



Mtarfa Local Council

**Annual Budget
For
Financial Year
2019**

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Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2018 €	FORECAST Jan-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	305,956	310,316	297,204	(8,751)	(13,111)
Income raised from Bye-Laws (2)	5,825	4,391	3,700	(2,125)	(691)
Income raised from LES (3)	1,400	1,429	1,250	(150)	(179)
Investment Income (4)	3	52	50	46	(2)
Other Income (5)	3,616	5,174	2,796	(820)	(2,378)
TOTAL	316,800	321,361	305,000	(11,800)	(16,361)

Expenditure

Personal Emoluments (6)	79,905	71,901	86,413	6,508	14,512
Operations and Maintenance (7)	180,175	152,657	144,812	(35,363)	(7,845)
Administration (8)	31,119	27,014	32,347	1,228	5,334
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	42,327	53,352	34,084	(8,243)	(19,268)
TOTAL	333,527	304,923	297,656	(35,871)	(7,267)

Surplus / Deficit

(16,727)	16,438	7,344	24,071	(9,095)
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Budgeted Statement of Affairs**DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Non-current Assets

Property, Plant and Equipment (16)

428,127	85,088	93,604	(334,523)	8,516
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Current Assets

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

900	4,452	4,000	3,100	(452)
5,000	25,023	22,500	17,500	(2,523)
171,863	210,194	211,730	39,867	1,536

Total Current Assets

177,763	239,669	238,230	60,467	(1,439)
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Current Liabilities (14)

Payables

Current portion of Long-Term Borrowings

104,889	55,895	55,628	(49,261)	(267)
-	-	-	-	-

Total Current Liabilities

104,889	55,895	55,628	(49,261)	(267)
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Net Current Assets

72,874	183,774	182,602	109,728	(1,172)
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Non-current liabilities (15)

277,629	-	-	(277,629)	-
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Net Assets

223,372	268,862	276,206	52,834	7,344
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Reserves

Retained Funds

223,372	268,862	276,206	52,834	7,344
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Financial Situation Indicator**DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019
€	€	€
177,763	239,669	238,230
104,889	55,895	55,628
277,629	-	-
277,629	-	-
72,874	183,774	182,602

Government Allocation

305,956	310,316	297,204
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FSI

23.82%	59.22%	61.44%
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Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2019	2019	2019	2019	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	77,579	77,579	77,579	77,579	310,316
Cash flows from Bye-Laws & L.N fees	1,098	1,098	1,098	1,098	4,391
Local Enforcement cash flows	357	357	357	357	1,429
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	48,000	24,000	10,348	82,348
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	1,294	1,294	1,294	1,294	5,174
TOTAL Inflows	80,328	128,328	104,328	90,726	403,708
Cash Outflows					
Personal Emoluments	21,603	21,603	21,603	21,603	86,413
Operations & Maintenance	36,203	36,203	36,203	36,203	144,812
Administration	8,087	8,087	8,087	8,087	32,347
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	3,600	13,000	16,600
Special programmes	-	-	-	-	-
Equipment	-	-	2,000	-	2,000
	-	-	5,600	13,000	18,600
Cash outflows re EU projects	-	60,000	30,000	30,000	120,000
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	-	60,000	30,000	30,000	120,000
TOTAL Outflows	65,893	125,893	101,493	108,893	402,172
SURPLUS / (DEFICIT)	14,435	2,435	2,835	(18,168)	1,536
Brought forward (Bank /Cash Bal.)	210,194	224,628	227,063	229,897	210,194
Carry forward	224,628	227,063	229,897	211,730	211,730

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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received from Central Government:**

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

264,963	198,722	77,078	275,800	279,482	14,519	3,682
31,274	7,286	7,819	15,104	7,806	(23,468)	(7,298)
9,719	982	18,430	19,411	9,916	198	(9,495)
305,956	206,989	103,326	310,316	297,204	(8,751)	(13,111)

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

3,375		844	844	-	(3,375)	(844)
2,450	2,934	613	3,547	3,700	1,250	153
5,825	2,934	1,456	4,391	3,700	(2,125)	(691)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

1,400	1,079	350	1,429	1,250	(150)	(179)
-	-	-	-	-	-	-
1,400	1,079	350	1,429	1,250	(150)	(179)

4 Investment Income

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

3	-	52	52	50	46	(2)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3	-	52	52	50	46	(2)

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

-		-	-	-	-	-
100	47	25	72	-	(100)	(72)
-		-	-	-	-	-
-		-	-	-	-	-
-		-	-	-	-	-
-	165	-	165	-	-	(165)
720	619	180	799	-	(720)	(799)
2,796	3,439	699	4,138	2,796	-	(1,342)
-	-	-	-	-	-	-
3,616	4,270	904	5,174	2,796	(820)	(2,378)

Total

316,800	215,273	106,088	321,361	305,000	(11,800)	(16,361)
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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	Bud-Bud	Bud-Act
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,464	5,598	1,866	7,464	7,584	120	120
1200 Employees' Salaries & Wages	53,307	35,107	11,108	46,215	58,104	4,797	11,889
1300 Bonuses	4,753	3,682	1,188	4,871	5,989	1,236	1,119
1400 Income Supplements	349	285	95	380	380	31	-
1500 Social Security Contributions	4,958	3,280	996	4,276	5,456	497	1,179
1600 Allowances	6,400	4,800	1,600	6,400	6,400	-	-
1700 Overtime	2,674	1,626	669	2,295	2,500	(174)	205
	79,905	54,379	17,522	71,901	86,413	6,508	14,512

7 Operations and Maintenance

2100-2149 Public Utilities	10,350	4,817	1,128	5,945	7,295	(3,055)	1,350
2200-2259 Public Materials & Supplies	5,530	3,404	1,383	4,787	5,800	270	1,013
2300-2399 Repairs & Upkeep	17,900	7,199	4,475	11,674	25,000	7,100	13,326
2400-2449 Rent	7,331	5,658	1,833	7,491	7,331	-	(160)
3010 Street Lighting	6,000	4,859	2,610	7,469	7,500	1,500	31
3020 Lease of Equipment	150	2,988	38	3,026	150	-	(2,876)
3030 Insurance	1,197	972	326	1,298	1,197	-	(101)
3035 Bank Charges	80	28	20	48	80	-	32
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	16,800	15,354	4,264	19,618	16,800	-	(2,818)
3041 Refuse Collection	29,124	11,127	4,490	15,617	20,752	(8,372)	5,135
3042 Bulky Refuse Collection	10,500	2,705	1,651	4,356	5,000	(5,500)	644
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	15,362	11,386	2,463	13,849	15,362	-	1,513
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	2,920	3,736	1,872	5,608	5,640	2,720	32
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	18,850	16,246	5,353	21,599	18,850	-	(2,749)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	2,832	3,333	5,480	8,813	3,816	984	(4,997)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	35,000	8,806	12,435	21,241	3,990	(31,010)	(17,251)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	250	127	92	219	250	-	31
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	180,175	102,746	49,911	152,657	144,812	(35,363)	(7,845)

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		
2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	-	2,084	-	2,084	2,500	2,500	416
2260-2299 Office Materials & Supplies	-	486	-	486	500	500	14
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	600	411	89	500	600	-	100
2600-2699 Office Services	1,900	1,022	402	1,424	1,760	(140)	336
2700-2799 Transport	2,300	845	654	1,499	2,300	-	801
2800-2899 Travel	1,000	3,248	-	3,248	1,000	-	(2,248)
2900-2999 Information Services	9,764	1,070	973	2,043	7,000	(2,764)	4,957
3050 Office Cleaning	1,080	1,359	645	2,004	1,080	-	(924)
3140-3199 Professional Services	12,783	10,663	422	11,085	13,407	624	2,322
3200-3299 Training	-	-	-	-	500	500	500
3345 Office Hospitality	1,500	-	375	375	1,500	-	1,125
3400-3499 Incidental Expenses	192	-	48	48	200	8	152
Provision for Bad Debts	-	-	2,218	2,218	-	-	(2,218)
	31,119	21,187	5,826	27,014	32,347	1,228	5,334

9 Finance Costs

3036 Interest on Bank Loan

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

10 Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	42,327	35,045	18,307	53,352	34,084	(8,243)	(19,268)
	42,327	35,045	18,307	53,352	34,084	(8,243)	(19,268)

Total

333,527	213,357	91,566	304,923	297,656	(35,871)	(7,267)
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Detailed Estimates of Statement Of Affairs**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec	ACTUAL as at 30-Sep 2018	FORECAST changes from 30 Sep-31 Dec 2018	TOTAL as at 31-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
2018	2018	2018	2018	2019		
€	€	€	€	€	€	€

11 Inventory

5201-5249 Stationery
5250-5299 Consumables

-	-	-	-	-	-	-
900	5,025	(573)	4,452	4,000	3,100	(452)
-	-	-	-	-	-	-
900	5,025	(573)	4,452	4,000	3,100	(452)

12 Receivables

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

3,000	91	2,679	2,770	2,500	(500)	(270)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,000	9,681	12,572	22,253	20,000	18,000	(2,253)
-	-	-	-	-	-	-
5,000	9,773	15,251	25,023	22,500	17,500	(2,523)

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

171,863	202,663	7,531	210,194	211,730	39,867	1,536
171,863	202,663	7,531	210,194	211,730	39,867	1,536

14 Payables

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

35,000	26,538	8,701	35,239	35,000	-	(239)
40,562	21,662	(1,634)	20,028	20,000	(20,562)	(28)
29,327	643	(15)	628	628	(28,699)	(0)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
104,889	48,843	7,052	55,895	55,628	(49,261)	(267)

15 Non Current Liabilities

4200 Long Term Borrowings
Deferred Income

-	-	-	-	-	-	-
277,629	-	-	-	-	(277,629)	-
277,629	-	-	-	-	(277,629)	-

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Computer Equipment	Street Signs	Assets not yet capitalized	Total
			8%	20%	10%	10%	0%	20%	25%	€	€	
Cost												
As at 01 January 2019		44,210	16,414	310,219	478,298	6,981	8,114	11,213	18,906			932,423
Additions		3,600	-	13,000	-	-	-	2,000	120,000			138,600
Disposals		-	-	-	-	-	-	-	-			-
As at 31 December 2019		47,810	16,414	323,219	478,298	6,981	8,114	13,213	138,906			1,071,023
Grants/ other reimbursements												
As at 01 January 2019		-	-	114,368	400,968	-	2,300	-	-			517,636
Additions		-	-	-	-	-	-	-	96,000			96,000
As at 31 December 2019		-	-	114,368	400,968	-	2,300	-	96,000			613,636
Accumulated Depreciation												
As at 01 January 2019		34,652	13,334	181,290	46,793	-	5,484	10,078	38,068			329,699
Charge for the year		717	616	1,456	30,537	-	330	428	-			34,084
Released on disposal		-	-	-	-	-	-	-	-			-
As at 31 December 2019		35,369	13,950	182,746	77,330	-	5,814	10,506	38,068			363,783
Budgeted NBV 31 Dec 2018		17,517	3,098	64,205	333,331	6,981	1,659	1,336	0			428,127
Forecasted NBV 1 Jan 2019		9,558	3,080	14,561	30,537	6,981	330	1,135	-		18,906	85,088
Budgeted NBV 31 Dec 2019		12,441	2,464	26,105	-	6,981	-	2,707	-		42,906	93,604