



SAN GILJAN

SAN GILJAN LOCAL COUNCIL

FINANCIAL STATEMENTS
for the year ended 31 December 2010

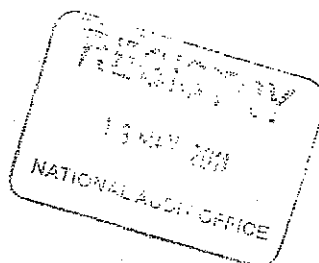


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Financial Statements – 31 December 2010

Statement of Local Council Members' and Executive Secretary's Responsibilities

The Local Councils (Financial) Regulations 1993 require the Executive Secretary to prepare a detailed annual administrative report which includes a statement of the Local Council's income and expenditure 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 and its retained funds as at the year end, and that they comply with the Act, the Local Councils (Financial) Regulations, and the Local Councils (Financial) Procedures, 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, Local Council (Financial) Regulations, and the Local Councils (Financial) Procedures. The Executive Secretary is also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements for the year ended 31 December 2010

Report of the Local Government auditor to the Auditor General

We were engaged to audit the accompanying financial statements of San Giljan Local Council which comprise the statement of financial position as at 31 December 2010, statement of income and expenditure, statement of changes in net assets/equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

As described in page 1, these financial statements are the responsibility of the Executive Secretary and the Local Council members.

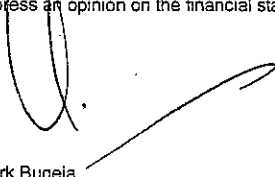
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by the Local Council's Members and the Executive Secretary, as well as evaluating the overall financial statements' presentation. However the evidence available to us was limited because of the matters set out in paragraphs 1, 2 and 3 below.

1. At 31 December 2010 the carrying amount of the Council's property, plant and equipment amounted to € 225,483. This figure could not be compared to that shown in the fixed asset register since this register was not made available to us. As shown in the financial statements, the depreciation charge for the period amounted to € 92,641 whereas our estimate indicates that the depreciation charge should amount to approximately € 24,000. We were not provided with satisfactory explanations for the difference. Consequently we could not satisfy ourselves as to whether the reported figure for property, plant and equipment is mis-stated, and as to whether the reported surplus for the period is understated by the difference in the depreciation charge.
2. Our work revealed that the Council was entitled to grants receivable from Malta Environment and Planning Authority amounting to € 307,584 but this amount could not be reconciled to the Council's accounting records. Consequently we could not satisfy ourselves that the reported figures for deferred income and grants reserve amounting to € 44,490 and € 1,139,777 respectively shown in the statement of financial position, and income from grants amounting to € 45,279 shown in the statement of income and expenditure are not materially mis-stated.
3. As from 30 September 2002, all income and expenditure from the Local Enforcement System (LES) were centralised through the Group H Joint Committee and LES debtors at that date were transferred to the Joint Committee as well. The financial statements only include € 248,726 received during the year and in January 2011. We were unable to determine the amount of further income the Council is entitled to receive since the audited financial statements of the Group H Joint Committee for the year ended 31 December 2010 are not yet available.
4. In recent years the Council has not followed the accounting treatment set out in its accounting policy for Government grants (ref. 2 (d)).
5. Excluded from these financial statements are the budgeted figures for the year. This is not in accordance with the Local Councils (Financial) Procedures, 1996.

6. The Local Councils (Audit) Procedures, 2006 contain a specimen of the financial statements which Local Councils should adhere to. It further stipulates that in the case where this specimen is not in conformity with International Financial Reporting Standards (IFRSs), the latter should prevail.

The Council's financial statements for the year under review have been prepared in accordance with the specimen referred to above but do not take into consideration the additional requirements that emerge from the applicable IFRSs. This contravenes the requirements of the Local Councils (Audit) Procedures, 2006.

Because of the significance of the matters described in the paragraph 1, 2 and 3 above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements.



Mark Bugeja
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Certified Public Accountants

Grant Thornton
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Swatar BKR 4013

3 May 2011

Statement of Income and Expenditure
For the year ended 31 December 2010.

	Notes	Year ending 31 Dec 2010	Period from 1/4/09- 31/12/09
		€	€
Income			
Funds received from central government	3	590,969	443,126
Income raised under Local Council Bye-Laws	4	25,622	15,286
Income raised under Law Enforcement System	5	248,726	406,570
Investment Income	6	944	1,466
General Income	7	87,278	39,573
		<u>953,539</u>	<u>906,021</u>
Expenditure			
Personal emoluments	8	129,347	63,373
Operations and maintenance	9	586,209	530,194
Administration and other expenditure	10	233,666	224,575
Finance costs	11	3,593	4,650
		<u>952,815</u>	<u>822,792</u>
Surplus for the period/year		<u>724</u>	<u>83,229</u>

The notes on pages 9 to 20 form part of these accounts

**Statement of Financial Position at 31
December 2010**

	Notes	2010	2009
		€	€
Non-Current Assets			
Property, plant and equipment	12	225,483	379,201
Current Assets			
Inventories	16	-	2,999
Receivables	13	89,509	177,247
Cash and cash equivalents	14	491,394	428,247
		<u>580,903</u>	<u>608,493</u>
Total Assets		<u>806,386</u>	<u>987,694</u>
Reserves and Liabilities			
Retained funds		580,611	579,887
Non-Current Liabilities			
Long term borrowings	17	81,145	83,663
Current Liabilities			
Payables	15	137,074	315,143
Current portion of long-term borrowings	17	7,556	9,001
Reserves and Liabilities		<u>806,386</u>	<u>987,694</u>

The notes on pages 9 to 20 form part of these accounts

These Financial Statements were approved by the Local Council on 21 Feb 2011 and signed on its behalf by:


Mayor


Executive
Secretary

STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the year ended 31 December 2010**Retained Funds**
€

At 31 March 2009	496,658
Surplus for the year	<u>83,229</u>
At 31 December 2009	579,887
Surplus for the year	<u>724</u>
At 31 December 2010	<u>580,611</u>

The notes on pages 9 to 20 form part of these accounts

Cash Flow Statement
For the year ended 31 December
2010

	Note	2010	2009
		€	€
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus for the period/year		724	83,229
Adjustments for:			
Depreciation		92,641	82,197
Investment income		(944)	(1,466)
Interest payable		3,593	4,650
Operating Profit before Working Capital changes		96,014	168,610
(Increase) in inventories		2,999	230
Decrease/(Increase) in receivables		87,738	(174,468)
Increase/(Decrease) in payables		(178,069)	244,637
Cash generated from operations		8,682	239,009
Interest payable		(3,593)	(4,650)
Net Cash (Outflow)/ inflow from Operating activities		5,089	234,359
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(21,578)	(267,781)
Interest received		944	1,466
CASH FLOW FROM FINANCING ACTIVITIES		(20,634)	(266,315)
Repayment of Bank Loans		(3,963)	(3,045)
Increase in grants		82,655	169,607
Net increase in Cash and cash Equivalents		63,147	134,606
Cash and cash equivalents At beginning of period/year		428,247	293,641
Cash and cash equivalents at end of period/year	14	491,394	428,247

**SCHEDULE OF SPECIAL NEEDS FUNDS
AT 31 DECEMBER 2010**

Funds Received and Expended

	Brought Forward	Received	Expended*	Carried Forward
	€	€	€	€
Special Programme 1	-	-	-	-
Special Programme 2	-	-	-	-
Special Programme 3	-	-	-	-
Total	-	-	-	-

* Expended represents amount transferred to grant reserve.

Capital Creditors

	Brought Forward	Contracted this year	Invoices Received	Carried Forward
	€	€	€	€
Special Programme 1	32,493	(28,327)	-	4,166
Special Programme 2	120,960	(120,960)	-	-
Special Programme 3	-	-	-	-
Total	153,453	(149,287)	-	4,166

Commitments

	Brought Forward	Contracted this year	Invoices Received	Carried Forward
	€	€	€	€
Special Programme 1	-	1,000	-	1,000
Special Programme 2	-	179,491	-	179,491
Special Programme 3	110,000	(100,000)	-	10,000
Total	110,000	80,491	-	190,491

Notes to the Financial Statements – 31 December 2010**01. General Information**

San Giljan Local Council is the local authority of St Julians setup in accordance with the Local Councils Act. The office of the Local Council is situated at Forrest Street, St Julians.

02. Accounting Policies and Reporting Procedures

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). The financial statements are prepared under the historical cost convention as modified to include fair values stated in the accounting policies below. These Financial Statements are prepared in accordance to the requirements of International Financial Reporting Standards and comply with the Local Councils Act Cap 363; the Financial Regulations issued in terms of this Act and the Local Councils (Financial) Procedures 1996.

Certain new standards, amendments and interpretations to the existing standards have been published and effective for the current period, however these changes are not expected to have a material effect on the Local Council's financial statements.

- IAS 1 (amendment) – Presentation of financial statements (effective from 1 January, 2010).
- IAS 7 (amendment) – Statement of cash flows. Amendments to reflect changes in other standards.
- IAS 17 (amendment) – Leases – Amendments to reflect changes in other standards.
- IAS 27 (revised) – Consolidated and separate financial statements (effective from 1 July, 2009).
- IAS 36 (impairment of assets) – Amendments to reflect changes in other standards.
- IAS 38 (amendment) – Intangible assets (effective from 1 July, 2009).
- IAS 39 (amendment) – Financial instruments: Recognition and measurement (effective from 1 January, 2010).
- IFRS 2 (amendment) – Group cash-settled and share-based payment transactions (effective from 1 January, 2010).
- IFRS 3 (revised) – Business combinations (effective from 1 July, 2009).
- IFRS 5 (amendment) – Measurement of non-current assets classified as held for resale (effective from 1 January, 2010).
- IFRIC 9 (amendment) and IAS 39 – Embedded derivatives (effective from 1 July, 2009). Amendments to reflect changes in other standards.
- IFRIC 17 – Distribution of non-cash assets to owners (effective on or after 1 July, 2009).
- IFRIC 19- Transfer of assets from customers (effective from 1 July, 2009).

New important standards and early adopted

The following standards and amendments to existing standards have been published and are mandatory (as applicable) for the Local Council's accounting periods beginning on or after 1 January, 2011 or later periods and the Local Council has early adopted them:

- IAS 24 – Related party disclosures (effective 1 January, 2011). Amendment simplified the definition of a related party, clarified its intended meaning and eliminating inconsistencies from

the definition. It also provided for a partial exemption from the disclosure requirements for government-related entities.

New important standards and not early adopted

The following standards and amendments to existing standards have been published and are mandatory (as applicable) for the Local Council's accounting periods beginning on or after 1 January, 2011 or later periods and the Local Council has not early adopted them:

- IAS 32 (amendment) – Financial Instruments: Presentation (effective from 1 February, 2010).
- IAS 27 – Consolidate and separate financial statements (effective from July, 2010).
- IAS 34 – Interim financial reporting (effective 1 January, 2011).
- IFRS 3 (amendments) – Business combinations (effective from 1 January, 2011).
- IFRS 7 (amendments) – Financial Instruments (effective from January, 2011).
- IFRIC 13 – Customer loyalty programmes (effective 1 January, 2011).
- IAS 12 (amendment) – Income taxes – IAS 12 (effective from 1 January, 2012).
- IAS 1 (amendment) – Presentation of Financial statements (effective from 1 January, 2013).
- IFRS 9 – Financial Instruments – (effective from 1 January, 2013).

The principal accounting policies and reporting procedures used by the Local Councils are as follows:

Accounting conducted on an accruals basis

a. 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 income statement as it accrues.

b. Local Enforcement System

San Gġilan Local Council forms part of the Group H Joint Committee. 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.

c. Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a monthly basis using the reducing balance method at the following annual percentage rates:

	%
Land	0.0
Trees	0.0
Buildings	1.0
Office Furniture and Fittings	7.5
Construction Works	10.0
Urban Improvements (street furniture)	10.0

Special Programmes (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	100.0
Playground Furniture	100.0
Traffic Signs	100.0
Road Signs	100.0
Street Mirrors	100.0
Street Lights	100.0

d. Government Grants

Government Grants relating to costs are deferred and recognised in the income statement 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 income statement over the expected lives of the related assets.

e. 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 Income and Expenditure.

f. Amounts Receivable

Amounts receivable are recognised initially at fair value and subsequently measured at amortised 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 receivables. 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 recognised in the Statement of Income and Expenditure.

g. 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 Euro, which is the Council's functional and present currency.

Transactions denominated in foreign currencies are translated into Euro at rates of exchange in operation on the dates of transactions. Monetary assets and liabilities expressed in foreign currencies are translated into Euro at the rates of exchange prevailing at the date of the Statement of Affairs.

h. Profit and Losses

Only profits that were realised at the date of the Statement of Affairs 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.

i. Cash and Equivalents

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

j. Related parties

Related parties are those persons or bodies of persons having relationships with the Council as defined in IAS 24.

During the year under review, the Local Council has opted to early adopt the partial exemptions as provided by IAS 24, effective from periods starting 1 January, 2011.

03. Funds received from Central Government

	2010	2009
	€	€
In terms of section 55 of the Local Councils Act (CAP 363)	590,969	443,126

04. Income raised under Local Council Bye-Laws

Income from contravention of Bye-Laws	25,622	15,286
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05. Local Enforcement Income

Fines and penalties	Received	187,246	406,570
	Accrued	61,480	-
		248,726	406,570

06. Investment Income

Bank interests	944	1,466
	944	1,466

07. General Income

Income from MEPA	45,279	-
Sponsorships	25	-
Others	40,332	39,473
Contributions and donations	1,642	100
	87,278	39,573

	2010	2009
	€	€
08. Personal Emoluments		
Personal Emoluments includes, <i>inter alia</i> :		
Mayor's Allowance	13,386	4,500
Executive Secretary Salary + Allowances	28,545	19,336
Employees' Salaries	79,391	35,122
Social Security Contributions	8,025	4,415
	<u>129,347</u>	<u>63,373</u>
09. Operations and Maintenance		
Operations and Maintenance includes, <i>inter alia</i> :		
Repairs and Upkeep		
Road and Street Pavements (patching works)	177,896	242,512
Street Signs	8,955	2,692
Road Markings	14,365	11,377
Other	19,325	9,101
	<u>220,541</u>	<u>265,682</u>
Contractual Services:		
Refuse Collection (including bins on wheels)	156,068	77,170
Bulky Refuse Collection	7,517	5,576
Road and Street Cleaning (mechanical and manual)	128,723	77,478
Cleaning and Maintenance of Public Conveniences	18,337	14,205
Cleaning and Maintenance of Parks and gardens	17,703	13,277
Support services	4,388	6,149
Street Lighting	18,538	31,774
Other contractual services	14,394	38,883
	<u>365,668</u>	<u>264,512</u>
Total	586,209	530,194

	2010	2009
	€	€
10. Administrative and other expenses		
Utilities	21,428	8,909
Other repairs and upkeep	2,667	9,636
Rent	1,500	1,125
National and International Memberships	1,037	1,344
Office Services	15,921	9,637
Travel	5,250	-
Transport	1,001	2,759
Bank charges	495	87
Other Contractual Services	27,972	47,596
Professional Services	6,622	5,363
Training	-	582
Community and Hospitality	57,132	55,360
Depreciation	92,641	82,197
	<u>233,666</u>	<u>224,575</u>

	2010	2009
	€	€
11. Finance Costs		
Interest on Bank Loan	3,593	4,650
	<u>3,593</u>	<u>4,650</u>

Notes to the Financial Statements for the year ended 31 December 2010 (cont....)

12 Property, Plant and Equipment

Tangible Assets	Office Furniture /fillings	Computer Equipment	Urban Improvements	Assets not yet capitalised	New Street Signs	Construction	Special Programmes	Acquisition of property	Motor Vehicle	Total
	€	€	€	€	€	€	€	€	€	€
Cost at beginning of Year	62,508	34,318	23,214	70	9,341	216,686	1,406,169	185,798	-	1,938,104
Additions this year	855	3,491	-	-	366	-	16,936	-	-	21,648
Transfers	-	-	-	(70)	-	-	-	-	-	(70)
Cost at end of Year	63,363	37,809	23,214	-	9,707	216,686	1,423,105	185,798	-	1,959,682
Grants at beginning of year	-	-	-	-	-	-	(1,057,122)	-	-	(1,057,125)
During the period/year	-	-	-	-	-	-	(82,655)	-	-	(82,655)
Grants at end of year	-	-	-	-	-	-	(1,139,777)	-	-	(1,139,777)
Accum. Dep'n Beginning of year	(50,548)	(23,362)	(17,617)	-	(8,985)	(176,716)	(214,236)	(10,317)	-	(501,781)
Charge for the year	(3,141)	(754)	(194)	-	(66)	(39,970)	(46,786)	(1,730)	-	(92,641)
Accum. Dep'n end of year	(53,689)	(24,116)	(17,811)	-	(9,051)	(216,686)	(261,022)	(12,047)	-	(594,422)
Net book value 31.12.2010	9,674	13,693	5,403	-	656	-	22,306	173,751	-	225,483
Net book value 31.12.2009	11,960	10,956	5,597	70	356	39,970	134,811	175,481	-	379,201
Depreciation rates	7.50%	25%	20%	20%	100%	10%	10%			

Notes to the Financial Statements for the year ended 31 December 2009 (cont as restated)

12 Property, Plant and Equipment

Tangible Assets	Office Furniture / fittings	Computer Equipment	Urban Improvements	Assets not yet capitalised	New Street Signs	Construction	Special Programmes	Acquisition of property	Motor Vehicle	Total
	€	€	€	€	€	€	€	€	€	€
Cost at beginning of Year	62,508	27,796	17,188	46,151	9,341	216,686	1,104,855	185,798	-	1,670,323
Additions this year	-	6,522	2,660	-	-	-	258,599	-	-	267,781
Disposals	-	-	3,366	(46,081)	-	-	42,715	-	-	-
Cost at end of Year	62,508	34,318	23,214	70	9,341	216,686	1,406,169	185,798	-	1,538,104
Grants at beginning of year	-	-	-	-	-	-	(887,515)	-	-	(887,515)
Utilised for the year	-	-	-	-	-	-	(169,607)	-	-	(169,607)
Grants at end of year	-	-	-	-	-	-	(1,057,122)	-	-	(1,057,122)
Accum. Dep'n Beginning of year	(47,949)	(22,803)	(10,837)	-	(8,930)	(127,227)	(192,835)	(9,003)	-	(419,584)
Charge for the year	(2,599)	(559)	(6,780)	-	(55)	(49,489)	(21,401)	(1,314)	-	(82,197)
Accum. Dep'n end of year	(50,548)	(23,362)	(17,617)	-	(8,985)	(176,716)	(214,236)	(10,317)	-	(501,781)
Net book value 31/12/2009	11,960	10,956	5,597	70	356	39,970	134,811	175,481	-	379,201
Net book value 31/03/2009	14,559	4,993	6,351	46,151	411	89,459	24,505	176,795	-	363,224
Depreciation rates	7.50%	25%	20%	20%	100%	10%	10%			

12. Tangible Assets (cont.)

- (a) **New Street Signs (other than those under Special Programmes) consist of the following:**
- i) Various street names and traffic signs.
- (b) **Urban Improvements (other than those under Special Programmes) consist of the following:**
- i) Various upgrading works including Bus Shelters, road resurfacing etc
- (c) **Office Equipment includes:**
- Computer and other equipment.

13. Receivables

	2010	2009
	€	€
Prepayments	1,536	555
Debtors control account	87,973	176,692
	<u>89,509</u>	<u>177,247</u>
	2010	2009
	€	€
Within credit period	89,509	177,247
	<u>89,509</u>	<u>177,247</u>

14. Cash and Cash Equivalents

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

	2010	2009
	€	€
Ordinary Funds	491,161	428,014
Debtors control account	233	233
	<u>491,394</u>	<u>428,247</u>

15. Payables

	2010	2009
	€	€
Payables	20,607	153,454
Deferred income	44,490	87,655
Accruals	71,977	74,034
	<u>137,074</u>	<u>315,143</u>

Payables and accruals refer to payments due to third parties for services rendered to the Council.

16. Inventories

	2010	2009
	€	€
Courtesy items	-	2,999
	<u>-</u>	<u>2,999</u>

During the current year, these items were written off as the council will dispose of them during courtesy meetings.

17. Long term and short term borrowings

	2010	2009
	€	€
Long term portion of bank loan	81,145	83,663
Short term portion of bank loan	7,556	9,001
	<u>88,701</u>	<u>92,664</u>

These borrowings relate to the loan taken to acquire the Council's premises.

Interest rate exposure

	2010	2009
	€	€
At fixed rates	88,701	92,664
	<u>88,701</u>	<u>92,664</u>

Effective interest rates at balance sheet date

	2010	2009
	%	%
At fixed rates	3.9	3.9

Long term and short term borrowings

	2010	2009
	€	€
Between 1 and 2 years	15,112	18,002
Between 2 and 5 years	22,668	27,003
Over 5 years	50,921	47,659
	88,701	92,664

18. 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 Council, the accounting estimates and judgements made in the course of preparing these financial statements are not difficult, subjective or complex to a degree which would warrant their description as critical in terms of the requirements of IAS 1 (revised)

19. Capital commitments

Details of capital commitments at the accounting date are as follows:

	2010	2009
	€	€
Approved but not yet contracted for	190,491	110,000
Contracted for but not yet provided	-	-
Approved but not yet contracted for		
Construction	190,491	110,000
Office furniture and fittings	-	-
Office equipment	-	-
	190,491	110,000
Contracted for but not provided		
Construction	-	-
Office furniture and fittings	-	-
Office equipment	-	-

20. Related party transactions

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

Name of Entity	Nature of relationship
Department of Local Councils	Significant control
Group H Joint Committee (Local enforcement)	Joint control
Malta Environment and Planning Authority	No control
Water Services Corporation	No control

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

	2010	2009
	€	€
Annual financial allocation	590,969	443,126

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.



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Our ref ABC/scl/042611

3 May 2011

Dear Sir,

Financial statements for the year ended 31 December 2010

During the course of our audit for the year ended 31 December 2010 we have reviewed the accounting system and procedures operated by your council. We have also reviewed the operations of the council and how they conform to the Local Councils Act, 1993, the Financial Regulations issued in terms of this Act, and the supplementary Financial Procedures. We set out in this report the more important points that arose as a result of our review.

1 Previous management letter

1.1 Fixed assets

Fixed asset register was not provided to us as it is still being updated (refer to 6.5). Street signs are still not being depreciated at the rate of 100% (refer to 6.9).

We did not encounter any instances where assets have a negative net book value. There are still discrepancies between the depreciation charge calculated by us and that provided by the council (refer to 6.7).

On a positive note the council no longer posts fixed assets additions at the end of each month.

Urban improvements are still being incorrectly depreciated at the rate of 20% (refer to 6.11).

The council still recognised some of the grants received during 2010 as income. Therefore, it failed to account for grants under the income approach (refer to 7).

The council did not apportion deferred income from grants into short and long term (refer to 7.8).





We were not again provided with a breakdown of the grant balance in the fixed asset schedule (refer to 7.6).

During 2010 we were provided with explanations regarding the grants receivable in 2010. Furthermore, we were given supporting documentation relating to the grants received in relation to the two projects (St Elia street and Saver Zarb garden) completed in 2009. Such documentation allowed us to confirm that items, such as deferred income, tangible fixed assets and retained earnings, relating to such grants are incorrectly disclosed in the financial statements (refer to 7).

1.2 Income

The council is still issuing invoices using Word (refer to 2.7).

The council has correctly accounted for income from Central Government by showing it gross of any deductions.

The council is still not making use of pre-numbered permit sheets (refer to 2.8).

1.3 Creditors

Based on the recommendation in the previous management letter, the council obtained most supplier statements to confirm the year-end balances. However, statements were not available for all suppliers (refer to 10.1).

1.4 Bank and petty cash

No discrepancies were identified when reconciling petty cash with the petty cash in hand as at 31 December 2010.

The date used for every transaction in the books of accounts is no longer the last day of the month. However, the council is still posting expenditure and income on a cash basis (refer to 2.15).

1.5 Inventories

We acknowledge that the council has written off stock not held for resale.

1.6 Local Enforcement System

We did not identify any difference between actual amount received from the Joint Committee reflected in the bank statements and the books of account.

The financial statements of the Joint Committee were not received (refer to 5.1).

1.7 Expenditure

We found that some petty cash payments were not supported by tax invoices duly addressed to the council but by cash register chits (refer to 4.1).

1.8 Insurance

The council's asset insurance policy has not been updated to reflect the present replacement value of the assets (refer to 4.10).

1.9 Staff parties

The council did not organise any Christmas staff parties during 2010.

1.10 Donations

The council is still making donations in contravention of the relevant procedures (refer to 4.16).

1.11 Reimbursement

Reimbursements are still being made on a fixed basis (refer to 4.13 and 4.15).

1.12 Minutes

The council did not bind the previous year's minutes in accordance with the Local Councils (Office) Procedures, 1996 (refer to 11.1).

1.13 Financial statements

The financial statement were not fully in accordance with IFRS (refer to 16).

1.14 Chart of accounts

The council is still making use of 32 nominal accounts in relation to fixed assets (refer to 14).

1.15 Bank loan

The council wrongly calculated the current portion of the bank loan (refer to 15.1).

1.16 Groupings

The classification of expenses, fixed assets and income were not applied consistently (refer to 13).

1.17 Capital commitments

The council did not disclose some of its capital commitments (refer to 16.3).

1.18 General

The accounts are still not reliable in some instances (refer to 17).

2 Income

Income from Government grants

- 2.1** As stated in our previous management letter the council is still recognising income from grants as income instead of treating grants as per IAS 20 under the income approach. Refer to note 7.5 for further details.

- 2.2 In accordance with the income approach in IAS 20, capital grants received should be recognised as income on an accruals basis to match the costs which they are intended to compensate, that is, the depreciation charge on the assets. Revenue grants should be matched against the expense incurred.

Income account classification

- 2.3 Whilst testing income we noted the council wrongly classified other Government income and income from MEPA as general income. These should have been classified as other Government income.
- 2.4 We recommend that the council classifies items in appropriate accounts so that the financial statements will be presented fairly.

Interest income

- 2.5 As part of our audit procedures, we performed a proof-in-total test of investment income receivable on the bank accounts of the council. Our test highlighted a difference of € 115.78.
- 2.6 We strongly recommend that bank interest receivable accruing at year end is correctly computed. This will involve reconciliation with bank statements relating to deposits.

General income and income raised under local council Bye laws

- 2.7 The council is still issuing invoices manually using Word. We recommend the council starts using the invoicing tool in the accounting software to make sure that outstanding debtors are included in the list of debtors as at year-end.
- 2.8 We would like to re-emphasise the point in our last management letter regarding the pre-numbered permit sheets in duplicate forms. This ensures that permits are issued in numerical order and avoids any human intervention.
- 2.9 Also when testing general income we noted that in 2010 the council accounted for income from EU funds relating to the 'Move Together' exhibition held in 2009. This amount should have been recognised as income in 2009 even if it was not yet received.
- 2.10 It is important to highlight that income is always recognised in the year to which it relates rather than when received. This accounting treatment is important to follow the matching and accruals concepts of financial reporting.

Banking procedures

- 2.11 During our audit, we came across instances where the council did not deposit its general income and income raised under local council bye laws on a regular basis. Examples are:

Description	Receipt date	Deposit date	€
Donations	05.07.2010	19.07.2010	500.00
Kiosk permit	19.08.2010-25.08.2010	27.08.2010	116.45
Advertising	03.09.2010	22.09.2010	5,823.50

- 2.12 To this effect, we advise the council not to leave cash and cheques unnecessarily on the premises for a prolonged period of time as this contravenes the relevant Procedures and raises security concerns.

- 2.13 This shortcoming was also noted during the course of our audit work on the council's custodial receipts:

Details	Receipt date	Deposit date	€
LES	16.12.2010	22.12.2010	81.53

- 2.14 We recommend that the council deposits cash from custodial receipts twice weekly, primarily to comply with the Procedures but also for security purposes.
- 2.15 When testing income and expenditure, we noted that the council is posting income and expenses in the books of account when received and paid respectively rather than when an invoice is issued. Therefore income is being accounted for on a cash basis. However on further investigation we were informed that the council, at the end of the accounting year, accounts for accrued income and expenses so that transactions are fairly presented on an accrual basis.
- 2.16 We recommend that all transactions are entered into the system as invoices are received or issued to ensure adherence to the accruals concept of accounting as required by the Procedures.

3 Payroll

Reconciliation of nominal ledger to statutory forms

- 3.1 While testing the wages reconciliation of the council, we noted an unreconciled discrepancy of € 205.18 between the personnel emoluments as per accounting records and the amounts declared in the statutory forms that are submitted to the Inland Revenue Department.
- 3.2 We recommend that personnel emoluments are reconciled on a monthly basis. Any differences identified between the books of account and FSS returns should be investigated and adjustments passed as necessary to correct any errors.

Mayor's honoraria

- 3.3 It came to our attention that the council has not recognised a prepayment of the mayor's honoraria following an increase in the MP's salary and the subsequent reversal. As per memo 7/2011, the honoraria paid in excess can either be offset against the future revised honoraria or be refunded by the mayor.
- 3.4 Based on the above, we proposed an adjustment of € 3,839.75 to defer the excess payment to be offset against the future honoraria. However, this adjustment was not incorporated in the council's final set of financial statements.

Tax on mayor and councillors' allowances

- 3.5 When viewing the FSS forms we noted that the tax on the mayor's and the councillors' allowances was not deducted at the rate of 20% in accordance with memo 26/2010. In certain instances a lower tax rate was deducted. The council is bound to comply with the NAO instructions. Also may we remind you that in accordance with the employment regulations if the payee fails to remit the tax assessed the Inland Revenue Department has the right to claim the unpaid tax from the employer, that is the council.

Councillors' allowance

- 3.6 Memo 89/2009 states that the councillors' allowance is to be paid in accordance with article 32(2) of the Local Councils Act. This states that the allowance paid should be in proportion to the number of meetings held in a calendar year.
- 3.7 We noted that five councillors were paid on the basis of time apportionment rather than the number of meetings attended. In another case, the full allowance was paid even though there were a significant number of absences from council meetings. Memo 89/2009 further explains that where valid reasons in writing are put forward for the absence from meetings, these should be considered by the council and a copy of the letter kept within the minutes.
- 3.8 Our review of the minutes did not identify a letter of excuse or circumstances which supported councillors' absenteeism from the meetings.

Personal emoluments presentation in the financial statements

- 3.9 When reviewing the financial statements we noted that note 8 regarding personnel emoluments is not presented fairly. The council should disclose separately the councillors' allowances from the executive secretary's salary.
- 3.10 We recommend the council amends the financial statements to show that councillors' allowances and executive salary separately. In doing this the financial statements will give a true and fair view of the emoluments of the council.

4 Expenditure

Petty cash expenditure

- 4.1 In testing petty cash payments, we found that some payments were not supported by a tax invoice addressed to the council but by a cash register chit. Examples are:

Details	Supplier	€	Date
Detergent and other consumables	Reno food store	81.65	09.01.2010
Coffee	Kantina cafe	14.80	20.01.2010
Cleaning of premises	Rose Calleja	17.40	18.03.2010
Blessing of premises	Peter Bonello	10.00	05.04.2010
Photocopies for street cleaning	Rainbow	8.40	31.05.2010
Farewell party	Pastizzeria Champ	12.48	25.06.2010
Coffee	Hotel Castille	12.85	30.07.2010
Padlocks	Alldecor Supplies	11.52	16.08.2010
Qala folk festival	Gozo Chanel line	11.05	19.09.2010
Fuel collection	G Camilleri Petrol	4.00	15.10.2010
Electronic registered mail	DOI	6.00	17.11.2010

- 4.2 This is in contravention of the Local Councils (Financial) Procedures, 1996 which specifically require that supplies are only made on the provision of a proper tax invoice which is addressed to the council. Therefore, cash register chits do not satisfy this requirement.

- 4.3 We therefore recommend that the council obtains tax invoices which are addressed to the council where this is possible.
- 4.4 Moreover, we were not provided with the receipt relating to the € 10 paid to Mr Bonello. On further enquiry, we were informed that this refers to the reimbursement made to the mayor regarding the payment made by him to the parish priest on the blessing of the council premises. We requested the reimbursement form and this was provided to us.
- 4.5 Such payment constitutes a donation and in accordance with memo 65/2009 no donations are allowed to be made whether in cash or in kind.
- 4.6 Also when testing petty cash expenditure we traced more than one cash register chit of the same supplier and on the same day which when aggregated exceed the amount stipulated by the Local Council's Act, that is € 23.29. One such transaction took place on 9 January 2010, when the council paid Scotts Supermarket a total of € 81.65. Purchases of similar items within a short space of time are considered to be a single purchase.
- 4.7 Petty cash payments should not exceed the maximum stipulated in the rules, which is € 23.29. Payments in excess of € 23.39 require the issue of a purchase order and at least one quotation. Such procedures are important to keep close control over petty cash issues.
- 4.8 We have noted that, at times, the council makes frequent purchases of the same item, for example coffee. We noted that the council purchased two Nescafe cans/jars on the 22 November 2010 and again purchased five Nescafe cans/jars on 28 November 2010 from Scotts Supermarket. Excessive purchase of the same item should be investigated by the council.
- 4.9 It came to our attention, that petty cash expenditures made in a particular month were not all recorded in that same month but some were recorded in the following month. Therefore some of the petty cash payments during December 2010 were not accounted for until January 2011. May we remind the council to record petty cash expenditure when incurred so that petty cash expenditure for each month is correctly stated.

Asset insurance

- 4.10 We reviewed the council's insurance policies and noted the following discrepancies between the insurance cover and cost as per nominal ledger.

	Sum insured	Cost as per records
	€	€
Furniture, fixtures and fittings	25,735	31,298
All other contents	18,742.14	63,636
Property in open	3,261.12	-
Office equipment	29,110.11	37,809
Portable equipment	2,084.79	-

- 4.11 The above illustrates that the council's assets are not adequately insured. In this regard, we recommend that the council updates its insurance policy to ensure that assets held are not under/ over insured. In accordance with section LCP 1.15b.04 of the Local Councils (Financial) Procedures, 1996 the executive secretary should carry out a periodic review to assess the adequacy of the insurance coverage.

Rent contract

- 4.12 When testing rent expense we noted a discrepancy of € 28.77 between our working and the amount stated in the accounts. We realised that the council accounted for rent expense on a cash basis rather than on the accrual concept. The difference refers to prepaid rent. No adjustment was proposed as the amount is below materiality. We recommend that prepayments are properly accounted for so as to reflect the annual expenditure in accordance with the rental agreement.

Reimbursements

- 4.13 The council provides the executive secretary with a fixed amount approximately amounting to € 187 per quarter for making use of her personal mobile and car for council purposes.
- 4.14 In this regard, we recommend that effective control is exercised and reimbursement is only made if it is council-related, on a call-by-call basis and a mileage basis.
- 4.15 When testing expenditure we noted a reimbursement to the mayor amounting to € 14 regarding the rendering of a taxi service for council purpose. May we remind the council that the mayor is entitled to an allowance of € 1,600 per annum. As per memo 107/2010 apart from the honoraria and allowance the mayor has no right to receive any other reimbursement.

Donations

- 4.16 The council made donations to the following entities;

	€
Purchase of 20 books for school's prize day	250
Part of the expense for the organisation of Good Friday event	699
Blessing of the animals	233
Annual concert held by St Julian's band club	233
Activities held by 'Socjeta Muzikali tal-Karmnu'	233
Concert in Balluta Square	233

- 4.17 May we remind you that section 63A of the Local Councils Act prohibits the payment by local councils of any donation whether in cash or in kind.

Procurement procedures

- 4.18 During our tests on cheque payments, we identified the provision of services of the accountant at a cost of € 1,162.68 in respect of the preparation of accounts. On further enquiry we were informed that only one quotation was issued. When asked to view documentation regarding this quotation we observed that the accountant charged an annual fee of € 4,650 plus a one off fee amounting to € 650 for the preparation of financial statement. This expenditure was not supported by at least three quotations.
- 4.19 We draw attention to the Local Councils (Financial) Procedures, 1996 which state that councils should obtain at least three signed quotations for all purchases exceeding € 1,165. Furthermore, the council should obtain a written justification for the selected quotation as approved by it in accordance with the applicable rules.



- 4.20 We would like to remind the council that a similar purchase within four months is to be considered as one single purchase. Consequently, the frequent rendering of services by any supplier of services constitutes one global purchase which must be supported by at least three quotations if the expenditure for the period is more than € 1,165 or by a call for tenders if in excess of € 4,658.
- 4.21 Moreover, we noted that Dimbros Limited is sending invoices which lack necessary details such as date and invoice number.
- 4.22 We recommend that this supplier is informed that the council will only accept invoices which are properly referenced and dated.

Contracts expired

- 4.23 When testing cheque payments we encountered three contracts which had expired. These relate to IT support services, the collection of domestic refuse and insurance awarded to Deloitte, Veljo Services Limited and Peak respectively.
- 4.24 We were informed that the council is in the process of adjudicating the tender for collection of domestic refuse as the current one has expired and thus contravenes the Local Council (Tendering) Procedures. On the other hand, regarding the IT support service contract, a new contract was awarded to Logic Pass Limited. Furthermore, relating to the insurance contract, the council wrote to the LCD asking whether they can extend the contract with the existing contractor. However, the LCD replied stating that the council must issue new tender.
- 4.25 We would like to remind you of the provisions in the Local Council (Tendering) Procedures. Thus the council should issue a call for tender before contracts expire to adhere to the Local Council (Tendering) Procedures.
- 4.26 Moreover, when testing cheque payment we noted that the contract with Mr Victor Cachia relating to support services is for an indefinite period. May we remind the council that, in accordance with Procedures, a contract shall be definite for a period of not more than three years. Therefore we recommend the council to consider the matter and issue a new tender.

Tendering procedures

- 4.27 We reviewed the process of tenders issued during the year under review and noted that, in case of the tender for upkeep and maintenance of access roads and pedestrian streets, the council did not publish the advert on any local newspaper and only in the Government Gazette.
- 4.28 In accordance with the Local Council's (Tendering) Procedures 1996, we recommend that the executive secretary publishes the adverts on tenders in the Government Gazette and other local newspaper.

5 Local Enforcement System

Financial statements

- 5.1 The Group H Joint Committee, of which St Julians Local Council forms part, has not yet provided the council with accounts for 2010.

- 5.2 In the absence of the Committee's financial statements, we were unable to determine the council's share of profit from the pooling system and LES debtors outstanding as at 31 December 2010. As a result, our auditor's report was qualified in this respect.
- 5.3 We recommend that the council requests the Joint Committee to forward audited financial statements as soon as possible in order to include its surplus arising from the pooling system and to verify the balance due from the Committee.

6 Fixed assets

Additions of fixed asset

- 6.1 The council purchased computer tables and chairs amounting to € 855 from Trade Mart Limited for which no quotations were obtained. May we remind the council that in accordance with the Local Council Procedures any purchase in excess of € 23.29 up to € 1,164.69 requires at least one quotation.
- 6.2 When testing additions we noted an amount of € 11,199.99 paid to Asfaltar Limited relating to the St Elia street. This amount refers to the retention money. This project was finalised in 2009 and therefore the council should have recognised the amount with the total cost of the project in 2009. Together with this amount we noted other additions recognised this year which in fact pertain to projects finalised in 2009.
- 6.3 We recommend that the council recognises as fixed asset the total cost of a project once finalised regardless of whether actual invoices were received or not.
- 6.4 We also noted that the total additions as per financial statements do not agree to the nominal accounts. The difference amounts to € 2,252.23. We recommend the council updates the nominal account and ensures that the accounts are in agreement with the financial statements.

Fixed asset register

- 6.5 The council did not provide us with a fixed asset register.
- 6.6 We draw your attention to the Local Councils (Financial) Procedures, 1996 which state that the executive secretary is required to create, maintain and control an accurate and up-to-date inventory of the council's fixed assets. We also refer to memo 106/2010 which obliged councils to ensure that the fixed asset register is updated by 31 December 2010, and which agrees to the nominal ledger.

Depreciation

- 6.7 In the absence of an updated plant register the council cannot make use of its software to calculate the depreciation charge for the year, but is calculating this manually. As a result of this, we identified a difference of € 68,702 between the council's depreciation charge and our workings. We could not reconcile the difference, in particular the charges calculated for construction and special programmes which should be 10% of the opening net book value plus additions during the year. The charge in the financial statement for these categories of assets is excessive.
- 6.8 We recommend that the council updates the plant register so that depreciation will be correctly calculated by the computer software using a monthly reducing balance method.

- 6.9 When testing depreciation we also noted that new street signs are not fully written off in the profit and loss account.
- 6.10 May we remind you that as in accordance with memo 150/2010 street signs should be accounted on the replacement cost; that is, they should be fully expensed once purchased
- 6.11 Furthermore, we noted that the council is depreciating urban improvements at the rate of 20% and not 10%. This is contrary to the Local Council Procedures and the accounting policies as disclosed in the financial statements.

Donated computers

- 6.12 When reading the minutes, we noted that Malta Communication Authority donated five computers to the council. Moreover the council approved to dispose of two computers which were used by the general public. When tracing such movements in the books of account, we found that these were not reflected in the accounts. The council should have accounted for the donated computers at their fair value and should have reflected the disposal of the two computers as they no longer form part of the council's assets.
- 6.13 No adjustment was proposed as no further details were given to us regarding the cost of these assets or whether the two original computers were entered at fair value in the books. We recommend that the council always recognises donated assets at their value in the plant register. This will ensure adherence to generally accepted accounting principles.

7 Accounting treatment of grants

Fixed asset accounts

- 7.1 In 2009 the council completed two projects relating to St Elia project and Saver Zarb Garden project. Last year we requested documentation to identify the total cost incurred and the total amount of grants to be received regarding these two projects. However, we were not provided with such documentation. During the current audit we were provided with the actual cost incurred and actual amount received from the Government.
- 7.2 The total cost incurred on the St Elia project amounts to € 245,704.97. The cost is not equal to the grant received from the Government which amounts to € 254,603. However, the accounts are showing a total cost of € 259,781.77. Therefore the cost of this asset is overstated by € 14,076.80.
- 7.3 On the other hand, the total cost incurred in relation to Saver Zarb Garden amounts to € 55,647.09. In this case the cost is also not equal to the grant received of € 52,981.04. The cost of this project in the books of account amounts to € 57,541.30. Therefore the cost of this fixed asset is overstated by € 1,894.21.
- 7.4 The above indicate that the cost of fixed assets may be overstated, leads to an overstatement of depreciation and net book value. These two instances confirm that the book value of assets is incorrect.

Grants account

- 7.5 The council is wrongly writing off the amounts of grants received from Government in relation to capital project in the grants account and recognising the grant received as income. Such accounting treatment shows it clear that the income approach method is still not understood and the financial statements are not prepared using this method. The



council's accounting policies state that grants are treated as deferred income and credited to the income statement over the expected lives of the related assets.

- 7.6 The accounts are showing a grant balance of € 1,139,777. The council was still unable to give a breakdown of this amount. Until a breakdown of the figure is prepared, we are unable to quantify the misstatements in retained earnings and tangible fixed assets. Therefore, we are unable to express an opinion on grants, fixed assets and retained earnings.

Deferred income - grants

- 7.7 As said in note 7.6 above, we were not provided with a breakdown of the balance in the grant account and therefore we were unable to determine the amount by which deferred income was misstated.
- 7.8 The council should apportion deferred income into its short and long term components and make this disclosure in the notes to the financial statements. The basis of apportionment should be based on the period within which the income from the grant is expected to be realised.

8 Bank and cash

Bank reconciliations

- 8.1 As at year end, the council has prepared bank reconciliation for account number 002-043313-002. However, the reconciliation does not reconcile the balance as per accounts with the bank statement, with a difference of € 25.77. This discrepancy was not reconciled by the council. However, we noted that the council wrongly included the opening balance as € 5 as per bank statement instead of the amount of € 23.39 when doing bank reconciliation.
- 8.2 On further investigation when taking a sample from the list of unrepresented cheques, we noted that the amount of cheque number 10550 was wrongly included in the bank reconciliation. Instead of including the amount of € 1,165.16, the council entered € 1,368.34. Furthermore, cheque number 10153 for € 232.94 was cancelled and therefore should have been removed from the list of unrepresented cheques.
- 8.3 For another bank account no. (40014663888), no reconciliation was prepared by the council, with a resulting difference of € 208.22 between the accounts and the bank statement. Such discrepancy pertains to the fact that the council has misposted the interest amounting to € 104.11 by wrongly debiting instead of crediting the bank account.
- 8.4 On the basis of the above, it is highly advisable that the council prepares regular bank reconciliations to identify any exceptions at an early stage rather than at the finalisation of the financial statements. It is important that the council investigates such unreconciled differences promptly.

Internet banking

- 8.5 During our audit procedures we observed that the executive secretary has access to, and makes use of, internet banking. This was noted owing to the fact that when asked for bank statements we were provided for a copy through the internet banking.

- 8.6 We would like to remind you that in accordance with memo 19/2009 internet banking shall only be used with 'view only'.

9 Prepayments

- 9.1 When testing prepayments we noted that prepaid insurance is overstated by € 931. We recommend that prepayments are properly accounted for so as to reflect the expenditure based on the accruals concept.

10 Creditors

Supplier statements

- 10.1 We acknowledge that the council has made an effort to obtain supplier statements to confirm the year-end balances with suppliers. However, statements were not available for all of the suppliers which we selected for audit testing.
- 10.2 We again recommend that the council adheres to directions issued by the Local Councils Department and requests statements from all suppliers, not only at year-end but also on a monthly basis. These should be reconciled on a regular basis to identify any differences between amounts claimed and the accounting records.

Trade and other payables

- 10.3 We also noted an overpayment to one of the council's contractors. The council has erroneously overpaid to Environmental Landscape Consortium Limited the amount of € 1,184.46 for the services rendered in November. However, this overpayment was correctly reflected in the books of account.
- 10.4 We recommend that the council pays particular attention to the payments made and requests monthly creditors' statements to avoid such a situation arising in the future.
- 10.5 Moreover, we noted that invoice numbers 12711991 and 12711992 issued by ARMS Limited and amounting to € 1,559.15 and € 2,337.64 respectively were posted twice in the books of account. An adjustment has been proposed by us to reverse this error. This has not been approved by the council and is therefore not reflected in the final set of financial statements.
- 10.6 Such discrepancies should have been identified before the finalisation of the accounts by agreeing to the total outstanding amount as stated on the last bill received or by obtaining a statement from ARMS Limited.
- 10.7 We recommend that the council ensures that all invoices are properly recorded in the accounts. This may involve requesting monthly statements from creditors and reconciling to the accounts.

Waste deposit at the landfill

- 10.8 Further to memo 57/2009, the council received a circular from the LCA on the 26 July 2010 stating that tipping fees in excess of the amount specifically allocated by the Government were not to be paid. Consequently, the council adhered to this directive and only paid tipping fees up to this amount.



- 10.9 In the books of account, the council did not recognise the difference between invoices issued by WasteServ Malta Limited and the amount allocated thereto. For prudence purposes, we have proposed an adjustment of € 2,653.35 to recognise these unrecorded tipping fees, until the disputed fees are acknowledged as being not payable. This adjustment has not been incorporated in the final set of financial statements.
- 10.10 To this end, we strongly recommend that the council clarifies the matter with the LCD and updates the books of account accordingly with the outcome.

Cut off

- 10.11 When testing cut-off we observed that the council wrongly recognised expenditures incurred during the year ended 2010 as part of commitments. Such expenditures relate to the following:

Supplier	Description	€
Dimbros Limited	Patching works	5,465.96
MP&DC	Repairs and upkeep	285.87

- 10.12 We recommend that these expenditures are posted in the books of account as accruals. These expenses were actually incurred during the year ended 2010 and thus should be included so that the accounts give a true and fair view of the financial performance of the council. We have proposed an audit adjustment but this was not reflected in the books of account.

11 Council meetings

Binding of minutes

- 11.1 In our previous management letter we noted that the council did not bind the minutes of the preceding year.
- 11.2 We repeat our recommendation that the council adheres to the provisions in the Local Councils (Office) Procedures, 1996 and arranges for the previous year's minutes to be bound as further reference to these minutes may be required.

Timing of meetings

- 11.3 As we reviewed the council's minutes, we noted that most meetings held started before 5.30 pm. On further investigation, we were informed that there was consensus by all the councillors to start meetings before the time stipulated by the Local Councils Procedures.
- 11.4 May we remind the council that memo 68/2009 and section 43(3) of the Local Council Act which state that meetings shall not start before 5.30pm. Although earlier meetings may be permitted once all councillors agree we recommend that if this is to be a regular occurrence, guidance is sought from the LCD.

12 Electronic site

- 12.1 We noted that not all of the schedule of payments were uploaded on the electronic site of local councils (www.lc.gov.mt)
- 12.2 We refer you to memos 77/2009 and 102/2010 which require councils to upload the council's minutes and schedule of payments on the electronic site of local councils within two working days. We recommend that the council adheres to these instructions.

13 Groupings

- 13.1 Expenses shown in the financial statements are not being classified consistently from year to year. Moreover, fixed assets are not classified consistently in the case of 'urban improvements', 'special programmes' and 'constructions'.
- 13.2 We recommend that the classification of expenses and fixed assets in the financial statements is applied consistently to enhance the comparability of financial statements with the previous year.

14 Chart of accounts

- 14.1 In our previous management letter we noted that the council has thirty-two nominal accounts opened in relation to fixed assets.
- 14.2 We repeat our recommendation that the council adheres to the Local Councils (Financial) Procedures and reduce the fixed asset accounts namely to; 'acquisition of property', 'construction', 'urban improvements', 'office equipment', 'furniture, fixtures and fittings', 'office equipment' and 'computer equipment'.

15 Bank loan

- 15.1 When re-performing loan calculations to measure the loan into its short and long term portions, we did not agree with the amount shown as short term in the financial statements. The difference is mainly due to the fact that the council took the amount of € 629 as instalments from past bank statements. We used the monthly instalments as per bank confirmation letter to determine the short term loan portion. We advise the council to amend its calculation in line with the current bank loan agreement.

16 Financial statements

Cash flow statement

- 16.1 We reviewed the cash flow statement prepared by the council and noted a number of shortcomings. These include € 34,940 funds received during 2010 in respect of the PPP scheme which are not presented under financing activities but under movements in working capital.

- 16.2 We recommend that the council corrects the above so that cash flow in the financial statements will adhere with the requirements of IAS 7, Statement of Cash Flows.

Capital commitments

- 16.3 Whilst reviewing the council's budget for 2011, we noted that the anticipated capital expenditure does not correspond to the disclosures provided in the financial statements. The budget shows future capital expenditure of € 42,470. Conversely, the financial statements show an anticipated capital expenditure of € 190,490.
- 16.4 We again advise that the financial statements adequately disclose the council's future capital expenditure plans in accordance with International Financial Reporting Standards and Local Council Procedures.

Presentation of financial statements

- 16.5 We would like to point out that in accordance with the LCD's communications and instructions, as from 1 January 2010, councils shall prepare their financial statements in conformity with International Financial Reporting Standards. The presentation of the council's financial statements diverges from this requirement in the following instances:

- Disclosures required by IAS 1, Presentation of Financial Statements regarding information on the presentation and functional currency of the council and capital management policies;
- The qualitative and quantitative disclosures required by IFRS 7, Financial Instruments: Disclosures;
- The council's risk management policies and categories of financial assets and liabilities are not disclosed;
- Deferred income received in relation to grant should be divided into its short-term and long-term;
- Note relating to personal emoluments was not properly disclosed. The council should disclose separately the executive secretary salary and the councillors' allowances;
- Accrued income is wrongly classified with debtors instead of prepayments and accrued income;
- In note 14 the council is referring to petty cash as debtors control account;
- Page 1 of the financial statements are not signed by the mayor and executive secretary.

- 16.6 Owing to the above departures from IFRS's, our audit opinion has been qualified.

Contingent liabilities

- 16.7 From our review of the council's minutes, we noted that the council agreed the amount of € 5,000 as a bank guarantee relating to the Balluta Accessibility project in case the council cause any damages.
- 16.8 Disclosure of such amounts is important to reflect all the possible obligations of the council that may arise in the near future but which are contingent on the occurrence or non-occurrence of specified future events. Therefore, we recommend that the council discloses the amount as a contingent liability in accordance with the specimen format and IFRS.

17 Accounting service

- 17.1 A number of the points mentioned in this management letter indicate that there are serious shortcomings in the updating of the council's accounting records. We have been informed that the accountant resigned with immediate effect on 4 April 2011 and therefore the council was unable to pass our proposed audit adjustment or to provide us with explanations for other shortcomings in the accounting records and preparation of the financial statements. Therefore the financial statements submitted to the Auditor General are still those approved by the council on 23 February 2011 before we commenced our audit, and do not reflect any adjustments proposed by us.
- 17.2 We recommend that the council employs the services of an accountant as soon as possible. The new accountant should ensure that the annual financial statements do give a true and fair view of the council's results and statement of affairs. Also may we remind the council that as per memo 150/2010 the council must make sure that the person in charge of the preparation of the accounts, apart from possessing of the CPA warrant, should be up-to-date with the accounting standards and regulations.

Conclusion

We would like to point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the council. In consequence our work did not encompass a detailed review of all aspects of the system and cannot be relied upon necessarily to disclose defalcation or other irregularities or to include all possible improvements in internal control that a more extensive special examination might develop.

We would like to take this opportunity to thank you and your staff for your co-operation and assistance during the course of the audit.

Yours faithfully,





SAN GILJAN

Kunsill Lokali San Giljan

Triq Forrest, San Giljan, STJ 2033,
Tel : 21 373111 21 375376 Fax : 21 373444
e-mail:- sangiljan.lc@gov.mt

23rd June 2011

Our Ref: K0675/062&200-08/11 – MM
Inc. 2691/11
Min. 45/K6/11

Your Ref:

The Hon. Dr. Lawrence Gonzi
Prime Minister
Office of the Prime Minister
Auberge de Castille
Valletta

Thro' Department for Local Government

Honourable Prime Minister,

Re: Audit for the year ended 31st December, 2010

We refer to the management letter dated 3rd May, 2011, which was received by the council on 17th May, 2011. Please find hereunder the Council's comments:

2. INCOME

2.1 & 2.2 Income from Government Grants

Refer to note 7.5

2.3 & 2.4 Income account classification

During 2011, this would be classified accordingly.

2.5 & 2.6 Interest Income

As the Council does not usually ask for a direct bank confirmation at year end because this is usually done by the auditors, the bank interest receivable of €115.78 was not accounted for.

2.7 to 2.8 General income and income raised under local council Bye Laws

As the Council uses a single user Sage Accounting package, the Council feels that invoices need to be issued as and when necessary and avoiding the timing difference as the accountant would update the accounts at the end of the month. As regards 2.8, the Council feels that they are fully abiding by LN 119 of 2002. Today, this is being referred to as subsidiary legislation 441.

2.9 to 2.10

The Council did not account for this income in 2009 since the Council was not sure that this amount would be received.

2.11 to 2.16 Banking Procedures

It is the usual policy of the Council to deposit funds received as quickly as possible. In the case of the receipt of €5,823.50, this was deposited later as during the preparation of the deposit, it transpired that the cheque was post dated.

As already stated, the Council maintains its sufficient supporting documents to ensure that all receipts and payments are properly accounted for.

3. PAYROLL

3.1 & 3.2 Reconciliation of nominal ledger to statutory forms

Point Noted

3.3 & 3.4 Mayor's Honoraria

The amounts given to the Council's Mayor are not being requested as a refund from the Mayor as per Memo 7/2011. The Council therefore feels that Audit Journal Entry 1 is no longer applicable.

3.5 Tax on Mayor & Councillors' Allowance

The Council had regularised this position during 2010.

3.6 to 3.8 Councillors' Allowance

When a Councillor is excused from the meeting for a valid reason, he/she is still being paid the allowance. It is to be noted that all Councillors were paid according to meetings held and not time apportionment. The Councillors have all been informed with Memo 89/2009 and from this year they are to submit a letter of excuse or circumstances.

3.9 & 3.10 Personal emoluments presentation in the financial statements

Point noted. Please also note that the Executive Secretary's salary includes salaries and all bonuses and allowance relating to the administrative committee. This figure does not include Councillors allowances.

4. EXPENDITURE

4.1 to 4.9 Petty Cash Expenditure

The Council could not obtain tax invoices for items of such immaterial amounts such as the payment of €10.00 for the blessing of Council Premises payable to the Parish Priest or for the purchase of a tin of coffee. As regards the Gozo Channel line, as you are aware, Gozo Channel only issues a ticket and not a fiscal receipt. None of the above are considered donations. Finally the Council feels that the purchase of coffee on 22 November, 2010 and 28 November, 2010 are of such trivial importance that they are not of management letter significance. The subsequent purchase of coffee was in February, 2011. To our knowledge, the Council is fully abiding with the Local Councils (Financial) Procedures, 1996.

4.10 & 4.11 Asset Insurance

A new insurance tender is in the process of being issued and the sums insured are to be revised.

4.12 Rent Contract

Point Noted.

4.13 to 4.15 Reimbursements

There is a council decision in December, 2005 (Min10/K5/05) for a fixed rate to be given to the Executive Secretary for use of personal mobile and car for council purposes. Attached Doc 'A'.

The Mayor feels that due to attendance at certain activities, it is impractical that he makes use of his personal car.

4.16 & 4.17 Donations

With regards to purchase of Books – the Council feels that during prize day children should be awarded for their effort and in so doing the Council feels that it is being part of the community.

The Council did not give any donations. The lists of expenses listed in the management letter are not donations at all. In fact, going through the accounts and the individual postings, none were posted to donations. Attached Doc 'B'

4.18 to 4.22 Procurement Procedures

The provision of the services of an accountant was advertised in the local media. This expenditure could not be supported by three quotations as only one application was received.

As regards Dimbros we would like to point out that this company no longer provides services to the Council.

4.23 to 4.26 Contracts Expired

As regards domestic collection, the Council is at present making use of emergency service offered by Velljo service and the domestic collection tender is in the process of being adjudicated. With reference to Mr Victor Cachia's quotation, the Council paid circa €3,000.00 which is below the public threshold for public tendering. The experience and services offered by Mr. Cachia is an asset to the Council.

4.27 to 4.28 Tendering Procedures

As regards to the tender for Upkeep and Maintenance of Access Roads and Pedestrian Streets issued during the year the Council has adhered to the Local Council's (Tendering) Procedures and an advert was published on the Government Gazette and on a local newspaper. Attached Doc 'C'.

5 LOCAL ENFORCEMENT SYSTEM

5.1 to 5.3 Financial Statements

The Council has not yet received the audited financial statements of the Group H Joint Committee. We are informed that Horwath (Malta), who are the Joint Committee's auditors are still in the process of finalising the audit.

6 FIXED ASSETS

6.1 & 6.4 Additions of Fixed Asset

Point Noted.

6.5 & 6.6 Fixed Asset Register

The Council is still in the process of updating the fixed asset register.

6.7 to 6.11 Depreciation

Depreciation is being calculated automatically through the software provided to the Council. As the Fixed asset register is not updated, then depreciation could be misstated. The council intends to update the FAR in the near future.

6.12 & 6.13 Donated Computers

Point Noted.

7 ACCOUNTING TREATMENT OF GRANTS

7.1 to 7.8 Fixed Asset Accounts, Grants Accounts & Deferred Income - Grants

With reference to the above clarification is as follows:-

a) Triq Sant Elia

The Council signed an agreement with MEPA on 22/10/08 whereby MEPA was to grant to the Council the amount of €275,494.18.

Actually the Council received the amount of €254,603.44 and this as follows:-

<i>Date</i>	<i>Amount</i>
09/06/09	- € 91,839.39
14/01/10	- € 120,960.34

26/04/10 - € 41,803.71.

The amounts eventually paid to the contractor were as follows:-

<i>Date</i>	<i>Amount</i>
17/06/09	- € 91,839.39
18/01/10	- € 120,960.34
31/12/10	- € 11,199.99

Therefore total amount received from MEPA is € 254,603.44

Amount paid to Contractor is € 223,999.72.

The balance of €30,603.72 was paid for professional fees and other costs related to the expenses in connection with the project.

b) Gnien Saver Zarb

The Council signed an agreement with MEPA on 22/10/08, whereby MEPA was to grant to the Council the amount of €55,742.72.

Subsequently the Council received the amount of €52,981.04 and this as follows:-

<i>Date</i>	<i>Amount</i>
11/03/09	- €18,580.91
14/01/10	- €28,449.55
26/04/10	- €5,950.58

The amounts eventually paid to the contractor were as follows:-

<i>Date</i>	<i>Amount</i>
30/03/09	- €18,580.91
20/10/10	- €28,327.54
28/02/11	- €2,475.27

Therefore total amount received from MEPA is €52,981.04.

Total amount paid to Contractor is €49,383.72.

The balance was paid for professional fees related to the project.

All income and expenditure for both projects were registered in the accounting records.

We would appreciate if you could give us your suggested audit journal entries to get council approval and regularise this matter.

8 BANK AND CASH

8.1 to 8.4 Bank Reconciliations

Bank reconciliations are computed on a monthly basis. The misposting of the €104.11 in the bank account will be adjusted for in the current year. As regards the cheque number 10153, this will be adjusted in the following year.

8.5 & 8.6 Internet Banking

The council has 'view only' facilities with respect to internet banking. Attached Doc 'D'.

9 PREPAYMENTS

9.1 We will look at the workings of this matter.

10 CREDITORS

10.1 & 10.2 Supplier Statements

The Council is requesting creditors' statements every time payments to suppliers are being made.

10.3 to 10.7 Trade and Other Payables

Kindly refer to our letter of the 29 April, 2011. Attached Doc 'E'

11 COUNCIL MEETINGS

11.1 to 11.2 Binding of Minutes

The Council's minutes are all filed and labelled according to the different periods. The binding of the Council minutes will involve an expense which the Council feels is not justified. Minutes as from 8th July 2004 are also uploaded on the Local Government's website.

11.3 to 11.4 Timing of Minutes

We feel that we are fully abiding by Local Council's regulations.

12 ELECTRONIC SITE

12.1 to 12.2

Please note that all schedules of payments are being entered in the Council's website.

13 GROUPINGS

13.1 to 13.2

Income and expenditure are being classified consistently during 2009 and 2010. As regards fixed assets, we will look into the matter further.

14 CHART OF ACCOUNTS

14.1 to 14.2

The Council has increased the number of accounts so as to have more information available.

15 BANK LOAN

15.1

The short term portion of the loan repayment was based on the monthly repayment spread over a 12 month period.

16 FINANCIAL STATEMENTS

16.1 & 16.2 Cash Flow Statement

This is a reclassification error and will be adjusted accordingly.

16.3 & 16.4 Capital Commitments

Point Noted.

16.5 & 16.6 Presentation of Financial Statements

The Council will ensure that these points will be regularised.

16.7 & 16.8 Contingent Liabilities

The Council will ensure that these points will be regularised.

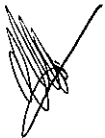
17 ACCOUNTING SERVICE

17.1 to 17.2

Point noted.

The Council's accountant has been notified to do the necessary adjustments. Attached Doc 'F'.

Yours sincerely,



Peter Bonello
Mayor

cc: - Director of Audit
- Grant Thornton

- 8.08 Gie deciz unanimament li l-bilanc tal-leave ta' l-impjegati, ghas-sena 2005, jizdied mal-leave tas-sena 2006.
- 8.09 B'riferenza ghat-tqeghid ta' zewg arbli ohra, ghal bnadar ta' Malta u ta' l-Unjoni Ewropea, hdejn dak tal-bandiera tal-Kunsill, fil-Pjazza Spinola, ingibdet l-attenzjoni tal-Kunsill mill-MSD sabiex jigi kkjarifikat fejn u kif ser jitqeghdu dawn l-arbli u jekk il-Kunsill iriduhomx li jinqalghu. Dan minhabba li l-arbli prezenti mahdum mal-monument.
- 8.10 Gie deciz unanimament li s-Sindku Peter Bonello jiltaqa' mal-MSD fuq il-post u jiddiskutu din il-materja.
- 8.11 Gie deciz unanimament li l-harga ghal anzjani ssir mharr il-Erbgha 14 ta' Dicembru 2005 il-Paradise Bay Resort.
- 8.12 Peress li qed jizdied in-numru tar-residenti li jattendu l-attivitajiet tal-Kunsill gie deciz unanimament li mid-darba li għejja meta ssir attivita' tal-Kunsill jinhargu 200 biljett biss u dawn jinghataw fuq bazi ta' 'first come first serve'.
- 8.13 Ic-Chairman ipprezenta lill-Kunsill kopja ta' 'sketch' u ta' ircevuti li jammontaw ghal Lm 47.90, bhala parti mill-ispejjez konnessi ma' incident li kellu waqt il-qadi ta' dmirijiet tal-Kunsill meta persuna faqatlu l-'windscreen' tal-karozza f'incident ta' 'hit and run'. (Ara Appendici 'F') Il-kelliem gharraf lill-Kunsill li minbarra dawn l-ispejjez kien hemm pendenti l-kont ta' kiri ta' karozza ghal hames tijem u l-kont ghat-twahhil tal-'windscreen'.
- 8.14 Wara diskussjoni qasira gie deciz unanimament li s-Sindku jigi rimborzar għall-ispejjez li għamer u li jithallsu l-kontijiet l-ohra pendenti, b'konnessjoni ma' l-incident.
- 8.15 B'riferenza għall-ispejjez b'konnessjoni ma' l-uzu tat-telefon / mobile u 'motor vehicle expenses gie deciz unanimament illi minhabba zidied fil-prezzijiet tal-fuel u tat-telefon u biex ikun hemm aktar kontroll ir-rimburzar jissir lill-Kunsilliera u lis-Segretarju Ezekuttiv ma jaqbixx it-Lm 80.00 koll-tlett xhur.
- 8.16 Qabel intemmet il-laqgħa c-Chairman awgura l-Millied u l-festi t-tajba lill-kullhadd u stedinhom għall-bibita.
- 8.17 Ic-Chairman Peter Bonello għalaq il-laqgħa fis-5.55 p.m.

Peter Bonello
Sindku

Helen Walker
Segretarju Ezekuttiv

- 6.16 Saret riferenza għall-e-mail mingħand Deba Enterprises Co. Ltd. rigward kwotazzjoni sabiex tiġi rrangata n-net tal-futball pitch f'Ta' Giorni. Il-Kunsill gie nformat illi s-Sur Albert Borg tal-MP&DC gie mitlub jgħaddi l-ispecifications meħtieġa sabiex tinħareġ sejha għall-kwotazzjoni.

Rif. Nru. 391

- 6.17 Saret riferenza għall-ittra mingħand is-Sur Andrew Borg rigward it-tieni volum ta' Dun Anton Kitbietu Miġbura. Is-Segretarju Eżekuttiv ġibdet l-attenzjoni tal-Kunsill għall-Artiklu 68A tal-Att Dwar Kunsill Lokali Kap. 363 bl-emendi li saru bl-Att XVI tal-2009. Wara diskussjoni gie deċiż unanimament illi jinkraw għoxrin ktieb għall-valur ta' €250 biex jintużaw għall-Prize Day ta' l-iskola.

- 6.18 Il-Kunsill gie nnotifikat li l-agenda, il-minuti, u korrispondenza oħra qed tinbagħat permezz ta' e-mail u li hu l-obbligu ta' kull kunsillier li josserva r-regolamenti.

- 6.19 Wara diskussjoni gie deċiż unanimament illi dawk il-Kunsilliera li m'għandhomx kompjuter jew diffikulta' biex jiprintjaw jew ikollhom il-printer bil-ħsara jingħataw kopja mill-uffiċċju tal-Kunsill.

7 Performance Bonus

- 7.01 L-Chairman Peter Bonello ressaq il-performance appraisal forms tas-Segretarju Eżekuttiv u tal-impjegati tal-Kunsill għall-approvazzjoni (Ara Appendiċi 'D').

- 7.02 Is-Segretarju Eżekuttiv irrakomandat illi l-iskrivani kollha jingħataw il-performance bonus.

- 7.03 L-Chairman is-Sur Peter Bonello ppropona l-approvazzjoni tal-full Performance Bonus tas-Segretarju Eżekuttiv u ta' l-iskrivani.

- 7.04 Il-Kunsillier Richard Scicluna ssekondah.

- 7.05 Il-Kunsill qabel unanimament.

- 7.06 Is-Segretarju Eżekuttiv, f'isimha u f'isem l-iskrivani rringrazzjat lill-Kunsill.

8 Approvazzjoni għall-pagamenti tal-kontijiet



Payment Voucher

To: Mr. Andrew Borg
Saviour Flet
B'Viera Road
San Giljan

VCR NO : 99880610

Payment effected by (cheque) draft no :	10070	Date :	24-06-2010
in respect of :	Library	A/C No.	2995

DETAILS/INVOICE NUMBER	DATED	AMOUNT €
DAV2 01	10.06.2010	250.00

Drawn up by:	H S B C	For the total of:	€ 250.00
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PURCHASE REQUEST SHEET NUMBER :-

COUNCIL RESOLUTION NUMBER:- 32/K6/10

CERTIFIED CORRECT

Date

24-06-2010

Executive
Secretary

Mayor

In accordance with Section 51 of the *Value Added Tax Act XXIII of 1998* you are kindly requested to remit to this office a fiscal receipt at your earliest convenience.

You are also requested to send a statement to date. If this is not received, at the Council's Administrative Office, within a month from the above date, it is taken that there are no outstanding balances.



ANDREW BORG - SAVIOUR FLATS 2nd F B'KARA ROAD SAN GILJAN
ROBERT ATTARD - CLEO FLATS NO. 8 TURU RIZZO STREET GZIRA

TEL. 9938 5496
TEL. 9920 5478

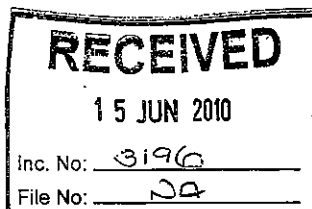
INVOICE

VAT NO. 1844 9208

INVOICE NUMBER: DAV2 01

DATE: 10.06.10

TO:
Kunsill Lokali
San Giljan



YOUR REFERENCE: K0207/gen/10
Inc. 391/10
Min 26/k6/10

DESCRIPTION:

Order of 20 copies of the publication
DUN ANTON KITBIETU MIGBURA - VOL. 2
@ €15.00 per copy

TOTAL AMOUNT DUE (INC. VAT): €300.00
VAT: EXEMPT €000.00

DISCOUNT: €050.00

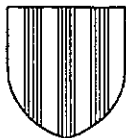
TOTAL AMOUNT DUE: €250.00

Please make cheque payable to Mr Andrew Borg.

Thank you for your kind help and assistance in making this publication possible.

Regards,

Andrew Borg



COPY

Kunsill Lokali San Ġiljan

Triq Forrest, San Ġiljan, STJ 2033
Tel: 21 375376, 21 373111 Fax: 21 373444
e-mail: sangiljan.lc@gov.mt

24 ta' Frar 2010

Rif taghna: K0207/gen/10

Inc. 391/10

Min 26/K6/10

Rif taghkom:

Is-Sur Andrew Borg
Saviour Flats, 1
Triq B' Kara
San Ġiljan STJ1300

Ghaziz Sur Borg,

Dun Anton Kitbietu Migbura

Riferenza qed issir għall-ittra tieghek datata 15 ta' Jannar 2010, rigward is-suggett hawn fuq imsemmi. Inti gentilment mitlub tipprovdi 20 kopja. Il-pagament jinhareg kontra fattura.

Inselli ghalik,

Helen Walker
Segretarju Ezekuttiv

Dec '13

1421 Email mingħand l-Asfaltar rigward il-blockage fid-drenaġġ fi Triq Sant'Elja

1433 Email mingħand id-Dipartiment għall-Gvern Lokali rigward il-penali għal nuqqas ta' informazzjoni għall-mistoqsijiet parlamentari

Fost l-ittri li nqraw ġew diskussi:-

Rif. Nru. 943

4.02 Saret riferenza għall-email mingħand Hotel Rafael Spinola rigward il-bankina fi Triq Luigi Apap. Wara diskussjoni qasira, ġie deċiż unanimament li:-

- Tintalab stima lill-Perit qabel ma jsiru x-xogħolijiet
- Il-klijent jiġi nfurmat li l-Kunsill ser jitlob stima u jekk il-prezz ikun raġjonevoli, il-Kunsill jikkunsidra dan ix-xogħol. Madankollu l-Kunsill japprezza jekk issir xi kontribuzzjoni min-naħa tal-Hotel Rafael Spinola.

Rif. Nru. 950

4.03 B'riferenza għall-email mingħand l-Għaqda tal-Armar Balluta rigward il-Wirja tal-Gimgha l-Kbira. Ġie deċiż unanimament li l-Kunsill jorganizza l-Wirja tal-Gimgha l-Kbira b'kollaborazzjoni ma' l-Għaqda tal-Armar Balluta u jithallas l-ammont ta' €233 bħala parti mill-ispejjeż.

Rif. Nru. 1156

4.04 Saret riferenza għall-email mingħand is-Sinjura Marie Therese Vassallo rigward il-Kunċert tal-Gimgha Mqaddsa fil-Knisja tal-Balluta. Wara diskussjoni qasira ġie deċiż unanimament li l-Kunsill itella' Kunċert nhar is-Sibt 27 ta' Marzu 2001, fil-Knisja tal-Balluta, b'kollaborazzjoni mas-Sinjura Marie Therese Vassallo u jithallas l-ammont ta' €233 bħala parti mill-ispejjeż.

Rif. Nru. 1202

4.05 Saret riferenza għall-ittra mingħand l-Hon. Dr. Chris Said rigward l-Organizzazzjoni ECAD u l-konferenza annwali kontra l-abbuż tad-droga. Wara diskussjoni qasira, gie deciż unanimament li l-Kunsill:-

- Jidhhol membru fl-Organizzazzjoni ECAD.
- Jipparteċipa fil-konferenza annwali kontra l-abbuż tad-droga, li ser issir bejn it-22 u l-24 ta' April 2010 fil-Kempinski Hotel, Għawdex.
- Jattendu s-Sindku Peter Bonello, il-Kunsilliera Edgar Montanaro u Norman Vella.

Rif. Nru 1244

4.06 Saret riferenza għall-ittra mingħand l-ETC rigward l-Iskema **Xogħol fil-Komunita'**; Gie deciż unanimament li s-Sindku jkellem lis-Sur Gaetano Camilleri sabiex jara jekk huwiex interessat li jibqa'.

Rif. Nru. 1322

4.07 Saret riferenza għall-ittra mingħand il-Banda San Giljan rigward Kuncert tal-Gimgha l-Kbira. Wara diskussjoni qasira gie deciż unanimament li l-Kunsill itella' Kuncert fil-31 ta' Marzu 2010 fil-Knisja tal-Kuncizzjoni b'kollaborazzjoni mal-Banda San Giljan, u jithallas l-ammont ta' €233 bħala parti mill-ispejjeż.

Rif. Nru. 1324

4.06 Riferenza għall-ittra mingħand il-Kunsill Lokali Qala rigward il-Qala International Folk Festival. Gie deciż unanimament li għal sena oħra konsekuttiva l-Kunsill jipparteċipa, flimkien mal-Kunsill Lokali Qala, fil-Qala International Folk Festival li ser isir bejn il-Ħamis, 16 ta' Settembru u l-Ħadd 19 ta' Settembru 2010, u li jsiru l-istess affarijiet bħas-sena l-oħra.

Rif. Nru. 1407

Fost l-ittri li nqraw ġew diskussi:-

Rif. Nru. 2052

- 2.02 Saret riferenza għall-Minuti 31/K6/10 taqsima 3 paragrafu 3.09 li tittratta dwar ittra mingħand is-Sur Mariano Bonello rigward it-tberik ta' l-annimali 2010. Fejn gie deciz unaniment li l-Kunsill itella' attivita' għat-tberik ta' l-annimali fit-8 t'Awwissu 2010, u l-ispiża ma taqbizx dik tas-sena l-oħra. Hawnehkk is-Segretarju Ezekuttiv gibdet l-attenzjoni tal-Kunsill li s-sena l-oħra din l-attivita' kienet parti mill-attivitajiet li organizza l-Kunsill flimkien mal-Kappitan (Ara Appendiċi 'C'). Għalhekk talbet lill-Kunsill jiċċara din il-materja.

- 2.03 Wara diskussjoni gie deciz unaniment li l-Kunsill jorganizza l-attivita' tat-tberik tal-annimali b'kollaborazzjoni mas-Sur Mariano Bonello u li jsir pagament ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 2220

- 2.04 Saret riferenza għall-email mingħand Faces Displays Ltd. rigward it-talba għall-Bus Shelter fi Triq Ta' Giorni. Wara diskussjoni qasir gie deciz unaniment li ssir laqgħa mas-Sur Emmanuel Gatt tat-Transport Malta sabiex jitressaq il-Bus Stop Sign u l-Bus Shelter issir fejn ma jkunx ta' ikonvenjenza għar-residenti. Sadattant il-Faces Displays Ltd jiġu nfurmati bis-sitwazzjoni.

Rif. Nru. 2514

- 2.05 Saret riferenza għall-email mingħand is-Sinjura Marie Therese Vassallo rigward il-Kunċert fil-Pjazza tal-Balluta. Wara diskussjoni qasira gie deciz unaniment li l-Kunsill itella' Kunċert nhar il-Gimgha 16 ta' Lulju 2010, fil-Pjazza tal-Balluta, b'kollaborazzjoni mas-Sinjura Marie Therese Vassallo u jithallas l-ammont ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 2524

Rif. Nru. 3089

- 2.16 B'riferenza għall-ittra mingħand il-Kazin Banda San Ġiljan rigward il-Kunċert Annwali, iċ-Chairman informa lill-Kunsill li ha ir-responsabilita' u giet organizzata attivita' nhar il-Ħadd 6 ta' Ġunju 2010, fuq Xatt is-Sajjeda. Wara diskussjoni gie deciz unaniment li jithallas l-ammont ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 3123

- 2.17 B'riferenza għall-ittra mingħand id-Dipendenti Knisja ta' Lapsi San Ġiljan rigward talba ta' sponsorship, is-Segretarju Eżekuttiv gibdet l-attenzjoni tal-Kunsill għall-Artiklu 63A tal-Att Dwar Kunsill Lokali Kap. 363. Wara diskussjoni gie deciz unaniment li l-Kunsill jagħmel reklam fuq il-magazine, LAPSI – L-Annwal tal-Knisja l-Antika ta' San Ġiljan Ospidaler, għal ammont ta' €250.

Rif. Nru. 3126

- 2.18 Saret riferenza għall-ittra mingħand is-Socjeta' Muzikali tal-Karmnu, Balluta rigward attivita' li ser tittella fil-Pjazza tal-Balluta. Wara diskussjoni qasira gie deciz unaniment li l-Kunsill itella lejha ta' varjeta' fil-Pjazza tal-Balluta nhar il-Ħadd 18 ta' Lulju 2010, b'kollaborazzjoni mas-Socjeta' Muzikali u l-Parrocċa tal-Madonna tal-Karmnu, u jsir pagament ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 3147

- 2.19 Saret riferenza għal Memo 52/2010 mingħand id-Dipartiment għall-Gvern Lokali rigward Skema ta' Għajnuna Finanzjarja Għal Korsijiet *LifeLong Learning*. Iċ-Chairman infurma lill-Kunsill li, flimkien mas-Segretarju Eżekuttiv attendew għall-laqgħa li saret fil-31 ta' Mejju 2010 għewwa l-Kunsill Lokali Mosta. Il-Kunsill gie nfurmat ukoll li l-kopja bl-informazzjoni twaħħlet fin-notice board ta' hdejn il-Knisja u fin-notice board tal-Kunsill u li l-Kunsillier inkarigat li jieħu hsieb li jigbor l-interess tar-residenti għall-korsijiet ser ikun Edgar Montanaro.

Rif. Nru. 3089

- 2.16 B'riferenza għall-ittra mingħand il-Kazin Banda San Giljan rigward il-Kunċert Annwali, iċ-Chairman informa lill-Kunsill li ha ir-responsabilità u giet organizzata attivita' nhar il-Hadd 6 ta' Ġunju 2010, fuq Xatt is-Sajjieda. Wara diskussjoni gie deciz unaniment li jithallas l-ammont ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 3123

- 2.17 B'riferenza għall-ittra mingħand id-Dipendenti Knisja ta' Lapsi San Giljan rigward talba ta' sponsorship, is-Segretarju Eżekuttiv għidet l-attenzjoni tal-Kunsill għall-Artiklu 63A tal-Att Dwar Kunsill Lokali Kap. 363. Wara diskussjoni gie deciz unaniment li l-Kunsill jagħmel reklam fuq il-magazine, LAPSI – L-Annwal tal-Knisja l-Antika ta' San Giljan Ospidaler, għal ammont ta' €250.

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Fost l-ittri li nqraw ġew diskussi:-

Rif. Nru. 2052

- 2.02 Saret riferenza għall-Minuti 31/K6/10 taqsima 3 paragrafu 3.09 li tittratta dwar ittra mingħand is-Sur Mariano Bonello rigward it-tberik ta' l-annimali 2010. Fejn gie deciz unaniment li l-Kunsill itella' attivita' għat-tberik ta' l-annimali fit-8 t'Awwissu 2010, u l-ispiza ma taqbix dik tas-sena l-oħra. Hawnhekk is-Segretarju Ezekuttiv gibded l-attenzjoni tal-Kunsill li s-sena l-oħra din l-attivitajiet kienet parti mill-attivitajiet li organizza l-Kunsill flimkien mal-Kappitan (Ara Appendiċi 'C'). Għalhekk talbet lill-Kunsill jiċċara din il-materja.

- 2.03 Wara diskussjoni gie deciz unaniment li l-Kunsill jorganizza l-attivitajiet tat-tberik tal-annimali b'kollaborazzjoni mas-Sur Mariano Bonello u li jsir pagament ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

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- 2.04 Saret riferenza għall-email mingħand Faces Displays Ltd. rigward it-talba għall-Bus Shelter fi Triq Ta' Giorni. Wara diskussjoni qasir gie deciz unaniment li ssir laqgħa mas-Sur Emmanuel Gatt tat-Transport Malta sabiex jitressaq il-Bus Stop Sign u l-Bus Shelter issir fejn ma jkunx ta' ikonvenjenza għar-residenti. Sadattant il-Faces Displays Ltd jiġu nfurmati bis-sitwazzjoni.

Rif. Nru. 2514

- 2.05 Saret riferenza għall-email mingħand is-Sinjura Marie Therese Vassallo rigward il-Kunċert fil-Pjazza tal-Balluta. Wara diskussjoni qasira gie deciz unaniment li l-Kunsill itella' Kunċert nhar il-Gimgha 16 ta' Lulju 2010, fil-Pjazza tal-Balluta, b'kollaborazzjoni mas-Sinjura Marie Therese Vassallo u jithallas l-ammont ta' €233 biex jagħmel tajjeb għall-parti mill-ispejjeż.

Rif. Nru. 2524

KUNSILL LOKALI HAL TARXIEN

Il-Kunsill Lokali Hal Tarxien jgharraf illi:-

Sa nofsinhar ta' nhar il-Gimgha, is-6 ta' Awwissu 2010, fil-kaxxa tal-offerti apposta fl-Uffiċċju Amministrattivi tal-Kunsill Lokali Hal Tarxien, jintlaqgħu offerti magħluġin immarkati bin-numru tar-referenza rilevanti għal:-

Avviż Nru. TLC 237/2010/T111. 3 Stainless steel access panels with 27mm tempered glass.

Id-dokumenti rilevanti għandhom jinkisbu mill-Uffiċċju Amministrattivi tal-Kunsill fuq il-as ta' €50 għal kull dokument.

L-offerti jinfethu fil-pubbliku wara l-hin tal-għeluq u l-ebda dokument jew offerta ma jiġu aċċettati wara l-hin stipulat.

Il-Kunsill Lokali iżomm id-dritt jaċċetta jew jirrofta kull offerta li tasallu, anki l-aktar waħda vantaġġuża.

L-20 ta' Lulju, 2010

KUNSILL LOKALI SAN ĠILJAN

Il-Kunsill Lokali San Ġiljan jgharraf illi:-

Sal-10.00 a.m. ta' nhar it-Tlieta, is-7 ta' Settembru 2010 fil-kaxxa tal-offerti fl-Uffiċċju Amministrattivi tal-Kunsill jintlaqgħu offerti magħluġin u mmarkati "Kuntratt perjodiku għal żamma u manutenzjoni ta' toroq li jagħtu aċċess u toroq li jagħtu aċċess biss u toroq pedonali - Avviż Nru. UKM 52-07/2010", għal:-

Avviż Nru. UKM 52-07/2010. Kuntratt perjodiku għal żamma u manutenzjoni ta' toroq li jagħtu aċċess u toroq li jagħtu aċċess biss u toroq pedonali.

Għandu jithallas dritt ta' €300 għal kull kopja tad-dokument tal-offerta.

Id-dokumenti tal-offerti jistgħu jingabru mill-Uffiċċju Amministrattivi tal-Kunsill, Triq Forrest, San Ġiljan STJ 2033.

L-offerti jinfethu fil-pubbliku minnufih wara l-hin tal-għeluq kif stipulat.

Il-Kunsill jirriżerva d-dritt li jirrifjuta anke l-aktar offerta vantaġġuża.

L-20 ta' Lulju, 2010

HAL TARXIEN LOCAL COUNCIL

The Hal Tarxien Local Council notifies that:-

Sealed offers marked with the relative reference number will be received in the appropriate tender box provided at the Hal Tarxien Local Council's Administrative Offices by not later than noon of Friday, 6th August 2010, for:-

Advt. No. TLC 237/2010/T111. 3 Stainless steel access panels with 27mm tempered glass.

Documents and the relative information may be obtained from the Council's offices against a fee of €50 per document.

Offers will be opened in public after closing time and no other documents or tenders will be accepted after the stipulated time.

The Local Council is not bound to accept the lowest or any offer received.

20th July, 2010

SAN ĠILJAN LOCAL COUNCIL

The San Ġiljan Local Council notifies that:-

Sealed tenders marked "Period contract for the upkeep and maintenance of access roads and access only and pedestrian streets - Tender No. UKM 52-07/2010" are to be submitted in the tender box at the Council's Administrative office by not later than 10.00 a.m. of Tuesday, 7th September 2010, for:-

Advt. No. UKM 52-07/2010. Period contract for the upkeep and maintenance of access roads and access only and pedestrian streets.

A fee of €300 is to be paid for each copy of tender document.

Tender documents may be collected from the Council's Administrative Office, Triq Forrest, St Julians STJ 2033.

Tenders will be opened in public immediately after the closing time stipulated.

The Council reserves the right to refuse even the most advantageous offer.

20th July, 2010

ADVERTS FOR TENDERS AND QUOTATIONS - DEPARTMENT FOR LOCAL GOVERNMENT

**Birzebbuga Local Council** Dar-Birzebbuga, Triq Santa Marija Birzebbuga B991651 - Tel: 21650105 - Fax: 21650444 - Email: birzebbuga.lc@gov.mt

The Birzebbuga Local Council notifies the general public that sealed quotations will be received at the Council Administrative Offices up to 11.00 on Friday 30th July 2010 for:

- Quotation 07/10: Reconciliation Free Asset, Register from 1993 to date.
- Quotation 08/10: Service for Road Washing
- Quotation 09/10: Supply of Road Paint
- Quotation 10/10: Supply of Palm

Quotation documents may be collected free of charge from the Council's administrative offices.
The Council reserves the right to refuse any offer even the most advantageous.

Maria Celen, Executive Secretary

**Hal Gharghur Local Council** Triq San Nkollu, Gharghur - GHR 1162 - Tel: 216244111 / 27444111 - Fax: 21412626 - Email: gharghur.lc@gov.mt

The Hal Gharghur Local Council notifies the general public that sealed tenders will be received at the Council Administrative Offices up to 6.00 pm of Tuesday 10th August 2010 for:

- T-04/10-24 - Resurfacing of Roads under the Public Private Partnership Scheme. Document Fee: €150
- T-05/10-24 - Architect Services. Document Fee: €50
- T-06/10-24 - Road Works Including Resurfacing. Document Fee: €150
- T-07/10-24 - Restoration of an Antique Painting. Document Fee: €50

For further details please contact the Acting Executive Secretary on the Local Council's telephone number.

Fabian Mizzi, Acting Executive Secretary

**Kalkara Local Council** 72 Bujja tas-Salvatur, Triq Luigi Parnu, Kalkara, KKR1930 - Tel: 21665800 - Fax: 21665568 - Email: kalkara.lc@gov.mt

The Kalkara Local Council notifies the general public that sealed quotations will be received from the Council Administrative Offices up to noon on Wednesday 25th August 2010 for:

- Tender 42/10: Resurfacing of Roads by Public Private Partnership. A fee of 100 Euros will be charged for tender 42/10.
- Tender 57/10: Sustainable Development Action Plan. A fee of 50 Euro will be charged for tender 57/10.

For further details please contact the Executive Secretary on Local Council's telephone number.

Sharon Gates Ingle, Executive Secretary

**Mdina Local Council** Corte Capitanata, Mazar il-Kuball, Mdina MON 1050 - Tel: 21450707 - Fax: 21450748 - Email: mdina.lc@gov.mt

Quotations for maintenance work

The Mdina Local Council is accepting quotations from reliable companies/individuals to offer maintenance work on

- 11 wooden doors measuring 2.9mtrs by 2.20 mtrs. The doors would need to be coated first with minifin, then undercoat and finishing with a coat of enamel.

The quotations should include all labour and supply of all the paint required.

The Quotations should be submitted to the Mdina Local Council by not later than 27th July 2010.

Paul Spiteri, Executive Secretary

**Mgarr Local Council** 22, St. Mary Luke Street, Mgarr MGR1501 - Tel: 21626011 - Fax: 21622262 - Email: mgarr.lc@gov.mt

The Mgarr Local Council notifies the general public that sealed tenders will be received at the Council Administrative Offices up to 12.00pm on 27th July 2010 for:

- Tender No MGR C/P/02: Tender for the provision of a Service Order Team for Cyping Project for the locality of Mgarr.

For further details please contact the Acting Executive Secretary on the Local Council's telephone number.

Christine Laws, Acting Executive Secretary

**Pembroke Local Council** Almeline Road, Pembroke, PRK 1770 - Tel: 2137 2111 - Fax: 2137 2555 - E-mail: pembroke.lc@gov.mt

The Pembroke Local Council notifies the general public that sealed offers will be received at the Council Administrative Office up to 11.00 am on Monday 2nd August 2010 for:

- Quote 16/2010 - Supply & install palm reader.

• Quote 17/2010 - Day cruises around the Maltese Islands.

All offers are to be submitted by hand and in sealed envelopes. Terms and further information may be obtained from the Administrative Office of Pembroke Local Council, Almeline Road.

Pembroke, during office hours. Offers will be opened in public after the closing time stipulated.

The Pembroke Local Council reserves the right to reject any offer or part thereof, even the most advantageous. For further details please contact the Executive Secretary on the 2137 2111.

Kevin Borg, Executive Secretary

**Qormi Local Council** 382, Victory Street, Qormi QRM 2507 - Tel: 21440191 - Fax: 21440808 - Email: qormi.lc@gov.mt

The Qormi Local Council notifies the general public that sealed tenders will be received at the Council's Administrative Offices, up to 12.00 noon on Friday, 30th July 2010 for tender no. 1, and

Friday, 13th August, 2010 for tenders nos 2 & 3:

- Tender No. Q-COR/MS/07/10 - Restoration and Conservation of three (3) free standing staircases with pedestals. A fee of €15 is to be paid.

- Tender No. Q-COR/MS/08/10 - Lease of Kiosk at De La Cruz Gardens, Qormi. A fee of €15 is to be paid.
- Tender No. Q-COR/MS/09/10 - Resurfacing of Roads. A fee of €20 is to be paid.

Tender documents may be collected from the Council's Administrative Offices at 392, Victory Street, Qormi QRM 2507, during office hours. Tenders will be opened in public at the same office immediately after closing time. The Council reserves the right to reject any offer, even the most advantageous.

John Farrugia, Executive Secretary

**San Gwann Local Council** 128 Triq il-Midna l-Odida, Mellieha MLH1107 - Tel: 21621333 / 21623230 - Fax: 21621606 - Email: mellieha.lc@gov.mt

The San Gwann Local Council notifies the general public that sealed quotations/quotes will be received at the San Gwann Local Council Administrative Offices as follows:

- Tender No. CWT 52 - 02/10 - Tender for cleaning of lower part of wall and pavement by power washing in the area of St. George's Bay, and

- Quotation for the Service for cleaning of any material from the Sea in Spinola area to be carried out on the 5th August 2010 @ 10:00am.

Are to be received up to 10.00am on Friday 30th July 2010.

• Tender No. UAM 52 - 07/2010 - Tender for 'A Period Contract of Upkeep & Maintenance of Access Roads and Access only and Pedestrian Streets'.

Are to be received up to 10.00am on Tuesday 7th September 2010.

For further details please contact the Executive Secretary on Local Council's telephone number.

Helen Walker, Executive Secretary

**San Pawl il-Bahar Local Council** 052, Triq San Pawl, San Pawl il-Bahar SPB 3418 - Tel: 21605001 - Fax: 21605058 - Email: sanpawlilbahar.lc@gov.mt

San Pawl il-Bahar Local Council will be accepting quotations for the following:

- SPBL-C-Q 15-10 - Washing of streets
- SPBL-C-Q 16-10 - Provision of sound and lighting systems

The Council is asking for quotations for the service of:

- 1. Washing of streets in Bugeja with Water Bearer and Pressure Washer during the months of August and September 2010.

- 2. Provision of sound and lighting systems for the Bugeja Carnival Summer Event to be held on the 21st and 22nd of August 2010.

Quotations should be submitted by not later than noon of Wednesday 28th July 2010. Further information may be obtained from the Council Offices, details above.

John J. Camilleri, Executive Secretary

**Hal Tarxien Local Council** 73, St. Mary Street, Tarxien TXH1704 - Tel: 21666888 - Fax: 21666777 - Email: tarxien.lc@gov.mt

The Hal Tarxien Local Council notifies the general public that sealed tenders marked with the relevant reference number, should be deposited in the appropriate tender box at the Council's

Administrative Offices by not later than noon of Friday 6th August 2010.

• Advertis No. TLG 23/7/2010/7111 - 3 Stainless Steel Access Panels with 27mm Tempered Glass

The relevant documents may be obtained from the Council's Administrative Offices against a payment of €50 for every copy of tender document. Tenders will be opened in public after the closing time and no other documents or tenders will be accepted after the stipulated time. The Local Council reserves the right to accept or reject even the most advantageous offer.

Maurice Mella, Executive Secretary

DEPARTMENT FOR LOCAL GOVERNMENT

26, Archbishop Street, Valletta VLT 1443 - Tel: 21226534/5 - Fax: 21224904

DEPARTMENT FOR LOCAL GOVERNMENT
OFFICE OF THE PUBLIC SECRETARY

Doc 101

Doc 'D'

1699

Application for Bank of Valletta p.l.c. 24x7 Non-Personal Subscription

Applicant's Details

Name		
Kunsill Lokali San Giljan		
Address		
Forrest Street		
Town	Country	Postcode
San Giljan	Malta	Stj 12
E-mail address		Registration No.
sangiljan.lc@bov.mt		KLSG
Tel No.(1)	Tel No.(2)	Fax No.
21373111	21375376	21373444

Account Details

Account Number	Account Holder	Friendly Name	Friendly Code
1180837001 5	Kunsill Lokali San Giljan		01
1180837002 8	Kunsill Lokali San Giljan		02
1180837003 1	Mr. Peter Bonello		03
4001210163 0	Kunsill Lokali San Giljan		04

Package Details

Package Selected	Charging Frequency	Preferred account (to be displayed first)
Business Package 1 - View Only	Annually	1180837001 5
Preferred Branch	Preferred Charging Account	Preferred Language
Balluta	1180837001 5	English
Channel/s Required BOV Customer Service Centre, BOV Internet Banking, BOV Mobile Banking, BOV Telephone Banking,		

Applicant's initials

Doc 11/10/05

User/Accounts Administration
To be performed by customer

Title
Ms.

Address House No. &/or name
21, Reklow

Town
San Giljan

E-mail address

Tel No. - Home

Tel No - Office

Name & Surname
Helen Walker

Street
Patrick Brydon Street

Country Postcode
Malta STJ 09

ID Card/Passport No.
518554M

Fax No. Mobile phone No.
99208079

Authentication method
BOV SecureKey

System administrator User I.D.
707475

BOV SecureKey serial number
0017201964

Date and time of contract initialisation
11/10/2005 10:35:07

Contracting branch
Baliuta

I declare that the information provided by me on this application form is true and complete and hereby apply to subscribe for the use of Bank of Valletta p.l.c.'s Alternative Delivery Channels in accordance therewith.

I confirm that I have been provided with the Important Information and the Terms and Conditions of Use and that I have read them and agree to be bound by them, as they may be amended from time to time.

To the extent that any of the details above, together with such information as may be subsequently supplied by you in any manner, whether orally or in writing, constitutes personal data within the meaning of the Data Protection Act, you consent to the processing of such data for the following purposes, namely, for the Bank to provide the use of the Channels, manage your Account(s), give you statements and provide its products and services, for assessment and analysis (including credit and/or behaviour scoring, market and product analysis), and to develop and improve the Bank's products and services. Furthermore, you consent to the disclosure of information to, and to the exchange thereof with, all employees of the Bank and its subsidiaries, associates, agents, or other carefully selected organisations and companies.

Your personal data may also be used and processed for purposes concerning direct marketing, such as to inform you, by mail or otherwise, about other products and services supplied by the Bank, its subsidiaries, associates, agents, or other carefully selected organisations and companies, and may also be used for research purposes.

Please inform the Bank in writing if you oppose the processing of your personal data for purposes concerning direct marketing.

You have a right of access to, and the right to rectify, the personal data concerning you which is held by the Bank.

Applicant's signature

Date

Bank official's signature

Date



The world's local bank

BUSINESS INTERNET BANKING APPLICATION FORM
Sole Traders/Companies / Partnerships / Societies / Associations / Clubs

Date: 1/06/10

TYPE OF APPLICATION

☒ New Application

☐ Upgrade

BUSINESS DETAILS

Name of Business / Entity:

Kunsill Lokali San Giljan

Registration No. (if applicable):

Address:



Kunsill Lokali San Giljan

Triq Forrest

San Giljan STJ 2033

TEL NOS: 21373111

21376276

SAN GILJAN FAX NO: 21373444

Post Code:

Telephone No.:

Fax No.:

e-Mail:

san.giljan.lc@gov.mt

Contact Name:

Helen Walker

Telephone No.:

21373111

Mobile No.:

e-Mail:

san.giljan.lc@gov.mt

Mail Complete Applications to:

The Manager
HSBC Bank Malta plc
Account Documentation Department
Operations Centre
Mill Street
Qormi QRM 3103

AUTHORISED SIGNATORIES

Helen Walker
Helen Walker - Executive Director

Peter Bonello
Peter Bonello - Mayor

FOR SIGNATURE ONLY

☐ Business Direct

EEN:

Company	Del. Address	1st Approval	Delegate/Pin	SVC	Final Approval

Electronic Advices

Please note that Electronic advices will be automatically enabled by default upon processing your application form. The advices will be delivered into all customer delegates Contact Centre In box.

Please tick here should you wish to disable this functionality. ☐

Electronic Statements - Please advise if you wish to enable EStatement functionality

Kindly note that EStatements will be delivered to all customer Primary and Secondary users

Estatement Yes ☒ No ☐

☐ For Limited Companies: We hereby certify that the following are the true extracts of resolution passed at the meeting of the Board of Directors of the Company held on the ____ day of ____ 20__.

☐ Registered/Unregistered Partnerships: We hereby certify that the following are true extracts of resolution passed at a meeting of all Partners held on the ____ day of ____ 20__.

☒ Society / Associations / Clubs: We hereby certify that the following are the true extracts of resolution passed at the meeting of the members of the Society / Association, office-bearers of the Club held on the ____ day of June 2010.

☐ For Sole Traders: I hereby agree to be bound by the following resolution.

IT WAS RESOLVED

1. That St. Julian's Local Council (Please insert Sole trader name / Company / Partnership / Society / Association / Club hereinafter referred to as 'the Customer') shall subscribe for the Internet Banking Service offered by HSBC Bank Malta p.l.c. (hereinafter referred to as 'the Bank'), in relation to the Customer's existing account(s) and any other account(s) which may subsequently be opened on the Customer's name ('the Account').
2. That the Bank is hereby authorised to provide the Customer Delegates with access to the Accounts in accordance with this Mandate.
3. That the terms set out and the particulars completed in this application form and the Terms and Conditions (found at www.hsbc.com.mt) governing the provision of the Services have been provided to the Customer and are approved, accepted and adopted in all aspects.
4. That all or any 1 (please specify number) of the persons whose names and signatures appear below (hereinafter referred to as the 'Authorised Signatories') be authorised on behalf of the Customer to sign this application form.
5. That the Bank be instructed to act and comply with all instructions issued by the Authorised Signatories pertaining to the use of the services by the Customer including terminating the Customer's use of the same in accordance with the Terms and Conditions (found at www.hsbc.com.mt) governing the provision of the Service.

AUTHORISED SIGNATORIES' DETAILS

[Signature] [Signature]

SERVICE REQUIRED

Please tick the appropriate selection

Standard Services	
Enquiry Service	<input checked="" type="checkbox"/>
Full Service	<input type="checkbox"/>

Custom Services	
Inter Account Transfer	<input type="checkbox"/>
Bill Payment	<input type="checkbox"/>
Third Party Payments	<input type="checkbox"/>

SERVICE CHARGES

Please indicate the account number that is to be debited with any service charges.

Current 602-043313-002

DECLARATION

By signing this application form, each of the undersigned certifies: (a) they are a duly authorised signatory on behalf of the Customer; (b) the Customer has taken all necessary and proper actions to authorise the appointment of the Customer Delegate(s); (c) all statements and representations made in this application are true and accurate; (d) on behalf of the Customer, they have read, understood and agreed to be bound by the Internet Banking Terms and Conditions (found at www.hsbc.com.mt) as amended from time to time by HSBC Bank Malta p.l.c.

Authorised Signatories:

Full Name	ID No./ Passport No.	Official Position	Signature
<u>H.G. Delle</u>	<u>518554(M)</u>	<u>Executive Secretary</u>	<u>H.G. Delle</u>
<u>Peter Bonello</u>		<u>Mayor</u>	<u>[Signature]</u>

FOR BANK USE ONLY

Date Received: _____	Branch Authorisation: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Date Received: _____	Signature(s) verified by: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

PRIMARY USER DETAILS

The following Primary user is to have access to Internet Banking on behalf of the Customer. For each registered Primary user a Security Device will be issued.

Title: ☐ Mr ☒ Ms ☐ Other _____

Name: Helen Smith

ID/Passport No.: 518554(M) Date of Birth 7-7-54

Home No.: _____ Office No.: 21373111 Mobile No.: _____

Fax No.: 21373444 e-Mail: sangitjan.de@gov.mt

Address 32 Flat 1
Burmarad Road
Burmarad

Post Code _____

Always to be completed with the exception of Enquiry Only Setup

Transaction	Daily Limit (€)	Bank Limits
		EUR
* Transfer to a pre-designated payee		580,000
Transfer to a non-designated payee		580,000
Inter account transfer		580,000
Bill payment		115,000

Pre-designated transaction limits affect third party payees or transfer templates set up by the Bank on your behalf which cannot be maintained online through Internet Banking. (* Indicated limit shall apply once this Service is enabled)

Non-pre-designated transaction limits affect transfer templates set up by you online in Internet Banking or payees and transfer templates to third parties

Primary User Signature: H. Smith

AUTHORISED SIGNATORIES

H. Smith

[Signature]

FOR BANK USE ONLY

Primary User EBN : _____

Customer EBN : _____



SAN GILJAN

Kunsill Lokali San Giljan

Triq Forrest, San Giljan, STJ 2033,
Tel : 21 373111 21 375376 Fax : 21 373444
e-mail:- sangiljan.lc@gov.mt

29th April 2011

Our Ref: K0524/062/11-JC
Inc. 2329/11

Your Ref:

Grant Thornton
Ms Ruth Sammut
ruth.sammut@gtmalta.com

Dear Ms Sammut,

Re: Financial Statements/adjustments

Reference is being made to your email dated 29th April 2011 with the above-mentioned subject.

Reference to your RJE adjustments, these will be adjusted in the sage accounting package as at 31st December 2010.

AJE 2:

As regards to the tipping fees, the council was instructed not to pay more than what the council was given in the budget.

AJE2 & AJE 3:

Since the Council's accountant has submitted a letter of resignation with immediate effect, the Council is not in a position to amend the financial statement by the due date of 2nd May 2011. Therefore the financial statements remain as already submitted.

Regards,

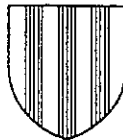
Helen Walker
Executive Secretary

Peter Bonello
Mayor

c.c Ms Tanya Mercieca – NAO
Ms Margaret Bonello-Cole - *Grant Thornton*

Doc (F)

K0643



Kunsill Lokali San Ġiljan

Triq Forrest, San Ġiljan, STJ 2033
Tel: 21 375376, 21 373111 Fax: 21 373444
e-mail: sangiljan.lc@gov.mt

30 ta' Mejju 2011

Rif taghna: K0643/Quot./11-MM
Min. 44/K6/11-MM

Rif taghkom:

Is-Sur Louis Padovani
padovani@maltanet.net

Ghaziz Sur Padovani,

Finanzi tal-Kunsill

Filwaqt li nirringrazzjak ghas-servizz li tghajt lili-Kunsill ngharrfek illi inti gentilment mitlub sabiex sat-tieni gimgha ta' Gunju tara li kull haga li ghadd hemm pendenti to date, skont il-management letters ta' l-awdituri, tigi rrangata. Dan jghodd ukoll ghall-postings fis-sage programme sabiex jirrifletti korrettament il-pozizzjoni finanzjarja tal-Kunsill.

Jekk jirrizulta li sad-data moghtija lilek ix-xoghol ma jsirx ghas-sodisfazzjoni tal-Kunsill, il-Kunsill ma jithalla bl-ebda triq ohra hlief li jqabbad accountant separat biex jigu updated dawn in-nuqqasijiet, u dan isir ghas-spejjez tieghek.

Inselli ghalik,

Helen Walker
Segretarju Ezekuttiv