



# **Ta' Sannat Local Council**

**Annual Budget  
For  
Financial Year  
2020**



# Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<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 Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

***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		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	255,786	250,779	266,646	10,860	15,867
Income raised from Bye-Laws (2)	17,000	27,846	17,000	-	(10,846)
Income raised from LES (3)	800	844	800	-	(44)
Investment Income (4)	20	44	40	20	(4)
Other Income (5)	2,000	20,738	6,200	4,200	(14,538)
<b>TOTAL</b>	<b>275,606</b>	<b>300,251</b>	<b>290,686</b>	<b>15,080</b>	<b>(9,565)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	68,446	73,721	79,350	10,904	5,629
Operations and Maintenance (7)	133,330	147,659	146,180	12,850	(1,479)
Administration (8)	31,700	30,405	31,800	100	1,395
Finance Cost (9)	4,200	4,031	4,200	-	169
Other Expenditure (10)	43,767	43,767	43,767	-	-
<b>TOTAL</b>	<b>281,443</b>	<b>299,583</b>	<b>305,297</b>	<b>23,854</b>	<b>5,714</b>
<b>Surplus / Deficit</b>	<b>(5,837)</b>	668	<b>(14,611)</b>	<b>(8,774)</b>	<b>(15,279)</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	228,323	374,112	330,345	102,022	(43,767)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	30,450	50,133	30,450	-	(19,683)
Cash and Cash Equivalents (13)	65,470	468,117	65,000	(470)	(403,117)
<b>Total Current Assets</b>	<b>95,920</b>	<b>518,250</b>	<b>95,450</b>	<b>(470)</b>	<b>(422,800)</b>
<b>Current Liabilities (14)</b>					
Payables	85,000	639,921	85,000	-	(554,921)
<b>Total Current Liabilities</b>	<b>85,000</b>	<b>639,921</b>	<b>85,000</b>	<b>-</b>	<b>(554,921)</b>
<b>Net Current Assets</b>	<b>10,920</b>	<b>(121,671)</b>	<b>10,450</b>	<b>(470)</b>	<b>132,121</b>
<b>Non-current liabilities (15)</b>	<b>69,343</b>	<b>73,018</b>	<b>68,000</b>	<b>(1,343)</b>	<b>(5,018)</b>
<b>Net Assets</b>	<b>169,900</b>	<b>179,423</b>	<b>272,795</b>	<b>102,895</b>	<b>93,372</b>
<b>Reserves</b>					
Retained Funds	<b>169,900</b>	<b>179,423</b>	<b>164,812</b>	<b>(5,088)</b>	<b>(14,611)</b>

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	95,920	518,250	95,450
Current Liabilities	85,000	639,921	85,000
<b>Working Capital</b>	<b>10,920</b>	<b>(121,671)</b>	<b>10,450</b>
Government Allocation	245,786	245,786	256,646
<b>FSI</b>	<b>4 %</b>	<b>(50) %</b>	<b>4 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	66,662	66,662	66,662	66,662	<b>266,646</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	4,250	4,250	4,250	4,250	<b>17,000</b>
<b>Local Enforcement cash flows</b>	200	200	200	200	<b>800</b>
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	10	10	10	10	<b>40</b>
	10	10	10	10	<b>40</b>
<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>	1,550	1,550	1,550	1,550	<b>6,200</b>
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	<b>72,672</b>	<b>72,672</b>	<b>72,672</b>	<b>72,672</b>	<b>290,686</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	22,669	18,893	18,865	18,924	<b>79,351</b>
<b>Operations &amp; Maintenance</b>	36,545	36,545	36,545	36,545	<b>146,180</b>
<b>Administration</b>	7,950	7,950	7,950	7,950	<b>31,800</b>
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
<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>67,164</b>	<b>63,388</b>	<b>63,360</b>	<b>63,419</b>	<b>257,331</b>
<b>SURPLUS / (DEFICIT)</b>	<b>5,508</b>	<b>9,284</b>	<b>9,312</b>	<b>9,253</b>	<b>33,355</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>468,117</b>	<b>473,625</b>	<b>482,908</b>	<b>492,220</b>	<b>468,117</b>
<b>Carry forward</b>	<b>473,625</b>	<b>482,908</b>	<b>492,220</b>	<b>501,472</b>	<b>501,472</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1</b>	<b>Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	245,786	245,786		245,786	256,646	10,860	10,860
0002-0004 In terms of section 58 CAP 363	10,000	4,993		4,993	10,000	-	5,007
0005-0019 Other Income				-		-	-
	<b>255,786</b>	<b>250,779</b>	-	<b>250,779</b>	<b>266,646</b>	<b>10,860</b>	<b>15,867</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	12,000	23,518		23,518	12,000	-	(11,518)
0026-0035 Income from Permits	5,000	4,328		4,328	5,000	-	672
	<b>17,000</b>	<b>27,846</b>	-	<b>27,846</b>	<b>17,000</b>	-	<b>(10,846)</b>
<b>3</b>	<b>Local Enforcement Income</b>						
0037 Commission from Regional Committees	800	844		844	800	-	(44)
0038-0055 Contraventions				-		-	-
	<b>800</b>	<b>844</b>	-	<b>844</b>	<b>800</b>	-	<b>(44)</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank interest	20	44		44	40	20	(4)
0096-0099 Income received from Government Securities				-		-	-
	<b>20</b>	<b>44</b>	-	<b>44</b>	<b>40</b>	<b>20</b>	<b>(4)</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	800	20,200		20,200	5,000	4,200	(15,200)
0120-0129 General Income	1,200	538		538	1,200	-	662
				-		-	-
	<b>2,000</b>	<b>20,738</b>	-	<b>20,738</b>	<b>6,200</b>	<b>4,200</b>	<b>(14,538)</b>
<b>Total</b>	<b>275,606</b>	<b>300,251</b>	-	<b>300,251</b>	<b>290,686</b>	<b>15,080</b>	<b>(9,565)</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	7,584	9,436		9,436	10,403	2,819	967
1200 Employees' Salaries & Wages	50,259	50,382		50,382	51,980	1,721	1,598
1300 Bonuses				-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	4,203	4,203		4,203	4,367	164	164
1600 Allowances	6,400	9,700		9,700	12,600	6,200	2,900
1700 Overtime				-	-	-	-
	<b>68,446</b>	<b>73,721</b>	<b>-</b>	<b>73,721</b>	<b>79,350</b>	<b>10,904</b>	<b>5,629</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	4,500	2,272		2,272	2,500	(2,000)	228
2200-2259 Public Materials & Supplies	5,200	8,968		8,968	9,000	3,800	32
2300-2399 Repairs & Upkeep	16,000	10,854		10,854	11,000	(5,000)	146
2400-2449 Rent	1,280	1,078		1,078	1,280	-	202
3010 Street Lighting	3,500	6,728		6,728	3,800	300	(2,928)
3020 Lease of Equipment	750	1,882		1,882	2,000	1,250	118
3030 Insurance	1,300	1,228		1,228	1,300	-	72
3035 Bank Charges	100			-	100	-	100
3038 Penalties				-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	30,000	32,218		32,218	32,000	2,000	(218)
3042 Bulky Refuse Collection	2,200	1,564		1,564	1,500	(700)	(64)
3043 Bins on wheels				-	-	-	-
3045 Bring in sites	6,200	2,728		2,728	3,500	(2,700)	772
3051 Road & Street Cleaning	18,000	17,707		17,707	18,000	-	293
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	2,000	1,625		1,625	2,000	-	375
3055 Cleaning of Council Premises	2,200	2,156		2,156	2,200	-	44
3060 Cleaning & Maintenance of Parks & Gardens	3,600	9,632		9,632	9,800	6,200	168
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services	1,000	4,170		4,170	4,200	3,200	30
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management				-	-	-	-
3300-3379 Hospitality	35,500	42,849		42,849	42,000	6,500	(849)
3380-3389 Community				-	-	-	-
3600-3694 Local Enforcement Expenses				-	-	-	-
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	<b>133,330</b>	<b>147,659</b>	<b>-</b>	<b>147,659</b>	<b>146,180</b>	<b>12,850</b>	<b>(1,479)</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<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	1,191		1,191	1,200	400	9
2600-2699 Office Services	9,500	10,277		10,277	10,500	1,000	223
2700-2799 Transport	2,600	1,435		1,435	1,500	(1,100)	65
2800-2899 Travel	2,000	622		622	700	(1,300)	78
2900-2999 Information Services	1,500	2,573		2,573	2,500	1,000	(73)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	15,000	13,910		13,910	15,000	-	1,090
3200-3299 Training	300			-		(300)	-
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses		397		397	400	400	3
				-		-	-
	<b>31,700</b>	<b>30,405</b>	<b>-</b>	<b>30,405</b>	<b>31,800</b>	<b>100</b>	<b>1,395</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	4,200	4,031		4,031	4,200	-	169
				-		-	-
				-		-	-
	<b>4,200</b>	<b>4,031</b>	<b>-</b>	<b>4,031</b>	<b>4,200</b>	<b>-</b>	<b>169</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)	43,767	43,767		43,767	43,767	-	-
	<b>43,767</b>	<b>43,767</b>	<b>-</b>	<b>43,767</b>	<b>43,767</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>281,443</b>	<b>299,583</b>	<b>-</b>	<b>299,583</b>	<b>305,297</b>	<b>23,854</b>	<b>5,714</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 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 €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	5,000	6,043		6,043	5,000	-	(1,043)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income bank guarantee	25,000 450	43,640 450		43,640 450	25,000 450	-	(18,640) -
	<b>30,450</b>	<b>50,133</b>	-	<b>50,133</b>	<b>30,450</b>	-	<b>(19,683)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	65,470	468,117		468,117	65,000	(470)	(403,117)
	<b>65,470</b>	<b>468,117</b>	-	<b>468,117</b>	<b>65,000</b>	<b>(470)</b>	<b>(403,117)</b>
<b>14 Payables</b>							
4000 Payables	75,000	133,237		133,237	75,000	-	(58,237)
4100 Accruals	10,000	17,804		17,804	10,000	-	(7,804)
4150 Deferred Income	-	488,880		488,880	-	-	(488,880)
Current portion of Long-Term Borrowings	-			-	-	-	-
	<b>85,000</b>	<b>639,921</b>	-	<b>639,921</b>	<b>85,000</b>	-	<b>(554,921)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	69,343	73,018		73,018	68,000	(1,343)	(5,018)
	<b>69,343</b>	<b>73,018</b>	-	<b>73,018</b>	<b>68,000</b>	<b>(1,343)</b>	<b>(5,018)</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 2020	376,214	27,194	79,066	8,691	6,551	986	2,584	1,378,379	39,911	<b>1,919,576</b>
Additions										-
Disposals										-
As at 31 December 2020	<b>376,214</b>	<b>27,194</b>	<b>79,066</b>	<b>8,691</b>	<b>6,551</b>	<b>986</b>	<b>2,584</b>	<b>1,378,379</b>	<b>39,911</b>	<b>1,919,576</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2020	107,100	8,766	19,553					700,805	22,500	<b>858,724</b>
Additions										-
As at 31 December 2020	<b>107,100</b>	<b>8,766</b>	<b>19,553</b>	-	-	-	-	<b>700,805</b>	<b>22,500</b>	<b>858,724</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2020	207,058	11,532	38,943	5,640	5,690	596	1,374	412,635	3,272	<b>686,740</b>
Charge for the year	7,720	606	2,550	774	232	120	311	31,454		<b>43,767</b>
Released on disposal										-
As at 31 December 2020	<b>214,778</b>	<b>12,138</b>	<b>41,493</b>	<b>6,414</b>	<b>5,922</b>	<b>716</b>	<b>1,685</b>	<b>444,089</b>	<b>3,272</b>	<b>730,507</b>
<b>Budgeted NBV 31 Dec 2019</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 2020</b>	62,056	6,896	20,570	3,051	861	390	1,210	264,939	14,139	374,112
<b>Budgeted NBV 31 Dec 2020</b>	54,336	6,290	18,020	2,277	629	270	899	233,485	14,139	330,345