



Haz-Žabbar Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary

The Haz-Zabbar Local Council hereby presents its amended Annual Budget for the Financial Year 2019, 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 € 1,076,613. The expenditure items, based on the current commitments of the Council are principally, the payroll costs at € 205,335, operations and maintenance costs at € 560,900 and administration and other costs at € 61,565. Other expenditure costs include € 130,761 of depreciation that is not in itself a cash outlay.

The estimated Capital Projects are expected to amount to € 289,292. Such projects include Dog Park costs at €87,005, rubble walls costs at €34,000, resurfacing of Triq Has-Sajjed costs at €30,000, bring in sites community project costs at €50,000, improvement and equipments costs at € 15,844, footpaths and various construction works at €72,443.

Construction of rubble walls and resurfacing of Has-Sajjed are both EU Funded.

Jorge Grech
Mayor

Stephanie Testaferrata de Noto
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2018 €	FORECAST Jan-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	845,355	898,144	1,076,613	231,258	178,469
Income raised from Bye-Laws (2)	17,500	30,952	33,729	16,229	2,777
Income raised from LES (3)	17,000	9,001	9,451	(7,549)	450
Investment Income (4)	200	305	320	120	15
Other Income (5)	-	21,842	12,427	12,427	(9,415)
TOTAL	880,055	960,244	1,132,540	252,485	172,296

Expenditure

Personal Emoluments (6)	188,102	173,541	205,335	17,233	31,794
Operations and Maintenance (7)	468,400	619,717	560,900	92,500	(58,817)
Administration (8)	36,300	43,771	61,565	25,265	17,794
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	94,489	245,132	130,761	36,272	(114,371)
TOTAL	787,291	1,082,161	958,561	171,270	(123,600)

Surplus / Deficit

92,764	(121,917)	173,979	81,215	295,896
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Budgeted Statement of Affairs**DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Non-current Assets

Property, Plant and Equipment (16)

1,171,374	658,155	870,909	(300,465)	212,754
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Current Assets

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

11,935	9,488	9,488	(2,447)	-
110,897	150,801	140,301	29,404	(10,500)
747,667	817,696	615,694	(131,973)	(202,002)

Total Current Assets

870,499	977,985	765,483	(105,016)	(212,502)
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Current Liabilities (14)

Payables

Current portion of Long-Term Borrowings

176,070	222,290	228,182	52,112	5,892
-	-	-	-	-

Total Current Liabilities

176,070	222,290	228,182	52,112	5,892
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Net Current Assets

694,429	755,695	537,301	(157,128)	(218,394)
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Non-current liabilities (15)

52,574	50,222	36,023	(16,551)	(14,199)
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Net Assets

1,813,229	1,363,628	1,372,187	(441,042)	8,559
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Reserves

Retained Funds

1,813,229	1,363,628	1,537,607	(275,622)	173,979
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Financial Situation Indicator**DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019
€	€	€
870,499	977,985	765,483
176,070	222,290	228,182
52,574	50,222	36,023
-	-	-
641,855	705,473	501,278

Government Allocation

845,355	898,144	1,076,613
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FSI

75.93%	78.55%	46.56%
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Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2019	2019	2019	2019	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	272,142	257,041	264,489	282,941	1,076,613
Cash flows from Bye-Laws & L.N fees	6,000	9,000	12,729	6,000	33,729
Local Enforcement cash flows	2,363	2,363	2,363	2,362	9,451
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	320	320
	-	-	-	320	320
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds		-	-	96,040	96,040
Cash received from Twinning	-	-	-		-
Cash from Community Services					-
Other Cash Inflows	3,107	3,107	3,107	3,107	12,427
TOTAL Inflows	283,612	271,511	282,688	390,770	1,228,580
Cash Outflows					
Personal Emoluments	47,216	47,216	51,053	59,850	205,335
Operations & Maintenance	135,225	125,225	125,225	175,225	560,900
Administration	15,391	15,391	15,391	15,392	61,565
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	7,210	26,300	20,755	53,679	107,944
Improvements	1,370	2,215	4,800	4,800	13,185
Special programmes	9,143	87,702	5,723	62,936	165,504
Equipment	1,344	125	1,190		2,659
	19,067	116,342	32,468	121,415	289,292
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Cash outflow re PPP Payment	4,137	4,138	4,138	4,138	16,551
	4,137	4,138	4,138	4,138	16,551
TOTAL Outflows	221,036	308,312	228,275	376,020	1,133,643
SURPLUS / (DEFICIT)	62,576	(36,801)	54,413	14,749	94,936
Brought forward (Bank /Cash Bal.)	817,696	880,272	843,470	897,883	817,696
Carry forward	880,272	843,470	897,883	912,632	912,632

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		
2018	2018	2018	2018	2019	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

835,355	633,883	212,958	846,841	959,161	123,806	112,320
-	28,640	-	28,640	30,072	30,072	1,432
10,000	102,527	(79,864)	22,663	87,380	77,380	64,717
845,355	765,050	133,094	898,144	1,076,613	231,258	178,469

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

500	770	291	1,061	1,500	1,000	439
17,000	22,346	7,545	29,891	32,229	15,229	2,338
17,500	23,116	7,836	30,952	33,729	16,229	2,777

3 Local Enforcement Income

0036-0037 Contraventions
0038-0050 Les Administrative Charges

-	7,294	(7,294)	-	-	-	-
17,000	1,170	7,831	9,001	9,451	(7,549)	450
17,000	8,464	537	9,001	9,451	(7,549)	450

4 Investment Income

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

200	1	304	305	320	120	15
-	-	-	-	-	-	-
200	1	304	305	320	120	15

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
0120-0129 General Income

-	10,900	-	10,900	11,445	11,445	545
-	425	-	425	446	446	21
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	450	450	473	473	23
-	-	-	-	63	63	63
-	-	-	-	-	-	-
-	60	-	60	-	-	(60)
-	385	9,622	10,007	-	-	(10,007)
-	11,770	10,072	21,842	12,427	12,427	(9,415)

Total

880,055	808,401	151,843	960,244	1,132,540	252,485	172,296
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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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100-1101 Mayor & Councillor's Allowance	28,527	17,995	10,532	28,527	38,272	9,745	9,745
1200 Employees' Salaries & Wages	126,351	82,601	29,153	111,754	133,852	7,501	22,098
1300 Bonuses	3,587	2,218	793	3,011	3,587	-	576
1400 Income Supplements	8,239	1,028	6,772	7,800	8,799	560	999
1500 Social Security Contributions	11,735	7,892	3,221	11,113	12,445	710	1,332
1600 Allowances	2,663	1,308	360	1,668	1,380	(1,283)	(288)
1700 Overtime	7,000	7,782	1,886	9,668	7,000	-	(2,668)
	188,102	120,824	52,717	173,541	205,335	17,233	31,794

7 Operations and Maintenance

2100-2149 Public Utilities	1,500	4,101	1,192	5,293	5,500	4,000	207
2200-2259 Materials & Supplies	3,000	789	1,296	2,085	2,000	(1,000)	(85)
2300-2399 Repairs & Upkeep	50,000	42,780	21,646	64,426	50,000	-	(14,426)
2400-2449 Rent	700	1,360	1,335	2,695	5,000	4,300	2,305
3066 Street Lighting	15,000	8,357	4,442	12,799	20,000	5,000	7,201
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,000	4,281	-	4,281	6,000	1,000	1,719
3035 Bank Charges	500	243	61	304	400	(100)	96
3038 Penalties	-	250	163	413	300	300	(113)
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	150,000	101,902	41,254	143,156	190,000	40,000	46,844
3042 Bulky Refuse Collection	26,000	18,402	6,619	25,021	30,000	4,000	4,979
3043 Bins on wheels	-	300	400	700	500	500	(200)
3044 Bring in sites	1,000	-	-	-	1,000	-	1,000
3050-3051 Road & Street Cleaning	55,000	44,376	12,453	56,829	60,000	5,000	3,171
3052 Cleaning & Maintenance of Non-Urban Areas	55,700	3,243	2,624	5,867	20,000	(35,700)	14,133
3053 Cleaning of Public Conveniences	30,000	17,734	5,912	23,646	25,000	(5,000)	1,354
3055 Cleaning of Council Premises	3,000	-	608	608	1,200	(1,800)	592
3060 Other Contractual Services	3,000	1,971	645	2,616	3,000	-	384
3061 Cleaning & Maintenance of Parks & Gardens	3,000	3,568	3,545	7,113	10,000	7,000	2,887
3062 Cleaning & Maintenance of Soft Areas	20,000	9,036	1,121	10,157	20,000	-	9,843
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	2,500	-	-	-	5,000	2,500	5,000
3100-3139 Contract & Project Management	1,500	1,064	-	1,064	5,000	3,500	3,936
3300-3379 Hospitality	40,000	221,988	27,450	249,438	80,000	40,000	(169,438)
3380-3389 Community	1,000	30	503	533	20,500	19,500	19,967
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	1,000	218	455	673	500	(500)	(173)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	468,400	485,993	133,724	619,717	560,900	92,500	(58,817)

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		
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	11,500	6,816	1,838	8,654	10,000	(1,500)	1,346
2260-2299 Office Materials & Supplies	-	1,287	(1,287)	-	1,500	1,500	1,500
2450-2499 Office Rent	1,300	-	-	-	1,365	65	1,365
2500-2599 National & International Memberships	1,000	143	916	1,059	1,050	50	(9)
2600-2699 Office Services	6,000	6,227	2,106	8,333	10,000	4,000	1,667
2700-2799 Transport	5,000	5,046	1,955	7,001	8,000	3,000	999
2800-2899 Travel	3,500	1,283	-	1,283	1,500	(2,000)	217
2900-2999 Information Services	4,500	3,912	3,531	7,443	7,500	3,000	57
3140-3199 Professional Services	3,500	9,630	(130)	9,500	20,000	16,500	10,500
3200-3299 Training	-	118	-	118	100	100	(18)
3345 Office Hospitality	-	747	(389)	358	500	500	142
3400-3499 Incidental Expenses	-	15	7	22	50	50	28
	-	-	-	-	-	-	-
	36,300	35,224	8,547	43,771	61,565	25,265	17,794
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	-	-	(1,905)	(1,905)	2,000	2,000	3,905
8000-8099 Depreciation	94,489	89,697	157,340	247,037	128,760	34,271	(118,277)
	94,489	89,697	155,435	245,132	130,761	36,272	(114,371)
Total	787,291	731,738	350,423	1,082,161	958,561	171,270	(123,600)

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 2018	FORECAST changes from 30 Sep-31 Dec 2018	TOTAL as at 31-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
# Inventory							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	-			-		-	-
Books	11,935	11,710	(2,222)	9,488	9,488	(2,447)	-
	11,935	11,710	(2,222)	9,488	9,488	(2,447)	-
# Receivables							
0201-0209 Receivables	6,229	51,096	(30,018)	21,078	15,828	9,599	(5,250)
0210-0219 LES Receivables	-			-		-	-
0220-0229 Receivables from EU	-			-		-	-
0250 Prepayments & Accrued income	104,668	132,573	(2,850)	129,723	124,473	19,805	(5,250)
Government Grants	-			-		-	-
	110,897	183,669	(32,868)	150,801	140,301	29,404	(10,500)
# Cash & Equivalents							
5001-5099 Bank & Cash Balances	747,667	865,022	(47,326)	817,696	615,694	(131,973)	(202,002)
	747,667	865,022	(47,326)	817,696	615,694	(131,973)	(202,002)
# Payables							
4000 Payables	93,123	87,973	107,790	195,763	201,655	108,532	5,892
4100 Accruals	82,947	50,025	(23,498)	26,527	26,527	(56,420)	-
4150 Deferred Income		79,430	(79,430)	-		-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Amounts due to other Councils				-		-	-
	176,070	217,428	4,862	222,290	228,182	52,112	5,892
# Non Current Liabilities							
4200 Long Term Borrowings				-	-	-	-
PPP	52,574	179,800	(129,578)	50,222	36,023	(16,551)	(14,199)
	52,574	179,800	(129,578)	50,222	36,023	(16,551)	(14,199)