

Kalkara Local Council

**Annual Budget
For
Financial Year
2019**

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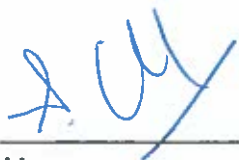
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Overview and Summary

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 289,712 for the year ended 31 December 2019. Including with income there is income from bye laws estimated at Euro 5,000 and Income from LES system estimated at Eur 1,000.

The Council is projecting expenditure of Eur 288,451. This included depreciation of property, plant and equipment of Eur 12,102. Personal emoulements are estimated to amount to Eur 101,820 whilst Operations and Maintenance costs estimated to be Eur 127,017. Admiistration costs of Eur 47,512 are being projected. No capital expenditure is being projected for the year 2019. The projected surplus for the year ending 31 December 2019 amounts to Eur 1,261.



Mayor

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
€	€	€	€	€

Income

Funds received from Central Government (1)	269,494	281,298	283,712	14,218	2,414
Income raised from Bye-Laws (2)	541	5,995	5,000	4,459	(995)
Income raised from LES (3)	2,134	1,320	1,000	(1,134)	(320)
Investment Income (4)	-	-	-	-	-
Other Income (5)	3,540	-	-	(3,540)	-
TOTAL	275,709	288,613	289,712	14,003	1,099

Expenditure

Personal Emoluments (6)	85,095	100,848	101,820	16,725	972
Operations and Maintenance (7)	135,098	125,324	127,017	(8,081)	1,693
Administration (8)	40,165	46,990	47,512	7,347	522
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	12,693	12,352	12,102	(591)	(250)
TOTAL	273,051	285,514	288,451	15,400	2,937

Surplus / Deficit

2,658	3,099	1,261	(1,397)	(1,838)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	66,387	69,814	57,712	(8,675)	(12,102)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	2,894	1,689	1,689	(1,205)	-
Cash and Cash Equivalents (13)	36,014	1,309	14,672	(21,342)	13,363
Total Current Assets	38,908	2,998	16,361	(22,547)	13,363
Current Liabilities (14)					
Payables	188,143	155,219	155,219	(32,924)	-
Current portion of Long-Term Borrowings		-		-	-
Total Current Liabilities	188,143	155,219	155,219	(32,924)	-
Net Current Assets	(149,235)	(152,221)	(138,858)	10,377	13,363
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	(82,848)	(82,407)	(81,146)	1,702	1,261
Reserves					
Retained Funds	(82,848)	(82,407)	(81,146)	1,702	1,261

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	38,908	2,998	16,361
Current Liabilities	188,143	155,219	155,219
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(149,235)	(152,221)	(138,858)
Government Allocation	269,494	281,298	283,712
FSI	-55.38%	-54.11%	-48.94%

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	70,928	70,928	70,928	70,928	283,712
Cash flows from Bye-Laws & L.N fees	1,250	1,250	1,250	1,250	5,000
Local Enforcement cash flows	250	250	250	250	1,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	72,428	72,428	72,428	72,428	289,712
Cash Outflows					
Personal Emoluments	25,455	25,455	25,455	25,455	101,820
Operations & Maintenance	31,754.00	31,754	31,754	31,754	127,016
Administration	11,878.00	11,878	11,878	11,878	47,512
Finance			-		-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
TOTAL Outflows	69,087	69,087	69,087	69,087	276,348
SURPLUS / (DEFICIT)	3,341	3,341	3,341	3,341	13,364
Brought forward (Bank /Cash Bal.)	1,308	4,649	7,990	11,331	1,308
Carry forward	4,649	7,990	11,331	14,672	14,672

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	Bud-Bud	Bud-Act
2018	2018	2018	2018	2019		
€	€	€	€	€	€	€

Income

1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	259,494	202,121	67,373	269,494	273,712	14,218	4,218
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	10,000	11,804	-	11,804	10,000	-	(1,804)
	269,494	213,925	67,373	281,298	283,712	14,218	2,414

2 Bye-Laws & Legal Fees

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	541	5,013	982	5,995	5,000	4,459	(995)
	541	5,013	982	5,995	5,000	4,459	(995)

3 Local Enforcement Income

0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contravenions	2,134	992	328	1,320	1,000	(1,134)	(320)
	2,134	992	328	1,320	1,000	(1,134)	(320)

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	3,540	-	-	-	-	(3,540)	-
0120-0129 General Income	-	-	-	-	-	-	-
	3,540	-	-	-	-	(3,540)	-

Total

	275,709	219,930	68,683	288,613	289,712	14,003	1,099
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Detailled 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	Bud-Bud	Bud-Act
	2018	2018	2018	2018	2019		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	8,115	5,598	1,866	7,464	7,800	(315)	336
1200 Employees' Salaries & Wages	70,389	54,419	23,207	77,626	78,120	7,731	494
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,591	4,926	1,827	6,753	6,900	309	147
1600 Allowances	-	4,800	1,600	6,400	6,400	6,400	-
1700 Overtime	-	1,599	1,006	2,605	2,600	2,600	(5)
	85,095	71,342	29,506	100,848	101,820	16,725	972
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	6,807	7,044	4,075	11,119	11,500	4,693	381
2300-2399 Repairs & Upkeep	16,453	10,079	2,247	12,326	12,000	(4,453)	(326)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	13,424	3,185	2,470	5,655	5,000	(8,424)	(655)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,061	2,110	(296)	1,814	2,000	939	186
3035 Bank Charges	358	27	(70)	(43)	100	(258)	143
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	22,462	18,451	331	18,782	20,000	(2,462)	1,218
3041 Refuse Collection	28,952	23,400	8,154	31,554	32,000	3,048	446
3042 Bulky Refuse Collection	6,646	4,995	1,658	6,653	6,800	154	147
3043 Bins on wheels	1,660	-	-	-	-	(1,660)	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	9,888	9,023	5,074	14,097	15,000	5,112	903
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	1,497	529	751	1,280	1,300	(197)	20
3055 Cleaning of Council Premises	(453)	-	-	-	-	453	-
3060 Cleaning & Maintenance of Parks & Gardens	9,317	6,988	2,329	9,317	9,317	-	-
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	755	-	-	-	-	(755)	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	753	(753)	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	7,409	-	-	-	-	(7,409)	-
3380-3389 Community	8,853	4,775	7,995	12,770	12,000	3,147	(770)
3600-3694 Local Enforcement Expenses	9	-	-	-	-	(9)	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	135,098	91,359	33,965	125,324	127,017	(8,081)	1,693

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	8,334	3,624	2,054	5,678	5,800	(2,534)	122
2260-2299 Office Materials & Supplies	521	2,133	(2,133)	-	-	(521)	-
2450-2499 Office Rent	9,432	7,135	3,677	10,812	10,812	1,380	-
2500-2599 National & International Memberships	280	211	260	471	500	220	29
2600-2699 Office Services	2,657	3,783	4,333	8,116	8,200	5,543	84
2700-2799 Transport	1,173	655	355	1,010	1,000	(173)	(10)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	6,931	2,138	489	2,627	2,700	(4,231)	73
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	10,334	10,084	8,192	18,276	18,500	8,166	224
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	503	174	(174)	-	-	(503)	-
	-	-	-	-	-	-	-
	40,165	29,937	17,053	46,990	47,512	7,347	522
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	12,693	10,465	1,887	12,352	12,102	(591)	(250)
	12,693	10,465	1,887	12,352	12,102	(591)	(250)
Total	273,051	203,103	82,411	285,514	288,451	15,400	2,937

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2018 €	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 €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	1,397	291	(99)	192	192	(1,205)	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	1,497	228	1,269	1,497	1,497	-	-
	-	-	-	-	-	-	-
	2,894	519	1,170	1,689	1,689	(1,205)	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	36,014	16,479	(15,170)	1,309	14,672	(21,342)	13,363
	36,014	16,479	(15,170)	1,309	14,672	(21,342)	13,363
14 Payables							
4000 Payables	168,610	134,661	(3,595)	131,066	131,066	(37,544)	-
4100 Accruals	19,533	22,718	1,435	24,153	24,153	4,620	-
4150 Deferred income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	188,143	157,379	(2,160)	155,219	155,219	(32,924)	-
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Cost	Office Furniture/Fittin gs	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Assets not yet Capitalised	Total
As at 01 January 2019	22,020	17,545	12,600	6,935	4,864	371,690	442,529			878,183
Additions										
Disposals										
As at 31 December 2019	22,020	17,545	12,600	6,935	4,864	371,690	442,529			878,183
Grants/ other reimbursements										
As at 01 January 2019	-	1,452	1,458	-	-	105,480	308,373			416,763
Additions										
As at 31 December 2019	-	1,452	1,458	-	-	105,480	308,373			416,763
Accumulated Depreciation										
As at 01 January 2019	16,437	15,950	8,332	5,103	4,864	212,987	127,933			391,606
Charge for the year	510	143	656	583		5,760	4,450			12,102
Released on disposal										
As at 31 December 2019	16,947	16,093	8,988	5,686	4,864	218,747	132,383			403,708
Budgeted NBV 31 Dec 2018	5,545	(69)	622	1,777		52,715	5,797	0		66,387
Forecasted NBV 1 Jan 2019	5,583	143	2,810	1,832		53,223	6,223			69,814
Budgeted NBV 31 Dec 2019	5,073	-	2,154	1,249		47,463	1,773			57,712