



Kalkara

# **Kalkara Local Council**

**Annual Budget  
For  
Financial Year  
2024**

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## Overview and Summary

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Local Councils shall call a locality meeting which shall be held before the meeting in which the Kalkara Local Council will be considering the financial estimates for the next financial year open to persons appearing in the Local Council's Electoral Register for the locality of Kalkara once a year. After consultation with its residents, the Local Council shall prepare a three-year Work plan which may be revised from time to time. The locality meeting shall be held at such place as the Council may determine and which is as much as possible accessible to all persons. A notice for such meeting shall be published once in all daily newspapers and social media. The Mayor assisted by the Executive Secretary shall ensure that the agenda discussed at the annual locality meeting shall include the administrative report on the performance of the Council during the previous year and the business plan the following year. The Mayor shall be the Chairman at such meeting and the Executive Secretary shall keep a record of the proceedings of the meeting including any complaints or suggestions made during that meeting. The minutes of such meetings shall be discussed by the Council during the first Council meeting following the locality meeting and the Council shall take action upon any such complaints' and suggestions as it may consider fit. The financial allocation for the year 2024 is estimated to be Eur 371,340.

The Council is projecting total income of Eur 395,140 for the year ended 31 December 2024. Including with income there is income from bye laws estimated at 22,000 and Income from LES system estimated at Eur 1,800 and Other government income of Euro 25,000

The Council is projecting expenditure of Eur 406,446. This included depreciation of property, plant and equipment of Eur 7,216. Personal emoulements are estimated to amount to Eur 144,030 whilst Operations and Maintenance costs estimated to be Eur 206,700. Admiistration costs of Eur 48,500 are being projected. The Local Council is not projecting any capital expenditure for 2024.

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Mayor

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Executive Secretary



## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	371,783	337,313	371,340	(443)	34,027
Income raised from Bye-Laws (2)	22,000	22,626	22,000	-	(626)
Income raised from LES (3)	2,000	1,819	1,800	(200)	(19)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	14,516	-	-	(14,516)
<b>TOTAL</b>	<b>395,783</b>	<b>376,274</b>	<b>395,140</b>	<b>(643)</b>	<b>18,866</b>
<b>Expenditure</b>					
Personal Emoluments (6)	140,119	135,980	144,030	3,911	8,050
Operations and Maintenance (7)	239,500	215,622	206,700	(32,800)	(8,922)
Administration (8)	41,200	42,964	48,500	7,300	5,536
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	7,696	8,926	7,216	(480)	(1,710)
<b>TOTAL</b>	<b>428,515</b>	<b>403,492</b>	<b>406,446</b>	<b>(22,069)</b>	<b>2,954</b>
<b>Surplus / Deficit</b>	<b>(32,732)</b>	<b>(27,218)</b>	<b>(11,306)</b>	<b>21,426</b>	<b>15,912</b>

## Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	24,425	48,473	41,257	16,832	(7,216)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	42,779	33,855	33,855	(8,924)	-
Cash and Cash Equivalents (13)	23,623	109,777	85,687	62,064	(24,090)
<b>Total Current Assets</b>	<b>66,402</b>	<b>143,632</b>	<b>119,542</b>	<b>53,140</b>	<b>(24,090)</b>
<b>Current Liabilities (14)</b>					
Payables	245,138	337,182	317,182	72,044	(20,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>245,138</b>	<b>337,182</b>	<b>317,182</b>	<b>72,044</b>	<b>(20,000)</b>
<b>Net Current Assets</b>	<b>(178,736)</b>	<b>(193,550)</b>	<b>(197,640)</b>	<b>(18,904)</b>	<b>(4,090)</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>(154,311)</b>	<b>(145,077)</b>	<b>(156,383)</b>	<b>(2,072)</b>	<b>(11,306)</b>
<b>Reserves</b>					
Retained Funds	(154,311)	(145,077)	(156,383)	(2,072)	(11,306)

## Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	66,402	143,632	119,542
Current Liabilities	245,138	337,182	317,182
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(178,736)	(193,550)	(197,640)
Government Allocation	371,783	337,313	371,340
FSI	-48.08%	-57.38%	-53.22%

## Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2024	2024	2024	2024	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	92,835	92,835	92,835	92,835	371,340
Cash flows from Bye-Laws & L.N fees	5,500	5,500	5,500	5,500	22,000
Local Enforcement cash flows	450	450	450	450	1,800
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
<b>TOTAL Inflows</b>	<b>98,785</b>	<b>98,785</b>	<b>98,785</b>	<b>98,785</b>	<b>395,140</b>
<b>Cash Outflows</b>					
Personal Emoluments	36,007	36,008	36,007	36,008	144,030
Operations & Maintenance	51,675.00	51,675	51,675	51,675	206,700
Administration	12,125.00	12,125	12,125	12,125	48,500
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Payment on past creditors	5,000	5,000	5,000	5,000	20,000
	5,000	5,000	5,000	5,000	20,000
<b>TOTAL Outflows</b>	<b>104,807</b>	<b>104,808</b>	<b>104,807</b>	<b>104,808</b>	<b>419,230</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(6,022)</b>	<b>(6,023)</b>	<b>(6,022)</b>	<b>(6,023)</b>	<b>(24,090)</b>
Brought forward (Bank /Cash Bal.)	109,777	103,755	97,732	91,710	109,777
Carry forward	103,755	97,732	91,710	85,687	85,687

Detailed Estimates of Income

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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
1	<b>Funds received form Central Government:</b>						
0001	314,783	233,928	77,976	311,904	346,340	31,557	34,436
0002-0004	51,000	-	-	-	-	(51,000)	-
0005-0019	6,000	15,213	10,196	25,409	25,000	19,000	(409)
	<b>371,783</b>	<b>249,141</b>	<b>88,172</b>	<b>337,313</b>	<b>371,340</b>	<b>(443)</b>	<b>34,027</b>
2	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025	15,000	1,516	9,430	10,946	10,000	(5,000)	(946)
0026-0035	7,000	8,613	3,067	11,680	12,000	5,000	320
	<b>22,000</b>	<b>10,129</b>	<b>12,497</b>	<b>22,626</b>	<b>22,000</b>	<b>-</b>	<b>(626)</b>
3	<b>Local Enforcement Income</b>						
0037	2,000	1,547	272	1,819	1,800	(200)	(19)
0038-0055	-	-	-	-	-	-	-
	<b>2,000</b>	<b>1,547</b>	<b>272</b>	<b>1,819</b>	<b>1,800</b>	<b>(200)</b>	<b>(19)</b>
4	<b>Investment Income</b>						
0091-0095	-	-	-	-	-	-	-
0096-0099	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5	<b>General Income</b>						
0056-0065	-	-	-	-	-	-	-
0066-0069	-	-	-	-	-	-	-
0070-0075	-	-	-	-	-	-	-
0076-0080	-	-	-	-	-	-	-
0081-0089	-	-	-	-	-	-	-
0100-0109	-	10,800	2,200	13,000	-	-	(13,000)
0110-0119	-	-	-	-	-	-	-
0120-0129	-	9,146	(7,630)	1,516	-	-	(1,516)
	<b>-</b>	<b>19,946</b>	<b>(5,430)</b>	<b>14,516</b>	<b>-</b>	<b>-</b>	<b>(14,516)</b>
<b>Total</b>	<b>395,783</b>	<b>280,763</b>	<b>95,511</b>	<b>376,274</b>	<b>395,140</b>	<b>(643)</b>	<b>18,866</b>

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2023	ACTUAL Jan-Sept 2023	FORECAST Oct-Dec 2023	TOTAL Jan-Dec 2023	BUDGET Jan-Dec 2024	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	11,079	8,309	2,770	11,079	11,330	251	251
1200 Employees' Salaries & Wages	105,064	75,398	27,010	102,408	108,800	3,736	6,392
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	8,276	5,797	1,395	7,192	8,500	224	1,308
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	2,700	-	2,301	2,301	2,400	(300)	99
	<b>140,119</b>	<b>99,254</b>	<b>36,726</b>	<b>135,980</b>	<b>144,030</b>	<b>3,911</b>	<b>8,050</b>

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	9,000	5,882	1,926	7,808	8,000	(1,000)	192
2300-2399 Repairs & Upkeep	5,000	12,568	2,374	14,942	15,000	10,000	58
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	3,000	10,829	3,116	13,945	14,000	11,000	55
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	4,500	3,744	1,524	5,268	5,500	1,000	232
3035 Bank Charges	600	540	120	660	700	100	40
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	25,000	33,109	21,663	54,772	60,000	35,000	5,228
3041 Refuse Collection	115,000	42,808	(4,746)	38,062	39,000	(76,000)	938
3042 Bulky Refuse Collection	8,000	5,397	3,114	8,511	9,000	1,000	489
3043 Bins on wheels	24,000	283	-	283	500	(23,500)	217
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	25,000	13,820	(604)	13,216	15,000	(10,000)	1,784
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	1,010	-	1,010	-	-	(1,010)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	14,000	13,560	-	13,560	14,000	-	440
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3052 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	5,000	28,573	14,091	42,664	25,000	20,000	(17,664)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	1,400	729	192	921	1,000	(400)	79
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>239,500</b>	<b>172,852</b>	<b>42,770</b>	<b>215,622</b>	<b>206,700</b>	<b>(32,800)</b>	<b>(8,922)</b>

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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	8,000	2,737	10,446	13,183	15,000	7,000	1,817
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	2,500	2,016	736	2,752	2,750	250	(2)
2600-2599 National & International Memberships	600	-	113	113	600	-	487
2600-2699 Office Services	7,000	7,648	971	8,619	8,750	1,750	131
2700-2799 Transport	600	7,644	(6,758)	886	900	300	14
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	500	495	-	495	500	-	5
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	22,000	13,669	3,247	16,916	20,000	(2,000)	3,084
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	<b>41,200</b>	<b>34,209</b>	<b>8,755</b>	<b>42,964</b>	<b>48,500</b>	<b>7,300</b>	<b>5,536</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	7,696	8,036	890	8,926	7,216	(480)	(1,710)
	<b>7,696</b>	<b>8,036</b>	<b>890</b>	<b>8,926</b>	<b>7,216</b>	<b>(480)</b>	<b>(1,710)</b>
<b>Total</b>	<b>428,515</b>	<b>314,351</b>	<b>89,141</b>	<b>403,492</b>	<b>406,446</b>	<b>(22,069)</b>	<b>2,954</b>

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
	2023	30-Sep	30 Sep-31 Dec	31-Dec	2024		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	21,908	3,203	(494)	2,709	2,709	(19,199)	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	20,871	24,296	6,850	31,146	31,146	10,275	-
	-	-	-	-	-	-	-
	<b>42,779</b>	<b>27,499</b>	<b>6,356</b>	<b>33,855</b>	<b>33,855</b>	<b>(8,924)</b>	<b>-</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	23,623	81,467	28,310	109,777	85,687	62,064	(24,090)
	<b>23,623</b>	<b>81,467</b>	<b>28,310</b>	<b>109,777</b>	<b>85,687</b>	<b>62,064</b>	<b>(24,090)</b>
<b>14 Payables</b>							
4000 Payables	187,899	219,320	54,076	273,396	253,396	65,497	(20,000)
4100 Accruals	44,359	21,955	(18,518)	3,437	3,437	(40,922)	-
4150 Deferred income	9,414	56,528	-	56,528	56,528	47,114	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditors	3,466	4,060	(239)	3,821	3,821	355	-
	<b>245,138</b>	<b>301,863</b>	<b>35,319</b>	<b>337,182</b>	<b>317,182</b>	<b>72,044</b>	<b>(20,000)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-



16 Depreciation of Property, Plant and Equipment

Asset	%	€										Total		
		Office Furniture/Fitn gs	Computer Equipment	Office Equipment	Plant & Machinery	Street Lights	Urban Improvements	Construction	Motor vehicle	Special Programes				
Cost														
As at 01 January	2024	40,664	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,126,868			
Additions														
Disposals														
As at 31 December	2024	40,664	28,102	21,588	6,935	4,864	371,690	450,038	49,348	153,639	1,126,868			
Grants/ other reimbursements														
As at 01 January	2024	-	2,173	9,232	-	-	162,093	280,342	41,400	136,863	632,103			
Additions														
As at 31 December	2024	-	2,173	9,232	-	-	162,093	280,342	41,400	136,863	632,103			
Accumulated Depreciation														
As at 01 January	2024	25,013	24,869	11,255	6,935	4,864	208,835	162,677	1,704	140	446,292			
Charge for the year		1,442	1,060	487	-	-	762	212	1,589	1,664	7,216			
Released on disposal														
As at 31 December	2024	26,455	25,929	11,742	6,935	4,864	209,597	162,889	3,293	1,804	453,508			
Budgeted NEV 31 Dec	2023	14,169	1,742	1,101	0	0	762	1,252	5,399	0	24,425			
Forecasted NEV 1 Jan	2024	15,651	1,060	1,101	-	-	762	7,019	6,244	16,636	48,473			
Budgeted NEV 31 Dec	2024	14,209	-	614	-	-	-	6,807	4,655	14,972	41,257			

