

Marsaskala Local Council

**Annual Budget
For
Financial Year
2020**

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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



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
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,051,995	1,053,336	1,005,635	(46,360)	(47,701)
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)
TOTAL	1,102,295	1,121,988	1,054,685	(47,610)	(67,303)
Expenditure					
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)
TOTAL	1,085,737	926,078	1,061,017	(24,720)	134,939
Surplus / Deficit	16,558	195,910	(6,332)	(22,890)	(202,242)

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	899,172	316,266	337,273	(561,899)	21,007
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	145,657	188,749	361,079	215,422	172,330
Cash and Cash Equivalents (13)	846,387	1,152,126	1,001,778	155,391	(150,348)
Total Current Assets	992,044	1,340,875	1,362,857	370,813	21,982
Current Liabilities (14)					
Payables	337,657	241,287	290,608	(47,049)	49,321
Total Current Liabilities	337,657	241,287	290,608	(47,049)	49,321
Net Current Assets	654,387	1,099,588	1,072,249	417,862	(27,339)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,553,559	1,415,854	1,409,522	(144,037)	(6,332)
Reserves					
Retained Funds	1,553,559	1,415,854	1,409,522	(144,037)	(6,332)

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	1,362,857
Current Liabilities	337,657	241,287	290,608
Working Capital	654,387	1,099,588	1,072,249
Government Allocation	945,635	945,635	945,635
FSI	69 %	116 %	113 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	251,409	251,409	251,409	251,409	1,005,635
Cash flows from Bye-Laws & L.N fees	10,000	10,000	10,000	10,000	40,000
Local Enforcement cash flows	2,000	2,000	2,000	2,000	8,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	200	-	550	750
	-	200	-	550	750
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	150,275	75	75	75	150,500
TOTAL Inflows	413,684	263,684	263,484	264,034	1,204,885
Cash Outflows					
Personal Emoluments	53,306	53,306	53,306	53,306	213,222
Operations & Maintenance	171,138	171,138	171,138	171,138	684,550
Administration	24,224	24,224	24,224	24,224	96,894
Finance	-	-	-	-	-
Capital					
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
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	248,667	248,667	429,950	427,951	1,355,233
SURPLUS / (DEFICIT)	165,017	15,017	(166,466)	(163,917)	(150,348)
Brought forward (Bank /Cash Bal.)	1,152,126	1,317,143	1,332,161	1,165,695	1,152,126
Carry forward	1,317,143	1,332,161	1,165,695	1,001,778	1,001,778

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		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	945,635	709,226	236,409	945,635	945,635	-	0
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
	1,051,995	804,447	248,889	1,053,336	1,005,635	(46,360)	(47,701)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	420	-	420	-	-	(420)
0026-0035 Income from Permits	40,000	46,940	11,000	57,940	40,000	-	(17,940)
	40,000	47,360	11,000	58,360	40,000	-	(18,360)
3 Local Enforcement Income							
0037 Commission from Regional Committees	9,000	5,649	1,883	7,531	8,000	(1,000)	469
0038-0055 Contraventions	-	-	-	-	-	-	-
	9,000	5,649	1,883	7,531	8,000	(1,000)	469
4 Investment Income							
0091-0095 Bank interest	1,000	207	650	857	750	(250)	(107)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	1,000	207	650	857	750	(250)	(107)
5 General Income							
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
	300	1,905	-	1,905	300	-	(1,605)
Total	1,102,295	859,567	262,422	1,121,988	1,054,685	(47,610)	(67,303)

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2019	ACTUAL Jan-Sept 2019	FORECAST Oct-Dec 2019	TOTAL Jan-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

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
	200,073	137,401	61,997	199,398	213,222	13,149	13,824

7 Operations and Maintenance

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)
	697,950	428,136	139,065	567,201	684,550	(13,400)	117,350

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	15,991	26,752	3,200	29,952	352,482	336,491	322,530
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	129,200	163,731	(5,400)	158,331	8,131	(121,069)	(150,200)
Other debtor	466	466	-	466	466	-	-
	145,657	190,949	(2,200)	188,749	361,079	215,422	172,330
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	846,387	1,112,975	39,151	1,152,126	1,001,778	155,391	(150,348)
	846,387	1,112,975	39,151	1,152,126	1,001,778	155,391	(150,348)
14 Payables							
4000 Payables	278,898	64,834	(2,820)	62,014	263,015	(15,883)	201,001
4100 Accruals	58,759	29,394	(1,800)	27,594	27,593	(31,166)	(1)
4150 Deferred Income	-	151,679	-	151,679	-	-	(151,679)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditor	-	-	-	-	-	-	-
	337,657	245,907	(4,620)	241,287	290,608	(47,049)	49,321
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Signs	Urban Improvement	Plant, Machinery & Equipment	Office furniture & fittings	Motor Vehicles	Assets under construction	Total
% of depreciation	10%	100%	10%	20%	8%	20%	0%	0%	
€	€	€	€	€	€	€	€	€	€
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

Grants/ other reimbursements

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

Accumulated Depreciation

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

Budgeted NBV 31 Dec 2019

Budgeted NBV 31 Dec 2019	43,097	405,036	-	385,571	15,826	11,071	24,584	13,986	899,172
Forecasted NBV 1 Jan 2020	43,097	147,505	-	79,889	11,451	9,962	4,492	19,869	316,266
Budgeted NBV 31 Dec 2020	43,097	186,490	-	64,899	9,386	10,019	3,512	19,869	337,273