



Pembroke Local Council

Annual Budget
For
Financial Year
2023

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Overview and Summary

Income and Expenditure**Results for the Year 2022**

From the financial year ending 31st December 2022 bank balances are projected to end up with a positive balance of **€810,230**.

Revenue for the Year 2023

This year the Council will be allocated the sum of €528,255.00. It is also envisaged to have other income, €13,000.00 from permits, €4,500.00 LES administrative and €100.00 Other Income , for an overall total of **€545,855.00**.

Expenditure for the Year 2023

The expenditure including payment of outstanding accounts is distributed on three key votes. These are: -

Wages and Salaries

The Council is employing the full complement and is therefore allocating **21.78%** of all expenditure ie **€118,906.00**.

Operations and Maintenance

This vote will have an allocation of **65.18%** for a total amount of **€355,779.00**.

Administration Other Expenditure

This vote will have an allocation of **7.54%** for a total amount of **€41,170.00**.

Depreciation

This vote will have an allocation of **5.50%** for a total amount of **€30,000.00**.

SIGNED

Mayor**SIGNED**

Executive Secretary

Budgeted Statement of Income and Expenditure**DESCRIPTION**

BUDGET Jan-Dec 2022 €	FORECAST Jan-Dec 2022 €	BUDGET Jan-Dec 2023 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	523,255	525,702	528,255	5,000	2,553
Income raised from Bye-Laws (2)	10,785	12,969	13,000	2,215	31
Income raised from LES (3)	3,500	4,609	4,500	1,000	(109)
Investment Income (4)	-	-	-	-	-
Other Income (5)	700	2,600	100	(600)	(2,500)
TOTAL	538,240	545,880	545,855	7,615	(26)

Expenditure

Personal Emoluments (6)	112,022	113,065	118,906	6,884	5,841
Operations and Maintenance (7)	356,683	293,890	355,779	(904)	61,889
Administration (8)	39,535	24,654	41,170	1,635	16,516
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,000	23,948	30,000	-	6,052
TOTAL	538,240	455,557	545,855	7,615	90,298

Surplus / Deficit

(0)	90,323	(0)	0	(90,323)
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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		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	110,732	123,054	93,054	(17,678)	(30,000)
Current Assets					
Inventories (11)	1,500	1,431	1,500	-	69
Receivables (12)	4,000	157,701	4,000	-	(153,701)
Cash and Cash Equivalents (13)	680,155	742,361	777,403	97,248	35,042
Total Current Assets	685,655	901,493	782,903	97,248	(118,590)
Current Liabilities (14)					
Payables	53,000	191,857	53,000	-	(138,857)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	53,000	191,857	53,000	-	(138,857)
Net Current Assets	632,655	709,636	729,903	97,248	20,267
Non-current liabilities (15)	-	-	-	-	-
Net Assets	743,387	832,690	822,957	79,570	(9,733)
Reserves					
Retained Funds	743,387	832,690	832,690	89,303	(0)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	685,655	901,493	782,903
Current Liabilities	53,000	191,857	53,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	632,655	709,636	729,903
Government Allocation	523,255	525,702	528,255
FSI	120.91%	134.99%	138.17%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	132,064	132,064	132,064	132,064	528,255
Cash flows from Bye-Laws & L.N fees	3,250	3,250	3,250	3,250	13,000
Local Enforcement cash flows	1,125	1,125	1,125	1,125	4,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	25	25	25	25	100
TOTAL Inflows	136,464	136,464	136,464	136,464	545,855
Cash Outflows					
Personal Emoluments	29,727	29,727	29,727	29,727	118,906
Operations & Maintenance	88,945	88,945	88,945	88,945	355,779
Administration	10,293	10,143	10,143	10,143	40,720
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Gnien ta' Kalkuta (Net of Grants)	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	128,964	128,814	128,814	128,814	515,405
SURPLUS / (DEFICIT)	7,500	7,650	7,650	7,650	30,450
Brought forward (Bank /Cash Bal.)	742,361	749,861	757,511	765,161	742,361
Carry forward	749,861	757,511	765,161	772,811	772,811

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2022	ACTUAL Jan-Sept 2022	FORECAST Oct-Dec 2022	TOTAL Jan-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

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

0001 In terms of section 55 CAP 363	494,872	372,002	122,870	494,872	499,872	5,000	5,000
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	28,383	23,330	7,500	30,830	28,383	-	(2,447)
	523,255	395,332	130,370	525,702	528,255	5,000	2,553

2 Bye-Laws & Legal Fees

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	10,785	9,727	3,242	12,969	13,000	2,215	31
	10,785	9,727	3,242	12,969	13,000	2,215	31

3 Local Enforcement Income

0037 Commission from Regional Committees	3,500	3,457	1,152	4,609	4,500	1,000	(109)
0038-0055 Contraventions	-	-	-	-	-	-	-
	3,500	3,457	1,152	4,609	4,500	1,000	(109)

4 Investment Income

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

5 General Income

0056-0065 Sponsorships	600	-	600	600	-	(600)	(600)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	100	2,000	-	2,000	100	-	(1,900)
0120-0129 General Income	-	-	-	-	-	-	-
	700	2,000	600	2,600	100	(600)	(2,500)

Total

	538,240	410,516	135,364	545,880	545,855	7,615	(26)
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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 2022	ACTUAL Jan-Sept 2022	FORECAST Oct-Dec 2022	TOTAL Jan-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	10,742	8,057	2,685	10,742	11,079	337	337
1200 Employees' Salaries & Wages	71,079	51,382	16,089	67,471	76,379	5,300	8,908
1300 Bonuses	6,987	10,208	2,359	12,567	8,277	1,290	(4,290)
1400 Income Supplements	800	600	200	800	800	-	-
1500 Social Security Contributions	6,694	4,076	1,689	5,765	6,871	177	1,106
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	2,720	744	1,976	2,720	2,500	(220)	(220)
	112,022	84,817	28,248	113,065	118,906	6,884	5,841

7 Operations and Maintenance

2100-2149 Public Utilities	3,293	2,590	1,330	3,920	3,083	(210)	(837)
2200-2259 Public Materials & Supplies	1,100	-	-	-	1,100	-	1,100
2300-2399 Repairs & Upkeep	112,811	48,590	15,488	64,078	116,440	3,629	52,362
2400-2449 Rent	1,456	1,265	221	1,486	1,456	-	(30)
3010 Street Lighting	8,000	11,527	5,336	16,863	8,000	-	(8,863)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	6,677	3,965	2,803	6,768	2,908	(3,769)	(3,860)
3035 Bank Charges	310	439	90	529	742	432	213
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	19,905	10,119	6,655	16,774	19,905	-	3,131
3041 Refuse Collection	57,765	40,773	14,037	54,810	64,066	6,301	9,256
3042 Bulky Refuse Collection	14,400	7,933	2,252	10,185	14,400	-	4,215
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	200	-	-	-	-	(200)	-
3051 Road & Street Cleaning	39,000	29,141	10,815	39,956	33,966	(5,034)	(5,990)
3052 Cleaning & Maintenance of Non-Urban Areas	20,359	14,121	4,477	18,598	19,341	(1,018)	743
3053 Cleaning of Public Conveniences	5,225	2,876	938	3,814	4,738	(487)	924
3055 Cleaning of Council Premises	2,662	1,775	480	2,255	4,526	1,864	2,271
3060 Cleaning & Maintenance of Parks & Gardens	17,567	13,491	4,242	17,733	17,063	(504)	(670)
3061 Cleaning & Maintenance of Soft Areas	22,760	15,285	5,638	20,923	22,624	(136)	1,701
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	8,558	6,275	4,109	10,384	8,286	(272)	(2,098)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	14,515	1,183	3,616	4,799	13,135	(1,380)	8,336
3380-3389 Community	120	-	-	-	-	(120)	-
3600-3694 Local Enforcement Expenses	-	-	15	15	-	-	(15)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
	356,683	211,348	82,542	293,890	355,779	(904)	61,889

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	4,498	2,285	43	2,328	2,640	(1,858)	312
2260-2299 Office Materials & Supplies	100	313	756	1,069	100	-	(969)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,100	1,198	-	1,198	1,100	-	(98)
2600-2699 Office Services	6,352	2,229	(437)	1,792	8,377	2,025	6,585
2700-2799 Transport	1,850	118	188	306	500	(1,350)	194
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,468	3,414	21	3,435	2,508	40	(927)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	21,617	13,993	28	14,021	24,395	2,778	10,374
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	800	188	317	505	800	-	295
3400-3499 Incidental Expenses	250	-	-	-	250	-	250
	-	-	-	-	-	-	-
	39,535	23,738	916	24,654	41,170	1,635	16,516
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	30,000	22,500	1,448	23,948	30,000	-	6,052
	30,000	22,500	1,448	23,948	30,000	-	6,052
Total	538,240	342,403	113,154	455,557	545,855	7,615	90,298

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
	2022	30-Sep	30 Sep-31 Dec	31-Dec	2023		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,534	(103)	1,431	1,500	-	69
	-	-	-	-	-	-	-
	1,500	1,534	(103)	1,431	1,500	-	69
12 Receivables							
0201-0209 Receivables	2,000	16,853	133,031	149,884	2,000	-	(147,884)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,000	13,965	(6,148)	7,817	2,000	-	(5,817)
	-	-	-	-	-	-	-
	4,000	30,818	126,883	157,701	4,000	-	(153,701)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	680,155	783,772	(41,411)	742,361	777,403	97,248	35,042
	680,155	783,772	(41,411)	742,361	777,403	97,248	35,042
14 Payables							
4000 Payables	18,000	-	125,573	125,573	18,000	-	(107,573)
4100 Accruals	35,000	24,190	42,094	66,284	35,000	-	(31,284)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	53,000	24,190	167,667	191,857	53,000	-	(138,857)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-