



Year

# **Mtarfa Local Council**

**Annual Budget  
For  
Financial Year  
2018**

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***Overview and Summary***

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Mayor

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Executive Secretary

## Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2017	FORECAST Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

## Income

Funds received from Central Government (1)	274,526	316,110	305,956	31,430	(10,154)
Income raised from Bye-Laws (2)	4,975	6,862	5,825	850	(1,037)
Income raised from LES (3)	1,550	1,481	1,400	(150)	(81)
Investment Income (4)	20	5	3	(17)	(2)
Other Income (5)	23,516	3,782	3,616	(19,900)	(166)
<b>TOTAL</b>	<b>304,587</b>	<b>328,239</b>	<b>316,800</b>	<b>12,213</b>	<b>(11,439)</b>

## Expenditure

Personal Emoluments (6)	76,142	73,021	79,905	3,764	6,884
Operations and Maintenance (7)	161,999	168,525	180,175	18,176	11,651
Administration (8)	35,246	31,446	31,119	(4,127)	(326)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	47,225	51,031	42,327	(4,898)	(8,705)
<b>TOTAL</b>	<b>320,612</b>	<b>324,023</b>	<b>333,527</b>	<b>12,915</b>	<b>9,504</b>

## Surplus / Deficit

<b>(16,025)</b>	<b>4,216</b>	<b>(16,727)</b>	<b>(702)</b>	<b>(20,942)</b>
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**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	428,127	426,602	409,875	(18,252)	(16,727)
<b>Current Assets</b>					
Inventories (11)	800	800	900	100	100
Receivables (12)	21,000	21,000	5,000	(16,000)	(16,000)
Cash and Cash Equivalents (13)	171,863	171,863	171,863	-	-
<b>Total Current Assets</b>	<b>193,663</b>	<b>193,663</b>	<b>177,763</b>	<b>(15,900)</b>	<b>(15,900)</b>
<b>Current Liabilities (14)</b>					
Payables	72,000	72,000	104,889	32,889	32,889
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>72,000</b>	<b>72,000</b>	<b>104,889</b>	<b>32,889</b>	<b>32,889</b>
<b>Net Current Assets</b>	<b>121,663</b>	<b>121,663</b>	<b>72,874</b>	<b>(48,789)</b>	<b>(48,789)</b>
<b>Non-current liabilities (15)</b>	<b>326,418</b>	<b>326,418</b>	<b>277,629</b>	<b>(48,789)</b>	<b>(48,789)</b>
<b>Net Assets</b>	<b>223,372</b>	<b>221,847</b>	<b>205,120</b>	<b>(18,252)</b>	<b>(16,727)</b>
<b>Reserves</b>					
Retained Funds	223,372	221,847	205,120	(18,252)	(16,727)

**Financial Situation Indicator**

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €
Current Assets	193,663	193,663	177,763
Current Liabilities	72,000	72,000	104,889
Total Long Term Liabilities	326,418	326,418	277,629
Commitments approved by Ministry	326,418	326,418	277,629
	121,663	121,663	72,874
Government Allocation	274,526	316,110	305,956
FSI	44.32%	38.49%	23.82%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	76,489	76,489	76,489	76,489	305,956
Cash flows from Bye-Laws & L.N fees	1,456	1,456	1,456	1,456	5,825
Local Enforcement cash flows	350	350	350	350	1,400
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	3	-	-	3
	-	3	-	-	3
<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	904	904	904	904	3,616
<b>TOTAL Inflows</b>	<b>79,199</b>	<b>79,202</b>	<b>79,199</b>	<b>79,199</b>	<b>316,800</b>
<b>Cash Outflows</b>					
Personal Emoluments	19,976	19,976	19,976	19,976	79,905
Operations & Maintenance	45,044	45,044	45,044	45,044	180,176
Administration	7,780	7,780	7,780	7,780	31,119
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	3,600	-	3,600
Special programmes	-	-	-	-	-
Equipment	-	-	22,000	-	22,000
	-	-	25,600	-	25,600
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>72,800</b>	<b>72,800</b>	<b>98,400</b>	<b>72,800</b>	<b>316,800</b>
<b>SURPLUS / (DEFICIT)</b>	<b>6,399</b>	<b>6,402</b>	<b>(19,201)</b>	<b>6,399</b>	<b>0</b>
Brought forward (Bank /Cash Bal.)	171,863	178,262	184,665	165,464	171,863
Carry forward	178,262	184,665	165,464	171,863	171,863



**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		
2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363	254,074	190,556	63,519	254,075	264,963	10,889	10,888
0002-0004 In terms of section 58 CAP 363	11,024	56,922	2,756	59,678	31,274	20,250	(28,404)
0005-0019 Other Income	9,428	-	2,357	2,357	9,719	291	7,362
	<b>274,526</b>	<b>247,478</b>	<b>68,632</b>	<b>316,110</b>	<b>305,956</b>	<b>31,430</b>	<b>(10,154)</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services	3,475	3,702	869	4,571	3,375	(100)	(1,196)
0026-0035 Income from Permits	1,500	1,916	375	2,291	2,450	950	159
	<b>4,975</b>	<b>5,618</b>	<b>1,244</b>	<b>6,862</b>	<b>5,825</b>	<b>850</b>	<b>(1,037)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees	1,200	1,093	300	1,393	1,400	200	7
0038-0055 Contraventions	350	-	88	88	-	(350)	(88)
	<b>1,550</b>	<b>1,093</b>	<b>388</b>	<b>1,481</b>	<b>1,400</b>	<b>(150)</b>	<b>(81)</b>

**4 Investment Income**

0091-0095 Bank interest	20	-	5	5	3	(17)	(2)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>20</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>(17)</b>	<b>(2)</b>

**5 General Income**

0056-0065 Sponsorships	-	300	-	300	-	-	(300)
0066-0069 Documents & Information	-	-	-	-	100	100	100
0070-0075 EU Funds	20,000	-	-	-	-	(20,000)	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	300	-	300	-	-	(300)
0110-0119 Contributions	720	-	180	180	720	-	540
0120-0129 General Income	2,796	2,303	699	3,002	2,796	-	(206)
	<b>23,516</b>	<b>2,903</b>	<b>879</b>	<b>3,782</b>	<b>3,616</b>	<b>(19,900)</b>	<b>(166)</b>

**Total**

<b>304,587</b>	<b>257,092</b>	<b>71,147</b>	<b>328,239</b>	<b>316,800</b>	<b>12,213</b>	<b>(11,439)</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		
2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

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**Personal Emoluments**

1100 Mayor's Allowance	7,333	5,509	1,833	7,342	7,464	130	121
1200 Employees' Salaries & Wages	50,759	34,191	12,690	46,881	53,307	2,548	6,426
1300 Bonuses	4,554	3,553	1,138	4,691	4,753	199	62
1400 Income Supplements	349	349	87	436	349	-	(87)
1500 Social Security Contributions	4,757	3,212	1,189	4,401	4,958	201	557
1600 Allowances	6,400	5,172	1,600	6,772	6,400	-	(372)
1700 Overtime	1,989	2,000	497	2,497	2,674	685	177
	<b>76,142</b>	<b>53,986</b>	<b>19,035</b>	<b>73,021</b>	<b>79,905</b>	<b>3,764</b>	<b>6,884</b>

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**Operations and Maintenance**

2100-2149 Public Utilities	10,316	4,530	2,579	7,109	10,350	34	3,241
2200-2259 Public Materials & Supplies	5,150	4,048	1,288	5,336	5,530	380	195
2300-2399 Repairs & Upkeep	14,300	11,127	3,575	14,702	17,900	3,600	3,198
2400-2449 Rent	7,331	5,474	1,833	7,307	7,331	-	24
3010 Street Lighting	6,000	2,488	1,500	3,988	6,000	-	2,012
3020 Lease of Equipment	150	-	38	38	150	-	113
3030 Insurance	1,197	832	299	1,131	1,197	-	66
3035 Bank Charges	80	32	20	52	80	-	28
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	19,200	13,745	4,800	18,545	16,800	(2,400)	(1,745)
3041 Refuse Collection	26,093	20,120	6,523	26,643	29,124	3,031	2,481
3042 Bulky Refuse Collection	1,400	1,396	350	1,746	10,500	9,100	8,754
3043 Bins on wheels	730	-	183	183	-	(730)	(183)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	13,965	11,328	3,491	14,819	15,362	1,397	542
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	2,920	4,184	730	4,914	2,920	-	(1,994)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	18,833	16,136	4,708	20,844	18,850	18	(1,994)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	5,475	996	1,369	2,365	2,832	(2,643)	467
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	28,610	31,589	7,153	38,742	35,000	6,390	(3,742)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	250	-	63	63	250	-	188
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>161,999</b>	<b>128,025</b>	<b>40,500</b>	<b>168,525</b>	<b>180,175</b>	<b>18,176</b>	<b>11,651</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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<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	300	1,539	75	1,614	600	300	(1,014)
2600-2699 Office Services	2,210	1,857	553	2,410	1,900	(310)	(510)
2700-2799 Transport	2,230	996	558	1,554	2,300	70	747
2800-2899 Travel	3,500	-	875	875	1,000	(2,500)	125
2900-2999 Information Services	8,633	2,891	2,158	5,049	9,764	1,130	4,714
3050 Office Cleaning	1,080	1,117	270	1,387	1,080	-	(307)
3140-3199 Professional Services	15,776	14,201	3,944	18,145	12,783	(2,993)	(5,362)
3200-3299 Training	500	-	125	125	-	(500)	(125)
3345 Office Hospitality	1,000	-	250	250	1,500	500	1,250
3400-3499 Incidental Expenses	17	33	4	37	192	175	155
Provision for Bad Debts	-	-	-	-	-	-	-
	<b>35,246</b>	<b>22,634</b>	<b>8,812</b>	<b>31,446</b>	<b>31,119</b>	<b>(4,127)</b>	<b>(326)</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	-	-	-	-	-	-	-
8000-8099 Depreciation	47,225	39,225	11,806	51,031	42,327	(4,898)	(8,705)
	<b>47,225</b>	<b>39,225</b>	<b>11,806</b>	<b>51,031</b>	<b>42,327</b>	<b>(4,898)</b>	<b>(8,705)</b>
<b>Total</b>	<b>320,612</b>	<b>243,870</b>	<b>80,153</b>	<b>324,023</b>	<b>333,527</b>	<b>12,915</b>	<b>9,504</b>

**Detailed Estimates of Statement Of Affairs****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017 €	ACTUAL as at 30-Sep 2017 €	FORECAST changes from 30 Sep-31 Dec 2017 €	TOTAL as at 31-Dec 2017 €	BUDGET Jan-Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

**11 Inventory**

5201-5249 Stationery  
5250-5299 Consumables

-	-	-	-	-	-	-
800	961	(161)	800	900	100	100
-	-	-	-	-	-	-
<b>800</b>	<b>961</b>	<b>(161)</b>	<b>800</b>	<b>900</b>	<b>100</b>	<b>100</b>

**12 Receivables**

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

6,000	4,374	1,626	6,000	3,000	(3,000)	(3,000)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,000	22,908	(7,908)	15,000	2,000	(13,000)	(13,000)
-	-	-	-	-	-	-
<b>21,000</b>	<b>27,282</b>	<b>(6,282)</b>	<b>21,000</b>	<b>5,000</b>	<b>(16,000)</b>	<b>(16,000)</b>

**13 Cash & Equivalents**

5001-5099 Bank & Cash Balances

171,863	171,302	561	171,863	171,863	-	-
<b>171,863</b>	<b>171,302</b>	<b>561</b>	<b>171,863</b>	<b>171,863</b>	<b>-</b>	<b>-</b>

**14 Payables**

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

24,000	8,775	15,225	24,000	35,000	11,000	11,000
15,000	22,836	(7,836)	15,000	40,562	25,562	25,562
33,000	34,649	(1,649)	33,000	29,327	(3,673)	(3,673)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>72,000</b>	<b>66,260</b>	<b>5,740</b>	<b>72,000</b>	<b>104,889</b>	<b>32,889</b>	<b>32,889</b>

**15 Non Current Liabilities**

4200 Long Term Borrowings  
Deferred Income

-	-	-	-	-	-	-
326,418	330,949	(4,531)	326,418	277,629	(48,789)	(48,789)
<b>326,418</b>	<b>330,949</b>	<b>(4,531)</b>	<b>326,418</b>	<b>277,629</b>	<b>(48,789)</b>	<b>(48,789)</b>

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

<b>Asset</b>	<b>Furn &amp; Fittings</b>										<b>Total</b>	
	8%	20%	10%	10%	0%	20%	25%				€	€
<b>% of depreciation</b>	€	€	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>												
As at 01 January 2018	43,524	15,607	293,334	449,433	6,981	8,114	10,519	38,068	-	-	865,580	-
Additions	-	19,800	3,600	-	-	-	2,200	-	-	-	25,600	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	43,524	35,407	296,934	449,433	6,981	8,114	12,719	38,068	-	-	891,180	-
<b>Grants/ other reimbursements</b>												
As at 01 January 2018	-	-	51,246	-	-	-	-	-	-	-	51,246	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	-	-	51,246	-	-	-	-	-	-	-	51,246	-
<b>Accumulated Depreciation</b>												
As at 01 January 2018	25,453	11,631	177,913	120,217	-	6,069	8,381	38,068	-	-	387,732	-
Charge for the year	1,355	795	6,418	32,922	-	409	428	-	-	-	42,327	-
Released on disposal	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	26,808	12,426	184,331	153,139	-	6,478	8,809	38,068	-	-	430,059	-
<b>Budgeted NBV 31 Dec 2017</b>	17,517	3,098	64,205	333,331	6,981	1,659	1,336	0	0	0	428,127	-
<b>Forecasted NBV 1 Jan 2018</b>	18,071	3,976	64,175	329,216	6,981	2,045	2,138	-	-	-	426,602	-
<b>Budgeted NBV 31 Dec 2018</b>	16,716	22,981	61,358	296,294	6,981	1,636	3,910	-	-	-	409,875	-