



**Fgura
Local Council**

**Annual Budget
For
Financial Year
2017**

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Overview and Summary

The Fgura Local Council plans to issue tenders and finance its most ambitious project during the year 2017. The Fgura Civic Centre is the most ambitious project that the Fgura Local Council embarked upon in recent past, and whilst the construction of such civic centre was completed during the past months, the finishing works are to be initiated during the year 2017. Such project shall allow the Fgura Local Council to be able to offer a more efficient service, while increasing the services offered to the general public. The Council felt the need for such premises especially since the residents' needs could not be served well from the current ones, while the proposed project emphasizes accessibility for people with special needs and the elderly.

In order to be able to finance this project the Council used most of the funds collected by means of the Local Enforcement System and also sought and obtained the approval of the Ministry to have a drawdown facility from a local bank. The Council is currently paying loans used to finance this project amounting to nearly €40,000 per annum.

To finance the last stage of this project, the Council received the amount of Eur 75,000 during the year 2016, whilst an extra Eur 225,000 shall be received, as part of the Capital Projects Scheme issued by the Department for Local Government. Moreover, the Council intends to withdraw the available funds allocated in the Planning Fund to sustain its capital expenditure.

The recurrent expenditure forecast, as provided in this budget, exceeds the Government allocation to be received by the Council, especially due to capital expenditure allocated to the aforementioned Civic Centre and other projects. Thus, the Council shall make use of its own funds to sustain its operations. The same occurred when the Council was planning the budget for previous years, however the Council managed to turn a forecast deficit to a surplus.

Despite allocating a big chunk of this budget to finance the finishing stage of the Civic Centre, the Council is nonetheless allocating a considerable amount of money, to other projects such as road resurfacing and new pavements in the locality.

IFFIRMATA

Mayor
Dr. Byron Camilleri

IFFIRMATA

Executive Secretary
Beverly Saliba

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	-	627,999	642,484	642,484	14,485
Income raised from Bye-Laws (2)	-	19,729	20,000	20,000	271
Income raised from LES (3)	-	10,628	10,500	10,500	(128)
Investment Income (4)	-	195	150	150	(45)
Other Income (5)	-	5,299	204,500	204,500	199,201
TOTAL	-	663,850	877,634	877,634	213,784
Expenditure					
Personal Emoluments (6)	-	132,499	140,077	140,077	7,578
Operations and Maintenance (7)	-	251,876	457,166	457,166	205,290
Administration (8)	-	93,935	95,144	95,144	1,209
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	76,456	106,051	106,051	29,595
TOTAL	-	554,766	798,438	798,438	243,672
Surplus / Deficit	-	109,084	79,196	79,196	(29,888)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	1,974,795	2,962,423	2,962,423	987,628
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	110,975	106,749	106,749	(4,226)
Cash and Cash Equivalents (13)	-	613,472	3,000	3,000	(610,472)
Total Current Assets	-	724,447	109,749	109,749	(614,698)
Current Liabilities (14)					
Payables	-	104,347	205,000	205,000	100,653
Current portion of Long-Term Borrowings	-	28,537	28,537	28,537	-
Total Current Liabilities	-	132,884	233,537	233,537	100,653
Net Current Assets	-	591,563	(123,788)	(123,788)	(715,351)
Non-current liabilities (15)	-	653,399	846,480	846,480	193,081
Net Assets	-	1,912,959	1,992,155	1,992,155	79,196
Reserves					
Retained Funds	-	1,912,959	1,992,155	1,992,155	79,196

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	-	724,447	109,749
Current Liabilities	-	132,884	233,537
Total Long Term Liabilities	-	653,399	846,480
Commitments approved by Ministry	-	653,399	946,480
	-	591,563	(23,788)
Government Allocation	-	627,999	642,484
FSI	#DIV/0!	94.20%	-3.70%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	160,621	160,621	160,621	160,621	642,484
Cash flows from Bye-Laws & L.N fees	5,000	5,000	5,000	5,000	20,000
Local Enforcement cash flows	2,625	2,625	2,625	2,625	10,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	150	150
	-	-	-	150	150
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	2,250	2,250	285,000	200,000	489,500
TOTAL Inflows	170,496	170,496	453,246	368,396	1,162,634
Cash Outflows					
Personal Emoluments	35,019	35,019	35,019	35,020	140,077
Operations & Maintenance	114,291	114,292	114,291	114,292	457,166
Administration	23,786	23,786	23,786	23,786	95,144
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	356,500	356,500	713,000
Improvements	-	20,000	-	-	20,000
Special programmes	89,920	89,920	89,920	89,920	359,680
	-	-	-	-	-
	89,920	109,920	446,420	446,420	1,092,680
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	263,016	283,017	619,516	619,518	1,785,067
SURPLUS / (DEFICIT)	(92,520)	(112,521)	(166,270)	(251,122)	(622,433)
Brought forward (Bank /Cash Bal.)	613,472	520,952	408,431	242,161	613,472
Carry forward	520,952	408,431	242,161	(8,961)	(8,961)

Detailed Estimates of Income**DESCRIPTION**

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

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

0001 In terms of section 55 CAP 363	-	409,838	136,613	546,450	594,484	594,484	48,034
0002-0004 In terms of section 58 CAP 363	-	47,381	15,794	63,174	45,000	45,000	(18,174)
0005-0019 Other Income	-	13,781	4,594	18,375	3,000	3,000	(15,375)
	-	470,999	157,000	627,999	642,484	642,484	14,485

2 Bye-Laws & Legal Fees

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	-	14,797	4,932	19,729	20,000	20,000	271
	-	14,797	4,932	19,729	20,000	20,000	271

3 Local Enforcement Income

0037 Commission from Regional Committees	-	7,059	2,353	9,412	9,500	9,500	88
0038-0055 Contraventions	-	912	304	1,216	1,000	1,000	(216)
	-	7,971	2,657	10,628	10,500	10,500	(128)

4 Investment Income

0091-0095 Bank interest	-	146	49	195	150	150	(45)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	146	49	195	150	150	(45)

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	412	138	550	-	-	(550)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	3,562	1,187	4,749	4,500	4,500	(249)
UIF Income Pavements	-	-	-	-	200,000	200,000	200,000
	-	3,974	1,325	5,299	204,500	204,500	199,201

Total

	-	497,887	165,963	663,850	877,634	877,634	213,784
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Detailed Estimates of Expenditure**DESCRIPTION**

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

6 Personal Emoluments

1100 Mayor's Allowance	-	8,132	2,711	10,843	10,905	10,905	62
1200 Employees' Salaries & Wages	-	67,479	22,493	89,972	96,400	96,400	6,428
1300 Bonuses	-	7,440	2,480	9,920	10,125	10,125	205
1400 Income Supplements	-	953	318	1,270	1,211	1,211	(59)
1500 Social Security Contributions	-	6,254	2,085	8,338	9,036	9,036	698
1600 Allowances	-	8,279	2,760	11,039	11,200	11,200	161
1700 Overtime	-	838	279	1,117	1,200	1,200	83
	-	99,374	33,125	132,499	140,077	140,077	7,578

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	-	2,435	812	3,246	3,300	3,300	54
2300-2399 Repairs & Upkeep	-	20,393	6,798	27,190	230,000	230,000	202,810
2400-2449 Rent	-	4,924	1,642	6,566	6,566	6,566	-
3010 Street Lighting	-	6,373	2,124	8,497	8,500	8,500	3
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	-	2,841	947	3,788	3,800	3,800	12
3035 Bank Charges	-	125	42	167	200	200	33
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	63,804	21,268	85,072	85,200	85,200	128
3041 Refuse Collection	-	41,397	13,799	55,196	56,000	56,000	804
3042 Bulky Refuse Collection	-	7,659	2,553	10,212	11,000	11,000	788
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	-	22,729	7,576	30,305	30,300	30,300	(5)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	1,827	609	2,436	2,500	2,500	64
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	-	11,840	3,947	15,787	16,000	16,000	213
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	1,997	666	2,662	2,800	2,800	138
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	564	188	752	1,000	1,000	248
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	-	188,907	62,970	251,876	457,166	457,166	205,290

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	8,906	2,969	11,874	12,000	12,000	126
2260-2299 Office Materials & Supplies	-	4,266	1,422	5,688	6,000	6,000	312
2450-2499 Office Rent	-	6,108	2,036	8,144	8,144	8,144	-
2500-2599 National & International Memberships	-	425	142	566	600	600	34
2600-2699 Office Services	-	11,660	3,887	15,547	15,000	15,000	(547)
2700-2799 Transport	-	1,470	490	1,960	2,000	2,000	40
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	-	511	170	681	1,000	1,000	319
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	-	19,913	6,638	26,550	27,000	27,000	450
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	16,161	5,387	21,548	22,000	22,000	452
3400-3499 Incidental Expenses	-	1,033	344	1,377	1,400	1,400	23
	-	-	-	-	-	-	-
	-	70,451	23,484	93,935	95,144	95,144	1,209
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	1,000	1,000	1,000
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	-	76,456	76,456	105,051	105,051	28,595
	-	-	76,456	76,456	106,051	106,051	29,595
Total	-	358,732	196,034	554,766	798,438	798,438	243,672

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2016	30-Sep	30 Sep-31 Dec	31-Dec	2017		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	-	-	-	-	-	-	-
0210-0219 LES Receivables	-	7,000	230	7,230	10,000	10,000	2,770
0220-0229 Receivables from EU	-	19,504	-	19,504	19,504	19,504	-
0250 Prepayments & Accrued income	-	50,000	16,996	66,996	60,000	60,000	(6,996)
Other Non Current Assets	-	17,245	-	17,245	17,245	17,245	-
	-	93,749	17,226	110,975	106,749	106,749	(4,226)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	-	600,000	13,472	613,472	3,000	3,000	(610,472)
	-	600,000	13,472	613,472	3,000	3,000	(610,472)
14 Payables							
4000 Payables	-	55,000	6,803	61,803	75,000	75,000	13,197
4100 Accruals	-	20,000	5,947	25,947	30,000	30,000	4,053
4150 Deferred Income	-	17,000	(403)	16,597	100,000	100,000	83,403
Current portion of Long-Term Borrowings	-	-	-	28,537	28,537	28,537	-
	-	-	-	-	-	-	-
	-	92,000	12,347	132,884	233,537	233,537	100,653
15 Non Current Liabilities							
4200 Long Term Borrowings	-	400,000	(2,678)	397,322	375,000	375,000	(22,322)
Deferred Income Long Term	-	260,000	(3,923)	256,077	471,480	471,480	215,403
	-	660,000	(6,601)	653,399	846,480	846,480	193,081

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Const Works	Furniture & Fittings	Urban Impr	Office Equipment, PI&M	Motor Vehicles	Property	Property held for development	Assets not yet capitalised	Total
% of depreciation	0%	10%	7.5%	10%	20%	20%	1%	0%	0%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2017	10,502	1,571,523	34,674	500,530	42,609	11,586	1,001	1,263,191	15,320	3,450,936
Additions	-	359,679	-	20,000	-	-	-	713,000	-	1,092,679
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	10,502	1,931,202	34,674	520,530	42,609	11,586	1,001	1,976,191	15,320	4,543,615
Grants/ other reimbursements										
As at 01 January 2017	-	191,677	-	43,410	-	-	-	-	-	235,087
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	-	191,677	-	43,410	-	-	-	-	-	235,087
Accumulated Depreciation										
As at 01 January 2017	-	941,607	20,970	232,631	35,518	10,099	229	-	-	1,241,054
Charge for the year	-	79,782	1,028	22,449	1,418	297	77	-	-	105,051
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	-	1,021,389	21,998	255,080	36,936	10,396	306	-	-	1,346,105
Budgeted NBV 31 Dec 2016	0	0	0	0	0	0	0	0	0	-
Forecasted NBV 1 Jan 2017	10,502	438,239	13,704	224,489	7,091	1,487	772	1,263,191	15,320	1,974,795
Budgeted NBV 31 Dec 2017	10,502	718,136	12,676	222,040	5,673	1,190	695	1,976,191	15,320	2,962,423