



**MQABBA
Local Council**

**Annual Budget
For
Financial Year
2021**

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Overview and Summary

Mayor

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	318,803	324,948	339,656	20,853	14,708
Income raised from Bye-Laws (2)	11,000	6,800	9,000	(2,000)	2,200
Income raised from LES (3)	2,500	1,430	1,500	(1,000)	70
Investment Income (4)	20	80	80	60	-
Other Income (5)	9,400	100	100	(9,300)	-
TOTAL	341,723	333,358	350,336	8,613	16,978
Expenditure					
Personal Emoluments (6)	103,100	87,024	99,473	(3,627)	12,449
Operations and Maintenance (7)	160,180	133,790	191,300	31,120	57,510
Administration (8)	21,810	22,524	16,800	(5,010)	(5,724)
Finance Cost (9)	1,000	1,820	1,820	820	-
Other Expenditure (10)	66,536	89,739	101,053	34,517	11,314
TOTAL	352,626	334,897	410,446	57,820	75,549
Surplus / Deficit	(10,903)	(1,539)	(60,110)	(49,207)	(58,571)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	704,432	214,432	200,379	(504,053)	(14,053)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	37,037	32,060	33,000	(4,037)	940
Cash and Cash Equivalents (13)	292,916	445,475	401,238	108,322	(44,237)
Total Current Assets	329,953	477,535	434,238	104,285	(43,297)
Current Liabilities (14)					
Payables	109,500	213,456	216,216	106,716	2,760
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	109,500	213,456	216,216	106,716	2,760
Net Current Assets	220,453	264,079	218,022	(2,431)	(46,057)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	924,885	478,511	418,401	(506,484)	(60,110)
Reserves					
Retained Funds	924,885	478,511	418,401	(506,484)	(60,110)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	329,953	477,535	434,238
Current Liabilities	109,500	213,456	216,216
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	220,453	264,079	218,022
Government Allocation	318,803	324,948	339,656
FSI	69.15%	81.27%	64.19%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	84,914	84,914	84,914	84,914	339,656
Cash flows from Bye-Laws & L.N fees	2,250	2,250	2,250	2,250	9,000
Local Enforcement cash flows	375	375	375	375	1,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	80	80
	-	-	-	80	80
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	25	25	25	25	100
TOTAL Inflows	87,564	87,564	87,564	87,644	350,336
Cash Outflows					
Personal Emoluments	24,868	24,868	24,868	24,868	99,473
Operations & Maintenance	47,825	47,825	47,825	47,825	191,300
Administration	4,200	4,200	4,200	4,200	16,800
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	10,000	-	30,000	-	40,000
Improvements	-	15,000	-	25,000	40,000
Special programmes	-	-	-	-	-
Mobile app	1,400	-	5,600	-	7,000
	11,400	15,000	35,600	25,000	87,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	88,293	91,893	112,493	101,893	394,573
SURPLUS / (DEFICIT)	(729)	(4,329)	(24,929)	(14,249)	(44,237)
Brought forward (Bank /Cash Bal.)	445,475	444,746	440,417	415,487	445,475
Carry forward	444,746	440,417	415,487	401,238	401,238

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2020	ACTUAL Jan-Sept 2020	FORECAST Oct-Dec 2020	TOTAL Jan-Dec 2020	BUDGET Jan-Dec 2021	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income

1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	297,043	232,123	77,534	309,657	323,656	26,613	13,999
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	21,760	11,395	3,896	15,291	16,000	(5,760)	709
	318,803	243,518	81,430	324,948	339,656	20,853	14,708

2 Bye-Laws & Legal Fees

0021-0025 Community Services	8,000	-	-	-	-	(8,000)	-
0026-0035 Income from Permits	3,000	5,096	1,704	6,800	9,000	6,000	2,200
	11,000	5,096	1,704	6,800	9,000	(2,000)	2,200

3 Local Enforcement Income

0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	2,500	1,064	366	1,430	1,500	(1,000)	70
	2,500	1,064	366	1,430	1,500	(1,000)	70

4 Investment Income

0091-0095 Bank interest	20	60	20	80	80	60	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	20	60	20	80	80	60	-

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	400	2	98	100	100	(300)	-
0120-0129 General Income	9,000	-	-	-	-	(9,000)	-
	9,400	2	98	100	100	(9,300)	-

Total

341,723	249,740	83,618	333,358	350,336	8,613	16,978
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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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	8,500	9,002	3,001	12,003	12,000	3,500	(3)
1200 Employees' Salaries & Wages	75,600	40,567	15,068	55,635	63,146	(12,454)	7,511
1300 Bonuses	7,500	3,862	1,287	5,149	4,912	(2,588)	(237)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,000	2,728	909	3,637	6,315	315	2,678
1600 Allowances	5,000	7,950	2,650	10,600	10,600	5,600	-
1700 Overtime	500	-	-	-	2,500	2,000	2,500
	103,100	64,109	22,915	87,024	99,473	(3,627)	12,449
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	6,000	6,000	6,000
2200-2259 Public Materials & Supplies	-	-	-	-	2,000	2,000	2,000
2300-2399 Repairs & Upkeep	19,000	15,081	5,027	20,108	19,000	-	(1,108)
2400-2449 Rent	580	174	290	464	600	20	136
3010 Street Lighting	7,500	5,871	1,957	7,828	8,000	500	172
3020 Lease of Equipment	-	-	-	-	520	520	520
3030 Insurance	1,100	879	293	1,172	1,330	230	158
3035 Bank Charges	100	75	25	100	100	-	-
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	25,000	14,741	4,914	19,655	20,000	(5,000)	345
3041 Refuse Collection	32,500	31,183	10,394	41,577	42,000	9,500	423
3042 Bulky Refuse Collection	2,500	2,197	732	2,929	3,000	500	71
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	33,400	24,442	8,147	32,589	34,000	600	1,411
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	4,000	1,051	468	1,519	6,000	2,000	4,481
3055 Cleaning of Council Premises	-	-	-	-	3,000	3,000	3,000
3060 Cleaning & Maintenance of Parks & Gardens	4,000	-	-	-	6,000	2,000	6,000
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	3,500	1,436	479	1,915	3,600	100	1,685
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	10,000	-	-	-	-	(10,000)	-
3300-3379 Hospitality	-	-	-	-	2,500	2,500	2,500
3380-3389 Community	10,000	2,032	677	2,709	28,000	18,000	25,291
3600-3694 Local Enforcement Expenses	7,000	24	1,200	1,224	5,650	(1,350)	4,426
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Contractuals and Capital Expenditure	-	-	-	-	-	-	-
	160,180	99,186	34,604	133,790	191,300	31,120	57,510

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
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	9,000	5,791	1,930	7,721	2,000	(7,000)	(5,721)
2260-2299 Office Materials & Supplies	-	-	-	-	540	540	540
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	210	86	29	115	100	(110)	(15)
2600-2699 Office Services	3,500	2,234	745	2,979	2,320	(1,180)	(659)
2700-2799 Transport	600	263	88	351	440	(160)	89
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	3,000	2,452	817	3,269	3,200	200	(69)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	5,500	6,067	2,022	8,089	8,200	2,700	111
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
	21,810	16,893	5,631	22,524	16,800	(5,010)	(5,724)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Other Interest	1,000	1,365	455	1,820	1,820	820	-
	-	-	-	-	-	-	-
	1,000	1,365	455	1,820	1,820	820	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	66,536	66,536	23,203	89,739	101,053	34,517	11,314
	66,536	66,536	23,203	89,739	101,053	34,517	11,314
Total	352,626	248,089	86,808	334,897	410,446	57,820	75,549

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
	2020	30-Sep	30 Sep-31 Dec	31-Dec	2021		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	21,500	23,099	(492)	22,607	23,000	1,500	393
0210-0219 LES Receivables	1,200	-	-	-	-	(1,200)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	14,337	9,453	-	9,453	10,000	(4,337)	547
Provision for bad debts	-	-	-	-	-	-	-
	37,037	32,552	(492)	32,060	33,000	(4,037)	940
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	292,916	437,603	7,872	445,475	401,238	108,322	(44,237)
	292,916	437,603	7,872	445,475	401,238	108,322	(44,237)
14 Payables							
4000 Payables	42,000	30,473	-	30,473	32,240	(9,760)	1,767
4100 Accruals	40,000	48,081	-	48,081	49,074	9,074	993
4150 Deferred Income	27,500	134,902	-	134,902	134,902	107,402	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Capital creditors	-	12,828	(12,828)	-	-	-	-
	109,500	226,284	(12,828)	213,456	216,216	106,716	2,760
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	Buildings										Total
		Office Furniture Fixtures e Fittings	Plants & Machinery	Computer Equipment & Software	Office equipment & Airconditionin	Urban Improvement	Traffic Signs/Lights	Construction Works	Assets Under Construction	€	€	
Cost		7.50%	20%	25%	20%	10%	10%	10%	10%	10%	€	€
As at 01 January 2021		12,333	6,986	21,745	22,899	201,745	7,932	633,575	-	-	1,006,065	
Additions		-	-	7,000	-	40,000	-	40,000	-	-	87,000	
Disposals		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2021		12,333	6,986	28,745	22,899	241,745	7,932	673,575	-	-	1,093,065	
Grants/ other reimbursements												
As at 01 January 2021		-	-	-	-	-	-	-	-	-	-	
Additions		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2021		-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation												
As at 01 January 2021		14,344	6,986	17,037	22,121	133,382	7,932	578,735	-	-	791,633	
Charge for the year		988	927	6,458	778	24,005	-	67,897	-	-	101,053	
Released on disposal		-	-	-	-	-	-	-	-	-	-	
As at 31 December 2021		15,332	6,986	23,495	22,899	157,387	7,932	646,632	-	-	892,686	
Budgeted NBV 31 Dec 2020		84,506	-	4,708	778	68,363	-	544,840	-	-	704,432	
Forecasted NBV 1 Jan 2021		84,506	-	4,708	778	68,363	-	54,840	-	-	214,432	
Budgeted NBV 31 Dec 2021		83,518	-	5,250	-	84,358	-	26,943	-	-	200,379	