



**Mtarfa**  
**Local Council**

**Annual Budget**  
**For**  
**Financial Year**  
**2022**

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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	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	347,464	347,761	317,983	(29,480)	(29,778)
Income raised from Bye-Laws (2)	4,140	3,831	3,760	(380)	(71)
Income raised from LES (3)	500	676	550	50	(126)
Investment Income (4)	6	-	2	(4)	2
Other Income (5)	18,760	3,258	18,760	-	15,502
<b>TOTAL</b>	<b>370,870</b>	<b>355,526</b>	<b>341,055</b>	<b>(29,815)</b>	<b>(14,471)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	124,765	102,435	114,817	(9,948)	12,382
Operations and Maintenance (7)	165,541	159,911	156,586	(8,954)	(3,325)
Administration (8)	59,102	45,619	50,653	(8,449)	5,034
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	20,873	10,281	20,000	(873)	9,718
<b>TOTAL</b>	<b>370,280</b>	<b>318,247</b>	<b>342,056</b>	<b>(28,224)</b>	<b>23,809</b>
<b>Surplus / Deficit</b>	<b>590</b>	<b>37,279</b>	<b>(1,000)</b>	<b>(1,590)</b>	<b>(38,279)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	428,127	481,551	519,552	91,425	38,001
<b>Current Assets</b>					
Inventories (11)	4,000	4,000	4,000	-	0
Receivables (12)	35,000	43,000	94,500	59,500	51,500
Cash and Cash Equivalents (13)	199,893	102,000	63,000	(136,893)	(39,001)
<b>Total Current Assets</b>	<b>238,893</b>	<b>149,000</b>	<b>161,500</b>	<b>(77,393)</b>	<b>12,500</b>
<b>Current Liabilities (14)</b>					
Payables	238,893	110,000	161,500	(77,393)	51,500
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>238,893</b>	<b>110,000</b>	<b>161,500</b>	<b>(77,393)</b>	<b>51,500</b>
<b>Net Current Assets</b>	<b>(0)</b>	<b>39,000</b>	<b>(0)</b>	<b>0</b>	<b>(39,000)</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>428,127</b>	<b>520,551</b>	<b>519,551</b>	<b>91,425</b>	<b>(1,000)</b>
<b>Reserves</b>					
Retained Funds	428,127	520,551	519,551	91,424	(1,000)

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	238,893	149,000	161,500
Current Liabilities	238,893	110,000	161,500
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(0)	39,000	(0)
Government Allocation	347,464	347,761	317,983
FSI	0.00%	11.21%	0.00%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	79,496	79,496	79,496	79,496	<b>317,983</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	940	940	940	940	3,760
<b>Local Enforcement cash flows</b>	138	138	138	138	<b>550</b>
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	2	2
	-	-	-	2	2
<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>	39,190	39,190	39,190	39,190	<b>156,760</b>
<b>TOTAL Inflows</b>	<b>119,763</b>	<b>119,763</b>	<b>119,763</b>	<b>119,765</b>	<b>479,055</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	28,704	28,704	28,704	28,704	<b>114,817</b>
<b>Operations &amp; Maintenance</b>	39,147	39,147	39,147	39,147	<b>156,586</b>
<b>Administration</b>	12,663	12,663	12,663	12,663	<b>50,653</b>
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	42,750	42,750	42,750	42,750	<b>171,000</b>
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Equipment	-	-	25,000	-	<b>25,000</b>
	42,750	42,750	67,750	42,750	<b>196,000</b>
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>123,264</b>	<b>123,264</b>	<b>148,264</b>	<b>123,264</b>	<b>518,056</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(3,501)</b>	<b>(3,501)</b>	<b>(28,501)</b>	<b>(3,499)</b>	<b>(39,001)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>102,000</b>	<b>98,500</b>	<b>94,999</b>	<b>66,498</b>	<b>102,000</b>
<b>Carry forward</b>	<b>98,500</b>	<b>94,999</b>	<b>66,498</b>	<b>63,000</b>	<b>63,000</b>

**Detailed Estimates of Income****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2021 €	ACTUAL Jan-Sept 2021 €	FORECAST Oct-Dec 2021 €	TOTAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

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

0001 In terms of section 55 CAP 363	301,390	226,044	75,348	301,392	301,390	-	(2)
0002-0004 In terms of section 58 CAP 363	35,636	12,308	4,103	16,411	-	(35,636)	(16,411)
0005-0019 Other Income	10,438	22,468	7,489	29,958	16,593	6,155	(13,364)
	<b>347,464</b>	<b>260,821</b>	<b>86,940</b>	<b>347,761</b>	<b>317,983</b>	<b>(29,480)</b>	<b>(29,778)</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	4,140	2,873	958	3,831	3,760	(380)	(71)
	<b>4,140</b>	<b>2,873</b>	<b>958</b>	<b>3,831</b>	<b>3,760</b>	<b>(380)</b>	<b>(71)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees	500	430	143	574	550	50	(24)
0038-0055 Contraventions	-	103	-	103	-	-	(103)
	<b>500</b>	<b>533</b>	<b>143</b>	<b>676</b>	<b>550</b>	<b>50</b>	<b>(126)</b>

**4 Investment Income**

0091-0095 Bank interest	6	-	-	-	2	(4)	2
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(4)</b>	<b>2</b>

**5 General Income**

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	390	-	390	-	-	(390)
0110-0119 Contributions	3,000	75	25	100	3,000	-	2,900
0120-0129 General Income	15,760	2,076	692	2,768	15,760	-	12,992
	-	-	-	-	-	-	-
	<b>18,760</b>	<b>2,541</b>	<b>717</b>	<b>3,258</b>	<b>18,760</b>	<b>-</b>	<b>15,502</b>

**Total**

<b>370,870</b>	<b>266,768</b>	<b>88,758</b>	<b>355,526</b>	<b>341,055</b>	<b>(29,815)</b>	<b>(14,471)</b>
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**Detailed Estimates of Expenditure****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2021 €	ACTUAL Jan-Sept 2021 €	FORECAST Oct-Dec 2021 €	TOTAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

**6 Personal Emoluments**

1100 Mayor's Allowance	10,571	7,926	2,642	10,568	10,742	171	174
1200 Employees' Salaries & Wages	81,688	48,625	16,208	64,833	73,315	(8,373)	8,481
1300 Bonuses	8,404	4,182	1,394	5,576	7,676	(727)	2,101
1400 Income Supplements	380		-	-	380	-	380
1500 Social Security Contributions	7,722	4,408	1,469	5,877	6,904	(818)	1,027
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	(0)
1700 Overtime	3,000	1,935	645	2,581	2,800	(200)	219
	<b>124,765</b>	<b>76,826</b>	<b>25,609</b>	<b>102,435</b>	<b>114,817</b>	<b>(9,948)</b>	<b>12,382</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	5,116	2,676	892	3,568	4,383	(733)	815
2200-2259 Public Materials & Supplies	6,500	3,008	1,003	4,011	5,000	(1,500)	989
2300-2399 Repairs & Upkeep	13,100	9,196	3,065	12,262	7,000	(6,100)	(5,262)
2400-2449 Rent	7,331	5,463	1,821	7,284	7,331	-	47
3010 Street Lighting	10,000	12,607	4,202	16,809	10,000	-	(6,809)
3020 Lease of Equipment	150	4,632	1,544	6,176	150	-	(6,026)
3030 Insurance	1,634	1,082	361	1,442	1,959	325	517
3035 Bank Charges	270	309	103	412	400	130	(12)
3038 Penalties	-		-	-	-	-	-
3040 Waste Disposal	17,400	12,296	4,099	16,395	16,400	(1,000)	5
3041 Refuse Collection	20,752	13,861	4,620	18,481	24,752	4,000	6,270
3042 Bulky Refuse Collection	5,000	4,786	1,595	6,382	6,000	1,000	(382)
3043 Bins on wheels	-		-	-	-	-	-
3045 Bring in sites			-	-	-	-	-
3051 Road & Street Cleaning	19,428	13,827	4,609	18,436	18,828	(600)	392
3052 Cleaning & Maintenance of Non-Urban Areas			-	-	-	-	-
3053 Cleaning of Public Conveniences	5,640	4,176	1,392	5,568	5,640	-	72
3055 Cleaning of Council Premises			-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	22,600	22,505	7,502	30,007	26,000	3,400	(4,007)
3061 Cleaning & Maintenance of Soft Areas			-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA			-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban			-	-	-	-	-
3064 Other Contractual Services	1,506	5,305	1,768	7,073	1,400	(106)	(5,673)
3070-3090 Consultation Fees			-	-	-	-	-
3100-3139 Contract & Project Management			-	-	-	-	-
3300-3379 Hospitality	15,750	2,673	891	3,564	7,980	(7,770)	4,416
3380-3389 Community	12,964	1,528	509	2,037	12,964	-	10,927
3600-3694 Local Enforcement Expenses	400		-	-	400	-	400
3700-3799 EU Projects		3	1	5		-	(5)
3800-3899 Twinning			-	-		-	-
Provision for Bad LES debts			-	-		-	-
	<b>165,541</b>	<b>119,933</b>	<b>39,978</b>	<b>159,911</b>	<b>156,586</b>	<b>(8,954)</b>	<b>(3,325)</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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	4,984	2,903	968	3,871	4,617	(367)	746
2260-2299 Office Materials & Supplies	500	183	61	244	500	-	256
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	600	224	75	299	300	(300)	1
2600-2699 Office Services	1,640	1,655	552	2,207	1,800	160	(407)
2700-2799 Transport	9,710	1,286	429	1,714	7,800	(1,910)	6,086
2800-2899 Travel	1,000	-	-	-	2,000	1,000	2,000
2900-2999 Information Services	7,790	1,691	564	2,254	4,840	(2,950)	2,586
3050 Office Cleaning	1,080	1,035	345	1,381	1,200	120	(181)
3140-3199 Professional Services	30,098	24,835	8,278	33,113	25,496	(4,602)	(7,617)
3200-3299 Training	-	-	-	-	500	500	500
3345 Office Hospitality	1,500	402	134	536	1,500	-	964
3400-3499 Incidental Expenses	200	-	-	-	100	(100)	100
Provision for Bad Debts	-	-	-	-	-	-	-
	<b>59,102</b>	<b>34,214</b>	<b>11,405</b>	<b>45,619</b>	<b>50,653</b>	<b>(8,449)</b>	<b>5,034</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	20,873	7,711	2,570	10,281	20,000	(873)	9,718
	<b>20,873</b>	<b>7,711</b>	<b>2,570</b>	<b>10,281</b>	<b>20,000</b>	<b>(873)</b>	<b>9,718</b>
<b>Total</b>	<b>370,280</b>	<b>238,685</b>	<b>79,562</b>	<b>318,247</b>	<b>342,056</b>	<b>(28,224)</b>	<b>23,809</b>

**Detailed Estimates of Statement Of Affairs**

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
	2021	30-Sep 2021	30 Sep-31 Dec 2021	31-Dec 2021	2022		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	4,000	4,081	(81)	4,000	4,000	-	0
	-	-	-	-	-	-	-
	<b>4,000</b>	<b>4,081</b>	<b>(81)</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0</b>
<b>12 Receivables</b>							
0201-0209 Receivables	15,000	13,582	1,418	15,000	69,500	54,500	54,500
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	20,000	27,726	274	28,000	25,000	5,000	(3,000)
	-	-	-	-	-	-	-
	<b>35,000</b>	<b>41,309</b>	<b>1,691</b>	<b>43,000</b>	<b>94,500</b>	<b>59,500</b>	<b>51,500</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	199,893	175,070	(73,070)	102,000	63,000	(136,893)	(39,001)
	<b>199,893</b>	<b>175,070</b>	<b>(73,070)</b>	<b>102,000</b>	<b>63,000</b>	<b>(136,893)</b>	<b>(39,001)</b>
<b>14 Payables</b>							
4000 Payables	106,500	67,849	2,151	70,000	106,500	-	36,500
4100 Accruals	55,000	43,001	(3,001)	40,000	55,000	-	15,000
4150 Deferred Income	77,393	75,348	(75,348)	-	-	(77,393)	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>238,893</b>	<b>186,198</b>	<b>(76,198)</b>	<b>110,000</b>	<b>161,500</b>	<b>(77,393)</b>	<b>51,500</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

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

Asset	%	Furn & Fittings	Office	Urban	Construction	Trees	Plant &	Computer	Street Signs	Assets not yet	Total
			Equipment	Improvements			Machinery	Equipment		capitalized	
% of depreciation		8%	20%	10%	10%	0%	20%	25%		0%	
Cost		€	€	€	€	€	€	€	€	€	€
As at 01 January	2022	50,809	19,433	301,599	622,336	10,655	9,373	11,856	38,068	411,321	<b>1,475,450</b>
Additions		-	-	582,321	-	-	25,000	-	-	(411,321)	<b>196,000</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2022	50,809	19,433	883,920	622,336	10,655	34,373	11,856	38,068	-	<b>1,671,450</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2022	-	2,847	113,600	465,363	-	2,300	-	-	-	<b>584,110</b>
Additions		-	-	118,000	-	-	20,000	-	-	-	<b>138,000</b>
As at 31 December	2022	-	2,847	231,600	465,363	-	22,300	-	-	-	<b>722,110</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2022	39,313	15,693	185,245	117,002	-	5,127	9,341	38,068	-	<b>409,789</b>
Charge for the year		2,154	893	9,834	4,490	-	2,146	483	-	-	<b>20,000</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2022	41,467	16,586	195,079	121,492	-	7,273	9,824	38,068	-	<b>429,789</b>
<b>Budgeted NBV 31 Dec</b>	<b>2021</b>	17,517	3,098	64,205	333,331	6,981	1,659	1,336	0	0	<b>428,127</b>
<b>Forecasted NBV 1 Jan</b>	<b>2022</b>	11,496	893	2,754	39,971	10,655	1,946	2,515	-	411,321	481,551
<b>Budgeted NBV 31 Dec</b>	<b>2022</b>	9,342	-	457,241	35,481	10,655	4,801	2,032	-	-	519,552