



# **Ta' Sannat Local Council**

**Annual Budget  
For  
Financial Year  
2019**



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***Overview and Summary***

Philip Vella  
Mayor

Jason Curmi  
Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	236,018	246,695	255,786	19,768	9,091
Income raised from Bye-Laws (2)	9,000	20,921	17,000	8,000	(3,921)
Income raised from LES (3)	800	757	800	-	43
Investment Income (4)	15	35	20	5	(15)
Other Income (5)	2,000	1,740	2,000	-	260
<b>TOTAL</b>	<b>247,833</b>	<b>270,148</b>	<b>275,606</b>	<b>27,773</b>	<b>5,458</b>
<b>Expenditure</b>					
Personal Emoluments (6)	82,918	66,706	68,446	(14,472)	1,740
Operations and Maintenance (7)	85,990	123,166	133,330	47,340	10,164
Administration (8)	20,600	28,839	31,700	11,100	2,861
Finance Cost (9)	3,500	4,072	4,200	700	128
Other Expenditure (10)	53,090	29,346	29,345	(23,745)	(1)
<b>TOTAL</b>	<b>246,098</b>	<b>252,129</b>	<b>267,021</b>	<b>20,923</b>	<b>14,892</b>
<b>Surplus / Deficit</b>	<b>1,735</b>	<b>18,019</b>	<b>8,585</b>	<b>6,850</b>	<b>(9,434)</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	228,323	281,945	252,600	24,277	(29,345)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	31,173	28,661	30,450	(723)	1,789
Cash and Cash Equivalents (13)	20,000	458,109	65,470	45,470	(392,639)
<b>Total Current Assets</b>	<b>51,173</b>	<b>486,770</b>	<b>95,920</b>	<b>44,747</b>	<b>(390,850)</b>
<b>Current Liabilities (14)</b>					
Payables	98,179	101,959	85,000	(13,179)	(16,959)
<b>Total Current Liabilities</b>	<b>98,179</b>	<b>101,959</b>	<b>85,000</b>	<b>(13,179)</b>	<b>(16,959)</b>
<b>Net Current Assets</b>	<b>(47,006)</b>	<b>384,811</b>	<b>10,920</b>	<b>57,926</b>	<b>(373,891)</b>
<b>Non-current liabilities (15)</b>					
	88,917	481,164	69,343	(19,574)	(411,821)
<b>Net Assets</b>	<b>92,400</b>	<b>185,592</b>	<b>194,177</b>	<b>101,777</b>	<b>8,585</b>
<b>Reserves</b>					
Retained Funds	(135,923)	185,592	194,177	330,100	8,585

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	51,173	486,770	95,920
Current Liabilities	98,179	101,959	85,000
<b>Working Capital</b>	<b>(47,006)</b>	<b>384,811</b>	<b>10,920</b>
Government Allocation	233,018	233,018	245,786
<b>FSI</b>	<b>(20) %</b>	<b>165 %</b>	<b>4 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2019	2019	2019	2019	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	63,947	63,946	63,947	63,946	255,786
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	4,250	4,250	4,250	4,250	17,000
<b>Local Enforcement cash flows</b>	200	200	200	200	800
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income		10		10	20
	-	10	-	10	20
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
<b>Cash received from EU funds</b>					-
<b>Cash received from Twinning</b>					-
<b>Cash from Community Services</b>					-
<b>Other Cash Inflows</b>	500	500	500	500	2,000
<b>TOTAL Inflows</b>	<b>68,897</b>	<b>68,906</b>	<b>68,897</b>	<b>68,906</b>	<b>275,606</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	18,169	17,797	14,650	17,829	68,445
<b>Operations &amp; Maintenance</b>	33,333	33,333	33,332	33,332	133,330
<b>Administration</b>	7,925	7,925	7,925	7,925	31,700
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes				400,000	400,000
	-	-	-	400,000	400,000
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>59,427</b>	<b>59,055</b>	<b>55,907</b>	<b>459,086</b>	<b>633,475</b>
<b>SURPLUS / (DEFICIT)</b>	<b>9,470</b>	<b>9,851</b>	<b>12,990</b>	<b>(390,180)</b>	<b>(357,869)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>458,109</b>	<b>467,579</b>	<b>477,430</b>	<b>490,420</b>	<b>458,109</b>
<b>Carry forward</b>	<b>467,579</b>	<b>477,430</b>	<b>490,420</b>	<b>100,240</b>	<b>100,240</b>

## 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	
	2018	2018	2018	2018	2019			
	€	€	€	€	€	€	€	
<b>Income</b>								
<b>1</b>	<b>Funds received form Central Government:</b>							
0001	In terms of section 55 CAP 363	233,018	233,018		233,018	245,786	12,768	12,768
0002-0004	In terms of section 58 CAP 363	3,000	13,677		13,677	10,000	7,000	(3,677)
0005-0019	Other Income				-		-	-
		<b>236,018</b>	<b>246,695</b>	<b>-</b>	<b>246,695</b>	<b>255,786</b>	<b>19,768</b>	<b>9,091</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>							
0021-0025	Community Services	4,000	16,816		16,816	12,000	8,000	(4,816)
0026-0035	Income from Permits	5,000	4,105		4,105	5,000	-	895
		<b>9,000</b>	<b>20,921</b>	<b>-</b>	<b>20,921</b>	<b>17,000</b>	<b>8,000</b>	<b>(3,921)</b>
<b>3</b>	<b>Local Enforcement Income</b>							
0037	Commission from Regional Committees	800	757		757	800	-	43
0038-0055	Contraventions				-		-	-
		<b>800</b>	<b>757</b>	<b>-</b>	<b>757</b>	<b>800</b>	<b>-</b>	<b>43</b>
<b>4</b>	<b>Investment Income</b>							
0091-0095	Bank interest	15	35		35	20	5	(15)
0096-0099	Income received from Government Securities				-		-	-
		<b>15</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>20</b>	<b>5</b>	<b>(15)</b>
<b>5</b>	<b>General Income</b>							
0056-0065	Sponsorships				-		-	-
0066-0069	Documents & Information				-		-	-
0070-0075	EU Funds				-		-	-
0076-0080	Twinning				-		-	-
0081-0089	Insurance Claims				-		-	-
0100-0109	Donations				-		-	-
0110-0119	Contributions	2,000	700		700	800	(1,200)	100
0120-0129	General Income		1,040		1,040	1,200	1,200	160
					-		-	-
		<b>2,000</b>	<b>1,740</b>	<b>-</b>	<b>1,740</b>	<b>2,000</b>	<b>-</b>	<b>260</b>
<b>Total</b>		<b>247,833</b>	<b>270,148</b>	<b>-</b>	<b>270,148</b>	<b>275,606</b>	<b>27,773</b>	<b>5,458</b>



## 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	Bud-Bud	Bud-Act
	2018	2018	2018	2018	2019		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	7,464	7,464		7,464	7,584	120	120
1200 Employees' Salaries & Wages	63,554	48,694		48,694	50,259	(13,295)	1,565
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	5,500	4,148		4,148	4,203	(1,297)	55
1600 Allowances	6,400	6,400		6,400	6,400	-	-
1700 Overtime				-		-	-
	<b>82,918</b>	<b>66,706</b>	<b>-</b>	<b>66,706</b>	<b>68,446</b>	<b>(14,472)</b>	<b>1,740</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	4,000	4,435		4,435	4,500	500	65
2200-2259 Public Materials & Supplies	2,550	5,168		5,168	5,200	2,650	32
2300-2399 Repairs & Upkeep	9,000	15,959		15,959	16,000	7,000	41
2400-2449 Rent	1,270	1,278		1,278	1,280	10	2
3010 Street Lighting	2,800	3,472		3,472	3,500	700	28
3020 Lease of Equipment	1,000	702		702	750	(250)	48
3030 Insurance		1,219		1,219	1,300	1,300	81
3035 Bank Charges	70	37		37	100	30	63
3038 Penalties				-		-	-
3040 Waste Disposal				-		-	-
3041 Refuse Collection	26,000	25,797		25,797	30,000	4,000	4,203
3042 Bulky Refuse Collection	1,500	2,001		2,001	2,200	700	199
3043 Bins on wheels				-		-	-
3045 Bring in sites	6,000	5,680		5,680	6,200	200	520
3051 Road & Street Cleaning	11,000	15,146		15,146	18,000	7,000	2,854
3052 Cleaning & Maintenance of Non-Urban Areas				-		-	-
3053 Cleaning of Public Conveniences	1,600	1,560		1,560	2,000	400	440
3055 Cleaning of Council Premises	2,200	2,011		2,011	2,200	-	189
3060 Cleaning & Maintenance of Parks & Gardens	6,000	3,443		3,443	3,600	(2,400)	157
3061 Cleaning & Maintenance of Soft Areas				-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	1,500			-	1,000	(500)	1,000
3070-3090 Consultation Fees				-		-	-
3100-3139 Contract & Project Management				-		-	-
3300-3379 Hospitality				-		-	-
3380-3389 Community	9,500	35,258		35,258	35,500	26,000	242
3600-3694 Local Enforcement Expenses				-		-	-
3700-3799 EU Projects				-		-	-
3800-3899 Twinning				-		-	-
	<b>85,990</b>	<b>123,166</b>	<b>-</b>	<b>123,166</b>	<b>133,330</b>	<b>47,340</b>	<b>10,164</b>

**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
	2018	2018	2018	2018	2019		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	800	708		708	800	-	92
2600-2699 Office Services	4,000	9,491		9,491	9,500	5,500	9
2700-2799 Transport	2,000	2,502		2,502	2,600	600	98
2800-2899 Travel		1,613		1,613	2,000	2,000	387
2900-2999 Information Services	1,800	1,421		1,421	1,500	(300)	79
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	12,000	12,894		12,894	15,000	3,000	2,106
3200-3299 Training		210		210	300	300	90
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
				-		-	-
	<b>20,600</b>	<b>28,839</b>	<b>-</b>	<b>28,839</b>	<b>31,700</b>	<b>11,100</b>	<b>2,861</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	3,500	4,072		4,072	4,200	700	128
				-		-	-
	<b>3,500</b>	<b>4,072</b>	<b>-</b>	<b>4,072</b>	<b>4,200</b>	<b>700</b>	<b>128</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	53,090	29,346		29,346	29,345	(23,745)	(1)
	53,090	29,346	-	29,346	29,345	(23,745)	(1)
<b>Total</b>	<b>246,098</b>	<b>252,129</b>	<b>-</b>	<b>252,129</b>	<b>267,021</b>	<b>20,923</b>	<b>14,892</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2018 €	ACTUAL as at 30-Sep 2018 €	FORECAST changes from 30 Sep-31 Dec 2018 €	TOTAL as at 31-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	2,500	5,263		5,263	5,000	2,500	(263)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income bank guarantee	28,223 450	22,948 450		22,948 450	25,000 450	(3,223) -	2,052 -
	<b>31,173</b>	<b>28,661</b>	-	<b>28,661</b>	<b>30,450</b>	<b>(723)</b>	<b>1,789</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	20,000	458,109		458,109	65,470	45,470	(392,639)
	<b>20,000</b>	<b>458,109</b>	-	<b>458,109</b>	<b>65,470</b>	<b>45,470</b>	<b>(392,639)</b>
<b>14 Payables</b>							
4000 Payables	88,179	90,771		90,771	75,000	(13,179)	(15,771)
4100 Accruals	10,000	11,188		11,188	10,000	-	(1,188)
4150 Deferred Income Current portion of Long-Term Borrowings	-			-	-	-	-
	-			-	-	-	-
	<b>98,179</b>	<b>101,959</b>	-	<b>101,959</b>	<b>85,000</b>	<b>(13,179)</b>	<b>(16,959)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	88,917	81,164		81,164	69,343	(19,574)	(11,821)
Deferred income		400,000		400,000		-	(400,000)
	<b>88,917</b>	<b>481,164</b>	-	<b>481,164</b>	<b>69,343</b>	<b>(19,574)</b>	<b>(411,821)</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	construction	furn & fittin	urban impr	off equip	comp eq	comp soft	p&m	spec prog	street signs	<b>Total</b>
% of depreciation	10%	8%	10%	20%	20%	25%	20%	10%	&trees	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2019	376,214	27,194	79,066	7,847	6,551	986	1,569	1,216,575	25,772	<b>1,741,774</b>
Additions								400,000		<b>400,000</b>
Disposals										<b>-</b>
As at 31 December 2019	<b>376,214</b>	<b>27,194</b>	<b>79,066</b>	<b>7,847</b>	<b>6,551</b>	<b>986</b>	<b>1,569</b>	<b>1,616,575</b>	<b>25,772</b>	<b>2,141,774</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2019	110,036		20,982	1,843	958	124	153	605,333	22,500	<b>761,929</b>
Additions								400,000		<b>400,000</b>
As at 31 December 2019	<b>110,036</b>	<b>-</b>	<b>20,982</b>	<b>1,843</b>	<b>958</b>	<b>124</b>	<b>153</b>	<b>1,005,333</b>	<b>22,500</b>	<b>1,161,929</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2019	199,338	12,527	36,393	4,866	5,463	482	1,063	434,496	3,272	<b>697,900</b>
Charge for the year	7,426	1,186	2,492	44	37	95	32	18,033		<b>29,345</b>
Released on disposal										<b>-</b>
As at 31 December 2019	<b>206,764</b>	<b>13,713</b>	<b>38,885</b>	<b>4,910</b>	<b>5,500</b>	<b>577</b>	<b>1,095</b>	<b>452,529</b>	<b>3,272</b>	<b>727,245</b>
<b>Budgeted NBV 31 Dec 2018</b>	46,865	14,208	16,698	1,482	753	455	113	142,914	4,835	<b>228,323</b>
<b>Forecasted NBV 1 Jan 2019</b>	66,840	14,667	21,691	1,138	130	380	353	176,746	-	<b>281,945</b>
<b>Budgeted NBV 31 Dec 2019</b>	59,414	13,481	19,199	1,094	93	285	321	158,713	-	<b>252,600</b>