



KUNSILL LOKALI BIRZEBBUGA

# Birżebbuġa Local Council

Business Plan  
for the period  
2019 - 2023

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## Overview and Summary

Fis-sena li għadha kif intemmet, komplejna nweqqju u naħdmu qatigh, sabiex inkabbru l-effiċjenza fis-servizzi li noffru lill-komunità, billi nagħtu aktar servizzi, b' inqas spejjeż.

Minhabba l-Covid-19, kellna sena iebes, madankollu l-Kunsill xorta waħda baqa' joffri s-servizz, filwaqt li ħadem ħafna sabiex itejjeb il-finanzi tal-Kunsill. Kellna nżommu jdejna sodi mal-kuntratturi, kif ukoll addottajna tfassil ta' sistemi ġodda. Ħarġu aktar offerti pubbliċi, fejn il-Kunsill zied is-servizzi, li ġabu magħhom zieda fl-ispejjeż kuntrattwali. Minhabba li konna restritti f' ħafna affarijiet, il-Kunsill ħa ħsieb ukoll li investa f' apparat u manutenzzjoni fil-binja tal-Kunsill, sabiex il-ħaddiema mhux biss baqgħu għaddejnin, iżda setgħu joffru servizz aħjar.

L-isfidi kontinwi tagħna huma:

- Inżommu dan ir-rittmu ta' xogħol permezz tas-servizzi li joffru l-ħaddiema fi ħdan il-Kunsill;
- Innaqqsu l-ispejjeż mingħajr ma nnaqqsu l-kwalità tas-servizzi li noffru;
- Nammiljoraw is-sitwazzjoni finanzjarja tal-Kunsill;
- Inħarsu 'l quddiem bl-lenti pożittiva.

Il-Kunsill kompli jaħdem, sabiex iġib aktar fondi u proġetti, għat-tisbiħ tal-lokalità. Għas-sena li għadha kif temmet, is-sena 2020, il-Kunsill rebaħ fond Ewropew, li jaqa' taħt l-iskema tal-GALXLOKK, taħt il-miżura numru (4) – (19.2). Permezz ta' dan il-fond, il-Kunsill ser ikun qiegħed iwettaq tisbiħ fil-Ġnien il-Kunsill. Sadattant, il-Kunsill ħa ħsieb ukoll sabiex japplika għal proġett ta' restawr tal-pittura, fil-kappella tas-Sagra Familja, lima applikazzjoni għadha għaddejja fil-proċess. B' kollaborazzjoni ma' entitajiet oħra, il-Kunsill qiegħed jikkordina wkoll il-proġett ta' Wied il-Buni, kif ukoll il-proġett ta' Bengħisa. Matul is-sena 2020, saru wkoll diversi toroq madwar il-lokalità, kif ukoll inbeda l-proġett tant mistenni, dak taż-żona ta' San Ġorġ.

Matul dawn it-tliet snin, il-Kunsill ser ikompli jaħdem sabiex mhux biss itejjeb l-operat, iżda fl-istess waqt ikompli jaħdem sabiex il-lokalità ta' Birżebbuġa tkompli tisbieħ u tattrata lil pubbliku ingenerali. Filwaqt li l-Kunsill dejjem jagħmel ħiltu kollha, sabiex iżomm il-finanzi f' qagħda tajba, ser ikompli jinvesti f' aktar proġetti kapitali lejn il-lokalità.

Il-Kunsill jinsab ċert li b'dan it-titjib, kif ukoll proġetti proposti għas-snin li ġejjien, ser jibqa' jaħdem, biex jirrispetta l-ambjent u l-valur ta' Birżebbuġa. Dan kollu nweqqju, sabiex inkomplu nkunu ta' eżempju tajjeb għal lokalitajiet oħra.



Joseph Farrugia  
Sindku



Rosalie Mintoff  
Segretarju Eżekuttiv

**Statement of Income and Expenditure**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2022	2023	2019-2023
€	€	€	€	€	€	
<b>Income</b>						
Funds received from Central Government (1)	838,985	910,822	920,791	939,207	957,991	4,567,796
Income raised from Bye-Laws (2)	36,367	27,120	26,000	26,000	26,000	141,486
Income raised from LES (3)	5,891	3,811	3,500	3,570	3,641	20,413
Investment Income (4)	240	32	-	-	-	272
Other Income (5)	1,899	452	-	-	-	2,351
<b>TOTAL</b>	<b>883,381</b>	<b>942,237</b>	<b>950,291</b>	<b>968,777</b>	<b>987,632</b>	<b>4,732,318</b>
<b>Expenditure</b>						
Personal Emoluments (6)	151,602	173,448	217,602	224,490	231,632	998,773
Operations and Maintenance (7)	408,850	400,042	499,200	506,964	514,527	2,329,583
Administration (8)	69,613	76,376	62,932	64,269	65,637	338,827
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	218,849	196,141	126,076	148,076	171,076	860,218
<b>TOTAL</b>	<b>848,914</b>	<b>846,006</b>	<b>905,810</b>	<b>943,799</b>	<b>982,872</b>	<b>4,527,402</b>
<b>Surplus / Deficit</b>	<b>34,467</b>	<b>96,231</b>	<b>44,481</b>	<b>24,978</b>	<b>4,760</b>	<b>204,917</b>

## Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2022	2023	2019-2023
	€	€	€	€	€	€
<b>Non-current Assets</b>						
Property, Plant and Equipment (16)	647,669	519,772	815,826	1,057,750	1,151,674	4,192,691
<b>Current Assets</b>						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	129,209	142,274	117,074	132,274	143,774	664,605
Cash and Cash Equivalents (13)	975,765	1,092,251	704,202	550,525	608,437	3,931,180
<b>Total Current Assets</b>	<b>1,104,974</b>	<b>1,234,525</b>	<b>821,276</b>	<b>682,799</b>	<b>752,211</b>	<b>4,595,785</b>
<b>Current Liabilities (14)</b>						
Payables	587,945	493,369	457,769	471,969	459,469	2,470,521
<b>Total Current Liabilities</b>	<b>587,945</b>	<b>493,369</b>	<b>457,769</b>	<b>471,969</b>	<b>459,469</b>	<b>2,470,521</b>
<b>Net Current Assets</b>	<b>517,029</b>	<b>741,156</b>	<b>363,507</b>	<b>210,830</b>	<b>292,742</b>	<b>2,125,264</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-	-
<b>Net Assets</b>	<b>1,164,698</b>	<b>1,260,928</b>	<b>1,179,333</b>	<b>1,268,580</b>	<b>1,444,416</b>	<b>6,317,955</b>
<b>Reserves</b>						
Retained Funds	1,164,698	1,260,928	1,179,333	1,268,580	1,444,416	6,317,955

## Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2022	2023	2019-2023
	€	€	€	€	€	€
Current Assets	1,104,974	1,234,525	821,276	682,799	752,211	4,595,785
Current Liabilities	587,945	493,369	457,769	471,969	459,469	2,470,521
<b>Working Capital</b>	<b>517,029</b>	<b>741,156</b>	<b>363,507</b>	<b>210,830</b>	<b>292,742</b>	<b>2,125,264</b>
Government Allocation	767,900	852,447	871,711	889,145	906,928	2,492,058
<b>FSI</b>	<b>67 %</b>	<b>87 %</b>	<b>42 %</b>	<b>24 %</b>	<b>32 %</b>	<b>85 %</b>

**Cash Budget**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec 2019	Jan-Dec 2020	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Period 2019-2023
	€	€	€	€	€	€
<b>Cash Inflows</b>						
Government cash inflows	838,985	888,322	890,791	957,991	981,491	4,557,580
Cash flows from Bye-Laws & L.N fees	36,367	27,120	26,000	26,000	26,000	141,487
Local Enforcement cash flows	5,891	3,811	3,500	3,641	3,641	20,484
<b>Finance cash flows</b>						
Loan Proceeds						-
Investment income	240	32	-	-	-	272
	240	32	-	-	-	272
<b>Capital cash flow</b>						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services	-	-	-	-	-	-
Other Cash Inflows	82,919	103,353	60,000	60,000	60,000	366,272
<b>TOTAL Inflows</b>	<b>964,402</b>	<b>1,022,638</b>	<b>980,291</b>	<b>1,047,632</b>	<b>1,071,132</b>	<b>5,086,095</b>
<b>Cash Outflows</b>						
Personal Emoluments	151,602	173,448	217,602	224,490	231,632	998,774
Operations & Maintenance	343,850	453,910	542,200	496,964	457,151	2,294,075
Administration	58,711	94,376	68,538	59,855	41,437	322,917
Finance						-
<b>Capital</b>						
Acquisition of property						-
Construction	-	-	-		-	-
Improvements	109,011	184,418	540,000	420,000	283,000	1,536,429
Special programmes						-
Motor Vehicle						-
	109,011	184,418	540,000	420,000	283,000	1,536,429
Cash outflows re EU projects					-	-
Cash outflows re Twinning				-		-
Cash outflows re Community Services						-
	-	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>663,174</b>	<b>906,152</b>	<b>1,368,340</b>	<b>1,201,309</b>	<b>1,013,220</b>	<b>5,152,195</b>
<b>SURPLUS / (DEFICIT)</b>	<b>301,228</b>	<b>116,486</b>	<b>(388,049)</b>	<b>(153,677)</b>	<b>57,912</b>	<b>(66,100)</b>
Brought forward (Bank /Cash Bal.)	674,537	975,765	1,092,251	704,202	550,525	674,537
Carry forward	975,765	1,092,251	704,202	550,525	608,437	608,437

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
<b>Income</b>						
<b>1 Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	767,900	852,447	871,711	889,145	906,928	4,288,131
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	71,085	58,375	49,080	50,062	51,063	279,664
	<b>838,985</b>	<b>910,822</b>	<b>920,791</b>	<b>939,207</b>	<b>957,991</b>	<b>4,567,796</b>
<b>2 Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	481					481
0026-0035 Income from Permits	35,886	27,120	26,000	26,000	26,000	141,005
	<b>36,367</b>	<b>27,120</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>141,486</b>
<b>3 Local Enforcement Income</b>						
0037 Commission from Regional Committees	5,891	3,811	3,500	3,570	3,641	20,413
0038-0055 Contraventions						-
	<b>5,891</b>	<b>3,811</b>	<b>3,500</b>	<b>3,570</b>	<b>3,641</b>	<b>20,413</b>
<b>4 Investment Income</b>						
0091-0095 Bank interest	240	32	-	-	-	272
0096-0099 Income received from Government Securities						-
	<b>240</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272</b>
<b>5 General Income</b>						
0056-0065 Sponsorships	1,349	300				1,649
0066-0069 Documents & Information						-
0070-0075 EU Funds						-
0076-0080 Twinning						-
0081-0089 Insurance Claims						-
0100-0109 Donations	100					100
0110-0119 Contributions	120	63				183
0120-0129 General Income	330	89	-	-	-	419
	<b>1,899</b>	<b>452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,351</b>
<b>Total</b>	<b>883,381</b>	<b>942,237</b>	<b>950,291</b>	<b>968,777</b>	<b>987,632</b>	<b>4,732,318</b>

**Detailed Estimates of Expenditure**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2022	2023	2019-2023
€	€	€	€	€	€	
<b>6 Personal Emoluments</b>						
1100 Mayor's Allowance	15,690	17,427	17,670	18,023	18,384	87,195
1200 Employees' Salaries & Wages	107,295	123,825	146,974	152,853	158,967	689,914
1300 Bonuses	1,110	1,200	12,694	12,948	13,207	41,159
1400 Income Supplements	1,052	1,017	1,636	1,669	1,702	7,076
1500 Social Security Contributions	8,254	9,974	13,928	14,207	14,491	60,854
1600 Allowances	13,700	15,508	20,200	20,200	20,200	89,808
1700 Overtime	4,500	4,496	4,500	4,590	4,682	22,767
	<b>151,602</b>	<b>173,448</b>	<b>217,602</b>	<b>224,490</b>	<b>231,632</b>	<b>998,773</b>
<b>7 Operations and Maintenance</b>						
2100-2149 Public Utilities	5,643	5,737	7,000	7,140	7,283	32,803
2200-2259 Public Materials & Supplies	9,177	6,976	20,000	20,400	20,808	77,361
2300-2399 Repairs & Upkeep	35,480	38,950	50,250	51,255	52,280	228,215
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	12,277	11,420	13,000	13,260	13,525	63,483
3020 Lease of Equipment	590	590	650	663	676	3,169
3030 Insurance	2,809	4,290	3,400	3,468	3,537	17,504
3035 Bank Charges	539	625	600	630	662	3,055
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	27,942	54,527	65,000	66,300	67,626	281,394
3041 Refuse Collection	96,816	95,647	101,000	103,020	105,080	501,563
3042 Bulky Refuse Collection	8,265	7,379	9,000	9,180	9,364	43,188
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	71,644	61,022	80,000	80,000	80,000	372,666
3052 Cleaning & Maintenance of Non-Urban Areas	9,535	9,527	9,600	9,792	9,988	48,443
3053 Cleaning of Public Conveniences	46,332	43,166	46,000	46,000	46,000	227,498
3055 Cleaning of Council Premises	2,960	2,624	3,200	3,200	3,200	15,184
3060 Cleaning & Maintenance of Parks & Gardens	15,422	25,080	25,000	25,500	26,010	117,012
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	189	-	200	200	200	789
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	24,548	19,787	45,000	45,900	46,818	182,053
3070-3090 Consultation Fees	2,638	380	-	-	-	3,018
3100-3139 Contract & Project Management	-	-	-	-	-	-
3300-3379 Hospitality	34,929	11,072	20,000	20,400	20,808	107,209
3380-3399 Community	-	1,000	-	-	-	1,000
3600-3694 Local Enforcement Expenses	291	10	300	306	312	1,219
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
Sundry expenses	823	235	-	350	350	1,758
	<b>408,850</b>	<b>400,042</b>	<b>499,200</b>	<b>506,964</b>	<b>514,527</b>	<b>2,329,583</b>



**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2022	2023	2019-2023
€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>						
2150-2199 Office Utilities						-
2200-2299 Office Materials & Supplies						-
2450-2499 Office Rent	4,329	4,061	4,332	4,505	4,685	21,913
2500-2599 National & International Memberships	491	86	650	663	676	2,567
2600-2699 Office Services	9,652	11,698	10,500	10,710	10,924	53,485
2700-2799 Transport	27,515	25,877	9,000	9,180	9,364	80,936
2800-2899 Travel	7,821	-	-	-	-	7,821
2900-2999 Information Services	2,088	1,417	6,900	7,038	7,179	24,621
3050 Office Cleaning						-
3140-3199 Professional Services	16,201	32,104	28,800	29,376	29,964	136,444
3200-3299 Training	269		400	400	400	1,469
3345 Office Hospitality	1,247	1,132	1,500	1,530	1,561	6,969
3400-3499 Incidental Expenses	-	-	850	867	884	2,601
	<b>69,613</b>	<b>76,376</b>	<b>62,932</b>	<b>64,269</b>	<b>65,637</b>	<b>338,827</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	(1,093)	(105)				(1,198)
8000-8099 Depreciation (charge for the year)	219,942	196,246	126,076	148,076	171,076	861,416
	218,849	196,141	126,076	148,076	171,076	860,218
<b>Total</b>	<b>848,914</b>	<b>846,006</b>	<b>905,810</b>	<b>943,799</b>	<b>982,872</b>	<b>4,527,402</b>

**Detailed Estimates of Statement of Financial Position**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2019	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Period 2019-2023
	€	€	€	€	€	€
<b>11 Inventory</b>						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
<b>12 Receivables</b>						
0201-0209 Receivables	42,997	50,744	27,764	42,764	53,852	218,121
0210-0219 LES Receivables	67,619	67,619	67,619	67,619	67,619	338,095
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	10,602	12,421	10,200	10,400	10,812	54,435
Other debtor	7,991	11,491	11,491	11,491	11,491	53,955
	<b>129,209</b>	<b>142,274</b>	<b>117,074</b>	<b>132,274</b>	<b>143,774</b>	<b>664,605</b>
<b>13 Cash &amp; Equivalents</b>						
5001-5099 Bank & Cash Balances	975,765	1,092,251	704,202	550,525	608,437	3,931,180
	<b>975,765</b>	<b>1,092,251</b>	<b>704,202</b>	<b>550,525</b>	<b>608,437</b>	<b>3,931,180</b>
<b>14 Payables</b>						
4000 Payables	465,883	405,437	422,569	435,469	417,169	2,146,527
4100 Accruals	43,511	32,970	35,200	36,500	42,300	190,481
4150 Deferred Income						-
Short-term Borrowings	-	-	-			-
Other creditor	78,551	54,962	-			133,513
	<b>587,945</b>	<b>493,369</b>	<b>457,769</b>	<b>471,969</b>	<b>459,469</b>	<b>2,470,521</b>
<b>15 Non Current Liabilities</b>						
4200 Long Term Borrowings						-
	-	-	-	-	-	-

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

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Sign	Plant, Machinery & Equipment	Office furniture & fittings	Trees	Motor Vehicle	ANYC	Total
	25%	1%	100%	20%	8%	0%	0%	20%	0%	€
<b>Cost</b>	€	€	€	€	€	€	€	€	€	€
As at 01 January 2019	4,470	80,751	5,089,842	7,676	72,445	49,411	15,496	16,299	13,746	<b>5,350,136</b>
Additions	715	-	93,475	-	6,141	320	779	-	7,581	<b>109,011</b>
Disposals	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2019	<b>5,185</b>	<b>80,751</b>	<b>5,183,317</b>	<b>7,676</b>	<b>78,586</b>	<b>49,731</b>	<b>16,275</b>	<b>16,299</b>	<b>21,327</b>	<b>5,459,147</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2019	1,003	-	926,821	-	11,310	-	13,458	-	-	<b>952,592</b>
Additions	-	-	81,020	-	-	-	-	-	-	<b>81,020</b>
Transfers	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2019	<b>1,003</b>	<b>-</b>	<b>1,007,841</b>	<b>-</b>	<b>11,310</b>	<b>-</b>	<b>13,458</b>	<b>-</b>	<b>-</b>	<b>1,033,612</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2019	2,651	13,780	3,440,990	7,676	51,027	41,257	-	543	-	<b>3,557,924</b>
Charge for the year	691	820	209,117	-	4,519	1,535	-	3,260	-	<b>219,942</b>
Released on disposal	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2019	<b>3,342</b>	<b>14,600</b>	<b>3,650,107</b>	<b>7,676</b>	<b>55,546</b>	<b>42,792</b>	<b>-</b>	<b>3,803</b>	<b>-</b>	<b>3,777,866</b>
<b>Budgeted NBV 31 Dec 2018</b>	1,729	67,113	1,266,481	-	13,234	23,285	18,984	166	10,142	<b>1,401,133</b>
<b>Budgeted NBV 31 Dec 2019</b>	840	66,151	525,369	-	11,730	6,939	2,817	12,496	21,327	<b>647,669</b>

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

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Sign	Plant, Machinery & Equipment	Office furniture & fittings	Trees	Motor Vehicle	ANYC	Total
	€	€	€	€	€	€	€	€	€	€
	25%	1%	100%	20%	8%	0%	0%	20%	0%	
<b>Cost</b>										
As at 01 January 2020	5,185	80,751	5,183,317	7,676	78,586	49,731	16,275	16,299	21,327	5,459,147
Additions	2,886	-	163,052	-	7,446	6,510	4,277	-	247	184,418
Disposals										
As at 31 December 2020	<b>8,071</b>	<b>80,751</b>	<b>5,346,369</b>	<b>7,676</b>	<b>86,032</b>	<b>56,241</b>	<b>20,552</b>	<b>16,299</b>	<b>21,574</b>	<b>5,643,565</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2020	1,003	-	1,007,841	-	11,310	-	13,458	-	-	1,033,612
Additions	-	-	114,499	-	154	-	1,416	-	-	116,069
Transfers			(13,168)							(13,168)
As at 31 December 2020	<b>1,003</b>	<b>-</b>	<b>1,122,340</b>	<b>-</b>	<b>11,464</b>	<b>-</b>	<b>14,874</b>	<b>-</b>	<b>-</b>	<b>1,149,681</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2020	3,342	14,600	3,650,107	7,676	55,546	42,792	-	3,803	-	3,777,866
Charge for the year	588	820	184,892	-	5,172	1,514	-	3,260	-	196,246
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2020	<b>3,930</b>	<b>15,420</b>	<b>3,834,999</b>	<b>7,676</b>	<b>60,718</b>	<b>44,306</b>	<b>-</b>	<b>7,063</b>	<b>-</b>	<b>3,974,112</b>
<b>Budgeted NBV 31 Dec 2019</b>	840	66,151	525,369	-	11,730	6,939	2,817	12,496	21,327	647,669
<b>Budgeted NBV 31 Dec 2020</b>	3,138	65,331	389,030	-	13,850	11,935	5,678	9,236	21,574	519,772

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

Asset	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Sign	Plant, Machinery & Equipment	Office furniture & fittings	Trees	Motor Vehicle	ANYC	Total
% of depreciation	25%	1%	10%	100%	20%	8%	0%	20%	0%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2021	8,071	80,751	5,346,369	7,676	86,032	56,241	20,552	16,299	21,574	5,643,565
Additions			535,000			5,000				540,000
Disposals										
As at 31 December 2021	<b>8,071</b>	<b>80,751</b>	<b>5,881,369</b>	<b>7,676</b>	<b>86,032</b>	<b>61,241</b>	<b>20,552</b>	<b>16,299</b>	<b>21,574</b>	<b>6,183,565</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2021	1,003	-	1,122,340	-	11,464	-	14,874	-	-	1,149,681
Additions			117,870							117,870
Transfers										
As at 31 December 2021	<b>1,003</b>	<b>-</b>	<b>1,240,210</b>	<b>-</b>	<b>11,464</b>	<b>-</b>	<b>14,874</b>	<b>-</b>	<b>-</b>	<b>1,267,551</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2021	3,930	15,420	3,834,999	7,676	60,718	44,306	-	7,063	-	3,974,112
Charge for the year	300	800	119,707	-	2,320	1,075	-	1,874	-	126,076
Released on disposal										
As at 31 December 2021	<b>4,230</b>	<b>16,220</b>	<b>3,954,706</b>	<b>7,676</b>	<b>63,038</b>	<b>45,381</b>	<b>-</b>	<b>8,937</b>	<b>-</b>	<b>4,100,188</b>
<b>Budgeted NBV 31 Dec 2020</b>	3,138	65,331	389,030	-	13,850	11,935	5,678	9,236	21,574	519,772
<b>Budgeted NBV 31 Dec 2021</b>	2,838	64,531	686,453	-	11,530	15,860	5,678	7,362	21,574	815,826

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

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Sign	Plant, Machinery & Equipment	Office furniture & fittings	Trees	Motor Vehicle	ANYC	Total
	€	€	€	€	€	€	€	€	€	€
25%	8,071	80,751	5,881,369	7,676	86,032	61,241	20,552	16,299	21,574	6,183,565
			450,000			-				450,000
<b>Cost</b>	<b>8,071</b>	<b>80,751</b>	<b>6,331,369</b>	<b>7,676</b>	<b>86,032</b>	<b>61,241</b>	<b>20,552</b>	<b>16,299</b>	<b>21,574</b>	<b>6,633,565</b>
As at 01 January 2022										
Additions										
Disposals										
As at 31 December 2022										
<b>Grants/ other reimbursements</b>	<b>1,003</b>	-	1,240,210	-	11,464	-	14,874	-	-	1,267,551
As at 01 January 2022										
Additions			60,000							60,000
Transfers										
As at 31 December 2022	<b>1,003</b>	-	<b>1,300,210</b>	-	<b>11,464</b>	-	<b>14,874</b>	-	-	<b>1,327,551</b>
<b>Accumulated Depreciation</b>	<b>4,230</b>	16,220	3,954,706	7,676	63,038	45,381	-	8,937	-	4,100,188
As at 01 January 2022										
Charge for the year	300	800	141,707	-	2,320	1,075	-	1,874	-	148,076
Released on disposal										
As at 31 December 2022	<b>4,530</b>	<b>17,020</b>	<b>4,096,413</b>	<b>7,676</b>	<b>65,358</b>	<b>46,456</b>	-	<b>10,811</b>	-	<b>4,248,264</b>
<b>Budgeted NBV 31 Dec 2021</b>	<b>2,838</b>	64,531	686,453	-	11,530	15,860	5,678	7,362	21,574	815,826
<b>Budgeted NBV 31 Dec 2022</b>	<b>2,538</b>	63,731	934,746	-	9,210	14,785	5,678	5,488	21,574	1,057,750

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

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programma	New Street Sign	Plant, Machinery & Equipment	Office furniture & fittings	Trees	Motor Vehicle	ANYC	Total
25%	8,071	80,751	6,331,369	7,676	86,032	61,241	20,552	16,299	21,574	<b>6,633,565</b>
			325,000			-				<b>325,000</b>
<b>Cost</b>	<b>8,071</b>	<b>80,751</b>	<b>6,656,369</b>	<b>7,676</b>	<b>86,032</b>	<b>61,241</b>	<b>20,552</b>	<b>16,299</b>	<b>21,574</b>	<b>6,958,565</b>
As at 01 January 2023										
Additions										
Disposals										
As at 31 December 2023										
<b>Grants/ other reimbursements</b>										
As at 01 January 2023	1,003	-	1,300,210	-	11,464	-	14,874	-	-	<b>1,327,551</b>
Additions			60,000							<b>60,000</b>
Transfers										
As at 31 December 2023	<b>1,003</b>	<b>-</b>	<b>1,360,210</b>	<b>-</b>	<b>11,464</b>	<b>-</b>	<b>14,874</b>	<b>-</b>	<b>-</b>	<b>1,387,551</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2023	4,530	17,020	4,096,413	7,676	65,358	46,456	-	10,811	-	<b>4,248,264</b>
Charge for the year	300	800	164,707	-	2,320	1,075	-	1,874	-	<b>171,076</b>
Released on disposal										
As at 31 December 2023	<b>4,830</b>	<b>17,820</b>	<b>4,261,120</b>	<b>7,676</b>	<b>67,678</b>	<b>47,531</b>	<b>-</b>	<b>12,685</b>	<b>-</b>	<b>4,419,340</b>
<b>Budgeted NBV 31 Dec 2022</b>	2,538	63,731	934,746	-	9,210	14,785	5,678	5,488	21,574	<b>1,057,750</b>
<b>Budgeted NBV 31 Dec 2023</b>	2,238	62,931	1,035,039	-	6,890	13,710	5,678	3,614	21,574	<b>1,151,674</b>