

Year

Hal Kirkop Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

Income and Expenditure**Results for the Year 2018**

From the financial year ending 31st December 2018, bank balances are estimated to end ended up with a positive balance of €214,493.

Revenue for the Year 2019

For the year 2019, Hal Kirkop Local Council will be allocated the sum of €228,394, that is an increase of 5.48% over 2018 Government allocation. Other income, mainly from schemes, permits, LES administrative commissions, Organic Waste Collection and other contributions is budgeted to increase revenue to an overall total of €280,100.

Expenditure for the Year 2019

Expenditure including payment of outstanding invoices is distributed in four main categories. These include: Personal Emoluments (*wages and salaries*); Operations and Maintenance; Administration and Other Expenditure; and Capital Expenditure.

Personal Emoluments

The Council is allocating €85,500 for wages and salaries.

Operations and Maintenance


This vote will have an allocation of €144,454.

Administration and Other Expenditure

The Council is allocating €25,141 for administration and other expenditure. €22,509 will also be allocated for depreciation charges using the straight line method in line with the new directive.

Capital Expenditure

€137,000 are being allocated for capital projects which include part funding of public convenience and the embellishment of Gnien Rousset. These funds will be topped up through DPF Funds and Sebbah Pajjizek Fund.



Mayor

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

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

Income

Funds received from Central Government (1)
Income raised from Bye-Laws (2)
Income raised from LES (3)
Investment Income (4)
Other Income (5)

219,530	228,470	264,645	45,115	36,175
4,102	10,647	9,500	5,398	(1,147)
2,130	1,891	1,665	(465)	(226)
46	-	-	(46)	-
15,974	5,998	4,290	(11,684)	(1,708)
TOTAL	241,782	247,006	38,318	33,094

Expenditure

Personal Emoluments (6)
Operations and Maintenance (7)
Administration (8)
Finance Cost (9)
Other Expenditure (10)

81,869	79,031	85,500	3,631	6,469
100,458	111,264	144,454	43,996	33,190
30,238	30,474	25,141	(5,097)	(5,333)
-	-	-	-	-
166,832	166,832	22,509	(144,323)	(144,323)
TOTAL	379,397	387,602	(101,793)	(109,998)

Surplus / Deficit

(137,615)	(140,595)	2,496	140,111	143,092
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET as at 31 Dec 2018 €	FORECAST 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)	269,059	265,353	293,844	24,785	28,491
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	40,000	35,000	35,000	(5,000)	(0)
Cash and Cash Equivalents (13)	234,455	214,493	190,498	(43,957)	(23,995)
Total Current Assets	274,455	249,493	225,498	(48,957)	(23,995)
Current Liabilities (14)					
Payables	29,000	25,000	27,000	(2,000)	2,000
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	29,000	25,000	27,000	(2,000)	2,000
Net Current Assets	245,455	224,493	198,498	(46,957)	(25,995)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	514,514	489,846	492,342	(22,172)	2,495
Reserves					
Retained Funds	514,514	489,846	492,342	(22,172)	2,496

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2018 €	FORECAST as at 31 Dec 2018 €	BUDGET as at 31 Dec 2019 €
Current Assets	274,455	249,493	225,498
Current Liabilities	29,000	25,000	27,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	245,455	224,493	198,498
Government Allocation	219,530	228,470	264,645
FSI	111.81%	98.26%	75.01%

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	66,161	66,161	66,161	66,161	264,645
Cash flows from Bye-Laws & L.N fees	2,375	2,375	2,375	2,375	9,500
Local Enforcement cash flows	416	416	416	416	1,665
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	1,073	1,073	1,073	87,073	90,290
TOTAL Inflows	70,025	70,025	70,025	156,025	366,100
Cash Outflows					
Personal Emoluments	21,375	21,375	21,375	21,375	85,500
Operations & Maintenance	36,114	36,114	36,114	34,114	142,454
Administration	6,285	6,285	6,285	6,285	25,141
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	137,000	137,000
Special programmes	-	-	-	-	-
	-	-	-	-	-
	-	-	-	137,000	137,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	63,774	63,774	63,774	198,774	390,095
SURPLUS / (DEFICIT)	6,251	6,251	6,251	(42,749)	(23,995)
Brought forward (Bank /Cash Bal.)	214,493	220,744	226,996	233,247	214,493
Carry forward	220,744	226,996	233,247	190,498	190,498

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 form Central Government:**

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

216,530	162,398	54,133	216,530	228,394	11,864	11,864
-	2,389	-	2,389	6,247	6,247	3,858
3,000	9,551	-	9,551	30,004	27,004	20,453
219,530	174,338	54,133	228,470	264,645	45,115	36,175

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

-	685	-	685	-	-	(685)
4,102	7,472	2,491	9,962	9,500	5,398	(462)
4,102	8,157	2,491	10,647	9,500	5,398	(1,147)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

2,130	1,200	400	1,600	1,665	(465)	65
-	291	-	291	-	-	(291)
2,130	1,491	400	1,891	1,665	(465)	(226)

4 Investment Income

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

46	-	-	-	-	(46)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46	-	-	-	-	(46)	-

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

1,800	2,230	-	2,230	-	(1,800)	(2,230)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,174	3,759	-	3,759	3,290	(4,884)	(469)
6,000	9	-	9	1,000	(5,000)	991
-	-	-	-	-	-	-
15,974	5,998	-	5,998	4,290	(11,684)	(1,708)

Total

241,782	189,983	57,023	247,006	280,100	38,318	33,094
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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 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	9,064	5,598	1,866	7,464	7,584	(1,480)	120
1200 Employees' Salaries & Wages	55,750	42,023	14,008	56,031	57,488	1,738	1,457
1300 Bonuses	5,947	1,132	377	1,509	6,080	133	4,571
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	5,193	3,955	1,318	5,273	5,394	201	121
1600 Allowances	4,800	4,800	1,600	6,400	6,400	1,600	-
1700 Overtime	1,115	1,765	588	2,354	2,554	1,439	200
	81,869	59,273	19,758	79,031	85,500	3,631	6,469

7 Operations and Maintenance

2100-2149 Public Utilities	3,310	5,265	1,755	7,020	7,442	4,132	422
2200-2259 Public Materials & Supplies	4,315	3,269	1,090	4,358	4,200	(115)	(158)
2300-2399 Repairs & Upkeep	5,740	11,598	3,866	15,463	18,200	12,460	2,737
2400-2449 Rent	890	1,004	(114)	890	890	-	0
3010 Street Lighting	2,525	3,557	1,186	4,743	4,500	1,975	(243)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	3,670	2,652	884	3,535	3,653	(17)	117
3035 Bank Charges	85	89	30	119	120	35	1
3038 Penalties	-	103	-	103	-	-	(103)
3040 Waste Disposal	9,246	7,049	2,350	9,399	12,000	2,754	2,601
3041 Refuse Collection	24,545	18,408	6,136	24,544	55,224	30,679	30,680
3042 Bulky Refuse Collection	3,068	2,301	767	3,068	3,100	32	32
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	10,891	9,643	3,214	12,858	12,366	1,475	(492)
3052 Cleaning & Maintenance of Non-Urban Areas	-	1,430	477	1,907	-	-	(1,907)
3053 Cleaning of Public Conveniences	4,200	-	-	-	-	(4,200)	-
3055 Cleaning of Council Premises	3,120	2,806	935	3,741	4,160	1,040	419
3060 Cleaning & Maintenance of Parks & Gardens	3,953	2,591	864	3,455	3,953	0	498
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	1,000	1,000	1,000
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	8,400	-	-	-	-	(8,400)	-
3070-3090 Consultation Fees	600	-	-	-	-	(600)	-
3100-3139 Contract & Project Management	1,500	-	-	-	8,496	6,996	8,496
3300-3379 Hospitality	6,200	11,956	3,985	15,942	5,000	(1,200)	(10,942)
3380-3389 Community	1,600	-	-	-	-	(1,600)	-
3600-3694 Local Enforcement Expenses	100	120	-	120	150	50	30
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	2,500	-	-	-	-	(2,500)	-
	100,458	83,840	27,424	111,264	144,454	43,996	33,190

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	4,637	2,905	968	3,874	3,800	(837)	(74)
2260-2299 Office Materials & Supplies	8,270	222	74	296	325	(7,945)	29
2450-2499 Office Rent	447	-	-	-	477	30	477
2500-2599 National & International Memberships	1,300	75	-	75	300	(1,000)	225
2600-2699 Office Services	2,744	3,269	1,090	4,359	3,900	1,156	(459)
2700-2799 Transport	500	821	274	1,095	1,470	970	375
2800-2899 Travel	600	1,705	-	1,705	1,000	400	(705)
2900-2999 Information Services	920	1,063	354	1,417	1,300	380	(117)
3050 Office Cleaning	3,120	-	-	-	-	(3,120)	-
3140-3199 Professional Services	4,000	13,302	4,434	17,735	10,484	6,484	(7,251)
3200-3299 Training	500	-	-	-	-	(500)	-
3345 Office Hospitality	1,700	-	-	-	1,950	250	1,950
3400-3499 Incidental Expenses	1,500	-	-	-	135	(1,365)	135
3999	-	(82)	-	(82)	-	-	82
	30,238	23,280	7,194	30,474	25,141	(5,097)	(5,333)

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
166,832	47,195	119,637	166,832	22,509	(144,323)	(144,323)
166,832	47,195	119,637	166,832	22,509	(144,323)	(144,323)

Total

379,397	213,589	174,013	387,602	277,604	(101,793)	(109,998)
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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 2018 €	ACTUAL as at 30-Sep 2018 €	FORECAST changes from 30 Sep-31 Dec 2018 €	TOTAL as at 31-Dec 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

10,000	14,777	223	15,000	15,000	5,000	(0)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,000	18,138	1,862	20,000	20,000	(10,000)	-
-	-	-	-	-	-	-
40,000	32,915	2,085	35,000	35,000	(5,000)	(0)

13 **Cash & Equivalents**

5001-5099 Bank & Cash Balances

234,455	204,493	10,000	214,493	190,498	(43,957)	(23,995)
234,455	204,493	10,000	214,493	190,498	(43,957)	(23,995)

14 **Payables**

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

22,000	9,576	424	10,000	12,000	(10,000)	2,000
7,000	13,286	1,714	15,000	15,000	8,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
29,000	22,862	2,138	25,000	27,000	(2,000)	2,000

15 **Non Current Liabilities**

4200 Long Term Borrowings

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

16 Depreciation of Property, Plant and Equipment

Asset		Motor Vehicles	Office Equipment	Urban Improvements	Plant and Machinery	Furniture and Fittings	Construction Works	Building	Total	
% of depreciation		20%	20%	10%	20%	8%	10%	1%		
Cost		€	€	€	€	€	€	€	€	€
As at 01 January	2019	4,600	47,171	89,620	2,947	46,507	2,115,453	212,082	-	2,518,379
Additions		-	-	-	-	-	137,000	-	-	137,000
Disposals		-	-	-	-	-	-	-	-	-
As at 31 December	2019	4,600	47,171	89,620	2,947	46,507	2,252,453	212,082	-	2,655,379
Grants/ other reimbursements										
As at 01 January	2019	-	2,873	-	-	-	1,970,213	-	-	1,973,086
Additions		-	-	-	-	-	86,000	-	-	86,000
As at 31 December	2019	-	2,873	-	-	-	2,056,213	-	-	2,059,086
Accumulated Depreciation										
As at 01 January	2019	4,600	30,045	62,789	2,947	44,320	135,240	-	-	279,941
Charge for the year		-	8,860	8,962	-	2,188	2,500	-	-	22,509
Released on disposal		-	-	-	-	-	-	-	-	-
As at 31 December	2019	4,600	38,905	71,751	2,947	46,507	137,740	-	-	302,450
Budgeted NBV 31 Dec	2018	0	7,773	26,078	0	20,205	215,003	0	0	269,059
Forecasted NBV 1 Jan	2019	-	14,252	26,832	-	2,188	10,000	212,082	-	265,353
Budgeted NBV 31 Dec	2019	-	5,393	17,870	-	0	58,500	212,082	-	293,844