

Ћаџ-Ѕаббар Local Council

**Annual Budget
For
Financial Year
2016**

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Overview and Summary

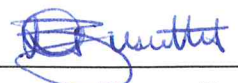
The Haz-Zabbar Local Council hereby presents its Annual Budget for the Financial Year 2016 that is based on the contractual obligations at the time of drawing up the estimates of both income and expenditure, as well as those obligations that can presently be foreseen to arise within the current year.

For the current year, the Council has based its primary income flow on the Central Government's allocation of € 761,514. The expenditure items, based on the current commitments of the Council are principally, the payroll costs at € 170,226, operations and maintenance costs at € 494,500 and administration and other costs at € 46,250. Other expenditure costs include € 120,269 of depreciation that is not in itself a cash outlay.

The Capital Projects that the Council is planning to conclude are expected to amount to € 357,000. These shall include the renovation of Gnien il-Kunsill being estimated to amount to € 300,000 and resurfacing and improvements of € 57,000. In order to achieve the mentioned programmes the Council has already secured the amount of € 100,000 by way of a financial grant available under the UIF.



Marc Vella Bonnici
Mayor



Duncan Busuttil
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2015	FORECAST Jan-Dec 2015	BUDGET Jan-Dec 2016	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	747,229	758,882	761,514	14,285	2,632
Income raised from Bye-Laws (2)	9,500	15,639	13,500	4,000	(2,139)
Income raised from LES (3)	11,700	11,101	12,000	300	899
Investment Income (4)	600	1,624	600	-	(1,024)
Other Income (5)	1,500	3,603	1,500	-	(2,103)
TOTAL	770,529	790,849	789,114	18,585	(1,735)

Expenditure

Personal Emoluments (6)	163,730	126,126	170,226	6,496	44,100
Operations and Maintenance (7)	494,000	351,509	494,500	500	142,991
Administration (8)	42,150	39,472	46,250	4,100	6,778
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	115,822	136,269	120,269	4,447	(16,000)
TOTAL	815,702	653,376	831,245	15,543	177,869

Surplus / Deficit

(45,173)	137,473	(42,131)	3,042	(179,604)
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Budgeted Statement of Affairs**DESCRIPTION**

BUDGET as at 31 Dec 2015	FORECAST as at 31 Dec 2015	BUDGET as at 31 Dec 2016	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Non-current Assets

Property, Plant and Equipment (16)

1,198,524	959,991	1,097,722	(100,802)	137,731
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Current Assets

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

13,000	12,144	11,500	(1,500)	(644)
235,500	55,656	167,000	(68,500)	111,344
163,462	726,902	532,316	368,854	(194,586)

Total Current Assets

411,962	794,702	710,816	298,854	(83,886)
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Current Liabilities (14)

Payables

Current portion of Long-Term Borrowings

465,000	413,657	506,633	41,633	92,976
-	-	-	-	-

Total Current Liabilities

465,000	413,657	506,633	41,633	92,976
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Net Current Assets

(53,038)	381,045	204,183	257,221	(176,862)
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Non-current liabilities (15)

-	-	-	-	-
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Net Assets

1,145,486	1,341,036	1,301,905	156,419	(39,131)
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Reserves

Retained Funds

1,145,486	1,341,036	1,298,905	153,419	(42,131)
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Financial Situation Indicator**DESCRIPTION**

BUDGET as at 31 Dec 2015	FORECAST as at 31 Dec 2015	BUDGET as at 31 Dec 2016
€	€	€
411,962	794,702	710,816
465,000	413,657	506,633
-	-	-
-	-	-
(53,038)	381,045	204,183

Government Allocation

747,229	758,882	761,514
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FSI

-7.10%	50.21%	26.81%
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Cash Budget

	QTR 1	QTR 2	QTR 3	QTR 4	
DESCRIPTION	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	TOTAL
	2016	2016	2016	2016	2016
	€	€	€	€	€
Cash Inflows					
Government cash inflows	190,378	190,378	190,378	190,380	761,514
Cash flows from Bye-Laws & L.N fees	3,375	3,375	3,375	3,375	13,500
Local Enforcement cash flows	3,000	3,000	3,000	3,000	12,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	600	600
	-	-	-	600	600
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds		-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services					-
Other Cash Inflows	375	375	375	375	1,500
TOTAL Inflows	197,128	197,128	197,128	197,730	789,114
Cash Outflows					
Personal Emoluments	34,989	48,665	34,989	51,583	170,226
Operations & Maintenance	123,625	123,625	123,625	123,625	494,500
Administration	11,563	11,563	11,563	11,563	46,250
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	13,750	13,750	13,750	13,750	55,000
Special programmes	75,000	75,000	75,000	75,000	300,000
Equipment	-	-	2,000	-	2,000
	88,750	88,750	90,750	88,750	357,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	258,927	272,603	260,927	275,521	1,067,976
SURPLUS / (DEFICIT)	(61,799)	(75,475)	(63,799)	(77,791)	(278,862)
Brought forward (Bank /Cash Bal.)	726,902	665,103	589,629	525,830	726,902
Carry forward	665,103	589,629	525,830	448,040	448,040

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2015 €	ACTUAL Jan-Sept 2015 €	FORECAST Oct-Dec 2015 €	TOTAL Jan-Dec 2015 €	BUDGET Jan-Dec 2016 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

Income**1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363	729,099	545,147	181,902	727,049	749,314	20,215	22,265
0002-0004 In terms of section 58 CAP 363	-	13,544	4,600	18,144	-	-	(18,144)
0005-0019 Other Income	18,130	10,271	3,418	13,689	12,200	(5,930)	(1,489)
	747,229	568,962	189,920	758,882	761,514	14,285	2,632

2 Bye-Laws & Legal Fees

0021-0025 Community Services	500	430	119	549	500	-	(49)
0026-0035 Income from Permits	9,000	11,094	3,996	15,090	13,000	4,000	(2,090)
	9,500	11,524	4,115	15,639	13,500	4,000	(2,139)

3 Local Enforcement Income

0036-0037 Contraventions	3,200	957	(957)	-	1,000	(2,200)	1,000
0038-0050 Les Administrative Charges	8,500	9,138	1,963	11,101	11,000	2,500	(101)
	11,700	10,095	1,006	11,101	12,000	300	899

4 Investment Income

0091-0095 Bank interest	600	-	1,624	1,624	600	-	(1,024)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	600	-	1,624	1,624	600	-	(1,024)

- 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
- Refund of expenses

-	-	-	-	-	-	-	-
1,500	1,900	500	2,400	1,500	-	-	(900)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,000	(600)	400	-	-	-	(400)
-	482	321	803	-	-	-	(803)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,500	3,382	221	3,603	1,500	-	-	(2,103)

Total

770,529	593,963	196,886	790,849	789,114	18,585	-	(1,735)
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Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2015	ACTUAL Jan-Sept 2015	FORECAST Oct-Dec 2015	TOTAL Jan-Dec 2015	BUDGET Jan-Dec 2016	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
6 Personal Emoluments							
1100-1101 Mayor & Councillor's Allowance	25,600	17,372	10,325	27,697	28,060	2,460	363
1200 Employees' Salaries & Wages	110,000	59,520	24,890	84,410	116,000	6,000	31,590
1300 Bonuses	1,340	1,443	508	1,951	2,816	1,476	865
1400 Income Supplements	8,890	-	-	-	8,000	(890)	8,000
1500 Social Security Contributions	11,000	5,628	1,724	7,352	11,000	-	3,648
1600 Allowances	1,900	1,331	408	1,739	1,350	(550)	(389)
1700 Overtime	5,000	2,137	840	2,977	3,000	(2,000)	23
	163,730	87,431	38,695	126,126	170,226	6,496	44,100
7 Operations and Maintenance							
2100-2149 Public Utilities	5,000	-	-	-	5,000	-	5,000
2200-2259 Materials & Supplies	2,500	-	-	-	2,500	-	2,500
2300-2399 Repairs & Upkeep	100,000	23,662	17,873	41,535	100,000	-	58,465
2400-2449 Rent	1,000	744	599	1,343	1,000	-	(343)
3066 Street Lighting	15,000	7,924	2,760	10,684	15,000	-	4,316
3020 Lease of Equipment	100	-	-	-	100	-	100
3030 Insurance	4,000	3,883	514	4,397	4,000	-	(397)
3035 Bank Charges	500	212	19	231	500	-	269
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	700	510	-	510	700	-	190
3041 Refuse Collection	155,000	105,316	37,347	142,663	155,000	-	12,337
3042 Bulky Refuse Collection	26,000	11,949	3,605	15,554	26,000	-	10,446
3043 Bins on wheels	-	-	-	-	-	-	-
3044 Bring in sites	500	120	120	240	500	-	260
3050-3051 Road & Street Cleaning	55,000	33,213	10,994	44,207	55,000	-	10,793
3052 Cleaning & Maintenance of Non-Urban Areas	5,700	3,610	2,099	5,709	5,700	-	(9)
3053 Cleaning of Public Conveniences	30,000	9,833	5,889	15,722	30,000	-	14,278
3055 Cleaning of Council Premises	3,000	1,989	517	2,506	3,000	-	494
3060 Other Contractual Services	3,000	1,551	446	1,997	3,000	-	1,003
3061 Cleaning & Maintenance of Parks & Gardens	5,000	1,590	-	1,590	5,000	-	3,410
3062 Cleaning & Maintenance of Soft Areas	20,000	13,341	4,447	17,788	20,000	-	2,212
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	1,500	-	-	-	1,500	-	1,500
3300-3379 Hospitality	49,000	23,099	18,071	41,170	49,000	-	7,830
3380-3389 Community	1,500	943	1,160	2,103	2,000	500	(103)
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	2,000	1,998	(438)	1,560	2,000	-	440
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	8,000	-	-	-	8,000	-	8,000
	494,000	245,487	106,022	351,509	494,500	500	142,991

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		
	2015	2015	2015	2015	2016	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	10,000	7,748	2,827	10,575	11,000	1,000	425
2260-2299 Office Materials & Supplies	1,000	1,236	245	1,481	1,500	500	19
2450-2499 Office Rent	1,000	-	-	-	1,000	-	1,000
2500-2599 National & International Memberships	400	-	5,500	5,500	2,000	1,600	(3,500)
2600-2699 Office Services	6,000	1,662	679	2,341	6,000	-	3,659
2700-2799 Transport	3,000	3,438	408	3,846	4,000	1,000	154
2800-2899 Travel	3,500	1,275	-	1,275	3,500	-	2,225
2900-2999 Information Services	7,000	3,939	2,210	6,149	7,000	-	851
3140-3199 Professional Services	10,000	3,746	3,881	7,627	10,000	-	2,373
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	250	49	629	678	250	-	(428)
	-	-	-	-	-	-	-
	42,150	23,093	16,379	39,472	46,250	4,100	6,778
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	363	363	-	-	(363)
3695 Increase/(Decrease) in allowance for bad debts	-	(1,195)	36,460	35,265	-	-	(35,265)
8000-8099 Depreciation	115,822	76,234	24,407	100,641	120,269	4,447	19,628
	115,822	75,039	61,230	136,269	120,269	4,447	(16,000)
Total	815,702	431,050	222,326	653,376	831,245	15,543	177,869

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 2015	FORECAST changes from 30 Sep-31 Dec 2015	TOTAL as at 31-Dec 2015	BUDGET Jan-Dec 2016	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
# Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
Books	13,000	12,405	(261)	12,144	11,500	(1,500)	(644)
	13,000	12,405	(261)	12,144	11,500	(1,500)	(644)
# Receivables							
0201-0209 Receivables	200,000	53,139	(39,131)	14,008	25,000	(175,000)	10,992
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	5,000	1,359	3,599	4,958	5,000	-	42
Government Grants	30,500	43,315	(6,625)	36,690	137,000	106,500	100,310
	235,500	97,813	(42,157)	55,656	167,000	(68,500)	111,344
# Cash & Equivalents							
5001-5099 Bank & Cash Balances	163,462	863,101	(136,199)	726,902	532,316	368,854	(194,586)
	163,462	863,101	(136,199)	726,902	532,316	368,854	(194,586)
# Payables							
4000 Payables	220,000	159,962	17,522	177,484	176,535	(43,465)	(949)
4100 Accruals	40,000	27,335	34,428	61,763	63,000	23,000	1,237
4150 Deferred Income	200,000	376,650	(202,352)	174,298	262,098	62,098	87,800
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Amounts due to other Councils	5,000	112	-	112	5,000	-	4,888
	465,000	564,059	(150,402)	413,657	506,633	41,633	92,976
# 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 Improvements 10% & 100%	Office Equipment 20% & 25%	Plant & Machinery 20%	Motor Vehicles 20%	Not Yet Capitalised	Total
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2016	11,379	2,743,609	73,221	31,395	307,785	34,066	32,298	18,386	45,934	3,298,073
Additions	-	300,000	-	-	50,000	6,000	2,000	-	-	358,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2016	11,379	3,043,609	73,221	31,395	357,785	40,066	34,298	18,386	45,934	3,656,073
Grants/ other reimbursements										
As at 01 January 2016	-	921,147	-	-	-	5,199	-	-	7,485	933,831
Additions	-	100,000	-	-	-	-	-	-	-	100,000
As at 31 December 2016	-	1,021,147	-	-	-	5,199	-	-	7,485	1,033,831
Accumulated Depreciation										
As at 01 January 2016	-	1,002,514	44,374	31,395	268,308	18,460	21,207	17,993	-	1,404,251
Charge for the year	-	101,995	2,307	-	8,950	4,321	2,618	78	-	120,269
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2016	-	1,104,509	46,681	31,395	277,258	22,781	23,825	18,071	-	1,524,520
Budgeted NBV 31 Dec 2015	11,379	807,471	28,523	0	311,330	10,687	13,668	491	14,975	1,198,524
Forecasted NBV 1 Jan 2016	11,379	819,948	28,847	-	39,477	10,407	11,091	393	38,449	959,991
Budgeted NBV 31 Dec 2016	11,379	917,953	26,540	-	80,527	12,086	10,473	315	38,449	1,097,722