



# **San Pawl il-Bahar Local Council**

**Annual Budget  
For  
Financial Year  
2018**

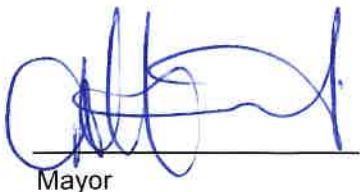
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***Overview and Summary***

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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	Bud-Bud	Bud-Act
	2017	2017	2018		
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	1,804,968	1,871,094	1,876,701	71,733	5,607
Income raised from Bye-Laws (2)	83,100	108,838	87,500	4,400	(21,338)
Income raised from LES (3)	23,000	25,011	23,000	-	(2,011)
Investment Income (4)	132	349	300	168	(49)
Other Income (5)	6,500	6,765	6,500	-	(265)
<b>TOTAL</b>	<b>1,917,700</b>	<b>2,012,057</b>	<b>1,994,001</b>	<b>76,301</b>	<b>(18,056)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	219,935	187,140	252,707	32,772	65,567
Operations and Maintenance (7)	1,077,633	972,148	1,179,048	101,415	206,900
Administration (8)	84,857	66,149	97,447	12,589	31,298
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	245,210	192,681	224,932	(20,278)	32,251
<b>TOTAL</b>	<b>1,627,636</b>	<b>1,418,118</b>	<b>1,754,133</b>	<b>126,497</b>	<b>336,015</b>
<b>Surplus / Deficit</b>	<b>290,064</b>	<b>593,939</b>	<b>239,868</b>	<b>(50,196)</b>	<b>(354,071)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	2,246,980	2,187,898	1,791,557	(455,423)	(396,341)
<b>Current Assets</b>					
Inventories (11)	400	392	380	(20)	(12)
Receivables (12)	120,000	279,428	480,000	360,000	200,572
Cash and Cash Equivalents (13)	623,880	1,231,203	1,246,284	622,404	15,081
<b>Total Current Assets</b>	<b>744,280</b>	<b>1,511,023</b>	<b>1,726,664</b>	<b>982,384</b>	<b>215,641</b>
<b>Current Liabilities (14)</b>					
Payables	440,000	797,364	770,000	330,000	(27,364)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>440,000</b>	<b>797,364</b>	<b>770,000</b>	<b>330,000</b>	<b>(27,364)</b>
<b>Net Current Assets</b>	<b>304,280</b>	<b>713,659</b>	<b>956,664</b>	<b>652,384</b>	<b>243,005</b>
<b>Non-current liabilities (15)</b>	<b>528,897</b>	<b>483,204</b>	<b>90,000</b>	<b>(438,897)</b>	<b>(393,204)</b>
<b>Net Assets</b>	<b>2,022,363</b>	<b>2,418,353</b>	<b>2,658,221</b>	<b>635,858</b>	<b>239,868</b>
<b>Reserves</b>					
Retained Funds	2,022,363	2,418,353	2,658,221	635,858	239,868

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	744,280	1,511,023	1,726,664
Current Liabilities	440,000	797,364	770,000
Total Long Term Liabilities	528,897	483,204	90,000
Commitments approved by Ministry	528,897	483,204	90,000
	304,280	713,659	956,664
Government Allocation	1,804,968	1,871,094	1,876,701
<b>FSI</b>	<b>16.86%</b>	<b>38.14%</b>	<b>50.98%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	469,175	469,175	469,175	469,175	1,876,701
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	21,875	21,875	21,875	21,875	87,500
<b>Local Enforcement cash flows</b>	5,750	5,750	5,750	5,750	23,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	150	-	150	300
	-	150	-	150	300
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	1,625	1,625	1,625	1,625	6,500
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	<b>498,425</b>	<b>498,575</b>	<b>498,425</b>	<b>498,575</b>	<b>1,994,001</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	63,177	63,177	63,177	63,177	252,707
<b>Operations &amp; Maintenance</b>	294,762	294,762	294,762	294,762	1,179,048
<b>Administration</b>	24,362	24,362	24,362	24,362	97,447
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	3,100	1,700	-	4,800
Special programmes	100,000	100,000	100,000	116,918	416,918
Motor Vehicles	-	-	-	28,000	28,000
	100,000	103,100	101,700	144,918	449,718
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>482,300</b>	<b>485,400</b>	<b>484,000</b>	<b>527,218</b>	<b>1,978,920</b>
<b>SURPLUS / (DEFICIT)</b>	<b>16,125</b>	<b>13,175</b>	<b>14,425</b>	<b>(28,643)</b>	<b>15,081</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>1,231,203</b>	<b>1,247,328</b>	<b>1,260,503</b>	<b>1,274,927</b>	<b>1,231,203</b>
<b>Carry forward</b>	<b>1,247,328</b>	<b>1,260,503</b>	<b>1,274,927</b>	<b>1,246,284</b>	<b>1,246,284</b>

**Detailed Estimates of Income****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

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

0001 In terms of section 55 CAP 363	1,684,906	1,263,680	421,226	1,684,906	1,757,116	72,211	72,210
0002-0004 In terms of section 58 CAP 363	105,630	11,000	88,189	99,189	104,157	(1,473)	4,968
0005-0019 Other Income	14,432	37,524	49,475	86,999	15,428	996	(71,571)
	<b>1,804,968</b>	<b>1,312,204</b>	<b>558,890</b>	<b>1,871,094</b>	<b>1,876,701</b>	<b>71,733</b>	<b>5,607</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services	6,000	8,032	22,463	30,495	-	(6,000)	(30,495)
0026-0035 Income from Permits	77,100	58,543	19,800	78,343	87,500	10,400	9,157
	<b>83,100</b>	<b>66,575</b>	<b>42,263</b>	<b>108,838</b>	<b>87,500</b>	<b>4,400</b>	<b>(21,338)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees	22,000	16,683	5,378	22,061	22,000	-	(61)
0038-0055 Contraventions	1,000	1,631	1,319	2,950	1,000	-	(1,950)
	<b>23,000</b>	<b>18,314</b>	<b>6,697</b>	<b>25,011</b>	<b>23,000</b>	<b>-</b>	<b>(2,011)</b>

**4 Investment Income**

0091-0095 Bank interest	132	-	349	349	300	168	(49)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>132</b>	<b>-</b>	<b>349</b>	<b>349</b>	<b>300</b>	<b>168</b>	<b>(49)</b>

**5 General Income**

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	880	-	880	-	-	(880)
0110-0119 Contributions	6,500	3,113	2,772	5,885	6,500	-	615
0120-0129 General Income	-	33,198	(33,198)	-	-	-	-
	<b>6,500</b>	<b>37,191</b>	<b>(30,426)</b>	<b>6,765</b>	<b>6,500</b>	<b>-</b>	<b>(265)</b>

**Total**

<b>1,917,700</b>	<b>1,434,284</b>	<b>577,773</b>	<b>2,012,057</b>	<b>1,994,001</b>	<b>76,301</b>	<b>(18,056)</b>
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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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	14,487	11,018	3,672	14,690	14,487	(0)	(203)
1200 Employees' Salaries & Wages	154,020	98,548	31,208	129,756	180,815	26,795	51,059
1300 Bonuses	13,871	8,552	2,182	10,734	16,315	2,443	5,581
1400 Income Supplements		-	-	-	-	-	-
1500 Social Security Contributions	14,556	8,747	2,590	11,337	17,090	2,534	5,753
1600 Allowances	16,000	10,640	4,010	14,650	16,000	-	1,350
1700 Overtime	7,000	4,228	1,745	5,973	8,000	1,000	2,027
	<b>219,935</b>	<b>141,733</b>	<b>45,407</b>	<b>187,140</b>	<b>252,707</b>	<b>32,772</b>	<b>65,567</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	36,183	15,230	5,161	20,391	28,522	(7,661)	8,131
2200-2259 Public Materials & Supplies	18,000	11,820	2,746	14,566	25,680	7,680	11,114
2300-2399 Repairs & Upkeep	46,200	9,964	4,306	14,270	58,000	11,800	43,730
2400-2449 Rent	8,725	-	3,970	3,970	9,425	700	5,455
3010 Street Lighting	20,000	43,456	3,349	46,805	45,800	25,800	(1,005)
3020 Lease of Equipment	1,500	-	1,480	1,480	2,000	500	520
3030 Insurance	9,414	6,255	2,311	8,566	9,715	301	1,149
3035 Bank Charges	200	169	2,268	2,437	200	-	(2,237)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	280,000	193,913	60,769	254,682	280,000	-	25,318
3041 Refuse Collection	369,800	263,163	80,042	343,205	377,280	7,480	34,075
3042 Bulky Refuse Collection	18,000	9,280	2,492	11,772	19,800	1,800	8,028
3043 Bins on wheels	500	-	2,210	2,210	500	-	(1,710)
3045 Bring in sites	-	-	321	321	-	-	(321)
3051 Road & Street Cleaning	99,750	77,751	22,412	100,163	109,725	9,975	9,562
3052 Cleaning & Maintenance of Non-Urban Areas	17,784	12,739	4,384	17,123	20,284	2,500	3,161
3053 Cleaning of Public Conveniences	33,800	5,935	5,070	11,005	50,320	16,520	39,315
3055 Cleaning of Council Premises	1,800	1,081	281	1,362	1,800	-	438
3060 Cleaning & Maintenance of Parks & Gardens	25,977	12,254	3,864	16,118	25,977	-	9,859
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	32,800	16,502	9,065	25,567	52,580	19,780	27,013
3070-3090 Consultation Fees	-	-	-	-	400	400	400
3100-3139 Contract & Project Management	3,000	-	-	-	3,000	-	3,000
3300-3379 Hospitality	35,950	-	-	-	42,740	6,790	42,740
3380-3389 Community	12,250	27,515	47,458	74,973	12,800	550	(62,173)
3600-3694 Local Enforcement Expenses	1,000	806	496	1,302	2,500	1,500	1,198
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	5,000	-	-	-	-	(5,000)	-
Provision for Bad Debts	-	-	(140)	(140)	-	-	140
	<b>1,077,633</b>	<b>707,833</b>	<b>264,315</b>	<b>972,148</b>	<b>1,179,048</b>	<b>101,415</b>	<b>206,900</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	Bud-Bud	Bud-Act
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	18,600	17,654	2,276	19,930	20,460	1,860	530
2500-2599 National & International Memberships	500	140	290	430	550	50	120
2600-2699 Office Services	12,500	10,219	1,859	12,078	15,800	3,300	3,722
2700-2799 Transport	6,250	2,710	5,176	7,886	9,250	3,000	1,364
2800-2899 Travel	2,000	-	-	-	3,500	1,500	3,500
2900-2999 Information Services	20,240	2,802	2,068	4,870	23,160	2,920	18,290
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	20,337	15,676	5,279	20,955	23,707	3,370	2,752
3200-3299 Training	600	-	-	-	1,000	400	1,000
3345 Office Hospitality	3,580	-	-	-	-	(3,580)	-
3400-3499 Incidental Expenses	250	-	-	-	19	(231)	19
	-	-	-	-	-	-	-
	<b>84,857</b>	<b>49,201</b>	<b>16,948</b>	<b>66,149</b>	<b>97,447</b>	<b>12,589</b>	<b>31,298</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	245,210	145,792	46,889	192,681	224,932	(20,278)	32,251
	245,210	145,792	46,889	192,681	224,932	(20,278)	32,251
<b>Total</b>	<b>1,627,636</b>	<b>1,044,559</b>	<b>373,559</b>	<b>1,418,118</b>	<b>1,754,133</b>	<b>126,497</b>	<b>336,015</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>FORECAST</b>	<b>TOTAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	<b>Jan-Dec</b>	<b>as at</b>	<b>changes from</b>	<b>as at</b>	<b>Jan-Dec</b>	<b>Bud-Bud</b>	<b>Bud-Act</b>
	<b>2017</b>	<b>30-Sep</b>	<b>30 Sep-31 Dec</b>	<b>31-Dec</b>	<b>2018</b>		
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	400	430	(38)	392	380	(20)	(12)
	-	-	-	-	-	-	-
	<b>400</b>	<b>430</b>	<b>(38)</b>	<b>392</b>	<b>380</b>	<b>(20)</b>	<b>(12)</b>
<b>12 Receivables</b>							
0201-0209 Receivables	20,000	40,290	115,769	156,059	360,000	340,000	203,941
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	100,000	39,654	83,715	123,369	120,000	20,000	(3,369)
	-	-	-	-	-	-	-
	<b>120,000</b>	<b>79,944</b>	<b>199,484</b>	<b>279,428</b>	<b>480,000</b>	<b>360,000</b>	<b>200,572</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	623,880	1,205,505	25,698	1,231,203	1,246,284	622,404	15,081
	<b>623,880</b>	<b>1,205,505</b>	<b>25,698</b>	<b>1,231,203</b>	<b>1,246,284</b>	<b>622,404</b>	<b>15,081</b>
<b>14 Payables</b>							
4000 Payables	300,000	324,929	203,798	528,727	550,000	250,000	21,273
4100 Accruals	100,000	343,234	(115,334)	227,900	220,000	120,000	(7,900)
4150 Deferred Income	40,000	45,163	(4,426)	40,737	-	(40,000)	(40,737)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>440,000</b>	<b>713,326</b>	<b>84,038</b>	<b>797,364</b>	<b>770,000</b>	<b>330,000</b>	<b>(27,364)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	104,137	(9,579)	94,558	90,000	90,000	(4,558)
Deferred Income	528,897	426,266	(37,620)	388,646	-	(528,897)	(388,646)
	<b>528,897</b>	<b>530,403</b>	<b>(47,199)</b>	<b>483,204</b>	<b>90,000</b>	<b>(438,897)</b>	<b>(393,204)</b>

## 16 Depreciation of Property, Plant and Equipment

Asset	8%	€	20%	€	10%	€	10%	€	0%	€	20%	€	25%	€	10%	€	0%	€	Total	
																				Furn & Fittings
<b>Cost</b>																				
As at 01 January 2018	41,577	€	37,119	€	1,079,387	€	782,563	€	26,052	€	67,708	€	31,171	€	3,342,280	€	384,974	€	5,792,831	
Additions	-	€	3,100	€	1,700	€	-	€	-	€	-	€	28,000	€	432,000	€	-	€	464,800	
Disposals	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
As at 31 December 2018	41,577	€	40,219	€	1,081,087	€	782,563	€	26,052	€	67,708	€	59,171	€	3,774,280	€	384,974	€	6,257,631	
<b>Grants/ other reimbursements</b>																				
As at 01 January 2018	-	€	-	€	6,400	€	-	€	-	€	-	€	-	€	604,968	€	-	€	611,368	
Additions	-	€	-	€	-	€	-	€	-	€	-	€	-	€	636,209	€	-	€	636,209	
As at 31 December 2018	-	€	-	€	6,400	€	-	€	-	€	-	€	-	€	1,241,177	€	-	€	1,247,577	
<b>Accumulated Depreciation</b>																				
As at 01 January 2018	24,915	€	27,698	€	804,051	€	597,903	€	-	€	49,876	€	19,598	€	1,469,524	€	-	€	2,993,565	
Charge for the year	1,250	€	1,884	€	26,894	€	18,466	€	-	€	3,566	€	2,893	€	169,979	€	-	€	224,932	
Released on disposal	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	
As at 31 December 2018	26,165	€	29,582	€	830,945	€	616,369	€	-	€	53,442	€	22,491	€	1,639,503	€	-	€	3,218,497	
<b>Budgeted NBV 31 Dec 2017</b>	16,662	€	8,465	€	268,936	€	184,660	€	26,052	€	17,832	€	10,850	€	1,649,418	€	64,105	€	2,246,980	
<b>Forecasted NBV 1 Jan 2018</b>	16,662	€	9,421	€	268,936	€	184,660	€	26,052	€	17,832	€	11,573	€	1,267,788	€	384,974	€	2,187,898	
<b>Budgeted NBV 31 Dec 2018</b>	15,412	€	10,637	€	243,742	€	166,194	€	26,052	€	14,266	€	36,680	€	893,600	€	384,974	€	1,791,557	