



Year

GHARB Local Council

**Annual Budget
For
Financial Year
2017**

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Overview and Summary

These budget estimates cover the period January to December 2017 and are the eight being prepared by the Sixth Gharb Local Council Legislation. **Income** The Government Allocation for this year amount to € 224,337. Other Government / public entities Income amounting to €144,514 results from grants receivable from the Government and the EU following successful applications under various funding schemes. These are being disclosed in more detail in the notes. In the income section an allocation of € 6,692 is being voted as general income from permits, tender documents etc while the sum of € 5,568 was voted as income from various activities that the council will underdo it 2017. **Expenditure Personal Emoluments** The amounts in this section were revised to reflect the latest 2017 pay scales. This section incorporates Council's employees salaries and wages as well as statutory Mayor's and Councillors allowances. Personal emoluments for the year are expected to amount to € 67,520. **Operations and maintenance** The Repair and Upkeep section caters for the upkeep and maintenance works which are expected to be done throughout the year within the locality such as road signs and markings, street pavements and other Council property. Repairs and upkeeps are estimated to amount to € 24,436. The Council has also estimated that € 25,375 will be incurred with respect to contractual services. These relate to the refuse collection, bulky refuse and street cleaning. Included with operations and maintenance expenses, the Council has provided for Community and Hospitality expenses amounting to € 40,187, out of which € 17,607 relate to Twinning. **Capital Expenditure** The Council is voting the sum of € 151,229 with respect to capital expenditure in relation to the urban improvements in Wied ir-Raghab, Wied tal-Wieri and Wied ta' Gulju. The Council intends to finance this capital expenditure with EU and Governments. In the management of this budget, the Council will be dedicated to attain a good balance between high quality in its services and value for money. The Councils shall also work hard to acquire sponsorship and additional funding for its initiatives and events. Also, since the Council's aspirations for the locality are high, the Council will also continue exploiting possibilities of EU Funding for those ambitious projects in the pipeline which wouldn't be attainable without such aid.

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)	314,437	397,648	338,851	24,414	(58,797)
Income raised from Bye-Laws (2)	18,000	11,913	12,260	(5,740)	348
Income raised from LES (3)	250	525	541	291	16
Investment Income (4)	-	45	-	-	(45)
Other Income (5)	2,000	2,741	2,647	647	(94)
TOTAL	334,687	412,872	354,299	19,612	(58,573)
Expenditure					
Personal Emoluments (6)	75,552	69,804	67,520	(8,032)	(2,284)
Operations and Maintenance (7)	170,731	206,156	122,849	(47,882)	(83,307)
Administration (8)	21,375	38,383	37,858	16,483	(525)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	116,923	120,016	120,016	3,093
TOTAL	267,658	431,266	348,243	80,585	(83,023)
Surplus / Deficit	67,029	(18,394)	6,056	(60,973)	24,450

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)	-	1,082,801	1,114,014	1,114,014	31,213
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	53,199	53,199	53,199	-
Cash and Cash Equivalents (13)	-	175,349	196,608	196,608	21,259
Total Current Assets	-	228,548	249,807	249,807	21,259
Current Liabilities (14)					
Payables	-	316,217	316,217	316,217	-
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	-	316,217	316,217	316,217	-
Net Current Assets	-	(87,669)	(66,410)	(66,410)	21,259
Non-current liabilities (15)	-	610,245	656,661	656,661	46,416
Net Assets	-	384,887	390,943	390,943	6,056
Reserves					
Retained Funds	-	384,887	390,943	390,943	6,056

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	-	228,548	249,807
Current Liabilities	-	316,217	316,217
Total Long Term Liabilities	-	610,245	656,661
Commitments approved by Ministry	-	-	-
	-	(697,914)	(723,071)
Government Allocation	314,437	397,648	338,851
FSI	0.00%	-175.51%	-213.39%

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	56,084	56,084	56,084	56,085	224,337
Cash flows from Bye-Laws & L.N fees	1,673	1,673	1,673	1,673	6,692
Local Enforcement cash flows	135	135	135	136	541
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-			120,984	120,984
Cash received from Twinning	11,639	11,639	11,639	11,640	46,557
Cash from Community Services	1,392	1,392	1,392	1,392	5,568
Other Cash Inflows	661	662	662	662	2,647
TOTAL Inflows	71,584	71,585	71,585	192,572	407,326
Cash Outflows					
Personal Emoluments	16,880	16,880	16,880	16,880	67,520
Operations & Maintenance	30,712	30,712	30,712	30,713	122,849
Administration	9,464	9,465	9,464	9,465	37,858
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	75,615	75,614	151,229
	-	-	-	-	-
	-	-	75,615	75,614	151,229
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Cash outflows - Payment of loan	1,652	1,653	1,653	1,653	6,611
	1,652	1,653	1,653	1,653	6,611
TOTAL Outflows	58,708	58,710	134,324	134,325	386,067
SURPLUS / (DEFICIT)	12,876	12,875	(62,739)	58,247	21,259
Brought forward (Bank /Cash Bal.)	175,349	188,225	201,100	138,361	175,349
Carry forward	188,225	201,100	138,361	196,608	196,608

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	218,594	163,824	54,768	218,592	224,337	5,743	5,745
0002-0004 In terms of section 58 CAP 363	10,523		-	-	-	(10,523)	-
0005-0019 Other Income	85,320	141,679	37,377	179,056	114,514	29,194	(64,542)
	314,437	305,503	92,145	397,648	338,851	24,414	(58,797)

2 Bye-Laws & Legal Fees

0021-0025 Community Services	13,000	2,720	3,086	5,806	5,568	(7,432)	(238)
0026-0035 Income from Permits	5,000	4,456	1,651	6,107	6,692	1,692	586
	18,000	7,176	4,737	11,913	12,260	(5,740)	348

3 Local Enforcement Income

0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	250	468	57	525	541	291	16
	250	468	57	525	541	291	16

4 Investment Income

0091-0095 Bank interest	-	-	45	45	-	-	(45)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	45	45	-	-	(45)

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	2,000	1,047	1,694	2,741	2,647	647	(94)
0120-0129 General Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	2,000	1,047	1,694	2,741	2,647	647	(94)

Total

334,687	314,194	98,678	412,872	354,299	19,612	(58,573)
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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
€	€	€	€	€	€	€

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Personal Emoluments

1100 Mayor's Allowance	7,228	4,820	2,404	7,224	7,373	145	149
1200 Employees' Salaries & Wages	49,284	33,040	14,766	47,806	45,206	(4,078)	(2,600)
1300 Bonuses	-	3,350	405	3,755	3,830	3,830	75
1400 Income Supplements	1,622	-	-	-	-	(1,622)	-
1500 Social Security Contributions	4,619	3,375	1,243	4,619	4,711	92	92
1600 Allowances	12,800	3,125	3,275	6,400	6,400	(6,400)	-
1700 Overtime	-	-	-	-	-	-	-
	75,552	47,710	22,093	69,804	67,520	(8,032)	(2,284)

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Operations and Maintenance

2100-2149 Public Utilities	15,556	8,329	7,399	15,728	16,278	722	550
2200-2259 Public Materials & Supplies	6,000	2,856	262	3,118	4,930	(1,070)	1,812
2300-2399 Repairs & Upkeep	4,500	13,991	12,160	26,151	24,436	19,936	(1,715)
2400-2449 Rent	9,075	4,084	91	4,175	4,309	(4,766)	134
3010 Street Lighting	3,000	1,209	(167)	1,042	-	(3,000)	(1,042)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	4,500	2,639	(1)	2,638	2,639	(1,861)	1
3035 Bank Charges	4,100	3,659	272	3,931	4,395	295	464
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	10,260	10,801	6,135	16,936	16,857	6,597	(79)
3042 Bulky Refuse Collection	2,592	1,686	(233)	1,453	2,320	(272)	867
3043 Bins on wheels	748	611	25	636	655	(93)	19
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	-	1,150	-	1,150	1,185	1,185	35
3052 Cleaning & Maintenance of Non-Urban Areas	1,200	110	350	460	232	(968)	(228)
3053 Cleaning of Public Conveniences	5,700	3,028	1,218	4,246	4,184	(1,516)	(62)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	235	901	1,136	242	242	(894)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	88,500	77,012	(47,405)	29,607	-	(88,500)	(29,607)
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	72,198	72,198	17,607	17,607	(54,591)
Child Care Centre	15,000	16,059	5,493	21,552	22,580	7,580	1,028
	170,731	147,459	58,698	206,156	122,849	(47,882)	(83,307)

16 Depreciation of Property, Plant and Equipment

Asset	Special Programmes 10%	Motor Vehicles 20%	Office Furniture 8%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Constuction 10%	Street Signs & Trees NA	Total
Cost										
As at 01 January 2017	2,336,819	30,100	27,371	3,299	20,907	21,863	106,763	203,283	18,090	2,768,495
Additions	151,229	-	-	-	-	-	-	-	-	151,229
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	2,488,048	30,100	27,371	3,299	20,907	21,863	106,763	203,283	18,090	2,919,724
Grants/ other reimbursements										
As at 01 January 2017	801,256	-	-	-	-	-	-	-	-	801,256
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	801,256	-	-	-	-	-	-	-	-	801,256
Accumulated Depreciation										
As at 01 January 2017	645,113	11,298	18,309	2,291	15,872	13,931	54,784	112,894	9,946	884,438
Charge for the year	99,524	3,434	699	184	1,124	1,449	4,966	8,636	-	120,016
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	744,637	14,732	19,008	2,475	16,996	15,380	59,750	121,530	9,946	1,004,454
Budgeted NBV 31 Dec 2016	0	0	0	0	0	0	0	0	0	-
Forecasted NBV 1 Jan 2017	890,450	18,802	9,062	1,008	5,035	7,932	51,979	90,389	8,144	1,082,801
Bugeteded NBV 31 Dec 2017	942,155	15,368	8,363	824	3,911	6,483	47,013	81,753	8,144	1,114,014