



Kunsill Lokali Birgu
Citta Vittoriosa

Birgu Local Council

**Business Plan
for the
Period
2018 - 2020**

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Overview and Summary

John Boxall
Mayor

Lara Mascena
Executive Secretary

Statement of Income and Expenditure**DESCRIPTION**

A	B	C	D (A+B+C)
BUDGET	BUDGET	BUDGET	BUDGET
Jan-Dec	Jan-Dec	Jan-Dec	Period
2018	2019	2020	2018-2020
€	€	€	€

Income

Funds received from Central Government (1)	336,648	346,000	355,000	1,037,648
Income raised from Bye-Laws (2)	68,000	69,500	72,000	209,500
Income raised from LES (3)	2,100	2,200	2,500	6,800
Investment Income (4)	25	25	25	75
Other Income (5)	18,000	-	-	18,000
TOTAL	424,773	417,725	429,525	1,272,023

Expenditure

Personal Emoluments (6)	98,764	101,000	102,200	301,964
Operations and Maintenance (7)	195,400	198,400	201,800	595,600
Administration (8)	56,516	57,716	59,016	173,248
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	16,692	26,684	31,578	74,954
TOTAL	367,372	383,800	394,594	1,145,766

Surplus / Deficit

57,401	33,925	34,931	126,257
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Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (16)	165,788	242,425	259,786	667,999
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	66,282	66,282	66,282	198,846
Cash and Cash Equivalents (13)	66,679	21,147	36,042	123,868
Total Current Assets	132,961	87,429	102,324	322,714
Current Liabilities (14)				
Payables	109,057	106,237	103,562	318,856
Total Current Liabilities	109,057	106,237	103,562	318,856
Net Current Assets	23,904	(18,808)	(1,238)	3,858
Non-current liabilities (15)	-	-	-	-
Net Assets	189,692	223,617	258,548	671,857
Reserves				
Retained Funds	189,692	223,617	258,548	671,857

Financial Situation Indicator

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
Current Assets	132,961	87,429	102,324	322,714
Current Liabilities	109,057	106,237	103,562	318,856
Working Capital	23,904	(18,808)	(1,238)	3,858
Government Allocation	331,648	341,000	350,000	645,428
FSI	7 %	(6) %	(0) %	1 %

Cash Budget

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
Cash Inflows				
Government cash inflows	336,648	346,000	355,000	1,037,648
Cash flows from Bye-Laws & L.N fees	18,000	19,500	22,000	59,500
Local Enforcement cash flows	2,100	2,200	2,500	6,800
Finance cash flows				
Loan Proceeds	-			-
Investment income	25	25	25	75
	25	25	25	75
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	50,000	150,000
Other Cash Inflows				-
TOTAL Inflows	424,773	417,725	429,525	1,272,023
Cash Outflows				
Personal Emoluments	98,764	101,000	102,200	301,964
Operations & Maintenance	145,400	198,400	201,800	545,600
Administration	56,516	57,716	59,016	173,248
Finance	-			-
Capital				
Acquisition of property				-
Construction	54,157	103,321	48,939	206,417
Improvements				-
Special programmes				-
	54,157	103,321	48,939	206,417
Cash outflows re EU projects				-
Cash outflows re Twinning				-
Cash outflows re Community Services	50,000	-	-	50,000
Payments of NI as per agreements	2,820	2,820	2,675	8,315
	52,820	2,820	2,675	58,315
TOTAL Outflows	407,657	463,257	414,630	1,285,544
SURPLUS / (DEFICIT)	17,116	(45,532)	14,895	(13,521)
Brought forward (Bank /Cash Bal.)	49,563	66,679	21,147	49,563
Carry forward	66,679	21,147	36,042	36,042

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
Income				
1 Funds received form Central Government:				
0001 In terms of section 55 CAP 363	331,648	341,000	350,000	691,000
0002-0004 In terms of section 58 CAP 363				-
0005-0019 Other Income	5,000	5,000	5,000	10,000
	336,648	346,000	355,000	701,000
2 Bye-Laws & Legal Fees				
0021-0025 Community Services	50,000	50,000	50,000	100,000
0026-0035 Income from Permits	18,000	19,500	22,000	41,500
	68,000	69,500	72,000	141,500
3 Local Enforcement Income				
0037 Commission from Regional Committees	2,100	2,200	2,500	4,700
0038-0055 Contraventions				-
	2,100	2,200	2,500	4,700
4 Investment Income				
0091-0095 Bank interest	25	25	25	50
0096-0099 Income received from Government Securities				-
	25	25	25	50
5 General Income				
0056-0065 Sponsorships				-
0066-0069 Documents & Information				-
0070-0075 EU Funds	18,000	-	-	-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions				-
0120-0129 General Income				-
	18,000	-	-	-
Total	424,773	417,725	429,525	847,250

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
6 Personal Emoluments				
1100 Mayor's Allowance	7,464	7,500	7,600	15,100
1200 Employees' Salaries & Wages	78,000	80,000	81,000	161,000
1300 Bonuses	-			-
1400 Income Supplements	-			-
1500 Social Security Contributions	6,900	7,100	7,200	14,300
1600 Allowances	6,400	6,400	6,400	12,800
1700 Overtime	-			-
	98,764	101,000	102,200	203,200
7 Operations and Maintenance				
2100-2149 Public Utilities	-			-
2200-2259 Public Materials & Supplies	25,000	26,000	27,000	53,000
2300-2399 Repairs & Upkeep	7,000	7,200	8,000	15,200
2400-2449 Rent	-			-
3010 Street Lighting	5,000	5,000	5,000	10,000
3020 Lease of Equipment	-			-
3030 Insurance	7,500	7,500	7,500	15,000
3035 Bank Charges	400	500	500	1,000
3038 Penalties	-			-
3040 Waste Disposal	17,000	18,500	20,000	38,500
3041 Refuse Collection	76,300	76,300	76,300	152,600
3042 Bulky Refuse Collection	-			-
3043 Bins on wheels	-			-
3045 Bring in sites	-			-
3051 Road & Street Cleaning	2,000	2,000	2,000	4,000
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	2,000	2,000	4,000
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	52,000	52,000	104,000
3600-3694 Local Enforcement Expenses	1,200	1,400	1,500	2,900
3700-3799 EU Projects	-			-
3800-3899 Twinning	-			-
	195,400	198,400	201,800	400,200

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
8 Administration & Other Expenditure				
2150-2199 Office Utilities	7,000	7,500	8,000	15,500
2260-2299 Office Materials & Supplies	-	-	-	-
2450-2499 Office Rent	2,516	2,516	2,516	5,032
2500-2599 National & International Memberships	1,500	1,500	1,500	3,000
2600-2699 Office Services	4,500	5,000	5,500	10,500
2700-2799 Transport	4,000	4,200	4,500	8,700
2800-2899 Travel	4,000	4,000	4,000	8,000
2900-2999 Information Services	2,000	2,000	2,000	4,000
3050 Office Cleaning	-	-	-	-
3140-3199 Professional Services	30,000	30,000	30,000	60,000
3200-3299 Training	-	-	-	-
3345 Office Hospitality	-	-	-	-
3400-3499 Incidental Expenses	1,000	1,000	1,000	2,000
	-	-	-	-
	56,516	57,716	59,016	116,732
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)	16,692	26,684	31,578	58,262
	16,692	26,684	31,578	58,262
Total	367,372	383,800	394,594	778,394

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2018	2019	2020	2018-2020
	€	€	€	€
11 Inventory				
5201-5249 Stationery	-			-
5250-5299 Consumables	-			-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	2,358	2,358	2,358	4,716
0210-0219 LES Receivables	7,345	7,345	7,345	14,690
0220-0229 Receivables from EU	-			-
0250 Prepayments & Accrued income	56,579	56,579	56,579	113,158
	-			-
	66,282	66,282	66,282	132,564
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	66,679	21,147	36,042	57,189
	66,679	21,147	36,042	57,189
14 Payables				
4000 Payables	63,681	63,681	63,681	127,362
4100 Accruals	39,881	39,881	39,881	79,762
4150 Deferred Income				-
Current portion of Long-Term Borrowings				-
Na	5,495	2,675	-	2,675
	109,057	106,237	103,562	209,799
15 Non Current Liabilities				
4200 Long Term Borrowings	-			-
	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation										Total
	Motor Vehicles 10%	Office & Comp Equipment 25%	Urban Improvements 10%	Office Furniture and Fittings 8%	Street Signs NA	Construction 10%	Assets under Const NA	0%	0%	0%	
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											
Budgeted NBV 31 Dec 2018	-	9,997	70,796	61,091	-	21,281	2,623	-	-	-	165,788

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Motor Vehicles	Office & Comp Equipment	Urban Improvements	Office Furniture and Fittings	Street Signs	Construction	Assets under Const			Total
	10% €	25% €	10% €	8% €	NA €	10% €	NA €	0% €	0% €	€
Cost										
As at 01 January 2019	11,181	65,769	582,841	108,764	7,762	824,750	2,623			1,603,690
Additions			103,321							103,321
Disposals										-
As at 31 December 2019	11,181	65,769	686,162	108,764	7,762	824,750	2,623	-	-	1,707,011
Grants/ other reimbursements										
As at 01 January 2019	-	-	203,829	-	-	594,695	-	-	-	798,524
Additions										-
As at 31 December 2019	-	-	203,829	-	-	594,695	-	-	-	798,524
Accumulated Depreciation										
As at 01 January 2019	11,181	55,772	308,216	47,673	7,762	208,774	-			639,378
Charge for the year		1,178	18,188	4,953	-	2,365				26,684
Released on disposal										-
As at 31 December 2019	11,181	56,950	326,404	52,626	7,762	211,139	-	-	-	666,062
Budgeted NBV 31 Dec 2018	-	9,997	70,796	61,091	-	21,281	2,623	-	-	165,788
Budgeted NBV 31 Dec 2019	-	8,819	155,929	56,138	-	18,916	2,623	-	-	242,425

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Motor Vehicles	Office & Comp Equipment	Urban Improvements	Office Furniture and Fittings	Street Signs	Construction	Assets under Const			Total
	10% €	25% €	10% €	8% €	NA €	10% €	NA €	0% €	0% €	€
Cost										
As at 01 January 2020	11,181	65,769	686,162	108,764	7,762	824,750	2,623			1,707,011
Additions			188,939							188,939
Disposals										-
As at 31 December 2020	11,181	65,769	875,101	108,764	7,762	824,750	2,623	-	-	1,895,950
Grants/ other reimbursements										
As at 01 January 2020	-	-	203,829	-	-	594,695	-	-	-	798,524
Additions	-	-	140,000	-	-	-	-	-	-	140,000
As at 31 December 2020	-	-	343,829	-	-	594,695	-	-	-	938,524
Accumulated Depreciation										
As at 01 January 2020	11,181	56,950	326,404	52,626	7,762	211,139	-	-	-	666,062
Charge for the year	-	1,178	23,082	4,953	-	2,365	-	-	-	31,578
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2020	11,181	58,128	349,486	57,579	7,762	213,504	-	-	-	697,640
Budgeted NBV 31 Dec 2019	-	8,819	155,929	56,138	-	18,916	2,623	-	-	242,425
Budgeted NBV 31 Dec 2020	-	7,641	181,786	51,185	-	16,551	2,623	-	-	259,786