



Year

Birzebbuga Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

Estimi Finanzjarji

DHUL

Il-Kunsill qed ibassar li jdaħħal total ta' €841,817 mill-Gvern Centrali u skemi diretti mill-Gvern, kif ukoll €42,745 mill-ħlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

INFIQ

EMOLUMENTI PERSONALI (SALARJI)

Zieda fl-infiq ta' dan il-vot qed tigi imbassra minhabba zidiet fil-pagi kemm tal-gholi tal-hajja, kif ukoll tal-increments. Total allokati ghas-salarji huwa ta' ftit inqas minn €153,666.

MANUTENZJONI U OPERATTIVI

Il-Kunsill ser ikompli jaħdem iktar bil-ghaqal f'dan ir-rigward. Din is-sena, il-Kunsill qed jalloka is-somma ta' €430,534, zieda ta' Eur 81,000 mis-sena preċedenti, sabiex ikopru il-manutenzjoni, l-ispejjeż necessarji sabiex izzomm il-lokalita' fi stat tajjeb u spejjeż ta' kuntratti. Dan l-ammont qed jinkludi iż-żieda sostanzjali fl-ispejjeż kuntrattwali minhabba zieda fis-servizzi, kif ukoll zieda fl-ispejjeż ta' dawn il-kuntratti. Wiwhed jista' jonnota wkoll li parti minn din iż-żieda ser tkun rimborsata mill-Gvern, sabiex tkompli l-ispejjeż relatati ma' għbir ta' skart organiku.

Il-Kunsill qed jalloka is-somma ta' madwar €62,500 għal spejjeż amministrattivi sabiex jithaddem l-uffiċju amministrattiv, u li jinkludi s-servizzi professjonali li jigu mogħtija lill-Kunsill. L-allokkazzjoni kumparata mas-sena l-oħra turi zieda ta' €9,500, li fil-maġġoranza tagħha qed tigi mbassra għall-użu ta' servizzi professjonali.

INFIQ KAPITALI

Qed jiġi allokati vot għal dan il-qasam ta' €604,000. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi proġetti li jinkludi Asfaltar ta' Triq il-Brolli* (finanzjament parzjali mill-Fondi rurali tal-Unjoni Ewropea), u Triq il-Qroll, Triq il-Bżulija, u Triq il-Musbieħ (li huwa ppjant li jsiru permezz ta' fondi tal-PA), tiswija tad-dawl tal-Bajja s-Sabiha (proġett kapitali permezz ta' skema mid-Dipartiment tal-Gvern Lokali), pavimentar għid fil-lokalita', bandli inklussiv fi Ġnien il-Kunsill, disinn għid ta' parkeġġ f'Dawret Qalb Imqaddsa, u Outdoor Gym fl-ex bandli ta' Santa Katarina. HUwa ppjanat ukoll li jsir aġġornament fl-Uffiċju Amministrattiv, sabiex ikun jista' jaqdi l-bżonnijiet tal-Kunsill.



Joe Cutajar
Mayor



Svetlick Flores
Executive Secretary

Statement of Income and Expenditure**DESCRIPTION**

BUDGET Jan-Dec 2018	ACTUAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	767,709	775,068	841,817	74,108	66,749
Income raised from Bye-Laws (2)	27,300	27,274	26,245	(1,055)	(1,029)
Income raised from LES (3)	9,000	8,394	8,000	(1,000)	(394)
Investment Income (4)	400	-	-	(400)	-
Other Income (5)	5,575	50	8,500	2,925	8,450
TOTAL	809,984	810,785	884,562	74,578	73,776

Expenditure

Personal Emoluments (6)	141,904	146,785	171,502	29,598	24,717
Operations and Maintenance (7)	348,893	372,228	430,534	81,642	58,306
Administration (8)	52,528	50,171	61,932	9,404	11,761
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	147,212	142,492	137,767	(9,445)	(4,725)
TOTAL	690,537	711,676	801,735	111,199	90,060

Surplus / Deficit

119,448	99,109	82,826	(36,621)	(16,283)
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Statement of Financial Position

DESCRIPTION	BUDGET as at 31 Dec 2018 €	ACTUAL as at 31 Dec 2018 €	BUDGET as at 31 Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
Non-current Assets					
Property, Plant and Equipment (16)	1,401,133	1,332,917	1,297,650	(103,483)	(35,267)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	168,986	107,368	157,068	(11,918)	49,700
Cash and Cash Equivalents (13)	522,296	650,618	681,215	158,919	30,597
Total Current Assets	691,282	757,986	838,283	147,001	80,297
Current Liabilities (14)					
Payables	437,911	472,139	434,343	(3,568)	(37,796)
Total Current Liabilities	437,911	472,139	434,343	(3,568)	(37,796)
Net Current Assets	253,371	285,847	403,940	150,569	118,093
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,654,504	1,618,764	1,701,590	47,086	82,826
Reserves					
Retained Funds	1,654,504	1,618,764	1,701,590	47,086	82,826

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2018 €	ACTUAL as at 31 Dec 2018 €	BUDGET as at 31 Dec 2019 €
Current Assets	691,282	757,986	838,283
Current Liabilities	437,911	472,139	434,343
Working Capital	253,371	285,847	403,940
Government Allocation	738,009	738,009	777,900
FSI	34 %	39 %	52 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2019	2019	2019	2019	
	€	€	€	€	
Cash Inflows					
Government cash inflows	204,475	214,095	194,475	194,475	807,520
Cash flows from Bye-Laws & L.N fees	6,561	6,561	6,561	6,561	26,245
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	4,500	4,000			8,500
Other Cash Inflows	-	259,860	194,097	-	453,957
TOTAL Inflows	217,536	486,516	397,133	203,036	1,304,222
Cash Outflows					
Personal Emoluments	42,876	42,876	42,876	42,876	171,502
Operations & Maintenance	107,634	107,634	107,634	107,634	430,534
Administration	15,483	15,483	15,483	15,483	61,932
Finance					-
Capital					
Acquisition of property		-			-
Construction	223,360	303,097	30,000	47,200	603,657
Improvements	1,500	1,500	1,500	1,500	6,000
Special programmes	-				-
	224,860	304,597	31,500	48,700	609,657
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	390,852	470,589	197,492	214,692	1,273,625
SURPLUS / (DEFICIT)	(173,316)	15,927	199,641	(11,656)	30,597
Brought forward (Bank /Cash Bal.)	650,618	477,302	493,230	692,871	650,618
Carry forward	477,302	493,230	692,871	681,215	681,215

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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

Income

1 Funds received from Central Government:

0001 In terms of section 55 CAP 363
0002-0004 In terms of section 58 CAP 363
0005-0019 Other Income

738,009	556,007	182,002	738,009	777,900	39,891	39,891
18,000	457	7,000	7,457	10,000	(8,000)	2,543
11,700	18,839	10,763	29,602	53,917	42,217	24,315
767,709	575,303	199,765	775,068	841,817	74,108	66,749

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

-	-	-	-	-	-	-
27,300	21,774	5,500	27,274	26,245	(1,055)	(1,029)
27,300	21,774	5,500	27,274	26,245	(1,055)	(1,029)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

9,000	6,296	2,099	8,394	8,000	(1,000)	(394)
-	-	-	-	-	-	-
9,000	6,296	2,099	8,394	8,000	(1,000)	(394)

4 Investment Income

0091-0095 Bank interest
0096-0099 Income received from Government Securities

400	-	-	-	-	(400)	-
-	-	-	-	-	-	-
400	-	-	-	-	(400)	-

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

4,875	-	-	-	8,500	3,625	8,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
500	50	-	50	-	(500)	(50)
200	-	-	-	-	(200)	-
-	-	-	-	-	-	-
5,575	50	-	50	8,500	2,925	8,450

Total

809,984	603,422	207,363	810,785	884,562	74,578	73,776
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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	Bud-Bud	Bud-Act
2018	2018	2018	2018	2019		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance
1200 Employees' Salaries & Wages
1300 Bonuses
1400 Income Supplements
1500 Social Security Contributions
1600 Allowances
1700 Overtime

11,196	8,397	2,799	11,196	11,376	180	180
100,232	77,783	24,934	102,717	122,772	22,540	20,055
7,925	727	7,543	8,270	9,942	2,017	1,672
1,202	1,196	-	1,196	1,332	130	136
9,549	8,742	1,641	10,383	11,380	1,831	997
8,800	6,600	2,200	8,800	10,200	1,400	1,400
3,000	3,378	845	4,223	4,500	1,500	278
141,904	106,823	39,962	146,785	171,502	29,598	24,717

7 Operations and Maintenance

2100-2149 Public Utilities
2200-2259 Public Materials & Supplies
2300-2399 Repairs & Upkeep
2400-2449 Rent
3010 Street Lighting
3020 Lease of Equipment
3030 Insurance
3035 Bank Charges
3038 Penalties
3040 Waste Disposal
3041 Refuse Collection
3042 Bulky Refuse Collection
3043 Bins on wheels
3045 Bring in sites
3051 Road & Street Cleaning
3052 Cleaning & Maintenance of Non-Urban Areas
3053 Cleaning of Public Conveniences
3055 Cleaning of Council Premises
3060 Cleaning & Maintenance of Parks & Gardens
3061 Cleaning & Maintenance of Soft Areas
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
3600-3694 Local Enforcement Expenses
3700-3799 EU Projects
3800-3899 Twinning
Provision for LES

7,500	4,824	1,500	6,324	6,500	(1,000)	176
8,950	4,104	2,052	6,156	8,800	(150)	2,644
37,845	42,502	10,000	52,502	50,250	12,405	(2,252)
-	-	-	-	-	-	-
15,000	8,451	2,817	11,268	12,000	(3,000)	732
544	197	147	344	600	56	256
2,700	2,355	785	3,140	3,400	700	260
100	112	30	142	150	50	8
-	-	-	-	-	-	-
55,000	49,732	16,577	66,309	65,000	10,000	(1,309)
80,000	59,960	23,640	83,600	101,244	21,244	17,644
5,000	5,150	1,717	6,867	7,000	2,000	133
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,000	23,764	12,000	35,764	59,000	17,000	23,236
-	3,176	2,382	5,558	9,500	9,500	3,942
32,313	22,634	6,100	28,734	30,000	(2,313)	1,266
2,500	2,310	770	3,080	3,200	700	120
18,880	11,276	3,759	15,035	25,000	6,120	9,965
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,061	21,471	6,948	28,419	29,590	9,529	1,171
1,000	500	-	500	-	(1,000)	(500)
-	-	-	-	-	-	-
19,000	14,991	4,000	18,991	19,000	-	10
-	-	-	-	-	-	-
500	119	40	159	300	(200)	141
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(663)	-	(663)	-	-	663
348,893	276,965	95,264	372,228	430,534	81,642	58,306

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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	6,428	4,252	1,083	5,335	4,332	(2,096)
2500-2599 National & International Memberships	500	347	-	347	500	-
2600-2699 Office Services	11,000	5,603	1,868	7,471	10,500	(500)
2700-2799 Transport	5,500	2,415	1,555	3,970	9,000	3,500
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	4,900	2,513	838	3,351	6,900	2,000
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	22,600	22,044	6,515	28,559	28,800	6,200
3200-3299 Training	400	-	-	-	400	-
3345 Office Hospitality	1,200	601	200	801	1,000	(200)
3400-3499 Incidental Expenses	-	337	-	337	500	500
	-	-	-	-	-	-
52,528	38,112	12,059	50,171	61,932	9,404	11,761

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)	147,212	104,323	38,169	142,492	137,767	(9,445)
	147,212	104,323	38,169	142,492	137,767	(9,445)

Total

690,537	526,223	185,453	711,676	801,735	111,199	90,060
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Detailed Estimates of Statement of Financial Position

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018 €	ACTUAL as at 30-Sep 2018 €	FORECAST changes from 30 Sep-31 Dec 2018 €	TOTAL as at 31-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

11 Inventory

5201-5249 Stationery
5250-5299 Consumables

-			-		-	-
-			-		-	-
-			-		-	-
-	-	-	-	-	-	-

12 Receivables

0201-0209 Receivables
0210-0219 LES Receivables
0220-0229 Receivables from EU
0250 Prepayments & Accrued income
Other debtor

81,377	6,173	-	6,173	3,373	(78,004)	(2,800)
-			-		-	-
-			-		-	-
87,609	11,275	14,501	25,776	72,776	(14,833)	47,000
	75,419		75,419	80,919	80,919	5,500
168,986	92,867	14,501	107,368	157,068	(11,918)	49,700

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

522,296	609,702	40,916	650,618	681,215	158,919	30,597
522,296	609,702	40,916	650,618	681,215	158,919	30,597

14 Payables

4000 Payables
4100 Accruals
4150 Deferred Income
Current portion of Long-Term Borrowings

103,739	372,750	7,415	380,165	400,165	296,426	20,000
30,754	47,178	2,000	49,178	34,178	3,424	(15,000)
-	33,559	9,237	42,796		-	(42,796)
-			-	-	-	-
303,418			-		(303,418)	-
437,911	453,487	18,652	472,139	434,343	(3,568)	(37,796)

15 Non Current Liabilities

4200 Long Term Borrowings

-	6,915	(6,915)	-		-	-
-			-		-	-
-	6,915	(6,915)	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Signs	Plant & Machinery & office equipment	Office Furniture	Trees	Motor Vehicle	10	Total
% of depreciation	25%	1%	10%	100%	20%	8%	0%	20%	0%	€
Cost	€	€	€	€	€	€	€	€	€	€

As at 01 January 2019

Additions

Disposals

As at 31 December 2019

Grants/ other reimbursements

As at 01 January 2019

Additions

As at 31 December 2019

Accumulated Depreciation

As at 01 January 2019

Charge for the year

Released on disposal

As at 31 December 2019

Budgeted NBV 31 Dec 2018

Forecasted NBV 1 Jan 2019

Budgeted NBV 31 Dec 2019

4,724	80,751	5,066,967	7,904	71,639	51,518	15,495	16,700	8,202	5,323,900
-	-	597,657	-	1,000	5,000	-	-	-	603,657
4,724	80,751	5,664,624	7,904	72,639	56,518	15,495	16,700	8,202	5,927,557
-	-	616,080	-	-	-	-	-	-	616,080
-	-	501,157	-	-	-	-	-	-	501,157
-	-	1,117,237	-	-	-	-	-	-	1,117,237
2,992	13,638	3,256,788	7,904	56,465	33,703	-	3,414	-	3,374,903
433	671	129,060	-	3,235	1,711	-	2,657	-	137,767
3,425	14,309	3,385,848	7,904	59,699	35,414	-	6,071	-	3,512,670
1,729	67,113	1,266,481	-	13,234	23,285	18,984	166	10,142	1,401,133
1,732	67,113	1,194,099	-	15,175	17,816	15,495	13,286	8,202	1,332,917
1,299	66,442	1,161,539	-	12,940	21,104	15,495	10,629	8,202	1,297,650