



Ta' Sannat Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary



Kunsill Lokali Ta' Sannat
Philip Vella
Sindku

Mayor



MARIE JOSETTE VELLA MAGRO
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Executive Secretary
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Executive Secretary

Statement of Income and Expenditure

| DESCRIPTION | BUDGET | ACTUAL | BUDGET | VARIANCE | VARIANCE |
|--|-----------------|----------------|----------------|---------------|------------------|
| | Jan-Dec | Jan-Dec | Jan-Dec | | |
| | 2024 | 2024 | 2025 | Bud-Bud | Bud-Act |
| | € | € | € | € | € |
| Income | | | | | |
| Funds received from Central Government (1) | 300,027 | 313,949 | 277,390 | (22,637) | (36,559) |
| Income raised from Bye-Laws (2) | 11,000 | 173,359 | 105,000 | 94,000 | (68,359) |
| Income raised from LES (3) | 1,000 | 963 | 1,000 | - | 37 |
| Investment Income (4) | 10 | 38 | - | (10) | (38) |
| Other Income (5) | 22,200 | 5,736 | 2,200 | (20,000) | (3,536) |
| TOTAL | 334,237 | 494,045 | 385,590 | 51,353 | (108,455) |
| Expenditure | | | | | |
| Personal Emoluments (6) | 102,884 | 112,734 | 109,598 | 6,714 | (3,136) |
| Operations and Maintenance (7) | 189,100 | 208,322 | 170,150 | (18,950) | (38,172) |
| Administration (8) | 37,100 | 84,937 | 61,600 | 24,500 | (23,337) |
| Finance Cost (9) | 2,006 | 1,540 | 1,550 | (456) | 10 |
| Other Expenditure (10) | 43,995 | 38,251 | 38,163 | (5,832) | (88) |
| TOTAL | 375,085 | 445,785 | 381,061 | 5,976 | (64,724) |
| Surplus / Deficit | (40,848) | 48,260 | 4,529 | 45,377 | (43,731) |

Statement of Financial Position

| DESCRIPTION | BUDGET | ACTUAL | BUDGET | VARIANCE | VARIANCE |
|-------------------------------------|----------------|----------------|---------------|------------------|------------------|
| | as at 31 Dec | as at 31 Dec | as at 31 Dec | | |
| | 2024 | 2024 | 2025 | Bud-Bud | Bud-Act |
| | € | € | € | € | € |
| Non-current Assets | | | | | |
| Property, Plant and Equipment (16) | 425,541 | 124,780 | 86,617 | (338,924) | (38,163) |
| Current Assets | | | | | |
| Inventories (11) | - | - | - | - | - |
| Receivables (12) | 22,450 | 212,149 | 22,450 | - | (189,699) |
| Cash and Cash Equivalents (13) | 65,000 | 99,379 | 65,000 | - | (34,379) |
| Total Current Assets | 87,450 | 311,528 | 87,450 | - | (224,078) |
| Current Liabilities (14) | | | | | |
| Payables | 85,000 | 252,148 | 85,000 | - | (167,148) |
| Total Current Liabilities | 85,000 | 252,148 | 85,000 | - | (167,148) |
| Net Current Assets | 2,450 | 59,380 | 2,450 | - | (56,930) |
| Non-current liabilities (15) | 60,000 | 26,102 | 60,000 | - | 33,898 |
| Net Assets | 367,991 | 158,058 | 29,067 | (338,924) | (128,991) |
| Reserves | | | | | |
| Retained Funds | 367,991 | 158,058 | 162,587 | (205,404) | 4,529 |

Financial Situation Indicator

| DESCRIPTION | BUDGET | ACTUAL | BUDGET |
|------------------------|--------------|---------------|--------------|
| | as at 31 Dec | as at 31 Dec | as at 31 Dec |
| | 2024 | 2024 | 2025 |
| | € | € | € |
| Current Assets | 87,450 | 311,528 | 87,450 |
| Current Liabilities | 85,000 | 252,148 | 85,000 |
| Working Capital | 2,450 | 59,380 | 2,450 |
| Government Allocation | 285,027 | 313,949 | 277,390 |
| FSI | 1 % | 19 % | 1 % |

Cash Budget

| DESCRIPTION | QTR 1 | QTR 2 | QTR 3 | QTR 4 | TOTAL |
|-------------------------------------|---------------|---------------|---------------|---------------|----------------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | |
| | 2025 | 2025 | 2025 | 2025 | |
| | € | € | € | € | € |
| Cash Inflows | | | | | |
| Government cash inflows | 69,348 | 69,348 | 69,348 | 69,348 | 277,390 |
| Cash flows from Bye-Laws & L.N fees | 26,250 | 26,250 | 26,250 | 26,250 | 105,000 |
| Local Enforcement cash flows | 250 | 250 | 250 | 250 | 1,000 |
| Finance cash flows | | | | | |
| Loan Proceeds | | | | | - |
| Investment income | | | | | - |
| | - | - | - | - | - |
| Capital cash flow | | | | | |
| Proceeds from disposal of assets | | | | | - |
| | - | - | - | - | - |
| Cash received from EU funds | | | | | - |
| Cash received from Twinning | | | | | - |
| Cash from Community Services | | | | | - |
| Other Cash Inflows | | | | | - |
| TOTAL Inflows | 95,848 | 95,848 | 95,848 | 95,848 | 383,390 |
| Cash Outflows | | | | | |
| Personal Emoluments | 27,400 | 27,400 | 27,400 | 27,400 | 109,598 |
| Operations & Maintenance | 42,538 | 42,538 | 42,538 | 42,538 | 170,150 |
| Administration | 15,400 | 15,400 | 15,400 | 15,400 | 61,600 |
| Finance | | | | | - |
| Capital | | | | | |
| Acquisition of property | | | | | - |
| Construction | | | | | - |
| Improvements | | | | | - |
| Special programmes | | | | | - |
| | - | - | - | - | - |
| Cash outflows re EU projects | | | | | - |
| Cash outflows re Twinning | | | | | - |
| Cash outflows re Community Services | | | | | - |
| finance charges | 388 | 388 | 388 | 388 | 1,550 |
| | 388 | 388 | 388 | 388 | 1,550 |
| TOTAL Outflows | 85,725 | 85,725 | 85,725 | 85,725 | 342,898 |
| SURPLUS / (DEFICIT) | 10,123 | 10,123 | 10,123 | 10,123 | 40,492 |
| Brought forward (Bank /Cash Bal.) | 99,379 | 109,502 | 119,625 | 129,748 | 99,379 |
| Carry forward | 109,502 | 119,625 | 129,748 | 139,871 | 139,871 |

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 |
| | 2024 | 2024 | 2024 | 2024 | 2025 | | |
| | € | € | € | € | € | € | € |
| Income | | | | | | | |
| 1 Funds received form Central Government: | | | | | | | |
| 0001 In terms of section 55 CAP 363 | 285,027 | 313,949 | | 313,949 | 277,390 | (7,637) | (36,559) |
| 0002-0004 In terms of section 58 CAP 363 | 15,000 | | | - | | (15,000) | - |
| 0005-0019 Other Income | | | | - | | - | - |
| | 300,027 | 313,949 | - | 313,949 | 277,390 | (22,637) | (36,559) |
| 2 Bye-Laws & Legal Fees | | | | | | | |
| 0021-0025 Community Services | 6,000 | 154,998 | | 154,998 | 100,000 | 94,000 | (54,998) |
| 0026-0035 Income from Permits | 5,000 | 18,361 | | 18,361 | 5,000 | - | (13,361) |
| | 11,000 | 173,359 | - | 173,359 | 105,000 | 94,000 | (68,359) |
| 3 Local Enforcement Income | | | | | | | |
| 0037 Commission from Regional Committees | 1,000 | 963 | | 963 | 1,000 | - | 37 |
| 0038-0055 Contraventions | | | | - | | - | - |
| | 1,000 | 963 | - | 963 | 1,000 | - | 37 |
| 4 Investment Income | | | | | | | |
| 0091-0095 Bank interest | 10 | 38 | | 38 | - | (10) | (38) |
| 0096-0099 Income received from Government Securities | | | | - | | - | - |
| | 10 | 38 | - | 38 | - | (10) | (38) |
| 5 General Income | | | | | | | |
| 0056-0065 Sponsorships | 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 | 1,925 | | 1,925 | 1,000 | - | (925) |
| 0120-0129 General Income | 1,200 | 3,811 | | 3,811 | 1,200 | - | (2,611) |
| | 22,200 | 5,736 | - | 5,736 | 2,200 | (20,000) | (3,536) |
| Total | 334,237 | 494,045 | - | 494,045 | 385,590 | 51,353 | (108,455) |

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 | | |
| | 2024 | 2024 | 2024 | 2024 | 2025 | Bud-Bud | Bud-Act |
| € | € | € | € | € | € | € | |
| 6 Personal Emoluments | | | | | | | |
| 1100 Mayor's Allowance | 11,079 | 11,330 | | 11,330 | 11,503 | 424 | 173 |
| 1200 Employees' Salaries & Wages | 72,681 | 81,565 | | 81,565 | 78,057 | 5,376 | (3,508) |
| 1300 Bonuses | | | | - | - | - | - |
| 1400 Income Supplements | | | | - | - | - | - |
| 1500 Social Security Contributions | 6,524 | 6,839 | | 6,839 | 7,038 | 514 | 199 |
| 1600 Allowances | 12,600 | 13,000 | | 13,000 | 13,000 | 400 | - |
| 1700 Overtime | | | | - | - | - | - |
| | 102,884 | 112,734 | - | 112,734 | 109,598 | 6,714 | (3,136) |
| 7 Operations and Maintenance | | | | | | | |
| 2100-2149 Public Utilities | 5,000 | 5,038 | | 5,038 | 5,000 | - | (38) |
| 2200-2259 Public Materials & Supplies | 1,000 | 7,362 | | 7,362 | 7,500 | 6,500 | 138 |
| 2300-2399 Repairs & Upkeep | 7,500 | 3,903 | | 3,903 | 4,000 | (3,500) | 97 |
| 2400-2449 Rent | 1,200 | 1,645 | | 1,645 | 1,600 | 400 | (45) |
| 3010 Street Lighting | 2,000 | | | - | 1,000 | (1,000) | 1,000 |
| 3020 Lease of Equipment | 5,000 | 21,912 | | 21,912 | 22,000 | 17,000 | 88 |
| 3030 Insurance | 6,200 | 12,562 | | 12,562 | 12,500 | 6,300 | (62) |
| 3035 Bank Charges | 500 | 826 | | 826 | 800 | 300 | (26) |
| 3038 Penalties | | | | - | - | - | - |
| 3040 Waste Disposal | | | | - | - | - | - |
| 3041 Refuse Collection | 82,000 | 43,744 | | 43,744 | 44,000 | (38,000) | 256 |
| 3042 Bulky Refuse Collection | 1,600 | 2,235 | | 2,235 | 2,200 | 600 | (35) |
| 3043 Bins on wheels | 2,400 | 3,353 | | 3,353 | 3,400 | 1,000 | 47 |
| 3045 Bring in sites | 21,000 | 7,434 | | 7,434 | 7,400 | (13,600) | (34) |
| 3051 Road & Street Cleaning | 5,000 | 1,971 | | 1,971 | 2,000 | (3,000) | 29 |
| 3052 Cleaning & Maintenance of Non-Urban Areas | 2,000 | 433 | | 433 | 1,000 | (1,000) | 567 |
| 3053 Cleaning of Public Conveniences | 1,200 | | | - | 1,200 | - | 1,200 |
| 3055 Cleaning of Council Premises | | | | - | 1,200 | 1,200 | 1,200 |
| 3060 Cleaning & Maintenance of Parks & Gardens | 5,000 | 12,990 | | 12,990 | 13,000 | 8,000 | 10 |
| 3061 Cleaning & Maintenance of Soft Areas | | | | - | - | - | - |
| 3062 Cleaning & Maintenance of Beaches & CA | | | | - | - | - | - |
| 3063 Cleaning & Maintenance of Country Non-Urban | | | | - | - | - | - |
| 3064 Other Contractual Services | 500 | 354 | | 354 | 350 | (150) | (4) |
| 3070-3090 Consultation Fees | | | | - | - | - | - |
| 3100-3139 Contract & Project Management | | | | - | - | - | - |
| 3300-3379 Hospitality | 40,000 | 82,560 | | 82,560 | 40,000 | - | (42,560) |
| 3380-3389 Community | | | | - | - | - | - |
| 3600-3694 Local Enforcement Expenses | | | | - | - | - | - |
| 3700-3799 EU Projects | | | | - | - | - | - |
| 3800-3899 Twinning | | | | - | - | - | - |
| increase in provision | | | | - | - | - | - |
| | 189,100 | 208,322 | - | 208,322 | 170,150 | (18,950) | (38,172) |

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 |
| | 2024 | 2024 | 2024 | 2024 | 2025 | | |
| € | € | € | € | € | € | € | |
| 8 Administration & Other Expenditure | | | | | | | |
| 2150-2199 Office Utilities | | | | - | | - | - |
| 2260-2299 Office Materials & Supplies | | | | - | | - | - |
| 2450-2499 Office Rent | | | | - | | - | - |
| 2500-2599 National & International Memberships | 1,000 | 11,411 | | 11,411 | 10,000 | 9,000 | (1,411) |
| 2600-2699 Office Services | 9,000 | 18,311 | | 18,311 | 18,000 | 9,000 | (311) |
| 2700-2799 Transport | 3,000 | 3,970 | | 3,970 | 4,000 | 1,000 | 30 |
| 2800-2899 Travel | 500 | 6,610 | | 6,610 | 6,600 | 6,100 | (10) |
| 2900-2999 Information Services | 2,600 | 2,074 | | 2,074 | 2,000 | (600) | (74) |
| 3050 Office Cleaning | | | | - | | - | - |
| 3140-3199 Professional Services | 21,000 | 42,561 | | 42,561 | 21,000 | - | (21,561) |
| 3200-3299 Training | | | | - | | - | - |
| 3345 Office Hospitality | | | | - | | - | - |
| 3400-3499 Incidental Expenses | | | | - | | - | - |
| decrease in prov for bad debts | | | | - | | - | - |
| | 37,100 | 84,937 | | 84,937 | 61,600 | 24,500 | (23,337) |
| 9 Finance Costs | | | | | | | |
| 3036 Interest on Bank Loan | 2,006 | 1,540 | | 1,540 | 1,550 | (456) | 10 |
| | | | | - | | - | - |
| | | | | - | | - | - |
| | 2,006 | 1,540 | | 1,540 | 1,550 | (456) | 10 |
| 10 Other Expenditure | | | | | | | |
| 3500-3599 Loss / (Profit) on Disposal of assets | | | | - | | - | - |
| 3695 Increase/(Decrease) in allowance for bad debts | | | | - | | - | - |
| 8000-8099 Depreciation (Charge for the Year) | 43,995 | 38,251 | | 38,251 | 38,163 | (5,832) | (88) |
| | 43,995 | 38,251 | | 38,251 | 38,163 | (5,832) | (88) |
| Total | 375,085 | 445,785 | | 445,785 | 381,061 | 5,976 | (64,724) |

Detailed Estimates of Statement of Financial Position

| DESCRIPTION | A | B | C | D (B + C) | E | F (E - A) | G (E - D) |
|--|-------------------|-----------------------------------|---|----------------------------------|---------------------------|---------------------|---------------------|
| | BUDGET Jan-Dec | ACTUAL as at 30-Sep 2024 | FORECAST changes from 30 Sep-31 Dec 2024 | TOTAL as at 31-Dec 2024 | BUDGET Jan-Dec 2025 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
| | € | € | € | € | € | € | € |
| 11 Inventory | | | | | | | |
| 5201-5249 Stationery | | | | - | | - | - |
| 5250-5299 Consumables | | | | - | | - | - |
| | - | - | - | - | - | - | - |
| 12 Receivables | | | | | | | |
| 0201-0209 Receivables | 20,000 | 36,869 | | 36,869 | 20,000 | - | (16,869) |
| 0210-0219 LES Receivables | | | | - | | - | - |
| 0220-0229 Receivables from EU | | | | - | | - | - |
| 0250 Prepayments & Accrued income bank guarantee | 2,000 450 | 174,830 450 | | 174,830 450 | 2,000 450 | - | (172,830) - |
| | 22,450 | 212,149 | - | 212,149 | 22,450 | - | (189,699) |
| 13 Cash & Equivalents | | | | | | | |
| 5001-5099 Bank & Cash Balances | 65,000 | 99,379 | | 99,379 | 65,000 | - | (34,379) |
| | 65,000 | 99,379 | - | 99,379 | 65,000 | - | (34,379) |
| 14 Payables | | | | | | | |
| 4000 Payables | 75,000 | 135,925 | | 135,925 | 75,000 | - | (60,925) |
| 4100 Accruals | 10,000 | 54,872 | | 54,872 | 10,000 | - | (44,872) |
| 4150 Deferred Income | - | 58,771 | | 58,771 | - | - | (58,771) |
| Current portion of Long-Term Borrowings other creditors | - | 2,580 | | 2,580 | - | - | (2,580) |
| | 85,000 | 252,148 | - | 252,148 | 85,000 | - | (167,148) |
| 15 Non Current Liabilities | | | | | | | |
| 4200 Long Term Borrowings | 60,000 | 26,102 | | 26,102 | 60,000 | - | 33,898 |
| | 60,000 | 26,102 | - | 26,102 | 60,000 | - | 33,898 |

16 Depreciation of Property, Plant and Equipment

| Asset % of depreciation | € | construction | furn & fitin | urban impr | off equip | comp eq | comp soft | p&m | spec prog | ANYC | Total € |
|-------------------------------------|----------------|---------------|----------------|---------------|---------------|--------------|---------------|------------------|---------------|------------------|------------|
| | | 10% | 8% | 10% | 20% | 20% | 25% | 20% | 10% | &trees | |
| Cost | | | | | | | | | | | |
| As at 01 January 2025 | 376,214 | 33,127 | 105,520 | 17,928 | 14,583 | 1,427 | 10,228 | 4,864,405 | 78,221 | 5,501,653 | |
| Additions | | | | | | | | | | | |
| Disposals | | | | | | | | | | | |
| As at 31 December 2025 | 376,214 | 33,127 | 105,520 | 17,928 | 14,583 | 1,427 | 10,228 | 4,864,405 | 78,221 | 5,501,653 | |
| Grants/ other reimbursements | | | | | | | | | | | |
| As at 01 January 2025 | 107,100 | 8,766 | 19,553 | 3,123 | | | 41,549 | 4,264,219 | 31,882 | 4,476,192 | |
| Additions | | | | | | | | | | | |
| As at 31 December 2025 | 107,100 | 8,766 | 19,553 | 3,123 | - | - | 41,549 | 4,264,219 | 31,882 | 4,476,192 | |
| Accumulated Depreciation | | | | | | | | | | | |
| As at 01 January 2025 | 245,661 | 16,533 | 61,999 | 10,856 | 11,518 | 1,427 | 6,653 | 546,034 | | 900,681 | |
| Charge for the year | 7,720 | 986 | 5,195 | 894 | 1,488 | - | 1,484 | 20,396 | | 38,163 | |
| Released on disposal | | | | | | | | | | | |
| As at 31 December 2025 | 253,381 | 17,519 | 67,194 | 11,750 | 13,006 | 1,427 | 8,137 | 566,430 | - | 938,844 | |
| Budgeted NBV 31 Dec 2024 | 23,453 | 50,261 | 50,261 | 50,261 | 50,261 | 50,261 | 50,261 | 50,261 | 50,261 | 425,541 | |
| Forecasted NBV 1 Jan 2025 | 23,453 | 7,828 | 23,968 | 3,949 | 3,065 | - | (37,974) | 54,152 | 46,339 | 124,780 | |
| Budgeted NBV 31 Dec 2025 | 15,733 | 6,842 | 18,773 | 3,055 | 1,577 | - | (39,458) | 33,756 | 46,339 | 86,617 | |