



Year

Qala Local Council

**Annual Budget
For
Financial Year
2017**

Table of Contents

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

Overview and Summary

Income

For the financial year 2017, the Local Council is being allocated from the Central Government the amount of €298,556.81. The Council is assuming that it will obtain €8,000 from permits, €800 from contravention administration fees, €2,000 from sponsorships for expenses incurred for the organisation of the Qala International Folk Festival 2016 and €50 from bank interest. Also the funds at bank left from the previous year is going to be carried over for the financial year 2017.

Expenditure

Personal Emoluments

The Local Council is allocating the average amount of €59,731.88 for Personal Emoluments. This amount covers the Mayor's Allowance, Councillor Allowances, Executive Secretary's salary, Clerk's salary, bonuses, income supplements and social security contributions.

Operations and Maintenance

The Local Council is allocating the average amount of €187,870 for Operations and Maintenance. This amount consists of the following:

The average amount of €7,000 for telephone, fax, water and electricity expenses.

For materials and supplies the Local Council is allocating an average amount of €270.

€30,000 is being allocated for repair and upkeep which includes repairs of streets and pavements, repairs of walkways, repairs of road signs and markings, repairs of office furniture and equipment, repairs of plant and equipment, sundry repairs, council property repairs, bus shelter repairs and other repairs and upkeep.

As for rent, lease for the administration and use of government property by the Qala Local Council which include St Anthony's Battery, a site at Imgarr Road (*Grunju* area) of which part has been developed into a leisure park and the remaining part is to be developed into a sports and recreation park, a site at Bishop Mikiel Buttigieg Street which has been developed into a Civic Centre which includes the Local Council's Administrative Offices and premises at 28th April 1688 Street which is to be transferred into a Folklore Museum, the Council is allocating the average amount of €4,000.

The average amount of €1,000 is being allocated for national/international memberships.

For office services the Local Council is allocating the average amount of €4,000. This includes printing, stationery, subscriptions, couriers, documentation, postage and other office services.

The average amount of €4,000 is being allocated for transport expenses.

The average amount of €3,000 is being allocated for travelling expenses.

The average amount of €5,000 is being allocated for information services, which includes public relations expenses, advertising, publications, publication of the Council newsletter, sponsorships, fairs and exhibitions expenses and library expenses.

The average amount of €70,000 is being allocated for contractual services. This amount includes lease of equipment, insurance premiums, bank charges, mixed waste collection, waste separation collection, collection of bulky refuse, provision and emptying of two open skips, hire and emptying of separation bins, storage and transportation of Council tools, street sweeping and cleaning, cleaning and maintenance of public conveniences, cleaning and maintenance of parks/gardens, cleaning and maintenance of soft areas (verges), cleaning of Council premises, other cleaning services, street lighting and maintenance services, local enforcement expenditure and other contractual services.

For professional services the Council is allocating the sum of €8,000.

The average amount of €300 is being allocated for training expenses.

The average amount of €51,000 is being allocated for community and hospitality which includes, entertainment, conference expenses, visits by foreign dignitaries or delegations (town twinning project), other hospitality costs, annual general meeting expenses, social and cultural events, community services and donations.

The average amount of €300 is being allocated for incidental expenses.

Capital Expenditure

The Council is allocating the average amount of €61,800 for Capital Expenditure. This amount consists of the following:

Qala Local Council

**Annual Budget
Financial Year 2017**

- The average amount of €36,000 is being allocated for the construction of a water culvert at part of Conception Street.

The average amount of €1,000 is being allocated for office furniture and fittings, whilst €2,000 is being allocated for office equipment.

The average amount of €1,000 is being allocated for urban improvements.

The average amount of €21,800 is being allocated for the refurfacing of non-urban roads.

SIGNED

SIGNED

Clint Camilleri

Mayor

Marcia Borg

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

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

Income

Funds received from Central Government (1)	268,953	315,596	298,557	29,604	(17,039)
Income raised from Bye-Laws (2)	5,000	7,051	8,000	3,000	949
Income raised from LES (3)	1,000	629	800	(200)	171
Investment Income (4)	300	2	50	(250)	48
Other Income (5)	4,000	3,390	2,000	(2,000)	(1,390)
TOTAL	279,253	326,668	309,407	30,154	(17,261)

Expenditure

Personal Emoluments (6)	59,100	59,450	59,732	632	282
Operations and Maintenance (7)	156,221	116,376	158,241	2,020	41,865
Administration (8)	28,429	14,633	29,629	1,200	14,996
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	79,533	79,534	81,275	1,742	1,741
TOTAL	323,283	269,992	328,877	5,594	58,885

Surplus / Deficit

(44,030)	56,676	(19,470)	24,560	(76,146)
-----------------	---------------	-----------------	---------------	-----------------

Budgeted Statement of Affairs

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
Non-current Assets					
Property, Plant and Equipment (16)	736,573	736,573	713,098	(23,475)	(23,475)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	82,967	82,967	82,018	(949)	(949)
Cash and Cash Equivalents (13)	402,245	402,245	352,925	(49,320)	(49,320)
Total Current Assets	485,212	485,212	434,943	(50,269)	(50,269)
Current Liabilities (14)					
Payables	229,852	229,852	202,770	(27,082)	(27,082)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	229,852	229,852	202,770	(27,082)	(27,082)
Net Current Assets	255,360	255,360	232,173	(23,187)	(23,187)
Non-current liabilities (15)					
	404,692	404,692	377,500	(27,192)	(27,192)
Net Assets	587,241	587,241	567,771	(19,470)	(19,470)
Reserves					
Retained Funds	587,241	587,241	567,771	(19,470)	(19,470)

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €
Current Assets	485,212	485,212	434,943
Current Liabilities	229,852	229,852	202,770
Total Long Term Liabilities	404,692	404,692	377,500
Commitments approved by Ministry	-	-	-
	(149,332)	(149,332)	(145,327)
Government Allocation	268,953	315,596	298,557
FSI	-55.52%	-47.32%	-48.68%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	74,639	74,639	74,639	74,639	298,557
Cash flows from Bye-Laws & L.N fees	2,000	2,000	2,000	2,000	8,000
Local Enforcement cash flows	200	200	200	200	800
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	2,000	2,000
Other Cash Inflows					-
TOTAL Inflows	76,839	76,839	76,839	78,889	309,407
Cash Outflows					
Personal Emoluments	12,686	15,914	12,686	18,446	59,732
Operations & Maintenance	39,560	39,560	39,560	39,560	158,240
Administration	6,657	7,657	7,657	7,657	29,628
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	36,000	36,000
Improvements	-	1,000	3,000	-	4,000
Special programmes	-	-	-	21,800	21,800
	-	-	-	-	-
	-	1,000	3,000	57,800	61,800
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	58,903	64,131	62,903	123,463	309,400
SURPLUS / (DEFICIT)	17,936	12,708	13,936	(44,574)	6
Brought forward (Bank /Cash Bal.)	352,919	370,855	383,563	397,499	352,919
Carry forward	370,855	383,563	397,499	352,925	352,925

Detailed Estimates of Income**DESCRIPTION**

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

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

0001 In terms of section 55 CAP 363

0002-0004 In terms of section 58 CAP 363

0005-0019 Other Income

268,953	201,586	68,369	269,955	298,557	29,604	28,602
-	-	-	-	-	-	-
-	856	44,786	45,641	-	-	(45,641)
268,953	202,442	113,154	315,596	298,557	29,604	(17,039)

2 Bye-Laws & Legal Fees

0021-0025 Community Services

0026-0035 Income from Permits

-	-	-	-	-	-	-
5,000	5,024	2,027	7,051	8,000	3,000	949
5,000	5,024	2,027	7,051	8,000	3,000	949

3 Local Enforcement Income

0037 Commission from Regional Committees

0038-0055 Contraventions

1,000	220	409	629	800	(200)	171
-	-	-	-	-	-	-
1,000	220	409	629	800	(200)	171

4 Investment Income

0091-0095 Bank interest

0096-0099 Income received from Government Securities

300	-	2	2	50	(250)	48
-	-	-	-	-	-	-
-	-	-	-	-	-	-
300	-	2	2	50	(250)	48

5 General Income

0056-0065 Sponsorships

0066-0069 Documents & Information

0070-0075 EU Funds

0076-0080 Twinning

0081-0089 Insurance Claims

0100-0109 Donations

0110-0119 Contributions

0120-0129 General Income

-	-	-	-	-	-	-
1,000	175	-	175	-	(1,000)	(175)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,315	-	2,315	-	-	(2,315)
-	900	-	900	-	-	(900)
-	-	-	-	-	-	-
3,000	-	-	-	2,000	(1,000)	2,000
-	-	-	-	-	-	-
4,000	3,390	-	3,390	2,000	(2,000)	(1,390)

Total

279,253	211,076	115,592	326,668	309,407	30,154	(17,261)
----------------	----------------	----------------	----------------	----------------	---------------	-----------------

Detailed Estimates of Expenditure**DESCRIPTION**

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

6 Personal Emoluments

1100 Mayor's Allowance	7,228	3,371	3,858	7,229	7,244	15	15
1200 Employees' Salaries & Wages	38,394	17,509	21,234	38,743	38,925	531	182
1300 Bonuses	3,064	270	2,793	3,064	3,073	9	9
1400 Income Supplements	485	242	242	485	485	-	-
1500 Social Security Contributions	3,530	-	3,530	3,530	3,606	76	76
1600 Allowances	6,400	2,560	3,840	6,400	6,400	-	-
1700 Overtime	-	-	-	-	-	-	-
	59,100	23,952	35,498	59,450	59,732	632	282

7 Operations and Maintenance

2100-2149 Public Utilities	5,000	1,796	1,756	3,552	5,000	-	1,448
2200-2259 Public Materials & Supplies	250	88	42	130	270	20	140
2300-2399 Repairs & Upkeep	30,000	10,799	2,620	13,419	30,000	-	16,581
2400-2449 Rent	1,671	-	-	-	1,671	-	1,671
3010 Street Lighting	2,500	659	1,812	2,471	2,000	(500)	(471)
3020 Lease of Equipment	1,600	-	362	362	1,600	-	1,238
3030 Insurance	4,000	3,241	69	3,310	4,000	-	690
3035 Bank Charges	100	34	12	46	100	-	54
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	8,500	6,068	2,126	8,194	8,500	-	306
3041 Refuse Collection	20,900	15,257	5,224	20,481	20,900	-	419
3042 Bulky Refuse Collection	-	-	-	-	2,000	2,000	2,000
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	15,500	9,582	5,760	15,342	16,000	500	658
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	2,900	2,124	708	2,832	2,900	-	68
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	12,000	7,696	5,535	13,231	12,000	-	(1,231)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	300	-	257	257	300	-	43
3300-3379 Hospitality	48,000	21,961	8,437	30,398	48,000	-	17,602
3380-3389 Community	3,000	2,351	-	2,351	3,000	-	649
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	156,221	81,656	34,720	116,376	158,241	2,020	41,865

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

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

8 Administration & Other Expenditure

2150-2199 Office Utilities	2,000	1,162	439	1,601	2,000	-	399
2260-2299 Office Materials & Supplies	-	-		-	-	-	-
2450-2499 Office Rent	2,329	2,388	-	2,388	2,329	-	(59)
2500-2599 National & International Memberships	1,000	675	-	675	1,000	-	325
2600-2699 Office Services	4,000	1,267	509	1,776	4,000	-	2,224
2700-2799 Transport	4,000	136	2,253	2,388	4,000	-	1,612
2800-2899 Travel	2,000	-	802	802	3,000	1,000	2,198
2900-2999 Information Services	5,000	1,838	936	2,774	5,000	-	2,226
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	7,700	783	1,446	2,229	7,700	-	5,471
3200-3299 Training	100	-	-	-	300	200	300
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	300	-	-	-	300	-	300
	-	-	-	-	-	-	-
	28,429	8,249	6,384	14,633	29,629	1,200	14,996

9 Finance Costs

3036 Interest on Bank Loan

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

10 Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	1,247	1,247	-	1,247	-	(1,247)
8000-8099 Depreciation	78,286	58,715	19,572	78,287	81,275	2,989
	79,533	59,962	19,572	79,534	81,275	1,741

Total

323,283	173,818	96,174	269,992	328,877	5,594	58,885
----------------	----------------	---------------	----------------	----------------	--------------	---------------

Detailed Estimates of Statement of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2016	30-Sep 2016	30 Sep-31 Dec 2016	31-Dec 2016	2017		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	1,769	1,769	-	1,769	550	(1,219)	(1,219)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	81,198	60,890	20,308	81,198	81,468	270	270
	-	-	-	-	-	-	-
	82,967	62,659	20,308	82,967	82,018	(949)	(949)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	402,245	395,125	7,120	402,245	352,925	(49,320)	(49,320)
	402,245	395,125	7,120	402,245	352,925	(49,320)	(49,320)
14 Payables							
4000 Payables	135,551	101,663	33,888	135,551	115,750	(19,801)	(19,801)
4100 Accruals	52,592	39,444	13,148	52,592	48,520	(4,072)	(4,072)
4150 Deferred Income	41,709	31,282	10,427	41,709	38,500	(3,209)	(3,209)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	229,852	172,389	57,463	229,852	202,770	(27,082)	(27,082)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income	404,692	303,519	101,173	404,692	377,500	(27,192)	(27,192)
	404,692	303,519	101,173	404,692	377,500	(27,192)	(27,192)

16 Depreciation of Property, Plant and Equipment

Asset		Trees	Office furn & fittings	Plant & Machinery	Computer equipment	Office equipment	New Street signs	Urban Improvements	Construction	Special Programmes	Total
% of depreciation		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January	2017	2,264	22,347	13,398	14,997	9,899	11,537	42,242	672,299	949,616	1,738,599
Additions		-	-	-	-	-	-		36,000	21,800	57,800
Disposals		-	-	-	-	-	-			-	-
As at 31 December	2017	2,264	22,347	13,398	14,997	9,899	11,537	42,242	708,299	971,416	1,796,399
Grants/ other reimbursements											
As at 01 January	2017	-	-	-	-	-	-	-	117,841	81,862	199,703
Additions		-	-	-	-	-	-			-	-
As at 31 December	2017	-	-	-	-	-	-	-	117,841	81,862	199,703
Accumulated Depreciation											
As at 01 January	2017	-	14,055	8,362	13,617	7,634	11,537	32,066	364,791	350,261	802,323
Charge for the year		-	590	1,175	430	390	-	920	21,520	56,250	81,275
Released on disposal		-	-	-	-	-	-			-	-
As at 31 December	2017	-	14,645	9,537	14,047	8,024	11,537	32,986	386,311	406,511	883,598
Budgeted NBV 31 Dec	2016	2,264	8,292	5,036	1,380	2,265	0	10,176	189,667	517,493	736,573
Forecasted NBV 1 Jan	2017	2,264	8,292	5,036	1,380	2,265	-	10,176	189,667	517,493	736,573
Budgeted NBV 31 Dec	2017	2,264	7,702	3,861	950	1,875	-	9,256	204,147	483,043	713,098