

# **Marsaskala Local Council**

**Annual Budget  
For  
Financial Year  
2023**

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***Overview and Summary***



Mayor



Executive Secretary

**Statement of Income and Expenditure**

## DESCRIPTION

BUDGET Jan-Dec 2022 €	ACTUAL Jan-Dec 2022 €	BUDGET Jan-Dec 2023 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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**Income**

Funds received from Central Government (1)	1,108,451	1,169,057	1,135,550	27,099	(33,507)
Income raised from Bye-Laws (2)	60,000	61,568	60,000	-	(1,568)
Income raised from LES (3)	8,000	4,821	5,000	(3,000)	179
Investment Income (4)	-	22	-	-	(22)
Other Income (5)	270	2,107	270	-	(1,837)
<b>TOTAL</b>	<b>1,176,721</b>	<b>1,237,575</b>	<b>1,200,820</b>	<b>24,099</b>	<b>(36,755)</b>

**Expenditure**

Personal Emoluments (6)	261,976	254,336	268,694	6,718	14,358
Operations and Maintenance (7)	712,700	834,132	719,500	6,800	(114,632)
Administration (8)	124,080	95,951	112,520	(11,560)	16,569
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	97,799	165,345	168,813	71,014	3,468
<b>TOTAL</b>	<b>1,196,555</b>	<b>1,349,764</b>	<b>1,269,527</b>	<b>72,972</b>	<b>(80,237)</b>

**Surplus / Deficit**

<b>(19,834)</b>	<b>(112,189)</b>	<b>(68,707)</b>	<b>(48,873)</b>	<b>43,482</b>
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**Statement of Financial Position**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	881,067	1,143,678	993,676	112,609	(150,002)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	143,193	494,872	119,848	(23,345)	(375,024)
Cash and Cash Equivalents (13)	714,767	206,368	662,387	(52,380)	456,019
<b>Total Current Assets</b>	<b>857,960</b>	<b>701,240</b>	<b>782,235</b>	<b>(75,725)</b>	<b>80,995</b>
<b>Current Liabilities (14)</b>					
Payables	97,043	117,037	116,737	19,694	(300)
<b>Total Current Liabilities</b>	<b>97,043</b>	<b>117,037</b>	<b>116,737</b>	<b>19,694</b>	<b>(300)</b>
<b>Net Current Assets</b>	<b>760,917</b>	<b>584,203</b>	<b>665,498</b>	<b>(95,419)</b>	<b>81,295</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>1,641,984</b>	<b>1,727,881</b>	<b>1,659,174</b>	<b>17,190</b>	<b>(68,707)</b>
<b>Reserves</b>					
Retained Funds	1,641,984	1,727,881	1,659,174	17,190	(68,707)

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	857,960	701,240	782,235
Current Liabilities	97,043	117,037	116,737
<b>Working Capital</b>	<b>760,917</b>	<b>584,203</b>	<b>665,498</b>
Government Allocation	1,038,451	1,048,852	1,058,550
<b>FSI</b>	<b>73 %</b>	<b>56 %</b>	<b>63 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	283,888	283,888	283,888	283,888	1,135,550
Cash flows from Bye-Laws & L.N fees	15,000	15,000	15,000	15,000	60,000
Local Enforcement cash flows	1,250	1,250	1,250	1,250	5,000
<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	-	-	-	-	-
Other Cash Inflows	370,592	28,628	34,260	68	433,548
<b>TOTAL Inflows</b>	<b>670,729</b>	<b>328,766</b>	<b>334,398</b>	<b>300,206</b>	<b>1,634,098</b>
<b>Cash Outflows</b>					
Personal Emoluments	67,174	67,174	67,174	67,174	268,694
Operations & Maintenance	179,875	179,875	179,875	159,041	698,666
Administration	28,130	28,130	28,130	28,130	112,520
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	62,382	-	62,382
Special programmes	-	-	-	-	-
Motor vehicle	35,817	-	-	-	35,817
	35,817	-	62,382	-	98,199
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>310,996</b>	<b>275,179</b>	<b>337,561</b>	<b>254,345</b>	<b>1,178,079</b>
<b>SURPLUS / (DEFICIT)</b>	<b>359,734</b>	<b>53,587</b>	<b>(3,163)</b>	<b>45,861</b>	<b>456,019</b>
Brought forward (Bank /Cash Bal.)	206,368	566,102	619,689	616,526	206,368
Carry forward	566,102	619,689	616,526	662,387	662,387

## 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
2022	2022	2022	2022	2023		
€	€	€	€	€	€	€

## Income

## 1 Funds received form Central Government:

0001 In terms of section 55 CAP 363  
0002-0004 In terms of section 58 CAP 363  
0005-0019 Other Income

1,038,451	786,639	262,213	1,048,852	1,058,550	20,099	9,698
-	7,000	-	7,000	7,000	7,000	-
70,000	55,423	57,782	113,205	70,000	-	(43,205)
<b>1,108,451</b>	<b>849,062</b>	<b>319,995</b>	<b>1,169,057</b>	<b>1,135,550</b>	<b>27,099</b>	<b>(33,507)</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services  
0026-0035 Income from Permits

-	-	-	-	-	-	-
60,000	46,176	15,392	61,568	60,000	-	(1,568)
<b>60,000</b>	<b>46,176</b>	<b>15,392</b>	<b>61,568</b>	<b>60,000</b>	<b>-</b>	<b>(1,568)</b>

## 3 Local Enforcement Income

0037 Commission from Regional Committees  
0038-0055 Contraventions

8,000	3,616	1,205	4,821	5,000	(3,000)	179
-	-	-	-	-	-	-
<b>8,000</b>	<b>3,616</b>	<b>1,205</b>	<b>4,821</b>	<b>5,000</b>	<b>(3,000)</b>	<b>179</b>

## 4 Investment Income

0091-0095 Bank interest  
0096-0099 Income received from Government Securities

-	22	-	22	-	-	(22)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	22	-	22	-	-	(22)

## 5 General Income

0056-0065 Sponsorships  
0066-0069 Documents & Information  
0070-0075 EU Funds  
0076-0080 Twinning  
0081-0089 Insurance Claims  
0100-0109 Donations  
0110-0119 Contributions  
0120-0129 General Income

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150	1,500	-	1,500	150	-	(1,350)
-	390	-	390	-	-	(390)
120	217	-	217	120	-	(97)
-	-	-	-	-	-	-
<b>270</b>	<b>2,107</b>	<b>-</b>	<b>2,107</b>	<b>270</b>	<b>-</b>	<b>(1,837)</b>

## Total

<b>1,176,721</b>	<b>900,983</b>	<b>336,592</b>	<b>1,237,575</b>	<b>1,200,820</b>	<b>24,099</b>	<b>(36,755)</b>
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**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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	17,916	13,243	4,673	17,916	18,226	310	310
1200 Employees' Salaries & Wages	176,301	145,299	18,554	163,853	177,071	770	13,218
1300 Bonuses	12,783	826	12,171	12,997	13,816	1,033	820
1400 Income Supplements	1,939	1,506	-	1,506	1,727	(212)	221
1500 Social Security Contributions	16,837	12,628	3,896	16,524	16,655	(182)	131
1600 Allowances	20,200	14,183	6,017	20,200	20,200	-	-
1700 Overtime	16,000	18,263	3,077	21,340	21,000	5,000	(340)
	<b>261,976</b>	<b>205,948</b>	<b>48,388</b>	<b>254,336</b>	<b>268,694</b>	<b>6,718</b>	<b>14,358</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	18,000	6,367	2,122	8,489	12,000	(6,000)	3,511
2200-2259 Public Materials & Supplies	34,000	18,649	6,216	24,865	26,000	(8,000)	1,135
2300-2399 Repairs & Upkeep	130,000	135,014	45,005	180,019	110,000	(20,000)	(70,019)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	30,000	19,067	14,356	33,423	25,000	(5,000)	(8,423)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,000	4,752	1,584	6,336	6,500	1,500	164
3035 Bank Charges	600	475	158	633	700	100	67
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	128,000	132,203	44,068	176,271	160,000	32,000	(16,271)
3041 Refuse Collection	128,000	97,660	32,553	130,213	131,000	3,000	787
3042 Bulky Refuse Collection	35,000	20,970	6,990	27,960	35,000	-	7,040
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	92,000	64,847	21,616	86,463	92,000	-	5,537
3052 Cleaning & Maintenance of Non-Urban Areas	10,200	11,551	3,850	15,401	16,000	5,800	599
3053 Cleaning of Public Conveniences	25,000	15,847	5,282	21,129	26,400	1,400	5,271
3055 Cleaning of Council Premises	-	1,859	-	1,859	-	-	(1,859)
3060 Cleaning & Maintenance of Parks & Gardens	60,000	37,816	12,897	50,713	50,000	(10,000)	(713)
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	15,000	19,903	49,051	68,954	27,000	12,000	(41,954)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	400	733	244	977	400	-	(577)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	1,500	426	-	426	1,500	-	1,074
Penalty	-	-	-	-	-	-	-
	<b>712,700</b>	<b>588,139</b>	<b>245,993</b>	<b>834,132</b>	<b>719,500</b>	<b>6,800</b>	<b>(114,632)</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
2022	2022	2022	2022	2023		
€	€	€	€	€	€	€

**Administration & Other Expenditure**

2150-2199 Office Utilities	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	25,320	7,148	2,383	9,531	11,000	(14,320)
2500-2599 National & International Memberships	2,000	490	163	653	2,000	-
2600-2699 Office Services	12,000	8,135	2,712	10,847	12,000	-
2700-2799 Transport	5,000	3,224	1,075	4,299	5,000	-
2800-2899 Travel	3,500	1,739	580	2,319	3,500	-
2900-2999 Information Services	12,240	4,910	1,637	6,547	9,000	(3,240)
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	62,000	46,197	15,399	61,596	68,000	6,000
3200-3299 Training	1,000	-	-	-	1,000	-
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,020	120	40	160	1,020	-
						860
						-
<b>124,080</b>	<b>71,963</b>	<b>23,988</b>	<b>95,951</b>	<b>112,520</b>	<b>(11,560)</b>	<b>16,569</b>

**Finance Costs**

3036 Interest on Bank Loan

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

**Other Expenditure**

3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(855)	-	(855)	-	855
8000-8099 Depreciation (Charge for the Year)	97,799	63,567	102,634	166,200	168,813	71,014
	97,799	62,712	102,634	165,345	168,813	71,014
						3,468

**Total**

<b>1,196,555</b>	<b>928,762</b>	<b>421,003</b>	<b>1,349,764</b>	<b>1,269,527</b>	<b>72,972</b>	<b>(80,237)</b>
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## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2022	30-Sep	30 Sep-31 Dec	31-Dec	2023		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	139,007	32,389	3,200	35,589	31,089	(107,918)	(4,500)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	3,720	458,817	-	458,817	88,293	84,573	(370,524)
Other debtor	466	466	-	466	466	-	-
	<b>143,193</b>	<b>491,672</b>	<b>3,200</b>	<b>494,872</b>	<b>119,848</b>	<b>(23,345)</b>	<b>(375,024)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	714,767	412,945	(206,577)	206,368	662,387	(52,380)	456,019
	<b>714,767</b>	<b>412,945</b>	<b>(206,577)</b>	<b>206,368</b>	<b>662,387</b>	<b>(52,380)</b>	<b>456,019</b>
<b>14 Payables</b>							
4000 Payables	47,485	15,048	10,200	25,248	27,048	(20,437)	1,800
4100 Accruals	49,558	290,059	(232,200)	57,859	59,259	9,701	1,400
4150 Deferred Income	-	31,078	-	31,078	27,578	27,578	(3,500)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditor	-	2,852	-	2,852	2,852	2,852	-
	<b>97,043</b>	<b>339,037</b>	<b>(222,000)</b>	<b>117,037</b>	<b>116,737</b>	<b>19,694</b>	<b>(300)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

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

Asset % of depreciation	Trees		Construction		Signs		Urban Improvement		Plant, Machinery & Equipment		Office furniture & fittings		Motor Vehicles		Assets under construction		Total	
	€	10%	€	10%	€	100%	€	10%	€	20%	€	8%	€	20%	€	0%		€
<b>Cost</b>																		
As at 01 January 2023	57,219	2,953,190	59,544	1,498,822	263,013	601,157	15,906	15,143	5,463,994									
Additions	-	-	-	62,382	-	-	-	-	98,259									
Disposals	-	-	-	-	-	-	-	-	-									
As at 31 December 2023	57,219	2,953,190	59,544	1,561,204	263,013	601,157	15,906	15,143	5,562,253									
<b>Grants/ other reimbursements</b>																		
As at 01 January 2023	14,122	1,281,786	-	880,707	16,766	-	-	-	2,193,381									
Additions	-	-	-	50,888	-	-	-	-	79,448									
As at 31 December 2023	14,122	1,281,786	-	931,595	16,766	-	-	-	2,272,829									
<b>Accumulated Depreciation</b>																		
As at 01 January 2023	-	1,551,812	59,544	364,208	78,850	58,003	14,518	-	2,126,935									
Charge for the year	-	46,556	-	35,036	42,225	42,553	2,443	-	168,813									
Released on disposal	-	-	-	-	-	-	-	-	-									
As at 31 December 2023	-	1,598,368	59,544	399,244	121,075	100,556	16,961	-	2,295,748									
<b>Budgeted NBV 31 Dec 2022</b>	43,097	172,304	-	80,698	65,626	487,321	26,893	5,128	881,067									
Forecasted NBV 1 Jan 2023	43,097	119,592	-	253,907	167,397	543,154	1,388	15,143	1,143,678									
Budgeted NBV 31 Dec 2023	43,097	73,036	-	230,365	125,172	500,601	6,262	15,143	993,676									