

# **Xghajra Local Council**

**Annual Budget  
For  
Financial Year  
2018**

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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		
2017	2017	2018	Bud-Bud	Bud-Act
€	€	€	€	€

## Income

Funds received from Central Government (1)	218,675	219,675	227,404	8,729	7,729
Income raised from Bye-Laws (2)	2,500	4,102	4,500	2,000	398
Income raised from LES (3)	-	603	600	600	(3)
Investment Income (4)	10	5	5	(5)	-
Other Income (5)	13,400	-	1,400	(12,000)	1,400
<b>TOTAL</b>	<b>234,585</b>	<b>224,385</b>	<b>233,909</b>	<b>(676)</b>	<b>9,524</b>

## Expenditure

Personal Emoluments (6)	83,769	92,123	93,613	9,844	1,490
Operations and Maintenance (7)	86,416	83,147	90,741	4,325	7,594
Administration (8)	21,450	16,851	26,750	5,300	9,899
Finance Cost (9)	-	160	-	-	(160)
Other Expenditure (10)	-	10,909	11,964	11,964	1,055
<b>TOTAL</b>	<b>191,635</b>	<b>203,190</b>	<b>223,068</b>	<b>31,433</b>	<b>19,878</b>

## Surplus / Deficit

	<b>42,950</b>	<b>21,195</b>	<b>10,841</b>	<b>(32,109)</b>	<b>(10,354)</b>
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**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	-	369,082	438,718	438,718	69,636
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	20,033	35,300	35,300	15,267
Cash and Cash Equivalents (13)	-	99,180	110,000	110,000	10,820
<b>Total Current Assets</b>	-	119,213	145,300	145,300	26,087
<b>Current Liabilities (14)</b>					
Payables	-	66,985	40,000	40,000	(26,985)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	-	66,985	40,000	40,000	(26,985)
<b>Net Current Assets</b>	-	52,228	105,300	105,300	53,072
<b>Non-current liabilities (15)</b>	-	303,037	300,000	300,000	(3,037)
<b>Net Assets</b>	-	118,273	244,018	244,018	125,745
<b>Reserves</b>					
Retained Funds			10,841	10,841	10,841

**Financial Situation Indicator**

DESCRIPTION	BUDGET as at 31 Dec 2017 €	FORECAST as at 31 Dec 2017 €	BUDGET as at 31 Dec 2018 €
Current Assets	-	119,213	145,300
Current Liabilities	-	66,985	40,000
Total Long Term Liabilities	-	303,037	300,000
Commitments approved by Ministry	-	-	-
	-	(250,809)	(194,700)
Government Allocation	218,675	219,675	227,404
FSI	0.00%	-114.17%	-85.62%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	53,101	53,101	53,101	68,101	227,404
Cash flows from Bye-Laws & L.N fees	1,125	1,125	1,125	1,125	4,500
Local Enforcement cash flows	150	150	150	150	600
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	5	5
	-	-	-	5	5
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	400	-	400
Other Cash Inflows	250	250	250	250	1,000
<b>TOTAL Inflows</b>	<b>54,826</b>	<b>54,826</b>	<b>55,026</b>	<b>69,831</b>	<b>233,909</b>
<b>Cash Outflows</b>					
Personal Emoluments	26,641	23,391	20,191	23,391	93,613
Operations & Maintenance	22,682	22,682	22,682	22,682	90,729
Administration	6,688	6,688	6,688	6,688	26,750
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	60,000	20,000	80,000
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Other Capital expenditure	-	-	-	-	-
	-	-	60,000	20,000	80,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>56,011</b>	<b>52,761</b>	<b>109,561</b>	<b>72,761</b>	<b>291,092</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(1,385)</b>	<b>1,866</b>	<b>(54,535)</b>	<b>(3,130)</b>	<b>(57,183)</b>
Brought forward (Bank /Cash Bal.)		(1,385)	481	(54,054)	-
Carry forward	(1,385)	481	(54,054)	(57,183)	(57,183)

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

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**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

203,675	152,379	51,296	203,675	212,404	8,729	8,729
	1,000	10,000	11,000	-	-	(11,000)
15,000		5,000	5,000	15,000	-	10,000
<b>218,675</b>	<b>153,379</b>	<b>66,296</b>	<b>219,675</b>	<b>227,404</b>	<b>8,729</b>	<b>7,729</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services

0026-0035 Income from Permits

500	-	-	-	-	(500)	-
2,000	3,602	500	4,102	4,500	2,500	398
<b>2,500</b>	<b>3,602</b>	<b>500</b>	<b>4,102</b>	<b>4,500</b>	<b>2,000</b>	<b>398</b>

**3 Local Enforcement Income**

0037 Share of Profit from Joint Committee

0038-0055 Contraventions

-	403	200	603	600	600	(3)
-	-	-	-	-	-	-
<b>-</b>	<b>403</b>	<b>200</b>	<b>603</b>	<b>600</b>	<b>600</b>	<b>(3)</b>

**4 Investment Income**

0091-0095 Bank Interest

0096-0099 Income received from Government Securities

10	-	5	5	5	(5)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>10</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>(5)</b>	<b>-</b>

5 0056-0065 Sponsorships

0066-0069 Documents &amp; Information

0070-0075 EU Funds

0076-0080 Twinning

0081-0089 Insurance Claims

0100-0109 General Income

0110-0119 Donations

0120-0129 Contributions

400	-	-	-	400	-	400
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,000	-	-	-	-	(12,000)	-
-	-	-	-	-	-	-
1,000	-	-	-	1,000	-	1,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>13,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,400</b>	<b>(12,000)</b>	<b>1,400</b>

**Total**

<b>234,585</b>	<b>157,384</b>	<b>67,001</b>	<b>224,385</b>	<b>233,909</b>	<b>(676)</b>	<b>9,524</b>
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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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	7,243	5,363	1,980	7,343	7,463	220	120
1200 Employees' Salaries & Wages	57,726	45,980	20,000	65,980	67,200	9,474	1,220
1300 Bonuses	6,374	6,374	-	6,374	6,450	76	76
1400 Income Supplements			-	-	-	-	-
1500 Social Security Contributions	6,026	4,557	1,469	6,026	6,100	74	74
1600 Allowances	6,400	3,200	3,200	6,400	6,400	-	-
1700 Overtime			-	-	-	-	-
	<b>83,769</b>	<b>65,474</b>	<b>26,649</b>	<b>92,123</b>	<b>93,613</b>	<b>9,844</b>	<b>1,490</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	5,000	-	1,000	1,000	1,000	(4,000)	-
2200-2259 Materials & Supplies	3,000	1,343	400	1,743	2,000	(1,000)	257
2300-2399 Repairs & Upkeep	6,000	2,086	-	2,086	2,000	(4,000)	(86)
2400-2449 Rent	5,100	2,100	2,700	4,800	5,000	(100)	200
3010 Street Lighting	2,000	1,423	600	2,023	3,000	1,000	977
3020 Lease of Equipment	800	486	150	636	800	-	164
3030 Insurance	2,500	873	1,100	1,973	2,500	-	527
3035 Bank Charges	70	82	15	97	100	30	3
3038 Penalties		-	-	-	-	-	-
3040 Waste Disposal	11,162	13,405	5,800	19,205	11,641	479	(7,564)
3041 Refuse Collection	29,200	21,865	7,150	29,015	29,200	-	185
3042 Bulky Refuse Collection	2,000	3,451	700	4,151	4,500	2,500	349
3043 Bins on wheels	400	236	350	586	600	200	14
3045 Bring in sites	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	9,000	5,454	1,800	7,254	15,000	6,000	7,746
3052 Cleaning & Maintenance of Non-Urban Areas	-	850	-	850	-	-	(850)
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	500	100	25	125	500	-	375
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	684	513	290	803	900	216	97
3062 Cleaning & Maintenance of Soft Areas	1,000	-	-	-	1,000	-	1,000
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	500	2,000	600	2,600	3,000	2,500	400
3300-3379 Hospitality	4,000	-	200	200	2,000	(2,000)	1,800
3380-3389 Community	500	3,000	1,000	4,000	5,000	4,500	1,000
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	3,000	-	-	-	1,000	(2,000)	1,000
	<b>86,416</b>	<b>59,267</b>	<b>23,880</b>	<b>83,147</b>	<b>90,741</b>	<b>4,325</b>	<b>7,594</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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	1,700	2,483	750	3,233	3,500	1,800	267
2260-2299 Office Materials & Supplies	1,000	-	-	-	1,000	-	1,000
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	500	3,000	400	3,400	4,000	3,500	600
2600-2699 Office Services	2,500	1,477	200	1,677	2,500	-	823
2700-2799 Transport	1,000	900	100	1,000	1,000	-	-
2800-2899 Travel	4,000	110	-	110	2,000	(2,000)	1,890
2900-2999 Information Services	400	300	-	300	400	-	100
3140-3199 Professional Services	5,000	4,574	1,800	6,374	7,000	2,000	626
3200-3299 Training	350	-	20	20	350	-	330
3345 Office Hospitality	-	117	120	237	-	-	(237)
3400-3499 Incidental Expenses	5,000	400	100	500	5,000	-	4,500
	-	-	-	-	-	-	-
	<b>21,450</b>	<b>13,361</b>	<b>3,490</b>	<b>16,851</b>	<b>26,750</b>	<b>5,300</b>	<b>9,899</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Interest payable	-	100	60	160	-	-	(160)
	-	-	-	-	-	-	-
	<b>-</b>	<b>100</b>	<b>60</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>(160)</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3605 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	8,309	2,600	10,909	11,964	11,964	1,055
	-	8,309	2,600	10,909	11,964	11,964	1,055
<b>Total</b>	<b>191,635</b>	<b>146,511</b>	<b>56,679</b>	<b>203,190</b>	<b>223,068</b>	<b>31,433</b>	<b>19,878</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
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
	€	€	€	€	€	€	€
<b>Inventory</b>							
5201-5240 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Receivables</b>							
0201-0200 Receivables	-	200	90	290	300	300	10
0210-0210 LES Receivables	-	-	-	-	-	-	-
0220-0220 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	16,643	3,100	19,743	20,000	20,000	257
Other receivables	-	-	-	-	15,000	15,000	15,000
	-	16,843	3,190	20,033	35,300	35,300	15,267
<b>Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	-	96,180	3,000	99,180	110,000	110,000	10,820
	-	96,180	3,000	99,180	110,000	110,000	10,820
<b>Payables</b>							
4000 Payables	-	50,655	(7,000)	43,655	20,000	20,000	(23,655)
4100 Accruals	-	12,515	(2,000)	10,515	10,000	10,000	(515)
4150 Deferred Income	-	2,072	500	2,572	2,000	2,000	(572)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Current portion of term borrowings	-	10,343	(100)	10,243	8,000	8,000	(2,243)
	-	75,585	(8,600)	66,985	40,000	40,000	(26,985)
<b>Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	306,637	(3,600)	303,037	300,000	300,000	(3,037)
	-	306,637	(3,600)	303,037	300,000	300,000	(3,037)

## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Construction 10% €	Office Fur 8% €	New Str Sig 100% €	Urban Imp 10% €	Office Equip 20% €	Motor Vehicles 20% €	Assets not yet Capitalized 0% €	Special Prog 10% €	Plant and Machinery 20% €	Total €
<b>Cost</b>										
As at 01 January 2018	212,728	17,839	14,960	178,351	22,676	2,330	274,713	61,989	6,041	791,627
Additions	-	200	700	400	100	-	80,000	-	200	81,600
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	212,728	18,039	15,660	178,751	22,776	2,330	354,713	61,989	6,241	873,227
<b>Grants/ other reimbursements</b>										
As at 01 January 2018	114,167	-	-	32,131	-	2,330	-	61,989	-	210,617
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	114,167	-	-	32,131	-	2,330	-	61,989	-	210,617
<b>Accumulated Depreciation</b>										
As at 01 January 2018	16,960	11,216	428	85,739	19,858	-	-	73,397	4,330	211,928
Charge for the year	2,600	532	1,128	6,467	832	-	-	-	405	11,964
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2018	19,560	11,748	1,556	92,206	20,690	-	-	73,397	4,735	223,892
<b>Budgeted NBV 31 Dec 2017</b>	0	0	0	0	0	0	0	0	0	-
<b>Forecasted NBV 1 Jan 2018</b>	81,601	6,623	14,532	60,481	2,818	-	274,713	(73,397)	1,711	369,082
<b>Budgeted NBV 31 Dec 2018</b>	79,001	6,291	14,104	54,414	2,086	-	354,713	(73,397)	1,506	438,718