



# Pembroke Local Council

Annual Budget  
For  
Financial Year  
2022

## Table of Contents

Overview and Summary	<i>Page 3</i>
Budgeted Statement of Income and Expenditure	<i>Page 4</i>
Budgeted Statement of Affairs	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates Of Income	<i>Page 7</i>
Detailed Estimates Of Expenditure	<i>Page 8</i>
Detailed Estimates Of Statement of Affairs	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

---

## Overview and Summary

---

### Income and Expenditure

#### Results for the Year 2021

From the financial year ending 31<sup>st</sup> December 2021 bank balances are projected to end up with a positive balance of **€650,155**.

#### Revenue for the Year 2022

This year the Council will be allocated the sum of €523,255.00. It is also envisaged to have other income, €10,785.00 from permits, €3,500.00 LES administrative and €700.00 Other Income , for an overall total of **€538,240.00**.

#### 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 **20.8%** of all expenditure ie **€112,022.00**.

#### Operations and Maintenance

This vote will have an allocation of **66.3%** for a total amount of **€356,683.00**.

#### Administration Other Expenditure

This vote will have an allocation of **7.3%** for a total amount of **€39,535.00**.

#### Depreciation

This vote will have an allocation of **5.6%** for a total amount of **€30,000.00**.

SIGNED

---

Mayor

SIGNED

---

Executive Secretary

## Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2021	FORECAST Jan-Dec 2021	BUDGET Jan-Dec 2022	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

## Income

Funds received from Central Government (1)	511,515	520,699	523,255	11,740	2,556
Income raised from Bye-Laws (2)	3,000	22,839	10,785	7,785	(12,054)
Income raised from LES (3)	2,500	4,083	3,500	1,000	(583)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	27,507	700	700	(26,807)
<b>TOTAL</b>	<b>517,015</b>	<b>575,128</b>	<b>538,240</b>	<b>21,225</b>	<b>(36,888)</b>

## Expenditure

Personal Emoluments (6)	108,846	98,478	112,022	3,176	13,544
Operations and Maintenance (7)	334,821	292,551	356,683	21,861	64,131
Administration (8)	33,347	50,117	39,535	6,188	(10,582)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	40,001	24,899	30,000	(10,001)	5,101
<b>TOTAL</b>	<b>517,015</b>	<b>466,046</b>	<b>538,240</b>	<b>21,224</b>	<b>72,194</b>

## Surplus / Deficit

	(0)	109,082	0	1	(109,082)
--	-----	---------	---	---	-----------

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	140,732	140,732	110,732	(30,000)	(30,000)
<b>Current Assets</b>					
Inventories (11)	1,500	1,534	1,500	-	(34)
Receivables (12)	4,000	19,462	4,000	-	(15,462)
Cash and Cash Equivalents (13)	418,913	650,155	549,404	130,491	(100,751)
<b>Total Current Assets</b>	<b>424,413</b>	<b>671,151</b>	<b>554,904</b>	<b>130,491</b>	<b>(116,247)</b>
<b>Current Liabilities (14)</b>					
Payables	53,000	74,597	53,000	-	(21,597)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>53,000</b>	<b>74,597</b>	<b>53,000</b>	<b>-</b>	<b>(21,597)</b>
<b>Net Current Assets</b>	<b>371,413</b>	<b>596,554</b>	<b>501,904</b>	<b>130,491</b>	<b>(94,650)</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>512,145</b>	<b>737,286</b>	<b>612,636</b>	<b>100,491</b>	<b>(124,650)</b>
<b>Reserves</b>					
Retained Funds	512,145	737,286	737,286	225,141	0

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	424,413	671,151	554,904
Current Liabilities	53,000	74,597	53,000
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	371,413	596,554	501,904
Government Allocation	511,515	520,699	523,255
<b>FSI</b>	<b>72.61%</b>	<b>114.57%</b>	<b>95.92%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	130,814	130,814	130,814	130,814	523,255
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,696	2,696	2,696	2,696	10,785
<b>Local Enforcement cash flows</b>	1,050	1,050	1,050	1,050	4,200
<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>	134,560	134,560	134,560	134,560	538,240
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	28,005	28,006	28,006	28,006	112,022
<b>Operations &amp; Maintenance</b>	89,171	89,171	89,171	89,171	356,683
<b>Administration</b>	9,884	9,884	9,884	9,884	39,536
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Gnien ta' Kalkuta (Net of Grants)	-	-	-	-	-
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
<b>TOTAL Outflows</b>	127,060	127,060	127,060	127,060	508,241
<b>SURPLUS / (DEFICIT)</b>	7,500	7,500	7,500	7,500	30,000
<b>Brought forward (Bank /Cash Bal.)</b>	650,155	657,655	665,155	672,655	650,155
<b>Carry forward</b>	657,655	665,155	672,655	680,155	680,155

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

	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021	ACTUAL Jan-Sept 2021	FORECAST Oct-Dec 2021	TOTAL Jan-Dec 2021	BUDGET Jan-Dec 2022	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	483,872	363,904	119,968	483,872	494,872	11,000	11,000
0002-0004 In terms of section 58 CAP 363	-	-	3,889	3,889	-	-	(3,889)
0005-0019 Other Income	27,643	20,940	11,998	32,938	28,383	740	(4,555)
	<b>511,515</b>	<b>384,844</b>	<b>135,855</b>	<b>520,699</b>	<b>523,255</b>	<b>11,740</b>	<b>2,556</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-	11,140	11,140	-	-	(11,140)
0026-0035 Income from Permits	3,000	8,553	3,146	11,699	10,785	7,785	(914)
	<b>3,000</b>	<b>8,553</b>	<b>14,286</b>	<b>22,839</b>	<b>10,785</b>	<b>7,785</b>	<b>(12,054)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	2,500	3,189	894	4,083	3,500	1,000	(583)
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>2,500</b>	<b>3,189</b>	<b>894</b>	<b>4,083</b>	<b>3,500</b>	<b>1,000</b>	<b>(583)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5 General Income</b>							
0056-0065 Sponsorships	-	211	689	900	600	600	(300)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	14,845	14,845	-	-	(14,845)
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	2,722	3,722	6,444	100	100	(6,344)
0120-0129 General Income	-	16,990	(11,672)	5,318	-	-	(5,318)
	-	-	-	-	-	-	-
	-	<b>19,923</b>	<b>7,584</b>	<b>27,507</b>	<b>700</b>	<b>700</b>	<b>(26,807)</b>
<b>Total</b>	<b>517,015</b>	<b>416,509</b>	<b>158,619</b>	<b>575,128</b>	<b>538,240</b>	<b>21,225</b>	<b>(36,888)</b>

**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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	10,571	7,929	2,642	10,571	10,742	171	171
1200 Employees' Salaries & Wages	68,862	45,054	13,817	58,871	71,079	2,217	12,208
1300 Bonuses	6,823	4,330	3,625	7,955	6,987	164	(968)
1400 Income Supplements	800	600	200	800	800	-	-
1500 Social Security Contributions	6,550	4,225	1,287	5,512	6,694	144	1,182
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	2,240	1,436	333	1,769	2,720	480	951
	<b>108,846</b>	<b>73,324</b>	<b>25,154</b>	<b>98,478</b>	<b>112,022</b>	<b>3,176</b>	<b>13,544</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	3,353	2,223	886	3,109	3,293	(60)	184
2200-2259 Public Materials & Supplies	1,100	-	-	-	1,100	-	1,100
2300-2399 Repairs & Upkeep	99,440	85,432	(23,629)	61,803	112,811	13,371	51,008
2400-2449 Rent	1,456	901	555	1,456	1,456	-	(0)
3010 Street Lighting	8,000	11,337	5,098	16,435	8,000	-	(8,435)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	6,064	4,643	1,662	6,305	6,677	613	372
3035 Bank Charges	220	188	114	302	310	90	8
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	18,000	11,780	42,214	53,994	19,905	1,905	(34,089)
3041 Refuse Collection	51,901	33,464	(21,413)	12,051	57,765	5,864	45,714
3042 Bulky Refuse Collection	14,400	9,487	(9,487)	-	14,400	-	14,400
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	200	-	37,966	37,966	200	-	(37,766)
3051 Road & Street Cleaning	39,000	28,294	(9,697)	18,597	39,000	-	20,403
3052 Cleaning & Maintenance of Non-Urban Areas	19,390	13,586	(9,490)	4,096	20,359	969	16,263
3053 Cleaning of Public Conveniences	4,515	3,679	(1,282)	2,397	5,225	710	2,828
3055 Cleaning of Council Premises	2,700	1,824	14,321	16,145	2,662	(38)	(13,483)
3060 Cleaning & Maintenance of Parks & Gardens	16,860	12,827	4,228	17,055	17,567	707	512
3061 Cleaning & Maintenance of Soft Areas	21,749	14,941	5,770	20,711	22,760	1,011	2,049
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	9,889	7,506	5,812	13,318	8,558	(1,331)	(4,760)
3070-3090 Consultation Fees	2,000	-	-	-	-	(2,000)	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	14,465	5,430	(4,364)	1,066	14,515	50	13,449
3380-3389 Community	120	-	5,788	5,788	120	-	(5,668)
3600-3694 Local Enforcement Expenses	-	-	67	67	-	-	(67)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Prov for B Debts	-	-	(111)	(111)	-	-	111
	<b>334,821</b>	<b>247,542</b>	<b>45,009</b>	<b>292,551</b>	<b>356,683</b>	<b>21,861</b>	<b>64,131</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		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	3,645	1,975	953	2,928	4,498	853	1,570
2260-2299 Office Materials & Supplies	100	267	(151)	116	100	-	(16)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,100	-	-	-	1,100	-	1,100
2600-2699 Office Services	2,995	2,689	2,576	5,265	6,352	3,357	1,087
2700-2799 Transport	2,250	1,118	456	1,574	1,850	(400)	276
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,650	1,549	419	1,968	2,468	(182)	500
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	19,057	18,952	18,673	37,625	21,617	2,560	(16,008)
3200-3299 Training	500	-	605	605	500	-	(105)
3345 Office Hospitality	800	-	-	-	800	-	800
3400-3499 Incidental Expenses	250	-	36	36	250	-	214
	-	-	-	-	-	-	-
	<b>33,347</b>	<b>26,550</b>	<b>23,567</b>	<b>50,117</b>	<b>39,535</b>	<b>6,188</b>	<b>(10,582)</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	40,001	25,091	(192)	24,899	30,000	(10,001)	5,101
	40,001	25,091	(192)	24,899	30,000	(10,001)	5,101
<b>Total</b>	<b>517,015</b>	<b>372,507</b>	<b>93,539</b>	<b>466,046</b>	<b>538,240</b>	<b>21,224</b>	<b>72,194</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL as at 30-Sep 2021 €	FORECAST changes from 30 Sep-31 Dec 2021 €	TOTAL as at 31-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,500	1,562	(28)	1,534	1,500	-	(34)
	-	-	-	-	-	-	-
	<b>1,500</b>	<b>1,562</b>	<b>(28)</b>	<b>1,534</b>	<b>1,500</b>	-	<b>(34)</b>
<b>12 Receivables</b>							
0201-0209 Receivables	2,000	25,491	(17,838)	7,653	2,000	-	(5,653)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,000	2,200	9,609	11,809	2,000	-	(9,809)
	-	-	-	-	-	-	-
	<b>4,000</b>	<b>27,691</b>	<b>(8,229)</b>	<b>19,462</b>	<b>4,000</b>	-	<b>(15,462)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	418,913	739,372	(89,217)	650,155	549,404	130,491	(100,751)
	<b>418,913</b>	<b>739,372</b>	<b>(89,217)</b>	<b>650,155</b>	<b>549,404</b>	<b>130,491</b>	<b>(100,751)</b>
<b>14 Payables</b>							
4000 Payables	18,000	338	20,997	21,335	18,000	-	(3,335)
4100 Accruals	35,000	52,405	857	53,262	35,000	-	(18,262)
4150 Deferred Income	-	119,968	(119,968)	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>53,000</b>	<b>172,711</b>	<b>(98,114)</b>	<b>74,597</b>	<b>53,000</b>	-	<b>(21,597)</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 20%	Improvements 10%	10%	0%	Machinery 20%	Programmes 10%	Signs 100%		
		€	€	€	€	€	€	€	€	€	€
<b>Cost</b>											
As at 01 January	2022	24,745	43,526	863,164	621,223	17,307	4,225	653,660	11,787	-	<b>2,239,637</b>
Additions		-	-	477,875	-	-	-	-	-	-	<b>477,875</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2022	24,745	43,526	1,341,039	621,223	17,307	4,225	653,660	11,787	-	<b>2,717,512</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2022	-	10,258	351,684	51,423	-	-	653,660	-	-	<b>1,067,025</b>
Additions		-	-	477,875	-	-	-	-	-	-	<b>477,875</b>
As at 31 December	2022	-	10,258	829,559	51,423	-	-	653,660	-	-	<b>1,544,900</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2022	23,500	23,785	398,810	569,800	-	4,198	-	11,787	-	<b>1,031,880</b>
Charge for the year		300	342	29,331	-	-	27	-	-	-	<b>30,000</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2022	23,800	24,127	428,141	569,800	-	4,225	-	11,787	-	<b>1,061,880</b>
<b>Budgeted NBV 31 Dec</b>	<b>2021</b>	1,245	9,483	112,670	0	17,307	27	0	0	0	<b>140,732</b>
<b>Forecasted NBV 1 Jan</b>	<b>2022</b>	1,245	9,483	112,670	-	17,307	27	-	-	-	140,732
<b>Budgeted NBV 31 Dec</b>	<b>2022</b>	945	9,141	83,339	-	17,307	-	-	-	-	110,732