



**Luqa  
Local Council**

**Annual Budget  
For  
Financial Year  
2020**



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***Overview and Summary***

Mayor

Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	495,669	471,771	556,723	61,054	84,952
Income raised from Bye-Laws (2)	30,000	21,375	20,000	(10,000)	(1,375)
Income raised from LES (3)	7,000	3,687	4,200	(2,800)	513
Investment Income (4)	750	100	304	(446)	204
Other Income (5)	2,000	1,302	-	(2,000)	(1,302)
<b>TOTAL</b>	<b>535,419</b>	<b>498,234</b>	<b>581,227</b>	<b>45,808</b>	<b>82,993</b>
<b>Expenditure</b>					
Personal Emoluments (6)	120,708	118,134	134,560	13,853	16,426
Operations and Maintenance (7)	204,110	226,377	242,377	38,267	16,000
Administration (8)	48,789	51,514	52,013	3,224	499
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	113,631	91,250	113,631	-	22,381
<b>TOTAL</b>	<b>487,238</b>	<b>487,276</b>	<b>542,582</b>	<b>55,344</b>	<b>55,306</b>
<b>Surplus / Deficit</b>	<b>48,181</b>	<b>10,958</b>	<b>38,645</b>	<b>(9,536)</b>	<b>27,687</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	745,347	829,012	821,176	75,829	(7,836)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	66,129	44,531	42,000	(24,129)	(2,531)
Cash and Cash Equivalents (13)	733,349	654,501	711,888	(21,461)	57,387
<b>Total Current Assets</b>	<b>799,478</b>	<b>699,032</b>	<b>753,888</b>	<b>(45,590)</b>	<b>54,856</b>
<b>Current Liabilities (14)</b>					
Payables	70,000	141,625	150,000	80,000	8,375
<b>Total Current Liabilities</b>	<b>70,000</b>	<b>141,625</b>	<b>150,000</b>	<b>80,000</b>	<b>8,375</b>
<b>Net Current Assets</b>	<b>729,478</b>	<b>557,407</b>	<b>603,888</b>	<b>(125,590)</b>	<b>46,481</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>1,474,825</b>	<b>1,386,419</b>	<b>1,425,064</b>	<b>(49,761)</b>	<b>38,645</b>
<b>Reserves</b>					
Retained Funds	<b>1,474,825</b>	<b>1,386,419</b>	<b>1,425,064</b>	<b>(49,761)</b>	<b>38,645</b>

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	799,478	699,032	753,888
Current Liabilities	70,000	141,625	150,000
<b>Working Capital</b>	<b>729,478</b>	<b>557,407</b>	<b>603,888</b>
Government Allocation	450,669	450,669	474,008
<b>FSI</b>	<b>162 %</b>	<b>124 %</b>	<b>127 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	118,502	118,502	118,502	118,502	<b>474,008</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	5,000	5,000	5,000	5,000	<b>20,000</b>
<b>Local Enforcement cash flows</b>	1,050	1,050	1,050	1,050	<b>4,200</b>
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	75	75	75	75	<b>300</b>
	75	75	75	75	<b>300</b>
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
<b>Cash received from EU funds</b>	25,460	25,460	25,460	25,460	<b>101,840</b>
<b>Cash received from Twinning</b>					-
<b>Cash from Community Services</b>	875	875	875	875	<b>3,500</b>
<b>Other Cash Inflows</b>	13,710	13,710	13,710	13,710	<b>54,842</b>
<b>TOTAL Inflows</b>	<b>164,672</b>	<b>164,672</b>	<b>164,672</b>	<b>164,672</b>	<b>658,690</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	33,640	33,640	33,640	33,640	<b>134,560</b>
<b>Operations &amp; Maintenance</b>	89,682	89,682	89,682	89,684	<b>358,730</b>
<b>Administration</b>	13,003	13,003	13,003	13,003	<b>52,013</b>
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
<b>Cash outflows re EU projects</b>	12,000	12,000	12,000	12,000	<b>48,000</b>
<b>Cash outflows re Twinning</b>	2,000	2,000	2,000	2,000	<b>8,000</b>
<b>Cash outflows re Community Services</b>					-
					-
	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>56,000</b>
<b>TOTAL Outflows</b>	<b>150,325</b>	<b>150,325</b>	<b>150,325</b>	<b>150,327</b>	<b>601,303</b>
<b>SURPLUS / (DEFICIT)</b>	<b>14,347</b>	<b>14,347</b>	<b>14,347</b>	<b>14,345</b>	<b>57,387</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>654,501</b>	<b>668,848</b>	<b>683,195</b>	<b>697,542</b>	<b>654,501</b>
<b>Carry forward</b>	<b>668,848</b>	<b>683,195</b>	<b>697,542</b>	<b>711,888</b>	<b>711,888</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	Bud-Bud	Bud-Act	
	2019	2019	2019	2019	2020			
€	€	€	€	€	€	€		
<b>Income</b>								
<b>1</b>	<b>Funds received form Central Government:</b>							
0001	In terms of section 55 CAP 363	450,669	338,002	112,667	450,669	474,008	23,339	23,339
0002-0004	In terms of section 58 CAP 363	30,000	-	-	-	27,873	(2,127)	27,873
0005-0019	Other Income	15,000	15,826	5,275	21,101	54,842	39,842	33,740
		<b>495,669</b>	<b>353,828</b>	<b>117,943</b>	<b>471,771</b>	<b>556,723</b>	<b>61,054</b>	<b>84,952</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>							
0021-0025	Community Services	20,000	11,817	3,939	15,756	13,500	(6,500)	(2,256)
0026-0035	Income from Permits	10,000	4,214	1,405	5,619	6,500	(3,500)	881
		<b>30,000</b>	<b>16,031</b>	<b>5,344</b>	<b>21,375</b>	<b>20,000</b>	<b>(10,000)</b>	<b>(1,375)</b>
<b>3</b>	<b>Local Enforcement Income</b>							
0037	Commission from Regional Committees	4,500	2,765	922	3,687	4,200	(300)	513
0038-0055	Contraventions	2,500	-	-	-	-	(2,500)	-
		<b>7,000</b>	<b>2,765</b>	<b>922</b>	<b>3,687</b>	<b>4,200</b>	<b>(2,800)</b>	<b>513</b>
<b>4</b>	<b>Investment Income</b>							
0091-0095	Bank interest	750	-	100	100	304	(446)	204
0096-0099	Income received from Government Securities	-	-	-	-	-	-	-
		<b>750</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>304</b>	<b>(446)</b>	<b>204</b>
<b>5</b>	<b>General Income</b>							
0056-0065	Sponsorships	-	-	-	-	-	-	-
0066-0069	Documents & Information	2,000	-	-	-	-	(2,000)	-
0070-0075	EU Funds	-	-	-	-	-	-	-
0076-0080	Twinning	-	-	-	-	-	-	-
0081-0089	Insurance Claims	-	-	-	-	-	-	-
0100-0109	Donations	-	-	-	-	-	-	-
0110-0119	Contributions	-	-	-	-	-	-	-
0120-0129	General Income	-	1,302	-	1,302	-	-	(1,302)
		<b>2,000</b>	<b>1,302</b>	<b>-</b>	<b>1,302</b>	<b>-</b>	<b>(2,000)</b>	<b>(1,302)</b>
<b>Total</b>		<b>535,419</b>	<b>373,926</b>	<b>124,308</b>	<b>498,234</b>	<b>581,227</b>	<b>45,808</b>	<b>82,993</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	20,123	10,004	3,335	13,339	13,701	(6,422)	362
1200 Employees' Salaries & Wages	79,435	68,058	22,686	90,744	106,277	26,842	15,533
1300 Bonuses	1,081	540	180	721	1,080	(1)	359
1400 Income Supplements	969	969	323	1,292	969	-	(323)
1500 Social Security Contributions	7,500	5,724	1,908	7,632	8,062	562	430
1600 Allowances	8,600	1,066	355	1,422	1,266	(7,334)	(156)
1700 Overtime	3,000	2,239	746	2,986	3,206	206	220
	<b>120,708</b>	<b>88,601</b>	<b>29,534</b>	<b>118,134</b>	<b>134,560</b>	<b>13,853</b>	<b>16,426</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	5,000	7,178	2,393	9,571	-	(5,000)	(9,571)
2300-2399 Repairs & Upkeep	25,000	28,022	9,341	37,363	38,827	13,827	1,464
2400-2449 Rent	-	4,105	1,368	5,474	4,913	4,913	(561)
3010 Street Lighting	7,500	2,137	712	2,850	6,036	(1,464)	3,187
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,900	1,601	534	2,135	2,373	473	238
3035 Bank Charges	110	31	10	41	35	(75)	(6)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	55,000	31,869	10,623	42,492	59,623	4,623	17,131
3041 Refuse Collection	50,000	6,542	2,181	8,723	59,741	9,741	51,018
3042 Bulky Refuse Collection	9,000	-	-	-	8,277	(723)	8,277
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	10,400	3,467	13,867	-	-	(13,867)
3051 Road & Street Cleaning	20,800	-	-	-	21,259	459	21,259
3052 Cleaning & Maintenance of Non-Urban Areas	-	1,660	553	2,213	-	-	(2,213)
3053 Cleaning of Public Conveniences	3,000	433	144	577	2,000	(1,000)	1,423
3055 Cleaning of Council Premises	600	42,490	14,163	56,654	480	(120)	(56,174)
3060 Cleaning & Maintenance of Parks & Gardens	-	10,331	3,444	13,775	-	-	(13,775)
3061 Cleaning & Maintenance of Soft Areas	13,800	-	-	-	-	(13,800)	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	900	-	-	-	6,473	5,573	6,473
3070-3090 Consultation Fees	-	-	-	-	20,000	20,000	20,000
3100-3139 Contract & Project Management	-	-	-	-	4,200	4,200	4,200
3300-3379 Hospitality	1,500	-	-	-	2,000	500	2,000
3380-3389 Community	10,000	22,981	7,660	30,642	6,139	(3,861)	(24,503)
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>204,110</b>	<b>169,783</b>	<b>56,594</b>	<b>226,377</b>	<b>242,377</b>	<b>38,267</b>	<b>16,000</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	10,000	6,770	2,257	9,027	5,600	(4,400)	(3,427)
2260-2299 Office Materials & Supplies		315	105	420	2,400	2,400	1,980
2450-2499 Office Rent	5,689	-	-	-	4,913	(776)	4,913
2500-2599 National & International Memberships	-	-	-	-	-	-	-
2600-2699 Office Services	2,000	1,770	590	2,360	2,500	500	140
2700-2799 Transport	2,600	1,483	494	1,977	1,900	(700)	(77)
2800-2899 Travel	-	(0)	(0)	(0)	100	100	100
2900-2999 Information Services	2,500	1,962	654	2,616	800	(1,700)	(1,816)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	25,000	21,808	7,269	29,077	30,000	5,000	923
3200-3299 Training	-	287	96	383	200	200	(183)
3345 Office Hospitality	-	1,276	425	1,702	1,100	1,100	(602)
3400-3499 Incidental Expenses	1,000	2,965	988	3,953	2,500	1,500	(1,453)
	-	-	-	-	-	-	-
	<b>48,789</b>	<b>38,636</b>	<b>12,879</b>	<b>51,514</b>	<b>52,013</b>	<b>3,224</b>	<b>499</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 (Charge for the Year)	113,631	62,352	28,898	91,250	113,631	-	22,381
	113,631	62,352	28,898	91,250	113,631	-	22,381
<b>Total</b>	<b>487,238</b>	<b>359,371</b>	<b>127,904</b>	<b>487,276</b>	<b>542,582</b>	<b>55,344</b>	<b>55,306</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2019 €	ACTUAL as at 30-Sep 2019 €	FORECAST changes from 30 Sep-31 Dec 2019 €	TOTAL as at 31-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-		-	-
5250-5299 Consumables	-	-	-	-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	60,129	14,969	606	15,575	17,000	(43,129)	1,425
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	6,000	3,288	25,668	28,956	25,000	19,000	(3,956)
	-	-	-	-	-	-	-
	<b>66,129</b>	<b>18,257</b>	<b>26,274</b>	<b>44,531</b>	<b>42,000</b>	<b>(24,129)</b>	<b>(2,531)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	733,349	743,222	(88,721)	654,501	711,888	(21,461)	57,387
	<b>733,349</b>	<b>743,222</b>	<b>(88,721)</b>	<b>654,501</b>	<b>711,888</b>	<b>(21,461)</b>	<b>57,387</b>
<b>14 Payables</b>							
4000 Payables	35,000	50,447	44,195	94,642	100,000	65,000	5,358
4100 Accruals	35,000	34,870	12,113	46,983	50,000	15,000	3,017
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	<b>70,000</b>	<b>85,317</b>	<b>56,308</b>	<b>141,625</b>	<b>150,000</b>	<b>80,000</b>	<b>8,375</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

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

<b>Asset</b>										<b>Total</b>
% of depreciation	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2020	3,630,770									3,630,770
Additions	211,589									211,589
Disposals	-									-
As at 31 December 2020	<b>3,842,359</b>	-	-	-	-	-	-	-	-	<b>3,842,359</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2020	1,092,324									1,092,324
Additions	105,795									105,795
As at 31 December 2020	<b>1,198,119</b>	-	-	-	-	-	-	-	-	<b>1,198,119</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2020	1,709,434									1,709,434
Charge for the year	113,631									113,631
Released on disposal	-									-
As at 31 December 2020	<b>1,823,065</b>	-	-	-	-	-	-	-	-	<b>1,823,065</b>
<b>Budgeted NBV 31 Dec 2019</b>	745,347									<b>745,347</b>
<b>Forecasted NBV 1 Jan 2020</b>	829,012	-	-	-	-	-	-	-	-	<b>829,012</b>
<b>Budgeted NBV 31 Dec 2020</b>	821,176	-	-	-	-	-	-	-	-	<b>821,176</b>