



# **Iż-Żebbuġ (Gozo) Local Council**

**Annual Budget  
For  
Financial Year  
2020**

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**Overview and Summary**



Nicky Saliba  
Mayor



Neville Galea  
Executive Secretary

## Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2019 €	ACTUAL Jan-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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## Income

Funds received from Central Government (1)	564,630	564,298	592,389	27,759	28,091
Income raised from Bye-Laws (2)	8,000	13,129	10,000	2,000	(3,129)
Income raised from LES (3)	1,000	732	1,000	-	268
Investment Income (4)	50	53	60	10	7
Other Income (5)	1,500	23,327	15,000	13,500	(8,327)
<b>TOTAL</b>	<b>575,180</b>	<b>601,539</b>	<b>618,449</b>	<b>43,269</b>	<b>16,910</b>

## Expenditure

Personal Emoluments (6)	102,319	105,694	113,423	11,104	7,729
Operations and Maintenance (7)	276,825	347,201	297,875	21,050	(49,326)
Administration (8)	49,562	48,557	48,950	(612)	393
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	98,001	77,327	92,676	(5,325)	15,349
<b>TOTAL</b>	<b>526,707</b>	<b>578,779</b>	<b>552,924</b>	<b>26,217</b>	<b>(25,855)</b>

## Surplus / Deficit

<b>48,473</b>	<b>22,759</b>	<b>65,525</b>	<b>17,052</b>	<b>42,766</b>
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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		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	909,223	790,026	746,684	(162,539)	(43,342)
<b>Current Assets</b>					
Inventories (11)	3,000	3,423	3,000	-	(423)
Receivables (12)	14,500	14,346	14,500	-	154
Cash and Cash Equivalents (13)	185,006	455,818	92,238	(92,768)	(363,580)
<b>Total Current Assets</b>	<b>202,506</b>	<b>473,587</b>	<b>109,738</b>	<b>(92,768)</b>	<b>(363,849)</b>
<b>Current Liabilities (14)</b>					
Payables	179,000	575,749	103,000	(76,000)	(472,749)
<b>Total Current Liabilities</b>	<b>179,000</b>	<b>575,749</b>	<b>103,000</b>	<b>(76,000)</b>	<b>(472,749)</b>
<b>Net Current Assets</b>	<b>23,506</b>	<b>(102,162)</b>	<b>6,738</b>	<b>(16,768)</b>	<b>108,900</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>932,729</b>	<b>687,864</b>	<b>753,422</b>	<b>(179,307)</b>	<b>65,558</b>
<b>Reserves</b>					
Retained Funds	932,729	687,897	753,422	(179,307)	65,525

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	202,506	473,587	109,738
Current Liabilities	179,000	575,749	103,000
<b>Working Capital</b>	<b>23,506</b>	<b>(102,162)</b>	<b>6,738</b>
Government Allocation	548,630	548,630	587,389
<b>FSI</b>	<b>4 %</b>	<b>(19) %</b>	<b>1 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	148,097	148,097	148,097	148,098	592,389
Cash flows from Bye-Laws & L.N fees	2,500	2,500	2,500	2,500	10,000
Local Enforcement cash flows	250	250	250	250	1,000
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income				60	60
	-	-	-	60	60
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	3,750	3,750	153,750	153,750	315,000
<b>TOTAL Inflows</b>	<b>154,597</b>	<b>154,597</b>	<b>304,597</b>	<b>304,658</b>	<b>918,449</b>
<b>Cash Outflows</b>					
Personal Emoluments	28,356	28,356	28,356	28,355	113,423
Operations & Maintenance	74,469	74,469	74,469	74,468	297,875
Administration	12,237	12,238	12,237	12,238	48,950
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	10,000	187,500	187,500	300,000	685,000
Office furniture/equipment	2,000	2,000			4,000
	12,000	189,500	187,500	300,000	689,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payments to pending creditors	33,195	33,195	33,196	33,195	132,781
	33,195	33,195	33,196	33,195	132,781
<b>TOTAL Outflows</b>	<b>160,257</b>	<b>337,758</b>	<b>335,758</b>	<b>448,256</b>	<b>1,282,029</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(5,660)</b>	<b>(183,161)</b>	<b>(31,161)</b>	<b>(143,598)</b>	<b>(363,580)</b>
Brought forward (Bank /Cash Bal.)	455,818	450,158	266,997	235,836	455,818
Carry forward	450,158	266,997	235,836	92,238	92,238

**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 2019	Jan-Sept 2019	Oct-Dec 2019	Jan-Dec 2019	Jan-Dec 2020	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	548,630	411,473	137,157	548,630	587,389	38,759	38,759
0002-0004 In terms of section 58 CAP 363	6,000		6,418	6,418	-	(6,000)	(6,418)
0005-0019 Other Income	10,000	5,768	3,482	9,250	5,000	(5,000)	(4,250)
	<b>564,630</b>	<b>417,241</b>	<b>147,057</b>	<b>564,298</b>	<b>592,389</b>	<b>27,759</b>	<b>28,091</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-		-	-	-	-
0026-0035 Income from Permits	8,000	10,940	2,189	13,129	10,000	2,000	(3,129)
	<b>8,000</b>	<b>10,940</b>	<b>2,189</b>	<b>13,129</b>	<b>10,000</b>	<b>2,000</b>	<b>(3,129)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	750	507	125	632	750	-	118
0038-0055 Contraventions	250	-	100	100	250	-	150
	<b>1,000</b>	<b>507</b>	<b>225</b>	<b>732</b>	<b>1,000</b>	<b>-</b>	<b>268</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	50	-	53	53	60	10	7
0096-0099 Income received from Government Securities	-	-		-	-	-	-
	<b>50</b>	<b>-</b>	<b>53</b>	<b>53</b>	<b>60</b>	<b>10</b>	<b>7</b>
<b>5 General Income</b>							
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	1,500	17,495	5,832	23,327	15,000	13,500	(8,327)
	<b>1,500</b>	<b>17,495</b>	<b>5,832</b>	<b>23,327</b>	<b>15,000</b>	<b>13,500</b>	<b>(8,327)</b>
<b>Total</b>	<b>575,180</b>	<b>446,183</b>	<b>155,356</b>	<b>601,539</b>	<b>618,449</b>	<b>43,269</b>	<b>16,910</b>

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2019	ACTUAL Jan-Sept 2019	FORECAST Oct-Dec 2019	TOTAL Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,600	6,812	2,560	9,372	10,404	2,804	1,032
1200 Employees' Salaries & Wages	75,000	55,065	18,472	73,537	76,200	1,200	2,663
1300 Bonuses	5,400	405	5,213	5,618	5,900	500	282
1400 Income Supplements	969	726	-	726	969	-	243
1500 Social Security Contributions	6,200	4,741	1,242	5,983	6,200	-	217
1600 Allowances	6,400	3,200	6,500	9,700	13,000	6,600	3,300
1700 Overtime	750	573	185	758	750	-	(8)
	<b>102,319</b>	<b>71,522</b>	<b>34,172</b>	<b>105,694</b>	<b>113,423</b>	<b>11,104</b>	<b>7,729</b>

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	500	1,540	100	1,640	500	-	(1,140)
2300-2399 Repairs & Upkeep	50,000	87,414	7,500	94,914	75,000	25,000	(19,914)
2400-2449 Rent	500	500	-	500	500	-	-
3010 Street Lighting	18,000	6,055	9,000	15,055	18,000	-	2,945
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,800	2,558	-	2,558	2,500	700	(58)
3035 Bank Charges	100	408	136	544	550	450	6
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	29,000	20,482	21,000	41,482	29,000	-	(12,482)
3041 Refuse Collection	65,000	41,742	18,452	60,194	65,000	-	4,806
3042 Bulky Refuse Collection	15,000	12,182	4,061	16,243	15,000	-	(1,243)
3043 Bins on wheels	100	-	-	-	100	-	100
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	1,000	1,950	570	2,520	1,000	-	(1,520)
3052 Cleaning & Maintenance of Non-Urban Areas	500	-	-	-	-	(500)	-
3053 Cleaning of Public Conveniences	10,000	7,418	3,800	11,218	11,000	1,000	(218)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	23,000	15,822	5,274	21,096	21,000	(2,000)	(96)
3061 Cleaning & Maintenance of Soft Areas	1,225	612	400	1,012	1,225	-	213
3062 Cleaning & Maintenance of Beaches & CA	5,000	-	-	-	-	(5,000)	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	14,000	11,952	3,984	15,936	14,000	-	(1,936)
3300-3379 Hospitality	15,000	14,841	4,947	19,788	15,000	-	(4,788)
3380-3389 Community	25,000	30,474	10,158	40,632	25,000	-	(15,632)
3600-3694 Local Enforcement Expenses	100	1,402	467	1,869	1,500	1,400	(369)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	2,000	-	-	-	2,000	-	2,000
	<b>276,825</b>	<b>257,352</b>	<b>89,849</b>	<b>347,201</b>	<b>297,875</b>	<b>21,050</b>	<b>(49,326)</b>



## Detailed Estimates of Expenditure (Continued)

## DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2019	ACTUAL Jan-Sept 2019	FORECAST Oct-Dec 2019	TOTAL Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

## 8 Administration &amp; Other Expenditure

2150-2199 Office Utilities	6,500	4,481	1,494	5,975	6,500	-	525
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	8,812	7,700	-	7,700	7,700	(1,112)	-
2500-2599 National & International Memberships	750	1,452	350	1,802	750	-	(1,052)
2600-2699 Office Services	6,000	5,639	108	5,747	6,000	-	253
2700-2799 Transport	4,500	5,343	745	6,088	5,000	500	(1,088)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,500	1,836	612	2,448	2,500	-	52
3050 Office Cleaning	1,500	1,088	363	1,451	1,500	-	49
3140-3199 Professional Services	17,000	11,561	4,752	16,313	17,000	-	687
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	2,000	686	348	1,034	2,000	-	966
	-	-	-	-	-	-	-
	<b>49,562</b>	<b>39,786</b>	<b>8,771</b>	<b>48,557</b>	<b>48,950</b>	<b>(612)</b>	<b>393</b>

## 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 (Charge for the Year)	98,001	58,026	19,301	77,327	92,676	(5,325)	15,349
	<b>98,001</b>	<b>58,026</b>	<b>19,301</b>	<b>77,327</b>	<b>92,676</b>	<b>(5,325)</b>	<b>15,349</b>

Total

<b>526,707</b>	<b>426,686</b>	<b>152,093</b>	<b>578,779</b>	<b>552,924</b>	<b>26,217</b>	<b>(25,855)</b>
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## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep 2019	FORECAST changes from 30 Sep-31 Dec 2019	TOTAL as at 31-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
Books	3,000	3,841	(418)	3,423	3,000	-	(423)
	<b>3,000</b>	<b>3,841</b>	<b>(418)</b>	<b>3,423</b>	<b>3,000</b>	<b>-</b>	<b>(423)</b>
<b>12 Receivables</b>							
0201-0209 Receivables	12,000	19,550	(7,000)	12,550	12,000	-	(550)
0210-0219 LES Receivables		-	-	-		-	-
0220-0229 Receivables from EU		-	-	-		-	-
0250 Prepayments & Accrued income	2,500	1,548	248	1,796	2,500	-	704
				-		-	-
	<b>14,500</b>	<b>21,098</b>	<b>(6,752)</b>	<b>14,346</b>	<b>14,500</b>	<b>-</b>	<b>154</b>
<b>13 Cash &amp; Equivalent</b>							
5001-5099 Bank & Cash Balances	185,006	517,399	(61,581)	455,818	92,238	(92,768)	(363,580)
	<b>185,006</b>	<b>517,399</b>	<b>(61,581)</b>	<b>455,818</b>	<b>92,238</b>	<b>(92,768)</b>	<b>(363,580)</b>
<b>14 Payables</b>							
4000 Payables	159,000	160,728	(18,423)	142,305	70,000	(89,000)	(72,305)
4100 Accruals	20,000	14,747	28,418	43,165	20,000	-	(23,165)
4150 Deferred income		444,461	(54,182)	390,279	13,000	13,000	(377,279)
Current portion of Long-Term Borrowings				-	-	-	-
				-		-	-
	<b>179,000</b>	<b>619,936</b>	<b>(44,187)</b>	<b>575,749</b>	<b>103,000</b>	<b>(76,000)</b>	<b>(472,749)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 16 Depreciation of Property, Plant and Equipment

Asset	Furniture & Fittings	Computer Equipment	Plant & Machinery	Urban Impr	ANYC	New Street Signs	Construction/Special Programmes	€		Total
								% of depreciation	€	
<b>Cost</b>										
As at 01 January 2020	35,170	35,000	5,620	525,000	50,150	59,235	2,572,713	-	-	3,282,888
Additions	2,000	2,000					685,000			689,000
Disposals										-
As at 31 December 2020	37,170	37,000	5,620	525,000	50,150	59,235	3,257,713	-	-	3,971,888
<b>Grants/ other reimbursements</b>										
As at 01 January 2020							864,570			864,570
Additions							639,666			639,666
As at 31 December 2020							1,504,236			1,504,236
<b>Accumulated Depreciation</b>										
As at 01 January 2020	21,774	29,564	4,950	279,141	-	59,235	1,233,628	-	-	1,628,292
Charge for the year	1,005	1,359	154	28,416			61,742			92,676
Released on disposal										-
As at 31 December 2020	22,779	30,923	5,104	307,557	-	59,235	1,295,370	-	-	1,720,968
<b>Budgeted NBV 31 Dec 2019</b>	13,396	5,436	670	245,859	50,150	-	593,712	-	-	909,223
<b>Forecasted NBV 1 Jan 2020</b>	13,396	5,436	670	245,859	50,150	-	474,515	-	-	790,026
<b>Budgeted NBV 31 Dec 2020</b>	14,391	6,077	516	217,443	50,150	-	458,107	-	-	746,684