

Kalkara Local Council

**Annual Budget
For
Financial Year
2021**

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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 estimated to be Eur 305,852.

The Council is projecting total income of Eur 335,552 for the year ended 31 December 2021. Including with income there is income from bye laws estimated at 6,000 and Income from LES system estimated at Eur 1,200.

The Council is projecting expenditure of Eur 341,383. This included depreciation of property, plant and equipment of Eur 8,365. Personal emoulements are estimated to amount to Eur 123,188 whilst Operations and Maintenance costs estimated to be Eur 152,630. Admiistration costs of Eur 57,200 are being projected. No capital expenditure is being projected for the year 2021. The projected deficiet for the year ending 31 December 2021 amounts to Eur (5,831).

Mayor

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	299,144	289,309	302,783	3,639	13,474
Income raised from Bye-Laws (2)	10,000	5,892	6,000	(4,000)	108
Income raised from LES (3)	1,800	1,159	1,200	(600)	41
Investment Income (4)	-	-	-	-	-
Other Income (5)	12,000	18,505	18,500	6,500	(5)
TOTAL	322,944	314,865	328,483	5,539	13,618
Expenditure					
Personal Emoluments (6)	126,963	122,411	123,188	(3,775)	777
Operations and Maintenance (7)	142,397	147,416	152,630	10,233	5,214
Administration (8)	53,380	54,522	46,762	(6,618)	(7,760)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	10,859	12,709	8,365	(2,494)	(4,344)
TOTAL	333,599	337,058	330,945	(2,654)	(6,113)
Surplus / Deficit	(10,655)	(22,193)	(2,462)	8,193	19,731

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	10,202	18,559	10,194	(8)	(8,365)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	13,511	34,487	34,487	20,976	-
Cash and Cash Equivalents (13)	16,360	9,875	5,778	(10,582)	(4,097)
Total Current Assets	29,871	44,362	40,265	10,394	(4,097)
Current Liabilities (14)					
Payables	196,384	226,499	216,499	20,115	(10,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	196,384	226,499	216,499	20,115	(10,000)
Net Current Assets	(166,513)	(182,137)	(176,234)	(9,721)	5,903
Non-current liabilities (15)	-	-	-	-	-
Net Assets	(156,311)	(163,578)	(166,040)	(9,729)	(2,462)
Reserves					
Retained Funds	(156,311)	(163,578)	(166,040)	(9,729)	(2,462)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	29,871	44,362	40,265
Current Liabilities	196,384	226,499	216,499
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(166,513)	(182,137)	(176,234)
Government Allocation	299,144	289,309	302,783
FSI	-55.66%	-62.96%	-58.20%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	75,695	75,696	75,696	75,696	302,783
Cash flows from Bye-Laws & L.N fees	1,500	1,500	1,500	1,500	6,000
Local Enforcement cash flows	300	300	300	300	1,200
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	4,625	4,625	4,625	4,625	18,500
TOTAL Inflows	82,120	82,121	82,121	82,121	328,483
Cash Outflows					
Personal Emoluments	30,797	30,797	30,797	30,797	123,188
Operations & Maintenance	38,157.00	38,158	38,157	38,158	152,630
Administration	11,690.00	11,691	11,690	11,691	46,762
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	2,500	2,500	2,500	2,500	10,000
TOTAL Outflows	83,144	83,146	83,144	83,146	332,580
SURPLUS / (DEFICIT)	(1,024)	(1,025)	(1,023)	(1,025)	(4,097)
Brought forward (Bank /Cash Bal.)	9,875	8,851	7,826	6,803	9,875
Carry forward	8,851	7,826	6,803	5,778	5,778

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020	ACTUAL Jan-Sept 2020	FORECAST Oct-Dec 2020	TOTAL Jan-Dec 2020	BUDGET Jan-Dec 2021	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	286,144	214,382	71,461	285,843	298,783	12,639	12,940
0002-0004 In terms of section 58 CAP 363	3,000	-	-	-	-	(3,000)	-
0005-0019 Other Income	10,000	2,466	1,000	3,466	4,000	(6,000)	534
	299,144	216,848	72,461	289,309	302,783	3,639	13,474
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	10,000	4,392	1,500	5,892	6,000	(4,000)	108
	10,000	4,392	1,500	5,892	6,000	(4,000)	108
3 Local Enforcement Income							
0037 Commission from Regional Committees	1,800	738	200	938	1,200	(600)	262
0038-0055 Contraventions	-	221	-	221	-	-	(221)
	1,800	959	200	1,159	1,200	(600)	41
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	12,000	13,879	4,626	18,505	18,500	6,500	(5)
	12,000	13,879	4,626	18,505	18,500	6,500	(5)
Total	322,944	236,078	78,787	314,865	328,483	5,539	13,618

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	10,403	7,803	2,601	10,404	10,600	197	196
1200 Employees' Salaries & Wages	85,690	68,050	22,683	90,733	91,188	5,498	455
1300 Bonuses	7,420	-	-	-	-	(7,420)	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	8,250	6,234	2,078	8,312	8,400	150	88
1600 Allowances	12,200	8,750	3,450	12,200	12,200	-	-
1700 Overtime	3,000	572	190	762	800	(2,200)	38
	126,963	91,409	31,002	122,411	123,188	(3,775)	777
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	10,000	8,434	2,811	11,245	12,000	2,000	755
2300-2399 Repairs & Upkeep	15,000	6,342	2,114	8,456	10,000	(5,000)	1,544
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	8,200	3,485	1,161	4,646	5,000	(3,200)	354
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,500	1,116	372	1,488	1,500	-	12
3035 Bank Charges	50	95	32	127	130	80	3
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	30,000	17,791	5,930	23,721	25,000	(5,000)	1,279
3041 Refuse Collection	35,000	37,401	12,467	49,868	50,000	15,000	132
3042 Bulky Refuse Collection	5,000	4,412	1,471	5,883	6,000	1,000	117
3043 Bins on wheels	1,791	3,024	-	3,024	2,000	209	(1,024)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	15,000	11,922	3,974	15,896	16,000	1,000	104
3052 Cleaning & Maintenance of Non-Urban Areas	1,606	-	-	-	-	(1,606)	-
3053 Cleaning of Public Conveniences	2,000	1,655	552	2,207	2,500	500	293
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3056 Cleaning & Maintenance of Parks & Gardens	9,750	12,442	4,147	16,589	17,000	7,250	411
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	3,500	2,540	850	3,390	3,500	-	110
3380-3389 Community	2,000	616	205	821	1,000	(1,000)	179
3600-3694 Local Enforcement Expenses	1,000	55	-	55	1,000	-	945
3700-3799 EU Projects	1,000	-	-	-	-	(1,000)	-
3800-3899 Twinning	-	-	-	-	-	-	-
	142,397	111,330	36,086	147,416	152,630	10,233	5,214

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	12,000	7,362	2,454	9,816	10,000	(2,000)	184
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	12,000	8,825	2,941	11,766	1,562	(10,438)	(10,204)
2500-2599 National & International Memberships	880	86	-	86	100	(780)	14
2600-2699 Office Services	6,000	4,465	1,488	5,953	6,000	-	47
2700-2799 Transport	1,000	531	177	708	1,000	-	292
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	4,000	938	313	1,251	1,500	(2,500)	249
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	17,500	16,749	5,583	22,332	24,000	6,500	1,668
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	1,958	652	2,610	2,600	2,600	(10)
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	53,380	40,914	13,608	54,522	46,762	(6,618)	(7,760)
9 Finance Costs							
3035 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	10,859	9,532	3,177	12,709	8,365	(2,494)	(4,344)
	10,859	9,532	3,177	12,709	8,365	(2,494)	(4,344)
Total	333,599	253,185	83,873	337,058	330,945	(2,654)	(6,113)

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	11,684	27,994	4,626	32,620	32,620	20,936	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	1,827	1,867	-	1,867	1,867	40	-
	-	-	-	-	-	-	-
	13,511	29,861	4,626	34,487	34,487	20,976	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	16,360	61,144	(51,269)	9,875	5,778	(10,582)	(4,097)
	16,360	61,144	(51,269)	9,875	5,778	(10,582)	(4,097)
14 Payables							
4000 Payables	162,103	181,762	26,728	208,490	198,490	36,387	(10,000)
4100 Accruals	34,281	4,303	-	4,303	4,303	(29,978)	-
4150 Deferred Income	-	85,167	(71,461)	13,706	13,706	13,706	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	196,384	271,232	(44,733)	226,499	216,499	20,115	(10,000)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation		Office Furniture/Fittin gs	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Assets not yet Capitalised	Total
		€	€	€	€	€	€	€	€	
Cost										
As at 01 January	2021	23,034	28,102	12,600	6,935	4,864	371,690	444,167	-	891,392
Additions										
Disposals										
As at 31 December	2021	23,034	28,102	12,600	6,935	4,864	371,690	444,167	-	891,392
Grants/ other reimbursements										
As at 01 January	2021	-	2,173	2,671	-	-	162,093	280,342	-	447,279
Additions										
As at 31 December	2021	-	2,173	2,671	-	-	162,093	280,342	-	447,279
Accumulated Depreciation										
As at 01 January	2021	20,993	18,248	8,685	6,935	4,864	203,630	162,199	-	425,554
Charge for the year		1,726	2,617	661	-	-	1,735	1,626	-	8,365
Released on disposal										
As at 31 December	2021	22,719	20,865	9,346	6,935	4,864	205,365	163,825	-	433,919
Budgeted NBV 31 Dec	2020	1,102	1,749	1,244	0	0	5,967	140	0	10,202
Forecasted NBV 1 Jan	2021	2,041	7,681	1,244	-	-	5,967	1,626	-	18,559
Budgeted NBV 31 Dec	2021	315	5,064	583	-	-	4,232	-	-	10,194

