

# **Haz-Zabbar Local Council**

**Annual Budget  
For  
Financial Year  
2013**

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## **Overview and Summary**

During the year 2013 the Council is projecting an income of €744, 860 and an expenditure of €1, 098,250.

Government allocation is being estimated to be around €692, 152. Income from Bye Laws & Legal Fees is estimated to amount to €10, 500, of which €18,000 is to be derived from Local Enforcement Income, €600 from Investment and €1, 400 from other Income. The amount of €22, 208 is expected to be received from Government Schemes.


The total expenditure on Personal Emoluments is being envisaged to reach €163, 500 whilst the amount of €478, 200 will be spent on Operations and Maintenance. The amount of €41, 650 will be spent on Administrative Costs and Other Expenditure will amount to €70, 700. Capital projects are being estimated to amount to €344, 200.

Expenditure under the PPP Scheme during 2013 is expected to amount to €241, 000. Resurfacing works on Triq Has-Sajjied are being estimated to cost around €33,000.

Additional funding from Government Schemes and EU Funding Programmes will partially finance other capital projects, namely, the renovation of a horse trough in Triq Wied il-Ghajj and resurfacing works of Triq Has-Sajjied and Triq il-Marzebb.



Mayor



Executive Secretary

# Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2012 €	FORECAST Jan-Dec 2012 €	BUDGET Jan-Dec 2013 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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## Income

Funds received from Central Government (1)  
Income raised from Bye-Laws (2)  
Income raised from LES (3)  
Investment Income (4)  
Other Income (5)

914,350	774,504	714,360	(199,990)	(60,144)
9,900	9,884	10,500	600	616
12,000	43,646	18,000	6,000	(25,646)
600	1,222	600	-	(622)
33,000	2,204	1,400	(31,600)	(804)
<b>969,850</b>	<b>831,460</b>	<b>744,860</b>	<b>(224,990)</b>	<b>(86,600)</b>

## TOTAL

## Expenditure

Personal Emoluments (6)  
Operations and Maintenance (7)  
Administration (8)  
Finance Cost (9)  
Other Expenditure (10)

141,325	120,565	163,500	22,175	42,935
510,887	516,848	478,200	(32,687)	(38,648)
39,150	37,383	41,650	2,500	4,267
-	-	-	-	-
105,566	84,012	70,700	(34,866)	(13,312)
<b>796,928</b>	<b>758,807</b>	<b>754,050</b>	<b>(42,878)</b>	<b>(4,758)</b>

## TOTAL

## Surplus / Deficit

<b>172,922</b>	<b>72,653</b>	<b>(9,190)</b>	<b>(182,112)</b>	<b>(81,843)</b>
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## Budgeted Statement of Affairs

### DESCRIPTION

BUDGET as at 31 Dec 2012	FORECAST as at 31 Dec 2012	BUDGET as at 31 Dec 2013	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

#### Non-current Assets

Property, Plant and Equipment (16)

907,184	902,027	1,175,527	268,343	273,500
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#### Current Assets

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

13,700	13,755	13,700	-	(55)
86,602	89,126	103,500	16,898	14,374
233,887	360,536	390,711	156,824	30,175

#### Total Current Assets

334,189	463,417	507,911	173,722	44,494
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#### Current Liabilities (14)

Payables

Current portion of Long-Term Borrowings

491,798	387,012	520,000	28,202	132,988
-	-	-	-	-

#### Total Current Liabilities

491,798	387,012	520,000	28,202	132,988
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#### Net Current Assets

(157,609)	76,405	(12,089)	145,520	(88,494)
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#### Non-current liabilities (15)

-	-	-	-	-
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#### Net Assets

749,575	978,432	1,163,438	413,863	185,006
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#### Reserves

Retained Funds

1,275,472	1,140,924	1,131,734	(143,738)	(9,190)
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## Financial Situation Indicator

### DESCRIPTION

BUDGET as at 31 Dec 2012	FORECAST as at 31 Dec 2012	BUDGET as at 31 Dec 2013
€	€	€
334,189	463,417	507,911
491,798	387,012	520,000
-	-	-
-	-	-
(157,609)	76,405	(12,089)

Current Assets

Current Liabilities

Total Long Term Liabilities

Commitments approved by Ministry

Government Allocation

914,350	774,504	714,360
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FSI

-17.24%	9.87%	-1.69%
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## Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2013	2013	2013	2013	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	173,038	180,450	180,422	180,450	714,360
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	3,625	1,625	3,625	1,625	10,500
<b>Local Enforcement cash flows</b>	5,450	4,350	4,200	4,000	18,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	600	600
	-	-	-	600	600
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>		-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	250	250	250	650	1,400
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	182,363	186,675	188,497	187,325	744,860
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	38,687	41,863	35,987	46,963	163,500
<b>Operations &amp; Maintenance</b>	119,550	119,550	119,550	119,550	478,200
<b>Administration</b>	10,413	10,413	10,413	10,411	41,650
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	153,306	54,805	41,558	3,947	253,616
Improvements	1,300	3,800	3,800	1,300	10,200
Special programmes		13,000			13,000
Equipment	3,000	2,000	1,000	2,000	8,000
	157,606	73,605	46,358	7,247	284,816
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	326,256	245,431	212,308	184,171	968,166
<b>SURPLUS / (DEFICIT)</b>	(143,893)	(58,756)	(23,811)	3,154	(223,306)
<b>Brought forward (Bank /Cash Bal.)</b>	492,407	348,514	289,758	265,947	492,407
<b>Carry forward</b>	348,514	289,758	265,947	269,101	269,101

### 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
- 0002-0004 In terms of section 58 CAP 363
- 0005-0019 Other Income

692,945	520,226	172,720	692,945	692,152	(793)	(793)
-	-	-	-	-	-	-
221,405	81,559	-	81,559	22,208	(199,197)	(59,351)
<b>914,350</b>	<b>601,785</b>	<b>172,720</b>	<b>774,504</b>	<b>714,360</b>	<b>(199,990)</b>	<b>(60,144)</b>

#### 2 Bye-Laws & Legal Fees

- 0021-0025 Community Services
- 0026-0035 Income from Permits

400	863	155	1,018	500	100	(518)
9,500	7,693	1,173	8,866	10,000	500	1,134
<b>9,900</b>	<b>8,555</b>	<b>1,329</b>	<b>9,884</b>	<b>10,500</b>	<b>600</b>	<b>616</b>

#### 3 Local Enforcement Income

- 0037 Share of Profit from Joint Committee
- 0038-0055 Contraventions

8,000	6,331	1,922	8,252	8,000	-	(252)
4,000	28,252	7,142	35,394	10,000	6,000	(25,394)
<b>12,000</b>	<b>34,583</b>	<b>9,063</b>	<b>43,646</b>	<b>18,000</b>	<b>6,000</b>	<b>(25,646)</b>

#### 4 Investment Income

- 0091-0095 Bank interest
- 0096-0099 Income received from Government Securities

600	18	1,204	1,222	600	-	(622)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>600</b>	<b>18</b>	<b>1,204</b>	<b>1,222</b>	<b>600</b>	<b>-</b>	<b>(622)</b>

- 5 0056-0065 Sponsorships
- 0066-0069 Documents & Information
- 0070-0075 EU Funds
- 0076-0080 Twinning
- 0081-0089 Insurance Claims
- 0100-0109 General Income
- 0110-0119 Donations
- 0120-0129 Contributions

2,000	200	-	200	200	200	-
-	1,036	-	1,036	1,000	(1,000)	(36)
-	-	-	-	-	-	-
10,000	-	-	-	-	-	-
1,000	-	-	-	-	(10,000)	-
-	-	-	-	-	(1,000)	-
-	-	800	800	-	-	-
20,000	135	33	168	200	(19,800)	(800)
-	-	-	-	-	-	32
<b>33,000</b>	<b>1,371</b>	<b>833</b>	<b>2,204</b>	<b>1,400</b>	<b>(31,600)</b>	<b>(804)</b>

#### Total

<b>969,850</b>	<b>646,312</b>	<b>185,149</b>	<b>831,460</b>	<b>744,860</b>	<b>(224,990)</b>	<b>(86,600)</b>
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### 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
€	€	€	€	€	€	€

#### Personal Emoluments

- 1100 Mayor's Allowance
- 1200 Employees' Salaries & Wages
- 1300 Bonuses
- 1400 Income Supplements
- 1500 Social Security Contributions
- 1600 Allowances
- 1700 Overtime

20,746	12,536	7,705	20,241	20,250	(496)	9
95,500	58,495	22,179	80,674	113,000	17,500	32,326
3,075	1,698	608	2,306	4,600	1,525	2,294
7,454	140	6,182	6,322	7,800	346	1,478
10,700	5,193	2,873	8,067	11,000	300	2,934
1,850	1,162	656	1,818	1,850	-	32
2,000	902	234	1,137	5,000	3,000	3,863
<b>141,325</b>	<b>80,127</b>	<b>40,438</b>	<b>120,565</b>	<b>163,500</b>	<b>22,175</b>	<b>42,935</b>

#### Operations and Maintenance

- 2100-2149 Public Utilities
- 2200-2259 Materials & Supplies
- 2300-2399 Repairs & Upkeep
- 2400-2449 Rent
- 3010 Street Lighting
- 3020 Lease of Equipment
- 3030 Insurance
- 3035 Bank Charges
- 3038 Penalties
- 3040 Waste Disposal
- 3041 Refuse Collection
- 3042 Bulky Refuse Collection
- 3043 Bins on wheels
- 3045 Bring in sites
- 3050-3051 Road & Street Cleaning
- 3052 Cleaning & Maintenance of Non-Urban Areas
- 3053 Cleaning of Public Conveniences
- 3055 Cleaning of Council Premises
- 3060 Other Contractual Services
- 3061 Cleaning & Maintenance of Parks & Gardens
- 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
- 3300-3379 Hospitality
- 3380-3389 Community
- 3390-3394 Donations
- 3600-3694 Local Enforcement Expenses
- 3700-3799 EU Projects
- 3800-3899 Twinning
- 3099 Legal Charges

5,000	1,129	3,492	4,620	5,000	-	380
2,000	1,115	138	1,253	2,000	-	747
118,320	106,413	25,059	131,473	70,000	(48,320)	(61,473)
1,000	582	-	582	1,000	-	418
20,000	17,454	2,692	20,146	20,000	-	(146)
100	-	-	-	100	-	100
3,000	2,129	-	2,129	3,000	-	871
500	156	103	259	500	-	241
-	-	-	-	-	-	-
700	360	170	530	700	-	170
166,000	130,367	57,650	188,016	190,000	24,000	1,984
26,000	11,339	3,183	14,521	20,000	(6,000)	5,479
-	-	-	-	-	-	-
500	-	-	-	500	-	500
58,000	40,877	20,414	61,291	62,000	4,000	709
5,500	5,338	1,402	6,740	6,000	500	(740)
20,000	12,299	5,850	18,149	25,000	5,000	6,851
3,600	1,996	1,011	3,007	3,600	-	593
4,000	1,611	407	2,018	4,000	-	1,982
6,000	3,984	21	4,005	6,000	-	1,995
14,000	4,451	7,048	11,499	18,800	4,800	7,301
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,500	100	150	250	1,500	-	1,250
38,400	34,759	2,946	37,706	35,000	(3,400)	(2,706)
100	12	431	443	500	400	58
-	-	-	-	-	-	-
3,667	3,662	1,066	4,728	3,000	(667)	(1,728)
-	-	-	-	-	-	-
13,000	-	-	-	-	(13,000)	-
-	-	3,482	3,482	-	-	(3,482)
<b>510,887</b>	<b>380,134</b>	<b>136,714</b>	<b>516,848</b>	<b>478,200</b>	<b>(32,687)</b>	<b>(38,648)</b>



### 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		
2012	2012	2012	2012	2013	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

#### 8 Administration & Other Expenditure

2150-2199 Office Utilities  
2260-2299 Office Materials & Supplies  
2450-2499 Office Rent  
2500-2599 National & International Memberships  
2600-2699 Office Services  
2700-2799 Transport  
2800-2899 Travel  
2900-2999 Information Services  
3140-3199 Professional Services  
3200-3299 Training  
3345 Office Hospitality  
3400-3499 Incidental Expenses

10,000	6,186	2,094	8,279	10,000	-	1,721
-	-	-	-	-	-	-
400	147	150	297	400	-	103
7,000	4,856	2,334	7,190	7,500	500	310
3,500	1,714	904	2,617	3,500	-	883
3,000	5,139	-	5,139	3,000	-	(2,139)
8,000	5,637	1,613	7,250	8,000	-	750
6,000	4,533	2,016	6,550	7,000	1,000	450
1,000	-	-	-	2,000	1,000	2,000
-	-	-	-	-	-	-
250	51	9	61	250	-	189
-	-	-	-	-	-	-
<b>39,150</b>	<b>28,263</b>	<b>9,120</b>	<b>37,383</b>	<b>41,650</b>	<b>2,500</b>	<b>4,267</b>

#### 9 Finance Costs

3036 Interest on Bank Loan

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

#### # Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets  
3695 Increase/(Decrease) in allowance for bad debts  
8000-8099 Depreciation

-	-	-	-	-	-	-
-	-	-	-	-	-	-
105,566	64,012	20,000	84,012	70,700	(34,866)	(13,312)
105,566	64,012	20,000	84,012	70,700	(34,866)	(13,312)
<b>796,928</b>	<b>552,536</b>	<b>206,271</b>	<b>758,807</b>	<b>754,050</b>	<b>(42,878)</b>	<b>(4,758)</b>

Total

### Detailed Estimates of Statement Of Affairs

#### DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
2012	2012	2012	2012	2013		
€	€	€	€	€	€	€

#### # Inventory

5201-5249 Stationery  
5250-5299 Consumables  
Books

-	-	-	-	-	-	-
13,700	13,755	-	13,755	13,700	-	-
13,700	13,755	-	13,755	13,700	-	(55)
						(55)

#### # Receivables

0201-0209 Receivables  
0210-0219 LES Receivables  
0220-0229 Receivables from EU  
0250 Prepayments & Accrued income

59,196	50,095	1,096	51,191	52,000	(7,196)	809
20,377	85,837	(56,262)	29,575	25,000	4,623	(4,575)
-	-	-	-	-	-	-
7,029	-	1,360	1,360	1,500	(5,529)	140
-	80,000	(73,000)	7,000	25,000	25,000	18,000
86,602	215,932	(126,806)	89,126	103,500	16,898	14,374

#### # Cash & Equivalents

5001-5099 Bank & Cash Balances

233,887	399,436	(38,900)	360,536	390,711	156,824	30,175
233,887	399,436	(38,900)	360,536	390,711	156,824	30,175

#### # Payables

4000 Payables  
4100 Accruals  
4150 Deferred Income  
Current portion of Long-Term Borrowings

228,178	159,133	21,511	180,644	230,000	1,822	49,356
58,834	377	35,065	35,442	40,000	(18,834)	4,558
197,511	170,926	-	170,926	250,000	52,489	79,074
-	-	-	-	-	-	-
7,275	-	-	-	-	(7,275)	-
491,798	330,436	56,576	387,012	520,000	28,202	132,988

#### # Non Current Liabilities

4200 Long Term Borrowings

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees 0%	Construction 10%	Furn & Fittings 8%	Street Signs 100%	Urban Improv 10% / 100%	Office Equip 20% / 25%	Plant & Mach. 20%	Motor Vehicles 20%	Not Yet Capitalised	Total
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2013	11,279	2,392,419	73,189	27,383	293,141	35,742	32,070	18,386	15,385	2,898,993
Additions	200	314,000	-	3,000	19,000	3,000	5,000	-	-	344,200
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	11,479	2,706,419	73,189	30,383	312,141	38,742	37,070	18,386	15,385	3,243,193
<b>Grants/ other reimbursements</b>										
As at 01 January 2013	-	921,148	-	-	-	5,199	-	-	-	926,347
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	-	921,148	-	-	-	5,199	-	-	-	926,347
<b>Accumulated Depreciation</b>										
As at 01 January 2013	-	706,566	41,188	27,383	243,947	23,202	10,715	17,618	-	1,070,618
Charge for the year	-	50,782	2,400	3,000	6,836	2,257	5,271	153	-	70,700
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2013	-	757,347	43,588	30,383	250,783	25,459	15,986	17,772	-	1,141,318
<b>Budgeted NBV 31 Dec 2012</b>	11,739	777,859	27,339	0	56,537	6,523	4,150	1,266	21,771	907,184
<b>Forecasted NBV 1 Jan 2013</b>	11,279	764,705	32,001	-	49,194	7,341	21,355	767	15,385	902,027
<b>Budgeted NBV 31 Dec 2013</b>	11,479	1,027,924	29,601	-	61,358	8,083	21,084	614	15,385	1,175,527