

# **Haz-Zebbug Local Council**

**Annual Budget  
For  
Financial Year  
2017**

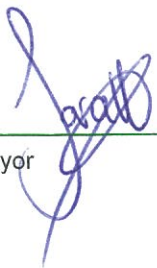
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**Overview and Summary**

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Mayor



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Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec 2016 €	Jan-Dec 2016 €	Jan-Dec 2017 €	Bud-Bud €	Bud-Act €
<b>Income</b>					
Funds received from Central Government (1)	769,722	865,447	893,288	123,566	27,841
Income raised from Bye-Laws (2)	11,300	45,779	34,800	23,500	(10,979)
Income raised from LES (3)	12,000	13,382	12,000	-	(1,382)
Investment Income (4)	-	33	-	-	(33)
Other Income (5)	6,000	(220)	2,000	(4,000)	2,220
<b>TOTAL</b>	<b>799,022</b>	<b>924,421</b>	<b>942,088</b>	<b>143,066</b>	<b>17,667</b>
<b>Expenditure</b>					
Personal Enrolments (6)	133,335	164,315	133,416	81	(30,899)
Operations and Maintenance (7)	378,260	358,997	382,618	4,358	23,621
Administration (8)	29,600	51,799	26,380	(3,220)	(25,419)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	248,877	245,442	242,462	(6,415)	(2,980)
<b>TOTAL</b>	<b>790,072</b>	<b>820,553</b>	<b>784,876</b>	<b>(5,196)</b>	<b>(35,877)</b>
<b>Surplus / Deficit</b>	<b>8,950</b>	<b>103,868</b>	<b>157,212</b>	<b>148,262</b>	<b>53,344</b>

### Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec 2016	as at 31 Dec 2016	as at 31 Dec 2017	Bud-Bud	Bud-Act
€	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	-	2,212,584	2,167,622	2,167,622	(44,962)
<b>Current Assets</b>					
Inventories (11)	5,291	5,291	5,291	-	-
Receivables (12)	60,000	157,099	97,617	37,617	(59,482)
Cash and Cash Equivalents (13)	39,678	58,354	33,000	(6,678)	(25,354)
<b>Total Current Assets</b>	<b>104,969</b>	<b>220,744</b>	<b>135,908</b>	<b>30,939</b>	<b>(84,836)</b>
<b>Current Liabilities (14)</b>					
Payables	736,763	668,961	553,776	(182,987)	(115,185)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>736,763</b>	<b>668,961</b>	<b>553,776</b>	<b>(182,987)</b>	<b>(115,185)</b>
<b>Net Current Assets</b>	<b>(631,794)</b>	<b>(448,217)</b>	<b>(417,868)</b>	<b>213,926</b>	<b>30,349</b>
<b>Non-current liabilities (15)</b>					
	1,490,896	1,471,390	1,299,565	(191,331)	(171,825)
<b>Net Assets</b>	<b>(2,122,690)</b>	<b>292,977</b>	<b>450,189</b>	<b>2,572,879</b>	<b>157,212</b>
<b>Reserves Retained Funds</b>	<b>8,950</b>	<b>292,977</b>	<b>450,189</b>	<b>441,239</b>	<b>157,212</b>

### Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec 2016	as at 31 Dec 2016	as at 31 Dec 2017
€	€	€	€

**Haz-Zebbug Local Council**

**Annual Budget  
Financial Year 2017**

Current Assets	104,969	220,744	135,908
Current Liabilities	736,763	668,961	553,776
Total Long Term Liabilities	1,490,896	1,471,390	1,299,565
Commitments approved by Ministry	-	-	-
	(2,122,690)	(1,919,607)	(1,717,433)
Government Allocation	769,722	865,447	893,288
FSI	-275.77%	-221.81%	-192.26%

**Cash Budget**

DESCRIPTION	QTR 1 JAN-MAR 2017 €	QTR 2 APR-JUN 2017 €	QTR 3 JUL-SEP 2017 €	QTR 4 OCT-DEC 2017 €	TOTAL 2017 €
<b>Cash Inflows</b>					
Government cash inflows	200,822	200,822	200,822	290,822	893,288
Cash flows from Bye-Laws & L.N fees	8,700	8,700	8,700	8,700	34,800
Local Enforcement cash flows	3,000	3,000	3,000	3,000	12,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment Income	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
<b>Cash received from EU funds</b>					
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
<b>Other Cash Inflows</b>	-	1,000	50,000	41,000	92,000
<b>TOTAL Inflows</b>	<b>212,522</b>	<b>213,522</b>	<b>262,522</b>	<b>343,522</b>	<b>1,032,088</b>
<b>Cash Outflows</b>					
Personal Emoluments	35,527	34,520	28,850	34,520	133,417
Operations & Maintenance	58,220	95,410	95,410	90,021	339,061
Administration	2,198	4,737	4,737	2,198	13,870
<b>Finance</b>					
<b>Capital</b>					
Acquisition of property	-	-	50,000	-	50,000
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	40,000	40,000
Other Capital expenditure	-	-	50,000	40,000	90,000
<b>Cash outflows re EU projects</b>					
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
<b>Cash outflows re creditors</b>	<b>81,000</b>	<b>61,000</b>	<b>61,000</b>	<b>81,000</b>	<b>284,000</b>

Haz-Zebbug Local Council

Annual Budget  
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	81,000	61,000	61,000	81,000	81,000	284,000
TOTAL Outflows	176,945	195,667	239,997	247,739	860,348	
SURPLUS / (DEFICIT)	35,577	17,855	22,525	95,783	171,740	
Brought forward (Bank /Cash Bal.)	34,458	70,035	87,890	110,415	34,458	
Carry forward	70,035	87,890	110,415	206,198	206,198	



Detailed Estimates of Income

DESCRIPTION	A BUDGET Jan-Dec 2016 €	B ACTUAL Jan-Sept 2016 €	C FORECAST Oct-Dec 2016 €	D (B+C) TOTAL Jan-Dec 2016 €	E BUDGET Jan-Dec 2017 €	F (E-A) VARIANCE Bud-Bud €	G (E-D) VARIANCE Bud-Act €
<b>Income</b>							
<b>Funds received from Central Government:</b>							
1 0001 In terms of section 55 CAP 363	764,722	-	764,983	764,983	803,288	38,566	38,295
0002-0004 In terms of section 58 CAP 363	5,000	-	100,454	100,454	90,000	85,000	(10,454)
0005-0019 Other Income	769,722	-	865,447	865,447	893,288	123,566	27,341
<b>Bye-Laws &amp; Legal Fees</b>							
2 0021-0025 Community Services	1,300	-	12,975	12,975	4,800	3,500	(8,175)
0028-0035 Income from Permits	10,000	-	32,804	32,804	30,000	20,000	(2,804)
	11,300	-	45,779	45,779	34,800	23,500	(10,979)
<b>Local Enforcement Income</b>							
3 0037 Share of Profit from Joint Committee	12,000	-	13,382	13,382	12,000	-	(1,382)
0038-0055 Contraventions	12,000	-	13,382	13,382	12,000	-	(1,382)
<b>Investment Income</b>							
4 0091-0095 Bank Interest	-	-	33	33	-	-	(33)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	33	33	-	-	(33)
<b>Sponsorships Documents &amp; Information</b>							
5 0056-0055 Sponsorships	5,000	-	1,100	1,100	1,000	(4,000)	(100)
0056-0059 Documents & Information	1,000	-	(1,320)	1,320	1,000	-	2,320
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	-	-	-	-	-	-	-
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
	6,000	-	(220)	220	2,000	(4,000)	2,220
<b>Total</b>	799,022	-	924,421	924,421	942,088	143,066	17,667

**Detailed Estimates of Expenditure**

DESCRIPTION	A	B	C	D (B + C)		E	F (E - A)		G (E - D)
	BUDGET Jan-Dec 2016 €	ACTUAL Jan-Sept 2016 €	FORECAST Oct-Dec 2016 €	FORECAST Jan-Dec 2016 €	TOTAL Jan-Dec 2016 €	BUDGET Jan-Dec 2017 €	Bud-Bud €	VARIANCE Bud-Act €	VARIANCE €
<b>6 Personal Emoluments</b>									
1100 Mayor's Allowance	10,000	-	13,015	13,015	13,015	10,900	900	(2,115)	
1200 Employees' Salaries & Wages	89,242	-	133,203	133,203	133,203	91,800	2,558	(41,403)	
1300 Bonuses	9,080	-	-	-	-	6,677	(2,403)	6,677	
1400 Income Supplements	-	-	-	-	-	-	-	-	-
1500 Social Security Contributions	8,924	-	9,137	9,137	9,137	9,180	256	43	
1600 Allowances	9,600	-	8,960	8,960	8,960	9,600	-	640	
1700 Overtime	6,489	-	-	-	-	5,259	(1,230)	5,259	
	<b>133,335</b>	<b>-</b>	<b>164,315</b>	<b>164,315</b>	<b>164,315</b>	<b>133,416</b>	<b>81</b>	<b>(30,899)</b>	
<b>7 Operations and Maintenance</b>									
2100-2149 Public Utilities	3,000	-	-	-	-	4,500	1,500	4,500	
2200-2259 Materials & Supplies	5,000	-	-	-	-	5,000	-	5,000	
2300-2399 Repairs & Upkeep	10,000	-	13,873	13,873	13,873	15,500	5,500	1,627	
2400-2449 Rent	-	-	-	-	-	-	-	-	-
3010 Street Lighting	20,000	-	15,509	15,509	15,509	20,000	-	4,491	
3020 Lease of Equipment	7,200	-	-	-	-	7,200	-	7,200	
3030 Insurance	3,300	-	-	-	-	2,500	(800)	2,500	
3035 Bank Charges	500	-	-	-	-	600	100	600	
3038 Penalties	500	-	-	-	-	500	-	500	
3040 Waste Disposal	55,220	-	88,148	88,148	88,148	51,305	(3,915)	(36,843)	
3041 Refuse Collection	135,570	-	115,975	115,975	115,975	116,000	(19,570)	25	
3042 Bulky Refuse Collection	-	-	17,273	17,273	17,273	27,600	27,600	10,327	
3043 Bins on wheels	-	-	-	-	-	-	-	-	-
3045 Bins on siles	-	-	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	71,185	-	70,609	70,609	70,609	80,000	8,815	9,391	
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	13,758	-	7,592	7,592	7,592	11,958	(1,800)	4,366	
3055 Cleaning of Council Premises	-	-	-	-	-	-	-	-	-
3060 Other Contractual Services	-	-	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	17,955	-	17,955	17,955	17,955	17,955	-	-	
3062 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	24,072	-	7,776	7,776	7,776	5,000	(19,072)	(2,776)	
3070-3090 Consultation Fees	-	-	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	5,000	-	-	-	-	10,000	5,000	10,000	
3300-3379 Hospitality	-	-	-	-	-	-	-	-	-
3380-3389 Community	1,000	-	-	-	-	2,000	1,000	2,000	

**Haz-Zebbug Local Council**

**Annual Budget  
Financial Year 2017**

3300-3394 Donations	-	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	610	610	-	-	-	-	(610)
3700-3799 EU Projects	-	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-	-
Cultural & social events	5,000	3,677	3,677	3,677	5,000	-	-	1,323
	<b>378,260</b>	<b>-</b>	<b>358,997</b>	<b>358,997</b>	<b>382,618</b>	<b>4,358</b>	<b>-</b>	<b>23,621</b>

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A BUDGET Jan-Dec 2016 €	B ACTUAL Jan-Sept 2016 €	C FORECAST Oct-Dec 2016 €	D (B + C) TOTAL Jan-Dec 2016 €	E BUDGET Jan-Dec 2017 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	2,000	-	11,764	11,764	2,000	-	(9,764)
2260-2299 Office Materials & Supplies	200	-	3,782	3,782	1,000	800	(2,782)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	4,700	-	(45)	(45)	200	(4,500)	245
2600-2699 Office Services	8,000	-	12,900	12,900	8,000	-	(4,900)
2700-2799 Transport	1,920	-	195	195	2,200	280	2,005
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	3,000	-	952	952	3,000	-	2,048
3140-3199 Professional Services	8,080	-	9,886	9,886	8,080	-	(1,806)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	500	-	800	800	900	400	100
3400-3499 Incidental Expenses	-	-	11,409	11,409	-	-	(11,409)
Library	1,200	-	156	156	1,000	(200)	844
	<b>29,600</b>	<b>-</b>	<b>51,799</b>	<b>51,799</b>	<b>26,390</b>	<b>(3,220)</b>	<b>(25,419)</b>
<b>9 Finance Costs</b>							
3035 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b># Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	(2,203)	(2,203)	-	-	2,203
3695 Increase/(Decrease) in allowance for bad debts	248,877	-	247,645	247,645	242,462	(6,415)	(5,183)
8000-8099 Depreciation	248,877	-	245,442	245,442	242,462	(6,415)	(2,980)
<b>Total</b>	<b>790,072</b>	<b>-</b>	<b>820,553</b>	<b>820,553</b>	<b>784,876</b>	<b>(5,196)</b>	<b>(35,677)</b>

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A BUDGET Jan-Dec 2016 €	B ACTUAL as at 30-Sep 2016 €	C FORECAST changes from 30 Sep-31 Dec 2016 €	D (B + C) TOTAL as at 31-Dec 2016 €	E BUDGET Jan-Dec 2017 €	F (E - A) VARIANCE Bud-Bud €	G (E - D) VARIANCE Bud-Act €
# Inventory							
5201-5249 Stationery	5,291	-	5,291	5,291	5,291	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	<b>5,291</b>	-	<b>5,291</b>	<b>5,291</b>	<b>5,291</b>	-	-
# Receivables							
0201-0209 Receivables	40,000	-	47,638	47,638	47,000	7,000	(638)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	20,000	-	50,641	50,641	50,617	30,617	(24)
0250 Prepayments & Accrued Income			58,820	58,820			(58,820)
Other receivables	60,000	-	157,099	157,099	97,617	37,617	(59,482)
# Cash & Equivalents							
5001-5099 Bank & Cash Balances	39,678	-	58,354	58,354	33,000	(6,678)	(25,354)
	<b>39,678</b>	-	<b>58,354</b>	<b>58,354</b>	<b>33,000</b>	<b>(6,678)</b>	<b>(25,354)</b>
# Payables							
4000 Payables	595,733	-	486,291	486,291	423,915	(171,818)	(62,376)
4100 Accruals	61,030	-	69,905	69,905	49,905	(11,125)	(20,000)
4150 Deferred Income	80,000	-	88,869	88,869	79,956	(44)	(8,913)
Current portion of Long-Term Borrowings	-	-	23,896	23,896	-	-	(23,896)
Short term borrowings	736,763	-	668,961	668,961	553,776	(182,987)	(115,185)
# Non Current Liabilities							
4200 Long Term Borrowings	745,896	-	615,247	615,247	541,896	(204,000)	(73,351)
Deferred Income	745,000	-	856,143	856,143	757,669	12,669	(98,474)
	<b>1,490,896</b>	-	<b>1,471,390</b>	<b>1,471,390</b>	<b>1,299,565</b>	<b>(191,331)</b>	<b>(171,825)</b>

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property		Office Fur		New Str Sig		Urban Imp		Office Equip		Motor Vehicles		Comp Equip		Plant and Machinery		PM / Assets not yet capitalised		Total		
	€	10%	€	8%	€	100%	€	10%	€	20%	€	20%	€	25%	€	20%	€	€		€	
<b>Cost</b>																					
As at 01 January 2017	3,965,594		18,892		34,391		758,231		31,190						35,994					4,844,292	
Additions	115,000		-		-		80,000		2,500						-					197,500	
Disposals	-		-		-		-		-						-					-	
As at 31 December 2017	4,080,594		18,892		34,391		838,231		33,690						35,994					5,041,792	
<b>Grants/ other reimbursements</b>																					
As at 01 January 2017	401,815		-		-		-		-						-						401,815
Additions	-		-		-		-		-						-						-
As at 31 December 2017	401,815		-		-		-		-						-						401,815
<b>Accumulated Depreciation</b>																					
As at 01 January 2017	1,699,815		12,060		34,391		430,404		23,663						29,560						2,229,893
Charge for the year	197,896		579		-		40,783		2,005						1,199						242,462
Released on disposal	-		-		-		-		-						-						-
As at 31 December 2017	1,897,711		12,639		34,391		471,187		25,668						30,759						2,472,355
<b>Budgeted NBV 31 Dec 2016</b>	0		0		0		0		0						0						0
<b>Forecasted NBV 1 Jan 2017</b>	1,863,964		6,832		-		327,827		7,527						6,434						2,212,584
<b>Budgeted NBV 31 Dec 2017</b>	1,781,068		6,253		-		367,044		8,022						5,235						2,167,622