



San Pawl il-Bahar Local Council

**Annual Budget
For
Financial Year
2017**


Table of Contents

Overview and Summary	<i>Page 3</i>
Budgeted Statement of Income and Expenditure	<i>Page 4</i>
Budgeted Statement of Affairs	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates Of Income	<i>Page 7</i>
Detailed Estimates Of Expenditure	<i>Page 8</i>
Detailed Estimates Of Statement of Affairs	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2016 €	FORECAST Jan-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
--------------------------------	----------------------------------	--------------------------------	--------------------------	--------------------------

Income

Funds received from Central Government (1)	1,443,697	1,516,879	1,804,968	361,271	288,089
Income raised from Bye-Laws (2)	52,500	83,689	83,100	30,600	(589)
Income raised from LES (3)	20,000	25,730	23,000	3,000	(2,730)
Investment Income (4)	303	196	132	(171)	(64)
Other Income (5)	6,500	8,991	6,500	-	(2,491)
TOTAL	1,523,000	1,635,485	1,917,700	394,700	282,215

Expenditure

Personal Emoluments (6)	209,146	165,305	219,935	10,790	54,630
Operations and Maintenance (7)	905,837	972,699	1,077,633	171,796	104,934
Administration (8)	66,841	59,022	84,857	18,016	25,835
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	210,000	218,343	245,210	35,210	26,867
TOTAL	1,391,824	1,415,369	1,627,635	235,812	212,266

Surplus / Deficit

131,176	220,116	290,065	158,888	69,949
----------------	----------------	----------------	----------------	---------------

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)	1,956,916	1,956,916	2,246,980	290,064	290,064
Current Assets					
Inventories (11)	400	430	400	-	(30)
Receivables (12)	225,000	235,978	120,000	(105,000)	(115,978)
Cash and Cash Equivalents (13)	675,000	673,820	623,880	(51,120)	(49,940)
Total Current Assets	900,400	910,228	744,280	(156,120)	(165,948)
Current Liabilities (14)					
Payables	545,000	566,001	440,000	(105,000)	(126,001)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	545,000	566,001	440,000	(105,000)	(126,001)
Net Current Assets	355,400	344,227	304,280	(51,120)	(39,947)
Non-current liabilities (15)	572,159	568,845	528,897	(43,262)	(39,948)
Net Assets	1,740,157	1,732,298	2,022,363	282,206	290,065
Reserves					
Retained Funds	1,740,157	1,732,298	2,022,363	282,206	290,065

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	900,400	910,228	744,280
Current Liabilities	545,000	566,001	440,000
Total Long Term Liabilities	572,159	568,845	528,897
Commitments approved by Ministry	572,159	568,845	528,897
	355,400	344,227	304,280
Government Allocation	1,443,697	1,516,879	1,804,968
FSI	24.62%	22.69%	16.86%

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	451,242	451,242	451,242	451,242	1,804,968
Cash flows from Bye-Laws & L.N fees	20,775	20,775	20,775	20,775	83,100
Local Enforcement cash flows	5,750	5,750	5,750	5,750	23,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	33	33	33	33	132
	33	33	33	33	132
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	1,625	1,625	1,625	1,625	6,500
TOTAL Inflows	479,425	479,425	479,425	479,425	1,917,700
Cash Outflows					
Personal Emoluments	54,984	54,984	54,984	54,984	219,935
Operations & Maintenance	268,158	268,158	268,158	268,158	1,072,633
Administration	21,214	21,214	21,214	21,214	84,857
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	50,000	-	100,000	-	150,000
Special programmes	115,467	43,874	115,467	110,467	385,275
	-	-	-	-	-
	165,467	43,874	215,467	110,467	535,275
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	509,823	388,231	559,823	454,823	1,912,700
SURPLUS / (DEFICIT)	(30,398)	91,194	(80,398)	24,602	5,000
Brought forward (Bank /Cash Bal.)	673,820	643,422	734,616	654,218	673,820
Carry forward	643,422	734,616	654,218	678,820	678,820

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	1,311,142	983,355	330,989	1,314,344	1,684,906	373,764	370,562
0002-0004 In terms of section 58 CAP 363	132,055	25,068	162,827	187,895	105,630	(26,425)	(82,265)
0005-0019 Other Income	500	10,210	4,430	14,640	14,432	13,932	(208)
	1,443,697	1,018,633	498,246	1,516,879	1,804,968	361,271	288,089

2 Bye-Laws & Legal Fees

0021-0025 Community Services	6,000	40,072	18,569	58,641	6,000	-	(52,641)
0026-0035 Income from Permits	46,500	21,507	3,541	25,048	77,100	30,600	52,052
	52,500	61,579	22,110	83,689	83,100	30,600	(589)

3 Local Enforcement Income

0037 Commission from Regional Committees	20,000	16,466	5,258	21,724	22,000	2,000	276
0038-0055 Contraventions	-	3,610	396	4,006	1,000	1,000	(3,006)
	20,000	20,076	5,654	25,730	23,000	3,000	(2,730)

4 Investment Income

0091-0095 Bank interest	303	-	196	196	132	(171)	(64)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	303	-	196	196	132	(171)	(64)

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	1,530	-	1,530	-	-	(1,530)
0110-0119 Contributions	6,500	5,070	2,391	7,461	6,500	-	(961)
0120-0129 General Income	-	-	-	-	-	-	-
	6,500	6,600	2,391	8,991	6,500	-	(2,491)

Total

1,523,000	1,106,888	528,597	1,635,485	1,917,700	394,700	282,215
------------------	------------------	----------------	------------------	------------------	----------------	----------------

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	14,457	10,843	3,614	14,457	14,487	30	30
1200 Employees' Salaries & Wages	145,050	80,946	31,435	112,381	154,020	8,970	41,639
1300 Bonuses	12,926	5,924	3,689	9,613	13,871	945	4,258
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	13,712	7,478	3,121	10,599	14,556	844	3,957
1600 Allowances	16,000	7,125	4,000	11,125	16,000	-	4,875
1700 Overtime	7,000	5,598	1,532	7,130	7,000	-	(130)
	209,146	117,914	47,391	165,305	219,935	10,790	54,630
7 Operations and Maintenance							
2100-2149 Public Utilities	38,000	16,711	10,059	26,770	36,183	(1,817)	9,413
2200-2259 Public Materials & Supplies	20,000	11,070	3,023	14,093	18,000	(2,000)	3,907
2300-2399 Repairs & Upkeep	33,200	8,828	4,037	12,865	46,200	13,000	33,335
2400-2449 Rent	10,985	6,796	14,660	21,456	8,725	(2,260)	(12,731)
3010 Street Lighting	22,000	12,924	4,586	17,510	20,000	(2,000)	2,490
3020 Lease of Equipment	1,200	-	1,210	1,210	1,500	300	290
3030 Insurance	19,446	6,404	2,047	8,451	9,414	(10,032)	963
3035 Bank Charges	70	135	48	183	200	130	17
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	219,815	210,897	60,785	271,682	280,000	60,185	8,318
3041 Refuse Collection	274,037	268,342	85,008	353,350	369,800	95,763	16,450
3042 Bulky Refuse Collection	14,400	7,280	3,119	10,399	18,000	3,600	7,601
3043 Bins on wheels	500	260	-	260	500	-	240
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	99,750	74,913	24,938	99,851	99,750	-	(101)
3052 Cleaning & Maintenance of Non-Urban Areas	24,000	13,138	3,705	16,843	17,784	(6,216)	941
3053 Cleaning of Public Conveniences	12,200	9,082	3,660	12,742	33,800	21,600	21,058
3055 Cleaning of Council Premises	2,880	2,889	624	3,513	1,800	(1,080)	(1,713)
3060 Cleaning & Maintenance of Parks & Gardens	33,043	12,239	4,551	16,790	25,977	(7,066)	9,187
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	32,000	18,861	4,315	23,176	32,800	800	9,624
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	3,000	-	3,089	3,089	3,000	-	(89)
3300-3379 Hospitality	25,050	12,714	30,679	43,393	35,950	10,900	(7,443)
3380-3389 Community	15,260	10,709	2,709	13,418	12,250	(3,010)	(1,168)
3600-3694 Local Enforcement Expenses	5,000	1,376	279	1,655	1,000	(4,000)	(655)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	5,000	5,000	5,000
	905,837	705,568	267,131	972,699	1,077,633	171,796	104,934

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
	2016	2016	2016	2016	2017		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	18,600	13,950	4,650	18,600	18,600	-	-
2500-2599 National & International Memberships	500	87	563	650	500	-	(150)
2600-2699 Office Services	10,900	4,742	7,775	12,517	12,500	1,600	(17)
2700-2799 Transport	5,250	5,177	999	6,176	6,250	1,000	74
2800-2899 Travel	-	-	-	-	2,000	2,000	2,000
2900-2999 Information Services	7,500	2,904	1,302	4,206	20,240	12,740	16,034
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	18,551	9,771	5,998	15,769	20,337	1,786	4,568
3200-3299 Training	600	-	-	-	600	-	600
3345 Office Hospitality	4,690	916	163	1,079	3,580	(1,110)	2,501
3400-3499 Incidental Expenses	250	25	-	25	250	-	225
	-	-	-	-	-	-	-
	66,841	37,572	21,450	59,022	84,857	18,016	25,835
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	210,000	162,467	55,876	218,343	245,210	35,210	26,867
	210,000	162,467	55,876	218,343	245,210	35,210	26,867
Total	1,391,824	1,023,521	391,848	1,415,369	1,627,635	235,812	212,266

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2016 €	ACTUAL as at 30-Sep 2016 €	FORECAST changes from 30 Sep-31 Dec 2016 €	TOTAL as at 31-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	400	740	(310)	430	400	-	(30)
	-	-	-	-	-	-	-
	400	740	(310)	430	400	-	(30)
12 Receivables							
0201-0209 Receivables	25,000	46,761	(23,000)	23,761	20,000	(5,000)	(3,761)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	200,000	60,338	151,879	212,217	100,000	(100,000)	(112,217)
	-	-	-	-	-	-	-
	225,000	107,099	128,879	235,978	120,000	(105,000)	(115,978)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	675,000	555,275	118,545	673,820	623,880	(51,120)	(49,940)
	675,000	555,275	118,545	673,820	623,880	(51,120)	(49,940)
14 Payables							
4000 Payables	400,000	321,075	106,555	427,630	300,000	(100,000)	(127,630)
4100 Accruals	100,000	107,214	(13,895)	93,319	100,000	-	6,681
4150 Deferred Income	45,000	49,940	(4,888)	45,052	40,000	(5,000)	(5,052)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	545,000	478,229	87,772	566,001	440,000	(105,000)	(126,001)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	572,159	616,197	(47,352)	568,845	528,897	(43,262)	(39,948)
	572,159	616,197	(47,352)	568,845	528,897	(43,262)	(39,948)

16 Depreciation of Property, Plant and Equipment

Asset	%	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Special Programmes	Assets not yet capitalized	Total
Cost											
As at 01 January 2017		41,577	35,632	1,079,387	782,563	26,052	67,708	31,171	3,241,280	64,105	5,369,475
Additions		-	-	-	-	-	-	-	535,274	-	535,274
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		41,577	35,632	1,079,387	782,563	26,052	67,708	31,171	3,776,554	64,105	5,904,749
Grants/ other reimbursements											
As at 01 January 2017		-	-	6,400	-	-	-	-	604,968	-	611,368
Additions		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		-	-	6,400	-	-	-	-	604,968	-	611,368
Accumulated Depreciation											
As at 01 January 2017		23,564	25,051	774,169	577,385	-	45,418	16,705	1,338,899	-	2,801,191
Charge for the year		1,351	2,116	29,882	20,518	-	4,458	3,617	183,269	-	245,210
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2017		24,915	27,167	804,051	597,903	-	49,876	20,322	1,522,168	-	3,046,401
Budgeted NBV 31 Dec 2016		18,013	10,581	298,818	205,178	26,052	22,290	14,466	1,297,413	64,105	1,956,916
Forecasted NBV 1 Jan 2017		18,013	10,581	298,818	205,178	26,052	22,290	14,466	1,297,413	64,105	1,956,916
Budgeted NBV 31 Dec 2017		16,662	8,465	268,936	184,660	26,052	17,832	10,850	1,649,418	64,105	2,246,980