

# **San Lawrenz Local Council**

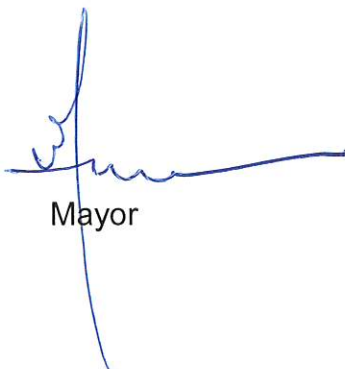
**Annual Budget  
For  
Financial Year  
2023**



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***Overview and Summary***



Mayor



Executive Secretary

**Statement of Income and Expenditure**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	235,828	308,884	319,369	83,541	10,485
Income raised from Bye-Laws (2)	20,000	20,475	20,680	680	205
Income raised from LES (3)	300	153	155	(145)	2
Investment Income (4)	5	-	-	(5)	-
Other Income (5)	6,200	28,338	4,634	(1,566)	(23,704)
<b>TOTAL</b>	<b>262,333</b>	<b>357,850</b>	<b>344,837</b>	<b>82,504</b>	<b>(13,013)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	108,642	127,854	126,216	17,574	(1,638)
Operations and Maintenance (7)	90,250	144,306	106,092	15,842	(38,214)
Administration (8)	37,350	82,569	44,107	6,757	(38,462)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	19,842	21,585	22,683	2,841	1,098
<b>TOTAL</b>	<b>256,084</b>	<b>376,314</b>	<b>299,097</b>	<b>43,013</b>	<b>(77,217)</b>
<b>Surplus / Deficit</b>	<b>6,249</b>	<b>(18,464)</b>	<b>45,740</b>	<b>39,491</b>	<b>64,204</b>

**Statement of Financial Position**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	122,594	150,537	182,303	59,709	31,766
<b>Current Assets</b>					
Inventories (11)	200	121	121	(79)	-
Receivables (12)	60,000	112,358	58,528	(1,472)	(53,830)
Cash and Cash Equivalents (13)	100,000	66,374	76,476	(23,524)	10,102
<b>Total Current Assets</b>	<b>160,200</b>	<b>178,853</b>	<b>135,125</b>	<b>(25,075)</b>	<b>(43,728)</b>
<b>Current Liabilities (14)</b>					
Payables	100,264	171,574	113,872	13,608	(57,702)
<b>Total Current Liabilities</b>	<b>100,264</b>	<b>171,574</b>	<b>113,872</b>	<b>13,608</b>	<b>(57,702)</b>
<b>Net Current Assets</b>	<b>59,936</b>	<b>7,279</b>	<b>21,253</b>	<b>(38,683)</b>	<b>13,974</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>182,530</b>	<b>157,816</b>	<b>203,556</b>	<b>21,026</b>	<b>45,740</b>
<b>Reserves</b>					
Retained Funds	182,530	157,816	203,556	21,026	45,740

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	160,200	178,853	135,125
Current Liabilities	100,264	171,574	113,872
<b>Working Capital</b>	<b>59,936</b>	<b>7,279</b>	<b>21,253</b>
Government Allocation	187,864	187,864	193,251
<b>FSI</b>	<b>32 %</b>	<b>4 %</b>	<b>11 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	79,842	79,842	79,842	79,842	319,369
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	5,170	5,170	5,170	5,170	20,680
<b>Local Enforcement cash flows</b>	39	39	39	39	155
<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>	1,159	1,159	1,159	1,159	4,634
<b>Other Cash Inflows</b>	13,458	13,458	13,458	13,458	53,830
<b>TOTAL Inflows</b>	<b>99,667</b>	<b>99,667</b>	<b>99,667</b>	<b>99,667</b>	<b>398,668</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	31,554	31,554	31,554	31,554	126,216
<b>Operations &amp; Maintenance</b>	26,523	26,523	26,523	26,523	106,092
<b>Administration</b>	11,027	11,027	11,027	11,027	44,107
<b>Finance</b>	14,426	14,426	14,426	14,426	57,702
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements	13,612	13,612	13,612	13,612	54,449
Special programmes					-
	13,612	13,612	13,612	13,612	54,449
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>97,142</b>	<b>97,142</b>	<b>97,142</b>	<b>97,142</b>	<b>388,566</b>
<b>SURPLUS / (DEFICIT)</b>	<b>2,526</b>	<b>2,526</b>	<b>2,526</b>	<b>2,526</b>	<b>10,102</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>66,374</b>	<b>68,900</b>	<b>71,425</b>	<b>73,951</b>	<b>66,374</b>
<b>Carry forward</b>	<b>68,900</b>	<b>71,425</b>	<b>73,951</b>	<b>76,476</b>	<b>76,476</b>

**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	Bud-Bud	Bud-Act
	2022	2022	2022	2022	2023		
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	187,864	187,864	-	187,864	193,251	5,387	5,387
0002-0004 In terms of section 58 CAP 363	27,964	22,965	-	22,965	22,577	(5,387)	(388)
0005-0019 Other Income	20,000	98,055	-	98,055	103,541	83,541	5,486
	<b>235,828</b>	<b>308,884</b>	-	<b>308,884</b>	<b>319,369</b>	<b>83,541</b>	<b>10,485</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	17,000	17,232	-	17,232	17,404	404	172
0026-0035 Income from Permits	3,000	3,243	-	3,243	3,275	275	32
	<b>20,000</b>	<b>20,475</b>	-	<b>20,475</b>	<b>20,680</b>	<b>680</b>	<b>205</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	300	153	-	153	155	(145)	2
	<b>300</b>	<b>153</b>	-	<b>153</b>	<b>155</b>	<b>(145)</b>	<b>2</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	5	-	-	-	-	(5)	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>-</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	23,750	-	23,750	-	-	(23,750)
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	5,000	4,588	-	4,588	4,634	(366)	46
0120-0129 General Income	1,200	-	-	-	-	(1,200)	-
	<b>6,200</b>	<b>28,338</b>	-	<b>28,338</b>	<b>4,634</b>	<b>(1,566)</b>	<b>(23,704)</b>
<b>Total</b>	<b>262,333</b>	<b>357,850</b>	-	<b>357,850</b>	<b>344,837</b>	<b>82,504</b>	<b>(13,013)</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
	2022	2022	2022	2022	2023		
	€	€	€	€	€	€	€
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,142	13,142	-	13,142	13,479	2,337	337
1200 Employees' Salaries & Wages	77,899	86,731	-	86,731	97,102	19,203	10,371
1300 Bonuses	-	19,098	-	19,098	6,457	6,457	(12,641)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,601	7,283	-	7,283	7,578	977	295
1600 Allowances	13,000	1,600	-	1,600	1,600	(11,400)	-
1700 Overtime	-	-	-	-	-	-	-
	<b>108,642</b>	<b>127,854</b>	-	<b>127,854</b>	<b>126,216</b>	<b>17,574</b>	<b>(1,638)</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,000	2,524	-	2,524	2,549	(3,451)	25
2200-2259 Public Materials & Supplies	3,000	4,543	-	4,543	4,588	1,588	45
2300-2399 Repairs & Upkeep	13,000	6,850	-	6,850	6,919	(6,082)	69
2400-2449 Rent	1,700	1,360	-	1,360	1,374	(326)	14
3010 Street Lighting	1,800	-	-	-	-	(1,800)	-
3020 Lease of Equipment	3,000	2,521	-	2,521	2,546	(454)	25
3030 Insurance	3,500	8,734	-	8,734	8,821	5,321	87
3035 Bank Charges	300	698	-	698	705	405	7
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	26,000	31,227	-	31,227	24,982	(1,018)	(6,245)
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	1,000	6,913	-	6,913	6,982	5,982	69
3043 Bins on wheels	5,000	4,498	-	4,498	4,543	(457)	45
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	2,000	8,939	-	8,939	9,028	7,028	89
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	3,700	980	-	980	990	(2,710)	10
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	100	201	-	201	203	103	2
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	10,000	10,056	-	10,056	10,157	157	101
3300-3379 Hospitality	10,000	54,262	-	54,262	21,705	11,705	(32,557)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	150	-	-	-	-	(150)	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>90,250</b>	<b>144,306</b>	-	<b>144,306</b>	<b>106,092</b>	<b>15,842</b>	<b>(38,214)</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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	-	3,368	-	3,368	3,402	3,402	34
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	650	660	-	660	667	17	7
2600-2699 Office Services	5,000	5,783	-	5,783	5,841	841	58
2700-2799 Transport	200	2,019	-	2,019	2,039	1,839	20
2800-2899 Travel	-	30,271	-	30,271	-	-	(30,271)
2900-2999 Information Services	3,500	6,254	-	6,254	6,317	2,817	63
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	28,000	33,516	-	33,516	25,137	(2,863)	(8,379)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	698	-	698	705	705	7
	-	-	-	-	-	-	-
	<b>37,350</b>	<b>82,569</b>	-	<b>82,569</b>	<b>44,107</b>	<b>6,757</b>	<b>(38,462)</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 (Charge for the Year)	19,842	21,585	-	21,585	22,683	2,841	1,098
	19,842	21,585	-	21,585	22,683	2,841	1,098
<b>Total</b>	<b>256,084</b>	<b>376,314</b>	-	<b>376,314</b>	<b>299,097</b>	<b>43,013</b>	<b>(77,217)</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2022 €	ACTUAL as at 30-Sep 2022 €	FORECAST changes from 30 Sep-31 Dec 2022 €	TOTAL as at 31-Dec 2022 €	BUDGET Jan-Dec 2023 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	200	121	-	121	121	(79)	-
5250-5299 Consumables	-	-	-	-	-	-	-
	<b>200</b>	<b>121</b>	<b>-</b>	<b>121</b>	<b>121</b>	<b>(79)</b>	<b>-</b>
<b>12 Receivables</b>							
0201-0209 Receivables	10,000	7,830	-	7,830	6,264	(3,736)	(1,566)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	50,000	104,528	-	104,528	52,264	2,264	(52,264)
	<b>60,000</b>	<b>112,358</b>	<b>-</b>	<b>112,358</b>	<b>58,528</b>	<b>(1,472)</b>	<b>(53,830)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	100,000	66,374	-	66,374	76,476	(23,524)	10,102
	<b>100,000</b>	<b>66,374</b>	<b>-</b>	<b>66,374</b>	<b>76,476</b>	<b>(23,524)</b>	<b>10,102</b>
<b>14 Payables</b>							
4000 Payables	33,000	30,663	-	30,663	45,995	12,995	15,332
4100 Accruals	10,000	26,120	-	26,120	39,180	29,180	13,060
4150 Deferred Income	57,264	114,791	-	114,791	28,698	(28,566)	(86,093)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	<b>100,264</b>	<b>171,574</b>	<b>-</b>	<b>171,574</b>	<b>113,872</b>	<b>13,608</b>	<b>(57,702)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Asset	property	Furn & fittings	Urban impr	office equip	plant & mach	comp equip	special prog	new street signs	MV	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2023	15,705	58,019	132,305	45,100	25,097	14,973	1,955,466	4,072	45,028	2,295,765
Additions	-	-	-	-	-	-	573,225	-	76,800	650,025
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	15,705	58,019	132,305	45,100	25,097	14,973	2,528,691	4,072	121,828	2,945,790
<b>Grants/ other reimbursements</b>										
As at 01 January 2023	13,122	-	41,588	1,537	-	-	1,322,989	-	45,028	1,424,264
Additions	-	-	-	-	-	-	531,576	-	64,000	595,576
As at 31 December 2023	13,122	-	41,588	1,537	-	-	1,854,565	-	109,028	2,019,840
<b>Accumulated Depreciation</b>										
As at 01 January 2023	-	36,938	70,341	42,933	19,261	11,960	535,459	4,072	-	720,964
Charge for the year	-	2,491	3,174	293	2,301	890	13,534	-	-	22,683
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	-	39,429	73,515	43,226	21,562	12,850	548,993	4,072	-	743,647
<b>Budgeted NBV 31 Dec 2022</b>	2,583	23,570	20,963	3,052	4,599	2,395	65,432	-	-	122,594
<b>Forecasted NBV 1 Jan 2023</b>	2,583	21,081	20,376	630	5,836	3,013	97,018	-	-	150,537
<b>Budgeted NBV 31 Dec 2023</b>	2,583	18,590	17,202	337	3,535	2,123	125,133	-	12,800	182,303