



San Pawl il-Bahar Local Council

**Annual Budget
For
Financial Year
2020**

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Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2019	FORECAST Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	2,123,914	2,100,090	2,031,629	(92,285)	(68,480)
Income raised from Bye-Laws (2)	113,600	115,845	126,300	12,700	10,455
Income raised from LES (3)	20,000	18,402	20,000	-	1,598
Investment Income (4)	184	-	71	(113)	71
Other Income (5)	5,000	3,070	5,000	-	1,930
TOTAL	2,262,698	2,237,408	2,183,000	(79,698)	(54,408)

Expenditure

Personal Emoluments (6)	267,622	199,846	280,680	13,058	80,834
Operations and Maintenance (7)	1,217,828	1,180,721	1,520,678	302,850	339,957
Administration (8)	105,570	93,579	101,198	(4,372)	7,619
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	496,366	251,301	280,444	(215,922)	29,142
TOTAL	2,087,386	1,725,448	2,183,000	95,614	457,552

Surplus / Deficit

	175,312	511,960	0	(175,312)	(511,960)
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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		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	1,719,490	1,037,355	1,711,911	(7,579)	674,556
Current Assets					
Inventories (11)	1,500	1,227	1,227	(273)	0
Receivables (12)	280,000	940,000	900,000	620,000	(40,000)
Cash and Cash Equivalents (13)	757,934	950,000	275,444	(482,490)	(674,556)
Total Current Assets	1,039,434	1,891,227	1,176,671	137,237	(714,556)
Current Liabilities (14)					
Payables	400,000	290,000	260,000	(140,000)	(30,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	400,000	290,000	260,000	(140,000)	(30,000)
Net Current Assets	639,434	1,601,227	916,671	277,237	(684,556)
Non-current liabilities (15)	30,000	15,000	5,000	(25,000)	(10,000)
Net Assets	2,328,924	2,623,582	2,623,582	294,658	0
Reserves					
Retained Funds	2,328,924	2,623,582	2,623,582	294,658	0

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	1,039,434	1,891,227	1,176,671
Current Liabilities	400,000	290,000	260,000
Total Long Term Liabilities	30,000	15,000	5,000
Commitments approved by Ministry	30,000	15,000	5,000
	639,434	1,601,227	916,671
Government Allocation	2,123,914	2,100,090	2,031,629
FSI	30.11%	76.25%	45.12%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	507,907	507,907	507,907	507,907	2,031,629
Cash flows from Bye-Laws & L.N fees	31,575	31,575	31,575	31,575	126,300
Local Enforcement cash flows	5,000	5,000	5,000	5,000	20,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	71	71
	-	-	-	71	71
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	545,732	545,732	545,732	545,803	2,183,000
Cash Outflows					
Personal Emoluments	70,170	70,170	70,170	70,170	280,680
Operations & Maintenance	380,170	380,170	380,170	380,170	1,520,678
Administration	25,300	25,300	25,300	25,300	101,198
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	100,000	100,000	200,000
Special programmes	188,750	188,750	188,750	188,750	755,000
Motor Vehicles	-	-	-	-	-
	188,750	188,750	288,750	288,750	955,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	664,389	664,389	764,389	764,389	2,857,556
SURPLUS / (DEFICIT)	(118,657)	(118,657)	(218,657)	(218,586)	(674,556)
Brought forward (Bank /Cash Bal.)	950,000	831,343	712,687	494,030	950,000
Carry forward	831,343	712,687	494,030	275,444	275,444

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	Bud-Bud	Bud-Act
2019	2019	2019	2019	2020		
€	€	€	€	€	€	€

Income

1 Funds received from Central Government:

0001 In terms of section 55 CAP 363	1,853,396	1,390,047	463,349	1,853,396	1,853,396	-	(0)
0002-0004 In terms of section 58 CAP 363	94,193	37,030	12,343	49,373	6,000	(88,193)	(43,373)
0005-0019 Other Income	176,326	147,991	49,330	197,321	172,234	(4,092)	(25,087)
	2,123,914	1,575,067	525,022	2,100,090	2,031,629	(92,285)	(68,460)

2 Bye-Laws & Legal Fees

0021-0026 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	113,600	86,884	28,961	115,845	126,300	12,700	10,455
	113,600	86,884	28,961	115,845	126,300	12,700	10,455

3 Local Enforcement Income

0037 Commission from Regional Committees	20,000	11,967	3,989	15,956	20,000	-	4,044
0038-0055 Contraventions	-	2,447	-	2,447	-	-	(2,447)
	20,000	14,414	3,989	18,402	20,000	-	1,598

4 Investment Income

0091-0095 Bank Interest	184	-	-	-	71	(113)	71
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	184	-	-	-	71	(113)	71

5 General Income

0058-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	240	80	320	2,500	2,500	2,180
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0106 Donations	-	150	-	150	-	-	(150)
0110-0119 Contributions	5,000	1,498	499	1,997	2,500	(2,500)	503
0120-0129 General Income	-	452	151	603	-	-	(603)
	5,000	2,340	730	3,070	5,000	-	1,930

Total

2,262,698	1,678,705	558,703	2,237,408	2,183,000	(79,698)	(54,408)
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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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	15,168	13,178	4,393	17,570	19,651	4,483	2,081
1200 Employees' Salaries & Wages	189,582	97,226	32,409	129,635	185,576	(4,006)	55,942
1300 Bonuses	16,789	7,931	2,644	10,575	17,097	308	6,522
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	18,083	8,760	2,920	11,680	18,156	73	6,476
1600 Allowances	16,000	13,414	4,471	17,886	32,200	16,200	14,314
1700 Overtime	12,000	9,375	3,125	12,501	8,000	(4,000)	(4,501)
	267,622	149,885	49,962	199,846	280,680	13,058	80,834
7 Operations and Maintenance							
2100-2149 Public Utilities	17,633	6,099	2,033	8,133	12,833	(4,800)	4,700
2200-2259 Public Materials & Supplies	23,250	16,864	5,621	22,485	23,750	500	1,265
2300-2399 Repairs & Upkeep	58,000	39,817	13,272	53,089	49,000	(9,000)	(4,089)
2400-2449 Rent	9,475	(270)	2,369	2,098	9,475	-	7,377
3010 Street Lighting	45,000	22,014	7,338	29,353	45,000	-	15,647
3020 Lease of Equipment	2,200	2,945	982	3,927	3,800	1,600	(127)
3030 Insurance	9,217	6,371	2,124	8,495	11,200	1,983	2,705
3035 Bank Charges	700	166	55	221	500	(200)	279
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	280,000	177,375	59,125	236,500	230,000	(50,000)	(6,500)
3041 Refuse Collection	344,560	253,530	84,510	338,040	400,000	55,440	61,960
3042 Bulky Refuse Collection	43,197	63,566	21,189	84,754	80,000	36,803	(4,754)
3043 Bins on wheels	2,000	1,239	413	1,652	100,000	98,000	98,348
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	114,725	77,572	25,857	103,430	155,000	40,275	51,570
3052 Cleaning & Maintenance of Non-Urban Areas	20,284	54,309	18,103	72,412	24,000	3,716	(48,412)
3053 Cleaning of Public Conveniences	50,320	33,188	11,063	44,251	66,000	15,680	21,749
3055 Cleaning of Council Premises	1,800	1,869	623	2,492	2,200	400	(292)
3060 Cleaning & Maintenance of Parks & Gardens	45,427	32,213	10,738	42,950	60,000	14,573	17,050
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	20,809	6,936	27,745	83,000	38,000	55,255
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	35,000	7,731	2,577	10,308	61,360	26,360	51,052
3300-3379 Hospitality	54,740	36,874	12,291	49,165	43,960	(10,780)	(5,205)
3380-3389 Community	12,800	28,711	9,570	38,282	57,600	44,800	19,318
3600-3694 Local Enforcement Expenses	2,500	706	235	941	2,000	(500)	1,059
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for Bad Debts	-	-	-	-	-	-	-
	1,217,828	883,697	297,024	1,180,721	1,520,678	302,850	339,957

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	14,489	8,200	2,733	10,933	7,167	(7,322)	(3,766)
2280-2299 Office Materials & Supplies		910	303	1,213		-	(1,213)
2450-2499 Office Rent	20,460	22,716	7,572	30,288	20,460	-	(9,828)
2500-2599 National & International Memberships	700	225	75	300	1,000	300	700
2600-2699 Office Services	15,800	7,934	2,645	10,579	13,000	(2,800)	2,421
2700-2799 Transport	9,300	6,419	2,140	8,559	9,000	(300)	441
2800-2899 Travel	3,500		-	-	12,000	8,500	12,000
2900-2999 Information Services	16,360	4,907	1,636	6,543	8,360	(8,000)	1,817
3050 Office Cleaning	-		-	-		-	-
3140-3199 Professional Services	23,261	19,745	6,582	26,326	28,511	5,250	2,185
3200-3299 Training	1,500	(1,560)	375	(1,185)	1,500	-	2,685
3345 Office Hospitality			-	-		-	-
3400-3499 Incidental Expenses	200	16	5	22	200	-	178
			-	-		-	-
	105,570	69,513	24,066	93,579	101,198	(4,372)	7,619
9 Finance Costs							
3036 Interest on Bank Loan	-		-	-	-	-	-
Late Payment Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
6000-6099 Depreciation	496,366	188,476	62,825	251,301	280,444	(215,922)	29,142
	496,366	188,476	62,825	251,301	280,444	(215,922)	29,142
Total	2,087,386	1,291,571	433,877	1,725,448	2,183,000	95,614	467,552

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2019 €	ACTUAL as at 30-Sep 2019 €	FORECAST changes from 30 Sep-31 Dec 2019 €	TOTAL as at 31-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-6249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,427	(200)	1,227	1,227	(273)	0
	-	-	-	-	-	-	-
	1,500	1,427	(200)	1,227	1,227	(273)	0
12 Receivables							
0201-0209 Receivables	160,000	593,351	6,649	600,000	600,000	440,000	-
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	120,000	333,757	6,243	340,000	300,000	180,000	(40,000)
	-	-	-	-	-	-	-
	280,000	927,108	12,892	940,000	900,000	620,000	(40,000)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	757,934	850,758	99,242	950,000	275,444	(482,490)	(674,556)
	757,934	850,758	99,242	950,000	275,444	(482,490)	(674,556)
14 Payables							
4000 Payables	220,000	76,685	123,315	200,000	180,000	(40,000)	(20,000)
4100 Accruals	180,000	79,177	10,823	90,000	80,000	(100,000)	(10,000)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	400,000	155,862	134,138	290,000	260,000	(140,000)	(30,000)
15 Non Current Liabilities							
4200 Long Term Borrowings	30,000	16,388	(1,388)	15,000	5,000	(25,000)	(10,000)
Deferred Income	-	-	-	-	-	-	-
	30,000	16,388	(1,388)	15,000	5,000	(25,000)	(10,000)

16 Depreciation of Property, Plant and Equipment

Asset	%	€	Office Equipment		Urban Improvements		Construction		Trees		Plant & Machinery		Motor Vehicles		Special Programmes		Assets not yet capitalized		Total
			€	20%	€	10%	€	10%	€	0%	€	20%	€	25%	€	10%	€	0%	
Cost																			
As at 01 January 2020		48,000	49,000	1,120,000	1,058,301	26,052	71,067	95,171	3,580,336	506,283	6,554,210								
Additions		-	-	100,000	-	-	-	-	755,000	100,000	955,000								
Disposals		-	-	-	-	-	-	-	-	-	-								
As at 31 December 2020		48,000	49,000	1,220,000	1,058,301	26,052	71,067	95,171	4,335,336	606,283	7,509,210								
Grants/ other reimbursements																			
As at 01 January 2020		-	7,900	40,891	142,270	-	6,363	-	1,600,035	205,396	2,002,855								
Additions		-	-	-	-	-	-	-	-	-	-								
As at 31 December 2020		-	7,900	40,891	142,270	-	6,363	-	1,600,035	205,396	2,002,855								
Accumulated Depreciation																			
As at 01 January 2020		38,000	34,000	1,017,000	770,000	-	63,000	32,000	1,560,000	-	3,514,000								
Charge for the year		1,488	2,952	20,923	37,619	-	1,172	1,259	215,032	-	280,444								
Released on disposal		-	-	-	-	-	-	-	-	-	-								
As at 31 December 2020		39,488	36,952	1,037,923	807,619	-	64,172	33,259	1,775,032	-	3,794,444								
Budgeted NBV 31 Dec 2019		17,221	0	140,930	331,331	26,052	1,095	24,780	793,107	384,974	1,719,490								
Forecasted NBV 1 Jan 2020		10,000	7,100	62,109	146,031	26,052	1,704	63,171	420,301	300,887	1,037,355								
Budgeted NBV 31 Dec 2020		8,512	4,148	141,186	108,412	26,052	532	61,913	960,270	400,887	1,711,911								