



# **Ghasri Local Council**

**Annual Budget  
For  
Financial Year  
2017**

## **Table of Contents**

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

---

**Overview and Summary**

---

Il-Kunsill Lokali L-Ghasri qed jipprezenta l-Budget għas-sena finanzjarja 2017. L-allokazzjoni mill-Gvern Ċentrali għal din is-sena mistennija li tkun ta' €170,477.

Għas-sena 2017 il-Kunsill qed jistenna madwar €50 bħala interessi mill-kontijiet tiegħu li għandu mal-APS Bank. Is-somma ta' madwar €2,100 mistennija li tidhol minn servizzi oħra bħal dokumenti tal-offerti, attivitajiet, permessi u administration fees ta' kontravvenzjonijiet. Il-Kunsill qed japplika għal skemi ta' fondi speċjali u qed jittama li minn dawn l-iskemi jakkwista madwar €20,000. Dawn ikunu kollha dħul addizzjonali mal-allokazzjoni tal-Gvern Ċentrali.

Il-ħruġ tal-flus mistenni li jkun hekk :-

€56,975 huma allokati għal 'Personal Emoluments'. Dan jinkludi l-'Allowance' tas-Sindku, Viċi Sindku u Kunsillieri, il-paga tas-Segretarju Eżekuttiv, tal-Librara, 'Bonuses', kontribuzzjonijiet tas-Sigurta Soċjali, 'Income Supplements' u 'Allowances'.

€104,300 huma allokati għal 'Operations and Maintenance'. B'din is-somma il-Kunsill irid ikopri kważi l-funzjonijiet kollha tiegħu. Fil-fatt ġew ivvutati €35,000 biex ikopru l-Kuntratti li għandu l-Kunsill u €33,000 għal xogħol ieħor li jagħmel il-Kunsill f'dak li għandu x'jaqsam ma' Manutenzjonijiet u Titjeb tal-pavimenti, toroq etc.... Il-flus l-oħra ġew ivvutati għal 'Office services', 'Community and Hospitality', 'Transport', 'Utilities' etc...

€16,800 huma allokati għal 'Capital Expenditure'. Il-Kunsill għandu il-ħsieb li jibda l-proċess biex iwettaq proġett ta' Resurfacing ta' triq. Jista' isir ukoll titjeb u anke xiri ta' apparat ġdid li jista' ikollu bżonn jagħmel il-Kunsill fl-uffiċċju tiegħu. €5,000 oħra mistenni li jintefqu fuq proġetti li l-Kunsill ikun applika għalihom u ingħata fondi mill-iskemi għall-Fondi Speċjali.

**IFFIRMATA**

---

Dr. Daniel Attard  
Mayor

**IFFIRMATA**

---

Rita Mifsud Attard  
Executive Secretary

## Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2016 €	FORECAST Jan-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
--------------------------------	----------------------------------	--------------------------------	--------------------------	--------------------------

## Income

Funds received from Central Government (1)	186,000	172,664	190,477	4,477	17,813
Income raised from Bye-Laws (2)	1,500	1,405	900	(600)	(505)
Income raised from LES (3)	300	201	-	(300)	(201)
Investment Income (4)	100	28	50	(50)	22
Other Income (5)	1,000	250	1,200	200	950
<b>TOTAL</b>	<b>188,900</b>	<b>174,548</b>	<b>192,627</b>	<b>3,727</b>	<b>18,079</b>

## Expenditure

Personal Emoluments (6)	55,875	51,223	56,975	1,100	5,752
Operations and Maintenance (7)	95,080	86,439	90,780	(4,300)	4,341
Administration (8)	11,120	7,371	13,520	2,400	6,149
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	25,144	25,144	26,904	1,760	1,760
<b>TOTAL</b>	<b>187,219</b>	<b>170,177</b>	<b>188,179</b>	<b>960</b>	<b>18,002</b>

## Surplus / Deficit

<b>1,681</b>	<b>4,371</b>	<b>4,448</b>	<b>2,767</b>	<b>77</b>
--------------	--------------	--------------	--------------	-----------

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	326,244	326,244	316,140	(10,104)	(10,104)
<b>Current Assets</b>					
Inventories (11)	2,063	2,082	1,653	(410)	(429)
Receivables (12)	1,224	1,526	1,400	176	(126)
Cash and Cash Equivalents (13)	39,687	40,461	55,013	15,326	14,552
<b>Total Current Assets</b>	<b>42,974</b>	<b>44,069</b>	<b>58,066</b>	<b>15,092</b>	<b>13,997</b>
<b>Current Liabilities (14)</b>					
Payables	36,069	36,144	35,589	(480)	(555)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>36,069</b>	<b>36,144</b>	<b>35,589</b>	<b>(480)</b>	<b>(555)</b>
<b>Net Current Assets</b>	<b>6,905</b>	<b>7,925</b>	<b>22,477</b>	<b>15,572</b>	<b>14,552</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>333,149</b>	<b>334,169</b>	<b>338,617</b>	<b>5,468</b>	<b>4,448</b>
<b>Reserves</b>					
Retained Funds	333,149	334,169	338,617	5,468	4,448

**Financial Situation Indicator**

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €
Current Assets	42,974	44,069	58,066
Current Liabilities	36,069	36,144	35,589
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	6,905	7,925	22,477
Government Allocation	186,000	172,664	190,477
FSI	3.71%	4.59%	11.80%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	
<b>Cash Inflows</b>					
Government cash inflows	42,620	42,620	42,617	42,620	170,477
Cash flows from Bye-Laws & L.N fees	375	375	375	375	1,500
Local Enforcement cash flows	-	-	-	-	-
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	50	50
	-	-	-	50	50
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	20,000	20,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	150	150	150	150	600
Other Cash Inflows	-	-	-	-	-
<b>TOTAL Inflows</b>	<b>43,145</b>	<b>43,145</b>	<b>43,142</b>	<b>63,195</b>	<b>192,627</b>
<b>Cash Outflows</b>					
Personal Emoluments	11,938	15,150	11,938	17,950	56,975
Operations & Maintenance	22,700	22,700	22,500	22,880	90,780
Administration	3,380	3,380	3,380	3,380	13,520
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	3,000	5,000	8,000
Improvements	-	-	1,000	2,000	3,000
Special programmes	-	-	-	5,000	5,000
equipment	-	300	-	500	800
	-	300	4,000	12,500	16,800
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>38,018</b>	<b>41,530</b>	<b>41,818</b>	<b>56,710</b>	<b>178,075</b>
<b>SURPLUS / (DEFICIT)</b>	<b>5,128</b>	<b>1,615</b>	<b>1,325</b>	<b>6,485</b>	<b>14,552</b>
Brought forward (Bank /Cash Bal.)	40,461	45,589	47,204	48,528	40,461
Carry forward	45,589	47,204	48,528	55,013	55,013

**Detailed Estimates of Income****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received form Central Government:**

0001 In terms of section 55 CAP 363

0002-0004 In terms of section 58 CAP 363

0005-0019 Other Income

166,000	126,885	42,295	169,180	170,477	4,477	1,297
20,000	1,708	1,776	3,484	20,000	-	16,516
-	-	-	-	-	-	-
<b>186,000</b>	<b>128,593</b>	<b>44,071</b>	<b>172,664</b>	<b>190,477</b>	<b>4,477</b>	<b>17,813</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services

0026-0035 Income from Permits

500	365	140	505	600	100	95
1,000	600	300	900	300	(700)	(600)
<b>1,500</b>	<b>965</b>	<b>440</b>	<b>1,405</b>	<b>900</b>	<b>(600)</b>	<b>(505)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees

0038-0055 Contraventions

-	-	-	-	-	-	-
300	136	65	201	-	(300)	(201)
<b>300</b>	<b>136</b>	<b>65</b>	<b>201</b>	<b>-</b>	<b>(300)</b>	<b>(201)</b>

**4 Investment Income**

0091-0095 Bank interest

0096-0099 Income received from Government Securities

100	20	8	28	50	(50)	22
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>100</b>	<b>20</b>	<b>8</b>	<b>28</b>	<b>50</b>	<b>(50)</b>	<b>22</b>

**5 General Income**

0056-0065 Sponsorships

0066-0069 Documents &amp; Information

0070-0075 EU Funds

0076-0080 Twinning

0081-0089 Insurance Claims

0100-0109 Donations

0110-0119 Contributions

0120-0129 General Income

-	-	-	-	-	-	-
1,000	200	50	250	1,200	200	950
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>1,000</b>	<b>200</b>	<b>50</b>	<b>250</b>	<b>1,200</b>	<b>200</b>	<b>950</b>

**Total**

<b>188,900</b>	<b>129,914</b>	<b>44,634</b>	<b>174,548</b>	<b>192,627</b>	<b>3,727</b>	<b>18,079</b>
----------------	----------------	---------------	----------------	----------------	--------------	---------------

**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		
2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance	13,800	8,621	5,007	13,628	13,800	-	172
1200 Employees' Salaries & Wages	35,000	25,413	8,148	33,561	36,000	1,000	2,439
1300 Bonuses	400	201	181	382	400	-	18
1400 Income Supplements	375	363	-	363	375	-	12
1500 Social Security Contributions	3,500	2,315	602	2,917	3,600	100	683
1600 Allowances	2,800	313	58	372	2,800	-	2,428
1700 Overtime	-	-	-	-	-	-	-
	<b>55,875</b>	<b>37,227</b>	<b>13,996</b>	<b>51,223</b>	<b>56,975</b>	<b>1,100</b>	<b>5,752</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	3,000	1,624	860	2,484	2,000	(1,000)	(484)
2200-2259 Public Materials & Supplies	300	100	173	273	300	-	27
2300-2399 Repairs & Upkeep	35,000	14,925	16,134	31,059	33,000	(2,000)	1,941
2400-2449 Rent	500	396	-	396	500	-	104
3010 Street Lighting	600	231	359	590	900	300	310
3020 Lease of Equipment	700	538	187	725	800	100	75
3030 Insurance	1,300	448	831	1,279	1,400	100	121
3035 Bank Charges	50	32	18	50	50	-	-
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	5,000	2,620	696	3,316	4,000	(1,000)	684
3041 Refuse Collection	11,480	5,963	2,013	7,976	9,800	(1,680)	1,824
3042 Bulky Refuse Collection	2,000	1,458	439	1,897	2,200	200	303
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	9,000	5,519	1,552	7,071	7,480	(1,520)	409
3052 Cleaning & Maintenance of Non-Urban Areas	5,000	3,000	1,000	4,000	4,000	(1,000)	-
3053 Cleaning of Public Conveniences	3,750	1,928	643	2,571	3,000	(750)	429
3055 Cleaning of Council Premises	400	390	130	520	550	150	30
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	200	180	-	180	300	100	120
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	3,000	5,000	2,314	7,314	6,000	3,000	(1,314)
3300-3379 Hospitality	10,000	6,306	4,638	10,944	11,000	1,000	56
3380-3389 Community	3,800	2,694	1,100	3,794	3,500	(300)	(294)
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>95,080</b>	<b>53,352</b>	<b>33,087</b>	<b>86,439</b>	<b>90,780</b>	<b>(4,300)</b>	<b>4,341</b>



**Detailed Estimates of Expenditure (Continued)****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2016	ACTUAL Jan-Sept 2016	FORECAST Oct-Dec 2016	TOTAL Jan-Dec 2016	BUDGET Jan-Dec 2017	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**8 Administration & Other Expenditure**

2150-2199 Office Utilities	500	-	-	-	1,500	1,000	1,500
2260-2299 Office Materials & Supplies	100	39	60	99	100	-	1
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	600	500	-	500	600	-	100
2600-2699 Office Services	1,500	1,202	384	1,586	1,800	300	214
2700-2799 Transport	1,800	925	270	1,195	1,600	(200)	405
2800-2899 Travel	500	-	-	-	500	-	500
2900-2999 Information Services	2,000	1,331	-	1,331	2,000	-	669
3050 Office Cleaning	520	390	130	520	520	-	-
3140-3199 Professional Services	3,000	1,734	200	1,934	4,000	1,000	2,066
3200-3299 Training	100	-	-	-	100	-	100
3345 Office Hospitality	200	100	66	166	500	300	334
3400-3499 Incidental Expenses	300	29	11	40	300	-	260
	-	-	-	-	-	-	-
	11,120	6,250	1,121	7,371	13,520	2,400	6,149

**9 Finance Costs**

3036 Interest on Bank Loan

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

**10 Other Expenditure**

3500-3599 Loss / (Profit) on Disposal of assets  
 3695 Increase/(Decrease) in allowance for bad debts  
 8000-8099 Depreciation

-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,144	18,560	6,584	25,144	26,904	1,760	1,760
25,144	18,560	6,584	25,144	26,904	1,760	1,760

**Total**

<b>187,219</b>	<b>115,389</b>	<b>54,788</b>	<b>170,177</b>	<b>188,179</b>	<b>960</b>	<b>18,002</b>
----------------	----------------	---------------	----------------	----------------	------------	---------------

**Detailed Estimates of Statement of Affairs****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
2016	2016	2016	2016	2017		
€	€	€	€	€	€	€

**11 Inventory**

5201-5249 Stationery  
5250-5299 Consumables

2,063	2,136	(54)	2,082	1,653	(410)	(429)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>2,063</b>	<b>2,136</b>	<b>(54)</b>	<b>2,082</b>	<b>1,653</b>	<b>(410)</b>	<b>(429)</b>

**12 Receivables**

0201-0209 Receivables  
0210-0219 LES Receivables  
0220-0229 Receivables from EU  
0250 Prepayments & Accrued income

624	527	66	593	500	(124)	(93)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
600	826	107	933	900	300	(33)
-	-	-	-	-	-	-
<b>1,224</b>	<b>1,353</b>	<b>173</b>	<b>1,526</b>	<b>1,400</b>	<b>176</b>	<b>(126)</b>

**13 Cash & Equivalents**

5001-5099 Bank & Cash Balances

39,687	37,594	2,867	40,461	55,013	15,326	14,552
<b>39,687</b>	<b>37,594</b>	<b>2,867</b>	<b>40,461</b>	<b>55,013</b>	<b>15,326</b>	<b>14,552</b>

**14 Payables**

4000 Payables  
4100 Accruals  
4150 Deferred Income  
Current portion of Long-Term Borrowings

5,549	5,367	540	5,907	7,000	1,451	1,093
5,236	4,523	430	4,953	6,500	1,264	1,547
25,284	25,284	-	25,284	22,089	(3,195)	(3,195)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>36,069</b>	<b>35,174</b>	<b>970</b>	<b>36,144</b>	<b>35,589</b>	<b>(480)</b>	<b>(555)</b>

**15 Non Current Liabilities**

4200 Long Term Borrowings

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	<b>% of depreciation</b>	<b>Property</b>	<b>Furniture</b>	<b>Construction</b>	<b>Urban Improvement</b>	<b>Street Signs</b>	<b>Office Equipment</b>	<b>Special Projects</b>	<b>Plant &amp; Machinery</b>	<b>Computer</b>	<b>Total</b>
		€	8%	10%	10%	100%	20%	10%	20%	25%	€
<b>Cost</b>											
As at 01 January 2017		129,040	18,624	562,601	25,161	2,115	14,514	-	487	8,678	761,220
Additions		-	-	8,000	3,000	-	800	5,000	-	-	16,800
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		129,040	18,624	570,601	28,161	2,115	15,314	5,000	487	8,678	778,020
<b>Grants/ other reimbursements</b>											
As at 01 January 2017		-	-	58,911	-	-	-	-	-	-	58,911
Additions		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		-	-	58,911	-	-	-	-	-	-	58,911
<b>Accumulated Depreciation</b>											
As at 01 January 2017		20,985	12,805	301,883	18,348	2,115	11,872	-	471	7,586	376,065
Charge for the year		1,095	472	22,706	1,047	-	767	500	8	309	26,904
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		22,080	13,277	324,589	19,395	2,115	12,639	500	479	7,895	402,969
<b>Budgeted NBV 31 Dec 2016</b>		108,055	5,819	201,807	6,813	0	2,642	0	16	1,092	326,244
<b>Forecasted NBV 1 Jan 2017</b>		108,055	5,819	201,807	6,813	-	2,642	-	16	1,092	326,244
<b>Budgeted NBV 31 Dec 2017</b>		106,960	5,347	187,101	8,766	-	2,675	4,500	8	783	316,140