



L-IKLIN Local Council

**Annual Budget
For
Financial Year
2017**

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Overview and Summary

Local Councils shall call a locality meeting which shall be held before the meeting in which the L-Iklin Local Council will be considering the financial estimates for the next financial year open to persons appearing in the Local Council's Electoral Register for the locality of L-Iklin once a year.

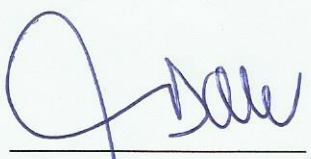
After consultation with its residents, the Local Council shall prepare a three-year Work Plan which may be revised from time to time. The locality meeting shall be held at such place as the Council may determine and which is as much as possible accessible to all persons. A notice for such meeting shall be published once in all daily newspapers and social media.

The Mayor assisted by the Executive Secretary shall ensure that the agenda discussed at the annual locality meeting shall include an administrative report on the performance of the Council during the previous year and the business plan for the following year.

The Mayor shall be the Chairman at such meeting and the Executive Secretary shall keep a record of the proceedings of the meeting including any complaints or suggestions made during that meeting. The minutes of such meeting shall be discussed by the Council during the first Council meeting following the locality meeting and the Council shall take action upon any such complaints and suggestions as it may consider fit.

The financial allocation for the year 2017 is Eur251,927.77c.

Parks and Gardens	Eur3,555.84c
Road Maintenance	
Urban Maintenance	Eur49,307.34
Rural Maintenance	Eur11,806.84
Street sweeping	Eur29,349.85
Rural Cleaning	Eur5,133.41
Waste Management	Eur51,860.08
Administrative Costs	Eur89,723.30
Waste Tipping fees	Eur11,191.11
Total allocation for 2017	Eur251,927.77



Mayor

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
Jan-Dec	Jan-Dec	Jan-Dec		
2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	236,704	249,028	258,928	22,224	9,900
Income raised from Bye-Laws (2)	11,000	15,551	11,600	600	(3,951)
Income raised from LES (3)	2,600	17,310	2,600	-	(14,710)
Investment Income (4)	52	33,551	40,320	40,268	6,769
Other Income (5)	500	-	-	(500)	-
TOTAL	250,856	315,440	313,448	62,592	(1,992)

Expenditure

Personal Emoluments (6)	73,296	73,255	74,668	1,372	1,413
Operations and Maintenance (7)	107,115	107,563	135,833	28,718	28,270
Administration (8)	37,172	41,294	42,797	5,625	1,503
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	65,319	79,302	79,302	13,983
TOTAL	217,583	287,431	332,600	115,017	45,169

Surplus / Deficit

33,273	28,009	(19,152)	(52,425)	(47,161)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	640,460	702,434	702,434	61,975
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	11,915	11,915	11,915	-
Cash and Cash Equivalents (13)	-	212,696	146,924	146,924	(65,772)
Total Current Assets	-	224,611	158,839	158,839	(65,772)
Current Liabilities (14)					
Payables	-	393,535	408,889	408,889	15,354
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	-	393,535	408,889	408,889	15,354
Net Current Assets	-	(168,924)	(250,050)	(250,050)	(81,126)
Non-current liabilities (15)	-	13,565	13,565	13,565	-
Net Assets	-	457,971	438,819	438,819	(19,151)
Reserves					
Retained Funds	-	457,971	438,819	438,819	(19,152)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	-	224,611	158,839
Current Liabilities	-	393,535	408,889
Total Long Term Liabilities	-	13,565	13,565
Commitments approved by Ministry	-	342,426	362,433
	-	159,937	98,818
Government Allocation	236,704	249,028	258,928
FSI	0.00%	64.22%	38.16%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	
Cash Inflows					
Government cash inflows	64,732	64,732	64,732	64,732	258,928
Cash flows from Bye-Laws & L.N fees	1,575	1,575	1,575	1,575	6,300
Local Enforcement cash flows	650	650	650	650	2,600
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from ^{UK} EU funds	-	43,777	-	-	43,777
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	1,325	1,325	1,325	1,325	5,300
Other Cash Inflows	16,500	-	-	-	16,500
TOTAL Inflows	84,782	112,059	68,282	68,332	333,455
Cash Outflows					
Personal Emoluments	18,667	18,667	18,667	18,667	74,668
Operations & Maintenance	33,958	33,958	33,958	33,959	135,833
Administration	10,699	10,699	10,699	10,700	42,797
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	21,750	21,750	21,750	21,750	87,000
Improvements	-	-	-	-	-
Special programmes	43,777	-	-	-	43,777
Photocopier & Plant and Machinery	-	10,500	-	-	10,500
	65,527	32,250	21,750	21,750	141,277
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Cash outflow re PPP	1,163	1,163	1,163	1,163	4,652
	1,163	1,163	1,163	1,163	4,652
TOTAL Outflows	130,014	96,737	86,237	86,239	399,227
SURPLUS / (DEFICIT)	(45,232)	15,322	(17,955)	(17,907)	(65,772)
Brought forward (Bank /Cash Bal.)	212,696	167,464	182,786	164,831	212,696
Carry forward	167,464	182,786	164,831	146,924	146,924

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
2016	2016	2016	2016	2017		
€	€	€	€	€	€	€

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

234,704	175,908	57,660	233,568	251,928	17,224	18,360
2,000	10,689	-	10,689	7,000	5,000	(3,689)
-	3,442	1,329	4,771	-	-	(4,771)
236,704	190,039	58,989	249,028	258,928	22,224	9,900

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

8,500	6,997	667	7,664	5,300	(3,200)	(2,364)
2,500	6,191	1,696	7,887	6,300	3,800	(1,587)
11,000	13,188	2,363	15,551	11,600	600	(3,951)

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

-	-	14,354	14,354	-	-	(14,354)
2,600	2,226	730	2,956	2,600	-	(356)
2,600	2,226	15,084	17,310	2,600	-	(14,710)

4 Investment Income

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

52	47	1	48	50	(2)	2
-	-	-	-	-	-	-
-	25,440	8,063	33,503	40,270	40,270	6,767
52	25,487	8,064	33,551	40,320	40,268	6,769

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

500	-	-	-	-	(500)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
500	-	-	-	-	(500)	-

Total

250,856	230,940	84,500	315,440	313,448	62,592	(1,992)
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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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
6 Personal Emoluments							
1100 Mayor's Allowance	7,228	5,421	1,807	7,228	7,244	16	16
1200 Employees' Salaries & Wages	48,485	36,364	12,121	48,485	48,709	224	224
1300 Bonuses	5,051	3,788	1,263	5,051	5,102	51	51
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	4,632	3,474	1,158	4,632	4,713	81	81
1600 Allowances	6,400	4,200	2,200	6,400	6,400	-	-
1700 Overtime	1,500	1,152	307	1,459	2,500	1,000	1,041
	73,296	54,399	18,856	73,255	74,668	1,372	1,413
7 Operations and Maintenance							
2100-2149 Public Utilities	7,271	3,423	1,299	4,722	6,500	(771)	1,778
2200-2259 Public Materials & Supplies	3,000	2,977	2,500	5,477	6,000	3,000	523
2300-2399 Repairs & Upkeep	13,000	4,896	2,391	7,287	14,000	1,000	6,713
2400-2449 Rent	12,668	9,501	3,167	12,668	13,804	1,136	1,136
3010 Street Lighting	2,500	854	1,840	2,694	4,500	2,000	1,806
3020 Lease of Equipment	200	-	-	-	200	-	200
3030 Insurance	2,230	2,338	-	2,338	2,238	8	(100)
3035 Bank Charges	100	88	19	107	100	-	(7)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	13,946	19,550	7,829	27,379	18,191	4,245	(9,188)
3041 Refuse Collection	26,000	16,897	5,643	22,540	27,000	1,000	4,460
3042 Bulky Refuse Collection	5,500	4,475	1,619	6,094	6,000	500	(94)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	500	535	567	1,102	500	-	(602)
3051 Road & Street Cleaning	11,000	6,351	3,420	9,771	19,000	8,000	9,229
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	855	195	1,050	9,000	6,500	7,950
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	1,200	846	330	1,176	1,200	-	24
3060 Cleaning & Maintenance of Parks & Gardens	2,000	1,106	830	1,936	3,600	1,600	1,664
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	1,500	604	134	738	1,600	100	862
3070-3090 Consultation Fees	500	-	-	-	1,000	500	1,000
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	1,500	163	321	484	1,400	(100)	916
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	107,115	75,459	32,104	107,563	135,833	28,718	28,270

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			
2016	2016	2016	2016	2017	Bud-Bud	Bud-Act	
€	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	500	380	2,500	2,880	500	-	(2,380)
2600-2699 Office Services	3,800	3,726	1,274	5,000	3,800	-	(1,200)
2700-2799 Transport	4,190	2,455	1,772	4,227	4,000	(190)	(227)
2800-2899 Travel	2,000	-	-	-	2,000	-	2,000
2900-2999 Information Services	3,000	594	555	1,149	3,000	-	1,851
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	11,282	7,028	1,391	8,419	14,057	2,775	5,638
3200-3299 Training	200	-	-	-	200	-	200
3345 Office Hospitality	12,000	14,409	4,461	18,870	15,040	3,040	(3,830)
3400-3499 Incidental Expenses	200	618	131	749	200	-	(549)
-	-	-	-	-	-	-	-
37,172	29,210	12,084	41,294	42,797	5,625	1,503	
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	-	49,195	16,124	65,319	79,302	79,302	13,983
-	-	49,195	16,124	65,319	79,302	79,302	13,983
Total	217,583	208,263	79,168	287,431	332,600	115,017	45,169

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
	2016	30-Sep	30 Sep-31 Dec	31-Dec	2017		
	€	€	2016	2016	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	-	-	-	-	-	-	-
0210-0219 LES Receivables	-	2,154	(928)	1,226	1,226	1,226	-
0220-0229 Receivables from EU <i>EIF</i>	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	10,689	-	10,689	10,689	10,689	-
	-	-	-	-	-	-	-
	-	12,843	(928)	11,915	11,915	11,915	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	-	198,365	14,331	212,696	146,924	146,924	(65,772)
	-	198,365	14,331	212,696	146,924	146,924	(65,772)
14 Payables							
4000 Payables	-	35,146	9,946	45,092	40,439	40,439	(4,653)
4100 Accruals	-	8,245	(2,228)	6,017	6,017	6,017	-
4150 Deferred Income	-	350,489	(8,063)	342,426	362,433	362,433	20,007
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	393,880	(345)	393,535	408,889	408,889	15,354
15 Non Current Liabilities							
4200 Long Term Borrowings	-	13,565	-	13,565	13,565	13,565	-
	-	-	-	-	-	-	-
	-	13,565	-	13,565	13,565	13,565	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Special Programmes	Construction	Furniture and Fittings	Office Equipment	Computer Equipment	Urban Improvements	Motor Vehicles	Plant and Machinery	Projects not yet finalised & Signs & Street Lights	Total
		10% €	8% €	20% €	25% €	10% €	20% €	20% €	na €	€
Cost										
As at 01 January 2017		773,656	537,718	24,104	18,417	14,858	63,169	13,411	1,085	1,501,782
Additions		43,777	87,000	-	5,000	-	-	-	-	141,277
Disposals		-	-	-	-	-	-	-	-	-
As at 31 December 2017		817,433	624,718	24,104	23,417	20,358	63,169	13,411	1,085	1,643,059
Grants/ other reimbursements										
As at 01 January 2017		264,676	15,561	-	-	2,644	-	-	-	282,880
Additions		-	-	-	-	-	-	-	-	-
As at 31 December 2017		264,676	15,561	-	-	2,644	-	-	-	282,880
Accumulated Depreciation										
As at 01 January 2017		127,693	320,552	17,150	15,220	10,190	47,890	1,979	690	578,442
Charge for the year		42,506	28,861	522	1,639	1,881	1,528	2,286	79	79,302
Released on disposal		-	-	-	-	-	-	-	-	-
As at 31 December 2017		170,199	349,413	17,672	16,859	12,071	49,418	4,265	769	657,744
Budgeted NBV 31 Dec 2016		0	0	0	0	0	0	0	0	-
Forecasted NBV 1 Jan 2017		381,287	201,605	6,954	3,197	2,024	15,279	11,432	395	640,460
Budgeted NBV 31 Dec 2017		382,558	259,745	6,432	6,558	5,643	13,751	9,146	316	702,434