



San Pawl il-Bahar Local Council

**Business Plan
for the
Period
2019 - 2021**

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Overview and Summary



Anne Marie Fenech
Mayor



Mariella Strout
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

A	B	C	D (A+B+C)
BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Period 2019-2021
€	€	€	€

Income

Funds received from Central Government (1)	2,123,915	2,116,930	2,135,649	6,376,494
Income raised from Bye-Laws (2)	113,600	115,000	116,000	344,600
Income raised from LES (3)	20,000	20,000	20,000	60,000
Investment Income (4)	184	200	200	584
Other Income (5)	5,000	5,200	5,500	15,700
TOTAL	2,262,699	2,257,330	2,277,349	6,797,378

Expenditure

Personal Emoluments (6)	267,622	270,266	272,933	810,821
Operations and Maintenance (7)	1,217,828	1,272,575	1,306,175	3,796,578
Administration (8)	105,570	107,860	110,060	323,490
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	496,366	548,954	544,350	1,589,669
TOTAL	2,087,385	2,199,655	2,233,518	6,520,559

Surplus / Deficit

175,314	57,675	43,831	276,820
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Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (16)	1,714,852	1,865,899	2,071,549	5,652,300
Current Assets				
Inventories (11)	1,500	1,800	1,600	4,900
Receivables (12)	280,000	275,000	245,000	800,000
Cash and Cash Equivalents (13)	757,934	664,563	502,744	1,925,241
Total Current Assets	1,039,434	941,363	749,344	2,730,141
Current Liabilities (14)				
Payables	400,000	358,000	385,000	1,143,000
Total Current Liabilities	400,000	358,000	385,000	1,143,000
Net Current Assets	639,434	583,363	364,344	1,587,141
Non-current liabilities (15)				
	30,000	15,000	-	45,000
Net Assets	2,324,286	2,434,262	2,435,893	7,194,441
Reserves				
Retained Funds	2,324,286	2,434,262	2,435,893	7,194,441

Financial Situation Indicator

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Current Assets	1,039,434	941,363	749,344	2,730,141
Current Liabilities	400,000	358,000	385,000	1,143,000
Working Capital	639,434	583,363	364,344	1,587,141
Government Allocation	1,853,396	1,871,930	1,890,649	5,615,975
FSI	35 %	31 %	19 %	28 %

Cash Budget

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Cash Inflows				
Government cash inflows	2,123,914	2,116,930	2,135,649	6,376,493
Cash flows from Bye-Laws & L.N fees	113,600	115,000	116,000	344,600
Local Enforcement cash flows	20,000	20,000	20,000	60,000
Finance cash flows				
Loan Proceeds				-
Investment income	184	200	200	584
	184	200	200	584
Capital cash flow				
Proceeds from disposal of assets				-
Cash received from EU funds				-
Cash received from Twinning				-
Cash from Community Services	5,000	5,200	5,500	15,700
Other Cash Inflows				-
TOTAL Inflows	2,262,698	2,257,330	2,277,349	6,797,377
Cash Outflows				
Personal Emoluments	267,622	270,266	272,933	810,821
Operations & Maintenance	1,217,828	1,272,575	1,306,175	3,796,578
Administration	105,570	107,860	110,060	323,490
Finance				
Capital				
Acquisition of property				-
Construction				-
Improvements	2,400			2,400
Special programmes	604,811	700,000	750,000	2,054,811
Motor Vehicle	28,000			28,000
	635,211	700,000	750,000	2,085,211
Cash outflows re EU projects				-
Cash outflows re Twinning				-
Cash outflows re Community Services				-
	-	-	-	-
TOTAL Outflows	2,226,231	2,350,701	2,439,168	7,016,100
SURPLUS / (DEFICIT)	36,467	(93,371)	(161,819)	(218,723)
Brought forward (Bank /Cash Bal.)	721,467	757,934	664,563	721,467
Carry forward	757,934	664,563	502,744	502,744

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Income				
1 Funds received form Central Government:				
0001 In terms of section 55 CAP 363	1,853,396	1,871,930	1,890,649	5,615,975
0002-0004 In terms of section 58 CAP 363	94,193	95,000	95,000	284,193
0005-0019 Other Income	176,326	150,000	150,000	476,326
	2,123,915	2,116,930	2,135,649	6,375,494
2 Bye-Laws & Legal Fees				
0021-0025 Community Services				-
0026-0035 Income from Permits	113,600	115,000	116,000	344,600
	113,600	115,000	116,000	344,600
3 Local Enforcement Income				
0037 Commission from Regional Committees	20,000	20,000	20,000	60,000
0038-0055 Contraventions				-
	20,000	20,000	20,000	60,000
4 Investment Income				
0091-0095 Bank interest	184	200	200	584
0096-0099 Income received from Government Securities				-
	184	200	200	584
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	5,000	5,200	5,500	15,700
0120-0129 General Income				-
	5,000	5,200	5,500	15,700
Total	2,262,699	2,257,330	2,277,349	6,797,378

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
€	€	€	€	
5 Personal Emoluments				
1100 Mayor's Allowance	15,168	15,568	15,968	46,704
1200 Employees' Salaries & Wages	189,582	191,478	193,393	574,454
1300 Bonuses	16,789	16,956	17,126	50,871
1400 Income Supplements	-	-	-	-
1500 Social Security Contributions	18,083	18,264	18,446	54,792
1600 Allowances	16,000	16,000	16,000	48,000
1700 Overtime	12,000	12,000	12,000	36,000
	267,622	270,266	272,933	810,821
7 Operations and Maintenance				
2100-2149 Public Utilities	17,633	18,000	18,000	53,633
2200-2259 Public Materials & Supplies	23,250	25,000	25,000	73,250
2300-2399 Repairs & Upkeep	58,000	60,000	60,000	178,000
2400-2449 Rent	9,475	9,475	975	19,925
3010 Street Lighting	45,000	45,000	45,000	135,000
3020 Lease of Equipment	2,200	2,000	2,000	6,200
3030 Insurance	9,217	10,000	10,000	29,217
3035 Bank Charges	700	700	700	2,100
3036 Penalties	-	-	-	-
3040 Waste Disposal	280,000	280,000	280,000	840,000
3041 Refuse Collection	344,560	350,000	375,000	1,069,560
3042 Bulky Refuse Collection	43,197	45,000	46,000	134,197
3043 Bins on wheels	2,000	2,000	2,000	6,000
3045 Bring in sites	-	-	-	-
3051 Road & Street Cleaning	114,725	150,000	160,000	424,725
3052 Cleaning & Maintenance of Non-Urban Areas	20,284	22,000	24,000	66,284
3053 Cleaning of Public Conveniences	50,320	52,000	53,000	155,320
3055 Cleaning of Council Premises	1,800	1,900	2,000	5,700
3060 Cleaning & Maintenance of Parks & Gardens	45,427	46,000	46,000	137,427
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
3064 Other Contractual Services	45,000	46,000	47,000	138,000
3070-3090 Consultation Fees	-	-	-	-
3100-3139 Contract & Project Management	35,000	36,000	37,000	108,000
3300-3379 Hospitality	54,740	55,000	55,000	164,740
3380-3389 Community	12,800	14,000	15,000	41,800
3600-3694 Local Enforcement Expenses	2,500	2,500	2,500	7,500
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	1,217,828	1,272,575	1,306,175	3,796,578

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
8 Administration & Other Expenditure				
2150-2199 Office Utilities	14,489	14,500	14,500	43,489
2260-2299 Office Materials & Supplies				-
2450-2499 Office Rent	20,460	20,460	20,460	61,380
2500-2599 National & International Memberships	700	700	700	2,100
2600-2699 Office Services	15,800	16,000	16,000	47,800
2700-2799 Transport	9,300	9,500	9,700	28,500
2800-2899 Travel	3,500	3,500	3,500	10,500
2900-2999 Information Services	16,360	17,000	18,000	51,360
3050 Office Cleaning	-			-
3140-3199 Professional Services	23,261	25,000	26,000	74,261
3200-3299 Training	1,500	1,000	1,000	3,500
3345 Office Hospitality	-			-
3400-3499 Incidental Expenses	200	200	200	600
				-
	105,570	107,860	110,060	323,490
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 (charge for the year)	496,366	548,954	544,350	1,589,669
	496,366	548,954	544,350	1,589,669
Total	2,087,385	2,199,655	2,233,518	6,520,559

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
11 Inventory				
5201-5249 Stationery				-
5250-5299 Consumables	1,500	1,800	1,600	4,900
				-
	1,500	1,800	1,600	4,900
12 Receivables				
0201-0209 Receivables	160,000	150,000	140,000	450,000
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	120,000	125,000	105,000	350,000
				-
	280,000	275,000	245,000	800,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	757,934	664,563	502,744	1,925,241
	757,934	664,563	502,744	1,925,241
14 Payables				
4000 Payables	220,000	200,000	215,000	635,000
4100 Accruals	180,000	158,000	170,000	508,000
4150 Deferred Income				-
Short-term Borrowings				-
				-
	400,000	358,000	385,000	1,143,000
15 Non Current Liabilities				
4200 Long Term Borrowings	30,000	15,000	-	45,000
				-
				-
	30,000	15,000	-	45,000

16 Depreciation of Property, Plant and Equipment

Asset	8%	20%	10%	10%	0%	20%	25%	10%	0%	€	€	€	€	€	€	Assets not yet capitalized	€	€	Total		
																				€	€
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		26,052	70,077	31,171	3,483,013		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		26,052	70,077	59,171	4,118,013		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		-	-	-	1,603,979		-	-	-	-	-	-	1,661,633
Additions																					-
Transfers																					-
As at 31 December 2019	-	17,900	33,391	-	-	6,363	-	1,603,979		-	-	-	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		-	49,876	19,598	1,469,524		-	49,876	19,598	1,469,524			2,993,565
Charge for the year	3,416	1,127	109,635	103,248		12,743	14,793	251,403			12,743	14,793	251,403			12,743	14,793	251,403			496,366
Released on disposal																					-
As at 31 December 2019	28,331	28,825	913,686	701,151	-	62,619	34,391	1,720,927		-	62,619	34,391	1,720,927		-	62,619	34,391	1,720,927		-	3,489,931
Budgeted NBV 31 Dec 2018	20,637	427	244,228	434,579	26,052	13,838	11,573	409,510		26,052	13,838	11,573	409,510		26,052	13,838	11,573	409,510		384,974	1,160,844
Budgeted NBV 31 Dec 2019	17,221	-	136,293	331,331	26,052	1,095	24,780	793,107		26,052	1,095	24,780	793,107		26,052	1,095	24,780	793,107		384,974	1,714,852

16 Depreciation of Property, Plant and Equipment

Asset	8%	€	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Special Programmes	Assets not yet capitalized	Total
Cost												
As at 01 January 2020		45,552	46,725	1,083,370	1,032,482	26,052	70,077	59,171	4,118,013	384,974		6,866,416
Additions									700,000			700,000
Disposals												
As at 31 December 2020		45,552	46,725	1,083,370	1,032,482	26,052	70,077	59,171	4,818,013	384,974		7,566,416
Grants/ other reimbursements												
As at 01 January 2020		-	17,900	33,391	-	-	6,363	-	-	1,603,979	-	1,661,633
Additions												
Transfers												
As at 31 December 2020		-	17,900	33,391	-	-	6,363	-	-	1,603,979	-	1,661,633
Accumulated Depreciation												
As at 01 January 2020		28,331	28,825	913,686	701,151	-	62,619	34,391	1,720,927	-	-	3,489,931
Charge for the year		3,416	-	104,998	103,248	-	1,095	14,793	321,403	-	-	548,954
Released on disposal												
As at 31 December 2020		31,748	28,825	1,018,684	804,399	-	63,714	49,184	2,042,331	-	-	4,038,884
Budgeted NBV 31 Dec 2019		17,221	-	136,293	331,331	26,052	1,095	24,780	793,107	384,974		1,714,852
Budgeted NBV 31 Dec 2020		13,804	-	31,295	228,083	26,052	-	9,988	1,171,703	384,974		1,865,899

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
% of depreciation	€	€	€	€	€	€	€	€	€	€
	8%	20%	10%	10%	0%	20%	25%	10%	0%	
Cost										
As at 01 January 2021	45,552	46,725	1,083,370	1,032,482	26,052	70,077	59,171	4,818,013	384,974	7,566,416
Additions								750,000		750,000
Disposals										
As at 31 December 2021	45,552	46,725	1,083,370	1,032,482	26,052	70,077	59,171	5,568,013	384,974	8,316,416
Grants/ other reimbursements										
As at 01 January 2021	-	17,900	33,391	-	-	6,363	-	1,603,979	-	1,661,633
Additions										
Transfers										
As at 31 December 2021	-	17,900	33,391	-	-	6,363	-	1,603,979	-	1,661,633
Accumulated Depreciation										
As at 01 January 2021	31,748	28,825	1,018,684	804,399	-	63,714	49,184	2,042,331	-	4,038,884
Charge for the year	3,416	-	31,295	103,248	-	-	9,987	396,403	-	544,350
Released on disposal										
As at 31 December 2021	35,164	28,825	1,049,979	907,648	-	63,714	59,171	2,438,734	-	4,583,234
Budgeted NBV 31 Dec 2020	13,804	-	31,295	228,083	26,052	-	9,988	1,171,703	384,974	1,865,899
Budgeted NBV 31 Dec 2021	10,388	-	0	124,834	26,052	-	0	1,525,300	384,974	2,071,549