

Haz-Zebbug Local Council

**Annual Budget
For
Financial Year
2016**

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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		
	2015	2015	2016	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	-	-	769,722	769,722	769,722
Income raised from Bye-Laws (2)	-	-	11,300	11,300	11,300
Income raised from LES (3)	-	-	12,000	12,000	12,000
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	-	6,000	6,000	6,000
TOTAL	-	-	799,022	799,022	799,022
Expenditure					
Personal Emoluments (6)	-	-	133,335	133,335	133,335
Operations and Maintenance (7)	-	-	378,260	378,260	378,260
Administration (8)	-	-	29,600	29,600	29,600
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	-	248,877	248,877	248,877
TOTAL	-	-	790,072	790,072	790,072
Surplus / Deficit	-	-	8,950	8,950	8,950

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2015	2015	2016	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	2,477,934	2,229,057	2,229,057	(248,877)
Current Assets					
Inventories (11)	-	-	5,291	5,291	5,291
Receivables (12)	-	-	60,000	60,000	60,000
Cash and Cash Equivalents (13)	-	-	39,678	39,678	39,678
Total Current Assets	-	-	104,969	104,969	104,969
Current Liabilities (14)					
Payables	-	-	736,763	736,763	736,763
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	-	-	736,763	736,763	736,763
Net Current Assets	-	-	(631,794)	(631,794)	(631,794)
Non-current liabilities (15)	-	-	1,490,896	1,490,896	1,490,896
Net Assets	-	2,477,934	106,367	106,367	(2,371,567)
Reserves					
Retained Funds			8,950	8,950	8,950

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2015	2015	2016
	€	€	€
Current Assets	-	-	104,969
Current Liabilities	-	-	736,763
Total Long Term Liabilities	-	-	1,490,896
Commitments approved by Ministry	-	-	-
	-	-	(2,122,690)
Government Allocation	-	-	769,722
FSI	#DIV/0!	#DIV/0!	-275.77%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2016	2016	2016	2016	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	192,431	192,431	192,431	192,431	769,722
Cash flows from Bye-Laws & L.N fees	2,825	2,825	2,825	2,825	11,300
Local Enforcement cash flows	3,000	3,000	3,000	3,000	12,000
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	1,500	1,500	1,500	1,500	6,000
TOTAL Inflows	199,756	199,756	199,756	199,756	799,022
Cash Outflows					
Personal Emoluments	35,789	34,139	29,269	34,139	133,336
Operations & Maintenance	94,565	94,565	94,565	35,000	318,695
Administration	7,400	6,275	6,275	6,275	26,225
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Other Capital expenditure	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects			-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Cash outflows re creditors	88,522	68,522	68,522	88,522	314,088
	88,522	68,522	68,522	88,522	314,088
TOTAL Outflows	226,276	203,501	198,631	163,936	792,344
SURPLUS / (DEFICIT)	(26,521)	(3,746)	1,125	35,820	6,678
Brought forward (Bank /Cash Bal.)	33,000	6,480	2,734	3,859	33,000
Carry forward	6,480	2,734	3,859	39,678	39,678

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		
	2015	2015	2015	2015	2016	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	-	-	-	-	764,722	764,722	764,722
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	-	-	-	5,000	5,000	5,000
	-	-	-	-	769,722	769,722	769,722
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	1,300	1,300	1,300
0026-0035 Income from Permits	-	-	-	-	10,000	10,000	10,000
	-	-	-	-	11,300	11,300	11,300
3 Local Enforcement Income							
0037 Share of Profit from Joint Committee	-	-	-	-	-	-	-
0038-0055 Contraventions	-	-	-	-	12,000	12,000	12,000
	-	-	-	-	12,000	12,000	12,000
4 Investment Income							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5							
0056-0065 Sponsorships	-	-	-	-	5,000	5,000	5,000
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	-	-	-	-	-	-	-
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
	-	-	-	-	6,000	6,000	6,000
Total	-	-	-	-	799,022	799,022	799,022

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		
	2015	2015	2015	2015	2016	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance				-	10,000	10,000	10,000
1200 Employees' Salaries & Wages				-	89,242	89,242	89,242
1300 Bonuses				-	9,080	9,080	9,080
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions				-	8,924	8,924	8,924
1600 Allowances				-	9,600	9,600	9,600
1700 Overtime				-	6,489	6,489	6,489
	-	-	-	-	133,335	133,335	133,335
7 Operations and Maintenance							
2100-2149 Public Utilities				-	3,000	3,000	3,000
2200-2259 Materials & Supplies				-	5,000	5,000	5,000
2300-2399 Repairs & Upkeep				-	10,000	10,000	10,000
2400-2449 Rent				-	-	-	-
3010 Street Lighting				-	20,000	20,000	20,000
3020 Lease of Equipment				-	7,200	7,200	7,200
3030 Insurance				-	3,300	3,300	3,300
3035 Bank Charges				-	500	500	500
3038 Penalties				-	500	500	500
3040 Waste Disposal				-	55,220	55,220	55,220
3041 Refuse Collection				-	135,570	135,570	135,570
3042 Bulky Refuse Collection				-	-	-	-
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3050-3051 Road & Street Cleaning				-	71,185	71,185	71,185
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences				-	13,758	13,758	13,758
3055 Cleaning of Council Premises				-	-	-	-
3060 Other Contractual Services				-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens				-	-	-	-
3062 Cleaning & Maintenance of Soft Areas				-	17,955	17,955	17,955
3063 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban				-	24,072	24,072	24,072
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management				-	5,000	5,000	5,000
3300-3379 Hospitality				-	-	-	-
3380-3389 Community				-	1,000	1,000	1,000
3390-3394 Donations				-	-	-	-
3600-3694 Local Enforcement Expenses				-	-	-	-
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
Cultural & social events				-	5,000	5,000	5,000
	-	-	-	-	378,260	378,260	378,260

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
	2015	2015	2015	2015	2016		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities				-	2,000	2,000	2,000
2260-2299 Office Materials & Supplies				-	200	200	200
2450-2499 Office Rent				-	-	-	-
2500-2599 National & International Memberships				-	4,700	4,700	4,700
2600-2699 Office Services				-	8,000	8,000	8,000
2700-2799 Transport				-	1,920	1,920	1,920
2800-2899 Travel				-	-	-	-
2900-2999 Information Services				-	3,000	3,000	3,000
3140-3199 Professional Services				-	8,080	8,080	8,080
3200-3299 Training				-	-	-	-
3345 Office Hospitality				-	500	500	500
3400-3499 Incidental Expenses				-	-	-	-
Library				-	1,200	1,200	1,200
	-	-	-	-	29,600	29,600	29,600
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				-	248,877	248,877	248,877
	-	-	-	-	248,877	248,877	248,877
Total	-	-	-	-	790,072	790,072	790,072

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
	2015	30-Sep	30 Sep-31 Dec	31-Dec	2016		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	5,291	5,291	5,291
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	5,291	5,291	5,291
12 Receivables							
0201-0209 Receivables				-	40,000	40,000	40,000
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income				-	20,000	20,000	20,000
Other receivables				-	-	-	-
	-	-	-	-	60,000	60,000	60,000
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances				-	39,678	39,678	39,678
	-	-	-	-	39,678	39,678	39,678
14 Payables							
4000 Payables				-	595,733	595,733	595,733
4100 Accruals				-	61,030	61,030	61,030
4150 Deferred Income				-	80,000	80,000	80,000
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Short term borrowings				-	-	-	-
	-	-	-	-	736,763	736,763	736,763
15 Non Current Liabilities							
4200 Long Term Borrowings				-	745,896	745,896	745,896
Deferred Income				-	745,000	745,000	745,000
	-	-	-	-	1,490,896	1,490,896	1,490,896

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%	€	€	€	
Cost																			
As at 01 January 2016	3,980,479		18,892		34,391		756,689		26,789						35,554				4,852,794
Additions	-		-		-		-		-						-				-
Disposals	-		-		-		-		-						-				-
As at 31 December 2016	3,980,479		18,892		34,391		756,689		26,789						35,554				4,852,794
Grants/ other reimbursements																			
As at 01 January 2016	401,815		-		-		-		-						-				401,815
Additions	-		-		-		-		-						-				-
As at 31 December 2016	401,815		-		-		-		-						-				401,815
Accumulated Depreciation																			
As at 01 January 2016	1,483,749		11,434		34,391		393,824		21,695						27,952				1,973,045
Charge for the year	209,492		559		-		36,287		1,019						1,520				248,877
Released on disposal	-		-		-		-		-						-				-
As at 31 December 2016	1,693,241		11,993		34,391		430,111		22,714						29,472				2,221,922
Budgeted NBV 31 Dec 2015	0		0		0		0		0						0				-
Forecasted NBV 1 Jan 2016	2,094,915		7,458		-		362,865		5,094						7,602				2,477,934
Budgeted NBV 31 Dec 2016	1,885,423		6,899		-		326,578		4,075						6,082				2,229,057