



# Pembroke Local Council

Annual Budget  
For  
Financial Year  
2021

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## Overview and Summary

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### Income and Expenditure

#### Results for the Year 2020

From the financial year ending 31<sup>st</sup> December 2020 bank balances are projected to end up with a positive balance of **€428,913**.

When Current Liabilities (Creditors and Accruals) and Inventory are taken into consideration, net available funds that can be spent will be in the region of **€410,693**.

#### Revenue for the Year 2021

This year the Council will be allocated the sum of €517,015.00. It is also envisaged to have other income, €3,000.00 from permits and €2,500.00 LES administrative, for an overall total of **€517,015.00**.

#### Expenditure for the Year 2021

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 **21.1%** of all expenditure ie **€108,846.00**.

#### Operations and Maintenance

This vote will have an allocation of **64.8%** for a total amount of **€334,821.00**.

#### Administration Other Expenditure

This vote will have an allocation of **6.4%** for a total amount of **€33,347.00**.

#### Depreciation

This vote will have an allocation of **7.7%** for a total amount of **€40,001.00**.

**SIGNED**

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Dr Dean Hili  
Mayor

**SIGNED**

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Kevin Borg  
Executive Secretary

**Budgeted Statement of Income and Expenditure**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2021	€	€
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	504,916	500,314	511,515	6,599	11,201
Income raised from Bye-Laws (2)	3,000	8,225	3,000	-	(5,225)
Income raised from LES (3)	2,500	3,008	2,500	-	(508)
Investment Income (4)	100	-	-	(100)	-
Other Income (5)	100	9,110	-	(100)	(9,110)
<b>TOTAL</b>	<b>510,616</b>	<b>520,657</b>	<b>517,015</b>	<b>6,399</b>	<b>(3,642)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	106,319	107,445	108,846	2,528	1,401
Operations and Maintenance (7)	330,602	371,950	334,821	4,219	(37,129)
Administration (8)	36,395	27,386	33,347	(3,048)	5,961
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	37,300	51,373	40,001	2,701	(11,372)
<b>TOTAL</b>	<b>510,616</b>	<b>558,154</b>	<b>517,015</b>	<b>6,399</b>	<b>(41,139)</b>
<b>Surplus / Deficit</b>	<b>0</b>	<b>(37,497)</b>	<b>0</b>	<b>(0)</b>	<b>37,497</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	222,408	208,334	218,333	(4,075)	9,999
<b>Current Assets</b>					
Inventories (11)	1,500	1,500	1,500	-	-
Receivables (12)	4,000	4,000	4,000	-	-
Cash and Cash Equivalents (13)	521,893	428,913	418,913	(102,980)	(10,000)
<b>Total Current Assets</b>	<b>527,393</b>	<b>434,413</b>	<b>424,413</b>	<b>(102,980)</b>	<b>(10,000)</b>
<b>Current Liabilities (14)</b>					
Payables	53,000	3,012	53,000	-	49,988
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>53,000</b>	<b>3,012</b>	<b>53,000</b>	<b>-</b>	<b>49,988</b>
<b>Net Current Assets</b>	<b>474,393</b>	<b>431,401</b>	<b>371,413</b>	<b>(102,980)</b>	<b>(59,988)</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>696,801</b>	<b>639,735</b>	<b>589,746</b>	<b>(107,055)</b>	<b>(49,989)</b>
<b>Reserves</b>					
Retained Funds	696,801	639,735	639,735	(57,066)	0

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	527,393	434,413	424,413
Current Liabilities	53,000	3,012	53,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	474,393	431,401	371,413
Government Allocation	504,916	500,314	511,515
FSI	93.95%	86.23%	72.61%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	127,879	127,879	127,879	127,879	511,514
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	750	750	750	750	3,000
<b>Local Enforcement cash flows</b>	625	625	625	625	2,500
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
<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>	-	-	-	-	-
<b>TOTAL Inflows</b>	129,254	129,254	129,254	129,254	517,014
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	27,212	27,212	27,212	27,212	108,846
<b>Operations &amp; Maintenance</b>	83,705	83,705	83,705	83,705	334,821
<b>Administration</b>	8,337	8,337	8,337	8,337	33,347
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Gnien ta' Kalkuta (Net of Grants)	-	-	50,000	-	50,000
	-	-	50,000	-	50,000
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	119,254	119,254	169,254	119,254	527,014
<b>SURPLUS / (DEFICIT)</b>	10,000	10,000	(40,000)	10,000	(10,000)
<b>Brought forward (Bank /Cash Bal.)</b>	428,913	438,913	448,913	408,913	428,913
<b>Carry forward</b>	438,913	448,913	408,913	418,913	418,913

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

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2020	ACTUAL Jan-Sept 2020	FORECAST Oct-Dec 2020	TOTAL Jan-Dec 2020	BUDGET Jan-Dec 2021	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received from Central Government:**

0001 In terms of section 55 CAP 363	472,033	354,985	117,897	472,882	483,872	11,839	10,990
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	32,883	20,574	6,858	27,432	27,643	(5,240)	211
	<b>504,916</b>	<b>375,559</b>	<b>124,755</b>	<b>500,314</b>	<b>511,515</b>	<b>6,599</b>	<b>11,201</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	3,000	6,169	2,056	8,225	3,000	-	(5,225)
	<b>3,000</b>	<b>6,169</b>	<b>2,056</b>	<b>8,225</b>	<b>3,000</b>	<b>-</b>	<b>(5,225)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees	2,500	2,256	752	3,008	2,500	-	(508)
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>2,500</b>	<b>2,256</b>	<b>752</b>	<b>3,008</b>	<b>2,500</b>	<b>-</b>	<b>(508)</b>

**4 Investment Income**

0091-0095 Bank interest	100	-	-	-	-	(100)	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100)</b>	<b>-</b>

**5 General Income**

0056-0065 Sponsorships	-	3,250	-	3,250	-	-	(3,250)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	100	114	38	152	-	(100)	(152)
0110-0119 Contributions	-	1,501	500	2,001	-	-	(2,001)
0120-0129 General Income	-	2,780	927	3,707	-	-	(3,707)
	<b>100</b>	<b>7,645</b>	<b>1,465</b>	<b>9,110</b>	<b>-</b>	<b>(100)</b>	<b>(9,110)</b>

**Total**

<b>510,616</b>	<b>391,629</b>	<b>129,028</b>	<b>520,657</b>	<b>517,015</b>	<b>6,399</b>	<b>(3,642)</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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	10,404	7,803	2,601	10,404	10,571	168	167
1200 Employees' Salaries & Wages	66,628	49,917	16,639	66,556	68,862	2,234	2,306
1300 Bonuses	6,658	6,286	2,095	8,381	6,823	165	(1,558)
1400 Income Supplements	800		800	800	800	-	-
1500 Social Security Contributions	6,299	4,753	1,584	6,337	6,550	251	213
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	2,530	1,475	492	1,967	2,240	(290)	273
	<b>106,319</b>	<b>79,984</b>	<b>27,461</b>	<b>107,445</b>	<b>108,846</b>	<b>2,528</b>	<b>1,401</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	3,173	2,375	792	3,167	3,353	180	186
2200-2259 Public Materials & Supplies	1,100	506	169	675	1,100	-	425
2300-2399 Repairs & Upkeep	97,471	41,175	113,725	154,900	99,440	1,970	(55,460)
2400-2449 Rent	1,456	1,054	351	1,405	1,456	-	51
3010 Street Lighting	8,000	15,054	5,018	20,072	8,000	-	(12,072)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,044	2,004	668	2,672	6,064	4,020	3,392
3035 Bank Charges	200	51	17	68	220	20	152
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	19,905	12,343	4,114	16,457	18,000	(1,905)	1,543
3041 Refuse Collection	51,901	37,431	12,477	49,908	51,901	-	1,993
3042 Bulky Refuse Collection	14,400	9,805	3,268	13,073	14,400	-	1,327
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	200	-	-	-	200	-	200
3051 Road & Street Cleaning	39,000	29,301	9,767	39,068	39,000	-	(68)
3052 Cleaning & Maintenance of Non-Urban Areas	19,390	13,853	4,618	18,471	19,390	-	919
3053 Cleaning of Public Conveniences	4,524	3,403	1,134	4,537	4,515	(9)	(22)
3055 Cleaning of Council Premises	2,400	2,839	946	3,785	2,700	300	(1,085)
3060 Cleaning & Maintenance of Parks & Gardens	16,856	12,790	4,263	17,053	16,860	4	(193)
3061 Cleaning & Maintenance of Soft Areas	21,749	15,221	5,074	20,295	21,749	-	1,454
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	9,389	3,680	1,227	4,907	9,889	500	4,982
3070-3090 Consultation Fees	2,000	-	-	-	2,000	-	2,000
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	14,465	950	317	1,267	14,465	-	13,198
3380-3389 Community	981	-	-	-	120	(861)	120
3600-3694 Local Enforcement Expenses	-	42	14	56	-	-	(56)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	114	-	114	-	-	(114)
	<b>330,602</b>	<b>203,991</b>	<b>167,959</b>	<b>371,950</b>	<b>334,821</b>	<b>4,219</b>	<b>(37,129)</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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	3,645	1,578	526	2,104	3,645	-	1,541
2260-2299 Office Materials & Supplies	100	26	9	35	100	-	65
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,100	86	-	86	1,100	-	1,014
2600-2699 Office Services	3,795	4,608	1,536	6,144	2,995	(800)	(3,149)
2700-2799 Transport	1,150	-	-	-	2,250	1,100	2,250
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,650	1,074	358	1,432	2,650	-	1,218
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	22,405	12,843	4,281	17,124	19,057	(3,348)	1,933
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	800	461	-	461	800	-	339
3400-3499 Incidental Expenses	250	-	-	-	250	-	250
	-	-	-	-	-	-	-
	<b>36,395</b>	<b>20,676</b>	<b>6,710</b>	<b>27,386</b>	<b>33,347</b>	<b>(3,048)</b>	<b>5,961</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	37,300	23,530	27,843	51,373	40,001	2,701	(11,372)
	<b>37,300</b>	<b>23,530</b>	<b>27,843</b>	<b>51,373</b>	<b>40,001</b>	<b>2,701</b>	<b>(11,372)</b>
<b>Total</b>	<b>510,616</b>	<b>328,181</b>	<b>229,973</b>	<b>558,154</b>	<b>517,015</b>	<b>6,399</b>	<b>(41,139)</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,592	(92)	1,500	1,500	-	-
	-	-	-	-	-	-	-
	<b>1,500</b>	<b>1,592</b>	<b>(92)</b>	<b>1,500</b>	<b>1,500</b>	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	2,000	22,048	(20,048)	2,000	2,000	-	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,000	1,340	660	2,000	2,000	-	-
	-	-	-	-	-	-	-
	<b>4,000</b>	<b>23,388</b>	<b>(19,388)</b>	<b>4,000</b>	<b>4,000</b>	-	-
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	521,893	619,912	(190,999)	428,913	418,913	(102,980)	(10,000)
	<b>521,893</b>	<b>619,912</b>	<b>(190,999)</b>	<b>428,913</b>	<b>418,913</b>	<b>(102,980)</b>	<b>(10,000)</b>
<b>14 Payables</b>							
4000 Payables	18,000	506	(17,494)	- 16,988	18,000	-	34,988
4100 Accruals	35,000	36,535	(16,535)	20,000	35,000	-	15,000
4150 Deffered Income	-	117,897	(117,897)	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>53,000</b>	<b>154,938</b>	<b>(151,926)</b>	<b>3,012</b>	<b>53,000</b>	-	<b>49,988</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>		Furn & Fittings	Office	Urban	Construction	Trees	Plant &	Special	New Street		<b>Total</b>
% of depreciation		8%	Equipment	Improvements	10%	0%	Machinery	Programmes	Signs		
		€	€	€	€	€	€	€	€	€	€
<b>Cost</b>											
As at 01 January	2021	24,745	59,474	930,580	622,449	17,307	6,300	653,660	11,787	-	<b>2,326,302</b>
Additions		-	-	250,000	-	-	-	-	-	-	<b>250,000</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2021	24,745	59,474	1,180,580	622,449	17,307	6,300	653,660	11,787	-	<b>2,576,302</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2021	-	10,258	388,911	51,423	-	-	653,660	-	-	<b>1,104,252</b>
Additions		-	-	200,000	-	-	-	-	-	-	<b>200,000</b>
As at 31 December	2021	-	10,258	588,911	51,423	-	-	653,660	-	-	<b>1,304,252</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2021	22,839	41,839	362,643	568,308	-	6,300	-	11,787	-	<b>1,013,716</b>
Charge for the year		1,906	342	35,035	2,718	-	-	-	-	-	<b>40,001</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2021	24,745	42,181	397,678	571,026	-	6,300	-	11,787	-	<b>1,053,717</b>
<b>Budgeted NBV 31 Dec</b>	<b>2020</b>	1,906	7,377	193,099	2,719	17,307	0	0	0	0	<b>222,408</b>
<b>Forecasted NBV 1 Jan</b>	<b>2021</b>	1,906	7,377	179,026	2,718	17,307	-	-	-	-	<b>208,334</b>
<b>Budgeted NBV 31 Dec</b>	<b>2021</b>	-	7,035	193,991	-	17,307	-	-	-	-	<b>218,333</b>