



# **Marsaskala Local Council**

**Annual Budget  
For  
Financial Year  
2020**

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***Overview and Summary***

Mayor

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)	1,051,995	1,053,336	1,076,525	24,530	23,189
Income raised from Bye-Laws (2)	40,000	58,360	40,000	-	(18,360)
Income raised from LES (3)	9,000	7,531	8,000	(1,000)	469
Investment Income (4)	1,000	857	750	(250)	(107)
Other Income (5)	300	1,905	300	-	(1,605)
<b>TOTAL</b>	<b>1,102,295</b>	<b>1,121,988</b>	<b>1,125,575</b>	<b>23,280</b>	<b>3,587</b>
<b>Expenditure</b>					
Personal Emoluments (6)	200,073	199,398	213,222	13,149	13,824
Operations and Maintenance (7)	697,950	567,201	684,550	(13,400)	117,350
Administration (8)	89,200	79,362	96,894	7,694	17,532
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	98,514	80,118	66,351	(32,163)	(13,767)
<b>TOTAL</b>	<b>1,085,737</b>	<b>926,078</b>	<b>1,061,017</b>	<b>(24,720)</b>	<b>134,939</b>
<b>Surplus / Deficit</b>	<b>16,558</b>	<b>195,910</b>	<b>64,558</b>	<b>48,000</b>	<b>(131,352)</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)	899,172	316,266	337,273	(561,899)	21,007
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	145,657	188,749	361,079	215,422	172,330
Cash and Cash Equivalents (13)	846,387	1,152,126	1,072,668	226,281	(79,458)
<b>Total Current Assets</b>	<b>992,044</b>	<b>1,340,875</b>	<b>1,433,747</b>	<b>441,703</b>	<b>92,872</b>
<b>Current Liabilities (14)</b>					
Payables	337,657	241,287	290,608	(47,049)	49,321
<b>Total Current Liabilities</b>	<b>337,657</b>	<b>241,287</b>	<b>290,608</b>	<b>(47,049)</b>	<b>49,321</b>
<b>Net Current Assets</b>	<b>654,387</b>	<b>1,099,588</b>	<b>1,143,139</b>	<b>488,752</b>	<b>43,551</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>1,553,559</b>	<b>1,415,854</b>	<b>1,480,412</b>	<b>(73,147)</b>	<b>64,558</b>
<b>Reserves</b>					
Retained Funds	1,553,559	1,415,854	1,480,412	(73,147)	64,558

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	992,044	1,340,875	1,433,747
Current Liabilities	337,657	241,287	290,608
<b>Working Capital</b>	<b>654,387</b>	<b>1,099,588</b>	<b>1,143,139</b>
Government Allocation	945,635	945,635	1,016,525
<b>FSI</b>	<b>69 %</b>	<b>116 %</b>	<b>112 %</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>	269,132	269,132	269,132	269,132	1,076,527
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	10,000	10,000	10,000	10,000	40,000
<b>Local Enforcement cash flows</b>	2,000	2,000	2,000	2,000	8,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	200	-	550	750
	-	200	-	550	750
<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>	150,275	75	75	75	150,500
<b>TOTAL Inflows</b>	431,407	281,407	281,207	281,757	1,275,777
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	53,306	53,306	53,306	53,306	213,222
<b>Operations &amp; Maintenance</b>	171,138	171,138	171,138	171,138	684,550
<b>Administration</b>	24,224	24,224	24,224	24,224	96,894
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	1,000	1,000	2,000
Special programmes	-	-	180,283	178,284	358,567
	-	-	-	-	-
	-	-	181,283	179,284	360,567
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	248,667	248,667	429,950	427,951	1,355,233
<b>SURPLUS / (DEFICIT)</b>	182,740	32,740	(148,743)	(146,194)	(79,456)
<b>Brought forward (Bank /Cash Bal.)</b>	1,152,126	1,334,866	1,367,607	1,218,864	1,152,126
<b>Carry forward</b>	1,334,866	1,367,607	1,218,864	1,072,670	1,072,670

## 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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	945,635	709,226	236,409	945,635	1,016,525	70,890	70,890
0002-0004 In terms of section 58 CAP 363	50,000	54,835	-	54,835	-	(50,000)	(54,835)
0005-0019 Other Income	56,360	40,386	12,480	52,866	60,000	3,640	7,134
	<b>1,051,995</b>	<b>804,447</b>	<b>248,889</b>	<b>1,053,336</b>	<b>1,076,525</b>	<b>24,530</b>	<b>23,189</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	420	-	420	-	-	(420)
0026-0035 Income from Permits	40,000	46,940	11,000	57,940	40,000	-	(17,940)
	<b>40,000</b>	<b>47,360</b>	<b>11,000</b>	<b>58,360</b>	<b>40,000</b>	<b>-</b>	<b>(18,360)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	9,000	5,649	1,883	7,531	8,000	(1,000)	469
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>9,000</b>	<b>5,649</b>	<b>1,883</b>	<b>7,531</b>	<b>8,000</b>	<b>(1,000)</b>	<b>469</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	1,000	207	650	857	750	(250)	(107)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>1,000</b>	<b>207</b>	<b>650</b>	<b>857</b>	<b>750</b>	<b>(250)</b>	<b>(107)</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	1,811	-	1,811	-	-	(1,811)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	94	-	94	-	-	(94)
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	300	-	-	-	300	-	300
	<b>300</b>	<b>1,905</b>	<b>-</b>	<b>1,905</b>	<b>300</b>	<b>-</b>	<b>(1,605)</b>
<b>Total</b>	<b>1,102,295</b>	<b>859,567</b>	<b>262,422</b>	<b>1,121,988</b>	<b>1,125,575</b>	<b>23,280</b>	<b>3,587</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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	12,976	9,380	5,702	15,082	17,427	4,451	2,345
1200 Employees' Salaries & Wages	147,007	102,950	37,247	140,197	143,500	(3,507)	3,303
1300 Bonuses	10,119	825	9,294	10,119	11,432	1,313	1,313
1400 Income Supplements	1,484	1,482	-	1,482	1,484	(0)	2
1500 Social Security Contributions	13,687	9,966	3,721	13,687	13,779	92	92
1600 Allowances	9,600	9,850	5,050	14,900	20,200	10,600	5,300
1700 Overtime	5,200	2,948	983	3,931	5,400	200	1,469
	<b>200,073</b>	<b>137,401</b>	<b>61,997</b>	<b>199,398</b>	<b>213,222</b>	<b>13,149</b>	<b>13,824</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	20,000	8,927	2,976	11,903	21,000	1,000	9,097
2200-2259 Public Materials & Supplies	20,000	22,176	7,392	29,568	20,400	400	(9,168)
2300-2399 Repairs & Upkeep	175,000	77,692	25,897	103,589	176,500	1,500	72,911
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	25,000	14,556	4,852	19,408	25,500	500	6,092
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	4,000	4,871	-	4,871	4,200	200	(671)
3035 Bank Charges	300	163	54	217	300	-	83
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	135,000	86,668	28,889	115,557	120,000	(15,000)	4,443
3041 Refuse Collection	140,000	86,985	28,995	115,980	120,000	(20,000)	4,020
3042 Bulky Refuse Collection	26,000	24,198	8,066	32,264	30,000	4,000	(2,264)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	51,000	30,484	10,161	40,645	51,000	-	10,355
3052 Cleaning & Maintenance of Non-Urban Areas	10,000	8,498	2,833	11,331	10,200	200	(1,131)
3053 Cleaning of Public Conveniences	26,000	25,026	8,342	33,368	25,000	(1,000)	(8,368)
3055 Cleaning of Council Premises	3,750	1,935	645	2,580	3,750	-	1,170
3060 Cleaning & Maintenance of Parks & Gardens	30,000	10,182	3,394	13,576	44,800	14,800	31,224
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	30,000	19,483	6,494	25,977	30,000	-	4,023
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	400	221	74	294	400	-	106
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	1,500	6,072	-	6,072	1,500	-	(4,572)
	<b>697,950</b>	<b>428,136</b>	<b>139,065</b>	<b>567,201</b>	<b>684,550</b>	<b>(13,400)</b>	<b>117,350</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	27,000	17,430	5,810	23,239	28,080	1,080	4,841
2500-2599 National & International Memberships	2,000	1,930	643	2,573	2,000	-	(573)
2600-2699 Office Services	16,000	9,243	3,081	12,323	16,320	320	3,997
2700-2799 Transport	1,700	1,332	444	1,775	1,734	34	(41)
2800-2899 Travel	3,500	5,390	1,797	7,187	3,500	-	(3,687)
2900-2999 Information Services	12,000	4,677	1,559	6,236	12,240	240	6,004
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	25,000	18,486	6,162	24,648	31,000	6,000	6,352
3200-3299 Training	1,000	207	-	207	1,000	-	793
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	880	293	1,173	1,020	20	(153)
	<b>89,200</b>	<b>59,573</b>	<b>19,789</b>	<b>79,362</b>	<b>96,894</b>	<b>7,694</b>	<b>17,532</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(446)	-	(446)	-	-	446
8000-8099 Depreciation (Charge for the Year)	98,514	60,280	20,284	80,564	66,351	(32,163)	(14,213)
	<b>98,514</b>	<b>59,834</b>	<b>20,284</b>	<b>80,118</b>	<b>66,351</b>	<b>(32,163)</b>	<b>(13,767)</b>
<b>Total</b>	<b>1,085,737</b>	<b>684,944</b>	<b>241,134</b>	<b>926,078</b>	<b>1,061,017</b>	<b>(24,720)</b>	<b>134,939</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	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
€	€	€	€	€	€	€

## 11 Inventory

5201-5249 Stationery  
5250-5299 Consumables

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

## 12 Receivables

0201-0209 Receivables  
0210-0219 LES Receivables  
0220-0229 Receivables from EU  
0250 Prepayments & Accrued income  
Other debtor

15,991	26,752	3,200	29,952	352,482	336,491	322,530
-	-	-	-	-	-	-
-	-	-	-	-	-	-
129,200	163,731	(5,400)	158,331	8,131	(121,069)	(150,200)
466	466	-	466	466	-	-
<b>145,657</b>	<b>190,949</b>	<b>(2,200)</b>	<b>188,749</b>	<b>361,079</b>	<b>215,422</b>	<b>172,330</b>

## 13 Cash &amp; Equivalents

5001-5099 Bank & Cash Balances

846,387	1,112,975	39,151	1,152,126	1,072,668	226,281	(79,458)
<b>846,387</b>	<b>1,112,975</b>	<b>39,151</b>	<b>1,152,126</b>	<b>1,072,668</b>	<b>226,281</b>	<b>(79,458)</b>

## 14 Payables

4000 Payables  
4100 Accruals  
4150 Deferred Income  
Current portion of Long-Term Borrowings  
Other creditor

278,898	64,834	(2,820)	62,014	263,015	(15,883)	201,001
58,759	29,394	(1,800)	27,594	27,593	(31,166)	(1)
-	151,679	-	151,679	-	-	(151,679)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>337,657</b>	<b>245,907</b>	<b>(4,620)</b>	<b>241,287</b>	<b>290,608</b>	<b>(47,049)</b>	<b>49,321</b>

## 15 Non Current Liabilities

4200 Long Term Borrowings

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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

Asset % of depreciation	Trees 0%	Construction 10%	Signs 100%	Urban Improvement 10%	Plant, Machinery & Equipment 20%	Office furniture & fittings 8%	Motor Vehicles 20%	Assets under construction 0%	0%	Total
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2020	43,097	2,156,747	59,544	1,293,261	59,260	27,622	15,906	19,869		3,675,307
Additions		559,567		-	1,000	1,000	-			561,567
Disposals										-
As at 31 December 2020	43,097	2,716,314	59,544	1,293,261	60,260	28,622	15,906	19,869		4,236,874
<b>Grants/ other reimbursements</b>										
As at 01 January 2020		602,466		935,940	16,766					1,555,172
Additions		474,209		-						474,209
As at 31 December 2020		1,076,675		935,940	16,766					2,029,381
<b>Accumulated Depreciation</b>										
As at 01 January 2020	-	1,406,776	59,544	277,432	31,043	17,660	11,414			1,803,869
Charge for the year	-	46,373		14,990	3,065	943	980			66,351
Released on disposal	-									-
As at 31 December 2020	-	1,453,149	59,544	292,422	34,108	18,603	12,394			1,870,220
<b>Budgeted NBV 31 Dec 2019</b>	43,097	405,036	-	385,571	15,826	11,071	24,584	13,986		899,172
<b>Forecasted NBV 1 Jan 2020</b>	43,097	147,505	-	79,889	11,451	9,962	4,492	19,869		316,266
<b>Budgeted NBV 31 Dec 2020</b>	43,097	186,490	-	64,899	9,386	10,019	3,512	19,869		337,273