




# **Ta' Sannat Local Council**

**Annual Budget  
For  
Financial Year  
2024**

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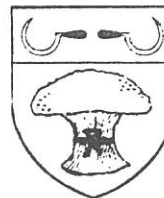
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**Overview and Summary**



**Kunsill Lokali Ta' Sannat**  
Philip Vella  
Sindku

Mayor



**MARIE JOSETTE VELLA MAGRO**  
M.A. (I.S.S.S.), B.A.  
Executive Secretary  
Ta' Sannat Local Council  
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Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	300,027	304,027	300,027	-	(4,000)
Income raised from Bye-Laws (2)	11,000	87,281	65,000	54,000	(22,281)
Income raised from LES (3)	1,000	1,142	1,000	-	(142)
Investment Income (4)	10	10	-	(10)	(10)
Other Income (5)	22,200	-	22,200	-	22,200
<b>TOTAL</b>	<b>334,237</b>	<b>392,460</b>	<b>388,227</b>	<b>53,990</b>	<b>(4,233)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	102,884	99,011	102,884	(0)	3,873
Operations and Maintenance (7)	189,100	130,191	198,100	9,000	67,909
Administration (8)	37,100	159,247	37,100	-	(122,147)
Finance Cost (9)	3,500	2,006	3,200	(300)	1,194
Other Expenditure (10)	33,185	43,965	43,940	10,755	(25)
<b>TOTAL</b>	<b>365,769</b>	<b>434,420</b>	<b>385,224</b>	<b>19,455</b>	<b>(49,196)</b>
<b>Surplus / Deficit</b>	<b>(31,532)</b>	<b>(41,960)</b>	<b>3,003</b>	<b>34,535</b>	<b>44,963</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	425,541	157,699	113,759	(311,782)	(43,940)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	22,450	89,543	22,450	-	(67,093)
Cash and Cash Equivalents (13)	65,000	164,236	65,000	-	(99,236)
<b>Total Current Assets</b>	<b>87,450</b>	<b>253,779</b>	<b>87,450</b>	<b>-</b>	<b>(166,329)</b>
<b>Current Liabilities (14)</b>					
Payables	85,000	421,626	85,000	-	(336,626)
<b>Total Current Liabilities</b>	<b>85,000</b>	<b>421,626</b>	<b>85,000</b>	<b>-</b>	<b>(336,626)</b>
<b>Net Current Assets</b>	<b>2,450</b>	<b>(167,847)</b>	<b>2,450</b>	<b>-</b>	<b>170,297</b>
<b>Non-current liabilities (15)</b>	<b>60,000</b>	<b>36,387</b>	<b>60,000</b>	<b>-</b>	<b>23,613</b>
<b>Net Assets</b>	<b>367,991</b>	<b>(46,535)</b>	<b>56,209</b>	<b>(311,782)</b>	<b>102,744</b>
<b>Reserves</b>					
Retained Funds	367,991	(46,535)	(43,532)	(411,523)	3,003

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	87,450	253,779	87,450
Current Liabilities	85,000	421,626	85,000
<b>Working Capital</b>	<b>2,450</b>	<b>(167,847)</b>	<b>2,450</b>
Government Allocation	285,027	285,027	285,027
<b>FSI</b>	<b>1 %</b>	<b>(59) %</b>	<b>1 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2024	2024	2024	2024	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	75,007	75,007	75,007	75,007	300,027
Cash flows from Bye-Laws & L.N fees	16,250	16,250	16,250	16,250	65,000
Local Enforcement cash flows	250	250	250	250	1,000
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	5,550	5,550	5,550	5,550	22,200
Other Cash Inflows					-
<b>TOTAL Inflows</b>	<b>97,057</b>	<b>97,057</b>	<b>97,057</b>	<b>97,057</b>	<b>388,227</b>
<b>Cash Outflows</b>					
Personal Emoluments	25,721	25,721	25,721	25,721	102,884
Operations & Maintenance	49,525	49,525	49,525	49,525	198,100
Administration	7,525	7,525	7,525	7,525	30,100
Finance					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
finance charges	800	800	800	800	3,200
	800	800	800	800	3,200
<b>TOTAL Outflows</b>	<b>83,571</b>	<b>83,571</b>	<b>83,571</b>	<b>83,571</b>	<b>334,284</b>
<b>SURPLUS / (DEFICIT)</b>	<b>13,486</b>	<b>13,486</b>	<b>13,486</b>	<b>13,486</b>	<b>53,943</b>
Brought forward (Bank /Cash Bal.)	164,236	177,722	191,208	204,693	164,236
Carry forward	177,722	191,208	204,693	218,179	218,179

## 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
	2023	2023	2023	2023	2024		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1</b>	<b>Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	285,027	285,027		285,027	285,027	-	-
0002-0004 In terms of section 58 CAP 363	15,000	19,000		19,000	15,000	-	(4,000)
0005-0019 Other Income				-		-	-
	<b>300,027</b>	<b>304,027</b>	-	<b>304,027</b>	<b>300,027</b>	-	<b>(4,000)</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	6,000	83,588		83,588	60,000	54,000	(23,588)
0026-0035 Income from Permits	5,000	3,693		3,693	5,000	-	1,307
	<b>11,000</b>	<b>87,281</b>	-	<b>87,281</b>	<b>65,000</b>	<b>54,000</b>	<b>(22,281)</b>
<b>3</b>	<b>Local Enforcement Income</b>						
0037 Commission from Regional Committees	1,000	1,142		1,142	1,000	-	(142)
0038-0055 Contraventions				-		-	-
	<b>1,000</b>	<b>1,142</b>	-	<b>1,142</b>	<b>1,000</b>	-	<b>(142)</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank interest	10	10		10	-	(10)	(10)
0096-0099 Income received from Government Securities				-		-	-
	<b>10</b>	<b>10</b>	-	<b>10</b>	-	<b>(10)</b>	<b>(10)</b>
<b>5</b>	<b>General Income</b>						
0056-0065 Sponsorships	20,000			-	20,000	-	20,000
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	1,000			-	1,000	-	1,000
0120-0129 General Income	1,200			-	1,200	-	1,200
				-		-	-
	<b>22,200</b>	-	-	-	<b>22,200</b>	-	<b>22,200</b>
<b>Total</b>	<b>334,237</b>	<b>392,460</b>	-	<b>392,460</b>	<b>388,227</b>	<b>53,990</b>	<b>(4,233)</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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,079	11,079		11,079	11,079	-	-
1200 Employees' Salaries & Wages	72,681	69,546		69,546	72,681	(0)	3,135
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	6,524	5,386		5,386	6,524	-	1,138
1600 Allowances	12,600	13,000		13,000	12,600	-	(400)
1700 Overtime				-		-	-
	<b>102,884</b>	<b>99,011</b>	<b>-</b>	<b>99,011</b>	<b>102,884</b>	<b>(0)</b>	<b>3,873</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	5,000	7,326		7,326	5,000	-	(2,326)
2200-2259 Public Materials & Supplies	1,000	7,097		7,097	10,000	9,000	2,903
2300-2399 Repairs & Upkeep	7,500	5,445		5,445	7,500	-	2,055
2400-2449 Rent	1,200	1,173		1,173	1,200	-	27
3010 Street Lighting	2,000			-	2,000	-	2,000
3020 Lease of Equipment	5,000	6,973		6,973	5,000	-	(1,973)
3030 Insurance	6,200	7,720		7,720	6,200	-	(1,520)
3035 Bank Charges	500	521		521	500	-	(21)
3038 Penalties				-		-	-
3040 Waste Disposal	82,000	36,980		36,980		(82,000)	(36,980)
3041 Refuse Collection	1,600	1,900		1,900	82,000	80,400	80,100
3042 Bulky Refuse Collection		6,430		6,430	1,600	1,600	(4,830)
3043 Bins on wheels	2,400			-		(2,400)	-
3045 Bring in sites	21,000	591		591	2,400	(18,600)	1,809
3051 Road & Street Cleaning	5,000			-	21,000	16,000	21,000
3052 Cleaning & Maintenance of Non-Urban Areas	2,000	384		384	5,000	3,000	4,616
3053 Cleaning of Public Conveniences	1,200			-	2,000	800	2,000
3055 Cleaning of Council Premises				-	1,200	1,200	1,200
3060 Cleaning & Maintenance of Parks & Gardens	5,000	10,078		10,078	5,000	-	(5,078)
3061 Cleaning & Maintenance of Soft Areas				-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	500			-	500	-	500
3070-3090 Consultation Fees				-		-	-
3100-3139 Contract & Project Management				-		-	-
3300-3379 Hospitality	40,000	38,374		38,374	40,000	-	1,626
3380-3389 Community				-		-	-
3600-3694 Local Enforcement Expenses				-		-	-
3700-3799 EU Projects				-		-	-
3800-3899 Twinning				-		-	-
increase in provision		(801)		(801)		-	801
	<b>189,100</b>	<b>130,191</b>	<b>-</b>	<b>130,191</b>	<b>198,100</b>	<b>9,000</b>	<b>67,909</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
	2023	2023	2023	2023	2024		
€	€	€	€	€	€	€	
<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	1,000	500		500	1,000	-	500
2600-2699 Office Services	9,000	10,892		10,892	9,000	-	(1,892)
2700-2799 Transport	3,000	1,243		1,243	3,000	-	1,757
2800-2899 Travel	500			-	500	-	500
2900-2999 Information Services	2,600	3,349		3,349	2,600	-	(749)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	21,000	143,263		143,263	21,000	-	(122,263)
3200-3299 Training				-		-	-
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
decrease in prov for bad debts				-		-	-
	<b>37,100</b>	<b>159,247</b>	<b>-</b>	<b>159,247</b>	<b>37,100</b>	<b>-</b>	<b>(122,147)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	3,500	2,006		2,006	3,200	(300)	1,194
				-		-	-
				-		-	-
	<b>3,500</b>	<b>2,006</b>	<b>-</b>	<b>2,006</b>	<b>3,200</b>	<b>(300)</b>	<b>1,194</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)	33,185	43,965		43,965	43,940	10,755	(25)
	<b>33,185</b>	<b>43,965</b>	<b>-</b>	<b>43,965</b>	<b>43,940</b>	<b>10,755</b>	<b>(25)</b>
<b>Total</b>	<b>365,769</b>	<b>434,420</b>	<b>-</b>	<b>434,420</b>	<b>385,224</b>	<b>19,455</b>	<b>(49,196)</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  2023 €	ACTUAL as at 30-Sep 2023 €	FORECAST changes from 30 Sep-31 Dec 2023 €	TOTAL as at 31-Dec 2023 €	BUDGET Jan-Dec  2024 €	VARIANCE Bud-Bud  €	VARIANCE Bud-Act  €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	20,000	168		168	20,000	-	19,832
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	2,000	88,925		88,925	2,000	-	(86,925)
bank guarantee	450	450		450	450	-	-
	<b>22,450</b>	<b>89,543</b>	-	<b>89,543</b>	<b>22,450</b>	-	<b>(67,093)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	65,000	164,236		164,236	65,000	-	(99,236)
	<b>65,000</b>	<b>164,236</b>	-	<b>164,236</b>	<b>65,000</b>	-	<b>(99,236)</b>
<b>14 Payables</b>							
4000 Payables	75,000	93,007		93,007	75,000	-	(18,007)
4100 Accruals	10,000	219,391		219,391	10,000	-	(209,391)
4150 Defered Income	-	94,451		94,451	-	-	(94,451)
Current portion of Long-Term Borrowings	-			-	-	-	-
other creditors		14,777		14,777		-	(14,777)
	<b>85,000</b>	<b>421,626</b>	-	<b>421,626</b>	<b>85,000</b>	-	<b>(336,626)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	60,000	36,387		36,387	60,000	-	23,613
	<b>60,000</b>	<b>36,387</b>	-	<b>36,387</b>	<b>60,000</b>	-	<b>23,613</b>

## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€	construction 10%	furn & fittin 8%	urban impr 10%	off equip 20%	comp eq 20%	comp soft 25%	p&m 20%	spec prog 10%	street signs & trees	€	Total €
<b>Cost</b>												
As at 01 January 2024		376,214	32,094	105,520	16,061	53,632	1,427	7,368	2,720,214	1,147,384		4,459,914
Additions												
Disposals												
As at 31 December 2024		376,214	32,094	105,520	16,061	53,632	1,427	7,368	2,720,214	1,147,384		4,459,914
<b>Grants/ other reimbursements</b>												
As at 01 January 2024		107,100	8,766	19,553	3,123			41,549	2,105,317	1,143,384		3,428,792
Additions												
As at 31 December 2024		107,100	8,766	19,553	3,123	-	-	41,549	2,105,317	1,143,384		3,428,792
<b>Accumulated Depreciation</b>												
As at 01 January 2024		245,661	15,547	56,804	9,962	10,030	1,339	5,169	525,638	3,273		873,423
Charge for the year		7,720	973	5,364	877	2,066	88	1,171	25,681			43,940
Released on disposal												
As at 31 December 2024		253,381	16,520	62,168	10,839	12,096	1,427	6,340	551,319	3,273		917,363
<b>Budgeted NBV 31 Dec 2023</b>		23,453	50,261	50,261	50,261	50,261	50,261	50,261	50,261	50,261		425,541
Forecasted NBV 1 Jan 2024		23,453	7,781	29,163	2,976	43,602	88	(39,350)	89,259	727		157,699
Budgeted NBV 31 Dec 2024		15,733	6,808	23,799	2,099	41,536	-	(40,521)	63,578	727		113,759