

# **Bormla Local Council**

**Quarterly Report  
For the period ended 30th September 2016**

**Private and Confidential**

**Prepared by: Bormla Local Council**  
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## Income Statement for the period ended 30th September 2016

		30/09/16		30/09/15		31/12/15	
		€	€	€	€	€	€
Sales							
	Annual Government Income	331,800		321,771		429,028	
	Amortisation of Government Grants	-		-		10,573	
	Supplementary Government Income	1,301		1,757		1,757	
	Other Government Income	-		2,000		7,412	
	Permits	7,972		5,150		7,598	
	Contraventions	912		128		501	
	Sentenced cases	- 912		- 128		- 547	
	Tender Document fees	550		50		450	
	Donations receivable	-		1,500		1,500	
	Appeals - Tenders	-		400		-	
	Contributions	15,257		2,585		3,276	
	Adverts - Council Magazine	60		- 13		147	
	Bank Interest received	264		278		507	
			357,205		335,478		462,202
Other Income							
	LES Commission - Regions	3,812		4,636		6,234	
	Receivables - W&E Bills-Grounds P.Delce	-		-		- 100	
			3,812		4,636		6,134
<b>Gross Profit / (Loss)</b>			<b>361,017</b>		<b>340,114</b>		<b>468,336</b>
Expenses							
	Total Operational and Administration	- 337,533		- 317,047		- 449,840	
<b>NET PROFIT / (LOSS)</b>			<b>23,484</b>		<b>23,067</b>		<b>18,496</b>

**Prepared by: Bormla Local Council**  
**Detailed Expenses for the period ended 30th September 2016**

	30/09/16	30/09/15	31/12/15
Expenses	€	€	€
Mayor's Allowance	8,132	7,632	10,275
Arrears-Mayor	-	297	297
Employees Salaries/Wages	62,744	58,635	78,507
Arrears-Employees	-	3,703	3,730
Bonuses	1,523	1,509	7,968
Social Security Contributions	5,475	5,812	7,534
Allowances	4,229	4,400	8,629
Overtime	2,932	1,826	3,029
Electricity	4,025	1,413	2,703
Applications for electrical supply	- 400	-	900
Water	1,063	575	664
Communication - Equipment rental	496	784	984
Communication - Telephone Charges	219	422	534
Operating Materials and supplies	3,070	3,522	3,949
Cleaning Materials and supplies	359	425	611
Uniforms	111	821	1,928
Road/Streets Pavements	1,150	-	-
Signs	439	1,275	1,468
Road Markings	543	232	671
Office Furniture and equipment	- 53	30	71
Other Repairs and upkeep	2,311	-	-
Patching	166	662	828
Council Property	349	-	-
Rent	1,674	1,664	2,308
Participation fee Int-Mtg	528	-	-
European Organisations	140	-	-
Printing	478	148	987
Stationery	637	456	683
Photocopier Paper	149	247	320
Photocopier Service Agreement	821	662	988
Postage	131	172	253
Documentation	18	446	446
Maintenance of Vehicles	133	233	666
Motor Vehicles - Licenses	-	562	860
Hire of self drive cars	201	-	1,160
Fuel	695	570	916
Charge - Electric Vehicle	161	-	-
Transport Malta/Gozo	-	-	14
Battery Lease	94	-	-
Overseas Ticket	1,497	-	-
Overseas - Subsistence & Acco	1,164	11	11
Public relations expenses	-	85	1,005
Advertising	288	518	1,089
Publications and newsletters	-	368	368
Newspapers	1,090	1,211	2,468
Newsletters	1,582	1,838	1,950
Webpace Rental	- 562	-	-
Internet Services - E-Government	120	-	120
Internet Services	313	200	244
Librarian Fees	66	2,562	3,423
Library Books	- 88	581	581
Insurance Coverage	2,440	1,500	1,729
Local Enforcement Bank Charges	5	2	11
Bank Charges	130	144	178
Refuse Collection	68,866	65,742	89,424
Bulky Refuse Collection	10,486	9,256	11,834
Open Skips	1,830	-	-
Tipping Fees	22,143	24,856	32,633
Cleaning Services	300	45	45
Road and Street Cleaning	18,256	25,650	35,851
Clean-Public Conveniences	3,502	1,286	1,637
Cleaning Council Premises	3,665	3,858	5,271
Other Contractual Services	- 443	-	-
Clean & Maint - Parks & Gardens	14,970	-	-
Clean & Maint - Soft Areas	27,796	24,643	32,837
Street Lighting - Maintenance	2,972	5,125	7,977
IT Development Services	1,368	1,048	1,561

**Detailed Expenses for the period ended 30th September 2016**

Expenses	€	€	€	€	€	€
Contract Mangement - Works	-		-		-	
Town Planning Consultancy	-		8,150		9,789	
Legal Services	- 275		1,086		1,941	
Court Fees	-		1,445		1,445	
Accountacy Fees	3,594		2,914		3,885	
Other Support Services	177		-		-	
Course subsidies - Employee	-		-		-	
Course subsidies - Local Residents	250		873		1,164	
Other Hospitality Costs	1,095		1,832		2,577	
Annual General Meeting	69		-		81	
Jum il-Kunsill Activity			400		2,800	
Social Events	- 80		100		100	
Cultural Events	120		18		518	
Xmas Activities	5,472		- 367		6,571	
Other Expenses	684		457		663	
Reimbursements to Councillors & Staff	81		213		259	
Decrease in provision for doubtful debts	- 912		- 128		- 2,346	
Sundry Minor Expenses	1,328		924		3,261	
Asset Disposal Accounts	-		-		1,194	
Summons Expenses	84		15		57	
Tribunal Expenses	-		-		-	
Environmental Hours	-		-		-	
Assets Still under construction	-		-		-	
Dep'n Expenses - Construction	20,421		22,690		29,874	
Dep'n Expenses - Office Furniture	1,254		1,732		2,237	
Dep'n Expenses - Urban Improvement	11,906		2,807		3,718	
Dep'n Expenses - Office Equipment	936		1,133		1,440	
Dep'n Expenses - Plant & Machinery	1,153		190		251	
Dep'n Expenses - Motor Vehicles	1,006		223		282	
Dep'n Expenses - Computer Equipment	666		678		949	
Total Expenses		<u>337,533</u>		<u>317,047</u>		<u>449,840</u>

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Balance Sheet as at the 30th September 2016

		30/09/16		30/09/15		31/12/15	
		€	€	€	€	€	€
<b>ASSETS</b>							
Non-current Assets							
<b>Fixed Assets</b>							
	Construction	798,600		798,600		798,600	
	Office Furniture/Fittings	52,406		63,681		61,002	
	New Street Signs	21,693		21,693		21,693	
	Urban Improvements	210,483		199,509		199,971	
	Trees	13,609		13,609		13,609	
	Office Equipment	31,527		32,310		30,733	
	Computer Equipment	- 555		882		- 1,168	
	IT Development Costs	510		510		510	
	Plant & Machinery	15,186		5,959		6,034	
	Motor Vehicles	33,119		8,269		8,269	
	Assets Still under construction	1,497		1,639		-	
	Accumulated Dep'n - Construction	- 550,109		- 522,503		- 529,688	
	Accumulated Dep'n - Office Furniture	- 33,961		- 34,079		- 32,707	
	Accumulated Dep'n - Street Paving	- 21,693		- 21,693		- 21,693	
	Accumulated Dep'n - Urban Improvements	- 177,830		- 165,011		- 165,924	
	Accumulated Dep'n - Office Equipment	- 21,698		- 21,942		- 20,763	
	Accumulated Dep'n - Plant & Machinery	- 6,164		- 4,949		- 5,011	
	Accumulated Dep'n - Motor Vehicles	- 8,149		- 7,083		- 7,142	
	Accumulated Dep'n - Computer Equipment	- 1,212		- 2,713		- 546	
	Accumulated Dep'n - IT Dev costs	- 413		- 316		- 413	
			356,846		366,372		355,366
<b>Current Assets</b>							
	Debtors Control Account	34,278		28,921		29,608	
	LES Debtors	326,313		327,644		327,225	
	Prepayments	1,837		2,775		2,489	
	Accrued Income	267		279		6,439	
	LES operating acct - 16506102030	964		1,916		1,996	
	HSBC Savings acct - 040063059050	142,478		219,026		127,903	
	BOV operating acct - 40011072139	34,249		4,621		1,026	
	BOV Savings acct - 1650602043	1,847		1,408		1,688	
	Deferred expenditure	11,196		-		-	
	Petty Cash account	334		552		208	
	Cash in hand and in transit	32		2,262		- 12	
	Cash - other councils	396		512		-	
			554,191		589,916		498,570
<b>TOTAL ASSETS</b>			<b>911,037</b>		<b>956,288</b>		<b>853,937</b>
<b>EQUITY AND LIABILITIES</b>							
Capital and Reserves							
	Profit and loss account	324,074		305,414		305,578	
	Net Profit/Loss for the year	23,484		23,066		18,496	
			347,558		328,480		324,074
Current Liabilities							
	Provision for Doubtful Debts	7,887		9,686		7,887	
	HSBC - Current	13,402		15,606		11,561	
	HSBC - Long term loan account	10,067		-		10,067	
	Provision for LES Doubtful Debts	326,313		327,644		327,225	
	Creditors Control Account	76,569		28,462		38,518	
	Other Creditors	-		-		-	
	Accruals Account	17,505		39,269		55,766	
	Amounts due to other Local Councils	396		524		-	
	Deferred Income Allocation Oct to Dec 15	-		107,132		-	
	Unidentified Deposits	291		291		291	
			452,430		528,614		451,314
Long Term Liabilities							
	Deferred Income	111,049		99,194		78,549	
			111,049		99,194		78,549
<b>TOTAL EQUITY AND LIABILITIES</b>			<b>911,037</b>		<b>956,288</b>		<b>853,937</b>

Prepared by: Bormla Local Council

## Consolidated Budget Variations of Income and Expenditure (1.1)

Within pages 1 to 3, an overview of the present financial situation is analysed. The tables headed July to September 2016 indicate the financial quarter, whilst the tables headed January to September 2016 refer to the totals from the beginning of the financial year.

Acct no.	Description	Quarter July to September 2016			January to September 2016	
		Actual	Total	Budget	Actual	Budget
		€	€	€	€	€
2 Income						
0	Government	115,600	115,600	118,000	333,101	376,500
20	Bye-laws	2,138	2,138	3,800	8,522	11,150
90	Investment	97	97	-	264	-
100	General	3,195	3,195	1,025	19,130	3,075
	Total	121,030	121,030	122,825	361,017	390,725
1 Expenditure						
1000	Personal emoluments	27,520	27,520	28,810	85,036	86,484
2000	Operations and maintenance	80,875	80,875	78,899	215,096	235,226
7000	Capital Expenditure - Dep'n	18,780	18,780	-	37,343	34,000
	Total	127,175	127,175	107,708	337,474	355,711
	Balance	- 6,145	- 6,145	15,117	23,543	35,014
	Opening Cash and Bank Balance		153,582		121,249	
Less	Future commitments		-		-	
Add	Balance Surplus / (Deficit)		15,117		23,543	
	Available funds		168,699		144,792	
	Allocation during Current Year		442,400		442,400	
	Net Current Assets		101,760		101,760	
	% Financial Situation Indicator		23.00%		23.00%	

Notes :

1. The % Financial Indicator is calculated as the amount of net current assets (working capital) of the council divided by the annual allocation contribution to the Council by the Central Government in line with the provisions of LN 323 Pl.05 (d.07) (i) and LN 324 Section 2 (bi). The Net Current Assets as at Year to date 2016 amounted to Euro 102,807.
2. The amounts entered in the actual column will be the figures as extracted from the Pastel Reports
3. The amounts entered in the committed column will be those amounts not yet entered into Sage as Creditors or Accruals in the case of expenditure and any accrued income or amounts due that are still outstanding
4. Future commitments will include any tenders which have been awarded and which have not yet commenced or which are partly completed. The amount committed to the project (not yet utilised) will need to be entered in this part and detail given on the projects.

The Mayor and the Executive Secretary declare that the above statements show a true and fair view of the Council's position on the signing date and that all commitments have been included in the financial statements

Alison Zerafa  
Mayor

Joseph Caruana  
Executive Secretary

## Detailed Budget Variations of Income (1.2)

Acct no.	Description	Quarter July to September 2016			January to September 2016	
		Actual €	Total €	Budget €	Actual €	Budget €
2 Income						
0000	Government					
0001/000	Annual	110,600	110,600	110,500	331,800	331,500
0002/000	Supplimnetary	-	-	-	1,301	-
0015/000	Other Government Income	5,000	5,000	7,500	-	45,000
		115,600	115,600	118,000	333,101	376,500
0020	Bye-Laws					
0035/000	Permits	2,138	2,138	-	7,972	-
0036/000	Contravention of bye-laws	116	116	3,550	912	10,650
0037/000	Sentenced cases	- 116	- 116	-	- 912	-
0066/000	Tender Document fees	-	-	250	550	500
		2,138	2,138	3,800	8,522	11,150
0090	Investmetns					
0091/000	Bank Interest Receivable	97	97	-	264	-
		97	97	-	264	-
0010	General					
0039/000	LES Commission - Region	1,246	1,246	-	3,812	-
0120/000	Contributions	1,949	1948.6	1,025	15,257	3,075
0122/000	Advens - Council Magazine	-	0	-	60	-
		3,195	3,195	1,025	19,130	3,075
TOTAL		121,030	121,030	122,825	361,017	390,725



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**Detailed Budget Variations of Expenditure (1.3)**

Acct no.	Description
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1 Expenditure

**1000 Personal Emoluments**

1100/000	Mayor's Allowance
1101/000	Arrears Mayor
1200/000	Employee Salaries and wages
1201/000	Executive Secretary Salary
1202/000	Arrears Employees
1300/000	Bonuses
1500/000	Social Security Contributions
1600/000	Allowances
1700/000	Overtime

Quarter July to September 2016		
Actual €	Total €	Budget €

January to September 2016	
Actual €	Budget €

2,711	2,711	2,675
-	-	-
14,107	14,107	20,750
7,283	7,283	-
-	-	-
499	499	485
1,901	1,901	1,950
-	-	2,200
1,020	1,020	750
27,520	27,520	28,810

8,132	8,025
-	-
40,894	62,250
21,850	-
-	-
1,523	1,509
5,475	5,850
4,229	6,600
2,932	2,250
85,036	86,484

**2000 Operations and Maintenance**

2100	Utilities
2200	Materials and supplies
2300	Repair and upkeep
2400	Rent
2500	National/International memberships
2541	Office services
2600	Stationery
2700	Transport
2800	Travel
2900	Information services
3000	Contractual services
3100	Professional services
3200	Course Subsidies - Local Residents
3300	Community and hospitality
3400	Incidental expenses (incl bad debts)
3600	Local Enforcement Expenditure
3700	Increase in Provision for Doubtful debts

1,480	1,480	1,288
1,143	1,143	1,913
2,076	2,076	9,575
550	550	625
-	-	500
-	-	-
601	601	708
526	526	363
1,010	1,010	2,500
830	830	2,611
69,798	69,798	51,878
1,381	1,381	4,250
250	250	-
328	328	2,125
890	890	565
13	13	-
-	-	-
80,875	80,875	78,899

5,345	3,863
3,565	5,738
4,880	29,725
1,674	1,875
668	500
-	-
2,234	2,123
1,284	1,088
2,661	5,000
2,810	7,834
176,918	155,633
4,865	12,750
250	1,000
6,497	6,375
1,360	1,725
84	-
-	-
215,096	235,226

**8000/7000 Capital Expenditure - Depreciation Charges**

7000 Equipment

8001/000	Dep'n Expenses - Construction
8002/000	Dep'n Expenses - Office Furniture
8005/000	Dep'n Expenses - Urban Improvement
8006/000	Dep'n Expenses - Office Equipment
8007/000	Dep'n Expenses - Plant & Machinery
8008/000	Dep'n Expenses - Motor Vehicles
8009/000	Dep'n Expenses - Computer Equipment

-	-	-
6,646	6,646	-
413	413	-
9,918	9,918	-
303	303	-
391	391	-
888	888	-
221	221	-
18,780	18,780	-

-	34,000
20,421	-
1,254	-
11,906	-
936	-
1,153	-
1,006	-
666	-
37,343	34,000

Total

127,175	127,175	107,708
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337,474	355,711
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Net Profit / (Loss) for the period

- 6,145	- 6,145	15,117
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23,543	35,014
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