



FLORIANA
Borgo Vittoriosa

Floriana Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

HARSA TAD-DHUL U L-INFIQ

Dan ir-rapport qiegħed ibassar id-dhul u l-infiq tal-Kunsill għas-sena kalendarja 2019.

DHUL

Bħala dhul, apparti l-allokazzjoni mill-Gvern Ċentrali ta' madwar €389,392 il-Kunsill qed ibassar li jdaħħal €20,480 minn skemi governattivi. Il-Kunsill qed jippjana wkoll li jdaħħal total ta' €41,300 mill-ħlas amministrattiv fuq infurzar lokali, permessi, sponsors u bye-laws.

INFIQ

EMOLUMENTI PERSONALI (SALARJI)

Qed jiġi imbassar li l-infiq f'dan il-qasam jiżdied marginalment u dan minhabba iż-żidiet tal-pagi li jkopru l-għoli tal-ħajja, kif ukoll l-*increments* tal-impjegati u xi overtime. Total ta' spiża f'dan il-qasam huwa stmat għall-madwar €132,316.

MANUTENZJONI U OPERATTIVI

Il-Kunsill biħsiebu jkompli jaħdem iktar bil-għaḡal f'dan ir-rigward. Hargu sejhiet għall-offerti godda, li irriżulta fi tnaqqis ta' spejjeż għall-Kunsill. Huwa stmat li l-ispiża għas-sena 2019 f'dan il-qasam ser tammonta għall-madwar €220,576.

Irrid jiġi kunsidrat ukoll l-ispejjeż tal-uffiċċju amministrattiv ta' madwar €25,785.

Il-Kunsill qed jipprogetta wkoll l-organizzar ta' numru ta' attivitajiet kulturali stabbiliti, fostom il-Festival Nazzjonali tal-Logħob tan-Nar tal-Art Mekkanizzat u Ġenna ta' Ġonna - apparti attivitajiet fuq skala iżgħar. L-ammont allokat għal dan il-qasam (kulturali u attivitajiet) jammonta għal madwar €32,000.

INFIQ KAPITALI

Bħala spiża kapitali l-Kunsill qed jistma nefqa totali ta' madwar €453,000, li minnhom ser jiġu rimborsati €366,000 minn fondi tal-UIF. Dawn ser jiġu ddedikati sabiex tkompli tissebbaħ il-lokalita bi proġetti infrastrutturali fostom it-tisbieħ tal-Ġnien Re George V, fanali ornamentali, CCTV cameras, għamara tat-toroq kif ukoll xiri ta' van tax-xogħol.



Mayor



Executive Secretary

Overview and Summary

HARSA TAD-DHUL U L-INFIQ

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FIRMATI
DAVINA SAMMUT HILI
Mayor

FIRMATI
MA KORDOS LAUTIER
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

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

Income

Funds received from Central Government (1)	386,683	399,687	409,872	23,189	10,185
Income raised from Bye-Laws (2)	35,000	38,191	35,000	-	(3,191)
Income raised from LES (3)	5,000	4,388	4,300	(700)	(88)
Investment Income (4)	30	-	-	(30)	-
Other Income (5)	6,800	(2,340)	2,000	(4,800)	4,340
TOTAL	433,513	439,926	451,172	17,659	11,246

Expenditure

Personal Emoluments (6)	128,791	126,631	132,316	3,525	5,684
Operations and Maintenance (7)	213,521	224,856	220,576	7,055	(4,280)
Administration (8)	27,085	22,953	25,785	(1,300)	2,832
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	60,112	61,168	68,406	8,293	7,238
TOTAL	429,510	435,608	447,082	17,572	11,474

Surplus / Deficit

4,003	4,318	4,090	87	(228)
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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)	516,072	540,361	558,955	42,883	18,594
Current Assets					
Inventories (11)	14,741	12,692	11,192	(3,549)	(1,500)
Receivables (12)	85,965	23,575	22,276	(63,689)	(1,299)
Cash and Cash Equivalents (13)	200,738	214,380	196,375	(4,364)	(18,006)
Total Current Assets	301,444	250,647	229,843	(71,602)	(20,805)
Current Liabilities (14)					
Payables	76,745	42,158	35,858	(40,887)	(6,300)
Total Current Liabilities	76,745	42,158	35,858	(40,887)	(6,300)
Net Current Assets	224,699	208,489	193,985	(30,715)	(14,505)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	740,771	748,850	752,940	12,169	4,090
Reserves					
Retained Funds	740,771	748,850	752,940	12,169	4,090

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2018 €	ACTUAL as at 31 Dec 2018 €	BUDGET as at 31 Dec 2019 €
Current Assets	301,444	250,647	229,843
Current Liabilities	76,745	42,158	35,858
Working Capital	224,699	208,489	193,985
Government Allocation	369,683	369,683	369,392
FSI	61 %	56 %	50 %

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	101,598	98,598	98,598	98,598	397,392
Cash flows from Bye-Laws & L.N fees	8,750	8,750	8,750	8,750	35,000
Local Enforcement cash flows	1,075	1,075	1,075	1,075	4,300
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	119,000	138,750	138,750	500	397,000
TOTAL Inflows	230,423	247,173	247,173	108,923	833,692
Cash Outflows					
Personal Emoluments	33,079	33,079	33,079	33,079	132,316
Operations & Maintenance	62,644	57,444	57,644	60,365	238,097
Administration	8,846	6,446	6,446	6,446	28,284
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements	233,750	209,750	2,250	2,250	448,000
Special programmes					-
Motor vehicle			5,000	-	5,000
	233,750	209,750	7,250	2,250	453,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	338,419	306,719	104,419	102,140	851,697
SURPLUS / (DEFICIT)	(107,996)	(59,546)	142,754	6,783	(18,005)
Brought forward (Bank /Cash Bal.)	214,380	106,384	46,838	189,592	214,380
Carry forward	106,384	46,838	189,592	196,375	196,375

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B+C)	E	F (E-A)	G (E-D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE 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
0005-0018 Other Income

369,683	279,762	89,921	369,683	389,392	19,709	19,709
7,000	5,405		5,405	3,000	(4,000)	(2,405)
10,000	22,439	2,160	24,599	17,480	7,480	(7,119)
386,683	307,606	92,081	399,687	409,872	23,189	10,185

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

	203		203		-	(203)
35,000	31,525	6,463	37,988	35,000	-	(2,988)
35,000	31,728	6,463	38,191	35,000	-	(3,191)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

5,000	3,291	1,097	4,388	4,300	(700)	(88)
			-		-	-
5,000	3,291	1,097	4,388	4,300	(700)	(88)

4 Investment Income

0061-0065 Bank Interest
0066-0069 Income received from Government Securities

30			-		(30)	-
			-		-	-
			-		-	-
30	-	-	-	-	(30)	-

5 General Income

0066-0069 Sponsorships
0066-0069 Documents & Information
0070-0075 EU Funds
0076-0080 Twinning
0081-0088 Insurance Claims
0100-0109 Donations
0110-0119 Contributions
0120-0129 General Income

300	1,650		1,650		(300)	(1,650)
2,000	2,136	(8,870)	(6,734)		(2,000)	6,734
			-		-	-
			-		-	-
			-		-	-
1,500	300		300		(1,500)	(300)
3,000	2,100		2,100	2,000	(1,000)	(100)
	344		344		-	(344)
			-		-	-
6,800	6,530	(8,870)	(2,340)	2,000	(4,800)	4,340

Total

433,513	349,155	90,771	439,926	451,172	17,659	11,246
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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	9,064	6,798	2,266	9,064	9,184	120	120
1200 Employees' Salaries & Wages	92,286	67,962	22,717	90,679	95,024	2,738	4,345
1300 Bonuses	7,738	639	7,149	7,788	8,065	327	277
1400 Income Supplements	1,133	1,146	-	1,146	1,151	18	5
1500 Social Security Contributions	8,771	6,110	2,200	8,310	9,093	322	783
1600 Allowances	4,800	3,600	1,210	4,810	4,800	-	(10)
1700 Overtime	5,000	3,626	1,209	4,835	5,000	-	165
	128,791	89,881	36,750	126,631	132,316	3,525	5,684
7 Operations and Maintenance							
2100-2149 Public Utilities	13,600	9,389	3,000	12,389	14,000	400	1,611
2200-2259 Public Materials & Supplies	5,000	3,964	1,450	5,414	5,500	500	86
2300-2399 Repairs & Upkeep	14,300	6,193	2,065	8,258	14,300	-	6,042
2400-2449 Rent	651	337	314	651	651	-	-
3010 Street Lighting	7,500	7,423	2,474	9,897	10,000	2,500	103
3020 Lease of Equipment	2,500	2,953	984	3,937	4,500	2,000	563
3030 Insurance	3,600	3,127	735	3,862	3,800	200	(62)
3035 Bank Charges	125	53	30	83	125	-	42
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,000	14,628	4,876	19,504	20,000	-	496
3041 Refuse Collection	30,000	21,194	7,065	28,259	30,000	-	1,741
3042 Bulky Refuse Collection	5,000	3,673	1,224	4,897	5,000	-	103
3043 Bins on wheels	1,400	248	120	368	500	(900)	132
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	36,000	31,081	10,130	41,211	40,000	4,000	(1,211)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	3,000	2,250	750	3,000	4,000	1,000	1,000
3055 Cleaning of Council Premises	1,400	1,086	362	1,448	1,500	100	52
3060 Cleaning & Maintenance of Parks & Gardens	18,000	12,032	4,011	16,043	19,500	1,500	3,457
3061 Cleaning & Maintenance of Soft Areas	4,800	3,402	495	3,897	6,000	1,200	2,103
3062 Cleaning & Maintenance of Beeches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	3,945	6,425	2,142	8,567	5,500	1,555	(3,067)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	39,000	42,636	8,051	50,687	32,000	(7,000)	(18,687)
3380-3399 Community	-	1,742	580	2,322	-	-	(2,322)
3500-3694 Local Enforcement Expenses	200	-	-	-	200	-	200
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	3,500	1,075	-	1,075	3,500	-	2,426
Provision for LES	-	(911)	-	(911)	-	-	911
	213,521	173,999	50,857	224,856	220,576	7,055	(4,280)

Detailed Estimates of Expenditure (Continued)

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities
2260-2299 Office Materials & Supplies
2450-2499 Office Rent
2500-2599 National & International Memberships
2600-2699 Office Services
2700-2799 Transport
2800-2899 Travel
2900-2999 Information Services
3050 Office Cleaning
3140-3199 Professional Services
3200-3299 Training
3345 Office Hospitality
3400-3499 Incidental Expenses

-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,685	2,152	533	2,685	2,685	-	-
400	141	100	241	400	-	159
4,200	2,352	900	3,252	3,500	(700)	248
3,000	623	220	843	1,200	(1,800)	357
-	-	-	-	-	-	-
2,500	1,278	1,625	2,903	2,500	-	(403)
-	-	-	-	-	-	-
13,900	7,528	5,501	13,029	15,500	1,600	2,471
400	-	-	-	-	(400)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,085	14,074	8,879	22,953	25,785	(1,300)	2,832

9 Finance Costs

3036 Interest on Bank Loan

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

10 Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets
3665 Increase/(Decrease) in allowance for bad debts
8000-8099 Depreciation (Charge for the Year)

-	-	-	-	-	-	-
-	-	-	-	-	-	-
60,112	45,876	15,292	61,168	68,406	8,293	7,238
60,112	45,876	15,292	61,168	68,406	8,293	7,238

Total

429,510	323,830	111,778	435,608	447,082	17,572	11,474
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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	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
2018	2018	2018	2018	2019		
€	€	€	€	€	€	€

11 Inventory

5201-5249 Stationery
5250-5299 Consumables

14,741	12,962	(270)	-	11,192	-	-
14,741	12,962	(270)	12,692	11,192	(3,549)	(1,500)
			-		-	-
			12,692		(3,549)	(1,500)

12 Receivables

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

47,455	15,592	2,160	17,752	15,252	(32,203)	(2,500)
			-		-	-
			-		-	-
38,510	13,775	(7,952)	5,823	7,024	(31,486)	1,201
			-		-	-
85,965	29,367	(5,792)	23,575	22,276	(63,689)	(1,299)

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

200,738	196,315	18,065	214,380	196,375	(4,364)	(18,006)
200,738	196,315	18,065	214,380	196,375	(4,364)	(18,006)

14 Payables

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

62,525	9,015	15,500	24,515	19,315	(43,210)	(5,200)
13,055	14,878	1,600	16,478	15,378	2,323	(1,100)
-	582	(582)	-	-	-	-
-	-	-	-	-	-	-
1,165	1,165	-	1,165	1,165	-	-
76,745	25,640	16,518	42,158	35,858	(40,887)	(6,300)

15 Non Current Liabilities

4200 Long Term Borrowings

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

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total
	Construction work 10%	NSS & ANYC 0%	Urban Improvement 10%	Plant & Machinery 20%	Office Equipment 20%	Furniture & Fittings 8%	Comp equip & software 25%	Spec Prog 10%	Motor Vehicles 20%		
Cost	€	€	€	€	€	€	€	€	€	€	
As at 01 January 2019	1,085,226	30,075	469,442	33,890	39,959	39,642	10,691	51,783	1,150	1,761,859	
Additions	395,000		5,000	1,000	46,000	1,000			5,000	453,000	
Disposals										-	
As at 31 December 2019	1,480,226	30,075	474,442	34,890	85,959	40,642	10,691	51,783	6,150	2,214,859	
Grants/ other reimbursements											
As at 01 January 2019	92,613							51,783		144,396	
Additions	366,000									366,000	
As at 31 December 2019	458,613	-	-	-	-	-	-	51,783	-	510,396	
Accumulated Depreciation											
As at 01 January 2019	654,201	18,458	318,378	25,154	30,970	20,648	8,614		679	1,077,102	
Charge for the year	36,741		15,606	1,947	10,998	1,500	519		1,094	68,406	
Released on disposal										-	
As at 31 December 2019	690,942	18,458	333,984	27,101	41,968	22,148	9,133	-	1,773	1,145,508	
Budgeted NBV 31 Dec 2018	429,663		47,026	11,380	8,323	17,006	2,085		589	516,072	
Forecasted NBV 1 Jan 2019	338,412	11,617	151,064	8,736	8,989	18,994	2,077	-	471	540,361	
Budgeted NBV 31 Dec 2019	330,671	11,617	140,458	7,789	43,992	18,495	1,558	-	4,377	558,955	