



**San Giljan
Local Council**

**Annual Budget
For
Financial Year
2020**

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Overview and Summary



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2019 €	FORECAST Jan-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	846,512	845,012	929,641	83,129	84,629
Income raised from Bye-Laws (2)	120,000	115,109	110,000	(10,000)	(5,109)
Income raised from LES (3)	12,000	9,091	9,000	(3,000)	(91)
Investment Income (4)	-	-	-	-	-
Other Income (5)	18,000	105,296	75,000	57,000	(30,296)
TOTAL	996,512	1,074,508	1,123,641	127,129	49,133

Expenditure

Personal Emoluments (6)	182,700	191,201	206,500	23,800	15,299
Operations and Maintenance (7)	671,960	906,561	703,860	31,900	(202,701)
Administration (8)	71,600	128,937	112,850	41,250	(16,087)
Finance Cost (9)	3,500	3,397	3,000	(500)	(397)
Other Expenditure (10)	61,020	40,291	69,774	8,754	29,483
TOTAL	990,780	1,270,388	1,095,984	105,204	(174,404)

Surplus / Deficit

5,732	(195,880)	27,657	21,925	223,537
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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		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	756,985	701,444	607,940	(149,045)	(93,504)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	68,667	107,721	84,593	15,926	(23,128)
Cash and Cash Equivalents (13)	592,018	259,755	186,630	(405,388)	(73,125)
Total Current Assets	660,685	367,476	271,223	(389,462)	(96,253)
Current Liabilities (14)					
Payables	177,556	225,445	197,945	20,389	(27,500)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	177,556	225,445	197,945	20,389	(27,500)
Net Current Assets	483,129	142,031	73,278	(409,851)	(68,753)
Non-current liabilities (15)	432,105	341,766	151,852	(280,253)	(189,914)
Net Assets	808,009	501,709	529,366	(278,643)	27,657
Reserves					
Retained Funds	808,009	501,709	529,366	(278,643)	27,657

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	660,685	367,476	271,223
Current Liabilities	177,556	225,445	197,945
Total Long Term Liabilities	432,105	341,766	151,852
Commitments approved by Ministry	432,105	341,766	151,852
	483,129	142,031	73,278
Government Allocation	846,512	845,012	929,641
FSI	57.07%	16.81%	7.88%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	232,410	232,410	232,410	232,411	929,641
Cash flows from Bye-Laws & L.N fees	27,500	27,500	27,500	27,500	110,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
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	18,750	18,750	18,750	718,750	775,000
TOTAL Inflows	280,910	280,910	280,910	980,911	1,823,641
Cash Outflows					
Personal Emoluments	51,625	51,625	51,625	51,625	206,500
Operations & Maintenance	175,965	175,965	175,965	175,965	703,860
Administration	28,212	28,213	28,212	28,213	112,850
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	5,000	5,000	5,000	5,000	20,000
Special programmes	211,500	211,500	211,500	211,500	846,000
	-	-	-	-	-
	216,500	216,500	216,500	216,500	866,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
Loan repayment	1,889	1,889	1,889	1,889	7,556
	1,889	1,889	1,889	1,889	7,556
TOTAL Outflows	474,191	474,192	474,191	474,192	1,896,766
SURPLUS / (DEFICIT)	(193,281)	(193,282)	(193,281)	506,719	(73,125)
Brought forward (Bank /Cash Bal.)	259,755	66,474	(126,808)	(320,089)	259,755
Carry forward	66,474	(126,808)	(320,089)	186,630	186,630

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2019 €	ACTUAL Jan-Sept 2019 €	FORECAST Oct-Dec 2019 €	TOTAL Jan-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

Income

1 Funds received form Central Government:

0001 In terms of section 55 CAP 363	844,512	633,384	211,128	844,512	927,641	83,129	83,129
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	2,000	-	500	500	2,000	-	1,500
	846,512	633,384	211,628	845,012	929,641	83,129	84,629

2 Bye-Laws & Legal Fees

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	120,000	92,109	23,000	115,109	110,000	(10,000)	(5,109)
	120,000	92,109	23,000	115,109	110,000	(10,000)	(5,109)

3 Local Enforcement Income

0037 Commission from Regional Committees	10,000	5,418	3,000	8,418	8,000	(2,000)	(418)
0038-0055 Contraventions	2,000	614	59	673	1,000	(1,000)	327
	12,000	6,032	3,059	9,091	9,000	(3,000)	(91)

4 Investment Income

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

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	444	-	444	-	-	(444)
0110-0119 Contributions	10,000	29,398	6,500	35,898	25,000	15,000	(10,898)
0120-0129 General Income	8,000	58,113	10,841	68,954	50,000	42,000	(18,954)
	-	-	-	-	-	-	-
	18,000	87,955	17,341	105,296	75,000	57,000	(30,296)

Total

996,512	819,480	255,028	1,074,508	1,123,641	127,129	49,133
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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	Bud-Bud	Bud-Act
2019	2019	2019	2019	2020		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	12,000	12,285	3,589	15,874	15,000	3,000	(874)
1200 Employees' Salaries & Wages	125,000	89,897	34,852	124,749	135,000	10,000	10,251
1300 Bonuses	10,000	676	8,804	9,480	11,000	1,000	1,520
1400 Income Supplements	1,700	1,212	-	1,212	1,700	-	488
1500 Social Security Contributions	12,000	9,841	3,418	13,259	12,000	-	(1,259)
1600 Allowances	12,000	11,478	5,600	17,078	21,800	9,800	4,722
1700 Overtime	10,000	7,249	2,300	9,549	10,000	-	451
	182,700	132,638	58,563	191,201	206,500	23,800	15,299

7 Operations and Maintenance

2100-2149 Public Utilities	3,500	2,418	806	3,224	3,500	-	276
2200-2259 Public Materials & Supplies	12,000	3,187	1,062	4,249	5,000	(7,000)	751
2300-2399 Repairs & Upkeep	140,000	121,275	40,425	161,700	140,000	-	(21,700)
2400-2449 Rent	2,300	1,750	583	2,333	2,300	-	(33)
3010 Street Lighting	25,000	92,063	5,410	97,473	25,000	-	(72,473)
3020 Lease of Equipment	500	418	139	557	500	-	(57)
3030 Insurance	3,000	3,280	1,093	4,373	4,000	1,000	(373)
3035 Bank Charges	600	340	113	453	500	(100)	47
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	62,355	45,227	15,076	60,303	62,355	-	2,052
3041 Refuse Collection	115,000	79,254	26,418	105,672	115,000	-	9,328
3042 Bulky Refuse Collection	25,000	18,874	6,291	25,165	25,000	-	(165)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	120,000	106,282	35,427	141,709	135,000	15,000	(6,709)
3052 Cleaning & Maintenance of Non-Urban Areas	2,500	1,582	527	2,109	2,500	-	391
3053 Cleaning of Public Conveniences	13,205	10,548	3,516	14,064	13,205	-	(859)
3055 Cleaning of Council Premises	3,000	2,319	773	3,092	3,000	-	(92)
3060 Cleaning & Maintenance of Parks & Gardens	32,000	37,628	12,543	50,171	45,000	13,000	(5,171)
3061 Cleaning & Maintenance of Soft Areas	-	12,771	4,257	17,028	15,000	15,000	(2,028)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	25,000	30,344	10,115	40,459	25,000	-	(15,459)
3100-3139 Contract & Project Management	11,000	9,841	3,280	13,121	11,000	-	(2,121)
3300-3379 Hospitality	14,000	16,842	5,614	22,456	14,000	-	(8,456)
3380-3389 Community	40,000	84,183	28,061	112,244	40,000	-	(72,244)
3600-3694 Local Enforcement Expenses	2,000	17,886	5,962	23,848	15,000	13,000	(8,848)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	20,000	567	189	756	2,000	(18,000)	1,244
	-	-	-	-	-	-	-
	671,960	698,879	207,682	906,561	703,860	31,900	(202,701)

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	Bud-Bud	Bud-Act
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	7,000	6,232	2,077	8,309	7,500	500	(809)
2260-2299 Office Materials & Supplies	500	2,358	786	3,144	3,000	2,500	(144)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	500	639	213	852	850	350	(2)
2600-2699 Office Services	11,000	16,127	5,376	21,503	20,000	9,000	(1,503)
2700-2799 Transport	9,000	12,266	4,089	16,355	16,000	7,000	(355)
2800-2899 Travel	3,000	3,481	1,160	4,641	4,000	1,000	(641)
2900-2999 Information Services	3,000	5,879	1,960	7,839	4,000	1,000	(3,839)
3050 Office Cleaning	6,000	3,581	1,194	4,775	5,000	(1,000)	225
3140-3199 Professional Services	25,000	38,423	12,808	51,231	45,000	20,000	(6,231)
3200-3299 Training	1,600	5,670	1,890	7,560	5,000	3,400	(2,560)
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	5,000	2,047	682	2,729	2,500	(2,500)	(229)
	-	-	-	-	-	-	-
	71,600	96,703	32,234	128,937	112,850	41,250	(16,087)
9 Finance Costs							
3036 Interest on Bank Loan	3,500	2,548	849	3,397	3,000	(500)	(397)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	3,500	2,548	849	3,397	3,000	(500)	(397)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	61,020	33,873	6,418	40,291	69,774	8,754	29,483
	61,020	33,873	6,418	40,291	69,774	8,754	29,483
Total	990,780	964,641	305,747	1,270,388	1,095,984	105,204	(174,404)

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
	2019	30-Sep	30 Sep-31 Dec	31-Dec	2020		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	61,667	91,908	3,000	94,908	68,741	7,074	(26,167)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	7,000	14,813	(2,000)	12,813	15,852	8,852	3,039
	-	-	-	-	-	-	-
	68,667	106,721	1,000	107,721	84,593	15,926	(23,128)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	592,018	268,020	(8,265)	259,755	186,630	(405,388)	(73,125)
	592,018	268,020	(8,265)	259,755	186,630	(405,388)	(73,125)
14 Payables							
4000 Payables	100,000	175,048	(25,000)	150,048	127,945	27,945	(22,103)
4100 Accruals	70,000	57,841	10,000	67,841	62,444	(7,556)	(5,397)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	7,556	7,556	-	7,556	7,556	-	-
	177,556	240,445	(15,000)	225,445	197,945	20,389	(27,500)
15 Non Current Liabilities							
4200 Long Term Borrowings	44,000	48,971	(1,800)	47,171	42,000	(2,000)	(5,171)
Funds from Central Region	388,105	302,821	(8,226)	294,595	109,852	(278,253)	(184,743)
	432,105	351,792	(10,026)	341,766	151,852	(280,253)	(189,914)

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	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2020	185,798	8,817	72,000	55,000	50,000	107,066	9,707	252,871	2,600,000	3,341,259
Additions	-	-	10,000	10,000	-	-	-	-	846,000	866,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2020	185,798	8,817	82,000	65,000	50,000	107,066	9,707	252,871	3,446,000	4,207,259
Grants/ other reimbursements										
As at 01 January 2020	-	-	-	-	-	-	-	-	1,835,742	1,835,742
Additions	-	-	-	-	-	-	-	-	889,730	889,730
As at 31 December 2020	-	-	-	-	-	-	-	-	2,725,472	2,725,472
Accumulated Depreciation										
As at 01 January 2020	28,200	-	65,182	42,871	30,418	-	9,707	224,852	402,843	804,073
Charge for the year	1,620	-	2,830	2,482	-	-	-	8,000	54,842	69,774
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2020	29,820	-	68,012	45,353	30,418	-	9,707	232,852	457,685	873,847
Budgeted NBV 31 Dec 2019	158,758	3,084	17,173	27,883	1,428	26,533	0	345,314	176,812	756,985
Forecasted NBV 1 Jan 2020	157,598	8,817	6,818	12,129	19,582	107,066	-	28,019	361,415	701,444
Budgeted NBV 31 Dec 2020	155,978	8,817	13,988	19,647	19,582	107,066	-	20,019	262,843	607,940