



**Zurrieq
Local Council**

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

Dawn huma l-estimi li jirraprezentaw il-hidma li ser ikun qed iwettaq il-Kunsill Lokali ghas-sena finanzjarja Jannar - Dicembru 2019. F'din is-sena finanzjarja l-allokazzjoni zdiedet b'5.47% li jammontaw ghal 49,124Euro. Ghas-sena 2019 il-Wasteserv ser thallas ghas-servizz tal-gabra tal-iskart organiku, ghalhekk il-Kunsill mhux ser tizziedlu l-ispiza finanzjarja f'dan il-qasam. Ghal din is-sena l-Kunsill ser jiffoka fuq l-embelishment tal-Mithna tax-Xarolla, Misrah Repubblika u tisbieh tal-gonna, minbarra l-manutenzjonijiet u s-servizzi obligatorji bil-ligi



Ignatius Farrugia
Mayor



Josianne Cilia Mumford
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

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

Funds received from Central Government (1)	805,381	829,170	888,984	83,603	59,814
Income raised from Bye-Laws (2)	40,000	72,394	46,000	6,000	(26,394)
Income raised from LES (3)	27,000	7,948	9,000	(18,000)	1,052
Investment Income (4)	200	52	70	(130)	18
Other Income (5)	-	2,100	3,000	3,000	900
TOTAL	872,581	911,664	947,054	74,473	35,390

Expenditure

Personal Emoluments (6)	134,305	132,080	135,374	1,069	3,294
Operations and Maintenance (7)	403,600	436,870	441,518	37,918	4,648
Administration (8)	48,900	33,974	49,700	800	15,726
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	139,848	130,133	135,321	(4,527)	5,189
TOTAL	726,653	733,056	761,913	35,260	28,857

Surplus / Deficit

145,928	178,608	185,141	39,213	6,533
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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)	7,167	1,225,804	1,304,204	1,297,037	78,400
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	15,512	15,436	245,936	230,424	230,500
Cash and Cash Equivalents (13)	660,779	899,325	855,206	194,427	(44,119)
Total Current Assets	676,291	914,761	1,101,142	424,851	186,381
Current Liabilities (14)					
Payables	45,469	155,873	230,513	185,044	74,640
Total Current Liabilities	45,469	155,873	230,513	185,044	74,640
Net Current Assets	630,822	758,888	870,629	239,807	111,741
Non-current liabilities (15)	-	-	-	-	-
Net Assets	637,989	1,984,692	2,174,833	1,536,844	190,141
Reserves					
Retained Funds	637,989	1,984,692	2,169,833	1,531,844	185,141

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	676,291	914,761	1,101,142
Current Liabilities	45,469	155,873	230,513
Working Capital	630,822	758,888	870,629
Government Allocation	794,581	794,581	838,120
FSI	79 %	96 %	104 %

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	209,530	209,530	232,394	209,530	860,984
Cash flows from Bye-Laws & L.N fees	11,500	11,500	11,500	11,500	46,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
Finance cash flows					
Loan Proceeds					-
Investment income				70	70
	-	-	-	70	70
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services		1,500		1,500	3,000
Other Cash inflows		116,703	38,117	53,847	208,667
TOTAL Inflows	223,280	341,483	284,261	278,697	1,127,721
Cash Outflows					
Personal Emoluments	33,844	33,844	33,844	33,844	135,374
Operations & Maintenance	110,380	110,380	110,380	112,880	444,018
Administration	12,425	12,425	12,425	12,425	49,700
Finance					-
Capital					
Acquisition of property	-	-	-	-	-
Construction	194,063	130,510	130,510	87,665	542,748
Improvements					-
Special programmes					-
	194,063	130,510	130,510	87,665	542,748
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services		-	-	-	-
	-	-	-	-	-
TOTAL Outflows	350,711	287,158	287,158	246,813	1,171,840
SURPLUS / (DEFICIT)	(127,431)	54,325	(2,897)	31,884	(44,119)
Brought forward (Bank /Cash Bal.)	899,325	771,894	826,219	823,322	899,325
Carry forward	771,894	826,219	823,322	855,206	855,206

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	794,581	595,936	198,645	794,581	838,120	43,539	43,539
0002-0004 In terms of section 58 CAP 363		18,105		18,105		-	(18,105)
0005-0019 Other Income	10,800	8,546	7,938	16,484	50,864	40,064	34,380
	805,381	622,587	206,583	829,170	888,984	83,603	59,814
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	20,000	42,495	4,000	46,495	20,000	-	(26,495)
0026-0035 Income from Permits	20,000	19,424	6,475	25,899	26,000	6,000	101
	40,000	61,919	10,475	72,394	46,000	6,000	(26,394)
3 Local Enforcement Income							
0037 Commission from Regional Committees	27,000	5,961	1,987	7,948	9,000	(18,000)	1,052
0038-0055 Contraventions				-		-	-
	27,000	5,961	1,987	7,948	9,000	(18,000)	1,052
4 Investment Income							
0091-0095 Bank Interest	200	39	13	52	70	(130)	18
0096-0099 Income received from Government Securities				-		-	-
	200	39	13	52	70	(130)	18
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		2,100		2,100	3,000	3,000	900
	-	2,100	-	2,100	3,000	3,000	900
Total	872,581	692,606	219,058	911,664	947,054	74,473	35,390

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	11,196	9,597	1,599	11,196	12,976	1,780	1,780
1200 Employees' Salaries & Wages	94,000	68,307	22,718	91,025	95,170	1,170	4,145
1300 Bonuses	7,836	557	7,119	7,676	7,923	87	247
1400 Income Supplements	1,030	999	-	999	999	(31)	-
1500 Social Security Contributions	7,543	6,129	2,209	8,338	8,506	963	168
1600 Allowances	11,200	8,000	3,200	11,200	9,600	(1,600)	(1,600)
1700 Overtime	1,500	1,235	412	1,647	200	(1,300)	(1,447)
	134,305	94,824	37,256	132,080	135,374	1,069	3,294
7 Operations and Maintenance							
2100-2149 Public Utilities	12,000	8,160	2,720	10,880	12,000	-	1,120
2200-2259 Public Materials & Supplies	4,000	840	420	1,260	3,000	(1,000)	1,740
2300-2399 Repairs & Upkeep	118,500	86,715	43,358	130,073	130,000	11,500	(73)
2400-2449 Rent							
3010 Street Lighting	13,000	9,527	4,764	14,291	13,000	-	(1,291)
3020 Lease of Equipment							
3030 Insurance	6,000	4,016	2,008	6,024	6,000	-	(24)
3035 Bank Charges	200	245	82	327	300	100	(27)
3038 Penalties							
3040 Waste Disposal							
3041 Refuse Collection	132,000	98,897	32,966	131,863	157,518	25,518	25,655
3042 Bulky Refuse Collection	12,000	9,287	3,096	12,383	13,000	1,000	617
3043 Bins on wheels							
3045 Bring in sites							
3051 Road & Street Cleaning	30,000	24,963	8,321	33,284	35,000	5,000	1,716
3052 Cleaning & Maintenance of Non-Urban Areas	3,000				2,000	(1,000)	2,000
3053 Cleaning of Public Conveniences	8,500	6,514	2,171	8,685	9,000	500	315
3055 Cleaning of Council Premises	1,500	1,200	400	1,600	2,000	500	400
3060 Cleaning & Maintenance of Parks & Gardens	19,000	11,990	3,997	15,987	19,000	-	3,013
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							
3300-3379 Hospitality	40,000	60,654	7,500	68,154	35,000	(5,000)	(33,154)
3380-3399 Community							
3600-3694 Local Enforcement Expenses	200	21	7	28	1,000	800	972
3700-3799 EU Projects							
3800-3899 Twinning	3,700	2,034		2,034	3,700	-	1,667
	403,600	325,062	111,808	436,870	441,518	37,918	4,648

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				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent	2,800	2,021	674	2,695	3,000	200	305
2500-2599 National & International Memberships	700	422	141	563	800	100	237
2600-2699 Office Services	4,500	4,855	1,618	6,473	5,000	500	(1,473)
2700-2799 Transport	1,900	854	285	1,139	1,900	-	761
2800-2899 Travel	-	329		329		-	(329)
2800-2899 Information Services	7,000	4,444	1,481	5,925	7,000	-	1,075
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	32,000	11,438	5,413	16,850	32,000	-	15,150
3200-3299 Training				-		-	-
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
	48,900	24,363	9,611	33,974	49,700	800	15,726
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
				-		-	-
				-		-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets		(105)		(105)		-	105
3695 Increase/(Decrease) in allowance for bad debts						-	
8000-8099 Depreciation (Charge for the Year)	139,848	95,933	34,305	130,238	135,321	(4,527)	5,084
	139,848	95,828	34,305	130,133	135,321	(4,527)	5,189
Total	726,653	540,076	192,980	733,056	761,913	35,260	28,857

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2018	30-Sep 2018	30 Sep-31 Dec 2018	31-Dec 2018	2019		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	15,512	3,534	7,938	11,472	239,472	223,960	228,000
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income		4,963	(999)	3,964	6,464	6,464	2,500
				-		-	-
	15,512	8,497	6,939	15,436	245,936	230,424	230,500
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	660,779	830,845	68,481	899,325	855,206	194,427	(44,119)
	660,779	830,845	68,481	899,325	855,206	194,427	(44,119)
14 Payables							
4000 Payables	20,469	14,094	15,201	29,294	179,294	158,825	150,000
4100 Accruals	-	23,019	1,201	24,219	26,219	26,219	2,000
4150 Deferred Income	-			-	-	-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Other creditors	25,000	102,360	-	102,360	25,000	-	(77,360)
	45,469	139,472	16,401	155,873	230,513	185,044	74,640
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Property	Construction works & Spec	New street signs	Urban improvement	Plant & machinery	Office equipment	Office furniture & fittings	ANYC	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
	0%	1%	10%	100%	10%	20%	20%	8%	0%	
Cost										
As at 01 January 2019	7,167	115,304	3,382,326	11,615	496,175	4,788	125,728	70,259	15,010	4,228,372
Additions	-	-	-	-	679,017	5,000	-	-	-	684,017
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2019	7,167	115,304	3,382,326	11,615	1,175,192	9,788	125,728	70,259	15,010	4,912,389
Grants/ other reimbursements										
As at 01 January 2019	-	-	977,152	-	470,296	-	-	-	-	977,152
Additions	-	-	-	-	-	-	-	-	-	470,296
As at 31 December 2019	-	-	977,152	-	470,296	-	-	-	-	1,447,448
Accumulated Depreciation										
As at 01 January 2019	-	17,584	1,456,947	11,615	406,950	4,192	89,582	38,546	-	2,025,416
Charge for the year	-	977	94,823	-	29,795	119	7,229	2,378	-	135,321
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2019	-	18,561	1,551,770	11,615	436,745	4,311	96,811	40,924	-	2,160,737
Budgeted NBV 31 Dec 2018	7,167	-	-	-	-	-	-	-	-	7,167
Forecasted NBV 1 Jan 2019	7,167	97,720	948,227	-	89,225	596	36,146	31,713	15,010	1,225,804
Budgeted NBV 31 Dec 2019	7,167	96,743	853,404	-	268,151	5,477	28,917	29,335	15,010	1,304,204