



San Pawl il-Bahar Local Council

**Annual Budget
For
Financial Year
2021**

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Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	2,031,629	2,221,723	2,222,721	191,091	997
Income raised from Bye-Laws (2)	126,300	122,313	114,730	(11,570)	(7,583)
Income raised from LES (3)	20,000	10,071	12,000	(8,000)	1,929
Investment Income (4)	71	70	41	(30)	(29)
Other Income (5)	5,000	25,640	5,000	-	(20,640)
TOTAL	2,183,000	2,379,817	2,354,491	171,491	(25,326)
Expenditure					
Personal Emoluments (6)	280,680	222,444	308,547	27,867	86,103
Operations and Maintenance (7)	1,520,678	1,187,209	1,463,930	(56,748)	276,721
Administration (8)	101,198	89,123	110,567	9,369	21,444
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	280,444	287,639	367,249	86,805	79,611
TOTAL	2,183,000	1,786,416	2,250,294	67,293	463,878
Surplus / Deficit	(0)	593,401	104,197	104,198	(489,204)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	1,719,490	986,412	1,486,163	(233,327)	499,751
Current Assets					
Inventories (11)	1,227	1,268	1,200	(27)	(68)
Receivables (12)	900,000	1,100,000	1,050,068	150,068	(49,932)
Cash and Cash Equivalents (13)	275,444	1,800,000	1,404,447	1,129,003	(395,553)
Total Current Assets	1,176,671	2,901,268	2,455,714	1,279,044	(445,554)
Current Liabilities (14)					
Payables	260,000	440,000	390,000	130,000	(50,000)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	260,000	440,000	390,000	130,000	(50,000)
Net Current Assets	916,671	2,461,268	2,065,714	1,149,044	(395,553)
Non-current liabilities (15)	5,000	-	-	(5,000)	-
Net Assets	2,631,161	3,447,680	3,551,877	920,716	104,197
Reserves					
Retained Funds	2,631,161	3,447,680	3,551,877	920,716	104,197

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	1,176,671	2,901,268	2,455,714
Current Liabilities	260,000	440,000	390,000
Total Long Term Liabilities	5,000	-	-
Commitments approved by Ministry	5,000	-	-
	916,671	2,461,268	2,065,714
Government Allocation	2,031,629	2,221,723	2,222,721
FSI	45.12%	110.78%	92.94%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	555,680	555,680	555,680	555,680	2,222,721
Cash flows from Bye-Laws & L.N fees	28,683	28,683	28,683	28,683	114,730
Local Enforcement cash flows	3,000	3,000	3,000	3,000	12,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	41	41
	-	-	-	41	41
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	588,613	588,613	588,613	588,653	2,354,491
Cash Outflows					
Personal Emoluments	77,137	77,137	77,137	77,137	308,547
Operations & Maintenance	365,983	365,983	365,983	365,983	1,463,930
Administration	27,642	27,642	27,642	27,642	110,567
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	100,000	-	100,000
Special programmes	191,750	191,750	191,750	191,750	767,000
Motor Vehicles	-	-	-	-	-
	191,750	191,750	291,750	191,750	867,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	662,511	662,511	762,511	662,511	2,750,044
SURPLUS / (DEFICIT)	(73,898)	(73,898)	(173,898)	(73,858)	(395,553)
Brought forward (Bank /Cash Bal.)	1,800,000	1,726,102	1,652,203	1,478,305	1,800,000
Carry forward	1,726,102	1,652,203	1,478,305	1,404,447	1,404,447

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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received from Cental Government:							
0001 In terms of section 55 CAP 363	1,853,396	1,496,024	498,675	1,994,699	2,043,691	190,295	48,992
0002-0004 In terms of section 58 CAP 363	6,000	-	-	-	-	(6,000)	-
0005-0019 Other Income	172,234	170,268	56,756	227,024	179,030	6,796	(47,995)
	2,031,629	1,666,292	555,431	2,221,723	2,222,721	191,091	997
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	126,300	91,734	30,578	122,313	114,730	(11,570)	(7,583)
	126,300	91,734	30,578	122,313	114,730	(11,570)	(7,583)
3 Local Enforcement Income							
0037 Commission from Regional Committees	20,000	6,356	2,119	8,475	12,000	(8,000)	3,525
0038-0055 Contraventions	-	1,596	-	1,596	-	-	(1,596)
	20,000	7,952	2,119	10,071	12,000	(8,000)	1,929
4 Investment Income							
0091-0095 Bank interest	71	-	70	70	41	(30)	(29)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	71	-	70	70	41	(30)	(29)
5 General Income							
0058-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	2,500	-	-	-	2,500	-	2,500
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	2,500	18,830	6,277	25,107	2,500	-	(22,607)
0120-0129 General Income	-	400	133	533	-	-	(533)
	5,000	19,230	6,410	25,640	5,000	-	(20,640)
Total	2,183,000	1,785,209	594,608	2,379,817	2,354,491	171,491	(25,326)

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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	19,651	13,605	4,535	18,140	19,968	317	1,829
1200 Employees' Salaries & Wages	185,576	102,586	34,195	136,781	208,252	22,676	71,471
1300 Bonuses	17,097	11,328	3,776	15,104	20,092	2,995	4,988
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	18,156	10,498	3,499	13,997	20,035	1,879	6,038
1600 Allowances	32,200	24,150	8,050	32,200	32,200	-	0
1700 Overtime	8,000	4,667	1,556	6,222	8,000	-	1,778
	280,680	166,833	55,611	222,444	308,547	27,867	86,103
7 Operations and Maintenance							
2100-2149 Public Utilities	12,833	5,603	1,868	7,470	10,833	(2,000)	3,363
2200-2259 Public Materials & Supplies	23,750	12,712	4,237	16,949	24,500	750	7,551
2300-2399 Repairs & Upkeep	49,000	15,790	5,263	21,053	44,500	(4,500)	23,447
2400-2449 Rent	9,475	6,409	3,158	9,568	9,475	-	(93)
3010 Street Lighting	45,000	24,241	8,080	32,321	90,000	45,000	57,679
3020 Lease of Equipment	3,800	2,884	961	3,846	3,800	-	(46)
3030 Insurance	11,200	9,974	3,325	13,298	13,200	2,000	(98)
3035 Bank Charges	500	1,266	422	1,688	1,200	700	(488)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	230,000	181,891	60,630	242,521	240,000	10,000	(2,521)
3041 Refuse Collection	400,000	271,703	90,568	362,270	400,000	-	37,730
3042 Bulky Refuse Collection	80,000	47,805	15,935	63,740	80,000	-	16,260
3043 Bins on wheels	100,000	89	30	118	20,000	(80,000)	19,882
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	155,000	100,640	33,547	134,187	141,042	(13,958)	6,855
3052 Cleaning & Maintenance of Non-Urban Areas	24,000	7,062	2,354	9,416	28,320	4,320	18,904
3053 Cleaning of Public Conveniences	66,000	52,547	17,516	70,063	72,000	6,000	1,937
3055 Cleaning of Council Premises	2,200	1,907	636	2,543	3,400	1,200	857
3060 Cleaning & Maintenance of Parks & Gardens	60,000	38,938	12,979	51,917	75,000	15,000	23,083
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	83,000	27,004	9,001	36,005	33,000	(50,000)	(3,005)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	61,360	16,423	5,474	21,897	61,360	-	39,463
3300-3379 Hospitality	43,960	8,911	2,970	11,881	41,000	(2,960)	29,119
3380-3389 Community	57,600	55,408	18,469	73,878	68,800	11,200	(5,078)
3600-3694 Local Enforcement Expenses	2,000	435	145	580	2,500	500	1,920
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for Bad Debts	-	-	-	-	-	-	-
	1,520,678	889,641	297,569	1,187,209	1,463,930	(56,748)	276,721

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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,167	11,812	3,937	15,749	10,167	3,000	(5,582)
2260-2299 Office Materials & Supplies		1,743	581	2,324		-	(2,324)
2450-2499 Office Rent	20,460	15,896	5,299	21,194	20,460	-	(734)
2500-2599 National & International Memberships	1,000	300	100	400	1,000	-	600
2600-2699 Office Services	13,000	4,203	1,401	5,604	10,000	(3,000)	4,396
2700-2799 Transport	9,000	10,359	3,453	13,813	11,000	2,000	(2,813)
2800-2899 Travel	12,000	-	-	-	8,000	(4,000)	8,000
2900-2999 Information Services	8,360	1,858	619	2,478	8,360	-	5,882
3050 Office Cleaning							
3140-3199 Professional Services	28,511	20,559	6,853	27,412	36,480	7,969	9,068
3200-3299 Training	1,500	86	29	115	1,500	-	1,385
3345 Office Hospitality					3,400	3,400	3,400
3400-3499 Incidental Expenses	200	26	9	34	200	-	166
	101,198	66,843	22,281	89,123	110,567	9,369	21,444
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	-	-	-	-	-	-	-
8000-8099 Depreciation	280,444	215,729	71,910	287,639	367,249	86,805	79,611
	280,444	215,729	71,910	287,639	367,249	86,805	79,611
Total	2,183,000	1,339,045	447,370	1,786,416	2,250,294	67,293	463,878

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,227	1,348	(80)	1,268	1,200	(27)	(68)
	-	-	-	-	-	-	-
	1,227	1,348	(80)	1,268	1,200	(27)	(68)
12 Receivables							
0201-0209 Receivables	600,000	784,848	(24,848)	760,000	710,068	110,068	(49,932)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	300,000	330,923	9,077	340,000	340,000	40,000	-
	-	-	-	-	-	-	-
	900,000	1,115,770	(15,770)	1,100,000	1,050,068	150,068	(49,932)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	275,444	2,037,080	(237,080)	1,800,000	1,404,447	1,129,003	(395,553)
	275,444	2,037,080	(237,080)	1,800,000	1,404,447	1,129,003	(395,553)
14 Payables							
4000 Payables	180,000	392,131	(92,131)	300,000	250,000	70,000	(50,000)
4100 Accruals	80,000	141,912	(1,912)	140,000	140,000	60,000	-
4150 Deferred Income	-	505,184	(505,184)	0	-	-	(0)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	260,000	1,039,227	(599,227)	440,000	390,000	130,000	(50,000)
15 Non Current Liabilities							
4200 Long Term Borrowings	5,000	-	-	-	-	(5,000)	-
Deferred Income	-	-	-	-	-	-	-
	5,000	-	-	-	-	(5,000)	-

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	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2021	48,766	52,855	1,144,549	1,234,802	26,052	72,559	113,723	3,418,569	507,856	6,619,731
Additions	-	-	100,000	-	-	-	-	767,000	-	867,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	48,766	52,855	1,244,549	1,234,802	26,052	72,559	113,723	4,185,569	507,856	7,486,731
Grants/ other reimbursements										
As at 01 January 2021	1,512	7,900	40,891	193,793	-	6,363	-	1,622,235	-	1,872,694
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	1,512	7,900	40,891	193,793	-	6,363	-	1,622,235	-	1,872,694
Accumulated Depreciation										
As at 01 January 2021	40,471	41,212	1,085,878	951,728	-	64,798	56,022	1,520,516	-	3,760,625
Charge for the year	3,544	3,743	49,699	77,435	-	1,398	28,431	203,000	-	367,249
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	44,015	44,955	1,135,577	1,029,163	-	66,196	84,453	1,723,516	-	4,127,874
Budgeted NBV 31 Dec 2020	17,221	0	140,930	331,331	26,052	1,095	24,780	793,107	384,974	1,719,490
Forecasted NBV 1 Jan 2021	6,783	3,743	17,780	89,281	26,052	1,398	57,701	275,818	507,856	986,412
Budgeted NBV 31 Dec 2021	3,239	-	68,081	11,846	26,052	-	29,270	839,818	507,856	1,486,163