



Hal Kirkop Local Council

**Annual Budget
For
Financial Year
2021**

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Overview and Summary

Income and Expenditure

Results for the Year 2020

For the financial year ending 31st December 2020, bank balances are estimated to end up with a positive balance of €80,000.

Revenue for the Year 2021

For the year 2021, Hal Kirkop Local Council will be allocated the sum of €254,364, that is an increase of 6.97% over 2020 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 €311,600.

Expenditure for the Year 2021

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 €115,702 for wages and salaries.

Operations and Maintenance

This vote will have an allocation of €197,109.

Administration and Other Expenditure

The Council is allocating €35,430 for administration and other expenditure. €21,000 will also be allocated for depreciation charges using the straight line method in line with the new directive.

Capital Expenditure

€60,000 are being allocated for capital projects which include upgrading to council premises 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	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	267,804	243,963	284,368	16,564	40,405
Income raised from Bye-Laws (2)	9,200	10,610	9,200	-	(1,410)
Income raised from LES (3)	1,700	811	650	(1,050)	(161)
Investment Income (4)	6	-	7	1	7
Other Income (5)	14,475	40,945	17,375	2,900	(23,570)
TOTAL	293,185	296,329	311,600	18,415	15,271
Expenditure					
Personal Emoluments (6)	98,000	104,739	115,702	17,702	10,963
Operations and Maintenance (7)	181,697	188,555	197,109	15,412	8,554
Administration (8)	33,412	35,094	35,430	2,017	336
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	22,000	20,960	21,000	(1,000)	40
TOTAL	335,109	349,348	369,240	34,131	19,892
Surplus / Deficit	(41,924)	(53,019)	(57,640)	(15,716)	(4,621)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	293,845	299,241	284,241	(9,604)	(15,000)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	78,758	38,001	40,000	(38,758)	1,999
Cash and Cash Equivalents (13)	30,107	80,000	37,360	7,253	(42,640)
Total Current Assets	108,865	118,000	77,360	(31,605)	(40,641)
Current Liabilities (14)					
Payables	50,000	62,065	64,064	14,064	1,999
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	50,000	62,065	64,064	14,064	1,999
Net Current Assets	58,865	55,936	13,296	(45,569)	(42,640)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	352,710	355,177	297,536	(55,174)	(57,640)
Reserves					
Retained Funds	352,710	355,177	297,536	(55,174)	(57,640)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	108,865	118,000	77,360
Current Liabilities	50,000	62,065	64,064
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	58,865	55,936	13,296
Government Allocation	267,804	243,963	284,368
FSI	21.98%	22.93%	4.68%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash inflows					
Government cash inflows	71,092	71,092	71,092	71,092	284,368
Cash flows from Bye-Laws & L.N fees	2,300	2,300	2,300	2,300	9,200
Local Enforcement cash flows	163	163	163	163	650
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	7	7
	-	-	-	7	7
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	4,344	4,344	4,344	58,344	71,375
TOTAL Inflows	77,898	77,898	77,898	131,905	365,600
Cash Outflows					
Personal Emoluments	28,925	28,925	28,925	28,925	115,702
Operations & Maintenance	49,277	49,277	49,277	49,277	197,109
Administration	8,857	8,857	8,857	8,857	35,430
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	60,000	60,000
Special programmes	-	-	-	-	-
	-	-	-	60,000	60,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	87,060	87,060	87,060	147,060	408,240
SURPLUS / (DEFICIT)	(9,162)	(9,162)	(9,162)	(15,155)	(42,640)
Brought forward (Bank /Cash Bal.)	80,000	70,838	61,676	52,515	80,000
Carry forward	70,838	61,676	52,515	37,360	37,360

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	237,800	177,512	59,171	236,683	254,364	16,564	17,681
0002-0004 In terms of section 58 CAP 363			-	-		-	-
0005-0019 Other Income	30,004	5,460	1,820	7,280	30,004	-	22,724
	267,804	182,972	60,991	243,963	284,368	16,564	40,405
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	1,000			-	1,000	-	1,000
0026-0035 Income from Permits	8,200	7,957	2,652	10,610	8,200	-	(2,410)
	9,200	7,957	2,652	10,610	9,200	-	(1,410)
3 Local Enforcement Income							
0037 Commission from Regional Committees	1,700	608	203	811	650	(1,050)	(161)
0038-0055 Contraventions	-		-	-	-	-	-
	1,700	608	203	811	650	(1,050)	(161)
4 Investment Income							
0091-0095 Bank interest	6	-	-	-	7	1	7
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	6	-	-	-	7	1	7
5 General Income							
0056-0065 Sponsorships	-	500	-	500	-	-	(500)
0066-0069 Documents & Information	-		-	-	-	-	-
0070-0075 EU Funds	-		-	-	-	-	-
0076-0080 Twinning	-		-	-	-	-	-
0081-0089 Insurance Claims	-		-	-	-	-	-
0100-0109 Donations	-		-	-	-	-	-
0110-0119 Contributions	14,475	37,139	3,000	40,139	17,375	2,900	(22,764)
0120-0129 General Income	-	306	-	306	-	-	(306)
	14,475	37,945	3,000	40,945	17,375	2,900	(23,570)
Total	293,185	229,483	66,846	296,329	311,600	18,415	15,271

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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	10,404	7,803	2,601	10,404	10,571	167	167
1200 Employees' Salaries & Wages	60,288	49,059	16,353	65,411	74,518	14,231	9,107
1300 Bonuses	6,278	4,670	1,557	6,226	7,547	1,269	1,320
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	5,719	4,379	1,460	5,838	7,066	1,347	1,228
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	0
1700 Overtime	2,312	2,895	965	3,860	3,000	688	(860)
	98,000	78,555	26,185	104,739	115,702	17,702	10,963
7 Operations and Maintenance							
2100-2149 Public Utilities	18,627	18,017	6,006	24,023	21,627	3,000	(2,396)
2200-2259 Public Materials & Supplies	1,200	3,168	1,056	4,223	3,500	2,300	(723)
2300-2399 Repairs & Upkeep	13,500	23,387	7,796	31,182	23,300	9,800	(7,882)
2400-2449 Rent	890	643	214	857	890	-	33
3010 Street Lighting	4,000	1,552	517	2,069	4,000	-	1,931
3020 Lease of Equipment	936	533	178	710	936	-	226
3030 Insurance	3,653	2,793	931	3,725	3,881	228	156
3035 Bank Charges	120	133	44	177	200	80	23
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	36,000	26,429	8,810	35,238	34,800	(1,200)	(438)
3041 Refuse Collection	54,304	39,885	13,295	53,179	54,304	-	1,124
3042 Bulky Refuse Collection	2,708	2,628	876	3,504	4,124	1,416	620
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	12,339	8,148	2,716	10,864	12,339	-	1,475
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	6,528	4,399	1,466	5,865	4,720	(1,808)	(1,145)
3055 Cleaning of Council Premises	5,000	3,688	1,229	4,918	4,000	(1,000)	(918)
3060 Cleaning & Maintenance of Parks & Gardens	4,897	1,020	340	1,360	2,400	(2,497)	1,040
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	8,496	6,372	2,124	8,496	9,588	1,092	1,092
3300-3379 Hospitality	5,000	-	-	-	5,000	-	5,000
3380-3389 Community	-	-	-	-	4,000	4,000	4,000
3600-3694 Local Enforcement Expenses	500	-	-	-	500	-	500
3700-3799 EU Projects	-	(311)	(104)	(415)	-	-	415
3800-3899 Twinning	3,000	-	-	-	3,000	-	3,000
Provision for Bad L&S debts	-	(1,422)	-	(1,422)	-	-	1,422
	181,697	141,061	47,494	188,555	197,109	15,412	8,554

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	3,800	1,582	527	2,109	3,600	(200)	1,491
2260-2299 Office Materials & Supplies	325	-	-	-	-	(325)	-
2450-2499 Office Rent	477	358	119	477	477	-	-
2500-2599 National & International Memberships	700	-	-	-	700	-	700
2600-2699 Office Services	5,000	3,071	1,024	4,095	4,400	(600)	305
2700-2799 Transport	1,450	575	192	767	1,250	(200)	483
2800-2899 Travel	1,000	335	112	447	1,000	-	553
2900-2999 Information Services	1,430	387	129	616	1,480	60	874
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	16,780	20,779	2,100	22,879	20,091	3,311	(2,788)
3200-3299 Training	500	275	-	275	500	-	225
3345 Office Hospitality	1,950	2,646	882	3,528	1,800	(150)	(1,728)
3400-3499 Incidental Expenses	-	-	-	-	121	121	121
	-	-	-	-	-	-	-
	33,412	30,009	5,085	35,094	35,430	2,017	336
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3685 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
6000-6099 Depreciation	22,000	15,720	5,240	20,960	21,000	(1,000)	40
	22,000	15,720	5,240	20,960	21,000	(1,000)	40
Total	335,109	265,344	84,004	349,348	369,240	34,131	19,892

Detailed Estimates of Statement of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5289 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	63,758	31,269	(1,269)	30,000	30,000	(33,758)	(0)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	15,000	6,370	1,630	8,000	10,000	(5,000)	2,000
	-	-	-	-	-	-	-
	78,758	37,640	361	38,001	40,000	(38,758)	1,999
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	30,107	124,550	(44,550)	80,000	37,360	7,253	(42,640)
	30,107	124,550	(44,550)	80,000	37,360	7,253	(42,640)
14 Payables							
4000 Payables	32,000	33,470	8,000	41,470	46,064	14,064	4,594
4100 Accruals	18,000	18,629	1,371	20,000	18,000	-	(2,000)
4150 Deferred Income	-	595	-	595	-	-	(595)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	50,000	52,694	9,371	62,065	64,064	14,064	1,999
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€	Motor Vehicles	Office	Urban	Plant and	Furniture and	Building &	Assets under	Computer	Total
		20%	Equipment 20%	Improvements 10%	Machinery 20%	Fittings 8%	Construction 1%/10%	Construction	Software	
Cost										
As at 01 January 2021	20,569	60,943	123,084	5,021	61,810	2,398,718	15,998	2,669	2,688,712	
Additions	-	-	-	-	-	60,000	-	-	60,000	
Disposals	-	-	-	-	-	-	-	-	-	
As at 31 December 2021	20,569	60,943	123,084	5,021	61,810	2,458,718	15,998	2,669	2,748,712	
Grants/ other reimbursements										
As at 01 January 2021	-	2,873	-	-	-	2,000,945	-	-	2,003,818	
Additions	-	-	-	-	-	54,000	-	-	54,000	
As at 31 December 2021	-	2,873	-	-	-	2,054,945	-	-	2,057,818	
Accumulated Depreciation										
As at 01 January 2021	4,600	41,920	102,967	3,015	39,250	193,477	-	424	385,653	
Charge for the year	-	3,890	5,893	58	2,127	9,032	-	-	21,000	
Released on disposal	-	-	-	-	-	-	-	-	-	
As at 31 December 2021	4,600	45,810	108,860	3,073	41,377	202,509	-	424	406,653	
Budgeted NBV 31 Dec 2020	0	5,393	17,870	0	0	270,582	0	0	293,845	
Forecasted NBV 1 Jan 2021	15,969	16,150	20,117	2,006	22,560	204,296	15,998	2,245	299,241	
Budgeted NBV 31 Dec 2021	15,969	12,260	14,224	1,948	20,433	201,264	15,998	2,245	284,241	