

Hal Lija Local Council

**Annual Budget
For
Financial Year
2013**

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Overview and Summary

Mayor

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2012	2012	2013	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	239,878	252,531	236,405	(3,473)	(16,126)
Income raised from Bye-Laws (2)	-	2,348	-	-	(2,348)
Income raised from LES (3)	-	6,303	-	-	(6,303)
Investment Income (4)	-	544	-	-	(544)
Other Income (5)	18,000	5,442	-	(18,000)	(5,442)
TOTAL	257,878	267,168	236,405	(21,473)	(30,763)
Expenditure					
Personal Emoluments (6)	95,699	99,256	86,647	(9,052)	(12,609)
Operations and Maintenance (7)	106,908	113,367	122,676	15,768	9,309
Administration (8)	25,667	30,817	29,117	3,450	(1,700)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	44,064	50,022	45,580	1,516	(4,442)
TOTAL	272,338	293,462	284,020	11,682	(9,442)
Surplus / Deficit	(14,460)	(26,294)	(47,615)	(33,155)	(21,321)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2012	2012	2013	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	392,206	447,666	402,086	9,880	(45,580)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	10,066	43,454	-	(10,066)	(43,454)
Cash and Cash Equivalents (13)	11,290	72,658	8,522	(2,768)	(64,136)
Total Current Assets	21,356	116,112	8,522	(12,834)	(107,590)
Current Liabilities (14)					
Payables	33,301	115,469	34,138	837	(81,331)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	33,301	115,469	34,138	837	(81,331)
Net Current Assets	(11,945)	643	(25,616)	(13,671)	(26,259)
Non-current liabilities (15)	101,975	186,904	162,680	60,705	(24,224)
Net Assets	278,286	261,405	213,790	(64,496)	(47,615)
Reserves					
Retained Funds	278,286	261,405	213,790	(64,496)	(47,615)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2012	2012	2013
	€	€	€
Current Assets	21,356	116,112	8,522
Current Liabilities	33,301	115,469	34,138
Total Long Term Liabilities	101,975	186,904	162,680
Commitments approved by Ministry	-	-	-
	(113,920)	(186,261)	(188,296)
Government Allocation	239,878	252,531	236,405
FSI	-47.49%	-73.76%	-79.65%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2013	2013	2013	2013	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	57,826	57,826	57,826	57,827	231,305
Cash flows from Bye-Laws & L.N fees	-	-	-	-	-
Local Enforcement cash flows	-	-	-	-	-
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	3,500	5,229	3,500	3,500	15,729
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	61,326	63,055	61,326	61,327	247,034
Cash Outflows					
Personal Emoluments	26,101	24,268	21,066	24,264	95,699
Operations & Maintenance	38,836	26,727	32,265	26,727	124,555
Administration	6,417	5,750	6,417	6,417	25,001
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	65,915	65,915
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Equipment	-	-	-	-	-
	-	-	-	65,915	65,915
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	71,354	56,745	59,748	123,323	311,170
SURPLUS / (DEFICIT)	(10,028)	6,310	1,578	(61,996)	(64,136)
Brought forward (Bank /Cash Bal.)	72,658	62,630	68,940	70,518	72,658
Carry forward	62,630	68,940	70,518	8,522	8,522

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		
	2012	2012	2012	2012	2013	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	237,478	177,218	58,723	235,941	231,305	(6,173)	(4,636)
0002-0004 In terms of section 58 CAP 363	2,400	-	-	-	-	(2,400)	-
0005-0019 Other Income	-	-	16,590	16,590	5,100	5,100	(11,490)
	239,878	177,218	75,313	252,531	236,405	(3,473)	(16,126)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	529	(529)	-	-	-	-
0026-0035 Income from Permits	-	2,035	313	2,348	-	-	(2,348)
	-	2,564	(216)	2,348	-	-	(2,348)
3 Local Enforcement Income							
0037 Share of Profit from Joint Committee	-	4,539	1,764	6,303	-	-	(6,303)
0038-0055 Contraventions	-	-	-	-	-	-	-
	-	4,539	1,764	6,303	-	-	(6,303)
4 Investment Income							
0091-0095 Bank interest	-	-	544	544	-	-	(544)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	544	544	-	-	(544)
5 Sponsorships							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	1,000	-	1,000	-	-	(1,000)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	18,000	3,750	692	4,442	-	(18,000)	(4,442)
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
	18,000	4,750	692	5,442	-	(18,000)	(5,442)
Total	257,878	189,071	78,097	267,168	236,405	(21,473)	(30,763)

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		
	2012	2012	2012	2012	2013	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	6,415	4,811	1,604	6,415	6,713	298	298
1200 Employees' Salaries & Wages	71,019	54,978	24,469	79,447	62,700	(8,319)	(16,747)
1300 Bonuses	2,050	1,509	529	2,038	1,537	(513)	(501)
1400 Income Supplements	5,034	49	-	49	4,280	(754)	4,231
1500 Social Security Contributions	4,781	3,647	1,320	4,967	5,017	236	50
1600 Allowances	6,400	3,200	3,140	6,340	6,400	-	60
1700 Overtime	-	-	-	-	-	-	-
	95,699	68,194	31,062	99,256	86,647	(9,052)	(12,609)
7 Operations and Maintenance							
2100-2149 Public Utilities	1,000	21	-	21	100	(900)	79
2200-2259 Materials & Supplies	1,000	252	449	701	1,000	-	299
2300-2399 Repairs & Upkeep	13,000	9,813	8,741	18,554	20,000	7,000	1,446
2400-2449 Rent							
3010 Street Lighting	4,500	4,519	1,644	6,163	6,000	1,500	(163)
3020 Lease of Equipment							
3030 Insurance	1,367	1,529	777	2,306	1,700	333	(606)
3035 Bank Charges	50	134	-	134	100	50	(34)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	16,800	-	-	-	-	(16,800)	-
3041 Refuse Collection	25,547	31,452	8,789	40,241	42,081	16,534	1,840
3042 Bulky Refuse Collection	4,200	-	2,884	2,884	3,200	(1,000)	316
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	10,200	9,098	2,907	12,005	11,210	1,010	(795)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	3,000	240	46	286	1,040	(1,960)	754
3055 Cleaning of Council Premises	1,680	630	-	630	1,680	-	1,050
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	9,564	7,174	2,557	9,731	9,565	1	(166)
3062 Cleaning & Maintenance of Soft Areas							
3063 Cleaning & Maintenance of Beaches & CA							
3064 Cleaning & Maintenance of Country Non-Urban							
3070-3090 Consultation Fees							
3100-3139 Contract & Project Management	2,000	-	-	-	-	(2,000)	-
3300-3379 Hospitality	700	-	-	-	-	(700)	-
3380-3389 Community	12,300	7,526	12,185	19,711	25,000	12,700	5,289
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	106,908	72,388	40,979	113,367	122,676	15,768	9,309

Detailed Estimates of Statement Of Affairs

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
	2012	30-Sep	30 Sep-31 Dec	31-Dec	2013		
	€	€	€	€	€	€	€
# Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# Receivables							
0201-0209 Receivables	-	-	29,600	29,600	-	-	(29,600)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	10,066	8,809	5,045	13,854	-	(10,066)	(13,854)
Related Party Balances		835	(835)	-	-	-	-
	10,066	9,644	33,810	43,454	-	(10,066)	(43,454)
# Cash & Equivalents							
5001-5099 Bank & Cash Balances	11,290	-	72,658	72,658	8,522	(2,768)	(64,136)
	11,290	-	72,658	72,658	8,522	(2,768)	(64,136)
# Payables							
4000 Payables	-	27,625	4,658	32,283	14,924	14,924	(17,359)
4100 Accruals	31,141	74,778	8,408	83,186	19,214	(11,927)	(63,972)
4150 Deferred Income	2,160	-	-	-	-	(2,160)	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	33,301	102,403	13,066	115,469	34,138	837	(81,331)
# Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Accruals & Deferred Income	101,975	60,642	126,262	186,904	162,680	60,705	(24,224)
	101,975	60,642	126,262	186,904	162,680	60,705	(24,224)

16 Depreciation of Property, Plant and Equipment

Asset	Office furniture & Fittings	Plant and Machinery	Office Equipment	Urban Improvements	New Street Signs	Construction Works				Total
	8%	20%	20%	10%	100%	10%	€	€	€	€
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2013	16,849	3,986	36,517	109,672	40,307	790,160	-	-	-	997,491
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	16,849	3,986	36,517	109,672	40,307	790,160	-	-	-	997,491
Grants/ other reimbursements										
As at 01 January 2013	-	-	2,644	-	7,687	86,935	-	-	-	97,266
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	-	-	2,644	-	7,687	86,935	-	-	-	97,266
Accumulated Depreciation										
As at 01 January 2013	11,048	3,872	24,690	61,238	32,620	319,091	-	-	-	452,559
Charge for the year	464	23	1,837	4,843	-	38,413	-	-	-	45,580
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	11,512	3,895	26,527	66,081	32,620	357,504	-	-	-	498,139
Budgeted NBV 31 Dec 2012	6,287	114	4,734	49,195	0	331,876	-	-	-	392,206
Forecasted NBV 1 Jan 2013	5,801	114	9,183	48,434	-	384,134	-	-	-	447,666
Budgeted NBV 31 Dec 2013	5,337	91	7,346	43,591	-	345,721	-	-	-	402,086