



Kunsill Lokali Pembroke

Rapport Annwali Amministrattiv

2013

Il-Werrej

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1.0 L-Introduzzjoni tas-Sindku**Tibda l-ħidma għall-ġid tal-Komunita' tagħna**

Fuq nota personali nibda biex ngħid illi l-ewwel ftit xhur tiegħi fil-kariga ta' Sindku ċertament ma kienux faċli. Mhux biss kienet l-ewwel esperjenza tiegħi fil-Kunsill Lokali, iżda jien u sħabi sibna lokalita' li, għalkemm sar fiha ħafna xogħol siewi fil-passat, fi żminijiet aktar riċenti nħass il-bżonn li jingħataw spinta 'l quddiem il-bżonnijiet tagħha. Pembroke hija, tista' tgħid litteralment, xitla kbira, trid ħafna żbir u ħafna tisqija biex tigi ppreservata d-dehra tagħha – dehra li wara kollox, aħna lkoll daqstant kburin biha.

Id-diffikultajiet li sibna għamilna minn kollox biex għelibnihom.

Ma stajniex nibdew insibu saqajna qabel ma nistabilixxu kuntatti u niffurmaw relazzjonijiet ġodda mal-entitajiet kollha tal-lokal, u kif ukoll nsewwu oħrajn li xi ftit jew wisq, intesew matul iż-żmien. Saru għalhekk numru kbir ta' laqgħat ma' diversi għaqdiet sportivi u l-entitajiet tista' tgħid kollha l-oħra tal-lokal.

Aktar minn hekk, saret ukoll laqgħa ma' l-Onor. Ministru Joe Mizzi dwar ir-riforma ta' trasport pubbliku. Sa mill-bidu nett tal-ħidma tagħna, li issa bdiet lura f'April li għadda, smajna l-ilmenti varji – u ngħid ġusti - ta' diversi residenti, l-aktar tal-anzjani fostna. Dehrlina li kien hemm bżonn tinbidel ir-rotta sabiex il-lokal ikun kopert b'servizz f'l-akwati ta' St. Patrick's, fost suggerimenti oħra. Suggerimenti li bi pjaċir ngħid qiegħdin jiġu kkunsidrati b'mod favorevoli mill-Ministeru tat-Trasport.

Fil-laqgħat li kelli ma' l-Onor. Ministru Mizzi ressaqt il-quddiem il-proposti b'diversi talbiet li saru fil-passat dwar it-trasport pubbliku u li qatt ma ġew milqugħa, sabiex l-istess talbiet jerggħu isiru, flimkien ma talbiet oħra godda. Fost dawn kien hemm talba li jkun hemm servizz fi Triq Burma u Triq Cassino biex jinqdew in-nies li daħlu fil-bini l-ġdid u kif ukoll dawk ta' Juno Flats, li titneħħa r-rotta minn Triq il-Fortizza minħabba li hija ta' periklu bla bżonn, kif ukoll dwar il-possibilita' li jkun hemm servizz lejn Sptar San Luqa minħabba li hemm servizzi li għadhom jinaghtaw mill-istess sptar, u li jintuzaw l-aktar mill-anzjani fostna.

Dejjem konna tal-opinjoni illi l-ħtiġijiet tar-residenti tal-akwata ta' St. Andrew's u l-madwar ma ġewx rispettati meta l-hekk imsejjaħ Parade Ground għadda kollu kemm hu favur il-kumpanija privata tal-Arriva. Minn hemm hekk, bħal kull sid ta' propjeta' oħra, setgħu jagħmlu li riedu biha u konsegwenza ta' dan, il-parkeġġ ingħalaq kollu b'dannu kbir għar-residenti tagħna. Illum, bi pjaċir inħabbar li t-talbiet tal-Kunsill sabiex ikun hemm aċċess liberu għal kulħadd għal dan il-parkeġġ intlaqgħu tajjeb ħafna mill-Ministeru tat-Trasport li issa ħadet f'idejha t-tmexxija ta' dan il-parkeġġ. Kisba kbira favur l-interessi tar-residenti tal-lokal, u ta' dawk l-individwi kollha li nospitaw fih kuljum.

Saret ukoll applikazzjoni tad-dawl tat-toroq fl-akwati ta' l-iskola sekondarja tal-bniet f'St. Patrick's sabiex twitti t-triq għal Gvern Ċentrali, f'każ li jiddeciedi li jidhol għall-ispiza sabiex isir id-dawl f'din l-akwata – proġett kapitali li ċertament Kunsill zgħir bħal tagħna, bil-limitazzjonijiet kollha tiegħu, ma jiflaħx għaliha.

Saru wkoll laqgħat ta' konsultazzjoni mar-residenti kollha li joqgħodu fil-bini ta' żmien is-servizzi f'diversi partijiet tal-lokalita'; fosthom l-akwata ta' St. Patrick's, St. Andrew's u San Ġorġ.

1.0 L-Introduzzjoni tas-Sindku

Dawn apparti laqgħat ta' konsultazzjoni oħra flimkien mal-amministraturi tal-Blokki kollha li nbnew fl-aħħar snin mill-Awtorita' tad-Djar, u li kif jaf kulhadd, kollha huma xi ftit jew wisq problematiċi.

Dwar dan kollu saru wkoll laqgħat mal-Awtorita' tad-Djar sabiex hemm hekk il-Kunsill seta' jimmilita favur l-interessi tagħhom.

Nemmen bis-sħiħ li l-irwol tal-Kunsill Lokali m'għandux biss ikun l-amministrazzjoni tal-lokalita' f'dak li tara u tmiss b'idejk, iżda kemm jista' jkun għandna wkoll ninkoraġġixxu s-saħħa u l-isport.

Kien għalhekk li l-Kunsill ħa ħsieb jorganizza attivitajiet sportivi ma' Pembroke Athleta FN u Pembroke Athletics, u huwa kommess li jkompli jagħmel dan bil-għan li jiġi promoss l-eżerċizzju u s-saħħa fiżika.

Hassejna li Jum Pembroke din is-sena kellu jingħata nifs differenti f'għeluq it-30 sena minn dakinhar meta l-Parlament Malti ddikjara Pembroke bħala zona residenzjali – u hekk għamilna. Ġew organizzati diversi attivitajiet, uħud ta' divertiment għall-familja kollha, oħrajn b'aspett kemm xejn aktar edukattiv.

Ġie mniedi wkoll DVD dwar l-istorja tal-lokal, inkluż mappa nformattiva dwar dak kollu li tista' ssib ġewwa Pembroke.

Ġew finalizzati wkoll iż-żewġ proġetti ta' l-EU OSDDT u MedStrategy li kien beda jaħdem fuqhom il-Kunsill matul il-leġislatura preċedenti, filwaqt li rnexxielna nħallsu wkoll il-loan li kien għamel l-Kunsill sabiex iffinanzja dawn l-istess proġetti. Fdejna wkoll id-dejn li kien daħal għalih il-Kunsill preċedenti biex sar l-upgrading ta' l-uffiċċju amministrattiv. B'hekk, fi żmien qasir il-Kunsill ikun feda d-dejn kollu li kien hemm fuq loans li kienu koll approvati mill-Gvern. Issa, jekk Alla jrid, inħarsu 'l quddiem u niprogettaw aktar infieq favur it-tisbieħ tal-lokalita' fis-snin li ġejjen.

Rajna u smajna l-ilmenti ġustifikati tar-residenti kollha sa minn qabel l-elezzjoni ta' Marzu li għadda. Hassejna li t-tindif u l-manutenzjoni tal-lokal kienu waqgħu ferm u ferm lura. Sa mill-ewwel jiem tiegħu, dan il-Kunsill ħa passi biex jiġi tterminat il-kuntratt minn mal-kumpanija Absolute Cleaners minħabba li x-xogħol ma kienx qiegħed jilħaq l-iċken mill-aspirazzjonijiet tal-Kunsill. Kien ferm il-bogħod minn dak li kien hemm stipulat fil-kuntratt, u ferm il-bogħod ukoll minn dak li l-Kunsill kien qiegħed iħallas għalih.

Fil-fatt ġie aġġudikat servizz b'emergenza sakemm inħargu, u ġew aġġudikati tenders ġodda. Illum il-Kunsill għandu persuna li qed taħdem fuq kull kuntratt. Dan wassal biex fix-xhur li għaddew mill-lokal ingabru tunnellati ta' skart li kien ilu depożitat snin u li qatt ma kien tneħħa. Beda xogħol ta' tindif fl-aktar żoni popolari u sar żbir intensiv, u issa, fi żmien aktar riċenti, beda xogħol ta' tindif ta' rutina u qed jitkompla xogħol ta' tindif goff minn ċertu bnadi.

Riċentament saret konsultazzjoni mal-MEPA dwar il-Pjanijiet Lokali fejn il-Kunsill għamel ir-rakkomandazzjonijiet tiegħu bil-miktub.

Il-Kunsill żamm ukoll il-laqgħat regolari tiegħu u fil-jiem li ġejjen għandu jiġi mniedi servizzi ta' Online Streaming fejn il-laqgħat uffiċjali jkunu jistgħu jiġu segwiti minn kulhadd mill-kumdità tad-dar tiegħu. Aktar trasparenza fil-ħidma tagħna, u anqas minn

1.0 L-Introduzzjoni tas-Sindku

dawk il-battuti umoristiċi li ngħiduha kif inhi, kultant jagħtu xi ftit aktar kulur lil dawn il-laqqgħat!

Il-Kunsill qiegħed jagħmel hiltu sabiex jsolvi l-ilmenti kollha li jirċievi minn żmien għal żmien, fejn l-ilmenti kollha llum jiġu dokumentati u ċċirkolati ta' kuljum għall-attenzjoni mmedjata tal-Kunsilliera, u tal-kuntratturi kkonċernati. Dan bil-ħsieb illi l-ilmenti tagħkom jiġu ndirizzati b'mod mill-aktar spedit, għalkemm dan mhux dejjem ikun possibbli meta l-Kunsill jiġi bżonn l-għajnuna ta' xi qasam ieħor, jew xi dipartiment governattiv.

Fil-jiem li għaddew gie konkluz ukoll rapport dettaljat dwar l-istat tat-tabelli tat-traffiku kollha tal-lokal. Hemm il-ħsieb illi hawn ukoll nsebhū d-dehra tal-lokal billi jinbidlu t-tabelli kollha tal-ismijiet tat-toroq, bil-għan li jkun hawn ċertu uniformita' f'dan il-qasam. Hawn ukoll għalhekk, ser ikollna spiża fenominali biex dawn it-tabelli kollha jiġu mibdula, tabelli li sfortunatament jiġu vandalizzati b'mod regolari ħafna.

Saru wkoll linji tat-traffiku fit-toroq kollha prinċipali tal-lokal.

Sar ukoll rapport tal-lampi kollha tad-dawl li hawn fil-lokal minħabba li jirriżulta li hemm lampi li ma kienux saru bl-approvazzjoni tal-Korporazzjoni Enemalta, u għalhekk ser ikun hemm il-ħtieġa li ssir applikazzjoni għalihom.

Saru diversi attivitajiet għar-residenti kif ukoll numru ta' korsijiet bl-għajnuna ta' entitajiet tal-Gvern. Korsijiet partikolari kienu mmirati għall-anzjani.

Matul is-Sajf, wara snin nieqsa, saru korsijiet tal-kompjuter għat-tfal, liema korsijiet wara qbil mal-kumpanija kkonċernata saru mingħajr ħlas. Fix-xhur li għaddew bdew ukoll korsijiet fit-tagħlim bażiku tal-Malti u l-Ingliš.

Gew ukoll estiżi l-ħinijiet tal-librerija sabiex jingħata servizz aħjar.

Aggudikajna l-offerti tal-Ġnien Madre Teresa ta' Kalkutta, u Ġnien 4 ta' Lulju fejn issa l-Kunsill kien qed jistenna biss l-approvazzjoni tal-UIF fi ndan il-MEPA. Fil-fatt fil-jiem li ġejja ser jiġu ffirmata l-kuntratti neċessarji. Iltaqjna kemm-il darba mal-kuntratturi kkonċernati, ftiehmna fuq disinni, l-għażla tal-prodott u dettalji oħra u aċċertajna ruħna li min-naħa tagħna jkollna kollox lest, u lest fil-ħin, sabiex meta ninagħtaw il-fondi – minnufih jinbeda l-proġett ta' tisbieħ. Illum ngħid, u nittama, li ninsabu biss ftit ġimgħat 'l bogħod.

Riċentament il-Kunsill ipparteċipa fl-attivitajiet MOVE, fejn isem il-lokal tpoġġa fuq il-mappa mondjali flimkien ma' dawk il-lokalitajiet oħra li pparteċipaw f'inizjattiva biex tteġġeg lir-residenti tagħhom, jagħmlu xi ftit eżerċizzju fiżiku. Kien hawn hekk illi l-Kunsill gavar somma flus mill-parteċipanti, somma li fil-ġimgħat li għaddew giet ippreżentata lill-President tar-Repubblika bħala għotja għall-attivitajiet tal-Istrina.

Flimkien mal-Inspire, il-Kunsill ipparteċipa wkoll fl-attivitajiet tal-Car Free Day.

Il-Kunsill ħa ħsieb jerga' jagħti s-servizz ta' tilqim għal kontra l-influenza lir-residenti kollha li huma ntitolati għal din l-iskema.

Saret talba emendata għall-bdil fil-konfini tal-lokal sabiex il-Kunsill ikun f'pożizzjoni aħjar biex jaqdi residenti li, b'mod stramb għall-aħħar, nofs ir-residenzi tagħhom jaqgħu fil-konfini tagħna, u n-nofs l-ieħor ma' dawk ta' San Ġiljan.

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F'dawn l-aħħar xhur tajna prijorita' lit-tisbieh tal-lokal u ż-żamma tal-indafa. Fuq talba tal-Kunsill, tul ic-cycle path ġew installati numru ta' Dog Litter Bins mill-Malta Tourism Authority, u aktar minn hekk fil-ġimgħat li għaddew il-Kunsill installa 7 oħra madwar il-lokal. Apparti minn dawn il-Kunsill installa numru ta' litter bins madwar il-lokal kollu identici. Qieghdin għalhekk naghmlu l-almu tagħna sabiex inżommu l-lokalita' fl-aħjar stat possibbli.

Il-Kunsill Lokali tagħna f'aseb sabiex b'ruħ soċjali, jaħdem fil-qrib ma' Job Bridge u l-iskola Speċjali tal-Wardija fejn qed jagħti l-opportunita' lil studenti bi bżonnijiet speċjali sabiex jiksibu taħriġ dwar ix-xogħol li jsir minn, u fil-Kunsill, bil-għan li dawn il-persuni jidringħu xi ftit ir-rutina u l-ambjent ta' post tax-xogħol.

Il-Kunsill Lokali daħal ukoll fi trattattivi mal-uffiċċju tas-Servizzi tal-Probation fejn qed nospitaw lil min ikun ikkundannat b'sentenza tal-Qorti sabiex jagħmel siegħat ta' xogħol fil-komunita'. Dan mhux biss bi skop karitevoli, iżda wkoll sabiex dawn l-individwi jergghu jintegraw lura fis-soċjeta', filwaqt li l-Kunsill jiggwadanja siegħat ta' xogħol b'risq il-lokal, u dana mingħajr f'las.

Komplejna bl-iskema tar-riċiklaġġ fejn minn ftit tax-xhur ilu beda jingabar il-ħgieġ minn wara l-bieb tar-residenti. Din l-iskema jidher li għadha ma gietx ipperfezzjonata, u li għal dan il-għan, il-Kunsill Lokali jibqa' dejjem miftuħ għall-ilmenti u s-suggerimenti tagħkom sabiex b'hekk inkunu nistgħu ngħaddu l-ħsibijiet tagħkom lil Korporazzjoni GreenPak li tiegħu f'sieb dan il-ġbir.

Inġabru wkoll f'hejjeġ użati li marru għand l-Inspire sabiex jinbiegħu, u b'hekk jingabru aktar fondi. Tajjeb ngħidu wkoll li l-Kunsill, f'isem ir-residenti tiegħu, kien f'areġ rebbieh għal Best Overall Performance għal dak li għandu x'jaqsam ġbir ta' skart riċiklat. Riżultat sodisfaċenti għall-aħħar meta wieħed jikkonsidra n-numru ta' residenti tagħna. Nisperaw li din is-sena wkoll, inkunu l-Kunsill tal-aktar lokalita' f'Malta u Għawdex li minnha jkun ingabar skart riċiklabbli.

Personalment f'assejt il-bżonn li l-Kunsill ikun aktar disponibbli għar-residenti tagħna. Sa mill-ewwel granet ta' f'idma minn dan il-Kunsill, giet immedija pagna fuq Facebook fejn fiha l-Kunsill qiegħed jippubblika dak kollu li jsir. Ir-rispons huwa tajjeb f'hafna u nittamaw li illum, kulhadd jista' jinforma ruħu mill-kumdita' ta' daru bix-xogħol li qiegħed jagħmel għalih, il-Kunsill tiegħu.

F'bieb, m'aħniex perfetti, iżda b'umilta' kbira ngħid li qieghdin nipprovaw noqorbu l-perfezzjoni. Sar f'hafna xogħol u konvinti, anzi ngħid naċċertakom, li għad fadal f'hafna xi jsir. Nittama li b'f'idmieti, mghejun mill-fabib tiegħi, Vici Sindku, s-sur Raymond Lanzon, l-kunsilliera f'hafna, s-sur Mark Causon, s-sinjura Evelyn Vella Brincat, u s-sur Charles Cesare, flimkien mal-impjegati amministrattivi f'hafrika, immexxijin mis-Segretarju Eżekuttiv s-sur Kevin Borg, nkomplu t-triq li qbadna.



Avv. Dean Hili
Sindku

2.0 Il-Kunsill**2.1 Il-Kunsill**

L-Elezzjoni tas-Sitt Legislatura tal-Kunsill saret f'Marzu ta' l-2008 u l-Ħatra tal-Ġurament saret fl-aħħar jiem ta' Marzu stess ta' l-2008.

Wara l-emendi li saru fil-Ligi, iż-Żmien tat-tmexxija tas-Sitt Legislatura tal-Kunsill huwa mill-1 t'April 2008 sal-31 ta' Marzu 2013. Il-Kunsill kien kostitwit minn :-

Kariga	Isem u Kunjom	Rappreżentant
Sindku	Is-Sur Joe Zammit	Partit Laburista
Viċi Sindku	Is-Sur Alfred Mazzitelli	Indipendenti *
Kunsillier	Is-Sur Lauro Fava	Partit Nazzjonalista
Kunsillier	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Joe Brincat	Partit Laburista

* *F'laqgħa 27/K6/2011 li saret nhar fis-16 ta' Diċembru 2011, il-Viċi Sindku Alfred Mazzitelli nforma lill-Kunsill li m'għadux jiffirma parti mill-PL u għalhekk iddikjara l-pożizzjoni tiegħu bħala Kunsillier Indipendenti.*

L-Elezzjoni tas-Seba' Legislatura tal-Kunsill saret f'Marzu ta' l-2013 u l-Ħatra tal-Ġurament saret fl-aħħar jiem ta' Marzu stess ta' l-2013.

Iż-Żmien tat-tmexxija tas-Seba' Legislatura tal-Kunsill huwa mill-1 t'April 2013 sal-31 ta' Marzu 2017. Il-Kunsill huwa kostitwit minn :-

Kariga	Isem u Kunjom	Rappreżentant
Sindku	l-Avv. Dean Hili	Partit Laburista
Viċi Sindku	Is-Sur Raymond Lanzon	Partit Laburista
Kunsillier	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Mark Causon	Partit Laburista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista

B'effett minn Novembru 2013, fil-Kunsilli Lokali ġew introdotta l-Ambaxxaturi taż-Żgħażaġh Lokali fejn il-Kunsill Lokali Pembroke nnomina lis-sur Kurt Mizzi.

Sotto Kunitati

Chairman	Sotto Kunitat
Sindku L-Avv. Dean Hili	Kunitat - Finanzi; Relazzjonijiet pubbliċi Lokali u Internazzjonali; Ordni Pubblika (inkluż materja legali u relazzjonijiet mal-Pulizija, il-Gwardjani Lokali u l-Kunitat Reġjonali); Awtorita' ta' l-Ippjanar; Informazzjoni Ġenerali; Proġetti Kapitali u Infrastrutturali; Tfassil ta' kuntratti tal-Kunsill u sorveljanza fuq it-tweġġieq tagħhom; Editur tal-pubblikazzjonijiet kollha tal-Kunsill u komunikati uffiċjali tal-Kunsill; Staff Amministrattiv u Haddiema assenjati mal-Kunsill; Relazzjonijiet maż-żgħażaġħ tal-lokal inkluż il-Kunsill taż-żgħażaġħ; Ko-ordinament ma' l-għaqdiet sportivi, Scouts, Knisja u NGO's; Tfassil u tweġġieq ta' bye laws; Rappreżentant ta' ECAD Advisory Board, MIEMA u Anna Lindth Foundation.
Viċi Sindku Raymond Lanzon	Kunitat - Rappreżentant NHDJC inkluż iż-żamma u l-manutenzjoni tad-dawl fit-toroq; Anzjani nkluz il-ko-ordinament ma' l-Għaqda Anzjani Pembroke; Konservazzjoni, ħarsien u titjeb ta' l-ambjent kollu fil-lokal; Customer care handling (ilmenti); Housing; Aktivitajiet Soċjali, Kulturali u tal-massa nkluz open days eċċ.
Kunsillier Evelyn Vella Brincat	Kunitat - Ħarsien ta' Bini Storiku; Turizmu; Konfini; Single Parents; Saħħa; Persuni u familji bi bżonnijiet speċjali; Aktivitajiet u Inizjattivi oħra favur il-ħarsien, kura, u drittijiet tal-annimali.
Kunsillier Mark Causon	Kunitat - Applikazzjonijiet għall-fondi tal-EU u mplimentazzjoni tal-proġetti relatati mal-EU inkluż dawk edukattivi u ambjentali; Informazzjoni nkluz I.T., Web Page, Facebook, eċċ; Librerija, Edukazzjoni; Kultura; Organizazzjoni ta' kull tip ta' laqgħat t'informazzjoni u korsijiet.
Kunsillier Charles Cesare	Kunitat - Settur Kummerċjali; Liċenzji u Permessi; Traffiku u Servizzi Pubbliċi; Trasport Pubbliku;

Staff

Impjegat	Grad	Bidu t'impjieg	Tmiem t'impjieg
Kevin Borg	Segretarju Eżekuttiv	1 ta' Settembru 1997	
Alison Grixti	Skrivana	15 t'Ottubru 2000	
Kirsty Rizzo	Skrivana	1 ta' Lulju 2008	

Il-Kunsill jagħmel użu wkoll mis-servizzi ta' :-

Servizz	Isem / Kumpanija	Rimarki
Project Manager u Perit	Kevin Fsadni	Sorveljanza fuq kuntratti ta' xogħlijiet infrastrutturali
Contracts Manager	Raphael Carabott	Sorveljanza fuq kuntratti ta' servizzi

2.0 Il-Kunsill

2.2 **Attendenza għal-laqgħat tal-Kunsill.**

Is-Sitt Leġislatura tal-Kunsill, perjodu Jannar sa Marzu 2013

Kariga	Isem u Kunjom	Rappreżentant
Sindku	Is-Sur Joe Zammit	Partit Laburista
Viċi Sindku	Is-Sur Alfred Mazzitelli	Indipendenti *
Kunsillier	Is-Sur Lauro Fava	Partit Nazzjonalista
Kunsillier	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Joe Brincat	Partit Laburista

Data	Is-Sindku Joe Zammit	Il-Viċi Sindku Alfred Mazzitelli	Il-Kunsillier Lauro Fava	Il-Kunsillier Evelyn Vella Brincat	Il-Kunsillier Joe Brincat	Is-Segretarju Eżekuttiv K. Borg	Numru tal-Laqgħa
09/01/2013	P	P	P	S	P	P	01 /K6/ 2013
30/01/2013	P	P	P	P	P	P	02 /K6/ 2013
13/02/2013	P	P	P	S	P	P	03 /K6/ 2013
13/02/2013	P	P	P	S	P	P	04 /K6/ 2013
20/02/2013	P	P	S	S	P	P	05 /K6/ 2013
22/02/2013	P	S	P	S	S	P	06 /K6/ 2013
27/02/2013	S	S	P	S	P	P	07 /K6/ 2013
13/03/2013	S	S	S	S	P	P	08 /K6/ 2013
20/03/2013	P	S	P	P	P	P	09 /K6/ 2013
20/03/2013	S	S	P	P	S	P	10 /K6/ 2013
25/03/2013	P	P	S	S	P	P	11 /K6/ 2013
27/03/2013	P	S	P	S	P	P	12 /K6/ 2013
Totali	75.00%	50.00%	75.00%	25.00%	83.33%		

Is-Seba' Legislatura tal-Kunsill, perjodu April sa Diċembru 2013

Kariga	Isem u Kunjom	Rappreżentant
Sindku	I-Avv. Dean Hili	Partit Laburista
Viċi Sindku	Is-Sur Raymond Lanzon	Partit Laburista
Kunsillier	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Mark Causon	Partit Laburista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista

Data	Is-Sindku Dean Hili	Il-Viċi Sindku Ray Lanzon	Il-Kunsillier Evelyn Vella Brincat	Il-Kunsillier Mark Causon	Il-Kunsillier Charles Cesare	L-Ambaxxatur taż-żgħażaġh Kurt Mizzi	Is-Segretarju Eżekuttiv K. Borg	Numru tal-Laqqha
05/04/2013	P	P	P	P	P		P	01 /K7/ 2013
24/04/2013	P	P	P	P	P		P	02 /K7/ 2013
24/04/2013	P	P	P	P	P		P	03 /K7/ 2013
06/05/2013	P	P	P	S	P		P	04 /K7/ 2013
22/05/2013	P	P	S	P	P		P	05 /K7/ 2013
03/06/2013	P	P	P	P	P		P	06 /K7/ 2013
12/06/2013	P	P	P	P	P		P	07 /K7/ 2013
17/07/2013	P	P	S	P	P		P	08 K7 2013
05/08/2013	P	P	S	P	P		P	09 K7 2013
28/08/2013	P	P	P	P	P		P	10 K7 2013
18/09/2013	P	P	P	P	P		P	11 K7 2013
22/10/2013	P	P	P	P	P		P	12 K7 2013
06/11/2013	P	P	S	S	P		P	13 K7 2013
12/11/2013	P	P	P	P	P	P	P	14 K7 2013
17/12/2013	P	P	P	P	P	P	P	15 K7 2013
Totali	100.00%	100.00%	73.33%	86.67%	100.00%	100.00%		

Il-Finanzi u l-Hidma tal-Kunsill (ikompli)**3.1 Il-Finanzi tal-Kunsill**

Matul is-sena finanzjarja li għaddiet, il-Kunsill Lokali Pembroke għamel l-almu tiegħu biex jaqdi l-funzjonijiet li hemm indikati fl-Att XV ta' l-1993 u dan sar bi sforz kbir biex ma jispicċax b'xi bilanċ negattiv fil-kotba finanzjarji tiegħu. Fl-aħħar ta' Diċembru 2013 il-Bilanċ kien ta' € 237,439.08. Dan l-ammont kien maqsum hekk :-

009010703 050	HSBC - Saving Account	€ 32,962.00
	Uncashed Volksbank Chq (HSBC Savings)	€ 175.71
009010703 001	HSBC - Current Account	€ 19,872.03
009010703 100	HSBC - Fixed Account - 16/01/2014	€ 200,000.00
40021345911	BOV - Current Account	€ 733.78
	Uncashed Chqs HSBC	-€ 16,057.38
	Uncashed Chqs BOV	-€ 480.00
	Petty Cash	€ 232.94
Total		€237,439.08

Minn dan il-bilanċ ta' € 237,439.08 il-Kunsill għandu jagħmel dan l-aġġustament :

Naqqas Accruals (Xogħol lest li għadu ma tħallasx)	(45,138.00)
Naqqas Current Deferred Income (Government Grants)	(1,218.00)
Żied Pre Payments	1,758.00
Żied Accrued Income - Proġetti ta' l-EU	59,838.00
Żied Accrued Income - Interessi tal-banek	113.00
Żied Accrued Income – Kontribuzzjoni mill-MTA	375.00
Żied Inventarju	2,252.00
Żied Debituri	5,019.92
Naqqas Kredituri	(21,517.00)
Naqqas Future Commitments	(2,000.00)
Total	(517.08)

Bilanċ finali	€236,922.00
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3.2 Il-Hidma tal-Kunsill

Ir-responsabilitajiet li kellu l-Kunsill għas-sena finanzjarja 2013 kienu:

- 1. Ġbir u ġarr ta' Żibel u Skart domestiku**
- 2. Tindif tat-Toroq**
- 3. Tindif u Manutenzjoni ta' Latrini Pubbliċi**
- 4. Tiswija u Manutenzjoni tat-Toroq**
- 5. Tindif u Manutenzjoni tax-Xtut u Bajja**
- 6. Manutenzjoni ta' Sinjali u Marki tat-Toroq**
- 7. Tindif u Manutenzjoni ta' Ġonna Pubbliċi**
- 8. Tindif u Manutenzjoni ta' Toroq u partijiet mhux Urbani**
- 9. Id-Delega tal-Gwardjani Lokali**
- 10. Żamma, manutenzjoni u nstallazzjoni ta' dwal tat-toroq.**

Ġbir u ġarr ta' żibel u Skart domestiku

Il-kuntratt tal-ġbir ta' skart qed isir fuq bażi regolari nhar ta' Tnejn, Erbgħa, Ħamis, Gimgħa u Sibt u kien ikkumplementat bis-servizz tal-'Bulky Refuse Collection'. Darba fil-gimgħa sar ġbir ta' skart domestiku goff, bħal m'huma saqqijiet eċċ u dan minn wara l-bieb tal-persuna kkonċernata. Il-ħlas ta' dan is-servizz sar mill-Kunsill Lokali. F'każijiet fejn għad hemm nies li m'humiex konxji ta' l-ambjent u jitfgħu skart goff f'xi nħawi, l-Kunsill ħa azzjoni biex dan jiġi mneħħi kemm jista' jkun malajr. Tkomplet ukoll is-sistema ta' l-użu ta' l-iskips tas-separazzjoni liema servizz jingħata b'effiċjenza. Din is-sena tkompla wkoll is-servizz ta' ġbir ta' skart separat mid-djar, servizz li qed isir fuq bażi Nazzjonali nhar ta' Tlieta.

Il-Kunsill flimkien u bil-koperazzjoni ta' GreenPak, minn żmien għal żmien, iqassam f'kull dar fil-lokal, notifika lir-residenti fejn jiġu mitluba jiġbru mill-Kunsill paketti ta' boroż mingħajr ħlas biex fihom jingħabar skart għar-riċiklaġġ.

Hawn ta' min jinnota li mill-iskema ta' GreenPak, il-lokal ta' Pembroke kien l'aktar lokal f'Malta u Għadwex li ġabar skart għar-riċiklaġġ fejn kien ukoll wieħed mill-uniċi fejn f'gimgħat partikulari laħaq il-kwota Nazzjonali.

Tindif tat-Toroq

Għal darb'oħra l-Kunsill ħa ħsieb sabiex il-lokalita' tinzamm fi stat nadif. Dan mhux dejjem kien possibbli. Fil-fatt waħda mill-ewwel deċiżjonijiet drastici li ħadem din l-amministrazzjoni kienet li wara diversi laqgħat li saru mal-kuntrattur, fejn dan baqa' persistentement jinjora t-talbiet tal-Kunsill, ingħata penali u twaqqaf milli jkompli s-servizz. Temporanjament beda xogħol b'servizz t'emergenza biex ix-xogħol li ma kienx qed isir gie rkuprat. Eventwalment inħarġu offerti godda fejn il-knis beda jsir f'kull triq tal-lokal darba fil-gimgha filwaqt li fit-toroq u żoni prinċipali l-knis isir darbtejn fil-gimgha.

Sar xogħol biex il-ħaxix li jikber mal-bankini, jinqata' kemm jista' jkun ta' spiss, għalkemm mhux dejjem sar skond l-esiġenzi u l-aspirazzjonijiet tal-Kunsill.

Tindif u Manutenzjoni tal-Latrini Pubbliċi

Il-Latrini li għandna fil-gonna tal-lokal jinfetħu kważi kulljum u fuq bażi regolari u jidher li x-xogħol li sar, għalkemm jista' jitqies bħala sodisfaċenti fl-istess waqt huwa l-bogħod mill-aspirazzjonijiet tal-membri tal-Kunsill u għalhekk dejjem hemm lok fejn jista' jsir progress. Wieħed ma jridx jinsa li għal dan is-servizz, il-Kunsill, mhux qed iħallas flus minħabba l-fatt li s-servizz qed jiġi provdut mingħajr ħlas mill-Gvern Ċentrali, għalkemm il-Kunsill diġa' gie nfurmat li għas-sena li ġejja l-Kunsill irid jaħseb biex joħroġ tender għal dan is-servizz.

Tiswija u Manutenzjoni tat-Toroq

Din is-sena sar xogħol ta' rutina. Qatt m'hu biżżejjed iżda matul is-sena li għaddiet sar xogħol ta' patching fit-toroq kollha fejn kien hemm bżonn kif ukoll li kien hemm każijiet li numru ta' toroq minnhom sar patching fihom għal aktar minn darba.

Tindif u Manutenzjoni tax-Xtut u Bajja

Dan sar fuq bażi regolari skond il-kuntratt u kien wieħed sodisfaċenti. Ta' min jinnota li l-Kunsill mhux qed iħallas għal dan is-servizz peress li qed jiġi offrut mill-Gvern Ċentrali mingħajr ħlas.

Manutenzjoni ta' Sinjali u Marki tat-Toroq

Ix-Xogħol tat-tabelli qed isir minn kuntrattur privat fejn il-kwalita' hija tajba għalkemm l-effiċjenza m'hiex daqstant. Sfortunatament il-problema prinċipali hija li t-tabelli tat-traffiku jiġu vandalizzati frekwentament u b'hekk il-Kunsill qed ikollu spiża li tista' tiġi ffrankata bi ftit koperazzjoni minn kulħadd.

Tindif u Manutenzjoni tal-Ġonna Pubbliċi u siġar oħra

Il-Kunsill ħa ħsieb li kemm il-Ġnien Madre Teresa ta' Kalkutta, jiġifieri dak ta' Triq Camillo Sceberras kif ukoll Ġnien 4 ta' Lulju li jinsab fi Triq Jum Pembroke jiġu mnaddfa regolarment.

Dwar il-manutenzjoni, din is-sena l-Kunsill aġġudika żewġ tenders separata fuq iż-żewġ ġonna u x-xogħol għandu jinbeda u jitlesta fil-bidu tas-sena 2014.

Tindif u Manutenzjoni ta' Areas mhux Urbani u Open Areas

Għal darb'oħra l-Kunsill ħa ħsieb sabiex il-lokalita' tinżamm fi stat nadif. Dan mhux dejjem kien possibbli. Fil-fatt, hawn ukoll, waħda mill-ewwel deċiżjonijiet drastici li ħadem din l-amministrazzjoni kienet li wara diversi laqgħat li saru mal-kuntrattur, fejn dan baqa' persistentament jinjora t-talbiet tal-Kunsill, ingħata penali u twaqqaf milli jkompli s-servizz. Temporanjament beda xogħol b'servizz t'emergenza biex ix-xogħol li ma kienx qed isir ġie rkuprat. Eventwalment inħarġu offerti godda fejn il-knis beda jsir f'kull triq tal-lokal darba fil-ġimgħa filwaqt li fit-toroq u żoni prinċipali l-knis isir darbtejn fil-ġimgħa.

Sfortunatament sa tmiem l-ewwel 6 xhur tas-sena kien għad hemm żoni fejn il-kuntrattur preċedenti kien għadu qatt ma għamel xogħol fihom, xi ħaġa li hija inaċċettabbli. Kien għalhekk li x-xogħol li sar b'emergenza u eventwalment il-kuntratt il-ġdid, għamlu ġimgħat sħaħ ineħħu materjal li kien akkumula xhur jekk mhux snin. Illum il-ġurnata x-xogħol jinsab taħt kontroll u qed isir skond skeda maqbula bejn il-Kunsill u l-kuntrattur.

Tindif u Manutenzjoni ta' Soft Areas

Għal darb'oħra l-Kunsill ħa ħsieb sabiex il-lokalita' tinżamm fi stat nadif. Dan mhux dejjem kien possibbli. Fil-fatt, hawn ukoll, waħda mill-ewwel deċiżjonijiet drastici li ħadem din l-amministrazzjoni kienet li wara diversi laqgħat li saru mal-kuntrattur, fejn dan baqa' persistentament jinjora t-talbiet tal-Kunsill, ingħata penali u twaqqaf milli jkompli s-servizz. Temporanjament beda xogħol b'servizz t'emergenza biex ix-xogħol li ma kienx qed isir ġie rkuprat. Eventwalment inħarġu offerti godda fejn il-knis beda jsir f'kull triq tal-lokal darba fil-ġimgħa filwaqt li fit-toroq u żoni prinċipali l-knis isir darbtejn fil-ġimgħa.

Sfortunatament sa tmiem l-ewwel 6 xhur tas-sena kien għad hemm żoni fejn il-kuntrattur preċedenti kien għadu qatt ma għamel xogħol fihom, xi ħaġa li hija inaċċettabbli. Kien għalhekk li x-xogħol li sar b'emergenza u eventwalment il-kuntratt il-ġdid, għamlu ġimgħat sħaħ ineħħu materjal li kien akkumula xhur jekk mhux snin. Illum il-ġurnata x-xogħol jinsab taħt kontroll u qed isir skond skeda maqbula bejn il-Kunsill u l-kuntrattur.

Il-Finanzi u l-Hidma tal-Kunsill (ikompli)**Id-Delega tal-Gwardjani Lokali.**

Is-servizz mhux dejjem qed jilhaq l-aspettattiva tal-Kunsill. Il-Kunsill Lokali Pembroke dejjem saħaq li l-ispejjeż għandhom jinħarġu minn fond komuni tal-Kumitat Kongunt u fil-fatt hekk qed isir iżda dan jista' jagħti l-każ li qed isarraf li l-Kunsill ma jkollux kontroll fuq l-iskeda tas-servizz mogħti mill-kumpanija konċernata. Bir-riformi li saru fil-Liġi issa dan ix-xogħol qed isir mill-Kumitat Reġjonali.

L-Amministrazzjoni

Bħala kumment dwar l-amministrazzjoni ta' l-Uffiċċju, nixtieq ngħid li dan ikun miftuħ regolament mit-Tnejn sal-Ġimgħa f'hinijiet stabbiliti mill-Kunsill kif ukoll wara li saret ir-riforma, nhar ta' Sibt kif mitlub mid-Dipartiment għall-Gvern Lokali. Fl-Uffiċċju issib lis-Segretarju Eżekuttiv Kevin Borg u lis-Sinjura Alison Gixti u lis-Sinjorina Kirsty Rizzo bħala skrivani Full Time.

Dawn il-persuni dejjem ikunu lesti jagħmlu l-almu tagħhom biex jilqgħu l-ilmenti u jippruvaw, meta jkun possibbli, jsibu soluzzjoni għall-problemi li jinqalgħu għalkemm dan mhux dejjem ikun possibbli.

Assenjar ta' persuni mill-ETC

Tul din is-sena, għal xi xhur, il-Kunsill kellu assenjat ħaddiem mill-ETC liema ħaddiem qed jagħmel 30 siegħa xogħol fil-ġimgħa, liema xogħol jinkludi xogħol ta' manutenzjoni generali.

Konklużjoni

Għaddiet sena oħra ta' ħidma ntensiva mill-Kunsill. Sena transitorja bejn amministrazzjoni li temmet il-ħidma tagħha u oħra li prattikament hija magħmula minn membri kollha godda. J'alla l-Kunsill li gie eletti f'Marzu 2013 iżomm fuq it-tajjeb li sar fis-snin li għaddew u jkollu l-inizjattiva biex jelgħeb il-problemi li jinqalgħu minn żmien għal żmien.

Finalment niringrazzja lil dawk il-membri tal-Kunsill li servew fil-Legislatura preċedenti u li ma reġgħux ġew eletti.

 26/05/2014

Kevin Borg
Segretarju Eżekuttiv

4.0 Il-Varjazzjonijiet fid-Dhul u fl-Infiq

4.1 L-Iskeda tal-Varjazzjonijiet konsolidati fid-Dhul u fl-Infiq

Nru. tal-Kont	DESKRIZZJONI	c 2013 ATTWALI €	b 2013 ESTIMI €	c 2012 ATTWALI €	a-b/b-a VARJANZA ATTWALI/ESTIMI €	a-c/c-a VARJANZA ATTWALI €
2	Id-Dhul					
0000	Mill-Gvern	368,783.00	362,165.00	369,403.00	6,618.00	-620.00
0020	Il-'Bye-laws'	19,842.00	4,380.00	148,394.00	15,462.00	-28,552.00
0090	L-Investiment	3,473.00	1,000.00	2,689.00	2,473.00	784.00
0100	Generali	5,959.00		826.00	5,959.00	5,133.00
	TOTAL	498,057.00	367,545.00	521,312.00	130,512.00	-23,255.00
1	L-Infiq					
1000	Is-Salarji	80,983.00	81,093.40	80,012.00	110.40	-97100
2000	Manutenzjoni u Xoghlijiet ohra	299,968.00	272,051.60	344,410.00	-27,916.40	44,442.00
7000	L-Infiq Kapitali	164,100	14,400.00	4,209.00	12,769.00	2,568.00
	TOTAL	382,592.00	367,545.00	428,631.00	-15,047.00	46,039.00
	Bilanc	115,465.00		92,681.00	115,465.00	-69,294.00

	Opening Cash and Bank Balances - 01/01/2013	200,759.00
Add	Grant Received	
Less	Grant Absorbed	
Less	Current Deferred Grant	-1278.00
	Long Term Liability re Council Premises	-76,024.00
	Future Commitments	-2,000.00
Add:	Balance (Surplus)/(Deficit)	15,465.00
	Available Funds	236,922.00

Noti:

Il-Varjazzjonijiet fid-Dhul u fl-Infq (ikompli)**4.2 L-Iskeda tal-Varjazzjonijiet fid-Dhul fid-Dettall**

Nru. tal-Kont	DESKRIZZJONI	a	b	c	a-b	a-c
		2013 ATTWALI €	2013 ESTMI €	2012 ATTWALI €	VARJANZA ATTWALI - ESTMI €	VARJANZA ATTWALI €
2	Id-Dhul					
0000	Mill-Gvern (Brought Forward)					
0001	Annw ali	354,401.00	358,699.00	358,700.00	-4,298.00	-4,299.00
0002	Supplimentari	14,382.00		1489.00	14,382.00	12,893.00
0003	Bzonnijiet Speċjali		3,000.00		-3,000.00	
0004	Delegazzjonijiet Pubbliċi/Governattivi					
0015	Hw eġġeg Ohra		466.00	9,214.00	-466.00	-9,214.00
		368,783.00	362,165.00	369,403.00	6,618.00	-620.00
0020	Il-'Bye-Laws'					
0021	Servizzi Komunitarji	170.00	480.00	1329.00	690.00	-159.00
0036	Ksur tal-'bye-law s'	483.00	2,500.00	9,335.00	-2,017.00	-8,852.00
0056	Għotġiet Sponsorjali	1000.00	1000.00	200.00		800.00
0066	Generali	17,189.00	400.00	137,530.00	16,789.00	-20,341.00
		119,842.00	4,380.00	148,394.00	115,462.00	-28,552.00
0090	Investiment					
0091	Imghax tal-Bank	3,473.00	1000.00	2,689.00	2,473.00	784.00
0096	Sigurtajiet tal-Gvern					
		3,473.00	1,000.00	2,689.00	2,473.00	784.00
0100	Generali					
0110	Donazzjonijiet	400.00		50.00	400.00	350.00
0120	Kontribuzzjonijiet	5,559.00		776.00	5,559.00	4,783.00
		5,959.00		826.00	5,959.00	5,133.00
TOTAL		498,057.00	367,545.00	521,312.00	130,512.00	-23,255.00

Noti:

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L-Indikaturi li jkejlu l-Effiċjenza u l-Effettività (ikompli)

Nru. tal-Kont	DESKRIZZJONI	c	b	a	b-a	c-a
		2013	2013	2012	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI/ESTMI	ATTWALI
		€	€	€	€	€
1	L-Infiq					
1000	Is-Salarji					
1100	L-Onorarju tas-Sindku	6,703.00	6,703.50	6,539.00	0.50	-164.00
1200	Pagi ta' l-impjegati	54,764.00	54,764.00	52,672.00		-2,092.00
1300	Bonus	5,774.00	5,762.00	7,285.00	-12.00	1,511.00
1400	Dhul Supplimentari					
1500	Kontribuzzjonijiet tas-Sigurtà Soċjali	5,232.00	5,119.00	5,044.00	-130.10	-188.00
1600	Koncessjonijiet ('Allowances')	6,400.00	6,400.00	6,400.00		
1700	Sahra	2,110.00	2,362.00	2,072.00	252.00	-38.00
		80,983.00	81,093.40	80,012.00	110.40	-971.00
2000	Manutenzjoni u Xogholijiet ohra					
2100	Konsum tal-bżonn (daw l/lima/tel. etc.)	6,689.00	7,604.00	6,253.00	915.00	-436.00
2200	Xiri ta' Materjal u Fornimenti	763.00	1,800.00	1,127.00	1037.00	364.00
2300	Tiswijiet u Manutenzjoni	42,802.00	80,828.60	39,777.00	38,026.60	-3,025.00
2400	Kera	1,206.00	1,206.00	1,217.00		11.00
2500	Shubija f'Għaqdiet Nazzjonali/Internazzjonali	925.00	700.00	389.00	-225.00	-536.00
2600	Spejjez ta' l-Ufficcju	5,386.00	3,845.00	4,308.00	-1,541.00	-1,078.00
2700	Trasport	1,256.00	1,250.00	1,125.00	-6.00	-131.00
2800	Safar u vvjaggar	53,899.00	1,400.00	132,373.00	-52,499.00	78,474.00
2900	Tagħrif lill-Publiku	5,890.00	2,600.00	4,915.00	-3,290.00	-975.00
3000	Spejjez ta' Kuntratti	152,312.00	137,578.00	119,193.00	-14,734.00	-33,119.00
3100	Servizzi Professionali	14,970.00	19,545.00	16,802.00	4,575.00	1,832.00
3200	Tahrig	60.00	500.00		440.00	-60.00
3300	Ospitalità u Servizzi lill-Komunità	9,193.00	12,695.00	13,559.00	3,502.00	4,366.00
3400	Spejjez ohra li jinqalghu	286.00	500.00	372.00	214.00	86.00
3600	Local Enforcement System	4,331.00		3,000.00	-4,331.00	-1,331.00
		299,968.00	272,051.60	344,410.00	-27,916.40	44,442.00
7000	L-Infiq Kapitali					
7001	Xiri ta' propjeta					
7100	Bini		4,400.00	-6,000.00	4,400.00	-6,000.00
7200	Titjib	550.00	10,000.00	7,335.00	9,450.00	6,785.00
7300	Makkinarju u Apparat	1,091.00		624.00	-1,091.00	-467.00
7500	Progetti Speċjali			2,250.00		2,250.00
		1,641.00	14,400.00	4,209.00	12,759.00	2,568.00
TOTAL		382,592.00	367,545.00	428,631.00	-15,047.00	46,039.00

Noti:

5.0 Id-Dikjarazzjoni ta' Rikonċiljazzjoni mal-Bank**5.1 Kont ta' tiffdil**

€	
Bilanc tal-Bank Statement HSBC 009010703 050	32,962.00
Depoziti li saru sal-31/12/2013 u li ma dehrux fil-Bank Statement Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
Bilanc fil-kont tal-Bank	32,962.00

5.2 Kont kurrenti

€	
Bilanc tal-Bank Statement HSBC 009010703 001	19,872.03
Depoziti li saru sal-31/12/2013 u li ma dehrux fil-Bank Statement Audit adjustments	0.00
Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	-16,057.38
Bilanc fil-kont tal-Bank	3,814.65

5.3 Petty Cash

€	
Flus fl-idejn	232.94
Depoziti li saru sal-31/12/2013 Tnaqqis ta' 'withdrawals' li saru	
Bilanc fil-kont fl-idejn	232.94

5.4 Kont Fixed

€	
Bilanc tal-Bank Statement HSBC 009010703 103	200,000.00
Depoziti li saru sal-31/12/2013 u li ma dehrux fil-Bank Statement Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
Bilanc fil-kont tal-Bank	200,000.00

5.5 Kont kurrenti

€	
Bilanc tal-Bank Statement BOV 40021345911	733.78
Depoziti li saru sal-31/12/2013 u li ma dehrux fil-Bank Statement Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	-480.00
Bilanc fil-kont tal-Bank	253.78

5.6 Kont kurrenti

€	
Volksbank cheque	175.71
Depoziti li saru sal-31/12/2013 u li ma dehrux fil-Bank Statement Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
Bilanc fil-kont tal-Bank	175.71



Kevin Borg
Segretarju Eżekuttiv

6.1 Rapport ta' l-Udituri

Rapport Anness

Our Ref: NAO 107/2010/46
Your Ref:

8th May 2014

The Mayor and Executive Secretary
Pembroke Local Council
Pembroke

Dear Sir/Madam,

**AUDIT REPORT and FINANCIAL STATEMENTS
YEAR ENDING 31 DECEMBER 2013**

In terms of Section P2.06 (c.02) of the Local Councils (Audit) Procedures 2006, I am forwarding a copy of the Audit Report and Financial Statements, together with the Management Letter for the financial year ending 31 December 2013.

After seeking the Council's approval, you are kindly requested to submit your response to the Director (Local Government), the Local Government Auditor, and to this Office as stipulated in Section P2.06 (d) of the same Procedures, by not later than six weeks following receipt of this letter.

Yours faithfully,



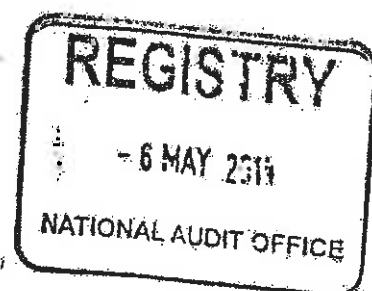
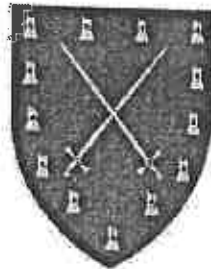
Tanya Mercieca
Asst. Auditor General



Encls.

LOCAL COUNCIL PEMBROKE

**Report to Management
for the financial year ended 31 December 2013**





3a

MALTA
15th April 2014

The Mayor
LOCAL COUNCIL PEMBROKE
Triq. Alamein
PEMBROKE PBK 1776

Dear Sir,

REPORT TO MANAGEMENT

As you are well aware, our firm has been reappointed by the National Audit Office to carry out the annual audit of the financial statements of your Council. Our engagement includes the obligation on our part to prepare a report addressed to the Council, explaining weaknesses and recommendations that emanate from the review of your systems as part of our audit. You will understand that our examination cannot be expected to disclose every weakness and therefore the matters dealt with in this report are not necessarily the only shortcomings, which exist. This report is intended as a source of guidance for the Council to refine its systems for better compliance, internal controls and governance. The controls will also be used by the National Audit Office to compile its own report on Local Councils.

For clarity purposes, this report is distributed to your council, the National Audit Office and the Department of Local councils. The contents of this report shall not be quoted in part or in full or used in any way other than for the above-mentioned scope, without our prior written consent.

During the course of our audit for the period ended 31 December 2013, we have examined the principal accounting records, systems and controls in use by the Council to enable it to ensure as far as possible, the accuracy and reliability of its records and to safeguard its assets. Additionally, we also examined the level of your Council's compliance with the Local Councils Act (1993), the Financial Procedures (1996), the various Legal Notices and Local Councils Department Memos globally issued to Local Councils in the Maltese Islands.

We remain at the Council's disposal for any clarification required regarding the above. We shall be happy to render assistance should you decide to implement any of the recommendations.

3a Certified Public Accountants

Level 2, Palazzo C.A. Bugejmal
Villaggio Rocca, St. Peter's 6005 N331
Malta, 2014

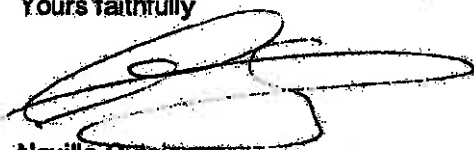
Telephone: +356 2257 2111
Facsimile: +356 2257 2100
Email: info@3a.com.mt

3a Certified Public Accountants (Malta) Limited
3a is a limited liability company registered in Malta
The Audit Committee of the Council is requested to consider the report and to advise the Council on the recommendations.

3amalta.com

Finally, we take this opportunity to thank the Executive Secretary, Mr. Kevin Borg and his Council's administrative team for their valuable assistance and co-operation rendered to us at all times during the course of our audit.

Yours faithfully

A handwritten signature in black ink, appearing to be 'Neville Cutajar', written over a horizontal line.

Neville Cutajar
Partner

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1. FOLLOW-UP: MANAGEMENT REPORT - YEAR ENDED 31 DECEMBER 2012

1.1. Local Enforcement System

The Council does not have direct control on this matter as it is dependent on third party reports and therefore it could not address this issue. In this respect, we draw your attention to paragraph 2.1 of our management report.

1.2. Donations received

The Council has addressed the matter during the year under review.

1.3. Income allocated to Public/Government Delegations nominal account

The Council has addressed the matter during the year under review.

1.4. VAT Fiscal Receipts

The Council has addressed the matter during the year under review.

1.5. Document & Record Keeping

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 3.1 of our management report.

1.6. Purchase request and purchase order forms

The Council has addressed the matter during the year under review.

1.7. Renewal of expired contracts

The Council has addressed the matter during the year under review.

1.8. Performance Bonus

The Council has addressed the matter during the year under review.

1.9. Reconciliation and upkeep of the Fixed Asset Register (FAR)

The Council has addressed the matter during the year under review.

1.10. Categorization of assets and depreciation thereof

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.1 to our management report.

1.11. Insurance Policy

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.2 of our management report.

1.12. Capital Expenditure accounted for as Revenue Expenditure

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.3 of our management report.

1.13. Capital Commitments

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 4.4 of our management report.

1.14. Stale cheques

The Council has addressed the matter during the year under review.

1.15. Classification of payables

The Council has addressed the matter during the year under review.

1.16. Accrued Expenditure

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 6.1 of our management report.

1.17. Deferred Income

The Council has addressed the matter during the year under review.

1.18. Disclosures required in respect of certain IFRS

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 7.1 of our management report.

1.19. Disclosures required in respect of Financial procedures

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 7.2 of our management report.

1.20. Financial Statements presentation

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 7.3 of our management report.

1.21. Prior year adjustment

The Council has addressed the matter during the year under review.

2. INCOME

2.1. Income arising from the Local Enforcement System

Observations

By the date of conclusion of our audit work, the Council had still not received the audited annual report of the Joint Committee for the period ended 31st December 2013. During the year under review, the Council has been correctly recording cash receipts received by the Joint Committee, as well as making the distinction between LES pooling and pre-pooling receipts. Income received in relation to the former amounted to € 483. One also has to note that the Joint Committee function ended in August 2011 since from September 2011 the Local Enforcement System was delegated to Regional Committees.

Issues Arising

In view of the absence of an audited annual report for the Joint Committee as at 31st December 2013, we could not rely on third party financial information as provided by the Joint Committee to provide reasonable assurance on the amounts being recorded in the financial statements as income from the Local Enforcement System. We have qualified our audit report in this respect.

Recommendations

The Council should pressure the Joint Committee to provide audited financial statements for every financial year in order to have a basis on which to recognise all LES income due to the Council.

2.2. Income from Bye Laws

Observations

The Council sold books during the year under review amounting to €152.50. This income has been disclosed under the general income category.

Issues Arising

The Council has a bye law in place covering revenue arising from publishing and souvenirs. Hence the sale of books falls under income generated from this bye law and should therefore be disclosed accordingly.

Recommendations

The Council should ensure that income generated from bye laws is accounted for and disclosed properly in the financial statements under income arising from bye-laws heading. Further to our recommendations, the Council has adjusted its financial statements accordingly.

3. EXPENDITURE

3.1. Documentation & Record Keeping

Observations

The Council issued cheque number 10579 amounting to €520 to Dr Luciano Busuttil on the 13th February 2013 as a re-imbursement for court expenses. However the Council was not provided with any form of supporting documentation in this regard.

Issues Arising

It should be assured that all expenditure and payments by the Council should only be affected against an appropriate invoice or request for payment and where necessary, after an architect's or engineer's certification (as the case may be) is obtained. A fiscal receipt should also be obtained at all times unless the supplier submits a written declaration that his/her annual turnover is not in excess of €7,000. This declaration has to be done in terms with Memo 77/2011.

Recommendations

The Council should ensure that an appropriate tax invoice, as required by the respective procedures, is obtained for all the expenditure incurred by the Council in the future. Payments unsupported by an appropriate invoice, should not be made.

3.2. Procurement procedures

Observations

We noted that the expenditure for Street Lighting incurred by the Council is neither covered by a tender or by an extended contract as per Memo 106/2011.

Issues arising

Memo 34/2013 issued in December 2013 requires Councils to issue a new Tender for a full year in relation to Street Lighting services which contract may be extended to a maximum of three years.

Recommendations

The Council should follow the recommendations of Memo 34/2013 and initiate the process for issuing a tender to cover street lighting expenditure.

4. PROPERTY, PLANT AND EQUIPMENT

4.1. Categorization of assets and depreciation thereof

Observations

The Council has categorised some assets in different incorrect asset categories, with the consequences that these are being depreciated with an incorrect depreciation rate. For example, Photovoltaic systems amounting to €10,142 and works undertaken for the building of the administrative office, amounting to € 57,809 have been recognised under the 'Construction' asset category when these should have been allocated under 'Buildings' asset category.

Litter bins amounting to €815 have also been recognised under the 'Construction' asset category whereas these should have been expensed directly to the Statement of Comprehensive Income. Expenditure of furniture, fittings and furnishings in the Council's office amounting to €8,481 has been recognised under the 'Construction' asset category whereas these should have been included under the 'Furniture and fittings' asset category.

Issues Arising

The calculation and posting of depreciation is regulated in Financial Procedures (1996 – Finance) KLP 1/96 P1.01, h.07 (as amended by Legal Notice 323 of 2002). The measurement of depreciation undertaken by the Council is in conflict with the depreciation accounting policy of local councils as in fact stipulated in note 2 of the financial statements. We have qualified our audit report in this respect.

Moreover the Council is not following the requirements of memo 150/2010 and has continued recognising litter bins as capital expenditure in the FAR instead of expensing these immediately to the Statement of Comprehensive Income.

Recommendations

The Council should reclassify accordingly in both the FAR and the financial statements any assets wrongly categorised as well as undertake the necessary adjustments to the depreciation charged on such assets. The Council should also ensure that any litter bins are duly expensed in the year of purchase.

4.2. Insurance Policy

Observations

We noted that the Council is not properly insured in different categories of property, plant and equipment held by the Council. In fact, the Council has an insurance policy covering Council's furniture and fittings for the amount of € 28,601, "property in the open" for the amount of € 81,000, computer and office equipment for the amount of € 63,276 and Council buildings for the amount of € 74,855.

The Council's total cost of fixed assets, excluding amounts not yet capitalized and special programmes, as disclosed in its financial statements, amount to €1,010,345, of which € 26,864 relates to furniture and fittings, € 7,666 relates to plant and machinery, € 62,903 relates to office and computer equipment, € 332,238 relates to urban improvements and € 550,796 relates to construction.

Issues Arising

The Council's insurance policy in respect of assets insured needs to be reviewed on an annual basis to avoid having over and under insurance in different categories of property, plant and equipment.

Recommendations

The Council has reviewed its insurance policy during the year under review. We suggest that this exercise is kept on an ongoing basis to avoid unnecessary over and under insurance cover for each respective applicable asset categories and to ensure that the Council is properly insured. We also recommend that the insurance policy details better those assets to be covered under each asset category. In this manner, it will be easier to carry out a claim in case of damage to any particular asset.

4.3. Capital expenditure accounted for as revenue expenditure

Observations

We encountered an instance where the Council has purchased and installed a new Matrix Digital PBX and CCTV camera from Infinite Fusion Technologies amounting to €1,057.52.

We also noted that the council has expensed the below mentioned expenditure related to street lightning rather than this being capitalised and accounting for the depreciation in full in line with the Council's depreciation policy.

- Mica Med – Invoice 1613 dated 18/01/2013 amounting to €5,667.51
- Mica Med – Invoice PMB LC01-13 dated 12/02/2013 amounting to €5,154.84

Issues Arising

These items should have been capitalised under the respective capital category and depreciated accordingly rather than expensed directly to the Statement of Comprehensive Income in line with the requirements of IAS 16 - Property, Plant and Equipment.

Recommendations

Appropriate distinction should be made between items of revenue and capital expenditure throughout the bookkeeping process and items of a capital nature should be properly accounted for in line with the requirements of IAS 16-Property, Plant & Equipment. Further to our recommendations, the Council has adjusted its financial statements accordingly.

4.4. Capital Commitments

Observations

It was noted that no disclosure of capital commitments in the Financial Statements has been undertaken in respect to 2013; however € 10,750 of capital expenditure has been forecasted in the Annual Budget issued by the Council for 2014.

Issues Arising

Capital commitments need to be disclosed in their entirety in line with the requirements of IAS 16-Property, Plant and Equipment. Furthermore, it is important that a proper reconciliation is provided, which should tally with both the capital commitments as per financial statements and those as per the forthcoming Annual Budget. In this way financial reports issued by the Council would be comparable.

Recommendations

The Council should ensure that capital commitments are properly assessed and disclosed and a proper reconciliation provided to ensure that capital commitments as disclosed in the Council's budget are in line with those being disclosed in the financial statements. Further to our recommendations, the Council has adjusted its financial statements accordingly.

4.5. Assets no longer used by the Council

Observations

During our previous audit we have noted that the Council no longer makes use of some computer equipment. These assets have not yet been scrapped or disposed of and are still showing as Council's assets.

Issues Arising

IAS 16 Property, Plant and Equipment and IAS 36-Impairment of Assets require that assets are assessed for impairment and any asset which is no longer in use should be duly disposed of accordingly in the accounts of the Council.

Recommendation

The Council should undertake an exercise whereby all Council's assets are reviewed to confirm whether any impairment provision should be made and to dispose of assets which are no longer in use.

5. DEBTORS

5.1. Prepayments and Accrued Income

Observations

The Council failed to account for accrued bank interest receivable amounting to €113.33 generated from the HSBC fixed bank account.

Issues Arising

In order for the Council to comply with the requirements of International Financial Reporting Standards it needs to account for prepayments and accrued income correctly and completely.

Recommendations

We recommend that the Council makes a proper assessment of its income accrued but not yet received and of its prepaid expenses at the end of every financial reporting period and reflects them appropriately in the financial statements. Further to our recommendations, the Council has adjusted its financial statements accordingly.

5.2. Amounts due from Water Services Corporation (WSC)

Observations

As at year end, the Council recognised an amount of €4,200 in the list of debtors receivable on account of re-imbursements from the Water Services Corporation (WSC) for road re-instatement in respect of works carried out for water house connections. This balance has been long overdue and Water Services Corporation (WSC) has informed the Council that a payment will not be issued since the balance is being contested.

Issues Arising

To this effect, in our opinion, this debtor balance should be provided for and duly impaired in line with the requirements of IAS 36-Impairment of Assets.

Recommendations

The Council should include a provision for doubtful debts for those debtors which are either long overdue; or whose balance is being contested by the debtor. In this case, the Council should also discuss this matter with the Water Services Corporation and if it assesses that this debtor is not recoverable should account for it as a bad debt. Further to our recommendations, the Council has adjusted its financial statements accordingly.

6. PAYABLES

6.1. Accrued Expenditure and Trade payables

Observations

Included in accruals is the amount of €3,522.95 referring to invoices received from the supplier Koptasin. The said invoices were dated in 2013 and were issued in relation to expenditure incurred in the financial year under review.

Furthermore, the Council issued cheque 11267 on the 9th February 2014 to Jason Grech for works done in 2013. The supplier invoice is dated 02nd September 2013 and hence should have been included as a creditor.

Issues arising

A clear distinction should be made between invoices to be recorded in the actual creditors' control account and accounting estimates in the form of accruals. All invoices arising during the year should be properly posted and included as creditors if payment is not yet affected.

Recommendations

We recommend that all supplier invoices are duly accounted for when received and payments are allocated against them when issued. On a regular basis the Council should request the necessary supplier statements and confirmations from its creditors to ensure that its balances are correct and adequately reconciled. Further to our recommendations, the Council has adjusted its financial statements accordingly.

6.2. Classification of Payables

Observations

Note 19 – Provisions discloses accruals and deferred income amounting to €49,879 and €40,110 for 2013 and 2012 respectively.

Issues arising

Accruals and deferred income should not be accounted for under Provisions but under Trade and Other Payables and they need to be disclosed in their entirety in line with the requirements of IAS 1 – Presentation of Financial Statements.

Recommendations

The Council should ensure that proper disclosure of all items within the financial statements is undertaken correctly in line with the requirements of International Financial Reporting Standards.

6.3 Disclosure of contingent liabilities

Observation

The Council has disclosed Euro 4,165 by way of contingent liabilities. Part of this amount was in relation to a dispute with Alternative Technologies Limited for the amount of €1,407. However in view that this amount is already accounted and provided for as part of the liabilities of the Council, no disclosure is required in this respect.

Issues arising

IAS 37 – Provisions, Contingent Liabilities and Contingent Assets requires that any possible obligation depending on whether some uncertain future event can occur should be disclosed by way of a note to the financial statements. Anything which is deemed probable to be incurred is recognised in the accounts as liability and therefore such payables do not need to be disclosed as contingent liabilities.

Recommendations

We recommended that the Council applies the requirements of IAS 37 in this regard and properly discloses all contingent assets and liabilities at period end. Further to our recommendations, the Council has adjusted its financial statements accordingly.

7 OTHER DISCLOSURES IN THE FINANCIAL STATEMENTS

7.1. Disclosures required in respect of certain IFRS

Observations

The Local Council (Financial) Procedures, 1996, require that the financial statements should be prepared in accordance with the International Financial Reporting Standards. These financial statements are not compliant in all respects with the requirements of these standards and in fact disclosures emanating from certain accounting standards are missing or not in line with the relevant accounting standard.

Amongst other things, omissions were noticed in relation to a number of disclosures as follows:

- No proper disclosure has been made in relation to certain accounting policies such as in relation to 'Borrowing costs and 'Profits and Losses' as well as capital management disclosures in line with the requirements of IAS 1-Presentation of Financial Statements. Furthermore, the disclosure in relation to the revised or new standards being adopted/not yet adopted is not complete.
- No proper disclosures have been made in line with the requirements of IFRS 7- Financial Instruments: Disclosures in relation to financial assets and financial liabilities as well as incomplete disclosures in relation to financial risk management policies.
- The Council has disclosed a going concern note in note 23. In view of the Council's positive financial situation this disclosure is misleading and should not have been included. IAS 1 Presentation of Financial Statements states that the basis on going concern is to be included in the financial statements when there are material uncertainties about the entity's ability to continue as a going concern.
- Disclosure of related parties and related party transactions in note 24 is not complete in view that a number of related party entities have not been included as well as no related party transactions has been disclosed with those related party entities who have some form of influence or control on the Council.

Issues Arising

The financial statements should be prepared in a consistent manner, whereby all disclosures need to be undertaken in line with the requirements of International Financial Reporting Standards. These disclosures are not simply quantitative but also descriptive and we noted that the latter have sometimes been omitted as noted above. In this respect, we have qualified our audit report.

Recommendations

The financial statements should be prepared in accordance with International Financial Reporting Standards and that all necessary disclosures are undertaken as required. Going concern note should be removed accordingly. Further to our recommendations, the Council has adjusted its financial statements accordingly with the exception of the disclosure requirements arising from IAS 24-Related Party Disclosures.

7.2. Disclosures required in respect of Local Councils' Financial Procedures

Observations

The financial statements prepared and approved by the Council do not contain the corresponding budget figures for the year under review.

Issues Arising

According to the Financial Procedures supplementing the Financial Regulations issued in terms with the Local Councils Act 1993, the financial statements should include the budget for the period. However, in line with Local Councils' generally accepted reporting procedures, the budget has been excluded from these financial statements. In this respect, we have made a note to this effect in our audit report.

7.3. Financial Statements presentation

Observations

During our review of the financial statements we noted a number of areas in the presentation of the financial statements which were incorrect or were not properly presented.

Issues Arising

- The Statement of Changes in Equity it should read 'Profit for the year' and not 'Surplus for the year' and 'equity interest' should be removed.
- Accounting policies pgs 8-13 do not include disclosure of all the new and amended standards that are applicable to Local Council's operations. Additionally, accounting policies with respect to 'Borrowing costs', 'Profits and losses' and 'Capital management policies and procedures' as required by IAS 1 have been omitted.
- In the Statement of Cash flows the following inaccuracies have been noted:
 - 'the first line should read 'Net profit for the year' and not 'Surplus/(Deficit) for the year'
 - 'Decrease in Inventories' and not '(Increase)/Decrease in Inventories'
 - 'Decrease/(Increase) in trade and other receivables' and not '(Increase)/Decrease in trade and other receivables'
 - '(Decrease)/Increase in payables' and not 'Increase/(Decrease) in payables'
 - '(Decrease) in payables' and not '(Decrease)/Increase in other payables'
 - 'Cash generated/(used) in investing activities' and not 'Net cash inflow/(outflow) from investing activities'
 - 'Cash generated in operating activities' and not 'Net cash inflow from operating activities'
 - 'Cash (used)/generated from financing activities' and not 'Net cash inflow/(outflow) from financing activities'
 - 'Net(decrease)/increase in cash and cash equivalents' and not 'Net increase/(decrease) in cash and cash equivalents'
- In the Statement of Financial Position, the reserves section should read 'Retained earnings' and not 'Retained funds'.
- In the Statement of Financial Position, the last line should read 'Total reserves and liabilities' and not 'Total equity and liabilities'.
- In the Statement of Comprehensive Income the last line should read 'Profit for the year' and not 'Surplus for the year'.
- Statement of Comprehensive Income should include 'Income raised under Local Council Bye-Laws'.
- Note 24 of the Notes to the Financial Statements – Related party transactions, should include the following related parties as well as disclosure of related party transactions with related parties deemed to have influence/control on the Council and the transaction amount:

- Arms Ltd
 - Malta Information Technology Agency
 - North Harbour Street Lighting Joint Committee
 - Malta Tourism Authority
 - Bank of Valletta plc
 - North Regional Street Lightning Committee
- The Financial Statements contain casting errors in note 11 on page 19; note 13 on page 20 and note 14 on page 20 and in the total of the Cash flow statement on page 7
- We have noted that the debtors' assessment in relation to impairment as included in note 13 of the financial statements is incorrect. The note should be as follows:-
- Within credit period reads €1,107 when it should read €826
 - Exceeded credit period but not impaired reads €7,412 when it should read €7,693
- We have noted that note 17 in the Financial Statements do not include the assessment of creditors in relation to credit periods. The note should be as follows:-
- Within credit period should read €8,285
 - Exceeded credit period €9,485
- Included in note 4 of the Financial Statements there should be included the income raised from 'Administrative charges to Regional Committees'.
- A note in the financial statements should be included for 'Summary of financial assets and liabilities'.
- Administrative fee from regional committees have been included in the note 5 being General Income. This income should be reallocated under 'Income arising from the Local Enforcement System'. Further to our recommendations, the Council has adjusted its financial statements accordingly.
- Contingent liabilities in the Financial Statements show an amount of €4,165 when the amount should read €2,161 as per below:
- Mario Mallia €1,567
 - Legal costs pertaining to the court services €594

Further to our recommendations, the Council has adjusted its financial statements accordingly.

8. GENERAL

8.1. Council Minutes uploaded on the website

Observations

We have noted that the minutes uploaded on the website <http://www.lc.gov.mt/> have not been signed by both the Mayor and the Executive Secretary.

Issues Arising

Please note that minutes uploaded on the website should be signed by the both the Mayor and the Executive Secretary.

Recommendations

The Council should ensure that all minutes are properly signed when uploaded so that they reflect the minutes which have been approved.



**PEMBROKE LOCAL COUNCIL
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2013**

*Prepared by Romina Perici Ferrante B. Com, B.A. Hons (Mgt), F.I.A., C.P.A.
Certified Public Accountant
16, St. John Street,
Mosta MST 3603*



**PEMBROKE LOCAL COUNCIL
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2013**

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**PEMBROKE LOCAL COUNCIL
STATEMENT OF LOCAL COUNCIL MEMBERS' AND
EXECUTIVE SECRETARY'S RESPONSIBILITIES**

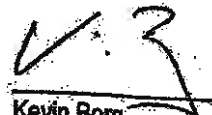
The Local Council (Financial) Regulations, 1993, require the Executive Secretary to prepare a detailed Annual Administrative Report, which includes a statement of the Local Council's comprehensive income for the year and of the Local Council's retained funds at the end of the year. By virtue of the same regulations it is the duty of the Local Council and the Executive 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 Local Council for the year ended 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.

The Executive Secretary is responsible to maintain a continuous internal control to ascertain that the accounting, recording and other financial operations are properly conducted in accordance with the Local Councils Act, CAP 363, the Local Councils (Financial) Regulations, 1993, and the Local Councils (Financial) Procedures, 1996. The Executive Secretary is also responsible for safeguarding the assets of the Local Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Dr. Dean Hill LL.D.
Mayor

Date: 15/4/14



Kevin Borg
Executive Secretary

LOCAL COUNCIL PEMBROKE

Report of the Local Government Auditors to the Auditor General

We have audited the accompanying financial statements of LOCAL COUNCIL PEMBROKE, which comprise the statement of financial position on page 7 as of 31st December, 2013 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Statements

The Council Members and the Executive Secretary are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council Members and the Executive Secretary, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In accordance with the Local Enforcement System (LES) issued by the Ministry by virtue of Article 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 Council entered into a pooling agreement with a number of local councils within the Local Enforcement System and formed a Joint Committee to manage and administer this function up to September 2011, when this was delegated to Regional Joint Committees. Due to the fact that no proper audited financial statements have been prepared by the Joint Committee, we could not obtain reasonable assurance on the completeness of the share of income, which amounted to €483 for the year under review, which has been recorded in the financial statements as well as on any possible accrued income or liabilities present as at end of the current financial year.

The Council maintains a fixed asset register to record fixed assets acquired by it. However a number of assets have been incorrectly categorized with the consequence that an incorrect depreciation rate has been applied and recognised in the financial statements. Whilst we are of the opinion that there may be material misstatements in the depreciation provision and charge for the year, there were no practicable procedures to arrive to the exact amount of misstatement in the depreciation provision and depreciation charge for the year.

IFRS require that all applicable standards and their disclosure requirements are adhered to. These financial statements lack appropriate disclosure in line with the requirements of IAS 24- Related Party Disclosure in relation to disclosure of related party transactions (apart from the annual financial allocation) with Department of Local Government/Central Government as well as related party transactions with the Group H.LES Joint Committee and North Regional Committee.

Qualified Opinion

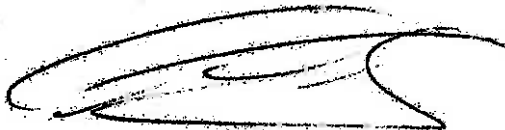
In our opinion, except for the effect on the financial statements of the matter referred to in the Basis for Qualified Opinion paragraphs, the financial statements give a true and fair view the financial position of Local Council Pembroke as at 31st December, 2013 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Opinion on Other Legal and Regulatory Requirements

These financial statements do not comply fully with the Local Council (Financial) Procedures, 1996.

According to the Financial Procedures supplementing the Financial Regulations issued in terms with the Local Councils Act 1993, the financial statements should include the budget for the year. In line with Local Councils' generally accepted reporting procedures, the budget has been excluded from these financial statements.

The Local Council (Financial) Procedures, 1996, require that the financial statements should be prepared in accordance with the International Financial Reporting Standards. In view of the matter set out in paragraph three under the basis for qualified opinion above, these financial statements have not been prepared in line with the requirements of International Financial Reporting Standards.



This copy of the report has been signed by
Neville Cutajar (Partner) on its behalf

3a

Certified Public Accountants

Level 2

Palazzo Ca' Brugnara

Valley Road

Birkirkara BKR9024

Malta

15th April 2014

PEMBROKE LOCAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 31 December 2013

		2013	2012
	Notes	Euro	Euro
INCOME			
Funds received from Central Government	3	368,783	360,189
Income raised under Law Enforcement system	4	3,564	12,827
Income raised under Local Council Bye Laws	5	153	118
General income	6	<u>122,084</u>	<u>145,489</u>
		<u>494,584</u>	<u>518,623</u>
EXPENDITURE			
Personnel emoluments	7	80,983	80,012
Operations and maintenance	8	190,359	159,207
Administration and other expenditure	9	<u>142,986</u>	<u>230,302</u>
		<u>414,328</u>	<u>469,521</u>
OPERATING SURPLUS FOR THE YEAR		€80,256	€49,102
Finance Cost	10	(2,512)	(1,989)
Finance Income	11	<u>3,473</u>	<u>2,689</u>
PROFIT FOR THE YEAR		<u>€81,217</u>	<u>€49,802</u>


The notes on page 10 to 30 form an integral part of these financial statements

**PEMBROKE LOCAL COUNCIL
STATEMENT OF FINANCIAL POSITION
At 31 December 2013**

	Notes	31 Dec 2013	31 Dec 2012
		Euro	Euro
ASSETS			
Non-Current Assets			
Property, plant and equipment	12	<u>327,337</u>	<u>361,525</u>
Current Assets			
Inventories	13	2,252	2,449
Trade and other receivables	14	67,103	142,541
Cash and cash equivalents	15	<u>237,440</u>	<u>259,996</u>
Total Current Assets		<u>306,795</u>	<u>404,986</u>
TOTAL ASSETS		<u>€ 634,132</u>	<u>€ 766,511</u>
RESERVES AND LIABILITIES			
Reserves			
Retained earnings		<u>554,730</u>	<u>473,513</u>
Non-Current Liabilities			
Long-term borrowings	16	0	76,024
Deferred income	17	<u>11,529</u>	<u>12,747</u>
Total Non-Current Liabilities		<u>11,529</u>	<u>88,771</u>
Current Liabilities			
Trade and other payables	18	21,517	88,466
Provisions	19	46,356	40,110
Short-term borrowings	16	0	75,651
Total Current Liabilities		<u>67,873</u>	<u>204,227</u>
TOTAL RESERVES AND LIABILITIES		<u>€ 634,132</u>	<u>€ 766,511</u>

The notes on pages 10 to 30 form an integral part of these financial statements

These Financial Statements were approved by the Local Council on the 15/4/19
and signed on its behalf by:


Dr. Dean Hill LLD
Mayor


Kevin Borg
Executive Secretary

**PEMBROKE LOCAL COUNCIL
STATEMENT OF CHANGES IN EQUITY
For the year ended 31 December 2013**

	Retained Funds Euro
At 1 January 2012	423,711
Profit for the year	<u>49,802</u>
At 31 December 2012	<u>473,513</u>
At 1 January 2013	473,513
Profit for the year	<u>81,217</u>
At 31 December 2013	<u>554,730</u>

PEMBROKE LOCAL COUNCIL
STATEMENT OF CASH FLOWS
For the year ended 31 December 2013

	1 Jan 2013 – 31 Dec 2013	1 Jan 2012 – 31 Dec 2012
Notes	Euro	Euro
Net Profit for the year	81,217	49,802
Reconciliation to cash generated from operations:		
Depreciation	35,889	47,088
Interest Payable	1,171	1,562
Interest Receivable	(3,473)	(2,689)
Loss on disposal of fixed assets	27	0
Provision for Bad LES Debts	(167)	0
Operating Profit before Working Capital changes	114,664	95,763
Decrease in Inventories	197	229
Decrease/(Increase) in Trade and other receivables	75,718	(131,541)
(Decrease)/Increase in payables	(61,618)	72,976
(Decrease) in other payables	(128)	(790)
Government Grant released	(1,346)	(1,489)
Cash generated in operating activities	<u>127,487</u>	<u>35,148</u>
Cash flows from investing activities		
Interest Received	3,360	2,689
Acquisition of property, plant and equipment	(1,728)	(4,209)
Cash generated/(used) in investing activities	<u>1,632</u>	<u>(1,520)</u>
Cash flows from financing activities		
Grant Received	0	0
New short-term bank borrowings	0	70,922
Repayment of short-term bank borrowings	(151,675)	(5,158)
Cash (used)/generated from financing activities	<u>(151,675)</u>	<u>65,764</u>
Net (decrease)/increase in cash and cash equivalents	<u>(22,556)</u>	<u>99,392</u>
Analysis of changes in cash and cash equivalents during the year		
Cash and cash equivalents at beginning of year	259,996	160,604
Net increase/(decrease) in cash and cash equivalents	(22,556)	99,392
Cash and cash equivalents at end of year	15 <u>237,440</u>	<u>259,996</u>

The notes on page 10 to 30 form an integral part of these financial statements.

**PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2013**

1. GENERAL INFORMATION

Pembroke Local Council is the local authority of Pembroke setup in accordance with the Local Councils Act 1993. The office of the Council is at Triq Alamein, Pembroke.

The financial statements were authorised for issue by the Council on the _____.

2. ACCOUNTING POLICIES AND REPORTING PROCEDURES

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.

Accounting convention

These financial statements are prepared under the historical cost convention, as modified to include fair values where it is stated in the accounting policies below. These financial statements are prepared in accordance with the provisions of the Local Councils Act (CAP 363), the Financial Regulations issued in terms of this Act and the Local Councils (Financial) Procedures 1996 enacted in Malta and with the requirements of the International Financial Reporting Standards.

These financial statements have been drawn up in accordance with the accounting policies and reporting procedures prescribed for Local Councils in the Financial Regulations issued by the Minister of Finance in conjunction with the Minister responsible for Local Government in terms of section 67 of the Local Councils Act (CAP 363).

During the year under review, the Council has applied the following International Financial Reporting Standards as adopted by the EU:

On 16 June 2011, the IASB issued amendments to IAS 1, which amendments are entitled Presentation of Items of Other Comprehensive Income. These Amendments will require entities to group together items within other comprehensive income that may be reclassified to the profit or loss section of the Statement of Comprehensive Income. These amendments are effective for financial years beginning on or after 1 July 2012.

On 16 June 2011, the IASB issued an amended version of IAS 19 Employee Benefits. This represents the completion of the IASB's project to improve the accounting for pensions and other post-employment benefits. The amended version of IAS 19 comes into effect for financial years beginning on or after 1 January 2013.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

On 12 May 2011, the IASB issued IFRS 13 Fair Value Measurement. The standard defines fair value, sets out in a single IFRS a framework for measuring fair value and requires disclosures about fair value measurements. IFRS 13 does not require fair value measurements in addition to those already required or permitted by other IFRSs. The Standard is applicable for annual periods beginning on or after 1 January 2013.

Disclosures-Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7) was issued in December 2011. These amendments require entities to disclose information so that users of its financial statements are able to evaluate the effect or potential effect of netting arrangements and similar agreements on the entity's financial position. It is required to be applied for annual periods beginning on or after 1 January 2013.

In March 2012 the IASB issued IFRS 1 amendments for government loans with a below-market rate of interest when transitioning to IFRSs. The amendment is effective for Annual periods beginning on or after 1 January 2013.

In May 2012, the IASB issued Annual Improvements 2009-2011 Cycle, a collection of amendments to IFRSs, in response to six issues addressed during the 2009-2011 cycle, as its latest set of annual improvements. The amendments reflect issues discussed by the IASB during the project cycle that began in 2009, and that were subsequently included in the exposure draft of proposed amendments to IFRSs, Improvements to IFRSs (published in June 2011). The issues included in this cycle are: Repeated application of IFRS 1 (IFRS 1); Borrowing Costs (IFRS 1); Clarification of the requirements for comparative information (IAS 1); Classification of servicing equipment (IAS 16); Tax effect of distribution to holders of equity instruments (IAS 32); and interim financial reporting and segment information for total assets and liabilities (IAS 34). The amendments are effective for annual periods beginning on or after 1 January 2013.

A number of new International Financial Reporting Standards and amendments and revisions thereto were in issue but not yet effective during the financial year under review.

Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32) was issued in December 2011. The amendments clarify (a) the meaning of 'currently has a legally enforceable right of set-off'; and (b) that some gross settlement systems would be considered equivalent to net settlement if they eliminate or result in insignificant credit and liquidity risk and process receivables and payables in a single settlement process or cycle. The amendment is required to be applied for annual periods beginning on or after 1 January 2014.

On 29 May 2013 the IASB published Recoverable Amount Disclosures for Non-Financial Assets (Amendments to IAS 36). These amendments to IAS 36 Impairment of Assets address the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. The amendments are to be applied retrospectively for annual periods beginning on or after 1 January 2014.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

On 27 June 2013 the IASB published narrow-scope amendments to IAS 39 Financial Instruments: Recognition and Measurement entitled Novation of Derivatives and Continuation of Hedge Accounting (Amendments to IAS 39). These amendments will allow hedge accounting to continue in a situation where a derivative, which has been designated as a hedging instrument, is novated to effect clearing with a central counterparty as a result of laws or regulation, if specific conditions are met (in this context, a novation indicates that parties to a contract agree to replace their original counterparty with a new one).

New important standards and amendments not yet adopted by EU

A number of new International Financial Reporting Standards and amendments and revisions thereto were in issue but not yet adopted by the EU during the financial year under review. These include the following:

IFRS 9 Financial Instruments is applicable for annual periods beginning on or after 1 January 2015. This Standard represents the completion of the classification and measurement part of the IASB's project to replace IAS 39 Financial Instruments: Recognition and Measurement. This Standard addresses the classification and measurement of certain financial assets and financial liabilities. IFRS 9 requires financial assets that fall within its scope to be classified on the basis of the entity's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets. The Standard requires financial assets to be subsequently measured at amortised cost or at fair value. The new requirements in relation to financial liabilities address the problem of volatility in profit or loss arising from an issuer to measure its own debt at fair value. With the new requirements, any entity choosing to measure a liability at fair value will present the portion of the change in its fair value due to changes in the entity's own credit risk in other comprehensive income rather than within profit or loss.

On 20 May 2013, IFRIC 21 Levies was issued. IFRIC 21 is applicable for annual periods beginning on or after 1 January 2014. IFRIC 21 is an interpretation of IAS 37 Provisions, Contingent Liabilities and Contingent Assets. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event (known as an obligating event). The Interpretation clarifies that the obligating event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy.

On 21 November 2013 the IASB published narrow scope amendments to IAS 19 Employee Benefits entitled Defined Benefit Plans: Employee Contributions (Amendments to IAS 19). These amendments apply to contributions from employees or third parties to defined benefit plans. The objective of the amendments is to simplify the accounting for contributions that are independent of the number of years of employee service, for example, employee contributions that are calculated according to a fixed percentage of salary. The amendments are effective from 1 July 2014 with earlier application permitted.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

In December 2013, the IASB issued Annual Improvements to IFRS 2010-2012 Cycle, a collection of amendments to IFRSs, in response to eight issues addressed during the 2010-2012 cycle. The amendments reflect issues discussed by the IASB during the project cycle that began in 2010, and that were subsequently included in the exposure draft of proposed amendments to IFRSs Annual Improvements to IFRSs 2010-2012 Cycle (published in May 2012). The issues included in this cycle are: Definition of 'vesting condition' (IFRS 2); Accounting for contingent consideration in a business combination (IFRS 3); Aggregation of operating segments (IFRS 8); Reconciliation of the total of the reportable segments' assets to the entity's assets (IFRS 8); Short term receivables and payables (IFRS 13); Interest paid that is capitalised (IAS 7); Revaluation method – proportionate restatement of accumulated depreciation (IAS 16 and IAS 38); and Key management personnel services (IAS 24). The amendments are effective for annual periods beginning on or after 1 July 2014.

The Council is assessing the impact that the adoption of these International Financial Reporting Standards will have on the financial statements in the period of initial application. The Council anticipates that the adoption of other International Financial Reporting Standards that were in issue at the date of authorisation of these financial statements, but not yet effective will have no material impact on the financial statements in the period of initial application.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss to date. Depreciation is calculated on a monthly basis using the reducing balance method at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

	%
Land	0.0
Trees	0.0
Buildings	1.0
Office Furniture and Fittings	7.5
Construction works	10.0
Urban Improvements (street furniture)	10.0
Special Programs (Projects)	10.0
Office Equipment	20.0
Motor Vehicles	20.0
Plant and Machinery	20.0
Computer Equipment	25.0
Plants	100.0
Litter Bins	Replacement Basis
Playground Furniture	100.0
Traffic Signs	Replacement Basis
Road Signs	Replacement Basis
Street Mirrors	Replacement Basis
Street Lights	100.0

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit. The residual values and useful lives of the assets are reviewed and adjusted as appropriate, at each Statement of Financial Position date. The carrying amount of an asset is written down immediately to its recoverable amount if the carrying amount of the asset is greater than its estimated recoverable amount.

Subsequent costs are included in the carrying amount of the asset or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Income during the financial period in which they are incurred.

Related parties

Related parties are those persons or bodies of persons having relationships with the Council as defined in IAS 24. The paragraphs adopted from IAS 24 are paragraphs 25 – 27, being amendments to government related entities' disclosures.

Impairment of Assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation or depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount. The recoverable amount is the higher of the fair value of the asset less cost to sell and the value in use. Impairment losses are immediately recognised as an expense in the Statement of Comprehensive Income.

Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Income on a straight-line basis over the period of the lease.

Amounts Receivable

Amounts receivable are recognized initially at fair value and subsequently measured at amortized cost using the effective interest rate method, less provision for impairment. A provision for impairment of amounts receivable is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivable. The amount of the provision is the difference between the carrying amount of the asset in the present value of the estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the Statement of Comprehensive Income.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Revenue recognition

Revenue is recognised when there are no significant uncertainties concerning the derivation of consideration or associated costs. Interest income is recognised in the Statement of Comprehensive Income as it accrues.

Payables and Borrowings

Payable and Borrowing Costs are recognised as an expense in the period in which they are incurred. Amounts payable comprise creditor payments, that is, the amounts payable for the procurement of supplies and services. When an invoice or request for payment is received from a supplier, this is checked to the purchase order previously issued or the services contract, before payment is release in favour of any vendor. All cheque payments are signed by the Mayor and Executive Secretary and then reconciled with the bank statements on a monthly basis.

Government Grants

Government grants relating to costs are deferred and recognised in the Statement of Comprehensive Income over the period necessary to match them with the costs that they are intended to compensate. Government grants relating to the purchase of property, plant and equipment are included in non-current liabilities as deferred government grants and are credited to the Statement of Comprehensive Income over the expected lives of the related assets.

Foreign Currencies

Items included in the Financial Statements are measured using the currency of the primary economic environment in which the Local Council operates. These Financial Statements are presented in €, which is the Council's functional and presentation currency.

Inventories

Inventories are valued at lower of cost and net realisable value.

Profits and losses

Only profits that were realised at the date of the Statement of Financial Position are recognised in these Financial Statements. All foreseeable liabilities and potential losses arising up to the said date are accounted for even if they become apparent between the said date and the date on which the Financial Statements are approved.

Cash and Equivalents

Cash and Cash Equivalents are carried in the Statement of Financial Position at face value. For the purposes of the Statement of Cash Flows, cash and cash equivalents comprise cash in hand and balances held with banks.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Local Enforcement System

Pembroke Local Council formed part of the Group H Joint Committee from September 2002 until August 2011. As from September 2011, Pembroke Local Council forms part of the North Region. The amount disclosed in the financial statements under Local Enforcement Income represents the share of profit derived from the Joint Committee after deducting the related expenses. As from September 2011, the Council receives 10% administrative fees on fines collected.

Critical Accounting Estimates and Judgements

Estimates and judgements are continually evaluated and based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. In the opinion of the Executive Secretary, the accounting estimates and judgements made in the preparation of the Financial Statements are not difficult, subjective or complex, to a degree that would warrant their description as critical in terms of the requirements of IAS1 (revised) – 'Presentation of Financial Statements'.

Capital Management Policies and Procedures

The Council's capital consists of its net assets, including working capital, represented by its retained funds. The Council's management objective are to ensure that the Council's ability to continue as a going concern is still valid and that the Council maintains a positive working capital ratio. To achieve this, the Council carries out a quarterly review of the working capital ratio (Financial Situation Indicator). This ratio was positive at the reporting date. The Council also uses budgets and business plans to set its strategy to optimise its use of available funds and implement its commitments to the locality.

Financial Instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the financial instrument. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Financial assets and financial liabilities are measured initially at fair value plus transaction costs. They are measured subsequently as described below:

Financial Assets

For the purpose of subsequent measurement, financial assets of the Council are classified into loans and receivables upon initial recognition. Receivables are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below:

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

All income and expenses relating to loans and receivables are presented within 'finance income' or 'finance costs', except for impairment of receivables which is presented within 'administration and other expenditure'. Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The Council's other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counter party and other available features of shared credit risk characteristics. The percentage of the write down is then based on recent historical counterparty default rates for each identified group.

Financial Liabilities

The Council's financial liabilities included other payables. These are stated at their nominal amount which is a reasonable approximation of fair value.

All interest-related charges are included within 'finance costs'.

3. FUNDS RECEIVED FROM CENTRAL GOVERNMENT

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
	Euro	Euro
In terms of Section 55 of the Local Councils Act, 1993	354,401	358,700
Other Government Income	<u>14,382</u>	<u>1,489</u>
	<u>368,783</u>	<u>360,189</u>

4. LOCAL ENFORCEMENT INCOME

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
	Euro	Euro
Administrative charges to Regional Committees	3,081	3,492
Share of Surplus from Joint Committee	<u>483</u>	<u>9,335</u>
	<u>3,564</u>	<u>12,827</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

5. INCOME RAISED UNDER LOCAL COUNCIL BYE-LAWS

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
	Euro	Euro
Sale of Pembroke books	<u>153</u>	<u>118</u>

6. GENERAL INCOME

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
Tender Documents	3,925	600
Donations and Sponsorships	1,400	250
Contributions	5,059	320
Others	5,063	1,391
Income from permits	1,017	1,779
Income re Library	500	456
Income from Water Services	0	(450)
Insurance Claims	0	981
Kunsill Zaghzagh	0	6,914
EU Funded Program	<u>105,273</u>	<u>133,248</u>
	<u>€ 122,084</u>	<u>€ 145,489</u>

7. PERSONNEL EMOLUMENTS

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
Personnel Emoluments include, <i>inter alia</i>		
Mayor's Honoraria	6,703	6,539
Mayor's and Councillors' Allowances	6,400	6,400
Executive Secretary Salary and Allowances	26,277	26,758
Employees' Salaries	36,371	35,271
Social Security Contributions	<u>5,232</u>	<u>5,044</u>
	<u>€ 80,983</u>	<u>€ 80,012</u>

Average number of people employed

Employees	3	3
Mayor & Councillors	5	5

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
8. OPERATIONS AND MAINTENANCE EXPENSES	Euro	Euro
Operations and maintenance includes, <i>inter alia</i>		
REPAIRS AND UPKEEP		
Roads and street pavements (patching works)	16,725	32,391
Public Property	3,286	1,664
Office furniture & equipment	662	534
Street Signs	9,497	3,112
Other repairs & upkeep	31	990
Road Markings	13,364	2,213
	<u>€ 43,565</u>	<u>€ 40,904</u>
CONTRACTUAL SERVICES		
Refuse collection	55,308	53,469
Bulky refuse collection	10,641	10,429
Road and street cleaning	12,563	17,365
Cleaning and maintenance of non-urban roads	13,418	5,051
Cleaning and maintenance parks and gardens	16,112	6,507
Cleaning and maintenance of verges	11,712	7,621
Cleaning and maintenance council premises	2,307	2,128
Other Cleaning and maintenance	0	0
LES related expenditure	131	3,000
Street lighting	20,346	8,275
Other Contractual Services	4,256	4,458
	<u>€ 146,794</u>	<u>€ 118,303</u>
TOTAL OPERATIONS AND MAINTENANCE EXPENSES	<u>€ 190,359</u>	<u>€ 159,207</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

	1 Jan - 31 Dec 2013	1 Jan - 31 Dec 2012
	Euro	Euro
9. ADMINISTRATIVE AND OTHER EXPENSES		
Depreciation	35,889	47,088
Water, Electricity & Telecommunications	6,689	6,253
Rent	1,206	1,217
National and international memberships	925	389
Office Services	5,386	4,308
Insurance	1,843	1,822
Library expenses	1,770	1,922
Travel and EU Projects	53,899	132,373
Transport	1,256	1,125
Advertising & Public relations	4,120	2,993
Professional services	16,259	16,802
Provision for Bad Debts – LES & General	(167)	0
LES Bad Debts written off	4,367	0
Community and hospitality	9,193	13,559
Sundry minor expenses	259	372
Staff training	60	0
Loss on Disposal	27	0
Bank Charges	<u>205</u>	<u>79</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>€ 142,986</u>	<u>€ 230,302</u>

10. FINANCE COST

	1 Jan-31 Dec 2013	1 Jan- 31 Dec 2012
Bank Interest on Loan	<u>€ 2,512</u>	<u>€ 1,989</u>

11. FINANCE INCOME

	1 Jan-31 Dec 2013	1 Jan- 31 Dec 2012
Bank Interests	<u>€ 3,473</u>	<u>€ 2,689</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. PROPERTY, PLANT AND EQUIPMENT

	Office Furniture, Fixtures & Fittings €	Office Equipment €	New Street Signs €	Urban Improvements €	Construction €	Special Programmes €	Trees €	Plant & Machinery €	Asset not yet capitalised €	Total €
Cost										
At 1 January 2013	26,314	62,870	11,787	332,238	550,796	653,660	18,091	7,666	0	1,663,422
Additions	550	1,178	0	0	0	0	0	0	0	1,728
Transferred	0	0	0	0	0	0	0	0	0	0
Disposals	0	(87)	0	0	0	0	0	0	0	(87)
At 31st December 2013	26,864	63,961	11,787	332,238	550,796	653,660	18,091	7,666	0	1,665,063
Grants										
At 1 January 2013	0	3,494	0	60,436	0	653,923	0	0	0	717,853
Transferred during the year	0	0	0	0	0	0	0	0	0	0
At 31st December 2013	0	3,494	0	60,436	0	653,923	0	0	0	717,853
Depreciation										
At 1 January 2013	11,700	48,527	11,787	172,135	333,857	-263	0	6,301	0	584,044
Transferred	0	0	0	0	0	0	0	0	0	0
Charge for the period	1,126	2,829	0	9,967	21,694	0	0	273	0	35,889
Released on Disposal	0	(60)	0	0	0	0	0	0	0	(60)
At 31st December 2013	12,826	51,296	11,787	182,102	355,551	-263	0	6,574	0	619,873
Net Book Value										
At 31st December 2013	14,038	9,171	0	89,700	195,245	0	18,091	1,092	0	327,337

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. PROPERTY, PLANT AND EQUIPMENT (cont.)

	Office Furniture, Fixtures & Fittings €	Office Equipment €	New Street Signs €	Urban Improvements €	Construction €	Special Programmes €	Trees €	Plant & Machinery €	Asset not yet capitalised €	Total €
Cost										
At 1 January 2012	25,998	62,276	11,787	325,219	550,796	653,660	45,941	7,636	6,000	1,659,213
Additions	316	594	0	3,930	0	0	2,250	30	0	7,120
Transferred	0	0	0	3,089	0	0	0	0	-3,089	0
Disposals	0	0	0	0	0	0	0	0	-2,911	-2,911
At 31st December 2012	26,314	62,870	11,787	332,238	550,796	653,660	48,091	7,666	0	1,663,422
Grants										
At 1 January 2012	0	3,494	0	60,436	0	653,923	0	0	0	717,853
Transferred during the year	0	0	0	0	0	0	0	0	0	0
At 31st December 2012	0	3,494	0	60,436	0	653,923	0	0	0	717,853
Depreciation										
At 1 January 2012	10,537	45,137	11,787	154,042	308,753	-263	0	5,963	0	536,966
Transferred	0	0	0	0	0	0	0	0	0	0
Charge for the period	1,163	3,380	0	18,093	24,104	0	0	338	0	47,088
Released on Disposal	0	0	0	0	0	0	0	0	0	0
At 31st December 2012	11,700	48,527	11,787	172,135	333,857	-263	0	6,301	0	584,678
Net Book Value										
At 31st December 2012	14,614	10,849	0	99,667	216,939	0	18,091	1,365	0	361,525

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

13. INVENTORIES

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
Books and other publications	<u>2,252</u>	<u>2,449</u>

14. TRADE AND OTHER RECEIVABLES

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
	Euro	Euro
Amount invoiced but not yet settled	8,519	13,546
Provision for General Bad debts	(4,200)	0
Pre-Pooling LES Debtors	8,629	12,996
Provision for Bad LES debts	(8,629)	(12,996)
Other debtors	700	700
Prepayments and Accrued income	<u>62,084</u>	<u>128,295</u>
	<u>67,103</u>	<u>142,541</u>

Prepayments include prepayments of Local Council property rental and insurance premium.

Receivables

General receivables are analysed as follows:

	2013 Jan-Dec Euro	2012 Jan-Dec Euro
Within credit period	828	8,857
Exceeded credit period but not impaired	3,493	4,689
Provision for doubtful debts	<u>4,200</u>	<u>0</u>
	<u>8,519</u>	<u>13,546</u>

15. CASH AND CASH EQUIVALENT

Cash and cash equivalents consist of cash in hand and balance with banks. Cash and cash equivalents included in the cash flow statement comprise the following amounts in the Local Council's Statement of Affairs:

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
	Euro	Euro
Petty cash	409	236
Bank balances – Ordinary Funds	<u>237,031</u>	<u>259,771</u>
	<u>€ 237,440</u>	<u>€ 259,996</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

16. BORROWINGS

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
	Euro	Euro
Non-current		
Bank Borrowings	<u>0</u>	<u>76,024</u>
Current		
Bank Borrowings	0	4,729
Bank Borrowings – EU Projects	<u>0</u>	<u>70,922</u>
	<u>0</u>	<u>75,651</u>
Borrowings		
Repayable between one and two years	0	9,458
Repayable between two and five years	0	14,187
Repayable in five years or more	<u>0</u>	<u>52,379</u>
	<u>0</u>	<u>76,024</u>
Repayable after five years or more:		
Bank loan	<u>0</u>	<u>52,379</u>

Note: The bank loan with Volksbank Malta Limited has been cleared by 31/12/2013.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

17. DEFERRED INCOME

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
	€	€
Government Grants		
At beginning of year	14,093	15,582
Increase in period	<u>0</u>	<u>0</u>
	14,093	15,582
Released in period	<u>(1,346)</u>	<u>(1,489)</u>
At end of year	<u>12,747</u>	<u>14,093</u>
 Current Deferred Income	 <u>1,218</u>	 <u>1,346</u>
 Non-Current Deferred Income	 <u>11,529</u>	 <u>12,747</u>
 Deferred Government Grants		
Deferred between one and two years	2,319	2,564
Deferred between two and five years	2,712	2,999
Deferred in five years or more	<u>7,715</u>	<u>8,530</u>
	<u>12,747</u>	<u>14,093</u>
Deferred after five years or more		
Government Grants	<u>7,715</u>	<u>8,530</u>

18. TRADE AND OTHER PAYABLES

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
	Euro	Euro
Trade Payables	<u>17,770</u>	<u>88,466</u>
	<u>17,770</u>	<u>88,466</u>
 Trade Payables are analysed as follows:		
	2013 Jan-Dec Euro	2012 Jan-Dec
Within credit period	8,285	56,354
Exceeded credit period	<u>9,485</u>	<u>32,112</u>
	<u>17,770</u>	<u>88,466</u>

During 2013, the Department of Local Government has paid Wasteserv Ltd, the amount of €13,036, which amount is included with Other Government Income.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

19. PROVISIONS

Provisions include estimates for goods and services received prior to 31 December 2013 and for which invoices have not yet been received by the Local Council.

	1 Jan-31 Dec 2013	1 Jan-31 Dec 2012
Accruals and Deferred Income	<u>€ 46,356</u>	<u>€ 40,110</u>

20. CONTINGENT LIABILITIES

The council has received goods and services that are being disputed. The total amount of these contingent liabilities amount to €2,161.

21. CAPITAL COMMITMENTS

	1 Jan – 31 Dec 2013	1 Jan – 31 Dec 2012
	Euro	Euro
- Capital expenditure that has been approved but not provided for in the Financial Statements		
(i) Street Lighting	0	0
- Capital expenditure that has been approved but not yet contracted for.		
(ii) General upgrading works	<u>10,750</u>	<u>10,798</u>
	<u>€ 10,750</u>	<u>€ 10,798</u>

22. FAIR VALUES ESTIMATION

The nominal values less estimated credit adjustments of receivables and payables are assumed to approximate their fair values, otherwise, these have been adjusted to approximate their fair values.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

23. RELATED PARTY TRANSACTIONS

The Pembroke Local Council has the following related parties, exercising:

- i. Significant Control – The Department of Local Government
- ii. Joint Control – Group H Joint Committee for Local Enforcement and North Regional Committee for Local Enforcement
- iii. No Control – Arms Ltd., Water Services Corporation, Enemalta Corporation, WasteServ Malta Ltd., Malta Information Technology Agency, Northern Harbour District Joint Committee, Malta Tourism Authority, Bank of Valletta plc., South Regional Committee, Gozo Regional Committee, South Eastern Regional Committee, Central Regional Committee, Police General Head Quarters, Malta Environment and Planning Authority and the Department of Lands.

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

	2013	2012
	Euro	Euro
Annual Financial Allocation	354,401	358,700
<u>Key Management Emoluments</u>		
Executive Secretary	23,934	27,871
Mayor's Honoraria	6,703	5,570
Mayor & Councillors' Allowances	6,400	6,400

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

24. FINANCIAL RISK MANAGEMENT

The Council's activities expose it to a variety of financial risks such as market risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Council's financial performance.

Market Risk

The Council's interest rate risk arises from its deposits with financial institutions. The Council does not have any long term borrowings. In general, 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 by the Councillors and Executive Secretary in view of the nature of the assets and liabilities.

Credit Risk

Financial assets which potentially subject the Council to concentrations of credit risk which are principally made up of cash at bank and debtors. The Council's cash is placed with a quality financial institution. The Council has appropriate policies to ensure that income is received from sources with appropriate credit history. In this respect, credit risk with respect to debtors is monitored continuously and the Council places a provision on any debt on which there is doubt of recoverability. Furthermore, credit risk is limited due to the fact that government-owned customers comprise a high percentage of the council's debtor base. LES Debtor balance has been provided for fully with an allowance for bad debts.

The Council's exposure to credit risk is limited to the carrying amount of financial assets recognised at the end of the reporting period and is summarized as follows:

	2013 €	2012 €
Classes of financial assets - carrying amounts		
Trade and other receivables	67,103	142,541
Cash and cash equivalents	<u>237,440</u>	<u>259,996</u>
	<u>304,543</u>	<u>402,537</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Included in the council's trade receivable there are no balances which are past due and which have not been provided for.

	2013 Euro	2012 Euro
31-60 days	826	7,207
61-90 days	0	650
91-180 days	281	0
181-365 days	1,859	1,425
Over 365 days	<u>5,553</u>	<u>4,264</u>
	<u>8,519</u>	<u>13,546</u>

Foreign Currency Risk

Foreign currency transactions arise when the Council buys or sells goods whose price is denominated in a foreign currency, or incurs or settles liabilities, denominated in a foreign currency. The council does not trade in any foreign currency transactions.

Interest Rate Risk

Interest rate risk mainly arises through interest bearing liabilities and assets. The objective of interest rate risk management is to optimize the balance between minimizing uncertainty caused by fluctuations in interest rates and maximizing the net interest income and expense.

Liquidity Risk

Liquidity risk is defined as financial distress, an extraordinary measure which needs to be taken to manage the Council's present commitments arising due to shortage of funds. The objective of liquidity risk management is to maintain sufficient liquidity, and to ensure that it is available within the necessary time frame in order not to create financial distress and curtail current obligations as well as future short term commitments. The Council monitors and manages its risk to a shortage of funds by maintaining sufficient cash and by monitoring the availability of raising funds to meet commitments due. In fact, at year end, the Council has as cash and cash equivalents the amount of € 237,440. This should ensure an ongoing working capital of the Council for the next 12 months. The Council also maintains a positive net asset position ensuring that adequate headroom is available to cover present liabilities as well as short term obligations and commitments arising.

At 31 December 2013, the Council's financial liabilities have contractual maturities which are summarised below:

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

	Current within 1 year €	Non-Current 1 to 5 years €	Non-Current later than 5 years €
Payables	21,517	-	-
Accruals	<u>45,138</u>	<u>-</u>	<u>-</u>

This compares to the maturity of the Council's financial liabilities in the previous reporting period as follows:

	Current within 1 year €	Non-Current 1 to 5 years €	Non-Current later than 5 years €
Payables	88,466	-	-
Short-term borrowings	75,651	-	-
Accruals	<u>38,764</u>	<u>-</u>	<u>-</u>

25. SUMMARY OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of the council's financial assets and liabilities as recognized at the reporting dates under review are categorized as follows:

	2013 €	2012 €
Current assets		
Loans and receivables:		
Trade and other receivables	67,103	142,541
Cash and cash equivalents	<u>237,440</u>	<u>259,996</u>
	<u>304,543</u>	<u>402,537</u>
Current liabilities		
Financial liabilities measured at amortised cost:		
Payables	21,517	88,466
Short-term borrowings	-	75,651
Accruals	<u>45,138</u>	<u>38,764</u>
	<u>66,655</u>	<u>202,881</u>

