

# **Birzebbuga Local Council**

**Annual Budget  
For  
Financial Year  
2020**

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## ***Overview and Summary***



Mayor



Executive Secretary

**Statement of Income and Expenditure****DESCRIPTION**

BUDGET Jan-Dec 2019	ACTUAL Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

**Income**

Funds received from Central Government (1)	841,817	838,985	901,697	59,880	62,712
Income raised from Bye-Laws (2)	26,245	36,367	26,000	(245)	(10,367)
Income raised from LES (3)	8,000	5,890	5,500	(2,500)	(390)
Investment Income (4)	-	240	-	-	(240)
Other Income (5)	8,500	1,899	1,000	(7,500)	(899)
<b>TOTAL</b>	<b>884,562</b>	<b>883,381</b>	<b>934,197</b>	<b>49,635</b>	<b>50,816</b>

**Expenditure**

Personal Emoluments (6)	171,502	151,601	169,805	(1,697)	18,204
Operations and Maintenance (7)	430,534	423,801	497,700	67,166	73,899
Administration (8)	61,932	52,475	62,932	1,000	10,457
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	137,767	219,944	155,655	17,888	(64,289)
<b>TOTAL</b>	<b>801,735</b>	<b>847,821</b>	<b>886,092</b>	<b>84,357</b>	<b>38,271</b>

**Surplus / Deficit**

<b>82,827</b>	<b>35,560</b>	<b>48,105</b>	<b>(34,722)</b>	<b>12,545</b>
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## Statement of Financial Position

DESCRIPTION	BUDGET as at 31 Dec 2019 €	ACTUAL as at 31 Dec 2019 €	BUDGET as at 31 Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	1,297,650	647,669	917,014	(380,636)	269,345
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	157,068	129,209	143,209	(13,859)	14,000
Cash and Cash Equivalents (13)	681,215	975,765	715,574	34,359	(260,191)
<b>Total Current Assets</b>	<b>838,283</b>	<b>1,104,974</b>	<b>858,783</b>	<b>20,500</b>	<b>(246,191)</b>
<b>Current Liabilities (14)</b>					
Payables	434,343	587,946	562,995	128,652	(24,951)
<b>Total Current Liabilities</b>	<b>434,343</b>	<b>587,946</b>	<b>562,995</b>	<b>128,652</b>	<b>(24,951)</b>
<b>Net Current Assets</b>	<b>403,940</b>	<b>517,028</b>	<b>295,788</b>	<b>(108,152)</b>	<b>(221,240)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>1,701,590</b>	<b>1,164,697</b>	<b>1,212,802</b>	<b>(488,788)</b>	<b>48,105</b>
<b>Reserves</b>					
Retained Funds	1,701,590	1,164,697	1,212,802	(488,788)	48,105

## Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2019 €	ACTUAL as at 31 Dec 2019 €	BUDGET as at 31 Dec 2020 €
Current Assets	838,283	1,104,974	858,783
Current Liabilities	434,343	587,946	562,995
<b>Working Capital</b>	<b>403,940</b>	<b>517,028</b>	<b>295,788</b>
Government Allocation	777,900	757,900	852,447
<b>FSI</b>	<b>52 %</b>	<b>68 %</b>	<b>35 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	225,424	218,424	225,424	218,424	887,697
Cash flows from Bye-Laws & L.N fees	6,500	6,500	6,500	6,500	26,000
Local Enforcement cash flows	1,375	1,375	1,375	1,375	5,500
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	114,750	750	250	250	116,000
<b>TOTAL Inflows</b>	<b>348,049</b>	<b>227,049</b>	<b>233,549</b>	<b>226,549</b>	<b>1,035,197</b>
<b>Cash Outflows</b>					
Personal Emoluments	42,451	42,451	42,451	42,451	169,805
Operations & Maintenance	136,191	119,175	119,175	119,175	493,716
Administration	15,733	15,733	15,733	15,733	62,932
Finance					-
Capital					
Acquisition of property		-			-
Construction	114,500	170,000	127,750	127,750	540,000
Improvements	-	-	-	-	-
Special programmes	-				-
	114,500	170,000	127,750	127,750	540,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Grant returned		28,935			28,935
	-	28,935	-	-	28,935
<b>TOTAL Outflows</b>	<b>308,875</b>	<b>376,294</b>	<b>305,109</b>	<b>305,109</b>	<b>1,295,388</b>
<b>SURPLUS / (DEFICIT)</b>	<b>39,174</b>	<b>(149,245)</b>	<b>(71,560)</b>	<b>(78,560)</b>	<b>(260,192)</b>
Brought forward (Bank /Cash Bal.)	975,765	1,014,939	865,694	794,134	975,765
Carry forward	1,014,939	865,694	794,134	715,574	715,574



## 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
2019	2019	2019	2019	2020		
€	€	€	€	€	€	€

## Income

## 1 Funds received form Central Government:

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

777,900	575,925	181,975	757,900	852,447	74,547	94,547
10,000	10,113	(113)	10,000	170	(9,830)	(9,830)
53,917	53,716	17,369	71,085	49,080	(4,837)	(22,005)
<b>841,817</b>	<b>639,754</b>	<b>199,231</b>	<b>838,985</b>	<b>901,697</b>	<b>59,880</b>	<b>62,712</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services  
0026-0035 Income from Permits

-	-	481	481	-	-	(481)
26,245	28,845	7,041	35,886	26,000	(245)	(9,886)
<b>26,245</b>	<b>28,845</b>	<b>7,522</b>	<b>36,367</b>	<b>26,000</b>	<b>(245)</b>	<b>(10,367)</b>

## 3 Local Enforcement Income

0037 Commission from Regional Committees  
0038-0055 Contraventions

8,000	4,299	1,591	5,890	5,500	(2,500)	(390)
-	-	-	-	-	-	-
<b>8,000</b>	<b>4,299</b>	<b>1,591</b>	<b>5,890</b>	<b>5,500</b>	<b>(2,500)</b>	<b>(390)</b>

## 4 Investment Income

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

-	-	240	240	-	-	(240)
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>240</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>(240)</b>

## 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

8,500	1,349	120	1,469	1,000	(7,500)	(469)
-	330	-	330	-	-	(330)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	120	(20)	100	-	-	(100)
-	-	-	-	-	-	-
<b>8,500</b>	<b>1,799</b>	<b>100</b>	<b>1,899</b>	<b>1,000</b>	<b>(7,500)</b>	<b>(899)</b>

## Total

<b>884,562</b>	<b>674,697</b>	<b>208,684</b>	<b>883,381</b>	<b>934,197</b>	<b>49,635</b>	<b>50,816</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		
2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

## 6 Personal Emoluments

1100 Mayor's Allowance	11,376	10,852	4,838	15,690	17,427	6,051	1,737
1200 Employees' Salaries & Wages	122,772	78,221	29,448	107,669	108,122	(14,650)	453
1300 Bonuses	9,942	565	545	1,110	8,726	(1,216)	7,616
1400 Income Supplements	1,332	1,022	30	1,052	1,150	(182)	98
1500 Social Security Contributions	11,380	6,177	2,077	8,254	9,680	(1,700)	1,426
1600 Allowances	10,200	6,757	6,943	13,700	20,200	10,000	6,500
1700 Overtime	4,500	2,997	1,129	4,126	4,500	-	374
	<b>171,502</b>	<b>106,591</b>	<b>45,010</b>	<b>151,601</b>	<b>169,805</b>	<b>(1,697)</b>	<b>18,204</b>

## 7 Operations and Maintenance

2100-2149 Public Utilities	6,500	5,010	633	5,643	6,500	-	857
2200-2259 Public Materials & Supplies	8,800	6,894	2,285	9,179	20,000	11,200	10,821
2300-2399 Repairs & Upkeep	50,250	30,186	5,295	35,481	50,250	-	14,769
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	12,000	9,550	2,727	12,277	13,000	1,000	723
3020 Lease of Equipment	600	442	148	590	650	50	60
3030 Insurance	3,400	2,322	487	2,809	3,400	-	591
3035 Bank Charges	150	267	272	539	600	450	61
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	65,000	22,817	5,125	27,942	65,000	-	37,058
3041 Refuse Collection	101,244	72,937	23,879	96,816	101,000	(244)	4,184
3042 Bulky Refuse Collection	7,000	6,519	1,746	8,265	9,000	2,000	735
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	59,000	53,404	18,240	71,644	80,000	21,000	8,356
3052 Cleaning & Maintenance of Non-Urban Areas	9,500	7,356	2,179	9,535	9,600	100	65
3053 Cleaning of Public Conveniences	30,000	34,910	11,422	46,332	45,000	15,000	(1,332)
3055 Cleaning of Council Premises	3,200	2,258	702	2,960	3,200	-	240
3060 Cleaning & Maintenance of Parks & Gardens	25,000	8,337	7,085	15,422	25,000	-	9,578
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	189	-	189	200	200	11
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	29,590	26,171	19,126	45,297	45,000	15,410	(297)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	19,000	20,556	13,127	33,683	20,000	1,000	(13,683)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	300	190	101	291	300	-	9
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	(1,093)	(1,093)	-	-	1,093
	<b>430,534</b>	<b>310,315</b>	<b>113,486</b>	<b>423,801</b>	<b>497,700</b>	<b>67,166</b>	<b>73,899</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		
2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**8 Administration & Other Expenditure**

2150-2199 Office Utilities	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	4,332	4,034	295	4,329	4,332	3
2500-2599 National & International Memberships	500	55	586	641	650	9
2600-2699 Office Services	10,500	5,682	3,970	9,652	10,500	848
2700-2799 Transport	9,000	5,718	1,049	6,767	9,000	2,233
2800-2899 Travel	-	7,821	-	7,821	-	(7,821)
2900-2999 Information Services	6,900	1,658	429	2,087	6,900	4,813
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	28,800	18,707	132	18,839	28,800	9,961
3200-3299 Training	400	269	-	269	400	131
3345 Office Hospitality	1,000	1,204	43	1,247	1,500	253
3400-3499 Incidental Expenses	500	823	-	823	850	27
	-	-	-	-	-	-
<b>61,932</b>	<b>45,971</b>	<b>6,504</b>	<b>52,475</b>	<b>62,932</b>	<b>1,000</b>	<b>10,457</b>

**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)	137,767	104,323	115,621	219,944	155,655	(64,289)
	137,767	104,323	115,621	219,944	155,655	(64,289)

**Total**

<b>801,735</b>	<b>567,200</b>	<b>280,621</b>	<b>847,821</b>	<b>886,092</b>	<b>84,357</b>	<b>38,271</b>
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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	ACTUAL as at 30-Sep 2019	FORECAST changes from 30 Sep-31 Dec 2019	TOTAL as at 31-Dec 2019	BUDGET Jan-Dec 2020	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

3,373	31,528	11,660	43,188	51,388	48,015	8,200
-			-	-	-	-
-			-	-	-	-
72,776	19,854	(9,252)	10,602	14,102	(58,674)	3,500
80,919	75,419	-	75,419	77,719	(3,200)	2,300
157,068	126,801	2,408	129,209	143,209	(13,859)	14,000

## 13 Cash &amp; Equivalents

5001-5099 Bank & Cash Balances

681,215	893,022	82,743	975,765	715,574	34,359	(260,191)
681,215	893,022	82,743	975,765	715,574	34,359	(260,191)

## 14 Payables

4000 Payables  
4100 Accruals  
4150 Deferred Income  
Current portion of Long-Term Borrowings  
Grants not yet utilised

400,165	361,313	91,403	452,716	461,716	61,551	9,000
34,178	61,974	(5,295)	56,679	54,279	20,101	(2,400)
-	275	(275)	-	-	-	-
-			-	-	-	-
-	127,003	(48,452)	78,551	47,000	47,000	(31,551)
434,343	550,565	37,381	587,946	562,995	128,652	(24,951)

## 15 Non Current Liabilities

4200 Long Term Borrowings

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

## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Signs	Plant & Machinery & equipment	Office Furniture	Trees	Motor Vehicle	ANYC	Total
	25%	1%	10%	100%	20-25%	8%	0%	20%	0%	€
<b>Cost</b>	€	€	€	€	€	€	€	€	€	€
As at 01 January 2020	5,185	80,751	5,183,317	7,676	78,586	49,731	16,275	16,299	21,327	5,459,147
Additions	-	-	535,000	-	5,000	-	-	-	-	540,000
Disposals										-
As at 31 December 2020	5,185	80,751	5,718,317	7,676	83,586	49,731	16,275	16,299	21,327	5,999,147
<b>Grants/ other reimbursements</b>										
As at 01 January 2020	1,003	-	1,007,841	-	11,310	-	13,458	-	-	1,033,612
Additions			115,000							115,000
As at 31 December 2020	1,003	-	1,122,841	-	11,310	-	13,458	-	-	1,148,612
<b>Accumulated Depreciation</b>										
As at 01 January 2020	3,342	14,600	3,650,107	7,676	55,546	42,792	-	3,803	-	3,777,866
Charge for the year	-	800	147,370	-	4,094	892	-	2,499	-	155,655
Released on disposal										-
As at 31 December 2020	3,342	15,400	3,797,477	7,676	59,640	43,684	-	6,302	-	3,933,521
<b>Budgeted NBV 31 Dec 2019</b>	1,299	66,442	1,161,539	-	12,940	21,104	15,495	10,629	8,202	1,297,650
<b>Forecasted NBV 1 Jan 2020</b>	840	66,151	525,369	-	11,730	6,939	2,817	12,496	21,327	647,669
<b>Budgeted NBV 31 Dec 2020</b>	840	65,351	797,999	-	12,636	6,047	2,817	9,997	21,327	917,014