

# **BIRZEBBUGA Local Council**

**Annual Budget  
For  
Financial Year  
2018**

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## Overview and Summary

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### Estimi Finanzjarji

#### DHUL

Bhala dhul, apparti l-allokkazzjoni mill-Gvern Ċentrali ta' €767,709. Il-Kunsill qed ibassar li jdaħħal Il-Kunsill qed jippjana wkoll li jdaħħal total ta' €44,000 mill-ħlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

#### INFIQ

##### EMOLUMENTI PERSONALI (SALARJI)

Zieda fl-infiq ta' dan il-vot qed tiġi imbassra minhabba zidiet fil-pagi kemm tal-ġholi tal-ħajja, kif ukoll tal-increments. Total allokati għas-salarji huwa ta' ftit inqas minn €142,000

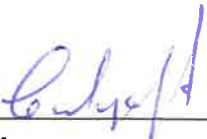
##### MANUTENZJONI U OPERATTIVI

Il-Kunsill behsiebu ikompli jahdem iktar bil-ghaqal f'dan ir-rigward. Din is-sena, il-Kunsill qed jalloka is-somma ta' €349,000 sabiex ikopru il-manutenzjoni, l-ispejjeż necessarji sabiex izzomm il-lokalita fi stat tajjeb, spejjeż ta' kuntratti.

Il-Kunsill qed jalloka is-somma ta' madwar €52,500 għal spejjeż amministrattivi sabiex jithaddem l-uffiċju amministrattiv, u li jinkludi €22,000 f'servizzi professjonali li jiġu mpoġġija lil Kunsill.

##### INFIQ KAPITALI

Qed jiġi stat li mill-bidu tas-sena 2018, il-Kunsill ikun leħaq il-mira ta' Indikatur Finanzjarju pożittiv ta' 10% u għalhekk ikun f'pożizzjoni li jibda jwettaq proġetti kapitali. Għaldaqstant qed jiġi allokati vot għal dan il-qasam ta' €381,000. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi proġetti li jinkludi Asfaltar ta' Triq il-Brolli\* (sugġetta għal finanzjament parzjali mill-Fondi rurali tal-Unjoni Ewropea), u Triq il-Qroll\*\* (fondi tal-PA), tiswija tad-dawl tal-bajja s-Sabiha, pavimentar ġdid fil-lokalita', bandli inklussiv fi Ġnien il-Kunsill, disinn ġdid ta' parkeġġ f'Dawret Qalb Imqaddsa, u Outdoor Gym fl-ex bandli ta' Santa Katarina.



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Mayor



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Executive Secretary

**Budgeted Statement of Income and Expenditure****DESCRIPTION**

<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
<b>Jan-Dec</b>	<b>Jan-Dec</b>	<b>Jan-Dec</b>		
<b>2017</b>	<b>2017</b>	<b>2018</b>	<b>Bud-Bud</b>	<b>Bud-Act</b>
<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>

**Income**

Funds received from Central Government (1)	744,235	795,569	767,709	23,474	(27,860)
Income raised from Bye-Laws (2)	23,000	27,000	27,300	4,300	300
Income raised from LES (3)	8,500	8,827	9,000	500	173
Investment Income (4)	150	100	400	250	300
Other Income (5)	12,850	2,523	5,575	(7,275)	3,052
<b>TOTAL</b>	<b>788,735</b>	<b>834,019</b>	<b>809,984</b>	<b>21,249</b>	<b>(24,035)</b>

**Expenditure**

Personal Emoluments (6)	131,731	130,512	141,904	10,173	11,391
Operations and Maintenance (7)	348,063	310,698	348,893	830	38,195
Administration (8)	40,158	44,523	52,528	12,370	8,005
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	192,370	193,615	147,212	(45,158)	(46,403)
<b>TOTAL</b>	<b>712,322</b>	<b>679,348</b>	<b>690,536</b>	<b>(21,786)</b>	<b>11,188</b>

**Surplus / Deficit**

	<b>76,413</b>	<b>154,671</b>	<b>119,448</b>	<b>43,035</b>	<b>(35,223)</b>
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**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	1,791,297	1,810,389	1,401,133	(390,164)	(409,256)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	109,178	99,673	168,986	59,808	69,313
Cash and Cash Equivalents (13)	367,956	439,238	522,296	154,340	83,058
<b>Total Current Assets</b>	<b>477,134</b>	<b>538,911</b>	<b>691,282</b>	<b>214,148</b>	<b>152,371</b>
<b>Current Liabilities (14)</b>					
Payables	408,947	465,948	437,911	28,964	(28,037)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>408,947</b>	<b>465,948</b>	<b>437,911</b>	<b>28,964</b>	<b>(28,037)</b>
<b>Net Current Assets</b>	<b>68,187</b>	<b>72,963</b>	<b>253,371</b>	<b>185,184</b>	<b>180,408</b>
<b>Non-current liabilities (15)</b>	<b>401,186</b>	<b>348,296</b>	<b>-</b>	<b>(401,186)</b>	<b>(348,296)</b>
<b>Net Assets</b>	<b>1,458,298</b>	<b>1,535,055</b>	<b>1,654,503</b>	<b>196,205</b>	<b>119,448</b>
<b>Reserves</b>					
Retained Funds	1,458,298	1,535,055	1,654,503	196,205	119,448

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	477,134	538,911	691,282
Current Liabilities	408,947	465,948	437,911
Total Long Term Liabilities	401,186	348,296	-
Commitments approved by Ministry	401,186	348,296	-
	68,187	72,963	253,371
Government Allocation	744,235	795,569	767,709
FSI	9.16%	9.17%	33.00%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	203,677	185,677	192,677	185,678	767,709
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	6,825	6,825	6,825	6,825	27,300
<b>Local Enforcement cash flows</b>	2,250	2,250	2,250	2,250	9,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	400	400
	-	-	-	400	400
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	27,175	175	191,737	175	219,262
<b>TOTAL Inflows</b>	<b>239,927</b>	<b>194,927</b>	<b>393,489</b>	<b>195,328</b>	<b>1,023,671</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	33,827	33,827	33,827	40,423	141,904
<b>Operations &amp; Maintenance</b>	87,223	87,223	87,223	87,224	348,893
<b>Administration</b>	13,132	13,132	13,132	13,132	52,528
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	51,875	51,875	138,625	69,312	311,687
Improvements	-	-	-	-	-
Special programmes	85,601	-	-	-	85,601
	-	-	-	-	-
	137,476	51,875	138,625	69,312	397,288
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>271,658</b>	<b>186,057</b>	<b>272,807</b>	<b>210,091</b>	<b>940,613</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(31,731)</b>	<b>8,870</b>	<b>120,682</b>	<b>(14,763)</b>	<b>83,058</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>439,238</b>	<b>407,507</b>	<b>416,377</b>	<b>537,059</b>	<b>439,238</b>
<b>Carry forward</b>	<b>407,507</b>	<b>416,377</b>	<b>537,059</b>	<b>522,296</b>	<b>522,296</b>

**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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received from Central Government:</b>							
0001 In terms of section 55 CAP 363	708,000	531,068	177,000	708,068	738,009	30,009	29,941
0002-0004 In terms of section 58 CAP 363	-	17,984	-	17,984	18,000	18,000	16
0005-0019 Other Income	36,235	57,867	11,650	69,517	11,700	(24,535)	(57,817)
	<b>744,235</b>	<b>606,919</b>	<b>188,650</b>	<b>795,569</b>	<b>767,709</b>	<b>23,474</b>	<b>(27,860)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	23,000	20,617	6,383	27,000	27,300	4,300	300
	<b>23,000</b>	<b>20,617</b>	<b>6,383</b>	<b>27,000</b>	<b>27,300</b>	<b>4,300</b>	<b>300</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	7,000	6,620	2,207	8,827	9,000	2,000	173
0038-0055 Contraventions	1,500	-	-	-	-	(1,500)	-
	<b>8,500</b>	<b>6,620</b>	<b>2,207</b>	<b>8,827</b>	<b>9,000</b>	<b>500</b>	<b>173</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	150	-	100	100	400	250	300
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>150</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>400</b>	<b>250</b>	<b>300</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	10,000	1,923	200	2,123	4,875	(5,125)	2,752
0066-0069 Documents & Information	1,350	-	-	-	-	(1,350)	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	1,500	120	-	120	500	(1,000)	380
0110 0110 Contributions	-	224	-	224	200	200	(24)
0120-0129 General Income	-	56	-	56	-	-	(56)
	<b>12,850</b>	<b>2,323</b>	<b>200</b>	<b>2,523</b>	<b>5,575</b>	<b>(7,275)</b>	<b>3,052</b>
<b>Total</b>	<b>788,735</b>	<b>636,479</b>	<b>197,540</b>	<b>834,019</b>	<b>809,984</b>	<b>21,249</b>	<b>(24,035)</b>

**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	Bud-Bud	Bud-Act
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,340	9,063	1,955	11,018	11,196	(144)	178
1200 Employees' Salaries & Wages	91,708	73,014	24,356	97,370	100,232	8,524	2,862
1300 Bonuses	6,893	676	676	1,352	7,925	1,032	6,573
1400 Income Supplements	1,212	1,202	-	1,202	1,202	(10)	0
1500 Social Security Contributions	8,578	7,079	2,178	9,256	9,549	971	293
1600 Allowances	8,800	5,314	3,400	8,715	8,800	-	85
1700 Overtime	3,200	1,199	400	1,599	3,000	(200)	1,401
	<b>131,731</b>	<b>97,547</b>	<b>32,965</b>	<b>130,512</b>	<b>141,904</b>	<b>10,173</b>	<b>11,391</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	8,460	4,855	1,800	6,655	7,500	(960)	845
2200-2259 Public Materials & Supplies	5,256	6,449	2,150	8,599	8,950	3,694	351
2300-2399 Repairs & Upkeep	37,458	21,373	7,124	28,497	37,845	387	9,348
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	18,500	9,157	3,052	12,209	15,000	(3,500)	2,791
3020 Lease of Equipment	800	181	60	241	544	(256)	303
3030 Insurance	2,500	2,174	350	2,524	2,700	200	176
3035 Bank Charges	150	87	29	116	100	(50)	(16)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	50,435	42,440	14,147	56,587	55,000	4,565	(1,587)
3041 Refuse Collection	81,380	54,537	18,179	72,716	80,000	(1,380)	7,284
3042 Bulky Refuse Collection	5,100	3,482	1,161	4,643	5,000	(100)	357
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	30,000	20,323	6,774	27,097	42,000	12,000	14,903
3052 Cleaning & Maintenance of Non-Urban Areas	300	410	100	510	-	(300)	(510)
3053 Cleaning of Public Conveniences	33,500	24,158	8,053	32,211	32,313	(1,187)	102
3055 Cleaning of Council Premises	3,500	2,005	668	2,673	2,500	(1,000)	(173)
3060 Cleaning & Maintenance of Parks & Gardens	16,000	11,531	3,844	15,375	18,880	2,880	3,505
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	30,324	15,534	5,178	20,712	20,061	(10,263)	(651)
3070-3090 Consultation Fees	-	944	315	1,259	1,000	1,000	(259)
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	23,900	13,562	4,500	18,062	19,000	(4,900)	938
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	500	6	6	12	500	-	488
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>348,063</b>	<b>233,208</b>	<b>77,490</b>	<b>310,698</b>	<b>348,893</b>	<b>830</b>	<b>38,195</b>



**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
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	4,658	4,732	1,607	6,339	6,428	1,770	89
2500-2599 National & International Memberships	500	300	100	400	500	-	100
2600-2699 Office Services	10,500	5,989	1,996	7,985	11,000	500	3,015
2700-2799 Transport	9,800	2,991	997	3,988	5,500	(4,300)	1,512
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	4,900	1,992	665	2,657	4,900	-	2,243
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	8,900	16,417	5,472	21,889	22,600	13,700	711
3200-3299 Training	400	-	-	-	400	-	400
3345 Office Hospitality	-	852	284	1,136	1,200	1,200	64
3400-3499 Incidental Expenses	500	94	35	129	-	(500)	(129)
	-	-	-	-	-	-	-
	<b>40,158</b>	<b>33,367</b>	<b>11,156</b>	<b>44,523</b>	<b>52,528</b>	<b>12,370</b>	<b>8,005</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(35)	-	(35)	-	-	35
8000-8099 Depreciation	192,370	144,300	49,350	193,650	147,212	(45,158)	(46,438)
	192,370	144,265	49,350	193,615	147,212	(45,158)	(46,403)
<b>Total</b>	<b>712,322</b>	<b>508,387</b>	<b>170,961</b>	<b>679,348</b>	<b>690,536</b>	<b>(21,786)</b>	<b>11,188</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>FORECAST</b>	<b>TOTAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
	€	€	2017	2017	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	109,178	80,377	1,000	81,377	81,377	(27,801)	(0)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	13,345	4,950	18,296	87,609	87,609	69,313
	-	-	-	-	-	-	-
	<b>109,178</b>	<b>93,723</b>	<b>5,950</b>	<b>99,673</b>	<b>168,986</b>	<b>59,808</b>	<b>69,313</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	367,956	384,454	54,784	439,238	522,296	154,340	83,058
	<b>367,956</b>	<b>384,454</b>	<b>54,784</b>	<b>439,238</b>	<b>522,296</b>	<b>154,340</b>	<b>83,058</b>
<b>14 Payables</b>							
4000 Payables	64,845	36,226	(1,800)	34,426	103,739	38,894	69,313
4100 Accruals	-	32,556	(1,800)	30,756	30,754	30,754	(2)
4150 Deferred Income	30,000	41,926	(2,500)	39,426	-	(30,000)	(39,426)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	314,102	333,033	28,308	361,341	303,418	(10,684)	(57,923)
	<b>408,947</b>	<b>443,740</b>	<b>22,208</b>	<b>465,948</b>	<b>437,911</b>	<b>28,964</b>	<b>(28,037)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	84,178	55,986	(28,308)	27,678	-	(84,178)	(27,678)
Deferred income - Long term	317,008	322,423	(1,806)	320,618	-	(317,008)	(320,618)
	<b>401,186</b>	<b>378,409</b>	<b>(30,114)</b>	<b>348,296</b>	<b>-</b>	<b>(401,186)</b>	<b>(348,296)</b>

## 16 Depreciation of Property, Plant and Equipment

Asset	Intangible A											Total
	Property	Construction & Urban Imp & Spec Prog	New Street Signs	Plant & machinery	Office Furniture	Trees	Motor Vehicle	ANYC				
% of depreciation	1%	10%	100%	20%	8%		20%					€
Cost	€	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2018	4,724	80,751	4,804,050	7,904	72,977	52,613	13,984	300	10,142			5,047,445
Additions	-	-	369,500	-	1,500	5,000	5,000					381,000
Disposals	-	-	-	-	-	-	-					-
As at 31 December 2018	4,724	80,751	5,173,550	7,904	74,477	57,613	18,984	300	10,142			5,428,445
<b>Grants/ other reimbursements</b>												
As at 01 January 2018	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	643,044	-	-	-	-	-	-	-	-	643,044
As at 31 December 2018	-	-	643,044	-	-	-	-	-	-	-	-	643,044
<b>Accumulated Depreciation</b>												
As at 01 January 2018	2,419	12,960	3,123,305	7,904	57,935	32,440		93				3,237,056
Charge for the year	576	678	140,720	-	3,308	1,888		41				147,212
Released on disposal	-	-	-	-	-	-	-					-
As at 31 December 2018	2,995	13,638	3,264,025	7,904	61,243	34,328		134				3,384,268
<b>Budgeted NBV 31 Dec 2017</b>	2,137	67,790	1,669,937	0	16,119	16,597	13,984	192	4,541			1,791,297
<b>Forecasted NBV 1 Jan 2018</b>	2,305	67,791	1,680,745	-	15,042	20,173	13,984	207	10,142			1,810,389
<b>Budgeted NBV 31 Dec 2018</b>	1,729	67,113	1,266,481	-	13,234	23,285	18,984	166	10,142			1,401,133