



Kunsill Lokali - Il-Fgura

Rapport Annwali Amministrattiv

2012

Il-Werrej

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1.0 Introduzzjoni mis-Sindku

Hekk kif il-membri tal-Kunsill Lokali tal-Fgura għadhom kif ingħataw il-fiduċja sabiex imexxu dan il-Kunsill fl-aqwa interess tal-Fgura għall-erba' snin li ġejjin, il-Kunsill Lokali tal-Fgura huwa determinat li jkompli jahdem sabiex mhux biss jilhaq l-aspettattivi tar-residenti tal-Fgura iżda jizboq l-aspettattivi tal-istess komunita'.

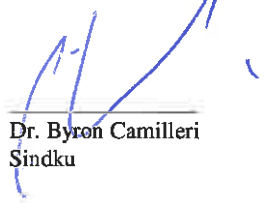
L-ikbar sfida ta' dan il-Kunsill matul l-erbgha snin li ġejjin hija li jiżgura li jkompli joffri s-servizzi eżistenti, filwaqt li joffri servizzi oħra godda, speċjalment meta wiehed iżomm f'moħħu li d-dhul finanzjarju tal-Kunsill naqas fl-aħħar xhur meta nbidlet is-sistema tal- *Local Enforcement System* (LES).

Prezentament, wiehed mill-akbar żvantaġġi li l-Kunsill jaffaċċja ta' kuljum fl-operat tiegħu, huwa l-uffiċċju amministrattiv li huwa inadegwat, ma huwiex aċċessibbli għal persuni b'diżabilità fizika jew anzjani, filwaqt li ċ-ċokon tal-uffiċċini preżenti jfixklu l-operat u ma jagħmluhiex possibli li l-Kunsill joffri aktar servizzi lir-residenti tiegħu.

Il-Kunsill ser ikun kapaċi jżid is-servizzi li joffri bl-introduzzjoni ta' Ċentru Ċiviku fil-lokalita', fejn minbarra li ser joffri post adegwat minn fejn il-Kunsill jopera l-amministrazzjoni tiegħu, ser joffri faċilitajiet godda fejn dawn is-servizzi jistgħu jiġu provduti.

Għalhekk, fix-xhur li ġejjin mistennija tingħalaq it-tieni fażi tal-bini ta' Ċentru Ċiviku, filwaqt li jingħata bidu għat-tielet u l-aħħar fażi tal-bini tal-istess ċentru. L-ghan ta' dan iċ-ċentru huwa li jservi ta' *one stop shop* għar-residenti tal-Fgura, filwaqt li joffri servizzi diversi inkluż dawk edukattivi, soċjali, u kulturali. Fil-ġimgħat li ġejjin il-Kunsill għandu jespjora l-interess tal-aġenziji tal-Gvern u s-settur privat, sabiex joperaw u joffru servizzi minn gewwa l-istess Ċentru Ċiviku.

Minkejja li l-proġett ta' Ċentru Ċiviku huwa proġett maġġuri, il-Kunsill ser ikompli b'diversi proġetti u xogħol ieħor għall-ġid tal-lokalita' tal-Fgura, bl-istess rata tal-aħħar snin.



Dr. Byron Camilleri
Sindku

2.0 Il-Kunsill**2.1 Introduzzjoni**

Il-Kunsill Lokali tal-Fgura, rahal b'popolazzjoni ta' madwar 11,676 ruħ huwa magħmul minn disa' kunsillieri eletti. L-Amministrazzjoni tal-Kunsill, bir-responsabbiltajiet kollha skont l-Att XV tal-1993 dwar il-Kunsilli Lokali, kienet immexxija mis-Segretarju Eżekuttiv bl-assistenza ta' Assistant Prinċipal, zewġ Uffiċjali Eżekuttivi u Skrivana fix-xogħol tal-Uffiċċju.

Biex jgħinu fil-hidma tiegħu, il-Kunsill jahtar Kumitati/Sotto Kumitati, bil-għan li jipproponu, jiddiskutu, u jassistu lill-Kunsill fit-thejija tal-pjani tiegħu sabiex ikunu mwettqa dawk ir-responsabbiltajiet fdati lill-Kunsill, bħala Gvern Lokali. Il-Kumitat tal-Finanzi, u s-Sotto Kumitati għall-Immanigġjar u s-Senjalazzjoni tat-traffiku flimkien ma' dak tal-Uffiċċji Amministrattivi l-Godda, jitlaqqgħu perjodikament għal dan l-iskop.

2.2 Parteċipazzjoni fil-laqgħat tal-Kunsill

Bejn l-1 ta' Jannar 2012 u l-31 ta' Diċembru 2012 inżammu sittax-il laqgħa. L-attendenza kienet hekk kif muri fit-tabella t'hawn taht:

Kunsillieri	Laqgħat	Preżenti	Skuzat/a	Assenti	% *
Is-Sindku Dr. Byron Camilleri	16	16	0	0	100%
Il-Viċi Sindku Anthony Degiovanni	16	15	0	1	94%
Il-Kunsillier Charles Bonello	16	8	6	2	50%
Il-Kunsillier Saviour Camilleri	16	15	1	0	94%
Il-Kunsilliera Rita Cutajar	16	16	0	0	100%
Il-Kunsillier Pierre Dalli	16	16	0	0	100%
Il-Kunsillier Alfred Debono	16	16	0	0	100%
Il-Kunsillier Mark Lombardo	16	13	3	0	81%
Il-Kunsillier Chev. Darren Marmara' KLJ	16	6	4	6	38%

* Persentaġġ maħdum fuq il-laqgħat li għalihom kienu preżenti.

3.0 Il-Finanzi u l-Hidma tal-Kunsill**3.1 Il-Finanzi tal-Kunsill**

(Kull figura msemmija f' din is-sezzjoni tirreferi għall-munita Ewro senjalata bis-simbolu '€')

ID-DHUL

L-allokazzjoni annwali għas-sena 2012 kienet ta':	529,384
Dhul Supplimentari	7,689
Urban Improvement Fund	17,301
Delegazzjoni ta' responsabbiltajiet	-
Total	554,374

Dhul minn Bye-Laws

Permessi relatati ma' kostruzzjoni	4,882
Permessi ohra	-
Korsis edukattivi	810
Kjosks	598
Total	6,290

Dhul mis-Sistema ta' Infurzar Legali

Kontravvenzjonijiet riċevuti	21,911
Sentenced Cases – Accrued income	(24,494)
Commision mir-Regjuni	8,307
Total	5,724

Dhul Generali

Ftehim mal-Korporazzjoni għas-Servizzi tal-Ilma (WSC)	4,895
Attivitajiet Kulturali u Servizzi Komunitarji	674
Joint Committee – Seduti fit-Tribunal	3,587
Rifużjoni tal-ispejjeż – Fgura Joint Committee	2,335
General Income	1,088
Tariffi tal-midja	920
Tariffi mid-dokumenti tat-tenders	1,900
Rimborsi ohra	-
Immanigjar tal-iskart	9,941
Donazzjonijiet	2,394
Skont	-
Insurance claims	-
Liabilities – written off	82,969
Garanziji tal-kuntratturi	21,604
Total	132,307

Id-Dhul Totali għas-sena 2012 kien ta': €698,695

L-INFIQ**Is-Salarji**

Onorarja tas-Sindku (allowances inkluzi)	6,503
Allowance lili-Kunsillieri	10,525
Segretarju Eżekuttiv (allowances inkluzi)	30,818
Salarji tal-impjegati	61,933
Kontribuzzjonijiet – Sigurta' Soċjali	7,772
Total	117,551

Manutenzjoni u Xogħlijiet

Materjal u supplies	7,067
Materjal għat-tindif	57
Operating cleaning material and supplies	2,383
Sundry materials and supplies	222
Tiswijiet u manutenzjoni tal-bankini	9,901
Manutenzjoni Patri Redent Gauci	354
Manutenzjoni Pjazza G Stevens	30
Bus shelters	190
Toroq	70,815
Proprjeta' Pubblika	-
Sinjali tat-traffiku u oħrajn	2,570
Manutenzjoni ta' tagħmir	30
Sundry repairs	-
Marki tat-triq	15,821
Tindif u Manutenzjoni – Public Conveniences	-
Total	109,440

Servizzi kuntrattwali

Ġbir ta' skart	77,410
Ġbir ta' skart (jinkludi <i>bins on wheels</i>)	60,034
Ġbir ta' skart goff (jinkludi skips miftuħa)	9,537
Bring-in-sites	-
Knis ta' toroq	29,371
Contract Management Fees	1,531
Servizzi Kuntrattwali Oħra	-
Tindif u manutenzjoni ta' għonja	18,685
Dwal tat-triq	13,202
Servizz ta' internet provider	90
Sistema ta' infurzar tal-liġi	7,257
Total	217,117

Amministrazzjoni u Spejjeż oħra

Utilitajiet	16,553
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Uniformijiet	252
Għamara u Tagħmir għall-Uffiċċju	804
Tiswijiet	-
Manutenzjoni tal-vettura	664
Tiswijiet oħra	7,468
Manutenzjoni tal-propjeta' tal-Kunsill (Niċeċ)	96
Kiri	9,956
Parteċipazzjoni f'Laqgħat Nazzjonali	344
Organizzazzjoni Ewropeja	400
Stampar	2,024
Stationery	6,818
Posta	2,064
Kotba tal-Librerija	102
Servizzi oħra tal-uffiċċju	556
Trasport	109
Fuel	1,191
Rimborsi oħra	8
Rifużjoni tal-extra services tal-wardens	363
Licenzja ta' vettura bil-mutur	186
Trasport għal Għawdex/Malta	-
Overseas tickets	-
Reklamar	2,645
Publikazzjonijiet / Newsletters	1,292
Kiri ta' tagħmir	2,513
CCTV Cameras	60
Kiri ta' Ground tal-futbol	3,589
Assikurazzjoni	5,014
Tariffi Bankarji	262
Interessi pagabbli tal-bank	-
Interessi oħra	-
Entertainment	282
Spejjeż relatati ma' Konferenzi	75
Abbonamenti	177
Photocopy agreement	1,944
Tindif tal-Uffiċċji	2,709
Servizzi miġ-Librara	3,563
Servizzi Professionali	6,380
IT Development Services	1,235
Servizzi ta' Inġiniera	1,601
Servizz ta' Perit	1,118
Servizzi Legali	2,753
Servizzi Mediċi	538
Servizzi ta' Accountant	16,050
Servizzi Religjużi	-
Servizzi oħra ta' appogg	2,215
Computer Software	-

Kunsill Lokali – Il-Fgura

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Jannar – Diċembru 2012**

Training	48
Organizzazzjoni ta' korsijiet	5,118
Attivitajiet Soċjali	9,731
Jum il-Fgura	3,434
Attivitajiet Kulturali	46
Attivitajiet Sportivi	1,615
Servizzi fil-komunita'	244
Donazzjonijiet	25
Penalitajiet	1,644
Sundry minor expenses	611
Assets Disposal Account	113,387
Deprezzament	200
Żbir ta' sigar	
Total	242,076

Dhul u Spejjeż ohra

Debiti kkancellati	22,271
Provizjoni għal debitu dubjuż – Sistema ta' Infurzar Lokali	
Total	22,271

L-Infq totali għas-sena 2012 kien ta': € 708,455

Tabella Nru. 2 – Tindika d-dhul, l-infiq u s-surplus għas-snin 2012 u 2011, u tikkompara l-figuri.

	Percentwali	SENA	Żieda jew Tnaqqis fuq is-sena ta' qabel	Percentwali	SENA
	Total 2012	2012		Total 2011	2011
	%	€	€	%	€
Dhul					
Mill-Gvern	75.77	529,384	26,214	77.55	503,170
Dhul Supplimentari	1.10	7,689	2,975	0.73	4,714
Urban Improvement Funds	2.48	17,301	12,263	0.78	5,038
Delegazzjoni ta' Responsabbiltajiet	0.00	0	0	0.00	0
Minn Bye Laws	0.90	6,290	-1,160	1.15	7,450
Mis-sistema ta' infurzar legali	0.82	5,724	-100,593	16.39	106,317
Ġenerali	18.94	132,307	110,173	3.41	22,134
Total	100	698,695	49,872	100	648,823
Infiq					
Is-Salarji	16.59	117,551	10,133	16.01	107,418
Manutenzjoni u Xogħlijiet	15.45	109,440	79,378	4.48	30,062
Servizzi Kuntrattwali	30.65	217,117	-57,569	40.93	274,686
Amministrazzjoni u Spejjeż oħra	34.17	242,076	19,205	33.21	222,871
Dhul u Spejjeż oħra	3.14	22,271	-13,774	5.37	36,045
Total	100	708,455	37,373	100	671,082
Surplus		-9,760	12,499		-22,259

Meta wiehed iqabbel il-figuri jirrealizza li kien hemm zieda fid-dhul dovut primarjament għad-dhul Ġenerali. Mill-banda l-oħra jispikka nuqqas ta' dhul f'dak li jirrigwardja s-Sistema ta' Infurzar tal-Ligi (€100,593 anqas mis-sena 2011), li għaddiet f'idejn ir-Reġjun Xlokk b'effett mill-1 ta' Settembru, 2011. Fir-rigward tal-infiq wiehed jinnota zieda ta' €37,373, speċjalment fir-rigward tal-ispejjeż relatati ma' Manutenzjoni u Xogħlijiet (€79,378).

Matul is-sena 2012 il-Kunsill irregistra defiċit ta' €9,760, filwaqt li fis-sena 2011 il-Kunsill kien irregistra defiċit ta' €22,259. Is-sena 2012, kienet ikkaratterizzata minn diversi xogħolijiet infrastrutturali, kif ukoll il-bini tal-Uffiċċji Amministrattivi godda. Għaldaqstant kien previst li l-infiq jinżamm f'livell għoli.

3.2 Il-Hidma tal-Kunsill

Matul is-sena kalendarja 2012 saru **16-il laqgħa tal-Kunsill**, li jinkludu laqgħa waħda li saret b’urgenza. Matul dawn il-laqgħat ġew imressqa **252 mozzjoni**.

Intbagħtu mas-**6,743 ittra** u korrispondenza oħra, filwaqt li ġew iproċessati mal-**1333 permess** dwar xogħolijiet varji fil-lokal. Il-permessi kienu jinkludu dawk relatati ma’ krejnijiet, *scaffoldings*, attivitajiet, tqegħid ta’ skips u thaffir ta’ toroq. Kwalunkwe’ ċittadin għandu l-faċilita’ li jiġbor diversi applikazzjonijiet mill-Uffiċċju tal-Kunsill.

3.2.1 Ilmenti u Suggerimenti

Matul is-sena 2012, il-Kunsill irċieva **1836 Ilment u 498 Suggeriment**. 88.44% tal-ilmenti ġew magħluqa, filwaqt li 11.56% baqgħu ma ġewx solvuti sal-aħħar tas-sena 2012. Dawn il-figuri jixhdu li l-Kunsill jirreġistra bir-reqqa kull ilment li jasallu, għalkemm ikun selettiv fir-reġistrazzjoni ta’ ilmenti anonimi. Din is-sistema tgħin lill-Kunsill biex ikun iktar kontabbli fir-rigward tar-residenti, u fl-istess waqt ikun jista’ jzomm kontroll tal-ilmenti li jkunu għadhom pendenti.

In-numru ta’ suggerimenti żdiedu ferm fuq is-sena ta’ qabel (36 suggeriment irreġistrat fis-sena 2011). Dan huwa dovut għall-fatt li qed issir distinzjoni ċara bejn dak li hu ilment u dak li hu suggeriment. Kif ukoll, għandu mnejn jindika li r-residenti tal-Fgura qed jagħmlu iktar suggerimenti lill-Kunsill. Mill-498 suggeriment li saru, 76.26% tagħhom ġew milqugħa u implimentati.

In-numru ta’ ilmenti fis-sena 2011 kienu jammontaw għal 1868, u għalhekk fis-sena 2012 nistgħu nġhidu li l-ilmenti nżammu fl-istess livell (1836). Filwaqt li fis-sena 2011 ġew magħluqa 78.69% tal-ilmenti, fis-sena 2012 ingħalqu 88.44% tal-ilmenti. Dan jimmarka xejra pożittiva fuq is-sena ta’ qabel, fejn ġew magħluqa 9.75% iktar tal-ilmenti, fil-perjodu tal-istess sena li sar l-ilment. Il-parti l-kbira tal-ilmenti ġew magħluqa permezz ta’ xogħol imwettaq minn haddiema tal-Industrial Projects and Services Ltd. (IPSL). Din it-tabella turi dawn il-figuri msemmija fir-rigward tal-ilmenti u s-suggerimenti.

	Ilmenti	Persentaġġ	Suggerimenti	Persentaġġ	
Magħluqa	1836	88.44%	498	76.26%	Magħluqa
Pendenti	240	11.56%	155	23.74%	Pendenti
Total	2076	100%	653	100%	Total

3.2.2 Kuntatt

Bil-ghan li jinżamm kuntatt mar-residenti l-Kunsill ippubblika **erba’ hargiet tal-fuljett** intitolat ‘Mill-Kunsill’. Permezz ta’ dan, il-Kunsill provda informazzjoni dwar il-hidma li tkun qed issir u kwalunkwe’ proġetti u attivitajiet li jkunu maħsuba għall-gejjieni. Saret ukoll konsultazzjoni mar-residenti dwar soluzzjonijiet li jkunu jistgħu jinstabu f’diversi mkejjen madwar il-lokalita’.

Il-Kuntatt mar-residenti kompli jinżamm haġ permezz ta’ **hargiet** li saru fil-Palazz ta’ Sant Anton (12 t’April, 2012) u l-iMdina (6 ta’ Novembru 2012).

Saru mal-215 -il laqgħa li organizza l-Kunsill jew kien parteċipi fihom. Dawn kienu jinkludu laqgħat; tas-Sindki u l-Viċi Sindki; ma’ Transport Malta, l-Awtorita’ tad-Djar, Laqgħat Reġjonali – Reġjun Xlokk, mal-

Greenpak, mal-Perit u l-Accountant tal-Kunsill, mal-Perit tal-Uffiċini l-Godda, mal-iSkola Primarja, mad-Direttur tad-Dipartiment tal-Gvern Lokali, ma' diversi kuntratturi u entitajiet oħra.

3.2.3 Xogħol ieħor

Il-Kunsill irċieva 8 talbiet ta' twaħhil ta' **lampi godda**, fejn erbgħa minnhom ġew imwettqa u l-erbgħa l-oħra kienu għadhom fi stadju pendenti f'għeluq is-sena.

Ġew organizzati **Korsis Edukattivi** li nkludew tagħlim tal-kompjuter (ICT for Kids, ECDL Core Modules: 2/3/4/7, Smart Start – Beginners Course), Matematika, Inġliż, u Malti. Il-Kunsill inkoraġġixxa l-**Eżerċizzju fiżiku** permezz tal-Erobika u attivitajiet fiżiċi għal dawk li għandhom piż żejjed. Bejn it-12 ta' Jannar u t-8 ta' Marzu, 2012, sar **Proġett** bl-isem ta' 'Ġamra', fejn ta' kull nhar ta' Ħamis fil-*Clubhouse*, ġewwa Pjazza Patri Redent Gauci tlaqqgħu żewġ gruppi ta' ġenituri sabiex isahħu hiliethom fit-trobbija tal-ulied, u tlaqqa' wkoll grupp bil-ghan li jkun offrut appoġġ għal min ibati minn depressjoni. Il-Kunsill offra l-użu tal-*Clubhouse* għal dan il-proġett, mingħajr ebda ħlas.

Intlaqgħu 3605 talbiet mir-residenti biex jingabar Skart Goff (**Bulky Refuse**) minn wara l-bibien tad-djar residenzjali. Dan ifisser zieda ta' 16% fuq is-sena 2011, meta t-talbiet biex jingabar tali skart ammontaw għal 3095.

Kien hemm 621 resident li ħadu l-**vaċċin tal-influenza**. Dan immarka tnaqqis ta' 393 persuna li wżaw dan is-servizz meta pparagunat mas-sena ta' qabel. Fl-2011 kien hemm 1014-il persuna li ħadu dan il-vaċċin.

Intefqu €249 f'kotba, sabiex il-librerija li tinsab biswit l-iskola Primarja tibqa' tkun mghammra b'kotba li jqanqlu interess għal diversi kategoriji ta' qarreja. Intefqu wkoll €627.66 f'affarijiet oħra relatati mal-librerija. Dawn kienu printer/scanner u photocopier, kif ukoll sar xogħol ta' tikkil, *membrane*, u *plumbing* li kien hemm bżonn fil-librerija.

Il-Kunsill għen ukoll fil-**formazzjoni edukattiva** tal-istudenti minn kulleggi differenti bil-ghan li jesperjenzaw u jitgħallmu dwar il-hidma tal-Kunsilli Lokali. Erba' studenti tal-Form 4 għamlu esperjenza ta' erbat ijiem fil-Kunsill, filwaqt li student tas-sekondarja ħadem b'mod volontarju matul is-Sajf. Żewġ studenti tal-Juniour College bdew jagħmlu l-proġett relatat mas-sugġett tas-*Systems of Knowledge*, liema proġetti baqgħu għaddejjin wara għeluq is-sena 2012.

3.2.4 Jum il-Fgura

Fis-sena 2012, Jum il-Fgura kien mifruq fuq jumejn. Nhar is-Sibt 27 ta' Ottubru, 2012, ittella' kunċert mill-Għaqda Muzikali u Soċjali Madonna tal-Karmnu ġewwa s-sala tal-iSkola Primarja tal-Fgura, li matulu ingħata 'Gieħ il-Fgura' liż-żagħżuġ, is-Sur Jareth Grima, filwaqt li s-Sur John Anthony Azzopardi, is-Sur Jason Cassar, is-Sur Steve Compagno, is-Sur Ronald Galea u s-Sur Ivan Grech ingħataw l-onorificenza ta' 'Ħajr il-Fgura'.

Nhar il-Hadd 28 ta' Ottubru, 2012, sar korteo bil-partecipazzjoni tal-għaqdiet tal-Fgura, minn Triq Hompesch lejn il-Knisja Parrokkjali fejn giet iċċelebrata l-quddiesa. Wara sar korteo lejn Pjazza Reggie Miller fejn ittellgħet il-bandiera tal-lokalita'.

3.2.5 Attivitajiet

Bl-ghajnuna finanzjarja mid-Dipartiment tal-Gvern Lokali, il-Kunsill organizza l-attivitajiet 'The Fgura Arts and Food Fighting Festival' fit-2 ta' Settembru, 2012, ġewwa Triq A.M. Valperga li kienet tinkludi muzika,

għarfien dwar l-annimali, u esperjenza unika għal Malta, dik li jsir it-tfiġh tat-tadam. Għalkemm in-nies ikkonkorriet bi għarha kemm mill-Fgura, nies minn madwar Malta, u turisti, il-maltemp sfratta din l-attività matulha.

Bl-għajnuna finanzjarja tal-MEPA, il-Kunsill organizza attività għall-‘Car Free Day’, nhar il-Ħadd 16 ta’ Settembru 2012. F’dan il-jum Triq Hompesch bejn Triq is-Sur u Triq il-Foss, ingħalqet għat-traffiku u ġew prattikati diversi sports, saru tpingijiet ta’ murali minn diversi artisti fi Triq Hompesch kantuniera ma’ Triq is-Sur, ġew intella’ diversi *stands* informattivi u nġiebu diversi karożzi antiki għall-eżebizzjoni.

3.2.6 Binjiet tal-Gvern

Il-Kunsill ta s-sehem tiegħu bil-għan li jkun hemm koperazzjoni sabiex issir manutenzjoni fil-komun ta’ binjiet tal-Gvern fil-Fgura. Din l-iskema ta’ manutenzjoni kienet kompletament finanzjata mill-Awtorità tad-Djar, filwaqt li l-Amministrazzjoni tal-Kunsill ħadet ħsieb tara li l-proċess fir-rigward ta’ dawn ix-xogħolijiet, u l-ħatra ta’ amministratur f’dawn il-binjiet jitmexxa bl-aħjar mod possibli. Il-manutenzjoni meħtieġa kienet lesta ma’ għeluq is-sena 2012, fuq Blokk A1 u A2 fi Triq Mater Boni Consigli, u fi Blokk A5 fi Triq Mahatma Gandhi. Filwaqt li x-xogħolijiet fuq il-Binja tal-Gvern li tinsab fi Triq il-Karmnu ma kienux lesti għal kollox sa għeluq is-sena 2012.

3.2.7 Xogħolijiet Infrastrutturali

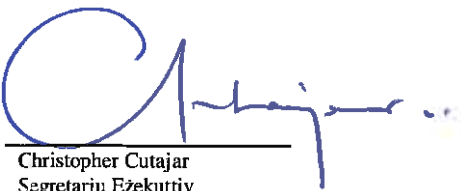
Triq San Elija, Triq Bormla, Triq Amabile Sisner, Triq Blondel u partijiet minn Triq il-Koppla u Triq San Ġwann ingħataw wiċċ ġdid ta’ asfalt. Filwaqt li saru bankini ġodda f’Wesgħet Ġużeppi Gauci, Triq l-Għolliq, Vjal il-Kottoner, Triq Martin Luther King, Triq Mahatma Gandhi, Triq Ċensu Busuttil, Triq Kent, Triq is-26 ta’ Marzu 1973, Triq il-Qronfol, Triq San Mikiel, Triq il-Misk, Triq San Ġwann, Triq tal-Gallu, Triq San Tumas, Triq il-Koppla, Triq Giacomo Matteotti u Triq Amabile Sisner. Barra minn hekk sar xogħol ta’ tisbieh madwar ir-*roundabout* fi Vjal il-Kottoner, u ttella’ arblu ta’ madwar 16-il metru u nofs (55 pied) f’din l-istess *roundabout*.

Bl-għajnuna tal-Fond għall-iŻvilupp Urban tal-MEPA saru Bandli Ġodda fi Pjazza Patri Redent Gauci, u ġie rranġat il-Multipurpose Pitch li jinsab fl-istess pjazza. Dawn il-bandli ġodda ġew inawgurati fl-14 ta’ Novembru, 2012, bil-partecipazzjoni tat-tfal tat-tielet klassi tal-iSkola Primarja tal-Fgura.

Il-ħidma fuq il-proġett tal-Ufficij Amministrattivi ġodda tal-Kunsill fi Triq Hompesch waslet fl-aħħar fażi tal-kostruzzjoni tagħha.

3.2.8 Konkluzjoni

Nagħlaq dan ir-rapport amministrattiv billi nringrazzja lill-istaff klerikali, u lill-haddiema tal-Kunsill, tal-kollaborazzjoni tagħhom, għaliex dan ix-xogħol kollu mahsub u pjanat mill-Kunsill seta’ jitwettaq biss permezz tal-ħidma tagħhom.



Christopher Cutajar
Segretarju Eżekuttiv

4.0 Ir-Rapport tal-Awditur u l-'Financial Statements'

Appendiċi 'A'

Rapport Finanzjarju għas-sena li tagħlaq fil-31 ta' Diċembru, 2012

FGURA LOCAL COUNCIL

Report and Financial Statements

for the year ended 31 December 2012

*Prepared by:
Darmanin Cauchi & Co.
Vjal Kottoner
Fgura*

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Financial Statements for the year ended 31 December 2012

STATEMENT OF COUNCIL MEMBERS' AND EXECUTIVE SECRETARY'S RESPONSIBILITIES

The Local Councils (Financial) Regulations 1993 require the Secretary to prepare a detailed Annual Administrative Report which includes the Council's Statement of Comprehensive Income for the year and of the Council's retained funds at the end of the year. By virtue of the same regulations it is the duty of the Council and the Secretary to ensure that the financial statements forming part of the report present fairly, in accordance with accounting policies applicable to Local Councils, the income and expenditure of the Council for the year and its retained funds as at the year end, and that they comply with the Act, the Local Councils (Financial) Regulations, 1993, and the Local Council (Financial) Procedures, 1996 issued in terms of the said Act.

This entails, inter alia, responsibility for ensuring that an appropriate system of internal control is in operation to provide them with reasonable assurance that the assets of the Council are properly safeguarded, that fraud and other irregularities will be detected and that the operations of the Council are properly conducted in accordance with the Local Councils Act, 1993, the Local Council (Financial) Regulations, 1993, and the policies, systems and time scales referred to in the Local Council (Financial) Procedures, 1996.

This statement was approved by the Council on 26 April 2013 and signed on its behalf by:



Byron Camilleri
Mayor



Christopher Cutajar
Executive Secretary

FGURA LOCAL COUNCIL

Statement of Comprehensive Income for the year ended 31 December 2012

	Notes	2012 €	2011 €
Revenue			
Funds received from Central Government	5	554,374	512,922
Income raised under Council Bye-Laws	6	6,290	7,450
Income from Law Enforcement System	7	5,724	106,317
General Income	8	132,307	22,134
Total Income		<u>698,695</u>	<u>648,823</u>
Expenditure			
Personal emoluments	10	(117,551)	(107,418)
Operations and maintenance	11	(326,557)	(304,958)
Administrative and other expenditure	12	(242,076)	(222,661)
Other expenditure/income	13	(22,271)	(36,045)
Total Expenditure		<u>(708,455)</u>	<u>(671,082)</u>
Operating (loss) for the year		<u>(9,760)</u>	<u>(22,259)</u>
Finance income	14	2,807	3,373
Finance Costs	15	(68)	(64)
Finance income - net		<u>2,739</u>	<u>3,309</u>
Total Comprehensive (loss) for the year		<u><u>(7,021)</u></u>	<u><u>(18,950)</u></u>

The notes on pages 8 to 39 form an integral part of these financial statements.

FGURA LOCAL COUNCIL

STATEMENT OF FINANCIAL POSITION
as at 31 December 2012


	Notes	2012 €	2011 €
Assets			
Non-current assets			
Property, plant and equipment	16	2,019,283	1,270,090
Investments	17	13,369	13,437
Total non-current assets		<u>2,032,652</u>	<u>1,283,527</u>
Current assets			
Inventories	18	1,027	910
Receivables	19	105,048	161,492
Cash and bank balances	20	302,790	956,081
Total current assets		<u>408,865</u>	<u>1,118,483</u>
Total assets		<u>2,441,517</u>	<u>2,402,010</u>
Reserves and liabilities			
Reserves			
Retained Earnings	21	1,622,227	1,629,248
Total reserves		<u>1,622,227</u>	<u>1,629,248</u>


The notes on pages 8 to 39 form an integral part of these financial statements.

FGURA LOCAL COUNCIL

		2012	2011
	Notes	€	€
Liabilities			
Non-current liabilities			
Borrowings	22	306,000	318,142
Private Public Partnership agreement	23	37,775	
Deferred income	24	154,389	171,152
Total non-current liabilities		<u>498,164</u>	<u>489,294</u>
Current liabilities			
Borrowings	22	29,461	74,176
Other financial liabilities	23	18,888	
Payables	25	272,777	209,292
Total current liabilities		<u>321,126</u>	<u>283,468</u>
Total liabilities		<u>819,290</u>	<u>772,762</u>
Total reserves and liabilities		<u>2,441,517</u>	<u>2,402,010</u>

The financial statements were approved by the Council on 26 April 2013 and signed on its behalf by:


Byron Camilleri
Mayor


Christopher Cutajar
Executive Secretary

The notes on pages 8 to 39 form an integral part of these financial statements.

FGURA LOCAL COUNCIL**STATEMENT OF CHANGES IN EQUITY
for the year ended 31 December 2012**

	Retained Earnings €	Total €
Balance as at 1 January 2011	1,652,848	1,652,848
Prior year adjustment	(4,650)	(4,650)
Loss for the year	<u>(18,950)</u>	<u>(18,950)</u>
At 31 December 2011	<u>1,629,248</u>	<u>1,629,248</u>
Balance as at 1 January 2012	1,629,248	1,629,248
Loss for the year	<u>(7,021)</u>	<u>(7,021)</u>
At 31 December 2012	<u>1,622,227</u>	<u>1,622,227</u>

The notes on pages 8 to 39 form an integral part of these financial statements.

FGURA LOCAL COUNCIL

Statement of Cash Flows for the year ended 31 December 2012

	Note	2012 €	2011 €
Cash generated from operating activities	29	189,467	77,451
Interest paid		-	(9)
Net cash generated from operating activities		<u>189,467</u>	<u>77,442</u>
Cash flows from investing activities			
Additions to property, plant and equipment		(863,191)	(121,731)
Interest received		2,769	3,373
Net cash used in investing activities		<u>(860,422)</u>	<u>(118,358)</u>
Cash flows from financing activities			
Proceeds from bank borrowings		12,515	12,921
Repayment of bank borrowings		(24,658)	(24,658)
Urban improvements funds received		17,859	62,672
Public Private Partnership agreement		56,663	-
Net cash generated from/(used in) financing activities		<u>62,379</u>	<u>50,935</u>
Net Decrease in cash and cash equivalents		<u>(608,576)</u>	<u>10,028</u>
Cash and cash equivalents at beginning of year		906,562	896,534
Cash and equivalents at end of year	20	<u>297,986</u>	<u>906,562</u>

The notes on pages 8 to 39 form an integral part of these financial statements.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

1. General Information

The Fgura Local Council is a local authority of Malta set up in accordance with the Local Councils Act. The office of the Local Council is situated at 68 Dar il-Kunsill, Triq il-Karmnu, Fgura. These financial statements were approved for issue by the Council Member on the 26 April 2013. The Local Council's presentation as well as functional currency are denominated in Euro (€). Its ultimate controlling party is the Department for Local Government within the Office of the Prime Minister.

2. Summary of the Significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements of Local Council Fgura have been prepared in accordance with International Financial Reporting Standards as adopted by the EU. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings, available-for-sale financial assets, and financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in note 4.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

2. 1.1 Changes in accounting policy and disclosures

(a) New and amended standards adopted by the Council

There are no IFRSs or IFRIC interpretations that are effective for the first time for the financial year beginning on or after 1 January 2012 that would be expected to have a material impact on the Council.

(b) New standards and interpretations not yet adopted

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after 1 January 2012, and have not been applied in preparing these financial statements. None of these is expected to have a significant effect on the financial statements of the group, except the following set out below:

Amendment to IAS 1, 'Financial statement presentation' regarding other comprehensive income. The main change resulting from these amendments is a requirement for entities to group items presented in 'other comprehensive income' (OCI) on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). The amendments do not address which items are presented in OCI.

IFRS 13, 'Fair value measurement', aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across IFRSs. The requirements, which are largely aligned between IFRSs and US GAAP, do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within IFRSs or US GAAP.

IAS 19, 'Employee benefits', was amended in June 2011. This IAS aims to treat employee benefits as follows: to immediately recognise all past service costs; and to replace interest cost and expected return on plan assets with a net interest amount that is calculated by applying the discount rate to the net defined benefit liability (asset). This does not apply to the Local Council Fgura.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

IFRS 9, 'Financial instruments', addresses the classification, measurement and recognition of financial assets and financial liabilities. IFRS 9 was issued in November 2009 and October 2010. It replaces the parts of IAS 39 that relate to the classification and measurement of financial instruments. IFRS 9 requires financial assets to be classified into two measurement categories: those measured as at fair value and those measured at amortised cost. The determination is made at initial recognition. The classification depends on the entity's business model for managing its financial instruments and the contractual cash flow characteristics of the instrument. For financial liabilities, the standard retains most of the IAS 39 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity's own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. The Local Council Fgura is yet to assess IFRS 9's full impact and intends to adopt IFRS 9 no later than the accounting period beginning on or after 1 January 2015. The Local Council Fgura will also consider the impact of the remaining phases of IFRS 9 when completed by the Board.

IFRS 10, 'Consolidated financial statements', builds on existing principles by identifying the concept of control as the determining factor in whether an entity should be included within the consolidated financial statements of the parent company. The standard provides additional guidance to assist in the determination of control where this is difficult to assess. This does not apply to the Local Council Fgura.

2.2 Foreign currencies

In preparing the financial statements of the Council, transactions in currencies other than the Council's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical costs in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in profit or loss in the period in which they arise.

..... continued

2.3 Property, plant and equipment

Land and buildings held for use in the production or supply of goods or services, or for administration purposes, are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting period.

A revaluation increase arising on the revaluation of such land and buildings is recognised in other comprehensive income and accumulated in equity, except to the extent that it reserves a revaluation decrease for the same asset previously recognised in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such land and buildings is recognised in profit or loss to the extent that it exceeds the balance, if any, held in the properties revaluation reserves relating to a previous revaluation of that asset.

Properties in the course of construction for production, supply or administrative purposes are carried at cost, less any recognised impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Council's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Depreciation on revalued buildings is recognised in profit or loss. On the subsequent sale or retirement of a revalued property, the attributable revaluation surplus remaining in the properties revaluation reserve is transferred directly to retained earnings.

Freehold land is not depreciated.

Furniture and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the reducing balance method. The estimated useful lives, residual values and depreciation method are renewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in profit or loss.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'Other (losses)/gains – net' in the income statement.

Property, plant and equipment are stated at cost less accumulated depreciation and grants received for specific projects. Depreciation is calculated on a monthly basis using the reducing balance method at rates estimated to write down the cost of all tangible fixed assets, other than land and trees over their expected useful lives as follows:

	Rates in %
Buildings	1.0
Office Furniture & Fittings	7.5
Construction Works	10.0
New Street Signs	100.0
Urban Improvements (Street Furniture)	10.0
Special Programmes (Projects)	10.0
Office Equipment	20.0
Motor Vehicles	20.0
Plant and Machinery	20.0
Computer Equipment	25.0
Trees	0
Litter Bins	100.0
Playground Equipment	100.0
Street Lighting	100.0

Certain depreciation rates such as those of plants, litter bins, playground equipment, street lighting and street signs had their depreciation rate changed from 10% to 100% in October 2002 by virtue of Legal Notice 323 of 2002.

2.4 Impairment of property, plant and equipment

At the end of each reporting period, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

2. 5 Financial assets

2. 5.1 Classification

The Local Council Fgura classifies its financial assets in the following categories: receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets. The Council's receivables comprise 'general and other receivables' and 'cash and cash equivalents' in the balance sheet (notes 2. 9 and 2. 10).

2. 5.2 Recognition and measurement

Regular transactionss of financial assets are recognised on the 'trade-date' - the date on which the Local Council Fgura commits to acquire or dispose of the asset. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Local Council Fgura has transferred substantially all risks and rewards of ownership.

2. 5.3 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

2. 6 Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

2.7 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

Investment income on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

2.8 Government grants

Government grants are not recognised until there is reasonable assurance that the Council will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Council recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Council should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognised in profit or loss in the period in which they become receivable.

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between the proceeds received and the fair value of the loan based on prevailing market interest rates.

2.9 General receivable

General receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets.

General receivables are recognised initially at cost and subsequently their potential recoverability is assessed at the end of each accounting period for either provided for under the provision for doubtful debts or for impairment.

Known bad debts are written off at the end of the accounting period.

..... continued

2. 10 Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. In the balance sheet, book overdrawn balance, representing the un-presented cheques at the end of the accounting period, are shown within borrowings in current liabilities.

2. 11 General Payables

General payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

2. 12 Borrowings

Specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

2.13 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable, and represents amounts receivable for Central Government allocation in terms of section 55 of the Local Councils Act, 1993, goods supplied services provided and other Central Government Grants. The Local Council Fgura recognises revenue when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for each of the Council's activities, as described below. The Local Council Fgura bases its estimate of return on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

(a) Central Government allocation in terms of section 55 of the Local Councils Act, 1993

The Council does not have control on the amount of this income stream or the timing of its actual transfer to the Council's bank accounts. The amount receivable under this heading is communicated to the Council through the Department for Local Government after the annual Central Government budget is approved by Parliament and is transferred directly to the Council's designated bank account at the beginning of each quarter. The receipt of such funds is usually net of any deductions deemed by the Department for Local Government and these deductions may include; penalties inflicted, use of the Central Government electronic infrastructure or any other cost that the Department for Local Government passes on to the Council.

The income under this heading accounts for major income stream to the Council and is primarily tied up to specific expenditure headings on which the Council is bound to allocate.

(b) Sales of goods

The Council has a number of items (mementos) recognised in these financial statements under inventories, that are for sale to the general public.

(c) Services provided

The Council derives income from permit fees issued to the general public. The Council also provides services to the South East Regional Committee for; share of cleaning expenses; share of electronic infrastructure and Council employees attending Tribunal sittings.

The Council also derives income in the form of 10% commission on the payments of contraventions under the Local Law Enforcement system accruing to the five Regional Committees..

(c) Central Government Grants

Note 2. 8, refers to the treatment of grants that are aimed to finance the Council for the urban improvement of the locality.

2.14 Interest income

Interest income from investments is recognised using the effective interest method.

..... continued

3. Financial Risk Management

The Council's activities expose it to a variety of financial risks, that include market risks, credit risk, liquidity risk and interest risk. The Council's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Council's financial performance.

Where applicable, any significant changes in the Council's exposure to financial risks or manner in which the Council manages and measures these risks are disclosed below.

Where possible, the Council aims to reduce and control risk concentrations. Concentrations of financial risk arise when financial instruments with similar characteristics are influenced in the same way by changes in economic or other factors. The amount of risk exposure associated with the financial instruments sharing similar characteristics is disclosed in more detail in the notes to the financial statements.

With respect to credit risk, the receivables are monitored continuously for recoverability. Receivables are presented net of an allowance for doubtful debts. An allowance for doubtful debts is made where there is an identified loss event which, based on previous experience, is evidences of a reduction in the recoverability of the cash flows. Known bad debts are therefore maintained to the lowest possible, thereby lowering as much as possible the concentration of credit risk.

Liquidity risk

The Council monitors and manages its risk to a shortage of funds by maintaining sufficient cash and plans projects accordingly. The Council Members and Executive Secretary do not consider that it is significantly exposed to liquidity risk.

Interest Rate risk

The Council's interest rate risk arises from the long term bank loan. Borrowing issued at variable rates expose the Council to cash flow interest rate risk, In general, the Council Members and Executive Secretary the Council's exposure to risks associated with the effects of fluctuations in the prevailing levels of market interest rates on its financing position and cash flows are not deemed to be substantial in view of the nature of the assets and liabilities.

Credit risk

Financial assets which potentially subject the Council to concentration of credit risk consist primarily of cash at bank and receivables. The Council's cash is placed with quality financial institutions as well as it limits the amount of credit exposure with any financial credit history. In this respect, credit with respect to receivables is monitored continuously and the Council places a provision on any debt on which there is doubt of recoverability. Bad debts are therefore negligible and in this respect the Council has no significant concentration of credit risk.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

4. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Council's accounting policies, which are described in note 2, the Council Members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

4.1 Critical judgements in applying accounting policies

The following are the critical judgements, apart from those involving estimations, that the Council Members have made in the process of applying the Council's accounting policies and that have the most significant effect on the amounts recognised in the consolidated financial statements

4.1.1 Revenue recognition

Note 24. includes the Central Government Grants released to income for the current year. The government grants under the Funds schemes have the primary condition that a Council qualifying for them should purchase, construct or otherwise acquire long-term assets with the purpose of improving the urban environment within the locality. In line with IAS 20.24 the Council uses the deferred income method. The Council recognises the grant as income over the period necessary to match them with the related costs, for which they are intended to compensate, on a systematic basis IAS 20.12. The income so released represents the equivalent of the depreciation charge for the current year on the asset so constructed.

4.1.2 Useful lives of property, plant and equipment

As described at 2. 4 above, the Council reviews the estimated useful lives of property, plant and equipment at the end of each reporting period. The depreciation rates are dictated by the Local Councils Department and as such the Council is not in a position to change the useful lives of the property, plant and equipment. The review of the estimated useful lives of the property, plant and equipment is used to decide whether to write off the asset, the said asset or group of assets are no longer useful or to impair the asset as required.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

5. Funds Received from Central Government

	2012 €	2011 €
In terms of section 55 of the Local Councils Act, 1993	529,384	503,170
Supplementary Income	7,689	4,714
Urban Improvement Funds released to income	17,301	5,038
	<u>554,374</u>	<u>512,922</u>

6. Income raised under Council Bye-Laws

	2012 €	2011 €
Permits related to construction	4,882	5,821
Other Permits	-	789
Courses	810	840
Kiosks deposits	598	-
	<u>6,290</u>	<u>7,450</u>

7. Income raised under Law Enforcement System

	2012 €	2011 €
Contraventions Received	21,911	77,955
Contraventions Accrued	(24,494)	27,444
Commision from all regions	8,307	918
	<u>5,724</u>	<u>106,317</u>

In accordance with the Law Enforcement System (LES) issued by the Ministry by virtue of Section 72 of the Local Councils Act, 1993, the income relating to contraventions was delegated to the local councils through Legal Notice 32 of 2000.

The recording of income from contraventions for offences was based on reports generated by the contractor entrusted with the system by the Ministry.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

8. General Income

	2012	2011
	€	€
W.S.C. Agreement	4,895	4,493
Cultural Activities & Community Services	674	599
Sponsorships	2,394	610
Liabilities written off	82,969	-
Joint Committee Tribunal Sitings	3,587	3,191
Refund of expenses FJC	2,335	1,776
General Income	1,088	709
Media Charges	920	400
Contractor Guarantees	21,604	-
Tender Document Fees	1,900	2,705
Other re-imbursements	-	255
Waste Management	9,941	7,059
Discounts Received	-	201
Insurance Claims	-	136
	<u>132,307</u>	<u>22,134</u>

9. Surplus for the year

	Note	2012	2011
		€	€
Surplus for the year is stated after charging:			
Personal Emoluments	10	117,551	107,418
Depreciation on property, plant and equipment	12	113,387	73,740
Loss on disposal of property, plant and equipment	12	611	7,954
Bad debts written off	12	-	680
Movement in Provision for doubtful debts	12	22,271	35,365

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

10. Personal emoluments

	2012	2011
	€	€
Personal emoluments include, inter alia:		
Mayor's Honoraria & Allowance	6,503	9,546
Council Members' Allowance	10,525	10,780
Executive Secretary Salary and Allowance	30,818	19,533
Employees' Salaries	61,933	61,550
Social Security Contributions - Employer's Share	7,772	6,009
	<u>117,551</u>	<u>107,418</u>

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

11. Operations and Maintenance

Operations and maintenance includes, inter alia:

Repairs and Upkeep:

	2012	2011
	€	€
Materials and supplies	7,067	-
Cleaning Materials & Supplies	57	210
Operating cleaning material and supplies	2,383	-
Sundry Materials & Supplies	222	-
Repair & Upkeep Pavements	9,901	-
Repair & Upkeep Roads	70,815	14,041
Maintenance Patri Rendent Gauci	354	-
Maintenance G Stevens Square	30	-
Public Property	-	4,000
Street Signs	2,570	7,440
Bus Shelters	190	-
Maintenance of Equipment	30	101
Sundry repairs	-	42
Street Markings	15,821	4,226
Clean. & Maint. - Public Conveniences	-	212
	<u>109,440</u>	<u>30,272</u>

Contractual Services:

Waste Disposal	77,410	75,260
Refuse Collection (including bins on wheels)	60,034	59,527
Bulky Refuse Collection (including open skips)	9,537	12,100
Bring-in-Sites	-	602
Road & Street Cleaning	29,371	32,432
Contract Management Fees	1,531	4,883
Other Contractual Services	-	192
Clean. & Maint. of Parks & Gardens	18,685	19,192
Street Lighting	13,202	9,795
Internet service provider	90	303
Law Enforcement System	7,257	60,400
	<u>217,117</u>	<u>274,686</u>

Total Operations and Maintenance expenses	<u>326,557</u>	<u>304,958</u>
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FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

12. Administration and Other Expenses

	2012	2011
	€	€
Utilities	16,553	15,578
Uniforms	252	2,027
Office Furniture & Equipment	804	1,159
Maintenance of Motor Vehicle	664	306
Other Repairs & Upkeep	7,468	3,283
Restoration of Niches	96	-
Rents	9,956	8,404
Participation fee National Meetings	344	565
European Organisation	400	200
Printing	2,024	1,867
Stationery	6,818	6,834
Subscriptions	177	-
Photocopy Agreement	1,944	-
Postages	2,064	2,310
Library Books	102	711
Other Office Services	556	3,011
Transport	109	338
Fuel	1,191	980
Other Re-imbursements	8	8
Warden refund of extra services	363	-
Motor Vehicle Licence	186	505
Overseas tickets	-	366
Advertising	2,645	1,577
Publications and newsletters	1,292	1,895
Lease of Equipment	2,513	1,146
CCTV Cameras	60	58
Hire of football pitch	3,589	1,697
Insurance Coverage	5,014	2,663
Bank Charges	262	439
Bank Interest Payable	-	3
Other interest	-	6
Entertainment	282	849
Conference Expenses	75	80
Other repairs	-	42
Balance carried forward to next page	67,811	58,907

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

12. Administration and Other Expenses (cont.)

	2012	2011
	€	€
Balance brought forward from previous page	67,811	58,907
Cleaning Council Premises	2,709	1,338
Pruning of Trees	200	-
Librarian Services	3,563	5,617
Professional Services	6,380	110
IT Development Services	1,235	133
Engineering Services	1,601	-
Architect Services	1,118	-
Legal Services	2,753	325
Medical Services	538	131
Accountancy Services	16,050	20,952
Religious Services	-	25
Other Support Services	2,215	679
Computer software	-	472
Training	48	-
Organisation of Courses	5,118	4,066
Social Events	9,731	9,196
Jum il-Fgura	3,434	5,644
Cultural Events	46	2,245
Sports Activities	1,615	500
Community Services	-	1,883
Donations	244	615
Penalties inflicted	25	27,223
Sundry Minor Expenses	1,644	906
Asset Disposals account	611	7,954
Depreciation	113,387	73,740
	<u>242,076</u>	<u>222,661</u>

13. Other Income and Expenses

<i>Provision for doubtful debts</i>	2012	2011
	€	€
Bad debt write off	-	680
Movement in provision for LES doubtful debts	22,271	35,365
	<u>22,271</u>	<u>36,045</u>

FGURA LOCAL COUNCIL

Notes to the Financial Statements
for the year ended 31 December 2012

..... continued

14. Investment income	2012	2011
	€	€
Interest received on Government Stocks	832	853
Bank interest	1,937	2,520
	<u>2,769</u>	<u>3,373</u>
15. Financial Income and Expenses	2012	2011
Financial Expenses	€	€
Movement in provision for fair value of investments	<u>68</u>	<u>64</u>

FIGURA LOCAL COUNCIL

**Notes to the Financial Statements
for the year ended 31 December 2012**

..... continued

16. Property, plant and equipment

16. Property, plant and equipment												
Cost	Trees €	Construc. Works €	Furniture & Fittings €	New Street Signs €	Urban Improve. €	Office Equip. €	Plant and machinery €	Motor vehicles €	Property held for development €	Assets Not yet Capitalised €	Total €	
At 1 January 2012	6,715	1,165,667	32,834	11,678	335,560	39,423	1,685	11,586	1,001	675,401	5,461	2,287,011
Reclassifications	-	-	-	-	-	-	-	-	-	1,150	(1,150)	-
Additions	340	401,757	800	57	45,603	1,409	-	-	-	408,920	4,305	863,191
Disposals	-	-	-	-	-	-	-	-	-	-	(611)	(611)
At 31 December 2012	7,055	1,567,424	33,634	11,735	381,163	40,832	1,685	11,586	1,001	1,085,471	8,005	3,149,591
Government Grants												
At 31 December 2012	-	235,087	-	-	-	-	-	-	-	-	-	235,087
Depreciation												
At 1 January 2012	-	582,219	16,779	11,678	133,380	29,619	923	7,047	189	-	-	781,834
Current charge	-	69,331	1,230	57	39,330	2,371	152	908	8	-	-	113,387
At 31 December 2012	-	651,550	18,009	11,735	172,710	31,990	1,075	7,955	197	-	-	895,221
N.B.V. at 31 Dec 2012	7,055	680,787	15,625	-	208,453	8,842	610	3,631	804	1,085,471	8,005	2,019,283

FIGURA LOCAL COUNCIL

**Notes to the Financial Statements
for the year ended 31 December 2012**

..... continued

16. Property, plant and equipment

Cost	Trees €	Construc. Works €	Furniture & Fittings €	New Street Signs €	Urban Improve. €	Office Equip. €	Plant and machinery €	Motor vehicles €	Property held for development €	Assets Not yet Capitalised €	Total €
At 1 January 2011	6,715	1,237,239	32,601	11,678	198,174	36,115	1,685	11,586	1,001	15,068	2,164,756
Reclassifications	-	(82,941)	(36)	-	82,977	828	-	-	-	(828)	-
Additions	-	11,369	1,096	-	54,409	4,535	-	-	62,507	736	134,652
Disposals	-	-	(827)	-	-	(2,055)	-	-	-	(9,515)	(12,397)
At 31 December 2011	6,715	1,165,667	32,834	11,678	335,560	39,423	1,685	11,586	1,001	5,461	2,287,011
Government Grants											
At 1 Jan & 31 Dec 2011	-	235,087	-	-	-	-	-	-	-	-	235,087
Depreciation											
At 1 January 2011	-	555,202	15,742	11,678	91,220	28,718	578	5,913	128	-	709,179
Reclassifications	-	(25,448)	200	-	26,005	375	155	-	53	-	1,340
Current charge	-	52,465	1,288	-	16,155	2,500	190	1,134	8	-	73,740
Eliminated on Disposals	-	-	(451)	-	-	(1,974)	-	-	-	-	(2,425)
At 31 December 2011	-	582,219	16,779	11,678	133,380	29,619	923	7,047	189	-	781,834
N.B.V. at 31 Dec 2011	6,715	348,361	16,055	-	202,180	9,804	762	4,539	812	5,461	1,270,090

FGURA LOCAL COUNCIL

Notes to the Financial Statements
for the year ended 31 December 2012

..... continued

17. Financial assets at fair value through comprehensive income

	Government Stocks (2015) - 6.1%	Total
<i>Held to Maturity</i>	€	€
Cost		
At 1 January 2012	13,976	13,976
At 31 December 2012	13,976	13,976
Fair Value Provision		
At 1 January 2012	539	539
Movement	68	68
Disposals	-	-
At 31 December 2012	607	607
Net Book Value at 31 December 2012	13,369	13,369

	Government Stocks (2015) - 6.1%	Total
<i>Held to Maturity</i>	€	€
Cost		
At 1 January 2011	13,976	13,976
At 31 December 2011	13,976	13,976
Fair Value Provision		
At 1 January 2011	475	475
Movement	64	64
At 31 December 2011	539	539
Net Book Value at 31 December 2011	13,437	13,437

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

| | | | |------------------------|-------------|-------------| | 18. Inventories | 2012 | 2011 | | | € | € |

Stocks comprise of :

Council medals, badges, videos and ties	1,027	910
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| | | | |------------------------|-------------|-------------| | 19. Receivables | 2012 | 2011 | | | € | € |

Falling due within One Year

Receivables	19.1	37,364	33,803
Law Enforcement System		29,746	76,511
Government grants receivable	19.2	18,304	36,163
Other Related Undertakings		611	1,968

	86,025	148,445
Prepayments, accrued income and deferred expenditure	19,023	13,047
	105,048	161,492

| | | | |--|-------------|-------------| | | 2012 | 2011 | | | € | € |

19.1 Credit period analysis:

Within credit period	8,832	8,832
Exceeded credit period but not impaired	29,143	26,939
Impaired and provided for	373,175	350,904
Provision for doubtful debts	(373,175)	(350,904)
	37,975	35,771

Impaired and written off	-	680
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FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

19.2 Government Grants	2012	2011
	€	€
Balance at the beginning of the year/period	36,163	76,842
Increase	-	34,553
Received	(17,859)	(62,672)
Forfeited	-	(12,560)
Balance at the end of the year/period	<u>18,304</u>	<u>36,163</u>
Amount Receivable within one year	<u>18,304</u>	<u>36,163</u>

20. Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand and balances with banks. Cash and cash equivalents in statement of cash flows comprise the following amounts in the Council's Statement of Financial Position.

	2012	2011
	€	€
Cash in hand	3,578	495
Bank balances: Current accounts	1,165	1,165
Bank balances: Savings accounts	298,047	954,421
Current accounts - unrepresented cheques	<u>(4,804)</u>	<u>(49,519)</u>
	297,986	906,562
Transfer to payables	<u>4,804</u>	<u>49,519</u>
	<u>302,790</u>	<u>956,081</u>

FGURA LOCAL COUNCIL**Notes to the Financial Statements
for the year ended 31 December 2012**

..... continued

21. Reserves

	Surplus account €	Total €
Balance as at 1 January 2011	1,652,848	1,652,848
Profit/(loss) for the year	(18,950)	(18,950)
Prior year adjustment	(4,650)	-
Balance as at 31 December 2011	<u>1,629,248</u>	<u>1,633,898</u>
Balance as at 1 January 2012	1,629,248	1,629,248
Loss for the year	(7,021)	(7,021)
Balance as at 31 December 2012	<u>1,622,227</u>	<u>1,622,227</u>

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

22. Borrowings	2012 €	2011 €
Non-Current		
Bank Borrowing	306,000	318,142
	<u>306,000</u>	<u>318,142</u>
Current		
Credit balance in current bank account	4,804	49,519
Bank Borrowing	24,657	24,657
	<u>29,461</u>	<u>74,176</u>
Total Borrowings	<u>335,461</u>	<u>392,318</u>
(a) Bank borrowings		

The Bank Loan is guaranteed by the Central Government and secured by a 1st General Hypothec over the Local Council Fgura assets and a Special Hypothec and Privilege on Comprehensive Insurance Policy over the new premises. It attracts interest at 3.65% (31 December 2011 : 3.65%) and is repayable in monthly instalments of € 2,054.72 (31 December 2011 : € 2,054.72).

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

23. Amounts payable under the PPP agreement	2012 €	2011 €
Non-Current		
Public Private Partnership (PPP) Agreement	<u>37,775</u>	<u>-</u>
Current		
Public Private Partnership (PPP) Agreement	<u>18,888</u>	<u>-</u>
Total Amount payable under the PPP Agreement	<u><u>56,663</u></u>	<u><u>-</u></u>
Amount payable between one and two years	4,722	-
Amount payable between two and five years	14,166	-
Amount payable beyond five years	<u>18,887</u>	<u>-</u>
	<u><u>37,775</u></u>	<u><u>-</u></u>

The amount payable under the Public Prive Partnership (PPP) will be 50% paid out of Central Government Funds and 50% out of the Council's general funds, in line with the PPP agreement reached between the Central Government and the Council.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

24. Deferred Income		2012	2011
Government Grants		€	€
	<i>Note</i>		
Balance at 1 January		194,748	177,792
Increase		-	34,554
		194,748	212,346
Released to income		(17,301)	(5,038)
Forgone	(a)	(5,904)	(12,560)
Balance at 31 December		171,543	194,748
Non-Current		154,389	171,152
Current	25	17,154	23,596
Deferred Government Grants			
Amount to be released between one and two years		15,439	15,836
Amount to be released between two and five years		37,656	38,624
Amount to be released beyond five years		101,294	116,691
		154,389	171,151
Deferred after five or more years:			
Amount to be released beyond five years		101,294	116,691

Deferred Government Grants represent agreements signed with the Malta Environment & Planning Authority, the ERDF fund and other Central Government Grants, collectively referred to as 'Government Grants', up to the end of the year under review. The funds are released to income in line with the depreciation charge on the projects that were capitalised up the end of the year under review.

(a) Foregone

Foregone represents the amounts previously agreed with the relevant authority but were eventually not received. Refer also to note 19.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

25. Payables	2012	2011
	€	€
Falling due within One Year		
Payables	101,434	158,584
Amounts owed to related parties	20	1,397
Government Grants - Deferred Income	17,154	23,596
Accruals and deferred income	154,169	25,715
	<u>272,777</u>	<u>209,292</u>

26. Financial Instruments

The Council manages its liquidity to ensure that it will be able to continue as a going concern while maximising the return through the optimisation of the debt and equity balance. The Council's overall strategy remains unchanged from 2011.

26.1 Categories of financial instruments	2012	2011
	€	€
Financial Assets		
Cash and bank balances (including cash and bank balances)	<u>297,986</u>	<u>906,562</u>
Investments in Central Government Stocks	<u>13,369</u>	<u>13,437</u>

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

27. Capital commitments

	2012 €	2011 €
Details of capital commitments at the accounting date are as follows:		
Approved but not yet contracted for	115,000	210,384
Contracted for but not provided in the financial statements	344,000	195,039
These can be analysed further as follows:		
Contracted for but not provided in the financial statements:		
- Construction	120,000	183,039
- Finalisation of construction works at New Council Premises	140,000	-
- Special Programmes (Library Extension)	-	12,000
- Urban Improvements	84,000	-
	344,000	195,039
Approved but not yet contracted for:		
- Construction	-	179,645
- Urban Improvements	-	30,739
- Plastering and finshings (excluding apertures) at New Council Premises	80,000	-
- Library Extension	35,000	-
	115,000	210,384

The works on the Road Resurfacing project (Construction) will be conducted under Public Private Partnership agreements.

The Council will be applying for financing of the Library extension from the Central Government. The project will only be carried out should the said financing be granted.

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

28. Contingent liabilities

The Council has a bank guarantee of € Nil (31 December 2011 - € 1,164) in favour of the Local Enforcement Joint Committee of which the Council is a member.

The Constitutional Court passed a judgement on the 8 January 2010, reversing the judgement passed by the Court of Appeals on the 28 March 2008 that had awarded the Council EUR 3,494. In addition the judgement also included that the Council is liable to pay two-thirds (2/3) of the procedural expenses incurred by both the Constitutional Court and the Court of First Instance. The amount involved cannot as yet be quantified.

One of the Council's contractors, who had completed the assigned works, is claiming that the total amount certified as full and final settlement is EUR 5,140 less than it should be.

29. Cash generated from operations	2012	2011
	€	€
(Loss) for the year	(7,021)	(18,950)
Adjustments for:		
Depreciation	113,387	73,740
Bad debts written off	-	680
Amortisation of investments	68	64
Urban improvement funds released to income	(17,301)	(5,038)
Investment income	(2,807)	(3,373)
Disposal of assets	611	7,954
	<u>86,937</u>	<u>55,077</u>
Movements in working capital:		
(Increase) in inventory	(117)	-
Decrease in receivables	16,351	62,058
(Decrease) in payables	68,525	(80,710)
Increase/(Decrease) in deferred income	(4,500)	5,661
Cost of fundamental reorganisation	-	-
Movement in provision for doubtful debts	22,271	35,365
	<u>-</u>	<u>-</u>
Cash Absorbed by Operations	<u>189,467</u>	<u>77,451</u>

FGURA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2012

..... continued

30. Post Balance Sheet events

There were no particular important events affecting the Council which occurred since the end of the accounting period.

31. Related party transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

The ultimate controlling party of the Local Council Fgura is the Local Councils Department within the Office of the Prime Minister.

All the Companies, Authorities and Agencies set up by the Central Government are also considered to be related parties to Local Council Fgura but do not have significant control. The Joint Committee (up to the 31 August 2011), All Regional Committees (from 1 September 2011), the Local Councils Association and the other Local Councils are also considered to be a related parties.

During the year under review the Council carried out transactions with the following parties:

Name of Entity:	Nature of Relationship
Department of Local Councils	Significant Control
Regional Committee - Local Law Enforcement	No Control
Bank of Valletta	No Control
Cleansing Services Department	No Control
Employment & Training Corporation	No Control
Enemalta Corporation	No Control
Head of School	No Control
Kunsill Malti għall-Isport	No Control
Local Councils Association	No Control
Local Councils, other than Local Council Fgura	No Control
Malta Environment and Planning Authority	No Control
Police Commissioner	No Control
Water Services Corporation	No Control
Wasteserv Malta Limited	No Control
Works Division - Director General Works	No Control

FGURA LOCAL COUNCIL

Notes to the Financial Statements
for the year ended 31 December 2012

..... continued

The following were the significant transactions carried out by the Council with related parties having significant control:

	2012	2011
	€	€
Financial Income:		
Income - Annual Financial Allocation	529,384	503,170
Share of Results of Joint Committee	21,911	77,955
	<u>2012</u>	<u>2011</u>
	€	€
Non-Cash Transactions:		
Government Grants Released	<u>17,301</u>	<u>5,038</u>

32. Comparative Figures

Certain comparative figures have been restated to conform to current year's presentation.

FGURA LOCAL COUNCIL

**REPORT OF THE LOCAL GOVERNMENT AUDITORS ON THE FGURA LOCAL COUNCIL TO
THE DIRECTOR OF AUDIT**

