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**Overview and Summary**

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Local Councils shall call a locality meeting which shall be held before the meeting in which the Kalkara Local Council will be considering the financial estimates for the next financial year open to persons appearing in the Local Council's Electoral Register for the locality of Kalkara once a year. After consultation with its residents, the Local Council shall prepare a three-year Work plan which may be revised from time to time. The locality meeting shall be held at such place as the Council may determine and which is as much as possible accessible to all persons. A notice for such meeting shall be published once in all daily newspapers and social media. The Mayor assisted by the Executive Secretary shall ensure that the agenda discussed at the annual locality meeting shall include the administrative report on the performance of the Council during the previous year and the business plan the following year. The Mayor shall be the Chairman at such meeting and the Executive Secretary shall keep a record of the proceedings of the meeting including any complaints or suggestions made during that meeting. The minutes of such meetings shall be discussed by the Council during the first Council meeting following the locality meeting and the Council shall take action upon any such complaints' and suggestions as it may consider fit. The financial allocation for the year 2018 is Eur 269,494.

The Council is projecting total income of Eur 275,710 for the year ended 31 December 2018. Including with income there is income from bye laws estimated at 541 and Income from LES system estimated at Eur 2,134.

The Council is projecting expenditure of Eur 273,051. This included depreciation of property, plant and equipment of Eur 12,693. Personal emoulements are estimated to amount to Eur 85,095 whilst Operations and Maintenance costs estimated to be Eur 135,098. Admiistration costs of Eur 40,166 are being projected. No capital expenditure is being projected for the year 2018. The projected surplus for the year ending 31 December 2018 amounts to Eur 2,658.

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	262,844	258,944	269,494	6,650	10,550
Income raised from Bye-Laws (2)	-	541	541	541	(0)
Income raised from LES (3)	2,036	2,134	2,134	98	-
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	3,540	3,540	3,540	-
<b>TOTAL</b>	<b>264,880</b>	<b>265,161</b>	<b>275,710</b>	<b>10,830</b>	<b>10,549</b>
<b>Expenditure</b>					
Personal Emoluments (6)	92,808	85,095	85,095	(7,713)	-
Operations and Maintenance (7)	154,891	135,098	135,098	(19,793)	-
Administration (8)	39,983	40,166	40,166	183	-
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	12,693	12,693	12,693	-	(0)
<b>TOTAL</b>	<b>300,375</b>	<b>273,052</b>	<b>273,051</b>	<b>(27,324)</b>	<b>(0)</b>
<b>Surplus / Deficit</b>	<b>(35,495)</b>	<b>(7,891)</b>	<b>2,658</b>	<b>38,153</b>	<b>10,550</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	79,080	79,080	66,387	(12,693)	(12,693)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	1,506	2,894	2,894	1,388	-
Cash and Cash Equivalents (13)	34,029	20,663	36,014	1,985	15,351
<b>Total Current Assets</b>	<b>35,535</b>	<b>23,557</b>	<b>38,908</b>	<b>3,373</b>	<b>15,351</b>
<b>Current Liabilities (14)</b>					
Payables	214,988	188,143	188,143	(26,845)	-
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>214,988</b>	<b>188,143</b>	<b>188,143</b>	<b>(26,845)</b>	<b>-</b>
<b>Net Current Assets</b>	<b>(179,453)</b>	<b>(164,586)</b>	<b>(149,235)</b>	<b>30,218</b>	<b>15,351</b>
<b>Non-current liabilities (15)</b>	<b>30,984</b>	<b>-</b>	<b>-</b>	<b>(30,984)</b>	<b>-</b>
<b>Net Assets</b>	<b>(131,357)</b>	<b>(85,506)</b>	<b>(82,848)</b>	<b>48,509</b>	<b>2,658</b>
<b>Reserves</b>					
Retained Funds	(131,357)	(85,506)	(82,848)	48,509	2,658

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	35,535	23,557	38,908
Current Liabilities	214,988	188,143	188,143
Total Long Term Liabilities	30,984	-	-
Commitments approved by Ministry	-	-	-
	(210,437)	(164,586)	(149,235)
Government Allocation	262,844	258,944	269,494
FSI	-80.06%	-63.56%	-55.38%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	67,374	67,374	67,374	67,374	269,494
Cash flows from Bye-Laws & L.N fees	135	135	135	135	541
Local Enforcement cash flows	534	534	534	534	2,134
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	885	885	885	885	3,540
	885	885	885	885	3,540
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
<b>TOTAL Inflows</b>	<b>68,927</b>	<b>68,927</b>	<b>68,927</b>	<b>68,927</b>	<b>275,709</b>
<b>Cash Outflows</b>					
Personal Emoluments	21,274	21,274	21,274	21,274	85,095
Operations & Maintenance	33,774.50	33,775	33,775	33,775	135,098
Administration	10,041.41	10,041	10,041	10,041	40,166
Finance			-		-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>65,090</b>	<b>65,090</b>	<b>65,090</b>	<b>65,090</b>	<b>260,358</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>	<b>3,838</b>	<b>15,351</b>
Brought forward (Bank /Cash Bal.)	20,663	24,501	28,338	32,176	20,663
Carry forward	24,501	28,338	32,176	36,014	36,014

**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		
2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

## Income

## 1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	248,228	196,622	52,207	248,829	259,494	11,266	10,665
0002-0004 In terms of section 58 CAP 363	-	(502)	(167)	669	-	-	669
0005-0019 Other Income	14,616	8,089	2,696	10,785	10,000	(4,616)	(785)
	<b>262,844</b>	<b>204,208</b>	<b>54,736</b>	<b>258,944</b>	<b>269,494</b>	<b>6,650</b>	<b>10,550</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	-	406	135	541	541	541	(0)
	-	<b>406</b>	<b>135</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>(0)</b>

## 3 Local Enforcement Income

0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	2,036	1,601	534	2,134	2,134	98	-
	<b>2,036</b>	<b>1,601</b>	<b>534</b>	<b>2,134</b>	<b>2,134</b>	<b>98</b>	<b>-</b>

## 4 Investment Income

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

## 5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	2,655	885	3,540	3,540	3,540	-
	-	-	-	-	-	-	-
	-	<b>2,655</b>	<b>885</b>	<b>3,540</b>	<b>3,540</b>	<b>3,540</b>	<b>-</b>

## Total

<b>264,880</b>	<b>208,870</b>	<b>56,290</b>	<b>265,161</b>	<b>275,710</b>	<b>10,830</b>	<b>10,549</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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	8,648	6,086	2,029	8,115	8,115	(533)	-
1200 Employees' Salaries & Wages	70,060	57,271	13,118	70,389	70,389	329	-
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	8,874	4,943	1,648	6,591	6,591	(2,283)	-
1600 Allowances	4,170	-	-	-	-	(4,170)	-
1700 Overtime	1,056	-	-	-	-	(1,056)	-
	<b>92,808</b>	<b>68,300</b>	<b>16,795</b>	<b>85,095</b>	<b>85,095</b>	<b>(7,713)</b>	<b>-</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	4,803	-	-	-	-	(4,803)	-
2200-2259 Public Materials & Supplies	6,602	5,105	1,702	6,807	6,807	205	-
2300-2399 Repairs & Upkeep	10,587	12,340	4,113	16,453	16,453	5,866	-
2400-2449 Rent	3,995	-	-	-	-	(3,995)	-
3010 Street Lighting	51	10,068	3,356	13,424	13,424	13,373	-
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,753	796	265	1,061	1,061	(1,692)	-
3035 Bank Charges	64	269	90	358	358	294	-
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	16,846	5,615	22,462	22,462	22,462	-
3041 Refuse Collection	40,896	21,714	7,238	28,952	28,952	(11,944)	-
3042 Bulky Refuse Collection	6,809	4,985	1,662	6,646	6,646	(163)	-
3043 Bins on wheels	885	1,245	415	1,660	1,660	775	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	23,279	7,416	2,472	9,888	9,888	(13,391)	-
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	998	1,123	374	1,497	1,497	499	-
3055 Cleaning of Council Premises	1,186	(340)	(113)	(453)	(453)	(1,639)	-
3060 Cleaning & Maintenance of Parks & Gardens	-	6,988	2,329	9,317	9,317	9,317	-
3061 Cleaning & Maintenance of Soft Areas	9,496	-	-	-	-	(9,496)	-
3062 Cleaning & Maintenance of Beaches & CA	83	566	189	755	755	672	-
3063 Cleaning & Maintenance of Country Non-Urban	3,431	-	-	-	-	(3,431)	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	3,009	-	-	-	-	(3,009)	-
3300-3379 Hospitality	9,506	5,557	1,852	7,409	7,409	(2,097)	-
3380-3389 Community	1,471	6,640	2,213	8,853	8,853	7,382	-
3600-3694 Local Enforcement Expenses	(305)	7	2	9	9	314	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
3044,3046,3065+3067	25,292	-	-	-	-	(25,292)	-
	<b>154,891</b>	<b>101,324</b>	<b>33,775</b>	<b>135,098</b>	<b>135,098</b>	<b>(19,793)</b>	<b>-</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	Bud-Bud	Bud-Act
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	5,542	6,251	2,084	8,334	8,334	2,792	-
2260-2299 Office Materials & Supplies	-	391	130	521	521	521	-
2450-2499 Office Rent	-	7,074	2,358	9,432	9,432	9,432	-
2500-2599 National & International Memberships	3,114	210	70	280	280	(2,834)	-
2600-2699 Office Services	4,530	1,993	664	2,657	2,657	(1,873)	-
2700-2799 Transport	682	880	293	1,173	1,173	491	-
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	5,863	5,198	1,733	6,931	6,931	1,068	-
3050 Office Cleaning	6,653	-	-	-	-	(6,653)	-
3140-3199 Professional Services	13,419	7,750	2,583	10,334	10,334	(3,085)	-
3200-3299 Training	180	-	-	-	-	(180)	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	378	126	503	503	503	-
	-	-	-	-	-	-	-
	<b>39,983</b>	<b>30,124</b>	<b>10,041</b>	<b>40,166</b>	<b>40,166</b>	<b>183</b>	<b>-</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	12,693	9,520	3,173	12,693	12,693	-	(0)
	12,693	9,520	3,173	12,693	12,693	-	(0)
<b>Total</b>	<b>300,375</b>	<b>209,268</b>	<b>63,784</b>	<b>273,052</b>	<b>273,051</b>	<b>(27,324)</b>	<b>(0)</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
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	801	790	607	1,397	1,397	596	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	705	1,407	90	1,497	1,497	792	-
	-	-	-	-	-	-	-
	<b>1,506</b>	<b>2,197</b>	<b>697</b>	<b>2,894</b>	<b>2,894</b>	<b>1,388</b>	<b>-</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	34,029	24,514	(3,851)	20,663	36,014	1,985	15,351
	<b>34,029</b>	<b>24,514</b>	<b>(3,851)</b>	<b>20,663</b>	<b>36,014</b>	<b>1,985</b>	<b>15,351</b>
<b>14 Payables</b>							
4000 Payables	168,394	155,135	13,475	168,610	168,610	216	-
4100 Accruals	46,594	7,066	12,467	19,533	19,533	(27,061)	-
4150 Deferred Income	-	1,900	(1,900)	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	<b>214,988</b>	<b>164,101</b>	<b>24,042</b>	<b>188,143</b>	<b>188,143</b>	<b>(26,845)</b>	<b>-</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	30,984	29,905	(29,905)	-	-	(30,984)	-
	<b>30,984</b>	<b>29,905</b>	<b>(29,905)</b>	<b>-</b>	<b>-</b>	<b>(30,984)</b>	<b>-</b>



## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€	Office Furniture/Fittings	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Assets not yet Capitalised	Total €
		€	€	€	€	€	€	€	€	
<b>Cost</b>										
As at 01 January 2018	22,020	17,378	9,681	6,935	4,864	371,690	442,529			875,097
Additions										
Disposals										
As at 31 December 2018	22,020	17,378	9,681	6,935	4,864	371,690	442,529			875,097
<b>Grants/ other reimbursements</b>										
As at 01 January 2018	-	1,452	1,458	-	-	105,480	308,373			416,763
Additions										
As at 31 December 2018	-	1,452	1,458	-	-	105,480	308,373			416,763
<b>Accumulated Depreciation</b>										
As at 01 January 2018	15,965	15,261	6,945	4,575	4,864	207,735	123,909			379,254
Charge for the year	510	734	656	583	-	5,760	4,450			12,693
Released on disposal										
As at 31 December 2018	16,475	15,995	7,601	5,158	4,864	213,495	128,359			391,947
<b>Budgeted NBV 31 Dec 2017</b>	6,055	665	1,278	2,360	0	58,475	10,247	0		79,080
<b>Forecasted NBV 1 Jan 2018</b>	6,055	665	1,278	2,360	-	58,475	10,247	-		79,080
<b>Budgeted NBV 31 Dec 2018</b>	5,545	(69)	622	1,777	-	52,715	5,797	-		66,387