

# **Kalkara 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	Jan-Dec	Jan-Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	-	318,431	262,844	262,844	(55,587)
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	-	2,036	2,036	2,036	-
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	6,194	6,194	6,194	-
<b>TOTAL</b>	-	<b>326,661</b>	<b>271,074</b>	<b>271,074</b>	<b>(55,587)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	-	92,808	92,808	92,808	-
Operations and Maintenance (7)	-	154,891	154,891	154,891	-
Administration (8)	-	39,983	39,983	39,983	-
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	12,692	12,693	12,693	1
<b>TOTAL</b>	-	<b>300,374</b>	<b>300,375</b>	<b>300,375</b>	<b>1</b>
<b>Surplus / Deficit</b>	-	<b>26,287</b>	<b>(29,301)</b>	<b>(29,301)</b>	<b>(55,588)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	-	175,052	162,359	162,359	(12,693)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	33,835	33,835	33,835	-
Cash and Cash Equivalents (13)	-	55,285	34,029	34,029	(21,256)
<b>Total Current Assets</b>	-	<b>89,120</b>	<b>67,864</b>	<b>67,864</b>	<b>(21,256)</b>
<b>Current Liabilities (14)</b>					
Payables	-	219,636	218,261	218,261	(1,375)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	-	<b>219,636</b>	<b>218,261</b>	<b>218,261</b>	<b>(1,375)</b>
<b>Net Current Assets</b>	-	<b>(130,516)</b>	<b>(150,397)</b>	<b>(150,397)</b>	<b>(19,881)</b>
<b>Non-current liabilities (15)</b>	-	<b>34,259</b>	<b>30,984</b>	<b>30,984</b>	<b>(3,275)</b>
<b>Net Assets</b>	-	<b>10,277</b>	<b>(19,022)</b>	<b>(19,022)</b>	<b>(29,299)</b>
<b>Reserves</b>					
Retained Funds		<b>10,277</b>	<b>(19,024)</b>	<b>(19,024)</b>	<b>(29,301)</b>

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	-	89,120	67,864
Current Liabilities	-	219,636	218,261
Total Long Term Liabilities	-	34,259	30,984
Commitments approved by Ministry	-	-	-
	-	<b>(164,775)</b>	<b>(181,381)</b>
Government Allocation	-	318,431	262,844
FSI	#DIV/0!	<b>-51.75%</b>	<b>-69.01%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	64,549	64,549	64,549	64,549	258,196
<b>Cash flows from Bye-Laws &amp; L.N fees</b>				6,194	6,194
<b>Local Enforcement cash flows</b>	509	509	509	509	2,036
<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>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	-	-	-	-	-
<b>TOTAL Inflows</b>	65,058	65,058	65,058	71,252	266,426
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	23,202	23,202	23,202	23,202	92,808
<b>Operations &amp; Maintenance</b>	38,722.75	38,723	38,723	38,723	154,891
<b>Administration</b>	9,995.75	9,996	9,996	9,996	39,983
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	-	-	-	-
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	71,921	71,921	71,921	71,921	287,682
<b>SURPLUS / (DEFICIT)</b>	(6,863)	(6,863)	(6,863)	(669)	(21,256)
<b>Brought forward (Bank /Cash Bal.)</b>	55,285	48,423	41,560	34,698	55,285
<b>Carry forward</b>	48,423	41,560	34,698	34,029	34,029

**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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363			248,228	248,228	248,228	248,228	-
0002-0004 In terms of section 58 CAP 363			52,418	52,418		-	(52,418)
0005-0019 Other Income			17,785	17,785	14,616	14,616	(3,169)
	-	-	<b>318,431</b>	<b>318,431</b>	<b>262,844</b>	<b>262,844</b>	<b>(55,587)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services			-	-		-	-
0026-0035 Income from Permits			-	-		-	-
	-	-	-	-	-	-	-
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees			-	-	-	-	-
0038-0055 Contraventions			2,036	2,036	2,036	2,036	-
	-	-	<b>2,036</b>	<b>2,036</b>	<b>2,036</b>	<b>2,036</b>	-
<b>4 Investment Income</b>							
0091-0095 Bank interest		-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information			6,194	6,194	6,194	6,194	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
	-	-	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>	<b>6,194</b>	-
<b>Total</b>	-	-	<b>326,661</b>	<b>326,661</b>	<b>271,074</b>	<b>271,074</b>	<b>(55,587)</b>

**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		
2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance		8,648	8,648	8,648	8,648	-
1200 Employees' Salaries & Wages		70,060	70,060	70,060	70,060	-
1300 Bonuses		-	-	-	-	-
1400 Income Supplements		-	-	-	-	-
1500 Social Security Contributions		8,874	8,874	8,874	8,874	-
1600 Allowances		4,170	4,170	4,170	4,170	-
1700 Overtime		1,056	1,056	1,056	1,056	-
		<b>92,808</b>	<b>92,808</b>	<b>92,808</b>	<b>92,808</b>	-

**7 Operations and Maintenance**

2100-2149 Public Utilities		4,803	4,803	4,803	4,803	-
2200-2259 Public Materials & Supplies		6,602	6,602	6,602	6,602	-
2300-2399 Repairs & Upkeep		10,587	10,587	10,587	10,587	-
2400-2449 Rent		3,995	3,995	3,995	3,995	-
3010 Street Lighting		51	51	51	51	-
3020 Lease of Equipment		-	-	-	-	-
3030 Insurance		2,753	2,753	2,753	2,753	-
3035 Bank Charges		64	64	64	64	-
3038 Penalties		-	-	-	-	-
3040 Waste Disposal		-	-	-	-	-
3041 Refuse Collection		40,896	40,896	40,896	40,896	-
3042 Bulky Refuse Collection		6,809	6,809	6,809	6,809	-
3043 Bins on wheels		885	885	885	885	-
3045 Bring in sites		-	-	-	-	-
3051 Road & Street Cleaning		23,279	23,279	23,279	23,279	-
3052 Cleaning & Maintenance of Non-Urban Areas		-	-	-	-	-
3053 Cleaning of Public Conveniences		998	998	998	998	-
3055 Cleaning of Council Premises		1,186	1,186	1,186	1,186	-
3060 Cleaning & Maintenance of Parks & Gardens		-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas		9,496	9,496	9,496	9,496	-
3062 Cleaning & Maintenance of Beaches & CA		83	83	83	83	-
3063 Cleaning & Maintenance of Country Non-Urban		3,431	3,431	3,431	3,431	-
3064 Other Contractual Services		-	-	-	-	-
3070-3090 Consultation Fees		-	-	-	-	-
3100-3139 Contract & Project Management		3,009	3,009	3,009	3,009	-
3300-3379 Hospitality		9,506	9,506	9,506	9,506	-
3380-3389 Community		1,471	1,471	1,471	1,471	-
3600-3694 Local Enforcement Expenses		(305)	(305)	(305)	(305)	-
3700-3799 EU Projects		-	-	-	-	-
3800-3899 Twinning		-	-	-	-	-
3044,3046,3065+3067		25,292	25,292	25,292	25,292	-
		<b>154,891</b>	<b>154,891</b>	<b>154,891</b>	<b>154,891</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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities			5,542	5,542	5,542	5,542	-
2260-2299 Office Materials & Supplies			-	-	-	-	-
2450-2499 Office Rent			-	-	-	-	-
2500-2599 National & International Memberships			3,114	3,114	3,114	3,114	-
2600-2699 Office Services			4,530	4,530	4,530	4,530	-
2700-2799 Transport			682	682	682	682	-
2800-2899 Travel			-	-	-	-	-
2900-2999 Information Services			5,863	5,863	5,863	5,863	-
3050 Office Cleaning			6,653	6,653	6,653	6,653	-
3140-3199 Professional Services			13,419	13,419	13,419	13,419	-
3200-3299 Training			180	180	180	180	-
3345 Office Hospitality			-	-	-	-	-
3400-3499 Incidental Expenses			-	-	-	-	-
	-	-	<b>39,983</b>	<b>39,983</b>	<b>39,983</b>	<b>39,983</b>	-
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	-	12,692	12,692	12,693	12,693	1
	-	-	12,692	12,692	12,693	12,693	1
<b>Total</b>	-	-	<b>300,374</b>	<b>300,374</b>	<b>300,375</b>	<b>300,375</b>	<b>1</b>

**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
	2016	30-Sep	30 Sep-31 Dec	31-Dec	2017		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables			801	801	801	801	-
0210-0219 LES Receivables			-	-	-	-	-
0220-0229 Receivables from EU			-	-	-	-	-
0250 Prepayments & Accrued income			705	705	705	705	-
230			32,329	32,329	32,329	32,329	-
	-	-	<b>33,835</b>	<b>33,835</b>	<b>33,835</b>	<b>33,835</b>	-
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	-		55,285	55,285	34,029	34,029	(21,256)
	-	-	<b>55,285</b>	<b>55,285</b>	<b>34,029</b>	<b>34,029</b>	<b>(21,256)</b>
<b>14 Payables</b>							
4000 Payables			168,394	168,394	168,394	168,394	-
4100 Accruals			46,594	46,594	46,594	46,594	-
4150 Deferred Income			-	-	-	-	-
Current portion of Long-Term Borrowings	-		-	-	-	-	-
4003, 4050	-	-	4,648	4,648	3,273	3,273	(1,375)
	-	-	<b>219,636</b>	<b>219,636</b>	<b>218,261</b>	<b>218,261</b>	<b>(1,375)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-		34,259	34,259	30,984	30,984	(3,275)
	-	-	-	-	-	-	-
	-	-	<b>34,259</b>	<b>34,259</b>	<b>30,984</b>	<b>30,984</b>	<b>(3,275)</b>

## 16 Depreciation of Property, Plant and Equipment

<b>Asset</b>	Office Furniture/Fittings	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Assets not yet Capitalised		<b>Total</b>
% of depreciation	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2017	22,020	17,378	9,296	6,935	4,864	369,168	442,529	63,325		<b>935,515</b>
Additions										-
Disposals										-
As at 31 December 2017	22,020	17,378	9,296	6,935	4,864	369,168	442,529	63,325	-	<b>935,515</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2017	-	-	-	-	-	112,156	280,523	-	-	<b>392,679</b>
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	-	-	-	-	-	112,156	280,523	-	-	<b>392,679</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2017	15,492	14,652	6,360	4,048	4,864	202,483	119,885	-	-	<b>367,784</b>
Charge for the year	510	734	656	583	-	5,760	4,450	-	-	<b>12,693</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	16,002	15,386	7,016	4,631	4,864	208,243	124,335	-	-	<b>380,477</b>
<b>Budgeted NBV 31 Dec 2016</b>	0	0	0	0	0	0	0	0	0	-
<b>Forecasted NBV 1 Jan 2017</b>	6,528	2,726	2,936	2,887	-	54,529	42,121	63,325	-	175,052
<b>Budgeted NBV 31 Dec 2017</b>	6,018	1,992	2,280	2,304	-	48,769	37,671	63,325	-	162,359