

Kalkara Local Council

**Annual Budget
For
Financial Year
2020**

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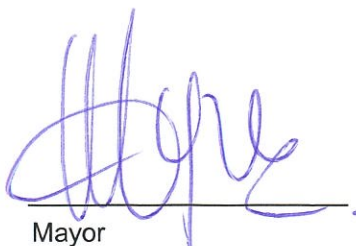
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Overview and Summary

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 2020 is Eur 286,144

The Council is projecting total income of Eur 336,944 for the year ending 31 December 2020. Including with income there is income from bye laws estimated at 10,000 , Income from LES system estimated at Eur 1,800, Income from Organic Waste of Euro 18,000 and other Government Income of Euro 21,000.

The Council is projecting expenditure of Eur 347,182. This included depreciation of property, plant and equipment of Eur 10,589. Personal emoulements are estimated to amount to Eur 126,963 whilst Operations and Maintenance costs estimated to be Eur 156,250. Admiistration costs of Eur 53,380 are being projected. No capital expenditure is being projected for the year 2019. The projected deficiet for the year ending 31 December 2020 amounts to Eur (10,238).



Mayor

Executive Secretary



Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	283,712	321,160	307,144	23,432	(14,016)
Income raised from Bye-Laws (2)	5,000	9,595	10,000	5,000	405
Income raised from LES (3)	1,000	1,717	1,800	800	83
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	18,514	18,000	18,000	(514)
TOTAL	289,712	350,986	336,944	47,232	(14,042)
Expenditure					
Personal Emoluments (6)	101,820	114,160	126,963	25,143	12,803
Operations and Maintenance (7)	127,017	181,439	156,250	29,233	(25,189)
Administration (8)	47,512	54,951	53,380	5,868	(1,571)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	12,102	21,007	10,589	(1,513)	(10,418)
TOTAL	288,451	371,557	347,182	58,731	(24,375)
Surplus / Deficit	1,261	(20,571)	(10,238)	(11,499)	10,333

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	57,712	20,791	10,202	(47,510)	(10,589)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	1,689	19,366	19,366	17,677	-
Cash and Cash Equivalents (13)	14,672	56,156	16,507	1,835	(39,649)
Total Current Assets	16,361	75,522	35,873	19,512	(39,649)
Current Liabilities (14)					
Payables	155,219	236,723	196,723	41,504	(40,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	155,219	236,723	196,723	41,504	(40,000)
Net Current Assets	(138,858)	(161,201)	(160,850)	(21,992)	351
Non-current liabilities (15)	-	-	-	-	-
Net Assets	(81,146)	(140,410)	(150,648)	(69,502)	(10,238)
Reserves					
Retained Funds	(81,146)	(140,410)	(150,648)	(69,502)	(10,238)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	16,361	75,522	35,873
Current Liabilities	155,219	236,723	196,723
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(138,858)	(161,201)	(160,850)
Government Allocation	283,712	321,160	307,144
FSI	-48.94%	-50.19%	-52.37%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	76,786	76,786	76,786	76,786	307,144
Cash flows from Bye-Laws & L.N fees	2,500	2,500	2,500	2,500	10,000
Local Enforcement cash flows	450	450	450	450	1,800
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	4,500	4,500	4,500	4,500	18,000
TOTAL Inflows	84,236	84,236	84,236	84,236	336,944
Cash Outflows					
Personal Emoluments	31,740	31,741	31,741	31,741	126,963
Operations & Maintenance	39,063.00	39,062	39,063	39,062	156,250
Administration	13,345.00	13,345	13,345	13,345	53,380
Finance			-		-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Payment on past creditors	10,000	10,000	10,000	10,000	40,000
	10,000	10,000	10,000	10,000	40,000
TOTAL Outflows	94,148	94,148	94,149	94,148	376,593
SURPLUS / (DEFICIT)	(9,912)	(9,912)	(9,913)	(9,912)	(39,649)
Brought forward (Bank /Cash Bal.)	56,156	46,244	36,332	26,419	56,156
Carry forward	46,244	36,332	26,419	16,507	16,507

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	273,712	205,284	68,428	273,712	286,144	12,432	12,432
0002-0004 In terms of section 58 CAP 363	-	25,640	11,808	37,448	11,000	11,000	(26,448)
0005-0019 Other Income	10,000	7,500	2,500	10,000	10,000	-	-
	283,712	238,424	82,736	321,160	307,144	23,432	(14,016)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	5,000	3,750	5,845	9,595	10,000	5,000	405
	5,000	3,750	5,845	9,595	10,000	5,000	405
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	750	967	1,717	1,800	1,800	83
0038-0055 Contraventions	1,000	-	-	-	-	(1,000)	-
	1,000	750	967	1,717	1,800	800	83
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	-	743	-	743	-	-	(743)
0120-0129 General Income	-	11,238	6,533	17,771	18,000	18,000	229
	-	-	-	-	-	-	-
	-	11,981	6,533	18,514	18,000	18,000	(514)
Total	289,712	254,905	96,081	350,986	336,944	47,232	(14,042)

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	Bud-Bud	Bud-Act
2019	2019	2019	2019	2020		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,800	6,352	2,559	8,911	10,403	2,603	1,492
1200 Employees' Salaries & Wages	78,120	65,390	22,481	87,871	85,690	7,570	(2,181)
1300 Bonuses	-	-	-	-	7,420	7,420	7,420
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,900	4,915	1,743	6,658	8,250	1,350	1,592
1600 Allowances	6,400	6,250	3,050	9,300	12,200	5,800	2,900
1700 Overtime	2,600	866	554	1,420	3,000	400	1,580
	101,820	83,773	30,387	114,160	126,963	25,143	12,803

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	11,500	8,239	1,746	9,985	10,000	(1,500)	15
2300-2399 Repairs & Upkeep	12,000	14,767	4,989	19,756	20,000	8,000	244
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	5,000	6,773	1,358	8,131	8,200	3,200	69
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,000	1,142	388	1,530	1,500	(500)	(30)
3035 Bank Charges	100	50	-	50	50	(50)	-
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,000	18,239	10,327	28,566	28,000	8,000	(566)
3041 Refuse Collection	32,000	35,140	15,092	50,232	50,000	18,000	(232)
3042 Bulky Refuse Collection	6,800	4,674	2,004	6,678	7,000	200	322
3043 Bins on wheels	-	-	1,791	1,791	-	-	(1,791)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	15,000	11,569	7,938	19,507	15,000	-	(4,507)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	1,300	1,618	322	1,940	2,000	700	60
3055 Cleaning of Council Premises	-	189	487	676	-	-	(676)
3060 Cleaning & Maintenance of Parks & Gardens	9,317	5,361	1,606	6,967	7,000	(2,317)	33
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	2,239	1,037	3,276	3,500	3,500	224
3380-3389 Community	12,000	-	1,587	1,587	2,000	(10,000)	413
3600-3694 Local Enforcement Expenses	-	1,110	-	1,110	1,000	1,000	(110)
3700-3799 EU Projects	-	2,800	-	2,800	1,000	1,000	(1,800)
3800-3899 Twinning	-	-	-	-	-	-	-
Tender re Plantation of Trees	-	-	16,857	16,857	-	-	(16,857)
	127,017	113,910	67,529	181,439	156,250	29,233	(25,189)

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	5,800	5,707	6,742	12,449	12,000	6,200	(449)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	10,812	8,523	3,239	11,762	12,000	1,188	238
2500-2599 National & International Memberships	500	-	880	880	880	380	-
2600-2699 Office Services	8,200	4,930	386	5,316	6,000	(2,200)	684
2700-2799 Transport	1,000	960	115	1,075	1,000	-	(75)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,700	2,919	917	3,836	4,000	1,300	164
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	18,500	14,006	5,557	19,563	17,500	(1,000)	(2,063)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	70	70	-	-	(70)
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	47,512	37,045	17,906	54,951	53,380	5,868	(1,571)
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	12,102	16,036	4,971	21,007	10,589	(1,513)	(10,418)
	12,102	16,036	4,971	21,007	10,589	(1,513)	(10,418)
Total	288,451	250,764	120,793	371,557	347,182	58,731	(24,375)

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
	2019	30-Sep	30 Sep-31 Dec	31-Dec	2020		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	192	11,837	6,380	18,217	18,217	18,025	-
0210-0219 LES Receivables				-	-	-	-
0220-0229 Receivables from EU				-	-	-	-
0250 Prepayments & Accrued income	1,497	1,827	(678)	1,149	1,149	(348)	-
				-	-	-	-
	1,689	13,664	5,702	19,366	19,366	17,677	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	14,672	51,149	5,007	56,156	16,507	1,835	(39,649)
	14,672	51,149	5,007	56,156	16,507	1,835	(39,649)
14 Payables							
4000 Payables	131,066	180,694	42,651	223,345	183,345	52,279	(40,000)
4100 Accruals	24,153	12,538	840	13,378	13,378	(10,775)	-
4150 Deferred Income	-	2,500	(2,500)	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	155,219	195,732	40,991	236,723	196,723	41,504	(40,000)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total
	Office Furniture/Fit- ings	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Assets not yet Capitalised				
Cost												
As at 01 January	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Additions	22,020	20,278	12,600	6,935	4,864	371,690	442,529	-	-	-	-	880,916
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December	2020	20,278	12,600	6,935	4,864	371,690	442,529	-	-	-	-	880,916
Grants/ other reimbursements												
As at 01 January	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Additions	-	2,173	2,671	-	-	162,093	280,342	-	-	-	-	447,279
As at 31 December	2020	2,173	2,671	-	-	162,093	280,342	-	-	-	-	447,279
Accumulated Depreciation												
As at 01 January	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Charge for the year	19,267	15,631	8,024	6,818	4,864	201,895	156,347	-	-	-	-	412,846
Released on disposal	1,651	725	661	117	-	1,735	5,700	-	-	-	-	10,589
As at 31 December	2020	16,356	8,685	6,935	4,864	203,630	162,047	-	-	-	-	423,435
Budgeted NBV 31 Dec	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
Forecasted NBV 1 Jan	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Budgeted NBV 31 Dec	2020	1,102	1,244	-	-	5,967	140	-	-	-	-	10,202

