



San Pawl il-Bahar Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2018	FORECAST Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	1,876,701	1,688,519	2,123,914	247,213	435,395
Income raised from Bye-Laws (2)	112,500	135,429	113,600	1,100	(21,829)
Income raised from LES (3)	23,000	20,486	20,000	(3,000)	(486)
Investment Income (4)	300	-	184	(116)	184
Other Income (5)	7,855	9,819	5,000	(2,855)	(4,819)
TOTAL	2,020,356	1,854,253	2,262,698	242,342	408,445

Expenditure

Personal Emoluments (6)	255,207	193,925	267,622	12,415	73,697
Operations and Maintenance (7)	1,327,059	1,104,850	1,217,828	(109,231)	112,978
Administration (8)	105,436	86,362	105,570	134	19,208
Finance Cost (9)	-	37	-	-	(37)
Other Expenditure (10)	224,932	375,242	496,366	271,434	121,124
TOTAL	1,912,633	1,760,416	2,087,386	174,753	326,971

Surplus / Deficit

107,723	93,838	175,312	67,589	81,474
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	1,791,557	1,545,818	1,714,852	(76,705)	169,034
Current Assets					
Inventories (11)	380	1,690	1,500	1,120	(190)
Receivables (12)	480,000	280,000	280,000	(200,000)	-
Cash and Cash Equivalents (13)	1,246,284	721,467	757,934	(488,350)	36,467
Total Current Assets	1,726,664	1,003,157	1,039,434	(687,230)	36,277
Current Liabilities (14)					
Payables	770,000	350,000	400,000	(370,000)	50,000
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	770,000	350,000	400,000	(370,000)	50,000
Net Current Assets	956,664	653,157	639,434	(317,230)	(13,723)
Non-current liabilities (15)	90,000	50,000	30,000	(60,000)	(20,000)
Net Assets	2,658,221	2,148,974	2,324,286	(333,935)	175,311
Reserves					
Retained Funds	2,658,221	2,148,974	2,324,286	(333,935)	175,312

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	1,726,664	1,003,157	1,039,434
Current Liabilities	770,000	350,000	400,000
Total Long Term Liabilities	90,000	50,000	30,000
Commitments approved by Ministry	90,000	50,000	30,000
	956,664	653,157	639,434
Government Allocation	1,876,701	1,688,519	2,123,914
FSI	50.98%	38.68%	30.11%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2019	2019	2019	2019	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	530,979	530,979	530,979	530,979	2,123,914
Cash flows from Bye-Laws & L.N fees	28,400	28,400	28,400	28,400	113,600
Local Enforcement cash flows	5,000	5,000	5,000	5,000	20,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	92	-	92	184
	-	92	-	92	184
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	1,250	1,250	1,250	1,250	5,000
Other Cash Inflows					-
TOTAL Inflows	565,629	565,721	565,629	565,721	2,262,698
Cash Outflows					
Personal Emoluments	66,905	66,905	66,905	66,905	267,622
Operations & Maintenance	304,457	304,457	304,457	304,457	1,217,828
Administration	26,393	26,393	26,393	26,393	105,570
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	700	1,700	-	2,400
Special programmes	150,000	150,000	150,000	154,811	604,811
Motor Vehicles	-	-	-	28,000	28,000
	150,000	150,700	151,700	182,811	635,211
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	547,755	548,455	549,455	580,566	2,226,231
SURPLUS / (DEFICIT)	17,874	17,266	16,174	(14,845)	36,467
Brought forward (Bank /Cash Bal.)	721,467	739,340	756,606	772,779	721,467
Carry forward	739,340	756,606	772,779	757,934	757,934

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income

1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	1,757,116	1,317,837	329,459	1,647,296	1,853,396	96,279	206,100
0002-0004 In terms of section 58 CAP 363	104,157	21,617	5,404	27,021	94,193	(9,964)	67,171
0005-0019 Other Income	15,428	11,361	2,840	14,201	176,326	160,898	162,124
	1,876,701	1,350,815	337,704	1,688,519	2,123,914	247,213	435,395

2 Bye-Laws & Legal Fees

0021-0025 Community Services	-	7,200	1,800	9,000	-	-	(9,000)
0026-0035 Income from Permits	112,500	101,143	25,286	126,429	113,600	1,100	(12,829)
	112,500	108,343	27,086	135,429	113,600	1,100	(21,829)

3 Local Enforcement Income

0037 Commission from Regional Committees	22,000	13,705	3,426	17,131	20,000	(2,000)	2,869
0038-0055 Contraventions	1,000	3,355	-	3,355	-	(1,000)	(3,355)
	23,000	17,060	3,426	20,486	20,000	(3,000)	(486)

4 Investment Income

0091-0095 Bank interest	300	-	-	-	184	(116)	184
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	300	-	-	-	184	(116)	184

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	4,475	1,119	5,594	-	-	(5,594)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	7,855	3,380	845	4,225	5,000	(2,855)	775
0120-0129 General Income	-	-	-	-	-	-	-
	7,855	7,855	1,964	9,819	5,000	(2,855)	(4,819)

Total

2,020,356	1,484,074	370,180	1,854,253	2,262,698	242,342	408,445
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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		
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
5 Personal Emoluments							
1100 Mayor's Allowance	14,487	8,557	2,139	10,696	15,168	681	4,472
1200 Employees' Salaries & Wages	180,815	108,766	27,191	135,957	189,582	8,768	53,625
1300 Bonuses	16,315	10,035	2,509	12,543	16,789	474	4,245
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	17,090	9,105	2,276	11,381	18,083	993	6,702
1600 Allowances	16,000	8,911	2,228	11,138	16,000	-	4,862
1700 Overtime	10,500	9,768	2,442	12,209	12,000	1,500	(209)
	255,207	155,140	38,785	193,925	267,622	12,415	73,697
7 Operations and Maintenance							
2100-2149 Public Utilities	25,533	4,905	1,226	6,132	17,633	(7,900)	11,501
2200-2259 Public Materials & Supplies	25,680	10,804	2,701	13,505	23,250	(2,430)	9,745
2300-2399 Repairs & Upkeep	58,000	47,213	11,803	59,016	58,000	-	(1,016)
2400-2449 Rent	9,425	4,632	1,158	5,790	9,475	50	3,685
3010 Street Lighting	45,800	18,756	4,689	23,445	45,000	(800)	21,555
3020 Lease of Equipment	2,000	1,841	460	2,301	2,200	200	(101)
3030 Insurance	9,715	6,115	1,529	7,644	9,217	(498)	1,573
3035 Bank Charges	1,200	1,147	287	1,434	700	(500)	(734)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	280,000	210,751	52,688	263,439	280,000	-	16,561
3041 Refuse Collection	377,280	258,912	64,728	323,640	344,560	(32,720)	20,920
3042 Bulky Refuse Collection	19,800	7,336	1,834	9,170	43,197	23,397	34,027
3043 Bins on wheels	500	443	111	553	2,000	1,500	1,447
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	259,725	224,210	56,052	280,262	114,725	(145,000)	(165,537)
3052 Cleaning & Maintenance of Non-Urban Areas	20,284	13,550	3,388	16,938	20,284	-	3,346
3053 Cleaning of Public Conveniences	50,320	9,541	2,385	11,926	50,320	-	38,394
3055 Cleaning of Council Premises	1,800	991	248	1,239	1,800	-	561
3060 Cleaning & Maintenance of Parks & Gardens	25,977	9,095	2,274	11,369	45,427	19,450	34,058
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	52,580	22,808	5,702	28,510	45,000	(7,580)	16,490
3070-3090 Consultation Fees	400	-	-	-	-	(400)	-
3100-3139 Contract & Project Management	3,000	-	-	-	35,000	32,000	35,000
3300-3379 Hospitality	42,740	16,018	4,004	20,022	54,740	12,000	34,718
3380-3389 Community	12,800	13,673	3,418	17,091	12,800	-	(4,291)
3600-3694 Local Enforcement Expenses	2,500	1,141	285	1,426	2,500	-	1,074
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for Bad Debts	-	-	-	-	-	-	-
	1,327,059	883,880	220,970	1,104,850	1,217,828	(109,231)	112,978

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		
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,989	10,371	2,593	12,963	14,489	6,500	1,525
2260-2299 Office Materials & Supplies	-	347	87	434	-	-	(434)
2450-2499 Office Rent	20,460	14,107	3,527	17,633	20,460	-	2,827
2500-2599 National & International Memberships	550	1,915	479	2,394	700	150	(1,694)
2600-2699 Office Services	15,800	7,907	1,977	9,883	15,800	-	5,917
2700-2799 Transport	9,250	7,237	1,809	9,046	9,300	50	254
2800-2899 Travel	3,500	4,099	1,025	5,123	3,500	-	(1,623)
2900-2999 Information Services	23,160	1,741	435	2,177	16,360	(6,800)	14,183
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	23,707	21,202	5,300	26,502	23,261	(446)	(3,241)
3200-3299 Training	1,000	120	30	150	1,500	500	1,350
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	19	45	11	56	200	181	144
	-	-	-	-	-	-	-
	105,436	69,089	17,272	86,362	105,570	134	19,208
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Late Payment Interest	-	37	-	37	-	-	(37)
	-	-	-	-	-	-	-
	-	37	-	37	-	-	(37)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	224,932	319,009	56,233	375,242	496,366	271,434	121,124
	224,932	319,009	56,233	375,242	496,366	271,434	121,124
Total	1,912,633	1,427,155	333,260	1,760,416	2,087,386	174,753	326,971

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
	2018	30-Sep	30 Sep-31 Dec	31-Dec	2019		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	380	1,490	200	1,690	1,500	1,120	(190)
	-	-	-	-	-	-	-
	380	1,490	200	1,690	1,500	1,120	(190)
12 Receivables							
0201-0209 Receivables	360,000	46,217	3,783	50,000	160,000	(200,000)	110,000
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	120,000	225,880	4,120	230,000	120,000	-	(110,000)
	-	-	-	-	-	-	-
	480,000	272,097	7,903	280,000	280,000	(200,000)	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,246,284	1,121,467	(400,000)	721,467	757,934	(488,350)	36,467
	1,246,284	1,121,467	(400,000)	721,467	757,934	(488,350)	36,467
14 Payables							
4000 Payables	550,000	163,330	36,670	200,000	220,000	(330,000)	20,000
4100 Accruals	220,000	143,095	6,905	150,000	180,000	(40,000)	30,000
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	770,000	306,425	43,575	350,000	400,000	(370,000)	50,000
15 Non Current Liabilities							
4200 Long Term Borrowings	90,000	50,683	(683)	50,000	30,000	(60,000)	(20,000)
Deferred Income	-	-	-	-	-	-	-
	90,000	50,683	(683)	50,000	30,000	(60,000)	(20,000)

16 Depreciation of Property, Plant and Equipment

Asset	%	Furn & Fittings										Total
		Equipment	Office	Urban	Construction	Trees	Plant & Machinery	Motor Vehicles	Special Programmes	Assets not yet capitalized		
		€	€	€	€	€	€	€	€	€	€	€
Cost												
As at 01 January 2019		45,552	46,025	1,081,670	1,032,482	26,052	70,077	31,171	3,483,013	384,974		6,201,016
Additions		-	700	1,700	-	-	-	28,000	635,000	-	-	665,400
Disposals		-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2019		45,552	46,725	1,083,370	1,032,482	26,052	70,077	59,171	4,118,013	384,974		6,866,416
Grants/ other reimbursements												
As at 01 January 2019		-	17,900	33,391	-	-	6,363	-	1,603,979	-	-	1,661,633
Additions		-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2019		-	17,900	33,391	-	-	6,363	-	1,603,979	-	-	1,661,633
Accumulated Depreciation												
As at 01 January 2019		24,915	27,698	804,051	597,903	-	49,876	19,598	1,469,524	-	-	2,993,565
Charge for the year		3,416	5,765	104,998	103,248	-	12,743	14,793	251,403	-	-	496,366
Released on disposal		-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2019		28,331	33,463	909,049	701,151	-	62,619	34,391	1,720,927	-	-	3,489,931
Budgeted NBV 31 Dec 2018		15,412	10,637	243,742	166,194	26,052	14,266	36,680	893,600	384,974		1,791,557
Forecasted NBV 1 Jan 2019		20,637	427	244,228	434,579	26,052	13,838	11,573	409,510	384,974		1,545,818
Budgeted NBV 31 Dec 2019		17,221	(4,638)	140,930	331,331	26,052	1,095	24,780	793,107	384,974		1,714,852