | 28,400 | 52,355 | 47,800 | 19,400 | (4,555) |
| Finance Cost (9) | - | - | - | - | - |
| Other Expenditure (10) | 19,110 | 19,820 | 96,929 | 77,819 | 77,109 |
| **TOTAL** | **398,146** | **456,131** | **423,662** | **25,516** | **(32,469)** |
| **Surplus / Deficit** | 35,117 | (44,971) | 99,065 | 63,948 | 144,036 |

## Statement of Financial Position

| DESCRIPTION | BUDGET as at 31 Dec 2023 | ACTUAL as at 31 Dec 2023 | BUDGET as at 31 Dec 2024 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
|---|---|---|---|---|---|
| | € | € | € | € | € |
| **Non-current Assets** | | | | | |
| Property, Plant and Equipment (16) | 213,518 | 310,605 | 767,143 | 553,625 | 456,538 |
| **Current Assets** | | | | | |
| Inventories (11) | - | - | - | - | - |
| Receivables (12) | 145,518 | 4,256 | 11,100 | (134,418) | 6,844 |
| Cash and Cash Equivalents (13) | 1,434,442 | 1,287,173 | 970,611 | (463,831) | (316,562) |
| **Total Current Assets** | **1,579,960** | 1,291,429 | 981,711 | (598,249) | (309,718) |
| **Current Liabilities (14)** | | | | | |
| Payables | 845,239 | 722,369 | 770,124 | (75,115) | 47,755 |
| **Total Current Liabilities** | **845,239** | 722,369 | 770,124 | (75,115) | 47,755 |
| **Net Current Assets** | **734,721** | 569,060 | 211,587 | (523,134) | (357,473) |
| **Non-current liabilities (15)** | - | - | - | - | - |
| **Net Assets** | **948,239** | 879,665 | 978,730 | 30,491 | 99,065 |
| **Reserves** | | | | | |
| Retained Funds | **948,239** | **879,665** | **978,730** | **30,491** | **99,065** |

## Financial Situation Indicator

| DESCRIPTION | | BUDGET as at 31 Dec 2023 | ACTUAL as at 31 Dec 2023 | BUDGET as at 31 Dec 2024 |
|---|---|---|---|---|
| | | € | € | € |
| Current Assets | | 1,579,960 | 1,291,429 | 981,711 |
| Current Liabilities | | 845,239 | 722,369 | 770,124 |
| | **Working Capital** | 734,721 | 569,060 | 211,587 |
| Government Allocation | | 371,622 | 370,620 | 408,136 |
| | **FSI** | **198 %** | **154 %** | **52 %** |

## Cash Budget

| DESCRIPTION | QTR 1 JAN-MAR 2024 € | QTR 2 APR-JUN 2024 € | QTR 3 JUL-SEP 2024 € | QTR 4 OCT-DEC 2024 € | TOTAL 2024 € |
|---|---|---|---|---|---|
| **Cash Inflows** | | | | | |
| **Government cash inflows** | 124,796 | 124,796 | 124,796 | 124,794 | **499,180** |
| **Cash flows from Bye-Laws & L.N fees** | 3,000 | 3,000 | 3,000 | 3,000 | **12,000** |
| **Local Enforcement cash flows** | 324 | 324 | 324 | 324 | **1,295** |
| **Finance cash flows** | | | | | |
| Loan Proceeds | | | | | **-** |
| Investment income | | - | - | 250 | **250** |
| | - | - | - | 250 | **250** |
| **Capital cash flow** | | | | | |
| Proceeds from disposal of assets | | | | | **-** |
| | - | - | - | - | - |
| **Cash received from EU funds** | | | | | **-** |
| **Cash received from Twinning** | | | | | **-** |
| **Cash from Community Services** | | | | | **-** |
| **Other Cash Inflows** | 2,500 | 2,500 | 2,500 | 2,500 | **10,000** |
| **TOTAL Inflows** | **130,619** | **130,619** | **130,619** | **130,867** | **522,725** |
| **Cash Outflows** | | | | | |
| **Personal Emoluments** | 19,330 | 19,330 | 19,330 | 19,330 | **77,320** |
| **Operations & Maintenance** | 44,525 | 44,525 | 44,525 | 44,525 | **178,100** |
| **Administration** | 6,400 | 6,400 | 6,400 | 6,400 | **25,600** |
| **Finance** | | | | | **-** |
| **Capital** | | | | | |
| Acquisition of property | | | | | **-** |
| Construction | | | | | **-** |
| Improvements | | 4,800 | - | - | **4,800** |
| Special programmes | 138,367 | 138,367 | 138,367 | 138,366 | **553,467** |
| | | | | | **-** |
| | 138,367 | 143,167 | 138,367 | 138,366 | **558,267** |
| **Cash outflows re EU projects** | | | | | **-** |
| **Cash outflows re Twinning** | | | | | **-** |
| **Cash outflows re Community Services** | | | | | **-** |
| | | | | | **-** |
| | - | - | - | - | **-** |
| **TOTAL Outflows** | **208,622** | **213,422** | **208,622** | **208,621** | **839,287** |
| **SURPLUS / (DEFICIT)** | **(78,003)** | **(82,803)** | **(78,003)** | **(77,754)** | **(316,562)** |
| **Brought forward (Bank /Cash Bal.)** | **1,287,173** | **1,209,170** | **1,126,368** | **1,048,365** | **1,287,173** |
| **Carry forward** | **1,209,170** | **1,126,368** | **1,048,365** | **970,611** | **970,611** |

## Detailed Estimates of Income

| | DESCRIPTION | A<br>BUDGET<br>Jan-Dec<br>2023<br>€ | B<br>ACTUAL<br>Jan-Sept<br>2023<br>€ | C<br>FORECAST<br>Oct-Dec<br>2023<br>€ | D (B + C)<br>TOTAL<br>Jan-Dec<br>2023<br>€ | E<br>BUDGET<br>Jan-Dec<br>2024<br>€ | F (E - A)<br>VARIANCE<br>Bud-Bud<br>€ | G (E - D)<br>VARIANCE<br>Bud-Act<br>€ |
|---|---|---|---|---|---|---|---|---|
| | **Income** | | | | | | | |
| 1 | **Funds received form Central Government:** | | | | | | | |
| 0001 | In terms of section 55 CAP 363 | 371,622 | 277,965 | 92,655 | 370,620 | 408,136 | 36,514 | 37,516 |
| 0002-0004 | In terms of section 58 CAP 363 | | | | - | | - | - |
| 0005-0019 | Other Income | 15,463 | 18,287 | | 18,287 | 91,046 | 75,583 | 72,759 |
| | | **387,085** | **296,252** | **92,655** | **388,907** | **499,182** | **112,097** | **110,275** |
| 2 | **Bye-Laws & Legal Fees** | | | | | | | |
| 0021-0025 | Community Services | | | | - | | - | - |
| 0026-0035 | Income from Permits | 13,428 | 12,780 | 3,617 | 16,397 | 12,000 | (1,428) | (4,397) |
| | | **13,428** | **12,780** | **3,617** | **16,397** | **12,000** | **(1,428)** | **(4,397)** |
| 3 | **Local Enforcement Income** | | | | | | | |
| 0037 | Commission from Regional Committees | | - | - | - | | - | - |
| 0038-0055 | Contraventions | 1,400 | 1,241 | 670 | 1,911 | 1,295 | (105) | (616) |
| | | **1,400** | **1,241** | **670** | **1,911** | **1,295** | **(105)** | **(616)** |
| 4 | **Investment Income** | | | | | | | |
| 0091-0095 | Bank interest | 250 | | 2 | 2 | 250 | - | 248 |
| 0096-0099 | Income received from Government Securities | | | | - | | - | - |
| | | | | | - | | - | - |
| | | **250** | **-** | **2** | **2** | **250** | **-** | **248** |
| 5 | **General Income** | | | | | | | |
| 0056-0065 | Sponsorships | - | - | 1,070 | 1,070 | - | - | (1,070) |
| 0066-0069 | Documents & Information | | | | - | | - | - |
| 0070-0075 | EU Funds | 30,000 | | | - | | (30,000) | - |
| 0076-0080 | Twinning | 1,100 | | | - | | (1,100) | - |
| 0081-0089 | Insurance Claims | | | | - | | - | - |
| 0100-0109 | Donations | | | | - | | - | - |
| 0110-0119 | Contributions | | | | - | | - | - |
| 0120-0129 | General Income | - | 1,477 | 1,396 | 2,873 | 10,000 | 10,000 | 7,127 |
| | | | | | - | | - | - |
| | | **31,100** | **1,477** | **2,466** | **3,943** | **10,000** | **(21,100)** | **6,057** |
| | **Total** | **433,263** | **311,750** | **99,410** | **411,160** | **522,727** | **89,464** | **111,567** |

## 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 | 11,078 | 8,088 | 2,992 | 11,080 | 12,120 | 1,042 | 1,040 |
| 1200 | Employees' Salaries & Wages | 84,089 | 26,099 | 34,696 | 60,795 | 47,250 | (36,839) | (13,545) |
| 1300 | Bonuses | 6,984 | 270 | 4,518 | 4,788 | 4,160 | (2,824) | (628) |
| 1400 | Income Supplements | 485 | 485 | 484 | 969 | 970 | 485 | 1 |
| 1500 | Social Security Contributions | 5,815 | 1,882 | 1,396 | 3,278 | 4,950 | (865) | 1,672 |
| 1600 | Allowances | 13,000 | 6,438 | 6,562 | 13,000 | 13,000 | - | - |
| 1700 | Overtime | | | | - | | - | - |
| | | **121,451** | **43,262** | **50,648** | **93,910** | **82,450** | **(39,001)** | **(11,460)** |
| 7 | **Operations and Maintenance** | | | | | | | |
| 2100-2149 | Public Utilities | 2,600 | 2,818 | 1,182 | 4,000 | 4,000 | 1,400 | - |
| 2200-2259 | Public Materials & Supplies | 2,500 | 4,139 | 2,229 | 6,368 | | (2,500) | (6,368) |
| 2300-2399 | Repairs & Upkeep | 15,000 | 6,410 | 2,006 | 8,416 | 16,100 | 1,100 | 7,684 |
| 2400-2449 | Rent | 3,500 | 5,350 | 1,500 | 6,850 | 4,150 | 650 | (2,700) |
| 3010 | Street Lighting | 5,500 | 4,014 | 4,246 | 8,260 | 2,500 | (3,000) | (5,760) |
| 3020 | Lease of Equipment | 500 | | | - | | (500) | - |
| 3030 | Insurance | 3,000 | 6,400 | 1,748 | 8,148 | 8,500 | 5,500 | 352 |
| 3035 | Bank Charges | 200 | 416 | 336 | 752 | 450 | 250 | (302) |
| 3038 | Penalties | 200 | 177 | - | 177 | | (200) | (177) |
| 3040 | Waste Disposal | 9,000 | 4,850 | 1,661 | 6,511 | 12,000 | 3,000 | 5,489 |
| 3041 | Refuse Collection | 38,740 | 22,397 | 6,499 | 28,896 | 25,800 | (12,940) | (3,096) |
| 3042 | Bulky Refuse Collection | 7,500 | 12,084 | 4,374 | 16,458 | 8,000 | 500 | (8,458) |
| 3043 | Bins on wheels | | | | - | | - | - |
| 3045 | Bring in sites | | | | - | | - | - |
| 3051 | Road & Street Cleaning | 9,000 | 11,790 | 6,810 | 18,600 | 33,433 | 24,433 | 14,833 |
| 3052 | Cleaning & Maintenance of Non-Urban Areas | 2,500 | 2,513 | - | 2,513 | | (2,500) | (2,513) |
| 3053 | Cleaning of Public Conveniences | 4,000 | 1,249 | 3,128 | 4,377 | 4,000 | - | (377) |
| 3055 | Cleaning of Council Premises | | | 142 | 142 | | - | (142) |
| 3060 | Cleaning & Maintenance of Parks & Gardens | 8,945 | 3,622 | 570 | 4,192 | | (8,945) | (4,192) |
| 3061 | Cleaning & Maintenance of Soft Areas | 2,500 | - | 1,750 | 1,750 | 3,500 | 1,000 | 1,750 |
| 3062 | Cleaning & Maintenance of Beaches & CA | | | | - | | - | - |
| 3063 | Cleaning & Maintenance of Country Non-Urban | | | | - | | - | - |
| 3064 | Other Contractual Services | 29,000 | 5,547 | 3,753 | 9,300 | 12,550 | (16,450) | 3,250 |
| 3070-3090 | Consultation Fees | 1,000 | | | - | | (1,000) | - |
| 3100-3139 | Contract & Project Management | 5,000 | 5,672 | - | 5,672 | | (5,000) | (5,672) |
| 3300-3379 | Hospitality | 40,000 | 111,850 | 29,628 | 141,478 | 55,500 | 15,500 | (85,978) |
| 3380-3389 | Community | 4,000 | | 3,200 | 3,200 | 1,000 | (3,000) | (2,200) |
| 3600-3694 | Local Enforcement Expenses | 1,500 | 3,986 | - | 3,986 | 5,000 | 3,500 | 1,014 |
| 3700-3799 | EU Projects | 30,000 | - | - | - | | (30,000) | - |
| 3800-3899 | Twinning | 3,500 | | | - | - | (3,500) | - |
| | | | | | - | | - | - |
| | | **229,185** | **215,284** | **74,762** | **290,046** | **196,483** | **(32,702)** | **(93,563)** |

## Detailed Estimates of Expenditure (Continued)

| DESCRIPTION | A<br>BUDGET<br>Jan-Dec<br>2023<br>€ | B<br>ACTUAL<br>Jan-Sept<br>2023<br>€ | C<br>FORECAST<br>Oct-Dec<br>2023<br>€ | D (B + C)<br>TOTAL<br>Jan-Dec<br>2023<br>€ | E<br>BUDGET<br>Jan-Dec<br>2024<br>€ | F (E - A)<br>VARIANCE<br>Bud-Bud<br>€ | G (E - D)<br>VARIANCE<br>Bud-Act<br>€ |
|---|---|---|---|---|---|---|---|
| **8 Administration & Other Expenditure** | | | | | | | |
| 2150-2199 Office Utilities | 2,200 | 2,340 | 3,288 | 5,628 | 3,000 | 800 | (2,628) |
| 2260-2299 Office Materials & Supplies | 1,500 | 2,836 | 541 | 3,377 | 6,950 | 5,450 | 3,573 |
| 2450-2499 Office Rent | 4,900 | | | - | 3,500 | (1,400) | 3,500 |
| 2500-2599 National & International Memberships | 500 | 500 | - | 500 | 500 | - | - |
| 2600-2699 Office Services | 2,800 | 1,163 | 175 | 1,338 | 2,000 | (800) | 662 |
| 2700-2799 Transport | 2,500 | 3,204 | 380 | 3,584 | 850 | (1,650) | (2,734) |
| 2800-2899 Travel | 500 | 5,776 | - | 5,776 | 500 | - | (5,276) |
| 2900-2999 Information Services | 2,500 | 1,035 | 375 | 1,410 | 2,000 | (500) | 590 |
| 3050 Office Cleaning | | | 1,251 | 1,251 | | - | (1,251) |
| 3140-3199 Professional Services | 10,000 | 11,050 | 16,567 | 27,617 | 28,000 | 18,000 | 383 |
| 3200-3299 Training | 500 | | - | - | | (500) | - |
| 3345 Office Hospitality | | 510 | 909 | 1,419 | | - | (1,419) |
| 3400-3499 Incidental Expenses | 500 | 132 | 323 | 455 | 500 | - | 45 |
| | | | | - | | - | - |
| | **28,400** | **28,546** | **23,809** | **52,355** | **47,800** | **19,400** | **(4,555)** |
| **9 Finance Costs** | | | | | | | |
| 3036 Interest on Bank Loan | | | | - | | - | - |
| | | | | - | | - | - |
| | | | | - | | - | - |
| | - | - | - | - | - | - | - |
| **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) | 19,110 | 14,250 | 5,570 | 19,820 | 96,929 | 77,819 | 77,109 |
| | 19,110 | 14,250 | 5,570 | 19,820 | 96,929 | 77,819 | 77,109 |
| **Total** | **398,146** | **301,342** | **154,789** | **456,131** | **423,662** | **25,516** | **(32,469)** |

## Detailed Estimates of Statement of Financial Position

| | DESCRIPTION | A BUDGET Jan-Dec 2023 € | B ACTUAL as at 30-Sep 2023 € | C FORECAST changes from 30 Sep-31 Dec 2023 € | D (B + C) TOTAL as at 31-Dec 2023 € | E BUDGET Jan-Dec 2024 € | F (E - A) VARIANCE Bud-Bud € | G (E - D) VARIANCE Bud-Act € |
|---|---|---|---|---|---|---|---|---|
| 11 | **Inventory** | | | | | | | |
| 5201-5249 | Stationery | | | | - | | - | - |
| 5250-5299 | Consumables | | | | - | | - | - |
| | | | | | - | | - | - |
| | | - | - | - | - | - | - | - |
| 12 | **Receivables** | | | | | | | |
| 0201-0209 | Receivables | 5,397 | 2,081 | - | 2,081 | 8,600 | 3,203 | 6,519 |
| 0210-0219 | LES Receivables | | | | - | | - | - |
| 0220-0229 | Receivables from EU | | | | - | | - | - |
| 0250 | Prepayments & Accrued income | 140,121 | 18,157 | (15,982) | 2,175 | 2,500 | (137,621) | 325 |
| | | | | | - | | - | - |
| | | **145,518** | **20,238** | **(15,982)** | **4,256** | **11,100** | **(134,418)** | **6,844** |
| 13 | **Cash & Equivalents** | | | | | | | |
| 5001-5099 | Bank & Cash Balances | 1,434,442 | 1,257,768 | 29,405 | 1,287,173 | 970,611 | (463,831) | (316,562) |
| | | **1,434,442** | **1,257,768** | **29,405** | **1,287,173** | **970,611** | **(463,831)** | **(316,562)** |
| 14 | **Payables** | | | | | | | |
| 4000 | Payables | 106,572 | 67,876 | (28,172) | 39,704 | 45,000 | (61,572) | 5,296 |
| 4100 | Accruals | 238,352 | 657,181 | 25,484 | 682,665 | 274,999 | 36,647 | (407,666) |
| 4150 | Defered Income | 500,315 | - | - | - | 450,125 | (50,190) | 450,125 |
| | Current portion of Long-Term Borrowings | - | | | - | - | - | - |
| | | | | | - | | - | - |
| | | **845,239** | **725,057** | **(2,688)** | **722,369** | **770,124** | **(75,115)** | **47,755** |
| 15 | **Non Current Liabilities** | | | | | | | |
| 4200 | Long Term Borrowings | | | | - | | - | - |
| | | | | | - | | - | - |
| | | - | - | - | - | - | - | - |

## 16 Depreciation of Property, Plant and Equipment

| **Asset** | | Trees | Office Furniture | Plant & Machinery | Computer equipment | Office equipment | New Str signs | Urban Imp | Constrution | Special Prog | **Total** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| % of depreciation | | 0% | 8% | 20% | 25% | 20% | 10% | 10% | 10% | 10% | |
| | | € | € | € | € | € | € | € | € | € | € |
| **Cost** | | | | | | | | | | | |
| As at 01 January | 2024 | 2,264 | 45,177 | 46,770 | 24,036 | 17,543 | 11,537 | 107,995 | 734,025 | 1,601,083 | **2,590,430** |
| Additions | | | 4,800 | | | | | - | | 548,667 | **553,467** |
| Disposals | | | | | | | | | | | **-** |
| As at 31 December | 2024 | **2,264** | **49,977** | **46,770** | **24,036** | **17,543** | **11,537** | **107,995** | **734,025** | **2,149,750** | **3,143,897** |
| **Grants/ other reimbursements** | | | | | | | | | | | |
| As at 01 January | 2024 | | | 6,700 | | 1,327 | | 11,119 | 161,252 | 1,031,199 | **1,211,597** |
| Additions | | | | | | | | | | | **-** |
| As at 31 December | 2024 | - | - | **6,700** | - | **1,327** | - | **11,119** | **161,252** | **1,031,199** | **1,211,597** |
| **Accumulated Depreciation** | | | | | | | | | | | |
| As at 01 January | 2024 | | 25,162 | 15,073 | 22,191 | 12,534 | 11,537 | 48,182 | 529,344 | 404,205 | **1,068,228** |
| Charge for the year | | | 1,435 | 6,656 | 1,749 | 1,502 | | 2,432 | 4,843 | 78,312 | **96,929** |
| Released on disposal | | | | | | | | | | | **-** |
| As at 31 December | 2024 | - | **26,597** | **21,729** | **23,940** | **14,036** | **11,537** | **50,614** | **534,187** | **482,517** | **1,165,157** |
| **Budgeted NBV 31 Dec** | **2023** | 2,264 | 5,477 | 30,895 | 1,915 | 5,051 | - | 28,599 | 7,463 | 131,854 | **213,518** |
| **Forecasted NBV 1 Jan** | **2024** | 2,264 | 20,015 | 24,997 | 1,845 | 3,682 | - | 48,694 | 43,429 | 165,679 | 310,605 |
| **Budgeted NBV 31 Dec** | **2024** | 2,264 | 23,380 | 18,341 | 96 | 2,180 | - | 46,262 | 38,586 | 636,034 | 767,143 |