



QORMI

Local Council

Annual Budget
For
Financial Year
2019

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Overview and Summary

The Hal Qormi Local Council is hereby presenting its financial estimates for year 2019.

This

year the council is projecting an income of €1,403,733 and a project expenditure of €1,402,065.

As in previous years the Council will again committing all surplus towards the road pavements and restoration of monuments. This year the council is committed to the following projects: Eur100,000 for pavement works, the continuation of embellishment works of Old St Sebastian Church square, upgrading of Gnien iz-Zebbuga, embellishment of Madonna ta' Lourdes Square and the construction of two rain water culverts. Moreover, projects under EU Programmes shall be carried out in Triq is-Sajf garden and Ta' Farzina H/E.

The Council will again this year apply for various scheme as announced by Local Government.

As every other year, it has always been the policy of the Qormi Council to present a balanced budget, with particular constraints in expenditures, and will be committing all surplus funds towards the programme of infrastructural projects.

Finally it will be the aim of the Council to invest in the Council's human resources to provide the best service for the Qormi residents.

Jesmond Aquilina
Mayor

Karen Camilleri
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)	1,168,912	1,268,927	1,292,233	123,321	23,306
Income raised from Bye-Laws (2)	54,600	69,730	69,500	14,900	(230)
Income raised from LES (3)	27,400	21,934	18,000	(9,400)	(3,934)
Investment Income (4)	100	137	-	(100)	(137)
Other Income (5)	42,785	31,697	24,000	(18,785)	(7,697)
TOTAL	1,293,797	1,392,425	1,403,733	109,936	11,308
Expenditure					
Personal Emoluments (6)	206,608	199,394	229,154	22,546	29,760
Operations and Maintenance (7)	761,092	808,000	814,956	53,864	6,956
Administration (8)	62,987	62,838	75,200	12,213	12,362
Finance Cost (9)	2,500	4,054	9,477	6,977	5,423
Other Expenditure (10)	172,935	893,767	273,279	100,344	(620,488)
TOTAL	1,206,122	1,968,052	1,402,065	195,943	(565,986)
Surplus / Deficit	87,675	(575,627)	1,668	(86,007)	577,294

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	2,034,155	1,959,723	1,809,099	(225,056)	(150,624)
Current Assets					
Inventories (11)	175	2,692	2,500	2,325	(192)
Receivables (12)	30,545	465,551	139,095	108,550	(326,456)
Cash and Cash Equivalents (13)	555,914	480,671	365,968	(189,946)	(114,703)
Total Current Assets	586,634	948,914	507,563	(79,071)	(441,351)
Current Liabilities (14)					
Payables	126,804	886,934	339,687	212,883	(547,247)
Total Current Liabilities	126,804	886,934	339,687	212,883	(547,247)
Net Current Assets	459,830	61,980	167,876	(291,954)	105,896
Non-current liabilities (15)					
	7,887	239,615	193,219	185,332	(46,396)
Net Assets	2,486,098	1,782,088	1,783,756	(702,342)	1,668
Reserves					
Retained Funds	2,486,098	1,782,088	1,783,756	(702,342)	1,668

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	586,634	948,914	507,563
Current Liabilities	126,804	886,934	339,687
Working Capital	459,830	61,980	167,876
Government Allocation	1,141,203	1,131,203	1,203,187
FSI	40 %	5 %	14 %

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	307,047	375,288	307,047	307,047	1,296,428
Cash flows from Bye-Laws & L.N fees	17,375	17,375	17,375	17,375	69,500
Local Enforcement cash flows	4,500	4,500	4,500	4,500	18,000
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	6,000	6,000	6,000	6,000	24,000
TOTAL Inflows	334,922	403,163	334,922	334,922	1,407,928
Cash Outflows					
Personal Emoluments	51,218	58,018	51,218	68,701	229,154
Operations & Maintenance	190,739	190,739	190,739	190,739	762,956
Administration	18,752	18,752	18,752	18,752	75,008
Finance	2,369	2,369	2,369	2,369	9,477
Capital					
Acquisition of property	11,599	11,599	11,599	11,599	46,396
Construction		94,784	94,784	94,784	284,352
Improvements	3,750	3,750	3,750	3,750	15,000
Special programmes	16,096	16,096	16,096		48,288
	31,445	126,229	126,229	110,133	394,036
Cash outflows re EU projects					-
Cash outflows re Twinning	500	500	500	500	2,000
Cash outflows re Community Services	12,500	12,500	12,500	12,500	50,000
					-
	13,000	13,000	13,000	13,000	52,000
TOTAL Outflows	307,523	409,107	402,307	403,694	1,522,631
SURPLUS / (DEFICIT)	27,399	(5,944)	(67,385)	(68,772)	(114,703)
Brought forward (Bank /Cash Bal.)	480,671	508,070	502,126	434,741	480,671
Carry forward	508,070	502,126	434,741	365,968	365,968

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
	2018	2018	2018	2018	2019		
	€	€	€	€	€	€	€
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	1,141,203	847,166	284,037	1,131,203	1,203,187	61,984	71,984
0002-0004 In terms of section 58 CAP 363		43,517	24,724	68,241	64,046	64,046	(4,195)
0005-0019 Other Income	27,709	66,483	3,000	69,483	25,000	(2,709)	(44,483)
	1,168,912	957,166	311,761	1,268,927	1,292,233	123,321	23,306
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	4,100	1,875	1,333	3,208	3,500	(600)	292
0026-0035 Income from Permits	50,500	53,970	12,552	66,522	66,000	15,500	(522)
	54,600	55,845	13,885	69,730	69,500	14,900	(230)
3	Local Enforcement Income						
0037 Commission from Regional Committees	27,400	14,743	2,861	17,604	17,000	(10,400)	(604)
0038-0055 Contraventions	-	3,293	1,037	4,330	1,000	1,000	(3,330)
	27,400	18,037	3,897	21,934	18,000	(9,400)	(3,934)
4	Investment Income						
0091-0095 Bank interest	100	-	137	137	-	(100)	(137)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	100	-	137	137	-	(100)	(137)
5	General Income						
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	2,700	2,700	2,000	2,000	(700)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	2,000	-	2,000	-	-	(2,000)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	42,785	22,277	4,720	26,997	22,000	(20,785)	(4,997)
	42,785	24,277	7,420	31,697	24,000	(18,785)	(7,697)
Total	1,293,797	1,055,325	337,100	1,392,425	1,403,733	109,936	11,308

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	29,378	10,573	17,954	28,527	28,648	(730)	121
1200 Employees' Salaries & Wages	146,188	114,884	25,012	139,896	157,054	10,866	17,158
1300 Bonuses	11,503	1,024	974	1,998	13,300	1,797	11,302
1400 Income Supplements	1,817	1,706	-	1,706	1,706	(111)	-
1500 Social Security Contributions	14,756	10,327	3,893	14,220	14,757	1	537
1600 Allowances	466	2,108	7,079	9,188	9,188	8,722	-
1700 Overtime	2,500	3,002	857	3,859	4,500	2,000	641
	206,608	143,624	55,770	199,394	229,154	22,546	29,760
7 Operations and Maintenance							
2100-2149 Public Utilities	13,200	8,379	(299)	8,080	12,500	(700)	4,420
2200-2259 Public Materials & Supplies	10,000	10,390	1,907	12,297	13,000	3,000	703
2300-2399 Repairs & Upkeep	95,000	37,259	7,391	44,650	45,000	(50,000)	350
2400-2449 Rent	233	143	90	233	233	-	-
3010 Street Lighting	41,500	31,143	8,984	40,127	41,700	200	1,573
3020 Lease of Equipment	200	-	-	-	200	-	200
3030 Insurance	6,000	3,463	1,417	4,879	5,000	(1,000)	121
3035 Bank Charges	175	873	1,584	2,457	1,200	1,025	(1,257)
3038 Penalties	-	25	7	32	-	-	(32)
3040 Waste Disposal	84,210	-	144,042	144,042	144,000	59,790	(42)
3041 Refuse Collection	220,000	233,674	(39,053)	194,621	196,000	(24,000)	1,379
3042 Bulky Refuse Collection	13,000	9,693	3,231	12,924	13,500	500	576
3043 Bins on wheels	300	-	-	-	-	(300)	-
3045 Bring in sites	350	1,156	236	1,392	1,000	650	(392)
3051 Road & Street Cleaning	80,844	61,119	21,219	82,338	83,000	2,156	662
3052 Cleaning & Maintenance of Non-Urban Areas	12,000	8,318	(626)	7,692	22,600	10,600	14,908
3053 Cleaning of Public Conveniences	17,380	13,599	4,208	17,807	23,000	5,620	5,193
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	66,500	58,394	19,496	77,890	78,000	11,500	110
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	11,000	9,450	(327)	9,123	9,523	(1,477)	400
3070-3090 Consultation Fees	-	9,424	3,974	13,398	12,500	12,500	(898)
3100-3139 Contract & Project Management	21,200	-	28,109	28,109	29,500	8,300	1,391
3300-3379 Hospitality	3,000	1,210	36,540	37,750	30,000	27,000	(7,750)
3380-3389 Community	65,000	56,096	10,715	66,811	50,000	(15,000)	(16,811)
3600-3694 Local Enforcement Expenses	-	1,102	245	1,347	1,500	1,500	153
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	2,000	2,000	2,000
	761,092	554,911	253,089	808,000	814,956	53,864	6,956

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
	2018	2018	2018	2018	2019		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,600		5,208	5,208	5,500	2,900	292
2260-2299 Office Materials & Supplies	-			-		-	-
2450-2499 Office Rent	-			-		-	-
2500-2599 National & International Memberships	600	602	236	838	700	100	(138)
2600-2699 Office Services	14,500	11,453	5,175	16,629	16,000	1,500	(629)
2700-2799 Transport	4,300	4,653	895	5,548	6,000	1,700	452
2800-2899 Travel	2,000	1,291	-	1,291	2,000	-	709
2900-2999 Information Services	8,270	6,800	4,046	10,846	12,000	3,730	1,154
3050 Office Cleaning	-	1,520	380	1,900	2,000	2,000	100
3140-3199 Professional Services	15,717	35,301	(17,256)	18,046	18,000	2,283	(46)
3200-3299 Training	13,000	6,085	582	6,667	10,000	(3,000)	3,333
3345 Office Hospitality	-		-	-		-	-
3400-3499 Incidental Expenses	2,000	773	530	1,303	3,000	1,000	1,697
Provision for bad debts		(3,177)	(2,259)	(5,436)		-	5,436
	62,987	65,301	(2,462)	62,838	75,200	12,213	12,362
9 Finance Costs							
3036 Interest on Bank Loan	2,500	1,688	2,366	4,054	9,477	6,977	5,423
				-		-	-
				-		-	-
	2,500	1,688	2,366	4,054	9,477	6,977	5,423
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets			513	513		-	(513)
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	172,935	126,298	766,956	893,254	273,279	100,344	(619,975)
	172,935	126,298	767,469	893,767	273,279	100,344	(620,488)
Total	1,206,122	891,822	1,076,230	1,968,052	1,402,065	195,943	(565,986)

Detailed Estimates of Statement of Financial Position

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	175	170	(170)	-		(175)	-
5250-5299 Consumables		2,796	(104)	2,692	2,500	2,500	(192)
				-		-	-
	175	2,966	(274)	2,692	2,500	2,325	(192)
12 Receivables							
0201-0209 Receivables	6,397	9,823	8,773	18,596	18,596	12,199	-
0210-0219 LES Receivables	7,152	27,154	(26,758)	396	396	(6,756)	0
0220-0229 Receivables from EU	-			-		-	-
0250 Prepayments & Accrued income	16,996	166,915	279,644	446,559	120,103	103,107	(326,456)
				-		-	-
	30,545	203,892	261,659	465,551	139,095	108,550	(326,456)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	555,914	686,338	(205,667)	480,671	365,968	(189,946)	(114,703)
	555,914	686,338	(205,667)	480,671	365,968	(189,946)	(114,703)
14 Payables							
4000 Payables	40,891	126,409	164,400	290,809	290,809	249,918	-
4100 Accruals	55,271	122,549	(75,260)	47,289	47,289	(7,982)	-
4150 Deferred Income	30,642	221,316	327,520	548,836	1,589	(29,053)	(547,247)
Current portion of Long-Term Borrowings	-			-	-	-	-
Other taxes and social security costs		578	(578)	-		-	-
	126,804	470,852	416,082	886,934	339,687	212,883	(547,247)
15 Non Current Liabilities							
4200 Long Term Borrowings	7,887	50,420	189,195	239,615	193,219	185,332	(46,396)
Grants Deferred income			-	-		-	-
	7,887	50,420	189,195	239,615	193,219	185,332	(46,396)

16 Depreciation of Property, Plant and Equipment

		Acquisition of property	Office Furniture & Fittings	Urban Improvements & Construction	Computer software	Plant, Machinery & Equipment	Motor vehicles	Special Programmes	ANYC		Total
Asset											
% of depreciation		1%	10%	8%	20%	10%	0%	20%	25%		
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January	2019	769,307	120,462	3,349,092	1,153	134,316	15,500	3,989,705	134,511		8,514,046
Additions		-	10,000	444,570	-	5,000	-	501,164	(126,963)		833,771
Disposals											-
As at 31 December	2019	769,307	130,462	3,793,662	1,153	139,316	15,500	4,490,869	7,548	-	9,347,817
Grants/ other reimbursements											
As at 01 January	2019	-	-	790,943	-	13,614	-	1,289,325			2,093,882
Additions		-	-	120,319	-	-	-	590,798			711,117
As at 31 December	2019	-	-	911,262	-	13,614	-	1,880,123	-	-	2,804,999
Accumulated Depreciation											
As at 01 January	2019	39,408	79,555	2,106,214	176	107,698	8,015	2,119,375	-		4,460,441
Charge for the year		4,954	13,530	102,897	288	4,460	3,282	143,867			273,279
Released on disposal											-
As at 31 December	2019	44,362	93,085	2,209,111	464	112,158	11,297	2,263,242	-	-	4,733,720
Budgeted NBV 31 Dec	2018	524,986	44,331	639,862		17,385	10,892	736,881	59,818		2,034,155
Forecasted NBV 1 Jan	2019	729,899	40,907	451,935	977	13,004	7,485	581,005	134,511	-	1,959,723
Budgeted NBV 31 Dec	2019	724,945	37,377	673,289	689	13,544	4,203	347,504	7,548	-	1,809,099