



Kunsill Lokali Birgu
Citta Vittoriosa
Year

BIRGU

Local Council

Annual Budget
For
Financial Year
2018

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Overview and Summary

Dhul

Il-Kunsill Lokali tal-Birgu apparti li jiehu l-allokkazzjoni mill-Gvern Centrali dik ta' €336,648, il-Kunsill qed ibassar li ser idahhal dhul iehor ta' €88,125 minn permessi, fees mill-hlasijiet li jsiru tac-citazzjonijiet, sponsors u donazzjonijiet, bye-laws u dhul iehor.

InfiqSalarji tal-Impjegati

Ziediet fis-salarji tal-impjegati ser ikunu, iz-zieda li tinghata mill-Gvern minhabba l-gholi tal-hajja u zieda ohra hija ta' l-increaments li jiehdu l-impjegati minn sena ghal ohra. Huwa mbassar li fis-sena 2018 total ghas-salarji ser ikun ilehhaq madwar €99,000.

Operattivi u Manutenzjoni

Bhal ma sar fis-sena 2017, il-Kunsill Lokali tal-Birgu ser jara li jkompli jahdem bil-ghaqal sabiex jimxi ma' dan il-budget allokati dak ta' €195,400 ghal-operat u manutenzjonijiet li jaghmel il-Kunsill matul is-sena.

Amministrazzjoni

Ghal din is-sena, il-Kunsill Lokali tal-Birgu qed jalloka madwar €57,000 ghal spejjez amministrattivi fejn €30,000 minnhom huma smati li jintuzaw ghal-servizzi professjonali.

Infiq Kapitali

Ghas-sena 2018 il-Kunsill ser ikompli jahdem fuq dak li diga' beda jahdem ghalih fis-sena 2017. Matul is-sena 2017 il-Kunsill ghamel surplus ta' madwar €50,000 u l-ammont ta' kredituri naqqsu drastikament u dan wassal biex l-Indikatur Finanzjarju jkun wiehed pozittiv ghalkemm ghadu baxx. Il-Kunsill Lokali tal-Birgu ser ikompli jahdem sabiex dan l-Indikatur Finanzjarju jkompli jitjieb biex b'hekk il-Kunsill ikun f'pozizzjoni ahjar li jibda jwettaq progetti kapitali.

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2017 €	FORECAST Jan-Dec 2017 €	BUDGET Jan-Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	319,457	330,823	336,648	17,191	5,825
Income raised from Bye-Laws (2)	58,000	70,216	68,000	10,000	(2,216)
Income raised from LES (3)	2,100	6,806	2,100	-	(4,706)
Investment Income (4)	18,645	25	25	(18,620)	-
Other Income (5)	32,228	9,230	18,000	(14,228)	8,770
TOTAL	430,430	417,100	424,773	(5,657)	7,673

Expenditure

Personal Emoluments (6)	89,562	98,349	98,764	9,202	415
Operations and Maintenance (7)	191,315	192,081	195,400	4,085	3,319
Administration (8)	91,016	59,089	56,516	(34,500)	(2,573)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	22,247	11,671	16,692	(5,555)	5,021
TOTAL	394,140	361,190	367,372	(26,768)	6,182

Surplus / Deficit

36,290	55,910	57,401	21,111	1,491
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
Non-current Assets					
Property, Plant and Equipment (16)	300,965	128,323	165,788	(135,177)	37,465
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	61,789	66,282	66,282	4,493	-
Cash and Cash Equivalents (13)	119,405	49,563	66,679	(52,726)	17,116
Total Current Assets	181,194	115,845	132,961	(48,233)	17,116
Current Liabilities (14)					
Payables	210,359	111,877	109,057	(101,302)	(2,820)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	210,359	111,877	109,057	(101,302)	(2,820)
Net Current Assets	(29,165)	3,968	23,904	53,069	19,936
Non-current liabilities (15)	159,129	-	-	(159,129)	-
Net Assets	112,671	132,291	189,692	77,021	57,401
Reserves					
Retained Funds	112,671	132,291	189,692	77,021	57,401

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €
Current Assets	181,194	115,845	132,961
Current Liabilities	210,359	111,877	109,057
Total Long Term Liabilities	159,129	-	-
Commitments approved by Ministry	175,963	-	-
	(12,331)	3,968	23,904
Government Allocation	319,457	330,823	336,648
FSI	-3.86%	1.20%	7.10%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	84,162	84,162	84,162	84,162	336,648
Cash flows from Bye-Laws & L.N fees	4,500	4,500	4,500	4,500	18,000
Local Enforcement cash flows	525	525	525	525	2,100
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	25	25
	-	-	-	25	25
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	18,000	-	18,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	50,000	50,000
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	89,187	89,187	107,187	139,212	424,773
Cash Outflows					
Personal Emoluments	24,691	24,691	24,691	24,691	98,764
Operations & Maintenance	36,350	36,350	36,350	36,350	145,400
Administration	14,129	14,129	14,129	14,129	56,516
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	54,157	54,157
Special programmes	-	-	-	-	-
	-	-	-	-	-
	-	-	-	54,157	54,157
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	50,000	50,000
Payments of NI as per agreements	705	705	705	705	2,820
	705	705	705	50,705	52,820
TOTAL Outflows	75,875	75,875	75,875	180,032	407,657
SURPLUS / (DEFICIT)	13,312	13,312	31,312	(40,820)	17,116
Brought forward (Bank /Cash Bal.)	49,563	62,875	76,187	107,499	49,563
Carry forward	62,875	76,187	107,499	66,679	66,679

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received form Cental Government:**

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

319,457	239,093	80,364	319,457	331,648	12,191	12,191
-	-	-	-	-	-	-
-	11,675	(309)	11,366	5,000	5,000	(6,366)
319,457	250,768	80,055	330,823	336,648	17,191	5,825

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

40,000	8,595	41,884	50,479	50,000	10,000	(479)
18,000	16,556	3,181	19,737	18,000	-	(1,737)
58,000	25,151	45,065	70,216	68,000	10,000	(2,216)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

2,100	1,326	846	2,172	2,100	-	(72)
-	-	4,634	4,634	-	-	(4,634)
2,100	1,326	5,480	6,806	2,100	-	(4,706)

4 Investment Income

0091-0095 Bank interest
0096-0099 Income received from Government Securities
Deferred Government Grant - Release to PI

30	-	25	25	25	(5)	-
-	-	-	-	-	-	-
18,615	-	-	-	-	(18,615)	-
18,645	-	25	25	25	(18,620)	-

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,228	2,302	5,520	7,822	18,000	(14,228)	10,178
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,408	-	1,408	-	-	(1,408)
-	-	-	-	-	-	-
32,228	3,710	5,520	9,230	18,000	(14,228)	8,770

Total

430,430	280,955	136,145	417,100	424,773	(5,657)	7,673
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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 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

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Personal Emoluments

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

7,244	5,509	1,836	7,345	7,464	220	119
69,187	53,551	23,477	77,028	78,000	8,813	972
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,400	5,062	1,735	6,797	6,900	500	103
6,731	4,800	1,600	6,400	6,400	(331)	-
-	779	-	779	-	-	(779)
89,562	69,701	28,648	98,349	98,764	9,202	415

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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

-	-	-	-	-	-	-
15,000	15,197	8,960	24,157	25,000	10,000	843
20,000	3,338	3,042	6,380	7,000	(13,000)	620
-	-	-	-	-	-	-
9,000	2,090	2,778	4,868	5,000	(4,000)	132
-	-	-	-	-	-	-
2,500	7,057	180	7,237	7,500	5,000	263
250	252	113	365	400	150	35
-	-	-	-	-	-	-
16,000	12,037	4,540	16,577	17,000	1,000	423
76,300	57,401	18,900	76,301	76,300	-	(1)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,500	-	1,630	1,630	2,000	500	370
-	-	-	-	-	-	-
1,100	-	-	-	-	(1,100)	-
465	-	-	-	-	(465)	-
4,000	1,170	630	1,800	2,000	(2,000)	200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,000	30,077	21,839	51,916	52,000	8,000	84
1,200	470	380	850	1,200	-	350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
191,315	129,089	62,992	192,081	195,400	4,085	3,319

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		
2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	12,000	5,416	1,563	6,979	7,000	(5,000)	21
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	2,516	2,516	-	2,516	2,516	-	-
2500-2599 National & International Memberships	14,500	840	656	1,496	1,500	(13,000)	4
2600-2699 Office Services	6,000	3,527	66	3,593	4,500	(1,500)	907
2700-2799 Transport	1,500	2,282	1,762	4,044	4,000	2,500	(44)
2800-2899 Travel	-	4,493	3,715	8,208	4,000	4,000	(4,208)
2900-2999 Information Services	13,000	1,474	357	1,831	2,000	(11,000)	169
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	40,000	10,967	18,410	29,377	30,000	(10,000)	623
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,500	244	801	1,045	1,000	(500)	(45)
	-	-	-	-	-	-	-
Total	91,016	31,759	27,330	59,089	56,516	(34,500)	(2,573)

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,247	2,344	9,327	11,671	16,692	(5,555)	5,021
22,247	2,344	9,327	11,671	16,692	(5,555)	5,021

Total

394,140	232,893	128,297	361,190	367,372	(26,768)	6,182
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Detailed Estimates of Statement Of Affairs**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dic	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
2017	2017	2017	2017	2018		
€	€	€	€	€	€	€

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

2,647	4,826	(2,468)	2,358	2,358	(289)	-
7,345	-	7,345	7,345	7,345	-	-
-	-	-	-	-	-	-
51,797	51,797	4,782	56,579	56,579	4,782	-
-	-	-	-	-	-	-
61,789	56,623	9,659	66,282	66,282	4,493	-

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

119,405	41,196	8,367	49,563	66,679	(52,726)	17,116
119,405	41,196	8,367	49,563	66,679	(52,726)	17,116

14 Payables

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

145,851	20,514	43,167	63,681	63,681	(82,170)	-
30,132	56,350	(16,469)	39,881	39,881	9,749	-
16,834	8,750	(8,750)	-	-	(16,834)	-
-	-	-	-	-	-	-
17,542	10,669	(2,354)	8,315	5,495	(12,047)	(2,820)
210,359	96,283	15,594	111,877	109,057	(101,302)	(2,820)

15 Non Current Liabilities

4200 Long Term Borrowings

159,129	189,851	(189,851)	-	-	(159,129)	-
-	-	-	-	-	-	-
159,129	189,851	(189,851)	-	-	(159,129)	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation		Motor Vehicles 10%	Office & Computer Equipment 25%	Urban Improvements 10%	Office Furniture & Fittings 8%	Street Signs NA	Construction 10%	Assets under Construction NA	Total
		€	€	€	€	€	€	€	€
Cost									
As at 01 January 2018		11,181	65,769	528,684	108,764	7,762	824,750	2,623	1,549,533
Additions		-	-	54,157	-	-	-	-	54,157
Disposals		-	-	-	-	-	-	-	-
As at 31 December 2018		11,181	65,769	582,841	108,764	7,762	824,750	2,623	1,603,690
Grants/ other reimbursements									
As at 01 January 2018		-	-	203,829	-	-	594,695	-	798,524
Additions		-	-	-	-	-	-	-	-
As at 31 December 2018		-	-	203,829	-	-	594,695	-	798,524
Accumulated Depreciation									
As at 01 January 2018		10,852	54,594	300,349	42,720	7,762	206,409	-	622,686
Charge for the year		329	1,178	7,867	4,953	-	2,365	-	16,692
Released on disposal		-	-	-	-	-	-	-	-
As at 31 December 2018		11,181	55,772	308,216	47,673	7,762	208,774	-	639,378
Budgeted NBV 31 Dec 2017		329	9,797	101,442	62,274	0	35,751	91,372	300,965
Forecasted NBV 1 Jan 2018		329	11,175	24,506	66,044	-	23,646	2,623	128,323
Budgeted NBV 31 Dec 2018		-	9,997	70,796	61,091	-	21,281	2,623	165,788