



Kunsill Lokali Birgu
Città Vittoriosa

Birgu Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

The Local Council presents the budget for year ended 31 December 2019. The subvention from the Maltese Government amounts to € 347,902. The Council is projecting other income from Government agencies amounting to € 5,000. Community services income is expected to amount to € 50,000 and this include the income generated from Birgu Fest. Income from permits is expected to be € 25,000 in line with 2018 while income from Lesa is expected to amount to € 2,100 while bank interest is € 20. The Total income that the Local Council is expected to generate during 2019 is € 430,022.

The Local Council is projecting an expenditure of € 100,684 in wages and salaries. This amount includes the major and councillor allowances. The Council is projecting an expenditure of € 229,000 in operations and maintenance in line with the expenditure incurred during the year. Administration costs are expected to amount to € 61,823.

The Council is projecting a surplus of € 22,334 for the year ended 31 December 2019 after accounting for depreciation on property, plant and equipment of € 16,181.

During 2019 the Council is projecting a capital expenditure of € 116,956 in the embellishment and upgrading of Birgu recreational area. A grant of 81,000 is expected to be obtain from UIF and Government Funds.



Mayor



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 €
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Income

Funds received from Central Government (1)	336,648	356,103	352,902	16,254	(3,201)
Income raised from Bye-Laws (2)	68,000	61,360	75,000	7,000	13,640
Income raised from LES (3)	2,100	2,324	2,100	-	(224)
Investment Income (4)	25	22	20	(5)	(2)
Other Income (5)	18,000	37,699	-	(18,000)	(37,699)
TOTAL	424,773	457,508	430,022	5,249	(27,486)

Expenditure

Personal Emoluments (6)	98,764	94,359	100,684	1,920	6,325
Operations and Maintenance (7)	195,400	227,649	229,000	33,600	1,351
Administration (8)	56,516	79,121	61,823	5,307	(17,298)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	16,692	69,049	16,181	(511)	(52,868)
TOTAL	367,372	470,178	407,688	40,316	(62,490)

Surplus / Deficit

57,401	(12,670)	22,334	(35,067)	35,004
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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)	165,788	65,632	85,407	(80,381)	19,775
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	66,282	31,172	31,172	(35,110)	-
Cash and Cash Equivalents (13)	66,679	89,058	88,797	22,118	(261)
Total Current Assets	132,961	120,230	119,969	(12,992)	(261)
Current Liabilities (14)					
Payables	109,057	66,241	63,421	(45,636)	(2,820)
Total Current Liabilities	109,057	66,241	63,421	(45,636)	(2,820)
Net Current Assets	23,904	53,989	56,548	32,644	2,559
Non-current liabilities (15)	-	-	-	-	-
Net Assets	189,692	119,621	141,955	(47,737)	22,334
Reserves					
Retained Funds	189,692	119,621	141,955	(47,737)	22,334

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2018 €	ACTUAL as at 31 Dec 2018 €	BUDGET as at 31 Dec 2019 €
Current Assets	132,961	120,230	119,969
Current Liabilities	109,057	66,241	63,421
Working Capital	23,904	53,989	56,548
Government Allocation	331,648	331,628	347,902
FSI	7 %	16 %	16 %

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	88,225	88,226	88,225	88,226	352,902
Cash flows from Bye-Laws & L.N fees	18,750	18,750	18,750	18,750	75,000
Local Enforcement cash flows	525	525	525	525	2,100
Finance cash flows					
Loan Proceeds					-
Investment income	-	-	-	20	20
	-	-	-	20	20
Capital cash flow					
Proceeds from disposal of assets		-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	81,000	-	-	81,000
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows					-
TOTAL Inflows	107,500	188,501	107,500	107,521	511,022
Cash Outflows					
Personal Emoluments	25,171	25,171	25,171	25,171	100,684
Operations & Maintenance	57,250	57,250	57,250	57,250	229,000
Administration	15,455	15,456	15,456	15,456	61,823
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes		116,956			116,956
	-	116,956	-	-	116,956
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payment on national insurance	705	705	705	705	2,820
	705	705	705	705	2,820
TOTAL Outflows	98,581	215,538	98,582	98,582	511,283
SURPLUS / (DEFICIT)	8,919	(27,037)	8,918	8,939	(261)
Brought forward (Bank /Cash Bal.)	89,058	97,977	70,940	79,858	89,058
Carry forward	97,977	70,940	79,858	88,797	88,797

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
2018	2018	2018	2018	2019		
€	€	€	€	€	€	€

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

331,648	248,716	82,912	331,628	347,902	16,254	16,274
-	-	-	-	-	-	-
5,000	6,850	17,625	24,475	5,000	-	(19,475)
336,648	255,566	100,537	356,103	352,902	16,254	(3,201)

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

50,000	10,783	24,637	35,420	50,000	-	14,580
18,000	21,756	4,184	25,940	25,000	7,000	(940)
68,000	32,539	28,821	61,360	75,000	7,000	13,640

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

2,100	1,554	770	2,324	2,100	-	(224)
-	-	-	-	-	-	-
2,100	1,554	770	2,324	2,100	-	(224)

4 Investment Income

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

25	-	22	22	20	(5)	(2)
-	-	-	-	-	-	-
25	-	22	22	20	(5)	(2)

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,000	-	34,280	34,280	-	(18,000)	(34,280)
-	-	-	-	-	-	-
-	203	3,216	3,419	-	-	(3,419)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	150	(150)	-	-	-	-
18,000	353	37,346	37,699	-	(18,000)	(37,699)

Total

424,773	290,012	167,496	457,508	430,022	5,249	(27,486)
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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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,464	5,598	1,866	7,464	7,584	120	120
1200 Employees' Salaries & Wages	78,000	50,972	21,545	72,517	80,000	2,000	7,483
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,900	4,826	1,773	6,599	5,200	(1,700)	(1,399)
1600 Allowances	6,400	4,800	1,525	6,325	6,400	-	75
1700 Overtime	-	1,246	208	1,454	1,500	1,500	46
	98,764	67,442	26,917	94,359	100,684	1,920	6,325

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	25,000	15,577	11,674	27,251	30,000	5,000	2,749
2300-2399 Repairs & Upkeep	7,000	18,739	3,576	22,315	25,000	18,000	2,685
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	5,000	4,604	851	5,455	5,500	500	45
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	7,500	3,606	157	3,763	7,500	-	3,737
3035 Bank Charges	400	101	(50)	51	200	(200)	149
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	17,000	12,339	5,640	17,979	20,000	3,000	2,021
3041 Refuse Collection	76,300	57,911	12,849	70,760	80,000	3,700	9,240
3042 Bulky Refuse Collection	-	-	-	-	-	-	-
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	2,000	-	1,540	1,540	2,000	-	460
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	2,000	1,519	15,780	17,299	5,000	3,000	(12,299)
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	52,000	21,870	23,121	44,991	52,000	-	7,009
3600-3694 Local Enforcement Expenses	1,200	1,627	(376)	1,251	1,800	600	549
3700-3799 EU Projects	-	14,994	-	14,994	-	-	(14,994)
3800-3899 Twinning	-	-	-	-	-	-	-
	195,400	152,887	74,762	227,649	229,000	33,600	1,351

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

8 Administration & Other Expenditure

2150-2199 Office Utilities	7,000	5,500	2,857	8,357	8,200	1,200	(157)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	2,516	2,073	450	2,523	2,523	7	-
2500-2599 National & International Memberships	1,500	2,449	625	3,074	3,100	1,600	26
2600-2699 Office Services	4,500	4,690	2,312	7,002	7,000	2,500	(2)
2700-2799 Transport	4,000	3,475	695	4,170	4,000	-	(170)
2800-2899 Travel	4,000	13,531	3,870	17,401	4,000	-	(13,401)
2900-2999 Information Services	2,000	437	1,045	1,482	2,000	-	518
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	30,000	19,881	11,912	31,793	30,000	-	(1,793)
3200-3299 Training	-	-	207	207	-	-	(207)
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	866	2,246	3,112	1,000	-	(2,112)
			-	-	-	-	-
Total	56,516	52,902	26,219	79,121	61,823	5,307	(17,298)

9 Finance Costs

3036 Interest on Bank Loan

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

10 Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets	-	-	54,727	54,727	-	-	(54,727)
3695 Increase/(Decrease) in allowance for bad debts				-	-	-	-
8000-8099 Depreciation (Charge for the Year)	16,692	10,497	3,825	14,322	16,181	(511)	1,859
	16,692	10,497	58,552	69,049	16,181	(511)	(52,868)

Total

367,372	283,728	186,450	470,178	407,688	40,316	(62,490)
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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 2018	FORECAST changes from 30 Sep-31 Dec 2018	TOTAL as at 31-Dic 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

2,358	1,871	1,622	3,493	3,493	1,135	-
7,345	7,345	-	7,345	7,345	-	-
-	-	-	-	-	-	-
56,579	20,762	(428)	20,334	20,334	(36,245)	-
			-	-	-	-
66,282	29,978	1,194	31,172	31,172	(35,110)	-

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

66,679	74,256	14,802	89,058	88,797	22,118	(261)
66,679	74,256	14,802	89,058	88,797	22,118	(261)

14 Payables

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

63,681	30,727	2,300	33,027	33,027	(30,654)	-
39,881	23,233	5,281	28,514	28,514	(11,367)	-
-	8,750	(8,750)	-	-	-	-
-			-	-	-	-
5,495	4,663	37	4,700	1,880	(3,615)	(2,820)
109,057	67,373	(1,132)	66,241	63,421	(45,636)	(2,820)

15 Non Current Liabilities

4200 Long Term Borrowings

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

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Motor Vehicles	Office Computer & Equipment	Urban Improvements	Office Furniture & Fixtures	Street Signs	Construction	Assets under Construction			Total
	20% €	25% €	10% €	8% €	100% €	10% €	NA €	0% €	0% €	€
Cost										
As at 01 January 2019	10,852	59,786	504,974	95,419	7,762	824,750	2,623			1,506,166
Additions	-	-	116,956	-	-	-	-			116,956
Disposals										-
As at 31 December 2019	10,852	59,786	621,930	95,419	7,762	824,750	2,623	-	-	1,623,122
Grants/ other reimbursements										
As at 01 January 2019	-	-	224,137	13,309	-	653,495	-	-	-	890,941
Additions			81,000							81,000
As at 31 December 2019	-	-	305,137	13,309	-	653,495	-	-	-	971,941
Accumulated Depreciation										
As at 01 January 2019	10,852	57,247	277,023	43,573	7,762	153,136	-			549,593
Charge for the year	-	1,418	4,397	7,526	-	2,840				16,181
Released on disposal										-
As at 31 December 2019	10,852	58,665	281,420	51,099	7,762	155,976	-	-	-	565,774
Budgeted NBV 31 Dec 2018	-	9,997	70,796	61,091	-	21,281	2,623			165,788
Forecasted NBV 1 Jan 2019	-	2,539	3,814	38,537	-	18,119	2,623	-	-	65,632
Budgeted NBV 31 Dec 2019	-	1,121	35,373	31,011	-	15,279	2,623	-	-	85,407