

**MQABBA  
Local Council**

**Annual Budget  
For  
Financial Year  
2022**

## **Table of Contents**

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

***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)	339,656	357,419	354,456	14,800	(2,963)
Income raised from Bye-Laws (2)	9,000	8,353	9,915	915	1,562
Income raised from LES (3)	1,500	2,322	1,625	125	(697)
Investment Income (4)	80	20	80	-	60
Other Income (5)	100	1,424	1,000	900	(424)
<b>TOTAL</b>	<b>350,336</b>	<b>369,538</b>	<b>367,076</b>	<b>16,740</b>	<b>(2,462)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	99,473	102,934	107,227	7,754	4,293
Operations and Maintenance (7)	191,300	152,975	189,977	(1,323)	37,002
Administration (8)	16,800	34,567	29,940	13,140	(4,627)
Finance Cost (9)	1,820	2,297	2,300	480	3
Other Expenditure (10)	101,053	48,280	40,833	(60,220)	(7,447)
<b>TOTAL</b>	<b>410,446</b>	<b>341,053</b>	<b>370,277</b>	<b>(40,169)</b>	<b>29,224</b>
<b>Surplus / Deficit</b>	<b>(60,110)</b>	<b>28,485</b>	<b>(3,201)</b>	<b>56,909</b>	<b>(31,686)</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)	200,379	237,324	369,491	169,112	132,167
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	33,000	72,496	64,156	31,156	(8,340)
Cash and Cash Equivalents (13)	401,238	431,968	264,752	(136,486)	(167,216)
<b>Total Current Assets</b>	<b>434,238</b>	<b>504,464</b>	<b>328,908</b>	<b>(105,330)</b>	<b>(175,556)</b>
<b>Current Liabilities (14)</b>					
Payables	216,216	256,170	215,982	(234)	(40,188)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>216,216</b>	<b>256,170</b>	<b>215,982</b>	<b>(234)</b>	<b>(40,188)</b>
<b>Net Current Assets</b>	<b>218,022</b>	<b>248,294</b>	<b>112,926</b>	<b>(105,096)</b>	<b>(135,368)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>418,401</b>	<b>485,618</b>	<b>482,417</b>	<b>64,016</b>	<b>(3,201)</b>
<b>Reserves</b>					
Retained Funds	418,401	485,618	482,417	64,016	(3,201)

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	434,238	504,464	328,908
Current Liabilities	216,216	256,170	215,982
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	218,022	248,294	112,926
Government Allocation	339,656	357,419	354,456
<b>FSI</b>	<b>64.19%</b>	<b>69.47%</b>	<b>31.86%</b>

**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>	88,614	88,614	88,614	88,614	354,456
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,479	2,479	2,479	2,479	9,915
<b>Local Enforcement cash flows</b>	406	406	406	406	1,625
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	80	80
	-	-	-	80	80
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	100,000	100,000
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	250	250	250	250	1,000
<b>TOTAL Inflows</b>	<b>91,749</b>	<b>91,749</b>	<b>91,749</b>	<b>191,829</b>	<b>467,076</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	26,807	26,807	26,807	26,807	107,227
<b>Operations &amp; Maintenance</b>	47,494	47,494	47,494	47,494	189,977
<b>Administration</b>	7,485	7,485	7,485	7,485	29,940
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	25,698	60,000	25,000	65,000	175,698
Improvements	10,000	10,000	20,000	43,000	83,000
Special programmes	-	-	-	-	-
Motor Vehicle & Fixtures and Fittings	30,000	5,000	5,000	-	40,000
	65,698	75,000	50,000	108,000	298,698
<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>147,484</b>	<b>156,786</b>	<b>131,786</b>	<b>189,786</b>	<b>625,842</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(55,735)</b>	<b>(65,037)</b>	<b>(40,037)</b>	<b>2,043</b>	<b>(158,766)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>423,518</b>	<b>367,783</b>	<b>302,746</b>	<b>262,709</b>	<b>423,518</b>
<b>Carry forward</b>	<b>367,783</b>	<b>302,746</b>	<b>262,709</b>	<b>264,752</b>	<b>264,752</b>

**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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	323,656	240,492	80,164	320,656	331,264	7,608	10,608
0002-0004 In terms of section 58 CAP 363	-	11,297	3,500.00	14,797	21,192	21,192	6,395
0005-0019 Other Income	16,000	18,070	3,896	21,966	2,000	(14,000)	(19,966)
	<b>339,656</b>	<b>269,859</b>	<b>87,560</b>	<b>357,419</b>	<b>354,456</b>	<b>14,800</b>	<b>(2,963)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	9,000	6,649	1,704	8,353	9,915	915	1,562
	<b>9,000</b>	<b>6,649</b>	<b>1,704</b>	<b>8,353</b>	<b>9,915</b>	<b>915</b>	<b>1,562</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	1,500	1,956	366	2,322	1,625	125	(697)
	<b>1,500</b>	<b>1,956</b>	<b>366</b>	<b>2,322</b>	<b>1,625</b>	<b>125</b>	<b>(697)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	80	-	20	20	80	-	60
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>80</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>80</b>	<b>-</b>	<b>60</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	100	6	98	104	100	-	(4)
0120-0129 General Income	-	1,320	-	1,320	900	900	(420)
	<b>100</b>	<b>1,326</b>	<b>98</b>	<b>1,424</b>	<b>1,000</b>	<b>900</b>	<b>(424)</b>
<b>Total</b>	<b>350,336</b>	<b>279,790</b>	<b>89,748</b>	<b>369,538</b>	<b>367,076</b>	<b>16,740</b>	<b>(2,462)</b>

**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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	12,000	6,595	3,976	10,571	10,571	(1,429)	-
1200 Employees' Salaries & Wages	63,146	47,905	15,068	62,973	67,600	4,454	4,627
1300 Bonuses	4,912	5,865	1,955	7,820	7,256	2,344	(564)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,315	4,578	1,526	6,104	6,300	(15)	196
1600 Allowances	10,600	11,084	1,917	13,001	13,000	2,400	(1)
1700 Overtime	2,500	1,849	616	2,465	2,500	-	35
	<b>99,473</b>	<b>77,876</b>	<b>25,058</b>	<b>102,934</b>	<b>107,227</b>	<b>7,754</b>	<b>4,293</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,000	3,140	1,047	4,187	3,200	(2,800)	(987)
2200-2259 Public Materials & Supplies	2,000	-	-	-	1,900	(100)	1,900
2300-2399 Repairs & Upkeep	19,000	16,277	5,426	21,703	20,000	1,000	(1,703)
2400-2449 Rent	600	174	290	464	2,000	1,400	1,536
3010 Street Lighting	8,000	6,279	2,093	8,372	7,000	(1,000)	(1,372)
3020 Lease of Equipment	520	-	-	-	500	(20)	500
3030 Insurance	1,330	1,205	402	1,607	1,600	270	(7)
3035 Bank Charges	100	211	70	281	300	200	19
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,000	13,846	4,615	18,461	18,600	(1,400)	139
3041 Refuse Collection	42,000	29,073	9,691	38,764	39,000	(3,000)	236
3042 Bulky Refuse Collection	3,000	6,920	2,307	9,227	9,227	6,227	0
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	34,000	25,301	8,434	33,735	34,000	-	265
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	6,000	4,000	468	4,468	8,000	2,000	3,532
3055 Cleaning of Council Premises	3,000	-	-	-	1,500	(1,500)	1,500
3060 Cleaning & Maintenance of Parks & Gardens	6,000	500	167	667	25,000	19,000	24,333
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	3,600	1,327	442	1,769	-	(3,600)	(1,769)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	2,500	-	-	-	-	(2,500)	-
3380-3389 Community	28,000	5,909	1,970	7,879	15,000	(13,000)	7,121
3600-3694 Local Enforcement Expenses	5,650	179	501	680	3,150	(2,500)	2,470
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Other	-	712	-	712	-	-	(712)
	<b>191,300</b>	<b>115,053</b>	<b>37,922</b>	<b>152,975</b>	<b>189,977</b>	<b>(1,323)</b>	<b>37,002</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	2,000	785	262	1,047	5,600	3,600	4,553
2260-2299 Office Materials & Supplies	540			-	1,900	1,360	1,900
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	100			-	100	-	100
2600-2699 Office Services	2,320	1,752	584	2,336	2,120	(200)	(216)
2700-2799 Transport	440	72	24	96	420	(20)	324
2800-2899 Travel				-		-	-
2900-2999 Information Services	3,200	4,545	1,515	6,060	2,000	(1,200)	(4,060)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	8,200	18,039	6,013	24,052	17,700	9,500	(6,352)
3200-3299 Training				-	100	100	100
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Provision for doubtful debts movement		976		976		-	(976)
	<b>16,800</b>	<b>26,169</b>	<b>8,398</b>	<b>34,567</b>	<b>29,940</b>	<b>13,140</b>	<b>(4,627)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan				-		-	-
Other Interest	1,820	1,723	574	2,297	2,300	480	3
	<b>1,820</b>	<b>1,723</b>	<b>574</b>	<b>2,297</b>	<b>2,300</b>	<b>480</b>	<b>3</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation	101,053	36,210	12,070	48,280	40,833	(60,220)	(7,447)
	<b>101,053</b>	<b>36,210</b>	<b>12,070</b>	<b>48,280</b>	<b>40,833</b>	<b>(60,220)</b>	<b>(7,447)</b>
<b>Total</b>	<b>410,446</b>	<b>257,031</b>	<b>84,022</b>	<b>341,053</b>	<b>370,277</b>	<b>(40,169)</b>	<b>29,224</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>FORECAST</b>	<b>TOTAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>VARIANCE</b>
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2021	30-Sep	30 Sep-31 Dec	31-Dec	2022		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	23,000	33,543	(1,167)	32,376	24,156	1,156	(8,220)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	10,000	40,120	-	40,120	40,000	30,000	(120)
Provision for bad debts	-	-	-	-	-	-	-
	<b>33,000</b>	<b>73,663</b>	<b>(1,167)</b>	<b>72,496</b>	<b>64,156</b>	<b>31,156</b>	<b>(8,340)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	401,238	405,148	26,820	431,968	264,752	(136,486)	(167,216)
	<b>401,238</b>	<b>405,148</b>	<b>26,820</b>	<b>431,968</b>	<b>264,752</b>	<b>(136,486)</b>	<b>(167,216)</b>
<b>14 Payables</b>							
4000 Payables	32,240	35,314	1,000	36,314	30,000	(2,240)	(6,314)
4100 Accruals	49,074	128,331	8,459	136,790	128,614	79,540	(8,176)
4150 Deffered Income	134,902	57,368	-	57,368	57,368	(77,534)	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Capital creditors	-	25,698	-	25,698	-	-	(25,698)
	<b>216,216</b>	<b>246,711</b>	<b>9,459</b>	<b>256,170</b>	<b>215,982</b>	<b>(234)</b>	<b>(40,188)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

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

Asset	Buildings	Office Furniture & Fittings	P&M & Motor Vehicles	Computer Equipment & Software	Office equipment & Airconditionin	Urban Improvement	Traffic Signs/Lights	Construction Works	Assets Under Construction	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2022	98,850	12,333	7,871	22,696	23,628	236,480	7,932	736,754	650	1,147,194
Additions	-	10,000	30,000	-	-	83,000	-	150,000	-	273,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	98,850	22,333	37,871	22,696	23,628	319,480	7,932	886,754	650	1,420,194
<b>Grants/ other reimbursements</b>										
As at 01 January 2022	-	-	-	-	-	14,088	-	57,870	-	71,958
Additions	-	-	-	-	-	-	-	100,000	-	100,000
As at 31 December 2022	-	-	-	-	-	14,088	-	157,870	-	171,958
<b>Accumulated Depreciation</b>										
As at 01 January 2022	15,332	12,023	7,163	17,668	22,753	149,211	7,932	605,830	-	837,912
Charge for the year	988	1,059	6,177	922	875	16,947	-	13,865	-	40,833
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	16,320	13,082	13,340	18,590	23,628	166,158	7,932	619,695	-	878,745
<b>Budgeted NBV 31 Dec 2021</b>	83,518	310	-	5,250	-	84,358	-	26,943	-	200,379
<b>Forecasted NBV 1 Jan 2022</b>	83,518	310	708	5,028	875	73,181	-	73,054	650	237,324
<b>Budgeted NBV 31 Dec 2022</b>	82,530	9,251	24,531	4,106	-	139,234	-	109,189	650	369,491