



FGURA

# KUNSILL LOKALI FGURA

68, 'DAR IL-KUNSILL' TRIQ IL-KARMNU, FGURA FGR2104 TEL: +356 21 664000 FAX: +356 21 664222 email: fgura.lc@gov.mt

---

## Budget 2013

**Approved**  
**Sitting No. 84**  
**Held on 15/03/2013**

# LOCAL COUNCIL FIGURA

## ANNUAL BUDGET

FOR THE PERIOD ENDING 31 December 2013

<b>Contents</b>	<b>Page</b>
Summary of Budgeted performance	1
Details of Budgeted Income	2
Notes on Budgeted Income	3
Details of Budgeted Recurrent Expenditure	4
Details of Budgeted Capital Expenditure	4
Notes on Budgeted Expenditure	5
Budgeted Cash & Cash Equivalents movement	6
Notes to the Budget Cash Flow	7

## 2.1 Consolidated Estimates of Income and Expenditure

ACCT NO.	DESCRIPTION	a	b	c	c-a/a-c	c-b/b-c
		BUDGET 2012 Euro	FORECAST 2012 Euro	BUDGET 2013 Euro	VAR BUD-BUD Euro	VAR BUD-FOR Euro
<b>2</b>	<b>Income</b>					
0000	Government	699,950	559,646	658,057	(41,893)	98,411
0020	Bye-laws	53,000	57,701	42,000	(11,000)	(15,701)
0090	Investment	3,000	2,740	1,780	(1,220)	(960)
0100	General	1,000	87,864	-	(1,000)	(87,864)
	<b>TOTAL</b>	<b>756,950</b>	<b>707,952</b>	<b>701,837</b>	<b>(55,113)</b>	<b>(6,115)</b>
<b>1</b>	<b>Expenditure</b>					
1000	Personal emoluments	140,600	117,352	130,410	10,190	(13,058)
2000	Operations and maintenance	512,500	594,705	550,950	(38,450)	43,755
7000	Capital Expenditure	896,255	912,119	459,000	437,255	453,119
	<b>TOTAL</b>	<b>1,549,355</b>	<b>1,624,175</b>	<b>1,140,360</b>	<b>408,995</b>	<b>483,815</b>
	<b>Balance</b>	<b>(792,405)</b>	<b>(916,224)</b>	<b>(438,523)</b>	<b>(464,108)</b>	<b>(489,930)</b>

The budgeted deficit is to be supplemented through accumulated cash surplus at the end of 31 December 2012 and further loan withdrawal.

LOCAL COUNCIL FGURA

ANNUAL BUDGET

FOR THE YEAR ENDING 31 DECEMBER 2012

YEAR 2013

2.2 Detailed Estimates of Income

ACCT NO.	DESCRIPTION	a	b	c	c-a	c-b
		BUDGET 2012 Euro	FORECAST 2012 Euro	BUDGET 2013 Euro	VAR BUD-BUD Euro	VAR BUD-FOR Euro
<b>2</b>	<b>Income</b>					
0000	Government					
0001	Annual	529,384	529,384	528,591	(793)	(793)
0002	Supplementary	135,100	7,689	90,000	(45,100)	82,311
0003	Special needs/UIF	13,000	17,692	35,000	22,000	17,308
0004	Public/government delegations	466		466		466
0005	Water Services Model Agreement	15,000		-	(15,000)	
0006	Permits	7,000	4,882	4,000	(3,000)	(882)
0010 to 001:	Other					
		<b>699,950</b>	<b>559,646</b>	<b>658,057</b>	<b>(41,893)</b>	<b>98,411</b>
0020	Bye-Laws					
0021	Community Services	14,000	674	15,000	1,000	14,326
0036	Contraventions paid	10,000	21,911	15,000	5,000	(6,911)
0037	Contraventions sentenced cases	15,000	(18,555)	(12,000)	(27,000)	6,555
0038	Regions	3,000	8,454	8,000	5,000	(454)
0056	Sponsorships		2,394	1,500	1,500	(894)
0061 to	General	3,000	38,588	10,000	7,000	(28,588)
0070	Tender Document fees	2,000	1,900	2,000		100
0073	Re-imbusement of Expenses	6,000	2,335	2,500	(3,500)	165
		<b>53,000</b>	<b>57,701</b>	<b>42,000</b>	<b>(11,000)</b>	<b>(15,701)</b>
0090	Investment					
0091	Bank interest	2,000	1,954	1,000	(1,000)	(954)
0096	Government securities	1,000	786	780	(220)	(6)
		<b>3,000</b>	<b>2,740</b>	<b>1,780</b>	<b>(1,220)</b>	<b>(960)</b>
0100	General					
0110	Donations	1,000			(1,000)	
0120	Contributions					
	Liabilities written off		87,864			
		1,000	87,864	-	(1,000)	-
<b>TOTAL</b>		<b>756,950</b>	<b>707,952</b>	<b>701,837</b>	<b>(55,113)</b>	<b>81,750</b>

**Schedule 2.2 Detailed Estimates of Income*****Notes to the Budgeted Income***

- 1 The Financial Allocation for the year 2013 is based on the amount transferred to the Council, covering the period January to April 2012, multiplied by 3, ie. Estimated at € 528591.
- 2 The income from Urban Improvement funds is based on works that are estimated to be completed by 31 December 2013.
- 3 The income from Permit fees is based on the value of the similar revenue stream for the last financial year.
- 4 The income from the Law Enforcement System (LES) is being estimated on the settlement of fines that accrued to the Council up to 31 August 2011, the movement in sentenced cases on fines that were outstanding up to 31 August 2011 and the estimated commission from the Regional Committees on the payment of fines at the Council's cash point.

## 2.3 Detailed Estimates of Expenditure

ACCT NO.	DESCRIPTION	a	b	c	a-c	b-c
		BUDGET	FORECAST	BUDGET	VAR	VAR
		2012	2012	2013	BUD-BUD	BUD-FOR
		Euro	Euro	Euro	Euro	Euro
<b>1</b>	<b>Expenditure</b>					
1000	Personal Emoluments					
1100	Mayor's Honoraria/allowance	9,600	8,411	10,000	(400)	(1,589)
1101	Council Members' Allowance	11,000	10,225	11,000		(775)
1200	Employee salaries and wages	100,000	82,083	90,000	10,000	(7,917)
1300	Bonuses	7,000	6,213	7,500	(500)	(1,287)
1400	Income supplements	1,000	1,211	1,210	(210)	1
1500	Social Security contributions	7,000	7,772	8,000	(1,000)	(228)
1600	Allowances	1,000	699	700	300	(1)
1700	Overtime	4,000	738	2,000	2,000	(1,262)
		<b>140,600</b>	<b>117,352</b>	<b>130,410</b>	<b>10,190</b>	<b>(13,058)</b>
2000	Operations and maintenance					
2100	Utilities	16,000	16,553	17,000	(1,000)	(447)
2200	Materials and supplies	2,500	9,982	5,000	(2,500)	4,982
2300	Repair and upkeep	35,000	107,592	50,000	(15,000)	57,592
2400	Rent	9,000	9,956	10,000	(1,000)	(44)
2500	National/International memberships	800	744	750	50	(6)
2600	Office services	15,000	13,683	14,000	1,000	(317)
2700	Transport	2,000	1,856	2,500	(500)	(644)
2800	Travel	700		700		(700)
2900	Information services	4,000	3,937	2,500	1,500	1,437
3000	Contractual services	250,000	227,770	250,000		(22,230)
3100	Professional services	25,000	32,359	33,000	(8,000)	(641)
3200	Training	4,000	5,166	6,000	(2,000)	(834)
3300	Community and hospitality	38,500	18,187	20,000	18,500	(1,813)
3400	Incidental expenses	5,000	1,913	2,000	3,000	(87)
3600	Law Enforcement System	-	7,256	7,500	(7,500)	(244)
8000	Depreciation charge	80,000	113,387	110,000	(30,000)	3,387
8100	Provision for DD	25,000	24,362	20,000	5,000	4,362
		<b>512,500</b>	<b>594,705</b>	<b>550,950</b>	<b>(38,450)</b>	<b>43,755</b>
7000	Capital Expenditure					
7001	Acquisition of property	400,000	457,848	220,000	180,000	237,848
7100	Construction	322,455	401,757	120,000	202,455	281,757
7200	Improvements	133,200	46,000	84,000	49,200	(38,000)
7300	Equipment	4,000	2,209		4,000	2,209
7500	Special programmes	36,600	4,305	35,000	1,600	(30,695)
		<b>896,255</b>	<b>912,119</b>	<b>459,000</b>	<b>437,255</b>	<b>453,119</b>
<b>TOTAL</b>		<b>1,549,355</b>	<b>1,624,175</b>	<b>1,140,360</b>	<b>408,995</b>	<b>483,815</b>

## 2.3 Detailed Estimates of Expenditure

### *Notes to the Budgeted Operating Expenditure*

- 1 The payroll cost is estimated to increase in line with the increase for the COL, the increase of one employee .
- 2 The repayment of loan interest and capital are also taken into consideration in the cash flow.

### *Notes to the Budgeted Capital Expenditure*

- 1 The budgeted capital expenditure includes the following:
  - (a) The finalisation of the construction of the new premises at € 140,000 and the finishing works including installation of utilities infrastructure plus plastering and painting estimated at € 80,000. Under the Construction heading the Council has also reserved the amount of € 36,000 by way of contingency in order to supplement budgeted costs for the new premises. Should the cost of remaining construction on the new premises be covered by the € 140,000, the funds would be allocated to the resurfacing of new road.;
  - (b) The Council plans to reconstruct Triq il-Merhba, under the Public Private Partnership scheme, including pavements at an estimated cost of € 44,000 and Triq il-Karmnu at a cost of € 84,000;
  - (c) The Council is allocating the sum of € 40,000 for extensive patching around the locality;
  - (d) Extension of existing library at an estimated cost of - € 35,000;

**Cash Budget**

	<b>At 31 December 2012 as per bank</b>	<b>299,762.00</b>	
	less unrepresented cheques	<b>(4,829.00)</b>	
	<b>At 31 December 2012 as per books</b>		<b>294,933.00</b>
<b>Add:</b>	Budgeted Receipts for 2013	701,837.00	
	Less 50% WSC estimated receivable after end 2012	-	
	Less non-cash item LES sentenced cases	12,000.00	
	Further loan withdrawal (already approved)	<u>163,000.00</u>	876,837.00
			<u>1,171,770.00</u>
<b>Deduct:</b>	Budgeted Recurrent Payments for 2013		
	Payroll	130,410.00	
	Operating Expenditure	550,950.00	
	Less non-cash item Depreciation	(110,000.00)	
	Less non-cash item Provision for DD	<u>(20,000.00)</u>	420,950.00
<b>Deduct:</b>	Liabilities outstanding at 31 Dec 12	320,762.00	
	Estimated liabilities at 31 Dec 13	<u>(192,458.00)</u>	128,304.00
<b>Deduct:</b>	Loan repayments existing	24,660.00	
	Loan repayments further withdrawal	<u>15,240.00</u>	39,900.00
<b>Deduct:</b>	Budgeted Capital Payments for 2013	459,000.00	
	Less estimatead creditors at 31 Dec 2013	<u>(68,850.00)</u>	390,150.00
			1,109,714.00
	<b>Budgeted Cash &amp; Equivalents at 31 December 2013</b>		<b>62,056.00</b>
	<b>5% Provision for +ve balance as per financial procedures</b>		<b>11.74%</b>



*Notes to the Cash Flow*

- 1 The receipts and payments included in this cash flow refer to the estimated cash income and cash expenditure
- 2 The contingences include:
  - (a) Provision for Pending Court Case € 3,494;
  - (b) Provision for a claim by one of the suppliers amounting € 5140
- 3 The cash balance at end works out at 11.73% of the € 528591 income from the Central Government