



**Xghajra**  
**Local Council**

**Annual Budget**  
**For**  
**Financial Year**

**2019**

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**Overview and Summary**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Executive Secretary

## Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2018 €	FORECAST Jan-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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## Income

Funds received from Central Government (1)	227,404	227,404	239,043	11,639	11,639
Income raised from Bye-Laws (2)	4,500	4,500	5,000	500	500
Income raised from LES (3)	600	600	800	200	200
Investment Income (4)	5	10	5	-	(5)
Other Income (5)	1,400	-	14,400	13,000	14,400
<b>TOTAL</b>	<b>233,909</b>	<b>232,514</b>	<b>259,248</b>	<b>25,339</b>	<b>26,734</b>

## Expenditure

Personal Emoluments (6)	93,613	93,613	98,989	5,376	5,376
Operations and Maintenance (7)	90,741	90,741	92,849	2,108	2,108
Administration (8)	26,750	26,750	39,300	12,550	12,550
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	11,964	11,964	-	(11,964)	(11,964)
<b>TOTAL</b>	<b>223,068</b>	<b>223,068</b>	<b>231,138</b>	<b>8,070</b>	<b>8,070</b>

## Surplus / Deficit

<b>10,841</b>	<b>9,446</b>	<b>28,110</b>	<b>17,269</b>	<b>18,664</b>
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**Budgeted Statement of Affairs****DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

**Non-current Assets**

Property, Plant and Equipment (16)

-	27,617	187,617	187,617	160,000
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**Current Assets**

Inventories (11)

Receivables (12)

Cash and Cash Equivalents (13)

-	-	-	-	-
35,300	19,845	20,299	(15,001)	454
110,000	130,135	320,000	210,000	189,865

**Total Current Assets**

<b>145,300</b>	<b>149,980</b>	<b>340,299</b>	<b>194,999</b>	<b>190,319</b>
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**Current Liabilities (14)**

Payables

Current portion of Long-Term Borrowings

40,000	50,338	278,000	238,000	227,662
-	-	-	-	-

**Total Current Liabilities**

<b>40,000</b>	<b>50,338</b>	<b>278,000</b>	<b>238,000</b>	<b>227,662</b>
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**Net Current Assets**

105,300	99,642	62,299	(43,001)	(37,343)
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**Non-current liabilities (15)**

300,000	303,037	300,000	-	(3,037)
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**Net Assets**

<b>(194,700)</b>	<b>(175,778)</b>	<b>(50,084)</b>	<b>144,616</b>	<b>125,694</b>
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**Reserves**

Retained Funds

		<b>28,110</b>	<b>28,110</b>	<b>28,110</b>
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**Financial Situation Indicator****DESCRIPTION**

BUDGET as at 31 Dec 2018	FORECAST as at 31 Dec 2018	BUDGET as at 31 Dec 2019
€	€	€
145,300	149,980	340,299
40,000	50,338	278,000
300,000	303,037	300,000
-	-	-
<b>(194,700)</b>	<b>(203,395)</b>	<b>(237,701)</b>

Government Allocation

227,404	227,404	239,043
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FSI

<b>-85.62%</b>	<b>-89.44%</b>	<b>-99.44%</b>
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**Cash Budget**

	QTR 1	QTR 2	QTR 3	QTR 4	
DESCRIPTION	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	TOTAL
	2019	2019	2019	2019	2019
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	59,760	59,761	59,761	59,761	<b>239,043</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	1,250	1,250	1,250	1,250	5,000
<b>Local Enforcement cash flows</b>	200	200	200	200	<b>800</b>
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	5	<b>5</b>
	-	-	-	5	<b>5</b>
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>		-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	3,600	3,600	3,600	3,600	<b>14,400</b>
<b>TOTAL Inflows</b>	<b>64,810</b>	<b>64,811</b>	<b>64,811</b>	<b>64,816</b>	<b>259,248</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	28,288	24,633	21,433	24,635	<b>98,989</b>
<b>Operations &amp; Maintenance</b>	23,212	23,212	23,212	23,213	<b>92,849</b>
<b>Administration</b>	9,825	9,825	9,825	9,825	<b>39,300</b>
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Other Capital expenditure	-	-	-	-	-
	-	-	-	-	-
<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>61,325</b>	<b>57,670</b>	<b>54,470</b>	<b>57,673</b>	<b>231,138</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,485</b>	<b>7,141</b>	<b>10,341</b>	<b>7,143</b>	<b>28,110</b>
<b>Brought forward (Bank /Cash Bal.)</b>		<b>3,485</b>	<b>10,626</b>	<b>20,967</b>	<b>-</b>
<b>Carry forward</b>	<b>3,485</b>	<b>10,626</b>	<b>20,967</b>	<b>28,110</b>	<b>28,110</b>

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

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE  Bud-Bud	VARIANCE  Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363	212,404	169,794	42,610	212,404	224,043	11,639	11,639
0002-0004 In terms of section 58 CAP 363			-	-	-	-	-
0005-0019 Other Income	15,000		15,000	15,000	15,000	-	-
	<b>227,404</b>	<b>169,794</b>	<b>57,610</b>	<b>227,404</b>	<b>239,043</b>	<b>11,639</b>	<b>11,639</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	4,500	1,575	2,925	4,500	5,000	500	500
	<b>4,500</b>	<b>1,575</b>	<b>2,925</b>	<b>4,500</b>	<b>5,000</b>	<b>500</b>	<b>500</b>

**3 Local Enforcement Income**

0037 Share of Profit from Joint Committee	600	570	30	600	800	200	200
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>600</b>	<b>570</b>	<b>30</b>	<b>600</b>	<b>800</b>	<b>200</b>	<b>200</b>

**4 Investment Income**

0091-0095 Bank interest	5	-	10	10	5	-	(5)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>5</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>-</b>	<b>(5)</b>

5 0056-0065 Sponsorships	400		-	-	400	-	400
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	1,000	-	-	-	1,000	-	1,000
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
Income Wasteserv	-	-	-	-	13,000	13,000	13,000
	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,400</b>	<b>13,000</b>	<b>14,400</b>

**Total**

<b>233,909</b>	<b>171,939</b>	<b>60,575</b>	<b>232,514</b>	<b>259,248</b>	<b>25,339</b>	<b>26,734</b>
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**Detailed Estimates of Expenditure****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance	7,463	4,758	2,705	7,463	7,584	121	121
1200 Employees' Salaries & Wages	67,200	54,058	13,142	67,200	71,332	4,132	4,132
1300 Bonuses	6,450		6,450	6,450	6,855	405	405
1400 Income Supplements			-	-	-	-	-
1500 Social Security Contributions	6,100	5,101	999	6,100	6,818	718	718
1600 Allowances	6,400	2,600	3,800	6,400	6,400	-	-
1700 Overtime			-	-	-	-	-
	<b>93,613</b>	<b>66,517</b>	<b>27,096</b>	<b>93,613</b>	<b>98,989</b>	<b>5,376</b>	<b>5,376</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	1,000	-	1,000	1,000	-	(1,000)	(1,000)
2200-2259 Materials & Supplies	2,000	1,654	346	2,000	3,000	1,000	1,000
2300-2399 Repairs & Upkeep	2,000	2,545	(545)	2,000	4,000	2,000	2,000
2400-2449 Rent	5,000	3,511	1,489	5,000	5,100	100	100
3010 Street Lighting	3,000	1,399	1,601	3,000	3,000	-	-
3020 Lease of Equipment	800	457	343	800	700	(100)	(100)
3030 Insurance	2,500	1,575	925	2,500	2,500	-	-
3035 Bank Charges	100	27	73	100	100	-	-
3038 Penalties		250	(250)	-	200	200	200
3040 Waste Disposal	11,641	15,736	(4,095)	11,641	12,279	638	638
3041 Refuse Collection	29,200	21,865	7,335	29,200	25,600	(3,600)	(3,600)
3042 Bulky Refuse Collection	4,500	3,381	1,119	4,500	5,500	1,000	1,000
3043 Bins on wheels	600	472	128	600	600	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	15,000	5,534	9,466	15,000	15,000	-	-
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	500	75	425	500	200	(300)	(300)
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	900	570	330	900	570	(330)	(330)
3062 Cleaning & Maintenance of Soft Areas	1,000	-	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	3,000	-	3,000	3,000	5,000	2,000	2,000
3300-3379 Hospitality	2,000	-	2,000	2,000	500	(1,500)	(1,500)
3380-3389 Community	5,000	2,681	2,319	5,000	7,000	2,000	2,000
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	51	(51)	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	1,000	-	1,000	1,000	1,000	-	-
	-	-	-	-	-	-	-
	<b>90,741</b>	<b>61,783</b>	<b>28,958</b>	<b>90,741</b>	<b>92,849</b>	<b>2,108</b>	<b>2,108</b>



**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL Jan-Sept	FORECAST Oct-Dec	TOTAL Jan-Dec	BUDGET Jan-Dec	VARIANCE	VARIANCE
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	3,500	1,600	1,900	3,500	5,000	1,500	1,500
2260-2299 Office Materials & Supplies	1,000	-	1,000	1,000	4,000	3,000	3,000
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	4,000	143	3,857	4,000	1,000	(3,000)	(3,000)
2600-2699 Office Services	2,500	3,479	(979)	2,500	4,500	2,000	2,000
2700-2799 Transport	1,000	354	646	1,000	1,000	-	-
2800-2899 Travel	2,000	1,133	867	2,000	3,000	1,000	1,000
2900-2999 Information Services	400	180	220	400	300	(100)	(100)
3140-3199 Professional Services	7,000	3,644	3,356	7,000	10,000	3,000	3,000
3200-3299 Training	350	-	350	350	500	150	150
3345 Office Hospitality	-	344	(344)	-	-	-	-
3400-3499 Incidental Expenses	5,000	452	4,548	5,000	10,000	5,000	5,000
	-	-	-	-	-	-	-
	<b>26,750</b>	<b>11,329</b>	<b>15,421</b>	<b>26,750</b>	<b>39,300</b>	<b>12,550</b>	<b>12,550</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>### Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	11,964	4,686	7,278	11,964	-	(11,964)	(11,964)
	11,964	4,686	7,278	11,964	-	(11,964)	(11,964)
<b>Total</b>	<b>223,068</b>	<b>144,315</b>	<b>78,753</b>	<b>223,068</b>	<b>231,138</b>	<b>8,070</b>	<b>8,070</b>

**Detailed Estimates of Statement Of Affairs****DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec  2018 €	ACTUAL as at Sep 30 2018 €	FORECAST changes from 30 Sep-31 Dec 2018 €	TOTAL as at Dec 31 2018 €	BUDGET Jan-Dec  2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

**### Inventory**

5201-5249 Stationery	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

**### Receivables**

0201-0209 Receivables	300	153	90	243	300	-	57
0210-0219 LES Receivables	-	35,574	-	35,574	35,574	35,574	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	20,000	16,503	3,100	19,603	20,000	-	397
Other receivables	15,000	(35,575)	-	35,575	(35,575)	(50,575)	-
	<b>35,300</b>	<b>16,655</b>	<b>3,190</b>	<b>19,845</b>	<b>20,299</b>	<b>(15,001)</b>	<b>454</b>

**### Cash & Equivalents**

5001-5099 Bank & Cash Balances	110,000	127,135	3,000	130,135	320,000	210,000	189,865
	<b>110,000</b>	<b>127,135</b>	<b>3,000</b>	<b>130,135</b>	<b>320,000</b>	<b>210,000</b>	<b>189,865</b>

**### Payables**

4000 Payables	20,000	41,287	(7,000)	34,287	240,000	220,000	205,713
4100 Accruals	10,000	-	(2,000)	2,000	16,000	6,000	18,000
4150 Deferred Income	2,000	2,072	500	2,572	2,000	-	(572)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Short term borrowings	8,000	15,579	(100)	15,479	20,000	12,000	4,521
	<b>40,000</b>	<b>58,938</b>	<b>(8,600)</b>	<b>50,338</b>	<b>278,000</b>	<b>238,000</b>	<b>227,662</b>

**### Non Current Liabilities**

4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	300,000	306,637	(3,600)	303,037	300,000	-	(3,037)
	<b>300,000</b>	<b>306,637</b>	<b>(3,600)</b>	<b>303,037</b>	<b>300,000</b>	<b>-</b>	<b>(3,037)</b>

## 16 Depreciation of Property, Plant and Equipment

<b>Asset</b>		Plant & Mach	Office Furn	Office Equipment	Litter Bins/New Street Sign	Motor Vehicles	Urban Improvements	Construction	Special Programmes	Assets Not yet Capitalised	Total
% of depreciation		20%	8%	20%	100%	20%	10%	10%	10%	0%	
<b>Cost</b>		€	€	€	€	€	€	€	€	€	€
As at 01 January	2019	6,111	17,839	26,698	428	8,130	178,351	212,728	61,989	262,122	<b>774,396</b>
Additions		-	-	-	-	-	-	160,000	-	-	<b>160,000</b>
Disposals		-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December	2019	6,111	17,839	26,698	428	8,130	178,351	372,728	61,989	262,122	<b>934,396</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2019	-	-	2,300	-	2,330	89,055	114,167	61,989	261,547	<b>531,388</b>
Additions		-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December	2019	-	-	2,300	-	2,330	89,055	114,167	61,989	261,547	<b>531,388</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2019	5,934	14,491	20,799	428	97	79,011	94,631	-	-	<b>215,391</b>
Charge for the year		-	-	-	-	-	-	-	-	-	<b>-</b>
Released on disposal		-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December	2019	5,934	14,491	20,799	428	97	79,011	94,631	-	-	<b>215,391</b>
<b>Budgeted NBV 31 Dec</b>	<b>2018</b>	0	0	0	0	0	0	0	0	0	<b>-</b>
<b>Forecasted NBV 1 Jan</b>	<b>2019</b>	177	3,348	3,599	-	5,703	10,285	3,930	-	575	<b>27,617</b>
<b>Budgeted NBV 31 Dec</b>	<b>2019</b>	177	3,348	3,599	-	5,703	10,285	163,930	-	575	<b>187,617</b>