

**San Giljan
Local Council**

**Annual Budget
For
Financial Year
2017**

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Overview and Summary



Mayor



Executive Secretary

21/1/2017

Budgeted Statement of Income and Expenditure

DESCRIPTION

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

Funds received from Central Government (1)	-	-	842,739	842,739	842,739
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	-	-	10,000	10,000	10,000
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	-	-	-	-
TOTAL	-	-	852,739	852,739	852,739

Expenditure

Personal Emoluments (6)	-	-	156,477	156,477	156,477
Operations and Maintenance (7)	-	-	547,549	547,549	547,549
Administration (8)	-	-	56,400	56,400	56,400
Finance Cost (9)	-	-	3,500	3,500	3,500
Other Expenditure (10)	-	-	20,960	20,960	20,960
TOTAL	-	-	784,886	784,886	784,886

Surplus / Deficit

-	-	67,853	67,853	67,853
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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)	391,011	391,011	456,551	65,540	65,540
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	-	37,500	37,500	37,500
Cash and Cash Equivalents (13)	-	-	477,264	477,264	477,264
Total Current Assets	-	-	514,764	514,764	514,764
Current Liabilities (14)					
Payables	-	-	152,556	152,556	152,556
Current portion of Long-Term Borrowings	-	-	7,556	7,556	7,556
Total Current Liabilities	-	-	160,112	160,112	160,112
Net Current Assets	-	-	354,652	354,652	354,652
Non-current liabilities (15)	-	-	58,500	58,500	58,500
Net Assets	391,011	391,011	752,703	361,692	361,692
Reserves					
Retained Funds			67,853	67,853	67,853

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	-	-	514,764
Current Liabilities	-	-	160,112
Total Long Term Liabilities	-	-	58,500
Commitments approved by Ministry	-	-	58,500
	-	-	354,652
Government Allocation	-	-	842,739
FSI	#DIV/0!	#DIV/0!	42.08%

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	191,935	191,934	191,935	191,935	767,739
Cash flows from Bye-Laws & L.N fees					-
Local Enforcement cash flows	2,500	2,500	2,500	2,500	10,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-		75,000	-	75,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows					-
TOTAL Inflows	194,435	194,434	269,435	194,435	852,739
Cash Outflows					
Personal Emoluments	39,119	39,119	39,119	39,120	156,477
Operations & Maintenance	136,887	136,887	136,887	136,888	547,549
Administration	14,100	14,100	14,100	14,100	56,400
Finance	875	875	875	875	3,500
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	75,000	-	75,000
Computer Equipment/Office Furniture	2,875	2,875	2,875	2,875	11,500
	2,875	2,875	77,875	2,875	86,500
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	193,856	193,856	268,856	193,858	850,426
SURPLUS / (DEFICIT)	579	578	579	577	2,313
Brought forward (Bank /Cash Bal.)	434,252	434,831	435,409	435,988	434,252
Carry forward	434,831	435,409	435,988	436,565	436,565

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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1	Funds received form Cental Government:						
0001	-	-	-	-	767,739	767,739	767,739
0002-0004	-	-	-	-	-	-	-
0005-0019	-	-	-	-	75,000	75,000	75,000
	-	-	-	-	842,739	842,739	842,739
2	Bye-Laws & Legal Fees						
0021-0025	-	-	-	-	-	-	-
0026-0035	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
3	Local Enforcement Income						
0037	-	-	-	-	10,000	10,000	10,000
0038-0055	-	-	-	-	-	-	-
	-	-	-	-	10,000	10,000	10,000
4	Investment Income						
0091-0095	-	-	-	-	-	-	-
0096-0099	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5	General Income						
0056-0065	-	-	-	-	-	-	-
0066-0069	-	-	-	-	-	-	-
0070-0075	-	-	-	-	-	-	-
0076-0080	-	-	-	-	-	-	-
0081-0089	-	-	-	-	-	-	-
0100-0109	-	-	-	-	-	-	-
0110-0119	-	-	-	-	-	-	-
0120-0129	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	852,739	852,739	852,739

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
	2016	2016	2016	2016	2017		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	-	-	-	-	10,865	10,865	10,865
1200 Employees' Salaries & Wages	-	-	-	-	104,846	104,846	104,846
1300 Bonuses	-	-	-	-	9,743	9,743	9,743
1400 Income Supplements	-	-	-	-	1,323	1,323	1,323
1500 Social Security Contributions	-	-	-	-	12,000	12,000	12,000
1600 Allowances	-	-	-	-	11,200	11,200	11,200
1700 Overtime	-	-	-	-	6,500	6,500	6,500
	-	-	-	-	156,477	156,477	156,477
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	6,050	6,050	6,050
2200-2259 Public Materials & Supplies	-	-	-	-	8,000	8,000	8,000
2300-2399 Repairs & Upkeep	-	-	-	-	150,000	150,000	150,000
2400-2449 Rent	-	-	-	-	2,300	2,300	2,300
3010 Street Lighting	-	-	-	-	35,000	35,000	35,000
3020 Lease of Equipment	-	-	-	-	523	523	523
3030 Insurance	-	-	-	-	2,000	2,000	2,000
3035 Bank Charges	-	-	-	-	600	600	600
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	62,355	62,355	62,355
3041 Refuse Collection	-	-	-	-	105,821	105,821	105,821
3042 Bulky Refuse Collection	-	-	-	-	16,000	16,000	16,000
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	-	-	-	-	88,500	88,500	88,500
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	13,900	13,900	13,900
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	21,000	21,000	21,000
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	-	-	-	-	35,500	35,500	35,500
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	-	-	-	-	547,549	547,549	547,549

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	-	-	-	-	6,000	6,000	6,000
2260-2299 Office Materials & Supplies	-	-	-	-	500	500	500
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-	1,000	1,000	1,000
2600-2699 Office Services	-	-	-	-	7,400	7,400	7,400
2700-2799 Transport	-	-	-	-	8,000	8,000	8,000
2800-2899 Travel	-	-	-	-	3,000	3,000	3,000
2900-2999 Information Services	-	-	-	-	2,500	2,500	2,500
3050 Office Cleaning	=	=	=	=	2,000	2,000	2,000
3140-3199 Professional Services	-	-	-	-	25,000	25,000	25,000
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	1,000	1,000	1,000
	-	-	-	-	56,400	56,400	56,400
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	3,500	3,500	3,500
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	3,500	3,500	3,500
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	-	-	-	20,960	20,960	20,960
	-	-	-	-	20,960	20,960	20,960
Total	-	-	-	-	784,886	784,886	784,886

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	-	-	-	-	35,000	35,000	35,000
0210-0219 LES Receivables	-	-	-	-	2,500	2,500	2,500
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	37,500	37,500	37,500
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	-	-	-	-	477,264	477,264	477,264
	-	-	-	-	477,264	477,264	477,264
14 Payables							
4000 Payables	-	-	-	-	70,000	70,000	70,000
4100 Accruals	-	-	-	-	25,000	25,000	25,000
4150 Deferred Income	-	-	-	-	50,000	50,000	50,000
Current portion of Long-Term Borrowings	-	-	-	-	7,556	7,556	7,556
	-	-	-	-	7,556	7,556	7,556
	-	-	-	-	160,112	160,112	160,112
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	58,500	58,500	58,500
	-	-	-	-	-	-	-
	-	-	-	-	58,500	58,500	58,500

16 Depreciation of Property, Plant and Equipment

Asset	Property	Trees	Office, Furniture & Fittings	Computer Equipment	Urban Improvements	Assets Not Yet Capitalised	New Street Signs	Construction	Special Programmes	Total
		€	€	€	€	€	€	€	€	
% of depreciation	1%	0%	7.5%	25%	10%	0%	100%	10%	10%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2017	185,798	1,584	75,028	33,711	23,214	41,086	9,707	216,686	1,628,316	2,215,130
Additions	-	-	2,500	9,000	-	-	-	75,000	-	86,500
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	185,798	1,584	77,528	42,711	23,214	41,086	9,707	291,686	1,628,316	2,301,630
Grants/ other reimbursements										
As at 01 January 2017	-	-	-	-	-	-	-	-	1,134,777	1,134,777
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	-	-	-	-	-	-	-	-	1,134,777	1,134,777
Accumulated Depreciation										
As at 01 January 2017	22,186	-	57,772	25,164	23,214	-	9,707	216,686	334,613	689,342
Charge for the year	1,636	-	1,294	2,137	-	-	-	-	15,893	20,960
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2017	23,822	-	59,066	27,301	23,214	-	9,707	216,686	350,506	710,302
Budgeted NBV 31 Dec 2016	163,612	1,584	17,256	8,547	0	41,086	0	0	158,926	391,011
Forecasted NBV 1 Jan 2017	163,612	1,584	17,256	8,547	-	41,086	-	-	158,926	391,011
Budgeted NBV 31 Dec 2017	161,976	1,584	18,462	15,410	-	41,086	-	75,000	143,033	456,551