



## **Minuti**

### **Laqgħa tal-Kunsill Lokali Pembroke**

#### ***Laqgħa Nru. 08/K7/2016***

Data: **28/06/2016**

Hin: **16:30**

Post: ***Kunsill Lokali Pembroke, Triq Alamein, Pembroke.***

Prezenti:

***Dean Hili – Sindku  
Raymond Lanzon – Vici Sindku  
Evelyn Vella Brincat – Kunsillier  
Mark Causon – Kunsillier  
Charles Cesare – Kunsillier  
Kevin Borg – Segretarju Ezekuttiv***

Skuzati:

***Rebecca Spiteri – Ambaxxatrici Lokali ghaz-Zghazagh (Dok. 1)***

## **AGENDA**

1. Approvazzjoni tal-Minuti 07/K7/2016.
2. Punti li johorgu mill-Minuti 07/K7/2016.
3. Tqegħied ta' dokumenti u rapporti.
4. Komunikazzjoni mis-Sindku u l-Kunsilliera.
5. Mistoqsijiet.
6. Korrispondenza.
7. Attivitajiet Edukattivi, Kulturali u Socjali.
8. Rapport Annwali Amministrattiv għas-sena 2015.
9. Ingagg ta' persuna fuq l-iskema CIES2.
10. Aggudikar ta' Tender 2016/03.
11. Approvazzjoni tal-kontijiet.
12. Materji ohra.

Sindku : L-Avv. Dean Hili Viċi Sindku : Raymond Lanzon  
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare  
Segretarju Ezekuttiv : Kevin Borg

Is-Segretarju Ezekuttiv Kevin Borg informa lill-Kunsill li l-laqgħa kienet qed tigi streamed online.

Is-Sindku Dean Hili qara t-talba ta' qabel il-laqgħa u wara ppresieda l-laqgħa.

## **01. Approvazzjoni tal-Minuti 07/K7/2016.**

- 1.01. Is-Sindku Dean Hili ppropona l-approvazzjoni tal-Minuti referenza 07/K7/2016 kif ipprezentati.
- 1.02. Il-Kunsillier Charles Cesare ssekonda.
- 1.03. Il-Kunsill qabel unanimament.

## **02. Punti li johorgu mill-Minuti 07/K7/2016.**

- 2.01. Is-Sindku Dean Hili għamel referenza għall-Minuti 07/K7/2016 fejn irrimarka li ma kienx hemm punti pendenti li jehtiegu decizjonijiet ulterjuri.

## **03. Tqegħied ta' dokumenti u rapporti.**

- 3.01. Is-Segretarju Ezekuttiv Kevin Borg ipprezenta lill-Kunsill:
  - **Internal Memo 11-2016** - Intervisti għall-impjieg ta' Office Support - CIES 2 (Dok. 2)
  - **Internal Memo 12-2016** - Lista ta' laqgħat li saru 07/K7/16 u 08/K7/16 (Dok. 3)
- 3.02. Is-Sindku Dean Hili għamel referenza għall-works orders mahruga bejn laqgħa u oħra fejn ippropona r-ratifikazzjoni tagħhom, liema works orders inhargu skond l-esigenzi li kellu l-Kunsill.

Works Order	Data	Kumpanija	Xogħol
96 2016	26/05/2016	Mica Med	Tlabna sabiex tisewwa bozza bin-numru W052 fi Triq Mikiel Ang Grima.
97 2016	26/05/2016	J&K Contractors	Tlabna sabiex jitkompla retaining wall fi Triq Alamein, issir manutenzjoni ta' Culvert fi Triq Tobruk u isir għatu ta' giebja fejn il-P&R.
98 2016	27/05/2016	B. Grima and Sons	Tlabna sabiex jissupplixxi 2 laned zebgha safra u landa zebgha bajda.
99 2016	27/05/2016	B. Grima and Sons	Tlabna sabiex jissupplixxi u jwahhal tabella ta' disabled fi Triq Sir Luigi Preziosi.
100 2016	30/05/2016	Infinite Fusion Technologies	Tlabnih sabiex isewwi l-bieb ta' l-ufficju minhabba li mhux qed jiftah.
101 2016	30/05/2016	Maltapost	Tqassim ta' flyer bieb bieb - Girja Jum Pembroke.
102 2016	03/06/2016	Daniel Chircop	Tlabna sabiex joffri s-servizz tiegħu bhala prezentatur nhar it-Tnejn 4 ta' Lulju 2016.

103	2016	03/06/2016	Mica Med	Tlabna sabiex tisewwa bozza bin-numru W023 li qeghda bejn dar numru 18 u 20 fi Triq Patri Indri Vella.
104	2016	06/06/2016	ID Malta	Ordni ta' 2 dbielet għall-iskrivani.
105	2016	10/06/2016	J&K Contractors	Tlabna sabiex tigi rrangata l-kurduna li hemm fi Triq Sir Adrian Dingli, tigi rrangata l-kurduna mar-roundabout ta' Triq il-Mediterran, tigi rrangata c-cinta li hemm fi Triq Sir L. Preziosi u jigu rrangata c-cnut li jdawru l-Gnien 4 ta' Lulju.
106	2016	10/06/2016	B. Grima and Sons	Tlabna sabiex jissupplixxi u jwahhal directional sign li hemm nieqsa fit-traffic island li hemm fi Triq il-Mediterran u tigi rrangata l-mera li hemm imwahhal fi Triq Sir Adrian Dingli.
107	2016	14/06/2016	Maltapost	Tqassim ta' flyer bieb bieb - Jum Pembroke 2016.
108	2016	14/06/2016	TSS Rentals	Kiri ta' dawl u sound għas-serata ta' Jum Pembroke.
109	2016	14/06/2016	Leon Promotions	Tlabna jipprovdi s-servizz ta' bouncing castle, balloon maker u face painting.
110	2016	14/06/2016	Mica Med	Tlabna sabiex tisewwa bozza bin-numru W048 li tinsab faccata ta' dar numru 5 fi Triq Adelaide Cini.
111	2016	16/06/2016	B. Grima and Sons	Tlabna sabiex iwwahhal 2 tabelli ta' One Way fi Triq Arnhem minhabba li gew milquta.
112	2016	17/06/2016	B. Grima and Sons	Tlabna sabiex jissikka tabella ta' No Right Turn li tinsab quddiem l-iskola St. Catherine's, tinbidel it-tabella ta' 35 km/h fi Triq Suffolk u tinbidel it-tabella ta' road hump li hemm fi Triq San Patrizju.
113	2016	20/06/2016	DOI	Avviz fuq il-gazzetta sabiex il-parkegg biswit il-Gnien jinzamm vojt nhar l-4 ta' Lulju.
114	2016	24/06/2016	Marindex	Tlabna jipprovdi 100 midalja għall-girja ta' Jum Pembroke.
115	2016	28/06/2016	Pembroke Self Service	Ordni ta' ikel u xorb għall-waqt il-laqgha tal-Kunsill.

3.03. Il-Kunsillier Charles Cesare ssekonda.

3.04. Il-Kunsill qabel unanimament.

3.05. Is-Sindku Dean Hili nforma lill-Kunsill li ma kien hemm ebda lmenti pendenti li dahlu mill-ahhar laqgha s'issa.

#### **04. Komunikazzjonijiet mis-Sindku u l-Kunsilliera.**

4.01. Is-Sindku Dean Hili rrefera lill-Kunsill għat-tqeghied tad-dokumenti ndikati hawn fuq.

Sindku : L-Avv. Dean Hili Viċi Sindku : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Eżekuttiv : Kevin Borg

## **05. Mistoqsijiet.**

- 5.01. Peress li ma kienx hemm mistoqsijiet is-Sindku Dean Hili ghadda ghas-suggett li kien imiss.

## **06. Korrispondenza.**

- 6.01. Fuq il-mejda tal-Kunsill qabel u waqt il-laqgħa, kien hemm esebiti l-kontijiet, l-ilmenti u l-korrispondenza kollha li dahlet u harget bejn **il-25 ta' Mejju u t-28 ta' Gunju 2016** u dan għas-sodisfazzjon tal-Kunsilliera.

**46/2042/16/I** Numru ta' CV's b'referenza għall-iskema CIES.  
**26/05/2016**

- 6.02. B'referenza għall-korrispondenza numru **46/2042/16/I** is-Sindku Dean Hili nforma lill-Kunsill li dan is-suggett ser jigi diskuss aktar tard fil-laqgħa.

**46/2067/16/O** Email lill-Corner Stone fejn il-Kunsill infurmah li qabel mad-disinn  
**31/05/2016** propost dwar l-upgrading tal-bankina ta' Triq Burma u gie mitlub sabiex fil-bankina jkun installat pipe li 'l quddiem ikun jista' jintuza għal street lighting.

- 6.03. B'referenza għall-korrispondenza numru **46/2067/16/O** is-Sindku Dean Hili nforma lill-Kunsill li x-xogħol fuq il-permessi necessarji jinsab għaddej, u x-xogħol mistenni jibda fix-xhur li gejjien. Il-kellem ippropona li l-Kunsill japprova d-disinn propost.

- 6.04. Il-Kunsillier Charles Cesare ssekonda.

- 6.05. Il-Kunsill qabel unanimament.

**46/2070/16/I** Kwotazzjoni mingħand Daniel Chircop għall-prezentazzjoni ta' Jum  
**31/05/2016** Pembroke għall-prezz ta' €350 eskluż il-VAT.

**46/2182/16/I** Kwotazzjoni mingħand Leon Promotions għall-bouncing castle  
**09/06/2016** għall-prezz ta' €150 inkluz il-VAT u bagħat prezzijiet għal xi animaturi bħal face painter, balloon modeller ecc.

**46/2309/16/I** Email mingħand Leon Promotions fejn b'referenza għall-works  
**22/06/2016** order li bagħat il-Kunsill, informa lill-Kunsill li għandu problema bl-animaturi minhabba li hemm minnhom li jinsabu ndisposti u jista' joffri wieħed biss li jagħmel kemm face painting u ballon modelling għall-prezz ta' €60.

**46/2185/16/I** Kwotazzjoni mingħand il-Marindex għall-midalji ta' Jum Pembroke  
**10/06/2016** għal €1 il-wahda inkluz il-VAT.

**46/2215/16/I** Kwotazzjoni mingħand TSS Rentals għall-prezz ta' €565 għall-kiri  
**14/06/2016** ta' dawl u sound għas-serata ta' Jum Pembroke.

- 6.06. B'referenza għall-korrispondenza numri **46/2070/16/I**, **46/2182/16/I**, **46/2309/16/I**, **46/2185/16/I** u **46/2215/16/I** is-Sindku Dean Hili ppropona li l-Kunsill jirratifika l-ghazla tagħhom li diga saret permezz tal-email.

- 6.07. Il-Kunsillier Charles Cesare ssekonda.

- 6.08. Il-Kunsill qabel unanimament.

- 46/2135/16/I**      Email minghand l-Ghassa ta' San Giljan fejn informaw lill-Kunsill li  
**06/06/2016**      kellhom rapport anonimu li persuna ghalqet l-access ghal art  
pubblika b'katina fejn il-garaxxijiet fi Triq Profs. Walter Ganado u  
meta marru fuq il-post tkellmu mas-Sur Ray Cordina u gie mitlub  
titneha minhabba li hadd ma jista' jaghmel pussess fuq art  
pubblika.
- 6.09. B'referenza ghall-korrispondenza numru **46/2135/16/I** is-Sindku Dean Hili  
informa lill-Kunsill li din l-informazzjoni waslet ghand il-Kunsill minghand il-  
Pulizija u mhux minghand xi resident, fejn jidher li s-sitwazzjoni giet rimedjata  
peress li fil-prezent is-sit huwa liberu minn kull ostakolu. Il-kelliem irrimarka li  
filwaqt li l-Kunsill pubblikament jirringrazzja lill-Pulizija tal-intervent taghha f'din  
il-materja, jaghmlha cara li minkejja li qiegħed jifhem li hemm problema ta'  
parkegg fl-akwata msemmija, siti pubblici m'għandhom qatt jigu kkapparrati  
mill-ebda resident.
- 46/2144/16/I**      Kwotazzjoni minghand In Design ghal dbielet tal-uniformi għall-  
**06/06/2016**      prezz ta' €48 il-wieħed + €3.75 għal alteration.
- 6.10. B'referenza għall-korrispondenza numru **46/2144/16/I** is-Sindku Dean Hili  
ppropona li l-Kunsill jordna dawn l-uniformijiet.
- 6.11. Il-Vici Sindku Raymond Lanzon issekonda.
- 6.12. Il-Kunsill qabel unanimament.
- 46/2170/16/I**      Email minghand Adrian Chircop fejn bagħat numru ta' ritratti tal-  
**09/06/2016**      vandalizmu li sar fil-Gnien 4 ta' Lulju u talab sabiex jitnaddaf  
minhabba l-periklu li hemm u ssugerixxa li jsiru xi CCTV cameras.
- 6.13. B'referenza għall-korrispondenza numru **46/2170/16/I** is-Sindku Dean Hili talab  
il-kummenti tal-membri tal-Kunsill.
- 6.14. Il-Kunsillier Evelyn Vella Brincat irrimarkat li wasal iz-zmien li l-Kunsill jinvesti  
f'CCTV f'postijiet fejn qed ikun hemm abbuzi.
- 6.15. Is-Sindku Dean Hili irrimarka li l-infurzar xorta wahda ma jistax isir mill-Kunsill  
izda mir-Regjun u mill-Pulizija, apparti li jkun diffiċli biex jigu identifikata l-  
persuni sakemm ma tkunx taf min huma.
- 46/2179/16/I**      Ittra anonima fejn informa lill-Kunsill li l-ex Sindku Joe Zammit kien  
**09/06/2016**      ta għalqa lis-sur Leli Attard li joqghod Blk 5, Hse 3, Triq il-Prof. W.  
Ganado, fejn il-gabbana u qed irabbi l-annimali u jizra fiha bla kera  
u talab il-Kunsill jiehu passi.
- 6.16. B'referenza għall-korrispondenza numru **46/2179/16/I** is-Sindku Dean Hili  
ppropona li jidher li l-art li qed issir referenza għaliha ma tinsabx fil-konfini tal-  
lokal ta' Pembroke kif ukoll li mir-records tal-Kunsill ma jirrizultax li kien hemm  
xi komunikat u qbil bejn il-Kunsill u s-sur Attard dwar dan.
- 6.17. Il-Vici Sindku Raymond Lanzon issekonda.
- 6.18. Il-Kunsill qabel unanimament.
- 46/2207/16/I**      Direttiva 2016/1 minghand id-Dipartiment għall-Gvern Lokali dwar  
**13/06/2016**      il-Migrazzjoni Shiha għall-Akkwist Elettroniku (ePPS).

**46/2234/16/O** Email li ntbgħatet lill-Membri tal-Kunsill fejn gew mitluba jinfurmaw  
**15/06/2016** lill-Kunsill min ser ikunu t-tlett membri tal-bord sabiex jidhlu fuq is-sistema ta' l-EPPs.

6.19. B'referenza għall-korrispondenza numri **46/2207/16/I** u **46/2234/16/O** is-Sindku Dean Hili ppropona li l-Bord tal-Evalwazzjoni tat-Tenders, abbazi tad-Direttiva tad-DGL għandu jkun kompost minnu bħala Chairperson, mill-membri l-Vici Sindku Raymond Lanzon, il-Kunsillier Evelyn Vella Brincat (bhal minority leader) u l-Kunsillier Mark Causon u mis-Segretarju Eżekuttiv Kevin Borg bħala Segretarju tal-Bord. Il-kelliem ippropona wkoll li l-Kunsillier Charles Cesare għandu jkun mahtur bħala membru sostitut.

6.20. Il-Kunsillier Evelyn Vella Brincat issekondat.

6.21. Il-Kunsill qabel unanimament.

**46/2243/16/I** Email mingħand il-MCCF fejn b'referenza għal-laqqha li saret dwar  
**16/06/2016** l-attività tal-4 ta' Lulju bagħtu l-participation form sabiex timtela mill-Kunsill.

6.22. B'referenza għall-korrispondenza numru **46/2243/16/I** is-Sindku Dean Hili ippropona li kif maqbul ma' l-organizzaturi, din il-formola timtela u tintbghat lill-MCCF u jkun rappreżentanti tagħhom li jigu waqt l-attività u jgħbrud-donazzjonijiet mingħand dawk li jattendu.

6.23. Il-Kunsillier Evelyn Vella Brincat issekondat.

6.24. Il-Kunsill qabel unanimament.

**46/2244/16/I** Email mingħand l-Armor Consultants fejn talbu sabiex issir laqqha  
**16/06/2016** dwar il-possibiltà li jorganizzaw sessjonijiet fuq health and safety.

6.25. B'referenza għall-korrispondenza numru **46/2244/16/I** is-Sindku Dean Hili ppropona li l-Kunsill jagħmel din il-laqqha kif mitlub.

6.26. Il-Vici Sindku Raymond Lanzon issekonda.

6.27. Il-Kunsill qabel unanimament.

**46/2305/16/I** Email li ntbagħtet lill-Membri tal-Kunsill fejn bagħtna kopja ta'  
**22/06/2016** tenders li ser jiskadu fit-18 ta' Awwissu u gew mistoqsija jekk jixtiequx iressqu xi emendi sabiex jinbda l-process biex jinhargu bis-sistema tal-epps.

6.28. B'referenza għall-korrispondenza numru **46/2305/16/I** is-Sindku Dean Hili nforma lill-Kunsill li l-offerti (1) **Tender 2013/08** - Street Sweeping & Cleaning of Urban Roads ser jiskadi 18/08/2016; (2) **Tender 2013/09** - Street Sweeping & Cleaning of Non Urban Roads ser jiskadi 18/08/2016; u (3) **Tender 2013/10** - Upkeep & Maintenance of Soft Areas ser jiskadu fit-18/08/2016. Il-kelliem irrimarka li fl-opinjoni tiegħu d-dokumenti prezenti servew tajjeb lill-Kunsill u għalhekk ippropona li ma jsir l-ebda tibdil fihom u għandhom jergħu jinhargu, inkluz li jekk ikun il-kaz u l-bzonn dawn għandhom jiggeddu sakemm jintemm il-process tat-tenders il-godda. Il-kelliem għamel referenza wkoll għal **Tender 2013/01** - Legal Services li ser jiskadi fit-31/08/2016 fejn ippropona li dan għandu jiggedded b'sena ohra kif jagħti lok l-istess tender.

6.29. Il-Kunsillier Charles Cesare ssekonda.

6.30. Il-Kunsill qabel unanimament.

**46/2314/16/I** Email minghand Sedqa fejn staqsiet jekk hux possibbli li ghas-  
**23/06/2016** serata ta' Jum Pembroke nipprovdu 2 mwejjed u 2 siggijiet.

6.31. B'referenza ghall-korrispondenza numru **46/2314/16/I** is-Sindku Dean Hili ppropona li jekk huwa possibbli dawn ghandhom jigu provduta u jingabru minnhom stess.

6.32. Il-Kunsillier Charles Cesare ssekonda.

6.33. Il-Kunsill qabel unanimament.

## **07. Attivitajiet Kulturali, Edukattivi u Socjali.**

7.01. Is-Sindku Dean Hili nforma lill-Kunsill li ma kien hemm xejn gdid.

## **08. Rapport Annwali Amministrattiv ghas-sena 2015.**

8.01. Is-Sindku Dean Hili pprezenta r-Rapport Annwali Amministrattiv ghas-Sena 2015 (**Dok. 4**). Il-Kelliem ippropona l-approvazzjoni tar-rapport kif ipprezentat.

8.02. Il-Kunsillier Mark Causon issekonda.

8.03. Il-Kunsill qabel unanimament.

## **09. Ingagg ta' persuna fuq l-iskema CIES2.**

9.01. Is-Sindku Dean Hili ghamel referenza ghall-Internal Memo 11/2016 fejn ippropona li l-Kunsill ghandu jaghzel lill-Ms. Bianca Maria Fiorini.

9.02. Il-Kunsillier Charles Cesare ssekonda.

9.03. Il-Kunsill qabel unanimament.

9.04. Is-Sindku Dean Hili ppropona sospenzjoni tal-agenda biex item 11 tigi diskussa qabel item 10.

9.05. Il-Kunsillier Charles Cesare ssekonda.

9.06. Il-Kunsill qabel unanimament.

## **11. Approvazzjoni tal-kontijiet.**

11.01. Is-Sindku Dean Hili pprezenta l-iskeda tad-dhul u hrug. (**Dok. 5, 6 u 7**)

11.02. Wara li l-Kunsilliera raw u skrutinaw il-kontijiet ipprezentati, is-Sindku Dean Hili ppropona l-approvazzjoni tal-kontijiet kollha kif ipprezentata nkluz bin-nuqqasijiet proposti ghajr dawk li ghad iridu jigu ccertifikata mill-CM u/jew il-Perit tal-Kunsill.

11.03. Il-Vici Sindku Raymond Lanzon issekonda.

11.04. Il-Kunsill qabel unanimament.

**11.05. Fis-6:05pm Il-Kunsillier Charles Cesare talab li jigi skuzat u halla l-kamra.**

Sindku : L-Avv. Dean Hili Viċi Sindku : Raymond Lanzon

Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare

Segretarju Eżekuttiv : Kevin Borg

## 10. Aggudikar ta' Tender 2016/03.

- 10.01. Is-Sindku Dean Hili ppropona li waqt il-laqgħa jiltaqa' l-Bord tal-Evalwazzjoni tat-Tender biex issir l-evalwazzjoni ta' Tender PLC 2016/03.
- 10.02. Il-Vici Sindku Raymond Lanzon issekonda.
- 10.03. Il-Kunsill qabel unanimament.
- 10.04. Is-Sindku Dean Hili nforma lill-Kunsill li l-Bord t'Evalwazzjoni li kien għadu kif iltaqa' kien accetta li **Tender PLC 2016/03 tingħata lill-kumpanija Cornerstone Architects & Civil Eng.** Il-kelliem ippropona li l-Kunsill jaccetta din l-evalwazzjoni.
- 10.05. Il-Kunsillier Mark Causon issekonda.
- 10.06. Il-Kunsill qabel unanimament.

## 12. Materji ohra.

- 12.01. Is-Sindku Dean Hili ppropona li l-laqgħa li jmiss issir fis-1:00pm.
- 12.02. Il-Kunsillier Mark Causon issekonda.
- 12.03. Il-Kunsill qabel unanimament.
- 12.04. Is-Sindku Dean Hili għalaq il-laqgħa fis-6:30pm wara li ntlahaq ftehim li l-laqgħa li jmiss ser tinzamm nhar it-Tlieta 26 ta' Lulju 2016 fis-1.00pm.



**Dean Hili**  
Sindku



**Kevin Borg**  
Segretarju Eżekuttiv

*Data: 26 ta' Lulju 2016*



## Pembroke Local Council at DLG

Doc 1

**From:** Rebecca Spiteri <rebspi@hotmail.com>  
**Sent:** 27 June 2016 12:46  
**To:** Pembroke Local Council at DLG  
**Subject:** Re: Laqgha tal-Kunsill 08/K7/2016

Ghaziz Sinjur Borg,  
Qed nikteb dan l-'email' sabiex ninfurmak illi sfortunatament ma nistax nattendu ghal-laqgha li jmiss.  
Skuzani jekk hloq xi inkonvenjenzi.  
Grazzi u tislizet,  
Rebecca Spiteri.

On 21 Jun 2016, at 06:09, Pembroke Local Council at DLG <[pembroke.lc@gov.mt](mailto:pembroke.lc@gov.mt)> wrote:

Lill-membri kollha tal-Kunsill

Anness qed nibgħat kopja ta' dokumenti li ser jiġu preżentati u / jew diskussa fil-laqgha li jmiss.

Tislizet,

Kevin Borg  
Segretarju Eżekuttiv

Kunsill Lokali Pembroke  
Triq Alamein  
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<CIR 08 K7 2016 (28\_06\_2016).pdf>

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<Memo 11 -2016 - Intervisti għall-impjieg ta' Office Support (CIES 2).docx>

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## Kunsill Lokali Pembroke

Triq Alamein  
Pembroke, PBK 1776,  
Malta  
Tel: (356) 2137 2111 Fax: (356) 2137 2555  
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## Pembroke Local Council

Alamein Road  
Pembroke, PBK 1776,  
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Sok 2

Internal Memo Referenza 11/2016

6 ta' Ġunju 2016

### Intervisti għall-impjeg ta' Office Support (CIES 2)

L-intervisti saru nhar il-Ġimgħa 3 ta' Ġunju 2016 bejn is-13:00 u l-16:00, fl-Uffiċċju Amministrattiv tal-Kunsill Lokali Pembroke. Kienu mistiedna jattendu l-membri kollha tal-Kunsill iżda attendew biss is-Sindku Dean Hili u s-Segretarju Eżekuttiv Kevin Borg.

L-ETC kienet bgħatet lill-Kunsill lista ta' 44 kandidat prospettiv, li minnhom 9 bagħtu CV u attendew għall-intervista 5. Annessa mehmuz lista ta' l-ETC u CV's tal-persuni li attendew.

Rapport dwar dawk li attendew.

#### **Mrs. Maria Doris Ohayon**

Is-sinjura spjegat lil Kunsill li d-dizabilita tagħha ma tippermettilhiex li tqatta' hin twil fuq il-computer minħabba li nieqsa mid-dawl minn għajn waħda. Hija avvanzata fl-eta' u ilha ma tkun fid-dinja tax-xogħol għal diversi snin. Spjegat kif issa li uliedha kibru u għandha ftit aktar hin x'tiddedika, hija qiegħda tipprova tidhol lura għax-xogħol.

#### **Ms. Jasmine Apap**

Is-sinjorina attendiet għal laqgħa flimkien mal-job coach tagħha. Il-Kunsill tkellem ma' din il-persuna li spjegat li irwol tagħha fil-ħajja u fil-progress ta' Jasmine, dak li kienet qiegħda tagħmel fil-prezent u kif ukoll, dak li kien hemm maħsub għaliha. Kien innutat illi Jasmine għandha diffikultajiet tikkomunika u żżomm konversazzjoni mal-persuna li jkollha quddiemha.

#### **Ms. Bianca Maria Fiorini**

Il-Kunsill iltaqa' mas-sinjorina fejn hija spjegat il-ħiliet tagħha. Spjegat li tkun f'pożizzjoni tagħmel diversi xogħlijiet klerikali u li għandha kapacitajiet fl-użu tal-komputer. Hija kompliet tispjega illi l-epilessija twassal sabiex ikollha *fits*, liema kondizzjoni hija fil-prezent qiegħda tikkontrolla bil-medicinali preskritti. M'għandiex problema tikkomunika ma' persuni oħrajn.

#### **Ms. Maria Zarb**

Is-sinjorina tkelmet mal-Kunsill dwar il-ħiliet tagħha u dak li kienet qiegħda tagħmel fil-prezent. Gie spjegat it-tip ta' job training li kellha s'issa. Gie nnotat illi s-sinjorina għandha diffikultajiet sabiex tesprimi ruħha u żżomm konversazzjoni.

Sindku : Avv. Dean Hili Viċi Sindku : Raymond Lanzon  
Kunsilliera : Evelyn Vella Brincat, Mark Causon u Charles Cesare  
Segretarju Eżekuttiv : Kevin Borg

### **Ms. Maria Wetz**

Is-sinjorina attendiet flimkien mal-job coach tagħha. Gie spjegat lil Kunsill dak li l-applikanta kienet qiegħda tagħmel fl-isforzi tagħha sabiex hija timpjega ruħha. Gie spjegat lil Kunsill illi Maria kienet għamlet diversi xogħlijiet inkluż photocopying, fuq gugarelli tal-Playmobil u xogħlijiet oħrajn. Minkejja dan, gie nnotat illi Maria ftit li xejn tikkomunika bil-lingwa Maltija, u anke bil-lingwa Ingliża, għandha diffikultajiet sabiex tesprimi ruħha.

### **Rakkomandazzjoni**

**Wara l-intervisti li saru, ir-rakkomandazzjoni lill-Kunsill hija li tintgħazel Ms. Bianca Maria Fiorini.**



**Kevin Borg**  
**Segretarju Eżekuttiv**



**Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera**

**Kunsill Lokali Pembroke**

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*Dok 3*

Internal Memo Referenza 12/2016

28 ta' Gunju 2016

## **Laqgħat li saru bejn il-Laqqgħa 07/K7/16 u 08/K7/16**

<b>Data</b>	<b>Suggett</b>	<b>Post</b>	<b>Min attenda</b>
24/05/2016	Laqgħa tal-Kunsill 07/K7/2016	Kunsill Lokali Pembroke	Dean Hili Ray Lanzon Evelyn Vella Brincat Mark Causon Charles Cesare Kevin Borg
25/05/2016	Stedina għall-ahhar sessjoni tal-Junior Science Club	Skola Sport	Dean Hili
27/05/2016	Laqgħa mas-sur Renzo Curmi – Contract Manager għid għall-Street Lights	Regjun Tramuntana	Kevin Borg
27/05/2016	Laqgħa mal-Kummissarju għas-Simplifikazzjoni u Tnaqqis ta' Burokrazija.	Kastilja	Dean Hili Kevin Borg
30/05/2016	Laqgħa bejn ir-residenti ta' Triq l-Imhallef William Harding u l-akwata dwar l-istorbju li gej mill-Villa Rosa	Radisson	Dean Hili
01/06/2016	Laqgħa ma' ERA dwar l-illegalitajiet li qed isiru fuq is-sit Natura 2000	ERA	Dean Hili Kevin Borg

**Sindku :** Dean Hili LL. D. **Viċi Sindku :** Raymond Lanzon  
**Kunsilliera :** Evelyn Vella Brincat, Mark Causon u Charles Cesare  
**Segretarju Eżekuttiv :** Kevin Borg

01/06/2016	Laqgħa Regjun Tramuntana	Regjun Tramutana	Dean Hili
02/06/2016	Laqgħa ma' Agenzija Sedqa - Community sessions - empowering residents with lifeskills	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
02/06/2016	Laqgħa mal-Branch Manager il-gdida tal- HSBC Lorraine Zammit u l-Assistant Branch Manager	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
02/06/2016	Laqgħa mal-Verdala re International Children swimming club	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
03/06/2016	Interviews dwar l-iskema CIES	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
16/06/2016	Laqgħa ma' Ms. Norma Cassar re Speech Therapy	Kunsill Lokali Pembroke	Dean Hili Kevin Borg
20/06/2016 - 23/06/2016	Leadership Academy Programme for Local Government – Phase 3	Waterfront	Kevin Borg
24/06/2016	The Strategy for Innovation and Good Governance at Local Level and the European Label of Governance Excellence	Dolmen Hotel	Dean Hili Kevin Borg



Kevin Borg  
Segretarju Eżekuttiv



Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

**Sindku :** Avv. Dean Hili, **Viċi Sindku :** Raymond Lanzon  
**Kunsilliera :** Evelyn Vella Brincat, Mark Causon u Charles Cesare  
**Segretarju Eżekuttiv :** Kevin Borg



**Kunsill Lokali Pembroke**

## **Rapport Annwali Amministrattiv**

**2015**

### **Il-Werrej**

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**1.0 L-Introduzzjoni tas-Sindku**

Għal darb'oħra qiegħdin inħarsu lura fuq sena oħra ta' ħidma ta' Kunsill immexxi minni f'dina l-legislatura. Nistgħu ngħidu li kienet sena oħra ta' esperjenza ta' Kunsill prattikament għdid li issa, qiegħed jgħaraf x'inhuma l-ħtigijiet tal-lokalita' u jzomm ferm il-polz tal-bżonnijiet tagħha fiċ-ċentru tal-ħidma tiegħu; il-lokalita' u l-bżonnijiet tar-residenti l-ewwel u qabel kull konsiderazzjoni oħra.

Naturalment flimkien ma' sħabi l-Kunsilliera qiegħdin issa f'nofs il-legislatura u għaldaqstant hemm il-benefiċċju li wieħed iħares lura u jevalwa l-pożizzjoni tiegħu u jistaqsi lilu nnifsu jekk huwiex sodisfatt bix-xogħol li sar, sa fejn irridu naslu, fejn jista' jitjeb, u kif nistgħu naqdu aħjar lir-residenti tal-lokalita' fil-bżonnijiet tagħhom, kemm dawk materjali, u oħrajn lil hinn minnhom.

Minkejja l-aspirazzjonijiet u l-pjanijiet kollha tal-Kunsill, fil-politika lokali, forsi bħal kull qasam ieħor tal-ħajja wara kolloxx – wieħed ikollu jzomm saqajh mal-art, jixtarr, jevalwa u jaħdem sewwa sew fuq il-prijoritajiet tiegħu. Qis mitt darba u aqta' darba jgħid il-qawl Malti; kliem sagrosant għal kull Kunsill zgħir bħal tagħna li jrid jagħraf il-bżonnijiet tal-lokalita' u jiehu d-deċizzjonijiet tiegħu b'għaqqal kbir f'sitwazzjoni fejn litteralment kull qatra tgħodd. Minkejja dan, ħarisna 'l quddiem b'ottimizmu u rnexxielna nwetqu diversi xogħlijiet fil-lokalita' li taw spinta 'l quddiem lill-infrastruttura tal-lokalita' f'diversi zoni prominenti, filwaqt li rnexxielna nassiguraw livell għoli ta' servizz f'dak li għandu x'jaqşam ma' manutenzjoni ta' toroq mhux urbana, soft-areas, għonna, u tindif generali bi knis ta' zoni urbani.

Aktar minn hekk, din kienet is-sena fejn wara ħafna żmien ta' stennija, l-Kunsill Lokali għaraf jaħdem bil-għaqqal sabiex jakkwista l-fondi bżonjużi tal-MEPA, speċifikament mill-fond UIF sabiex b'hekk il-Kunsill embarka fuq biċċtejn xogħol li kien ilhom xi żmien pendenti – speċifikament ix-xogħlijiet ta' rinovar ta' tnejn mill-għonna prinċipali li għandna fil-lokalita' - Għien Madre Tereża ta' Kalkutta, biswit iż-żona tal-iskola primarja, u Għien I-4 ta' Lulju, biswit iż-żona tal-Luxol Grounds.

Indubjament biċċtejn xogħol li okkupaw lill-Kunsill għal diversi xhur u b'sens ta' sodisfazzjon ngħid li ormai dawn iż-żewġ proġetti ġew konkluzi b'mod definitiv. Minnaħa l-oħra, b'sens ta' dieqa, u speċifikament għall-Għien I-4 ta' Lulju, jingħad illi minn dakinhar li ġew konkluzi x-xogħlijiet, il-Kunsill diġa kellu jissostitwixxi madwar għaxar globi u jsewwi diversi arbli tal-elettriku wara li dawn sfaw fil-mira ta' vandalizmu sfrenat. Tassew sfortuna meta fondi pubbliċi jkollhom jiġu nvestiti mill-għdid f'xogħlijiet li jkunu diġa saru, ħafna mid-drabi għal aktar minn darba. Huwa mahsub li l-Kunsill issa jikkonsidra għazliet oħrajn f'dak li għandu x'jaqşam mad-dawl bil-hsieb li dawn is-sistemi jsiru anqas suxxettibbli għal vandalizmu.

Il-Kunsill ikkummisjona wkoll rapporti dwar l-istat tal-latrini pubbliċi kollha li għandna fil-lokalita' tagħna, ewlenin fosthom il-latrini li jinsabu f'dawn iż-żewġ għonna hawn fuq imsemmija. Dana wara li dawn ukoll kienu ġew vandalizzati matul is-snin bil-konsegwenza li l-ispiża kienet telgħet għmielha u għamlu diversi snin magħluqa. Matul l-aħħar sena għalhekk il-Kunsill ra illi dawn il-latrini jkunu mgħammra b'kolloxx u f'pożizzjoni li jiġu utilizzati mill-pubbliku nġenerali. Fil-fatt dan il-Kunsill kiteb u ppubblika tender għdid, u llum iħaddem sistema li permezz tagħha l-Kunsill iħallas rata fissa kull xahar, bir-responsabbilita' tal-ftuħ, għeluq u manutenzjoni tal-latrini taqa' direttament f'idejn kuntrattur privat. B'hekk stajna niprogettaw in-nefqa għal sena shiħa b'rabta ma' dan is-servizz, ikunu xi jkunu t-tiswijiet neċessarji, filwaqt illi niżguraw li s-servizz ikun wieħed sodisfacenti għal kulħadd.

Fix-xhur ta' wara u wara li l-Kunsill ikkonkluda x-xogħlijiet b'rabta mal-għonna, ħassejna l-bżonn illi nkomplu ntejbu l-livell tal-infrastruttura tal-lokalita' billi dawwarna ħsibijietna fuq bankini u xogħlijiet oħra biex b'hekk jogħla l-livell tal-aċċessibilita' fil-lokalita' filwaqt illi niżguraw livell għoli ta' sigurtà fit-toroq tagħna partikolarment f'zoni traffikużi fejn il-bankini kienu prattikament inezistenti, u li s-servizzi relatati kienu għadhom mhux mittiefsa minn żmien is-servizzi nglizi.

Ewleni fost dawn ix-xogħlijiet kien il-proġett tal-bankina fi Triq Mandalay. Fuq talba ta' diversi residenti tat-triq imsemmija, u oħrajn mill-akwati ta' Juno, minkejja l-isfida evidenti li poġġa quddiemna l-element pittoresk tat-triq, kif ukoll il-limitazzjonijiet fil-wisa' tagħha, rnexxielna nfasslu bankina skond l-aħħar livelli ta' aċċessibilita' li llum tiegħdok minn tarf sa tarf ta' triq, madwar 200 metru, u tingħaqad mal-kumplement tan-network ta' bankini fl-intrata tal-lokalita', fl-istess waqt li ħloqna diversi spazji ta' parkeġġ b'benefiċċju għar-residenti. Dan kollu mingħajr ma' dejjaqna t-triq. Hawnhekk ma nistax ma nsellimx lill-memorja ta' seħibna s-sur Reno Maurin li ħalla din id-dinja matul din l-aħħar sena. Persuna għa magħruf sew mar-residenti li ħa nteress attiv fit-tfassil tal-proġett sa mill-fażijiet inizjali tiegħu. Ninsabu tassew kburi bix-xogħlijiet li ġew konkluzi f'dawn l-aħħar xhur.



**1.0 L-Introduzzjoni tas-Sindku**

Saret ukoll bankina ġdida matul Triq Burma kollha. Proġett ieħor estensiv u ambizzjuż li daħal għalih dan il-Kunsill. Triq Burma hija magħrufa sew ma daww kollha li huma midħla tal-lokalita' u minkejja l-għmiel taż-żona partikolarment fix-xhur tar-rebbiegħa, wieħed żgur li ma setax jinnega li n-nuqqas ta' bankina kien jinħass sewwa sew minn daww kollha li jmorru xi mixja għall-arja tal-akwati. Saret għalhekk din il-bankina u tjeib mhux f'it il-livell ta' sigurtà għal daww il-bosta li jagħmlu użu minnha, filwaqt illi żgurajna li l-impatt viżwali jkun wieħed li jinżamm fil-minimu. Fil-gimghat li għaddew ukoll il-Kunsill, b'inizjattiva konġunta mal-**HSBC** kompli jhawwel aktar sigar indiġini fiż-żona msemmija. B'hekk żgurajna li l-identita' u dak li verament inħobbu f'Pembroke ikun imġedded għal diversi snin oħra.

Saru wkoll xogħlijiet fid-daħla tal-lokal fi Triq Gioacchino Le Brun, direzzjoni lejn il-kumplex tar-Red Cross sabiex issa l-problema li kien hemm f'din il-*junction* partikolari giet eliminata għal kollox billi twessgħet it-triq bil-korrezzjoni li saret fuq il-bankina.

Triq Camillo Sceberras hija triq oħra prominenti, litteralment fil-qalba tal-lokalita', zona frekwentata mill-bosta residenti u viżitaturi li jagħmlu użu mill-facilitajiet ta' Għien Madre Tereza ta' Kalkutta, l-iskola primarja Santa Klara u l-parroċċa tagħna, fosthom numru ta' tfa. Hawn ukoll il-Kunsill ħass il-bżonn l'issir bankina matul it-triq kollha, eliminajna l-parkeġġ irregolari li kien isir fit-tela' tat-triq imsemmija, b'riżultat li twessgħet it-triq u aċċertajna li ż-żona tkun aktar sigura għal daww li jagħmlu użu pedonali minnha, partikolarment fil-ħinijiet tad-dhul u l-ħruġ mill-iskola primarja.

Propju f'din l-aħħar sena wkoll gie konkluzjoni proċess li jmur lura numru ta' snin, fejn ir-residenti ta' Sit A, zona tal-Housing vicin l-akwati ta' San Gorg bdew igawdu minn daww ġdid li ormai gie nstallat u jinsab mixgħul. Wara li dawn il-propjetajiet ġew mibjugħa lis-sidien xi snin ilu jidher li x-xogħol thalla xi f'it nofs leħja mingħajr l-anqas ma gie nstallat daww fil-parti tal-landscaping, b'detriment għas-sigurtà tar-residenti. Il-Kunsill ħass li din kienet ingustizzja kbira max-xerrejja ġenwini u sa mill-ewwel f'it granet beda pressjoni mal-Awtorita' tad-Djar sabiex din l-anomaliya tiġi ratifikata. Bi pjaċir ngħid li wara numru ta' laqgħat, illum qed naraw li dan id-dawl, bl-għajjnuna wkoll tal-Enemalta, gie mqabbad mad-dawl tat-toroq, bil-konsum jassumih il-Gvern, l-ispiza tal-infrastruttura baqgħet tal-Awtorita' tad-Djar, u l-Kunsill illum qiegħed jassumi l-manutenzjoni kollha li ser ikun hemm bżonn. Minn hawnhekk għal darb'oħra l-Kunsill jirringrazzja lill-Awtorita' tad-Djar li kkoperat bis-sħiħ mal-Kunsill f'din il-kwistjoni u daħlet għal spiza li telgħet għal madwar €20,000.

Sussegwentament komplew it-trattativi mal-Awtorita' tad-Djar sabiex illum giet solvuta wkoll il-problema f'Sit A, Blokk 5 sa 11 fejn minkejja li snin ilu kien gie nstallat daww fil-parti tal-landscaping dan kien irriżulta problematiku xi żmien ilu u għal diversi snin, dan id-dawl kien mitfi għal kollox bil-perikli kollha li ggib magħha sitwazzjoni bħal din. Insistejna li din il-kwistjoni kellha tiġi ndirizzata wkoll. Ridna l'issir gustizzja mar-residenti tal-akwata, u fl-istess waqt urejna x-xewqa li nagħtu l-kontribut tagħna sabiex niżguraw li dan isehh. Il-Kunsill gabar stimi u ħadem id f'id mal-kuntrattur tiegħu sabiex ix-xogħol tal-Awtorita' gie ffacilitat. L-ispiza f'dan is-sit kienet qrib il-€50,000 u ta' dan, fisem ir-residenti nringrazzja lill-istess Awtorita' tal-impenn li ntweru. Illum dan ix-xogħol daħal għalih il-Kunsill Lokali wkoll u għalhekk il-manutenzjoni kollha ormai taqa' fir-responsabbilità diretta tal-Kunsill.

Kull min jgħix fil-lokalita' tagħna ċertament għandu għal qalbu l-identita' unika tagħna. Konxji tal-fatt illi n-natura u l-ispazji miftuħa li niftaħru tant bihom, l-għira ta' ħafna lokalitajiet, huma għal qalb ir-residenti tagħna. Is-serenita' tal-lokalita' matul il-jum, minnaħa l-oħra taf iggib magħha l-abbużi matul il-lejl u għalhekk fuq talba ta' diversi residenti f'numri ta' zoni, l-Kunsill kompli bit-tneidja tal-pjanijiet għall-installazzjoni ta' daww ġdid fejn kien meħtieġ. Saret lampa biswit il-binja tal-Girl Guides fi Triq Camillo Sceberras, 3 lampi oħra flimkien ma' bankina ġdida fi Triq Dun Guzepp Farrugia wara blokk 7 fl-Ex-Parade Ground, flimkien ma applikazzjonijiet għal daww ġdid konsistenti fi 3 lampi godda biswit il-MUSEUM, 3 lampi fi Triq Mons. L. Mifsud Tommasi, 3 lampi oħra bejn Triq Giorgio Mitrovich u l-binja okkupata mill-STC u 3 lampi oħra fil-parkeġġ tas-sit okkupat mill-Malta Judo Federation. Riċentament saru wkoll applikazzjonijiet għal daww ġdid wara Blokk 10 fuq talba ta' diversi residenti.

F'dan l-isfond ta' min ukoll isemmi li l-Kunsill ħadem mal-kuntratturi tiegħu sabiex għal din is-sena ħrigna b'disinni godda ta' daww dekorattiv tal-Milied fi Triq Normandy, liema dwal ġew għall-ewwel darba estiżi wkoll għat-tul kollu ta' Triq Alamein, flimkien ma' diversi nstallazzjonijiet oħra ta' daww matul it-triq tal-Knisja tal-lokal. Dwar dan il-Kunsill kellu rispons mill-aqwa mir-residenti.

Il-Kunsill matul is-snin dejjem saħaq fuq l-indafa, partikolarment minħabba l-artijiet pubbliċi kollha li għandna x-xorti ngawdu madwarna. Din l-aħħar sena rat lill-Kunsill jaħdem flimkien mal-MTA sabiex ic-cycle track li



**1.0 L-Introduzzjoni tas-Sindku**

tghaddi minn gol-isbaħ parti protetta tal-kampanja f'Pembroke tingħata aktar prominenza, wara li giet ufficjalment inawgurata mill-Onor. Edward Zammit Lewis. Rat ukoll l-installazzjoni ta' numru ta' bins f'siti pubbliċi, u kif ukoll *dog litter bins* fit-toroq l-aktar prominenti tal-lokalita' u l-pajsaġġ ta' Pembroke sabiex kemm jista' jkun ix-xogħol tajjeb li l-lum qiegħed isir mill-kuntratturi nkarigati mit-tindif pubbliku jiġi kkonsolidat u tinzamm aktar indafa.

B'dispijaċir ngħid illi dan ix-xogħol xi ftit jew wisq jiġi mxekkel minn minoranza ta' persuni li jirrifjutaw li jagħmlu użu mill-bins provduti u jonqsu milli jiġbru l-ħmieġ tal-klieb tagħhom li jiġihalla fuq l-istess *cycle track* jew il-bankini varji tal-lokalita'. Huwa tassew ingust li x-xogħol u l-impenn tal-Kunsill u n-nies tiegħu jiġi mxejjen minn uħud li sfortunatament għad għandhom f'moħħhom li l-indafa tibda u tispiċċa mal-għatba ta' djarhom biss, u mkien aktar.

L-inizjattivi favur l-identita' tal-lokalita' ma naqsux lanqas, b'diversi sigar li ġew imħawwla madwar Pembroke. Wara li s-sena li għaddiet, b'sodisfazzjon ngħid li konna waħda mill-lokalitajiet li ħawwilna numru ta' sigar li ġew rilokati minn Triq il-Kosta għal ġewwa Pembroke, din is-sena komplejna fejn ħallejna. Fuq inizjattiva tal-kumpless Baystreet saret inizjattiva sabiex ġew imħawwla diversi sigar lokali fis-soft area fi Triq Camillo Sceberras. Fi Triq Burma l-bank HSBC flimkien mal-Kunsill, kif ingħad, ħawwel diversi sigar indigini. Saret ukoll *clean-up* fiz-zona Natura2000 flimkien mal-kumpanija Tek-Experts bl-għajnuna ta' NatureTrust li għaliha attenda wkoll l-Onor. Ministru Leo Brincat. Saret prassi tal-Kunsill li entitajiet li jitolbu li jagħmlu użu minn parti jew oħra tal-lokalita' għal skopijiet kummerċjali tagħhom jiġu mitluba jħawlu sigar bħala kontribuzzjoni lill-lokalita' li tkun laqathom, u b'hekk dejjem insebhū l-ambjent ta' madwarna u ninvestu fl-ambjent tal-gejjieni.

Konxju tal-fatt illi l-magħġor parti tar-residenti japprezzaw dawn l-isforzi u għandhom tassew l-ambjent tagħna għal qalbhom. Il-Kunsill jahdem u jishaq mar-residenti tiegħu sabiex dan l-interess fiz-zoni miftuħa li jsawru l-lokalita' tagħna jkompli jtkattar u b'hekk, flimkien nassikuraw li ma tintilef l-ebda parti mill-imkejjen naturali li ngawdu.

Dan il-Kunsill ħa ħsieb ukoll jorganizza diversi attivitajiet sportivi, filantropiċi u oħrajn soċjali. Rajna fost oħrajn l-attivitajiet ta' gbir ta' ħwejjeġ b'risq l-Inspire, din is-sena ser issir għall-benefiċċju tal-NGO NatureTrust, l-attivitajiet relatati ma' Jum il-Lokal, attivitajiet għat-tfal ma naqsux lanqas fi żmien il-Milied u żmien il-Karnival, u kif ukoll attivitajiet fi żmien il-festi għall-anzjani tagħna. Hadna wkoll ħsieb mill-gdid norganizzaw it-tournament ta' kull sena flimkien mal-Pembroke Athleta Football Nursery, kif ser isir għal darb'oħra matul is-sena li ġejja, għal benefiċċju tat-tfal tal-lokalita' tagħna, u kif ukoll t-tliqim kontra l-influenza.

Nemmnu li ma għandniex inkunu Kunsill li jirreagixxi għal dak li jiġri madwaru iżda jkun hu li jħares 'l quddiem u jipprogetta l-futur tiegħu billi jkun pro-attiv. B'hekk biss nassiguraw li l-gejjieni tal-lokalita' jkun wieħed li jagħtina raġunijiet għalxiex inkunu kburin. B'dan il-ħsieb f'moħna saru numru ta' laqgħat ma' St. Michaels School u Fino dwar l-art u l-problemi li kien hemm fuq id-dranaġġ u l-upgrading ta' l-area, laqgħa ma' l-STC, Sprachcaffe, Verdala u Judo dwar l-upgrading ta' l-area, laqgħa ma' Projects Malta dwar l-iżvilupp ta' l-ITS, laqgħa mal-avukat Stefan Zrinzo Azzopardi dwar il-pjanijiet tal-Korporazzjoni għar-Riġenerazzjoni tal-Bajja ta' San Gorg, diversi laqgħat ma' l-Enemalta dwar il-possibilita' li jsir l-upgrading tal-picnic area bħala kumpens għax-xogħlijiet li saru fis-snin li għaddew fid-daħla tal-lokalita', laqgħat dwar il-possibilita' ta' One Way System u l-problema tat-traffiku biswit il-MUSEUM, diversi laqgħat ma' l-Awtorita' tad-Djar dwar il-problema ta' l-ilma fil-basements ta' Sit A5 – A11, laqgħat mal-MEPA dwar il-ħarsien, manutenzjoni u protezzjoni tas-sit Natura2000, u laqgħat oħrajn mal-Onor. Ministru Joe Mizzi dwar is-servizz ta' trasport rivedut li ser jitnieda fil-jiem li ġejjen fil-lokalita'.

Riċentament il-Kunsill issieheb fil-working group li ntalab mill-Onor. Ministru Carmelo Abela dwar is-sigurtà ta' Paceville u l-imkejjen tal-madwar. Nittamaw li fil-gimghat u x-xhur li ġejjen naraw sforzi akbar sabiex il-lokalita' tkun mgħammra u mgħassa bi sforzi akbar mill-Għassa San Giljan li, huwa evidenti li mhijiex tlaħħaq max-xogħol li jaqa' fir-responsabbilita' diretta tagħha.

Dan il-Kunsill jemmen li l-missjoni tiegħu mhijiex biss waħda li sservi lir-resident fil-bżonnijiet materjali tiegħu. Konvinti li biex verament nkunu ta' servizz sħiħ irridu nkunu kommessi li nipprovdū l-facilitajiet sabiex wieħed ikun jista' jżviluppa l-ħiliet, l-edukazzjoni u l-interessi tiegħu. B'dan il-ħsieb ġew provduti korsijiet fit-tagħlim tal-komputer b'xejn għat-tfal, flimkien ma' korsijiet oħra għal persuni li qiegħdin ifittxu mpjeg flimkien mal-ETC. Saru wkoll korsijiet dwar Għaqal fid-Dar, u attivitajiet ta' qari ta' stejjer għat-tfal waqt il-

**1.0 L-Introduzzjoni tas-Sindku**

Ħinijiet tal-ftuħ tal-librerija. Konna wkoll mill-ġdid parteċipi fl-organizzazzjoni ta' Science Safari 2015 organizzat mill-Pembroke Science Centre, preżenti wkoll għal din l-attività kien hemm l-Onor. Evarist Bartolo.

Il-Kunsill qiegħed ukoll joffri kors tax-xjenza għat-tfal bil-koperazzjoni tal-Pembroke Science Centre. Tassew opportunita' unika għat-tfal tal-lokalita'.

Din is-sena gew ukoll organizzati l-Pembroke Swieqi Road Races mis-sezzjoni tal-Atletika fi ħdan il-Pembroke Athleta Sports Club, propju l-wieħed u għoxrin edizzjoni. Il-Kunsill għal darb'oħra ha' nsieb jgħin fil-promozzjoni ta' din l-attività li mill-ġdid kienet suċċess kbir għall-klabb.

B'hekk għalaqna sena oħra li nittama laqget xi ftit mill-aspettattivi tar-residenti li fl-aħħar mill-aħħar, gejna fdati nirrapprezentaw. Permezz ta' dan ir-rapport niehu l-opportunita' niringrazzja lill-Kunsilliera sħabi tas-sehem tagħhom, il-Viċi Sindku Ray Lanzon, lill-Kunsilliera Evelyn Vella Brincat, Mark Causon u Charles Cesare, u lill-impjegati amministrattivi mmexxi mis-Segretarju Eżekuttiv is-sur Kevin Borg.

Niringrazzja wkoll lil dawk li dejjem urew interess fix-xogħol u l-attivitajiet tal-Kunsill. Dan il-Kunsill qiegħed ukoll jahdem fuq *outreach* għal dawk li forsi mhumex daqshekk midhla tax-xogħol u l-operat tal-Kunsill. Billi niddiskutu nsiru nafu lil xulxin ahjar, u b'hekk biss nistghu naspiraw li nkunu ta' servizz. Kif inħobb ngħid, fittxuna u ssibuna.

Fl-aħħar ngħid illi fadal hafna xogħol xi jsir. Dan il-Kunsill huwa bħal familja kbira li trid tara kif taqdi l-akbar mill-hafna bżonnijiet li għandha, imma mhux qabel ma jkun sar eżercizzju għaqli li jfassal il-prioritajiet. Nemmen bis-sħiħ li qiegħdin nieħdu d-deċiżjonijiet b'responsabbilita' u bżulija. Il-fondi qiegħdin jigu direttament investiti fil-lokalita' u uliedha, bit-tama li jhallu l-frott mixtieq; lokalita' li tkompli tifjorixxi, litteralment!

Inħarsu 'l quddiem b'sens ta' ottimizmu lejn sena ġdida, mimlija sfidi ġodda

**Avv. Dean Hili**  
**Sindku**

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

L-Elezzjoni tas-Seba' Legislatura tal-Kunsill saret f'Marzu ta' l-2013 u l-Flatra tal-Gurament 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 2019. Il-Kunsill huwa kostitwit minn :-

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

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 li temm il-kariga tiegħu fl-4 ta' Diċembru 2016 peress li laħaq l-eta ta' 18-il sena.

**Sotto Kunitati**

<b>Chairman</b>	<b>Sotto Kunitat</b>
<b>Sindku L-Avv. Dean Hili</b>	<b>Kunitat -</b> 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 Generali; Proġetti Kapitali u Infrastrutturali; Tfassil ta' kuntratti tal-Kunsill u sorveljanza fuq it-twertieq tagħhom; Editur tal-pubblikazzjonijiet kollha tal-Kunsill u komunikati uffiċjali tal-Kunsill; Staff Amministrattiv u Haddiema assenjati mal-Kunsill; Relazzjonijiet maż-żgħażaġh tal-lokal inkluż il-Kunsill taż-żgħażaġh; Ko-ordinament ma' l-għaqdiet sportivi, Scouts, Knisja u NGO's; Tfassil u twettiq ta' bye laws; Rappreżentant ta' ECAD Advisory Board, MIEMA u Anna Lindth Foundation.
<b>Viċi Sindku Raymond Lanzon</b>	<b>Kunitat -</b> 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.
<b>Kunsillier Evelyn Vella Brincat</b>	<b>Kunitat -</b> 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.

**2.0 Il-Kunsill**

<b>Kunsillier Mark Causon</b>	<b>Kumitat -</b>	Applikazzjonijiet għall-fondi tal-EU u implimentazzjoni tal-progetti 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.
<b>Kunsillier Charles Cesare</b>	<b>Kumitat -</b>	Settur Kummerċjali; Liċenzji u Permessi; Traffiku u Servizzi Pubbliċi; Trasport Pubbliku;

**Staff**

<b>Impjegat</b>	<b>Grad</b>	<b>Bidu t'impjieg</b>	<b>Tmiem t'impjieg</b>
Kevin Borg	Segretarju Eżekuttiv	1 ta' Settembru 1997	
Alison Grixti	Assistent Uffiċjal	15 t'Ottubru 2000	
	Prinċipali		
Kirsty Rizzo	Uffiċjal Eżekuttiv	1 ta' Lulju 2008	

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

<b>Servizz</b>	<b>Isem / Kumpanija</b>	<b>Rimarki</b>
<b>Project Manager u Perit</b>	Building & Design Construction	Sorveljanza fuq kuntratti ta' xogħlijiet infrastrutturali
<b>Avukat</b>	Alexia Joy Farrugia Zrinzo & Stefan Zrinzo Azzopardi	Konsulenza Legali
<b>Accountant</b>	Romina Perici Ferrante	Konsulenza Finanzjarja
<b>Contracts Manager</b>	Raphael Carabott	Sorveljanza fuq kuntratti ta' servizzi

## 2.0 Il-Kunsill

## 2.2 Attenzenza għal-laqqha tal-Kunsill.

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

Attenzenza għall-Laqqha tal-Kunsill Lokali Pembroke								
P = Preżenti    A = Assenti    S = Skużat								
Sena :- L-1 ta' Jannar sal-31 ta' Diċembru 2015								
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 taz-żgħażaġh Kurt Micallef	Is-Segretarju Eżekuttiv K. Borg	Numru tal-Laqqha
13/01/2015	P	P	S	P	P	A	P	01 /K7/ 2015
03/02/2015	P	P	P	P	P	P	P	02 /K7/ 2015
03/02/2015	P	P	P	P	P	P	P	03 /K7/ 2015
09/03/2015	P	P	P	P	P	P	P	04 /K7/ 2015
24/03/2015	P	P	P	P	P	A	P	05 /K7/ 2015
21/04/2015	P	P	P	P	P	P	P	06 /K7/ 2015
19/05/2015	P	P	S	P	P	A	P	07 /K7/ 2015
23/06/2015	P	P	P	S	P	P	P	08 K7 2015
21/07/2015	P	P	S	P	P	S	P	09 K7 2015
25/08/2015	P	P	P	P	S	A	P	10 K7 2015
29/09/2015	P	P	P	S	P	A	P	11 K7 2015
03/11/2015	P	P	S	P	P	P	P	12 K7 2015
24/11/2015	P	P	P	P	P	A	P	13 K7 2015
11/12/2015	P	P	P	P	P	A	P	14 K7 2015
22/12/2015	P	P	S	P	P	A	P	15 K7 2015
Totali	100.00%	100.00%	66.67%	86.67%	93.33%	40.00%		

***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' Dicembru 2015 il-Bilanċ kien ta' **€ 367,804.81**. Dan l-ammont kien maqsum hekk :-

<b>009010703 050</b>	HSBC - Saving Account	<b>€ 65,509.76</b>
<b>009010703 001</b>	HSBC - Current Account	<b>€ 25,654.64</b>
<b>009010703 100</b>	HSBC - Fixed Account - 16/01/2014	<b>€ 300,000.00</b>
<b>40021345911</b>	BOV - Current Account	<b>€ 722.62</b>
	Uncashed Chqs HSBC	<b>(€ 23,835.15)</b>
	Uncashed Chqs BOV	<b>(€ 480.00)</b>
	Petty Cash	<b>€ 232.94</b>
	Cash in hand	<b>€ 100.19</b>
<b>Total</b>		<b>€ 367,905.00</b>

Minn dan il-bilanċ ta' **€ 367,905.00** il-Kunsill għandu jagħmel dan l-aġġustament :

Naqqas Accruals (Xogħol lest li għadu ma tħallasx)	(€ 36,159.00)
Naqqas Current Deferred Income (Government Grants)	(€ 5,128.00)
Naqqas Deferred Income (Fattura tas-sena 2016)	(€ 1,072.00)
Żied Pre Payments	€ 3,114.00
Żied Inventarju	€ 1,980.00
Żied Debituri	€ 8,990.00
Naqqas Kredituri	(€ 17,490.00)
Naqqas Future Commitments	0.00
<b>Total</b>	<b>(€45,765.00)</b>

<b>Bilanċ finali</b>	<b>€322,140.00</b>
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## 3.2 Il-Hidma tal-Kunsill

Ir-responsabilitajiet li kellu l-Kunsill għas-sena finanzjarja 2015 kienu:

1. **Gbir 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' Gonna Pubbliċi**
8. **Tindif u Manutenzjoni ta' Toroq u partijiet mhux Urbani**
9. **Żamma, manutenzjoni u nstallazzjoni ta' dwal tat-toroq.**

### **Gbir u ġarr ta' żibel u Skart domestiku**

Il-kuntratt tal-ġbir ta' skart qed isir fuq bażi regolari nhar ta' Tnejn, Erbgħa, Ħamis, Ġimgħa u Sibt u kien ikkumplementat bis-servizz tal-'Bulky Refuse Collection'. Darba fil-ġimgħa sar ġbir ta' skart domestiku goff, b'hal 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 jittgħu 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 jingabar skart għar-riċiklaġġ.

Hawn ta' min jinnota li mill-iskema ta' GreenPak, il-lokal ta' Pembroke wieħed mill-uniċi fejn f'ġimgħat partikulari laħaq il-kwota Nazzjonali.

### **Tindif tat-Toroq**

Għal darb'oħra l-Kunsill ħa ħsieb sabiex il-lokalita' tinżamm fi stat nadif. Il-knis qed jsir f'kull triq tal-lokal darba fil-ġimgħa filwaqt li fit-toroq u żoni prinċipali l-knis isir darbtejn fil-ġimgħa. Sar xogħol biex il-ħaxix li jikber mal-bankini, qed jinqata' kemm jista' jkun ta' spiess.

***Il-Finanzi u l-Idma tal-Kunsill (ikompli)*****Tindif u Manutenzjoni tal-Latrini Pubbliċi**

Il-Latrini li għandna fil-ġonna tal-lokal, wara li s-sena li għaddiet inżammu magħluqa, din is-sena nħareġ tender gdid għat-tindif, żamma u manutenzjoni fejn dan beda jopera b'effett mill-1 ta' April, fejn il-latrini nfetħu kulljum mit-Tnejn sal-Ħadd u ngħata servizz diċenti u kif jixraq lil min jagħmel użu minn dawn il-faċilitajiet.

**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 kulhadd.

**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. Sfortunatament, tul is-sena saru bosta' vendikazjonijiet u saru diversi ħsarat fejn il-Kunsill għamel dak kollu possibli biex kull ħsara li saret giet irrangata fl-aqsar ħin possibli.

**Tindif u Manutenzjoni ta' Areas mhux Urbani u Open Areas**

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 ta' Soft Areas

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.

## L-Amministrazzjoni

Bħala kumment dwar l-amministrazzjoni ta' l-Uffiċċju, nixtieq ngħid li dan ikun miftuħ regolarment 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 Grixti 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 ftit ġimgħat, il-Kunsill kellu assenjat haddiem mill-ETC liema haddiem kien jagħmel 30 siegħa xogħol fil-ġimgħa, liema xogħol jinkludi xogħol ta' manutenzjoni generali. Dan kien waqaf fi Frar u sal-aħħar tas-sena qatt ma' giet assenjata oħra minflok.

## Konklużjoni

Għaddiet sena oħra ta' ħidma ntensiva mill-Kunsill. Sena li fiha saru diversi diskussjonijiet ma' membri tal-Gvern dwar proġetti u inizjattivi li ser isiru fil-lokal fis-snin li ġejja u għalhekk il-Kunsill ha' ħsieb li jressaq il-kummenti u l-pożizzjoni tiegħu dwar dak li ser jiolqot iol-lokal.



**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	b	c	a-b/b-a	a-c/c-a
		2014 ATTWALI €	2015 ESTMI €	2014 ATTWALI €	VARJANZA ATTWALI/ESTMI €	VARJANZA ATTWALI €
<b>2</b>	<b>Id-Dhul</b>					
0000	Mill-Gvern	423,780.00	366,890.00	397,938.00	56,890.00	25,842.00
0020	Il-'Bye-laws'	17,870.00	4,400.00	15,863.00	13,470.00	2,007.00
0090	L-Investment	368.00	360.00	1622.00	8.00	-1254.00
0100	Generali	4,523.00		2,018.00	4,523.00	2,505.00
	<b>TOTAL</b>	<b>446,541.00</b>	<b>371,650.00</b>	<b>417,441.00</b>	<b>74,891.00</b>	<b>29,100.00</b>
<b>1</b>	<b>L-Infiq</b>					
1000	Is-Salarji	86,946.00	87,000.00	83,846.00	54.00	-3,100.00
2000	Manutenzjoni u Xoghlijiet ohra	252,784.00	283,309.95	240,991.00	30,525.95	-11,793.00
7000	L-Infiq Kapitali	87,665.00		71,564.00	-87,665.00	-16,100.00
	<b>TOTAL</b>	<b>427,395.00</b>	<b>370,309.95</b>	<b>396,401.00</b>	<b>-57,085.05</b>	<b>-30,994.00</b>
	<b>Bilanc</b>	<b>19,146.00</b>	<b>1,340.05</b>	<b>21,040.00</b>	<b>17,805.95</b>	<b>-1,894.00</b>
Opening Cash and Bank Balances - 01/01/2014				307,503.00		
Add	Grant Received					
Less	Grant Absorbed					
Less	Current Deferred Grant			-4,566.00		
	Long Term Liability re Council Premises			57.00		
	Future Commitments					
Add:	Balance (Surplus)/(Deficit)			19,146.00		
	<b>Available Funds</b>			<b>322,140.00</b>		

**Noti:**

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

Nru. tal-Kont	DESKRIZZJONI	a	b	c	a-b	a-c
		2015 ATTWALI €	2015 ESTMI €	2014 ATTWALI €	VARJANZA ATTWALI - ESTMI €	VARJANZA ATTWALI €
<b>2</b>	<b>Id-Dhul</b>					
0000	Mill-Gvern ( Brought Forward )					
0001	Annw all	366,389.00	366,390.00	354,083.00	-100	12,306.00
0002	Supplimentari	57,391.00		43,855.00	57,391.00	13,536.00
0003	Bzonnijiet Specjali					
0004	Delegazzjonijiet Pubblici/Governattivi					
0015	Hw ejjeg Ohra		500.00		-500.00	
		<b>423,780.00</b>	<b>366,890.00</b>	<b>397,938.00</b>	<b>56,890.00</b>	<b>25,842.00</b>
0020	Il-'Bye-Laws'					
0021	Servizzi Komunitarji	4,007.00	1000.00	2,070.00	3,007.00	1,937.00
0036	Ksur tal-'bye-laws'	311.00			311.00	311.00
0056	Ghotjiet Sponsorjali	100.00	100.00	100.00		
0066	Generali	13,452.00	3,300.00	13,693.00	10,152.00	-241.00
		<b>17,870.00</b>	<b>4,400.00</b>	<b>15,863.00</b>	<b>13,470.00</b>	<b>2,007.00</b>
0090	Investiment					
0091	Imghax tal-Bank	368.00	360.00	1,622.00	8.00	-1,254.00
0096	Sigurtajiet tal-Gvern					
		<b>368.00</b>	<b>360.00</b>	<b>1,622.00</b>	<b>8.00</b>	<b>-1,254.00</b>
0100	Generali					
0110	Donazzjonijiet	2,469.00			2,469.00	2,469.00
0120	Kontribuzzjonijiet	2,054.00		2,018.00	2,054.00	36.00
		<b>4,523.00</b>		<b>2,018.00</b>	<b>4,523.00</b>	<b>2,505.00</b>
<b>TOTAL</b>		<b>446,541.00</b>	<b>371,650.00</b>	<b>417,441.00</b>	<b>74,891.00</b>	<b>29,100.00</b>

**Noti:**

L-Indikaturi li jkeju l-Efficijenza u l-Effettività (ikompli)**4.3 L-Iskeda tal-Varjazzjonijiet fl-Infiq fid-dettall**

Nru. tal-Kont	DESKRIZZJONI	c	b	a	b-a	c-a
		2015 ATTWALI €	2015 ESTMI €	2014 ATTWALI €	VARJANZA ATTWALI/ESTMI €	VARJANZA ATTWALI €
<b>1</b>	<b>L-Infiq</b>					
<b>1000</b>	<b>Is-Salarji</b>					
1100	L-Onorarju tas-Sindku	7,048.00	7,048.00	6,868.00		-180.00
1200	Pagi ta' l-impjegati	59,421.00	59,072.00	56,875.00	-349.00	-2,546.00
1300	Bonus	6,079.00	6,068.00	5,924.00	-11.00	-155.00
1400	Dhul Supplementari		250.00		250.00	
1500	Kontribuzzjonijiet tas-Sigurtà Socjali	5,622.00	5,578.00	5,431.00	-44.00	-191.00
1600	Koncessjonijiet ('Allowances')	6,400.00	6,400.00	6,400.00		
1700	Sahra	2,376.00	2,584.00	2,348.00	208.00	-28.00
		<b>86,946.00</b>	<b>87,000.00</b>	<b>83,846.00</b>	<b>54.00</b>	<b>-3,100.00</b>
<b>2000</b>	<b>Manutenzjoni u Xogholijiet ohra</b>					
2100	Konsum tal-bżonn (daw l/ilma/tel. etc.)	4,645.00	6,038.00	5,888.00	1,393.00	1,243.00
2200	Xiri ta' Materjal u Fornimenti	335.00	300.00	777.00	-35.00	442.00
2300	Tiswlijiet u Manutenzjoni	42,799.00	66,700.00	44,674.00	23,901.00	18,755.00
2400	Kera	1,456.00	1,456.00	1,810.00		354.00
2500	Shubija f'Ghaqdiet Nazzjonali/Internazzjonali	500.00	1,200.00	1,010.00	700.00	510.00
2600	Spejjez ta' l-Ufficcju	3,078.00	3,995.00	3,366.00	917.00	288.00
2700	Trasport	947.00	1,250.00	755.00	303.00	-192.00
2800	Safar u vvjaggar					
2900	Taghrif lill-Publiku	2,922.00	3,030.00	2,952.00	108.00	30.00
3000	Spejjez ta' Kuntratti	160,393.00	166,750.45	154,453.00	6,357.45	-5,940.00
3100	Servizzi Professionali	23,805.00	20,560.50	11,685.00	-3,244.50	-12,120.00
3200	Tahrig		500.00	60.00	500.00	60.00
3300	Ospitalità u Servizzi lill-Komunità	11,274.00	11,430.00	6,196.00	156.00	-5,078.00
3400	Spejjez ohra li jinqalghu	604.00	100.00	7,347.00	-504.00	6,743.00
3600	Local Enforcement System	26.00		18.00	-26.00	-8.00
		<b>252,784.00</b>	<b>283,309.95</b>	<b>240,991.00</b>	<b>30,525.95</b>	<b>-11,793.00</b>
<b>7000</b>	<b>L-Infiq Kapitali</b>					
7001	Xiri ta' propjeta					
7100	Bini					
7200	Titjib	86,720.00		68,561.00	-86,720.00	-18,159.00
7300	Makkinarju u Apparat	945.00		3,003.00	-945.00	2,058.00
7500	Progetti Speċjali					
		<b>87,665.00</b>		<b>71,564.00</b>	<b>-87,665.00</b>	<b>-16,101.00</b>
<b>TOTAL</b>		<b>427,395.00</b>	<b>370,309.95</b>	<b>396,401.00</b>	<b>-57,085.05</b>	<b>-30,994.00</b>

**Noti:**

## 5.0 Id-Dikjarazzjoni ta' Rikoncilljazzjoni mal-Bank

## 5.1 Kont ta' tiffil

	€
<b>Bilanc tal-Bank Statement HSBC 009010703 050</b>	<b>65,509.76</b>
Depoziti li saru sal-31/12/2015 u li ma deherux fil-Bank Statement	100.19
Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
<b>Bilanc fil-kont tal-Bank</b>	<b>65,609.95</b>

## 5.2 Kont kurrenti

	€
<b>Bilanc tal-Bank Statement HSBC 009010703 001</b>	<b>25,654.64</b>
Depoziti li saru sal-31/12/2015 u li ma deherux fil-Bank Statement	
Audit adjustments	0.00
Cekkijiet mahruġa l'izda għadhom ma ġewx imsarfa	-23,835.15
<b>Bilanc fil-kont tal-Bank</b>	<b>1,819.49</b>

## 5.3 Petty Cash

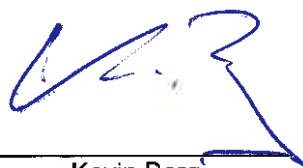
	€
<b>Flus fl-idejn</b>	<b>232.94</b>
Depoziti li saru sal-31/12/2015	
Tnaqqis ta' 'withdrawals' li saru	
<b>Bilanc fil-kont fl-idejn</b>	<b>232.94</b>

## 5.4 Kont Fixed

	€
<b>Bilanc tal-Bank Statement HSBC 009010703 104</b>	<b>300,000.00</b>
Depoziti li saru sal-31/12/2015 u li ma deherux fil-Bank Statement	
Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
<b>Bilanc fil-kont tal-Bank</b>	<b>300,000.00</b>

## 5.5 Kont kurrenti

	€
<b>Bilanc tal-Bank Statement BOV 40021345911</b>	<b>722.62</b>
Depoziti li saru sal-31/12/2015 u li ma deherux fil-Bank Statement	
Cekkijiet mahruġa l'izda għadhom ma ġewx imsarfa	-480.00
<b>Bilanc fil-kont tal-Bank</b>	<b>242.62</b>



Kevin Borg  
Segretarju Eżekuttiv

## **6.1 Rapport ta' l-Udituri**

### **Rapport Anness**

National Audit Office  
Notre Dame Ravelin  
Floriana FRN 1600  
Malta

Phone: (+356) 22055555  
Fax: (+356) 21220708  
E-mail: [nao.malta@gov.mt](mailto:nao.malta@gov.mt)  
Website: [www.nao.gov.mt](http://www.nao.gov.mt)

Our Ref: NAO 107/2015/46  
Your Ref:

24<sup>th</sup> May 2016

The Mayor  
Pembroke Local Council  
Pembroke

Dear Sir/Madam,

**AUDIT REPORT and FINANCIAL STATEMENTS  
YEAR ENDING 31 DECEMBER 2015**

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 2015.

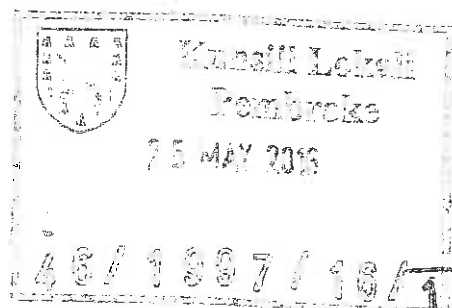
After seeking the Council's approval, you are kindly requested to submit your response to the Director (Local Government), the Local Government Auditor, and to this Office as stipulated in Section P2.06 (d) of the same Procedures, by not later than six weeks following receipt of this letter.

Yours faithfully,



**Tanya Mercieca**  
Asst. Auditor General

Encls.





**PEMBROKE LOCAL COUNCIL  
REPORT AND FINANCIAL STATEMENTS  
For the year ended 31 December 2015**

***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 2015**

<b>CONTENTS</b>	<b>PAGE</b>
<b>Statement of Local Council Members' and Executive Secretary's Responsibilities</b>	<b>3</b>
<b>Report of the Local Government Auditors on the Financial Statements</b>	<b>4 - 5</b>
<b>Statement of Comprehensive Income</b>	<b>6</b>
<b>Statement of Financial Position</b>	<b>7</b>
<b>Statement of Changes in Equity</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Notes to the Financial Statements</b>	<b>10 - 29</b>

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

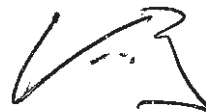
The Local Council (Financial) Regulations, 1993, require the Executive Secretary to prepare a detailed Annual Administrative Report, which includes a statement of the Local Council's comprehensive income for the year and of the Local Council's retained funds at the end of the year. By virtue of the same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

Date: 26/4/16



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 5 as of 31st December, 2015 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 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 €311 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.

International Financial Reporting Standards require that all applicable standards and their disclosure requirements are complied with in the preparation of financial statements. These financial statements lack proper disclosures emanating from IAS 38-Intangible Assets in relation to the recognition and disclosure of computer software. Furthermore, they also lack disclosures emanating from IAS 1 – Presentation of Financial Statements in relation to disclosures of accounting policies, new and revised standards applicable as from 2015 and those issued but not yet applicable; and from IAS 24-Related Parties in view that note 20 to the financial statements does not reflect the requirement of articles 18, 25 and 26 of the said standard.


### ***Qualified Opinion***

In our opinion, except for the effect on the financial statements of the matters referred to in the Basis for Qualified Opinion paragraphs, the financial statements give a true and fair view of the financial position of Local Council Pembroke as at 31st December, 2015 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.



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

**3a**

Certified Public Accountants

Level 2

Palazzo Ca' Brugnera

Valley Road

Birkirkara BKR9024

Malta

**26<sup>th</sup> April 2016**

**PEMBROKE LOCAL COUNCIL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the year ended 31 December 2015

		2015	2014
	Notes	Euro	Euro
<b>INCOME</b>			
Funds received from Central Government	3	423,780	397,938
Income raised under Law Enforcement system	4	6,154	4,601
Income raised under Local Council Bye Laws	5	2,445	627
General income	6	<u>13,794</u>	<u>12,653</u>
		<u>446,173</u>	<u>415,819</u>
<b>EXPENDITURE</b>			
Personnel emoluments	7	86,946	83,846
Operations and maintenance expenses	8	201,350	197,603
Administration and other expenditure	9	<u>129,461</u>	<u>98,819</u>
		<u>417,757</u>	<u>380,268</u>
<b>OPERATING PROFIT FOR THE YEAR</b>		€28,416	€35,551
Finance Income	10	<u>368</u>	<u>1,622</u>
<b>PROFIT FOR THE YEAR</b>		<u>€ 28,784</u>	<u>€ 37,173</u>

The notes on page 10 to 29 form an integral part of these financial statements


**PEMBROKE LOCAL COUNCIL  
STATEMENT OF FINANCIAL POSITION  
At 31 December 2015**

	Notes	31 Dec 2015	31 Dec 2014
		Euro	Euro
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	11	<u>345,014</u>	<u>335,433</u>
<b>Current Assets</b>			
Inventories	12	1,980	2,108
Trade and other receivables	13	12,104	54,244
Cash and cash equivalents	14	<u>367,905</u>	<u>315,737</u>
<b>Total Current Assets</b>		<u>381,989</u>	<u>372,089</u>
<b>TOTAL ASSETS</b>		<u>€ 727,003</u>	<u>€ 707,522</u>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves</b>			
Retained earnings		<u>620,687</u>	<u>591,903</u>
<b>Non-Current Liabilities</b>			
Deferred Income	15	<u>46,467</u>	<u>51,033</u>
<b>Total Non-Current Liabilities</b>		<u>46,467</u>	<u>51,033</u>
<b>Current Liabilities</b>			
Trade and other payables	16	<u>59,849</u>	<u>64,586</u>
<b>Total Current Liabilities</b>		<u>59,849</u>	<u>64,586</u>
<b>TOTAL RESERVES AND LIABILITIES</b>		<u>€ 727,003</u>	<u>€ 707,522</u>

The notes on pages 10 to 29 form an integral part of these financial statements

These Financial Statements were approved by the Local Council on the  
and signed on its behalf by:

26/04/16



Dr. Dean Hili LLD  
Mayor



Kevin Borg  
Executive Secretary

**PEMBROKE LOCAL COUNCIL**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 31 December 2015**

	Retained Funds Euro
At 1 January 2014	554,730
Profit for the year	<u>37,173</u>
At 31 December 2014	<u>591,903</u>
At 1 January 2015	591,903
Profit for the year	<u>28,784</u>
At 31 December 2015	<u>620,687</u>

**PEMBROKE LOCAL COUNCIL  
STATEMENT OF CASH FLOWS  
For the year ended 31 December 2015**

		<b>1 Jan 2015 – 31 Dec 2015</b>	<b>1 Jan 2014 – 31 Dec 2014</b>
	<b>Notes</b>	<b>Euro</b>	<b>Euro</b>
<b>Net Profit for the year</b>		28,784	37,173
<b>Reconciliation to cash generated from operations:</b>			
Depreciation		78,027	55,431
Interest Receivable		(368)	(1,622)
Loss on disposal of fixed assets		57	6,939
Provision for Bad LES Debts		0	0
<b>Operating Profit before Working Capital changes</b>		106,500	97,921
Decrease in Inventories		128	144
Decrease in Trade and other receivables		42,140	12,892
Increase/(Decrease) in payables		(3,105)	33,576
Increase/(Decrease) in other payables		(601)	4,511
Government Grant released		<u>(46,726)</u>	<u>(21,377)</u>
<b>Cash generated from operating activities</b>		<u>98,336</u>	<u>127,667</u>
<b>Cash flows from investing activities</b>			
Interest Received		368	1,589
Acquisition of property, plant and equipment		<u>(87,665)</u>	<u>(70,466)</u>
<b>Cash (used in)/generated from investing activities</b>		<u>(87,297)</u>	<u>(68,877)</u>
<b>Cash flows from financing activities</b>			
Grant Received		41,129	19,507
New short-term bank borrowings		0	0
Repayment of short-term bank borrowings		<u>0</u>	<u>0</u>
<b>Cash generated from/(used) in financing activities</b>		<u>41,129</u>	<u>19,507</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>52,168</u>	<u>78,297</u>
<b>Analysis of changes in cash and cash equivalents during the year</b>			
Cash and cash equivalents at beginning of year		315,737	237,440
Net increase/(decrease) in cash and cash equivalents		<u>52,168</u>	<u>78,297</u>
<b>Cash and cash equivalents at end of year</b>	14	<u>367,905</u>	<u>315,737</u>

The notes on page 10 to 29 form an integral part of these financial statements.



**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2015**

**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 26/4/16.

**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).

**New and revised standards that are effective for annual periods beginning on or after 1 January 2015**

A number of new and revised standard are effective for annual periods beginning on or after 1 January 2015. Information on these new standards is presented below.

**Standards, amendments and interpretations to existing standards that are not yet effective and have not been adopted early by the Council.**

At the date of authorisation of these financial statements, certain new standards, amendments and interpretations to existing standards have been published but are not yet effective, and have not been adopted early by the Council.

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

Council members anticipate that all of the relevant pronouncements will be adopted in the council's accounting policies for the first period beginning after the effective date of the pronouncement. Information on new standards, amendments and interpretations that are expected to be relevant to the council's financial statements is provided below. Certain other new standards and interpretations have been issued but are not relevant and therefore are not expected to have a material impact on the council's financial statements.

**IFRS 9 Financial Instruments (effective from 1 January 2015)**

The IASB aims to replace *IAS 39 Financial Instruments*. Recognition and Measurement in its entirety with IFRS 9. IFRS 9 is being issued in phases. To date, the chapters dealing with recognition, classification, measurement and derecognition of financial assets and liabilities have been issued. These chapters are effective for annual periods beginning 1 January 2015. Further chapters dealing with impairment methodology and hedge accounting are still being developed. Further, in November 2011, the IASB tentatively decided to consider making limited modifications to IFRS 9's financial asset classification model to address application issues.

Council members have yet to assess the impact that this amendment is likely to have on the financial statements of the council. However, they do not expect to implement until all chapters of IFRS 9 have been published and the standard has been adopted by the European Union.

**Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)**

The Amendments to IAS 32 add application guidance to address inconsistencies in applying IAS 32's criteria for offsetting financial assets and financial liabilities in the following two areas:

- The meaning of 'currently has a legally enforceable right of set-off'
- That some gross settlement systems may be considered equivalent to net settlement.

The Amendments are effective for annual periods beginning on or after 1 January 2015 and are required to be applied retrospectively. The council members do not anticipate a material impact on the council's financial statements from these amendments.

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**Disclosures - Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7)**

Qualitative and quantitative disclosures have been added to IFRS 7 'Financial Instruments: Disclosures' (IFRS 7) relating to gross and net amounts or recognised financial instruments that are (a) set off in the statement of financial position and (b) subject to enforceable master netting arrangements and similar agreements, even if not set off in the statement of financial position. The amendments are effective for annual reporting periods beginning on or after 1 January 2013 and interim periods within those annual periods. The required disclosures should be provided retrospectively.

**IAS 1 Presentation of Financial Statements**

Disclosure initiative to address perceived impediments to preparers exercising their judgement in presenting their financial reports by making the following changes. Clarification that information should not be obscured by the aggregating or by providing immaterial information, materiality considerations apply to all parts of the financial statements, and even when a standard required a specific disclosure, materiality consideration do apply; clarification that the list of line items to be presented in these statements can be disaggregated and aggregated as relevant and additional examples of possible ways of ordering the notes to clarify that understandability and comparability should be considered when determining the order of the notes and to demonstrate that the notes need to be presented in the order so far listed in paragraph 114 to IAS 1. Effective for annual periods beginning on or after 1 January 2016.

The council members do not anticipate a material impact on the council's financial statements from these amendments.

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

***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, Fixtures 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 released 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 account 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 2015	1 Jan-31 Dec 2014
	Euro	Euro
In terms of Section 55 of the Local Councils Act, 1993	366,389	354,083
Supplementary Government Income	10,665	14,157
Other Government Income	<u>46,726</u>	<u>29,698</u>
	<u>423,780</u>	<u>397,938</u>

**4. INCOME RAISED UNDER LOCAL ENFORCEMENT INCOME**

	1 Jan-31 Dec 2015	1 Jan-31 Dec 2014
	Euro	Euro
Administrative charges to Regional Committees	5,843	4,601
Share of Surplus from Joint Committee	<u>311</u>	<u>0</u>
	<u>6,154</u>	<u>4,601</u>



**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**5. INCOME RAISED UNDER LOCAL COUNCIL BYE-LAWS**

	1 Jan-31 Dec 2015	1 Jan-31 Dec 2014
	Euro	Euro
Sale of Pembroke books, Contributions and Advertising	<u>2,445</u>	<u>627</u>

**6. GENERAL INCOME**

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
Tender Documents	355	2,042
Donations and Sponsorships	2,569	100
Contributions	1,500	1,500
Others	3,343	3,282
Income from permits	3,909	1,458
Income re Library	554	503
Insurance Claims	1,564	2,947
EU Funded Program	<u>0</u>	<u>821</u>
	<u>€ 13,794</u>	<u>€ 12,653</u>

**7. PERSONNEL EMOLUMENTS**

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
Personnel Emoluments include, <i>inter alia</i>		
Mayor's Honoraria	7,048	6,868
Mayor's and Councillors' Allowances	6,400	6,400
Executive Secretary Salary and Allowances	27,936	26,909
Employees' Salaries	39,940	38,238
Social Security Contributions	<u>5,622</u>	<u>5,431</u>
	<u>€ 86,946</u>	<u>€ 83,846</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 2015	1 Jan – 31 Dec 2014
<b>8. OPERATIONS AND MAINTENANCE EXPENSES</b>	<b>Euro</b>	<b>Euro</b>
Operations and maintenance includes, <i>inter alia</i>		
<b>REPAIRS AND UPKEEP</b>		
Roads and street pavements (patching works)	28,960	25,261
Public Property	1,957	9,524
Office furniture & equipment	3,296	470
Street Signs	3,006	3,583
Other repairs & upkeep	26	1,456
Road Markings	5,889	5,157
	<u>€ 43,134</u>	<u>€ 45,451</u>
<b>CONTRACTUAL SERVICES</b>		
Refuse collection	58,814	57,790
Bulky refuse collection	11,989	10,580
Road and street cleaning	20,505	18,810
Cleaning and maintenance of non-urban roads	17,884	17,955
Cleaning and maintenance parks and gardens	16,402	16,171
Cleaning and maintenance of verges	17,884	17,955
Cleaning and maintenance council premises	2,279	1,748
Cleaning and maintenance public conveniences	4,187	0
LES related expenditure	26	18
Street lighting	3,601	6,943
Other Contractual Services	4,645	4,182
	<u>€ 158,216</u>	<u>€ 152,152</u>
<b>TOTAL OPERATIONS AND MAINTENANCE EXPENSES</b>	<b>€ 201,350</b>	<b>€ 197,603</b>

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

	1 Jan - 31 Dec 2015	1 Jan - 31 Dec 2014
	Euro	Euro
<b>9. ADMINISTRATIVE AND OTHER EXPENSES</b>		
Depreciation	78,027	55,431
Water, Electricity & Telecommunications	4,645	5,871
Fuel	0	17
Rent	1,456	1,810
National and international memberships	500	1,010
Office Services	3,078	3,366
Insurance	1,787	1,686
Library expenses	2,384	1,139
Transport	947	755
Advertising & Public relations	538	1,813
Professional services	23,925	11,685
Provision for Bad Debts – LES & General	0	0
LES Bad Debts written off	0	0
Community and hospitality	11,274	6,196
Sundry minor expenses	547	408
Staff training	0	60
Loss on Disposal	57	6,939
Bank Charges	<u>296</u>	<u>633</u>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b><u>€ 129,461</u></b>	<b><u>€ 98,819</u></b>

**10. FINANCE INCOME**

	1 Jan-31 Dec 2015	1 Jan– 31 Dec 2014
Bank Interests	<u>€ 368</u>	<u>€ 1,622</u>

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**11. PROPERTY, PLANT AND EQUIPMENT**

	Office Furniture, Fixtures & Fittings €	Office Equipment €	New Street Signs €	Urban Improvements €	Construction & Street Paving €	Special Programmes €	Trees €	Plant & Machinery €	Asset not yet capitalised €	Total €
<b>Cost</b>										
At 1 January 2015	24,583	45,367	11,787	393,979	547,060	653,660	16,097	6,481	0	1,699,014
Additions	0	945	0	44,555	42,115	0	50	0	0	87,665
Transferred	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	-181	0	-181
At 31st December 2015	24,583	46,312	11,787	438,534	589,175	653,660	16,147	6,300	0	1,786,498
<b>Grants</b>										
At 1 January 2015	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 2015	0	3,494	0	60,436	0	653,923	0	0	0	717,853
<b>Depreciation</b>										
At 1 January 2015	11,881	33,214	11,787	210,816	372,509	-263	0	5,784	0	645,728
Transferred	0	0	0	0	0	0	0	0	0	0
Charge for the period	955	2,224	0	54,390	20,317	0	0	141	0	78,027
Released on Disposal	0	0	0	0	0	0	0	-124	0	-124
At 31st December 2015	12,836	35,438	11,787	265,206	392,826	-263	0	5,801	0	723,631
<b>Net Book Value</b>										
At 31st December 2015	11,747	7,380	0	112,892	196,349	0	16,147	499	0	345,014

**PEMBROKE LOCAL COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS (continued)**

**11. 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 €
<b>Cost</b>										
At 1 January 2014	26,864	63,961	11,787	332,238	550,796	653,660	18,091	7,666	0	1,665,063
Additions	344	3,003	0	67,119	0	0	0	0	0	70,466
Transferred	0	0	0	0	0	0	0	0	0	0
Disposals	-2,625	-21,597	0	-5,378	-3,736	0	-1,994	-1,185	0	-36,515
At 31st December 2014	24,583	45,367	11,787	393,979	547,060	653,660	16,097	6,481	0	1,699,014
<b>Grants</b>										
At 1 January 2014	0	3,494	0	60,436	0	653,660	0	0	0	717,590
Transferred during the year	0	0	0	0	0	0	0	0	0	0
At 31st December 2014	0	3,494	0	60,436	0	653,660	0	0	0	717,590
<b>Depreciation</b>										
At 1 January 2014	12,826	51,296	11,787	182,102	355,551	0	0	6,574	0	620,136
Transferred	0	0	0	0	0	0	0	0	0	0
Charge for the period	1,048	2,556	0	32,148	19,482	0	0	197	0	55,431
Released on Disposal	-1,993	-20,638	0	-3,434	-2,524	0	0	-987	0	-29,576
At 31st December 2014	11,881	33,214	11,787	210,816	372,509	0	0	5,784	0	645,991
<b>Net Book Value</b>										
At 31st December 2014	12,702	8,659	0	122,727	174,551	0	16,097	697	0	335,433

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**12. INVENTORIES**

	1 Jan-31 Dec 2015	1 Jan-31 Dec 2014
Books and other publications	<u>1,980</u>	<u>2,108</u>

**13. TRADE AND OTHER RECEIVABLES**

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
	Euro	Euro
Amount invoiced but not yet settled	12,490	52,126
Provision for Bad debts	(4,200)	(4,200)
Pre-Pooling LES Debtors	8,629	101,437
Provision for Bad LES debts	(8,629)	(101,437)
Other debtors	700	700
Prepayments and Accrued income	<u>3,114</u>	<u>5,618</u>
	<u>12,104</u>	<u>54,244</u>

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

**Receivables**

General receivables are analysed as follows:

	2015 Jan-Dec	2014 Jan-Dec
	Euro	Euro
Within credit period	5,356	43,881
Exceeded credit period but not impaired	2,934	4,045
Provision for doubtful debts	<u>4,200</u>	<u>4,200</u>
	<u>12,490</u>	<u>52,126</u>

**14. 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 Financial Position:

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
	Euro	Euro
Cash in hand	233	233
Bank balances – Ordinary Funds	<u>367,672</u>	<u>315,504</u>
	<u>€ 367,905</u>	<u>€ 315,737</u>

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**15. DEFERRED INCOME**

	1 Jan-31 Dec 2015	1 Jan-31 Dec 2014
	€	€
<b>Government Grants</b>		
At beginning of year	56,762	12,747
Increase in period	<u>41,559</u>	<u>65,029</u>
	98,321	77,776
Released in period	<u>(46,726)</u>	<u>(21,014)</u>
At end of year	<u>51,164</u>	<u>56,762</u>
 <b>Current Deferred Income</b>	 <u>5,128</u>	 <u>5,729</u>
 <b>Non-Current Deferred Income</b>	 <u>46,467</u>	 <u>51,033</u>
 <b>Deferred Government Grants</b>		
Deferred between one and two years	9,727	10,695
Deferred between two and five years	11,174	12,337
Deferred in five years or more	<u>30,695</u>	<u>33,730</u>
	<u>51,595</u>	<u>56,762</u>
 <b>Deferred after five years or more</b>		
Government Grants	<u>30,695</u>	<u>33,730</u>

**16. TRADE AND OTHER PAYABLES**

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
	Euro	Euro
Trade Payables	17,490	37,108
Accruals and Deferred Income	<u>42,359</u>	<u>27,478</u>
	<u>59,849</u>	<u>64,586</u>

Trade Payables are analysed as follows:

	2015 Jan-Dec Euro	2014 Jan-Dec
Within credit period	7,811	28,519
Exceeded credit period	<u>9,679</u>	<u>8,589</u>
	<u>17,490</u>	<u>37,108</u>

Accruals include estimates for goods and services received prior to 31 December 2015 and for which invoices have not yet been received by the Local Council.

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**17. CONTINGENT LIABILITIES**

The council has no contingent liabilities at year end.

**18. CAPITAL COMMITMENTS**

	1 Jan – 31 Dec 2015	1 Jan – 31 Dec 2014
	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	0	0
	<u>€ 0</u>	<u>€ 0</u>

**19. 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)**

**20. 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:

	<b>2015</b>	<b>2014</b>
	Euro	Euro
Annual Financial Allocation	366,389	354,083
<u>Key Management Emoluments</u>		
Executive Secretary	27,876	26,852
Mayor's Honoraria	7,048	6,868
Mayor & Councillors' Allowances	6,400	6,400

**PEMBROKE LOCAL COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**21. 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:

	2015 €	2014 €
<b>Classes of financial assets - carrying amounts</b>		
Trade and other receivables	8,990	54,244
Cash and cash equivalents	<u>367,905</u>	<u>315,737</u>
	<u>376,895</u>	<u>369,981</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.

	<b>2015</b>	<b>2014</b>
	Euro	Euro
31-60 days	4,228	44,512
61-90 days	0	0
91-180 days	1,127	1,030
181-365 days	2,935	6,058
Over 365 days	<u>4,200</u>	<u>526</u>
	<u>12,490</u>	<u>52,126</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 € 367,905. 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 2015, 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	17,490	-	-
Accruals	<u>36,159</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	37,108	-	-
Accruals	<u>27,478</u>	<u>-</u>	<u>-</u>

**22. 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:

	2015 €	2014 €
<b>Current assets</b>		
Loans and receivables:		
Trade and other receivables	8,990	54,244
Cash and cash equivalents	<u>367,905</u>	<u>315,737</u>
	<u>376,895</u>	<u>369,981</u>
<b>Current liabilities</b>		
Financial liabilities measured at amortised cost:		
Payables	17,490	37,108
Accruals	<u>36,159</u>	<u>21,749</u>
	<u>53,649</u>	<u>58,857</u>

LOCAL COUNCIL PEMBROKE

Report to Management  
for the financial year ended 31 December 2015





# 3a

MALTA

26<sup>th</sup> April 2016

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. This report 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 2015, 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**

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Partners: Neville Cutajar, Christian Jella, Clive Farrugia  
3A is a civil partnership duly registered as an audit firm under  
the Accountancy Profession Act with warrant number AB/36/24/62

**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

Neville Cutajar  
Partner

**3a Certified Public Accountants**

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## 1. FOLLOW-UP: MANAGEMENT REPORT - YEAR ENDED 31 DECEMBER 2014

### 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. Income from bye-laws

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.2 of our management report.

### 1.3. LES Post Regional 10% Commission

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.3 of our management report.

### 1.4. Other supplementary Government Income

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

### 1.5. System of Council Income Receipting and Invoicing

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 2.4 of our management report.

### 1.6. Inappropriate documentation

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

### 1.7. Procurement Procedures

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.

### 1.8. Other expenditure short comings

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

### 1.9. Prepayments and Accrued Income

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

### 1.10. Taxation of Investment Income

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

1.11. The upkeep of the Fixed Asset Register (FAR)

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.3 of our management report.

1.12. Categorisation 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 5.1 of our management report.

1.13. Depreciation

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

1.14. Reconciliation of financial statements to FAR

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.4 of our management report.

1.15. Computer Software

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.6 of our management report.

1.16. Insurance policy

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 5.2 of our management report.

1.17. Classification of payables

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

1.18. Trade Payables

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

1.19. Disclosures of Contingent Liabilities

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.

1.20. 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 8.2 of our management report.

1.21. Disclosures required in respect of certain IFRSs

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 8.1 of our management report.

1.22. Financial statements presentation

The Council has not addressed the matter during the year under review and we therefore draw your attention to paragraph 8.3 of our management report.

## 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 2015. During the year under review, the Council has been correctly recording any 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 € 311. One also has to note that the Joint Committee function ended in August 2011 in view that from September 2011 the Local Enforcement System was delegated to Regional Committees, which delegation has now been passed to LESA as from October 2015.

#### Issues Arising

In view of the absence of an audited annual report for the Joint Committee as at 31st December 2015, 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 received income arising from advertising on street furniture amounting to €590.50. This income has been disclosed under the general income category.

#### Issues Arising

The Council has a bye law in place covering revenue arising from advertisements on street furniture. Hence income generated from advertising on street furniture 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 its financial statements under the proper heading. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified accordingly.

### 2.3. LES Post Regional 10% Commission

#### Observations

As from September 2011, the Council is entitled to 10% administration fee for LES fines issued from September 2011 onwards and which are paid at the Council's office. During the year under review, the Council has issued invoices amounting to €5,843 to the LES Regional Committees and to the Local Enforcement System Agency (LESA) which amount is in agreement to the income recognised in the financial statements in this respect.

However during our testing we noted that according to Report 483 – Post Regional Tickets and LESA Tickets, the Council's share of commission for 2015 should have amounted to €5,883 resulting in an understatement of €40.

#### Issues Arising

This variance arising between the amounts as per Report 483 – Post Regional Tickets and LESA tickets and the invoices issued by the Council to the Regional Committees/LESA indicates that the Council is not always undertaking a full reconciliation of the amounts as per LES reports to the amounts actually received.

#### Recommendations

The Council should ensure a proper ongoing system of reconciliation between the invoices issued to the Regional Committees/LESA and Report 483 – Post Regional Tickets and LESA Tickets.

### 2.4. System of Council Income Receipting and Invoicing

#### Observations

We noted that the Council issues proper official receipts for the income received. However the system used by the Council is manual based, and therefore the system does not provide a proper electronic audit trail.

#### Issues Arising

The current system used by the Council is working well because no major issues were identified. However it should be noted that this system could lead to errors in view of human intervention and requires more physical space to keep track and storage of the paper documents. Furthermore, more effort is needed to find information when required.

#### Recommendations

The Council may consider adopting an electronic based receipting system. Such system will help the Council to be more efficient in keeping its financial records and requires less storage space. Furthermore, this will prevent loss of data if backups of the system are done regularly.

### 2.5. Income not recorded in the appropriate accounting period

#### Observations

We noted that during the year under review the Council recognised income of €1,000 received on 29<sup>th</sup> January 2015 in relation to the 'GreenPak Award for 2014'. The Council was informed of this award in June 2014. Furthermore, during 2015 the Council received a re-imbursement of staff costs from the Malta Communications Authority amounting to €1,427.72. All of this income was recognised in the current year financial statements, even though it related to 2014.

#### Issues Arising

The Council is obliged to ensure that all revenue is properly accounted for and recognised in line with the requirements of IAS 18 Revenue Recognition. Income relating to a particular year, even though it is not yet received at year end, should be estimated and accounted for as accrued income. All such income should be accounted for appropriately in its financial statements, based on the requirements of the "accruals concept" of accounting and revenue recognition requirements arising from IAS 18 Revenue Recognition.

### Recommendations

The Council should follow the provisions of IAS 18-Revenue Recognition and ensure that all income is properly recorded in the year in which it is generated as well as that all income is properly accounted for and properly categorised in the nominal ledger.

### 2.6. Income recognized on a cash basis rather than on an accrual basis

#### Observations

Following tests on the income of the Council, it transpired that income of €1,662 relating to advertising on street furniture for the periods April 2015 to March 2016 and for October 2015 to September 2016 was fully recognised in 2015 when a portion of this income amounting to €1,071.50 should have been deferred to 2016.

#### Issues Arising

Since a portion of the income received in the current financial year relates to the year 2016, this portion should have been recognised as deferred income in the financial statements in line with the requirements of IAS 18-Revenue Recognition.

#### Recommendations

Income should be correctly recorded as it arises rather than when it is received and recognition should be properly undertaken in line with the requirements of IAS 18-Revenue Recognition. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly.

## **3. PERSONAL EMOLUMENTS**

### 3.1. Personal tax deductions

#### Observations

FSS was not deducted correctly with respect to one of the employees of the Council in view that FSS has been deducted not in accordance with the relevant tax bracket rates as stipulated by the Income Tax Act.

#### Issues Arising

Having FSS calculated incorrectly will result in an under or over payment as at year end, which balance will need to be payable to the Inland Revenue Department or refundable by the Inland Revenue Department. The scope of the FSS system is that income tax is deducted correctly in order to avoid time consuming adjustments.

#### Recommendations

The Council should ensure that an FS4 is properly filed with IRD for every Councillor and employee and that proper FSS is deducted in line with the requirements of the Income Tax Act.

## 4. EXPENDITURE

### 4.1. Inappropriate documentation

#### Observations

Throughout our audit testing on the expenditure undertaken by the Council, we have identified instances whereby the expenditure was not supported by a proper invoice in terms of the VAT Act 1998.

We noted that a payment was made for an invoice amounting to €9,453 issued from Eills Urban Services. The invoice is not in conformity with the VAT Act 1998. Furthermore, some of the fiscal receipts issued by the supplier Mr Charlie Mifsud do not include the date when the receipt was issued.

#### Issues Arising

It should be assured that all expenditure and payments by the Council should only be affected against an appropriate invoice 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.

#### 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.

### 4.2. 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 34/2013.

Furthermore we also noted the below shortcomings throughout our procurement testing:

- The Non-Collusive Certificate provided in respect of tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud was not properly filled up with an item left blank.
- The performance guarantee in respect of the supplier awarded the tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud was not provided within 7 days from the date of the letter of acceptance. We found a letter from Mr Charlie Mifsud stating that the acceptance letter did not arrive on time from the Council.
- No copy of the contractor's third party liability insurance was provided with respect to the tender 03/2015 'Tender for Cleaning & Maintenance of Parks & Gardens', awarded to Mr Charlie Mifsud.

#### 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.

The Council is also in breach of the Local Council (Tendering) Procedures of 2009 which regulate the way that the tendering process should be undertaken and require that the conditions arising from the tender document should be duly adhered too.

All tender forms need to be appropriately and completely filled up and bidders who submit inappropriate documentation should be immediately be disqualified and not considered in the adjudication process.

The Local Council (Tendering) Procedures of 2009 – K.L.P. 3/96 – P3.06 states that within 7 days of acceptance of a contract, the contractor is to be submit a guarantee equal to 10% of the awarded contract value.

### Recommendations

The Council should follow the recommendations of Memo 34/2013 and initiate the process for issuing a tender to cover street lighting expenditure. The Council should also comply with the requirements of the procurement and tendering procedures in terms of the Local Councils Procedures (1996 – Tendering) KLP 3/1996 and ensures that all tender offers considered have their documentation fully in line with the procurement and tendering requirements

## 5. PROPERTY, PLANT AND EQUIPMENT

### 5.1. Categorization of assets and depreciation thereof

#### Observations

The Council has categorised some assets in different incorrect asset categories, with the consequence that these are being depreciated with an incorrect depreciation rate. For example, Photovoltaic panels installed on the Council's roof amounting to €10,140 and various vertical and micro blinds purchased for the Council's administrative offices amounting to €1,232.24 have been recognised under the 'Construction' asset category when these should have been allocated under 'Buildings' asset category and 'Office Furniture & Fittings' asset category respectively.

#### Issues Arising

The calculation and posting of depreciation is regulated by the 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.

#### 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 provision charged on such assets.

### 5.2 Insurance Policy

#### Observations

The Council is not properly insured in certain 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 € 72,560, "property in the open" for the amount of € 190,000, computer and office equipment for the amount of € 45,370, plant and machinery for €6,300 and Council's buildings for the amount of € 74,100.



The Council's total cost of fixed assets, excluding special programmes, as disclosed in its financial statements, amount to €1,132,838 of which € 24,583 relates to furniture and fittings, € 6,300 relates to plant and machinery, € 46,312 relates to office and computer equipment, € 11,787 relating to street signs and €438,534 and €589,175 relates to urban improvements and construction respectively.

#### Issues Arising

The Council is exposed to a risk of theft and fire or damage for assets held by the Council. This is mainly evident with respect to office furniture and fittings, plant and machinery and office and computer equipment, and to a certain extent urban improvements.

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

We recommend that the actual value of all insurable and material non-current assets held and maintained by the Council are provided to the insurance company for an adequate cover. 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.

It would be appropriate 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.

### 5.3 The Upkeep of the Fixed Asset Register (FAR)

#### Observations

The Fixed Asset Register (FAR) is not being entirely maintained in the appropriate manner as stipulated by the Local Council Procedures (1996 – Finance) KLP 1/96, P1.16b.

Some descriptions lack fundamental details about the asset being capitalised. In some cases, the description of the FAR card only includes a very generic description thus not providing relevant information about the asset and its location, example 'URBAN054 – Wrought iron hand railing', 'URBAN003 – General works' and 'SPFUN031 – Road Resurfacing'.

#### Issues Arising

Proper asset description as well as its specified location is of particular importance to tighten controls on physical existence and eventual asset disposals. There may be cases where the assets, especially those located in the outer environment, may be exposed to theft, vandalism, arson or extreme nature elements and one would need to identify them to be able to correctly dispose of them.

#### Recommendations

The Council should undertake an exercise so that the description of the asset in the FAR card should contain the highest degree of detail possible. The detail should not be of a generic nature, such as 'road resurfacing' and 'general works'. Furthermore, the FAR card should contain the exact location of the asset so that in case when the asset is subject to theft, vandalism, fire or any other damage, these can be identified easily. This would be useful for insurance claims and asset disposal adjustments.

## 5.4 Reconciliation of the Fixed Asset Register (FAR) to the Financial Statements

### Observations

We noted that the accumulated depreciation as per FAR for the fixed asset categories 'Construction' and 'Office equipment' is not in agreement to the accumulated depreciation in the financial statements. The below variances were identified:

Category of assets	Depreciation as per FAR	Depreciation as per FS	Variance
	€	€	€
Construction	392,352.84	392,826.00	(473.16)
Office equipment	38,610.94	38,913.00	(302.06)

### Issues Arising

The upkeep of a proper Fixed Asset Register is of utmost importance to the Council. A Fixed Asset Register is deemed as one of the principle accounting ledgers of a Council, which enables the Council to maintain its control of its capital expenditure by recording the value, depreciation as well as the location of the particular asset being recorded.

### Recommendations

The Council should ensure that any such variances in the depreciation charge of these asset categories is duly reconciled and adjusted so that they agree with the amounts as per nominal ledger.

## 5.5 Assets no longer used by the Council

### Observations

During our testing we noted that certain fixed assets such as '**COMP012 -Scanner and Zip Drive**' purchased in 1998 at a cost price of €743.07 and '**COMP023 – New Computer/Tel /Fax Network**' purchased in 2000 at a cost price of €391.33 are included in the Fixed Asset Register. The Executive Secretary stated that although these assets are not currently being used by the Council, they are still held at the Council's premises.

### Issues Arising

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

### Recommendations

The Council should undertake an exercise whereby all Council's assets are reviewed to confirm whether any impairment provision should be undertaken and to dispose of assets which are no longer in use in line with the requirements of IAS 16 and IAS 36.

## 5.6 Computer Software

### Observations

During our testing we noted that the Council does not have any computer software recognised in its financial statements. However, we noted that, during the year under review, the Council incurred an expense of €188.80 for the upgrading its' Sage Pastel Partner.

### Issues Arising

Computer software falls under the definition of "Intangible assets" and has to be accounted for in line with the requirements of IAS 38 – Intangible Assets. This class of assets needs to be disclosed separately in the financial statements.

#### Recommendation

The Council should ensure that the requirements of IAS 38 are properly applied with respect to any computer software purchased by the Council.

### **5.7 Assets received in kind**

#### Observations

During the year under review the Council received a laptop as a donation valued between €400 - €500. The Council neither recognised the laptop as a fixed asset addition during the year, nor recognised the donation received.

#### Issues Arising

IAS 16 – Property, Plant and Equipment states that items of property, plant and equipment should be recognised as assets when it is probable that the future economic benefits associated with the asset will flow to the entity and when the cost of the asset can be measured reliably.

The donation should be initially recognised as long term deferred income with the income then recognised in the Statement of Comprehensive Income on a systematic basis over the useful life of the asset, that is, in accordance with the amount of depreciation released to the Statement of Comprehensive Income for every period.

#### Recommendations

The Council should ensure that all assets given in kind are properly recognised and depreciation is provided accordingly. Furthermore, the Council should release systematically the deferred income using the monthly reducing balance method in line with the depreciation charge. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly.

## **6. CASH AND CASH EQUIVALENTS**

### **6.1. Stale Cheques**

#### Observations

The Council has an unpresented cheque recorded in its bank current account dated 23<sup>rd</sup> September 2014 amounting to €98.22. It is evident that this cheque has become stale.

#### Issues arising

The period by which these cheques should have been presented at the bank, exceeded six months and therefore legally they have become stale.

#### Recommendations

The Council should verify such cheque payments and transactions on a regular basis and adjust its records accordingly when cheque payments become stale.

## **7. PAYABLES**

### **7.1. Accruals**

### Observations

Further to our review of the accruals accounted for by the Council as at year end, we noticed that the accounting of these accruals has not been complete as follows:

- The accrual for the cleaning and maintenance of Parks for December 2015 payable to Charles Mifsud is understated by €193.33.
- The accrual for grass cutting for December 2015 payable to Charles Mifsud is understated by €71.25.
- The accrual for the cleaning of non urban roads for December 2015 payable to Charles Mifsud is understated by 71.25.
- The accrual for Bulky Refuse for December 2015 payable to Charles Mifsud is overstated by €99.21.
- The accrual for replacement of traffic signs payable to B Grima & Sons is overstated by €170.95.
- The accrual for tipping fees for December 2015 payable to Wasteserv is overstated by €148.80.
- The accrual for court fees of €120 re the court case of Alternative Technologies Limited judged on 25<sup>th</sup> November 2015 not accounted by the Council.

### Issues Arising

In line with the concept of accrual accounting, accruals should be estimated and accounted for correctly and completely.

### Recommendations

The Council should prepare accounts in compliance with the "accruals concept" of accounting in line with the generally accepted accounting principles and International Financial Reporting Standards. Invoices received and dated after year end should be checked carefully to determine if any amounts should be accrued for and included in the correct accounting period. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

## 7.2. Debit balances in list of creditors

### Observations

From an analysis of the suppliers' list as at 31<sup>st</sup> December 2015, we noted a negative balance of €2,360.68 relating to Infinite Fusion Technologies. Upon further analysis it transpired that this situation arose because an invoice was received and paid but had not been posted in the supplier's ledger. This invoice was dated 18<sup>th</sup> December 2014.

### Issues arising

Such negative balances may be distorting the amount due and shown by the Council at any point in time. It could also be a sign that creditors' balances are not being reviewed on a periodic basis with any variances or errors adjusted for accordingly. This practice may lead to an understatement of creditors of the Council as well a lack of information on the creditors of the Council at any point in time.

### Recommendations

All supplier invoices are to be 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. In addition, the Council should undertake an exercise to review all creditors and ensure that all balances at year end are correct. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

### 7.3. Disclosure of contingent liabilities

#### Observations

The Council has disclosed €1,100 by way of contingent liabilities. This amount is in relation to a dispute with Alternative Technologies Limited. However we noted an invoice dated 25<sup>th</sup> January 2016 showing that the Council had to pay the amount of €1,348 in court fees relating to this case.

#### 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 and provides for liabilities as required. Further to our recommendations, the necessary adjustments were included and the financial statements were rectified by the Council accordingly

## 8 OTHER DISCLOSURES IN THE FINANCIAL STATEMENTS

### 8.1 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.

For example, omissions were noticed in relation to disclosure of new/revised accounting standards which became effective in the current financial year or which were issued but are not yet effective in the current financial year in line with the requirements of IAS 1-Presentation of Financial Statements.

Disclosure of related parties and related party transactions in note 20 is not complete in view that the requirement of articles 18, 25 and 26 of the said standard have not been complied with.

Other presentation and disclosure deficiencies have been duly noted in other areas of this management report.

#### 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.

#### 8.2 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 included a note to this effect in our audit report.

#### 8.3 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

- Accounting policies pgs 10-17 do not include disclosure of all the new and amended standards that are applicable to Local Council's operations.
- Note 24 of the Notes to the Financial Statements – Related party transactions, should reflect the requirement of articles 25 and 26 of the said standard.
- In the Statement of Cash Flows zero balances for both current year and comparative year should be removed.
- The financial statements contain a casting error in Note 15 'Deferred income'. Summing up the deferred government grants gives €51,595 rather than €51,164
- Depreciation balance as at 1<sup>st</sup> January 2015 and 31<sup>st</sup> December 2015 under the category 'Special Programmes' in Note 11 to the financial statements, is a negative figure of €263
- Note 11 of the Notes to the Financial Statements– In the comparatives figure of the current year financial statements, the disposals under the urban improvements category amounts to €5,378 and the disposals under the trees category amounts to €1,994. According to prior year financial statements, the disposal under the urban improvements category amount to €7,372 and there was no disposal under the trees category.No note was included in the financial statements stating that certain amounts of the comparative figures were re-classified.
- Note 13 in the financial statements, 'provision for bad debts' of €4,200 should read 'provision for general bad debts'
- Note 20 – the executive secretary emolument for both the financial years 2014 and 2015, amounting to €26,852 and €27,876 respectively, is not agreeing to the executive secretary salary and allowances disclosed in Note 7 amounting to €26,909 for 2014, and €27,936 for 2015.

- Note 21 – the carrying amount of the trade and other receivables in the note 'Classes of financial assets – carrying amounts' for the current financial year should read €12,104 rather than €8,990. This also applies to the amounts disclosed under Note 22 'Summary of Financial Assets and Liabilities'.

### Recommendations

The Council should ensure compliance with *International Financial Reporting Standards, respective Memos and Local Councils Procedures (2006 Audit)* in the preparation of the Financial Statements.

## 9 GENERAL

### 9.1. Attendance to Council Meetings

#### Observations

It was noted that one of the Councilors failed to attend one third of the meetings called within a period of six months.

#### Issues Arising

Although these absences were assessed to be for a justifiable reason by the Council, the Executive Secretary, in line with the provisions of the Local Council's Act, Article 18, should have informed the Department of this fact.

#### Recommendations

The Council should ensure that it abides with the requirements of the Local Council's Act in this respect.

### 9.2. Comparison of Actuals with the Annual Budget

#### Observations

During our review of the annual budget 2015, it was noted that some expenditure incurred in 2015 exceeded the budgeted amount. In fact according to the annual 2015 budget no capital expenditure had to be incurred. However as per financial statements capital expenditure amounted to €87,665.

Furthermore, the budget expenditure for operations & maintenance and administration expenditure according to the annual 2015 budget amounted to €283,309. However the actual expenditure incurred in this respect amounted to €330,811.

#### Issues Arising

We bring to the attention of the Council the fact that the Council is regulated by paragraph P1.07 (b.05) of the Local Councils Procedures (1996-Finance) KLP 1/96, which states that it should not spend more than its budgeted expenditure (usually based on the liquidity position and funds available). Furthermore, it is envisaged that if any expenditure category requires materially more funds than budgeted, an adjustment is undertaken to the said budget and is duly approved by the Council.

The Council should compile the annual budget with due care and diligence to use it as a guideline to control its expenditure during the year. Any projected variances should be adjusted at least on a quarterly basis to ensure that the Council would either have sufficient funds available to justify the increase in expenditure, or else reallocate excess funds where there are decreases in expenditure or increase in income received.

### Recommendations

In compiling a budget, each item of income or expenditure should be scrutinised to determine whether there is some form of agreement which gives certainty of the projection being presented. In the absence of a contract or an agreement, the item should be extrapolated over historic data to approximate the desired projections for the entire consolidation of the official final draft of the budget.