

BIRZEBBUGA Local Council

**Annual Budget
For
Financial Year
2017**

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Overview and Summary

Estimi Finanzjarji

DHUL

Bhala dhul, apparti l-allokkazzjoni mill-Gvern Ċentrali ta' madward €708,000. Il-Kunsill qed ibassar li jdaħħal €36,000 minn skemi governattivi. Il-Kunsill qed jippjana wkoll li jdaħħal total ta' €44,000 mill-hlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

INFIQ

EMOLUMENTI PERSONALI (SALARJI)

Zieda fl-infiq ta' dan il-vot qed tiġi imbassra minhabba zidiet fil-pagi kemm tal-ġholi tal-ħajja, kif ukoll tal-increments. Total allokati għas-salarji huwa ta' ftit inqas minn €132,000

MANUTENZJONI U OPERATTIVI

Il-Kunsill behsiebu ikompli jaħdem iktar bil-ghaqal f'dan ir-rigward. Din is-sena, il-Kunsill qed jalloka is-somma ta' €388,000 sabiex ikopru il-manutenzjoni, l-ispejjeż necessarji sabiex izzomm il-lokalita' fi stat tajjeb, spejjeż ta' kuntratti, u spejjeż tal-ufficju.

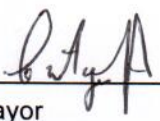
Tajjeb li jiġi irrimarkat, li, minn din is-sena, qed issir differenza bejn il-fondi allokati għal tali spejjeż sabiex jiġi imħaddem l-ufficju amministrattiv

INFIQ KAPITALI

Il-Kunsill lokali qied ta' id-direttiva mid-Dipartiment tal-Gvern Lokali, sabiex jeserġita biss il-funzjonijiet bażiċi tiegħu, u ma jwettaqx proġetti kapitali, u dan sakemm titranga il-qagħda finanzjarja tal-Kunsill.

Minhabba dan, il-Kunsill qed jalloka biss is-somma ta' €90,000, li huma relatja ma' ħlas taħt l-iskema ta' PPP, dovuti fuq proġett li sar fil-passat.

Madankollu ta' min jinnota li l-Kunsill qed jaħdem bi sħiħ sabiex isiru proġetti fil-lokalita', minn Entitajiet / Awtoritajiet ohra.


Mayor
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

| BUDGET Jan-Dec 2016 € | FORECAST Jan-Dec 2016 € | BUDGET Jan-Dec 2017 € | VARIANCE Bud-Bud € | VARIANCE Bud-Act € |
|--------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------------|
|--------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------------|

Income

| | | | | | |
|--|----------------|----------------|----------------|--------------|----------------|
| Funds received from Central Government (1) | 742,800 | 749,374 | 744,235 | 1,435 | (5,139) |
| Income raised from Bye-Laws (2) | 15,000 | 22,869 | 23,000 | 8,000 | 131 |
| Income raised from LES (3) | 7,000 | 7,427 | 8,500 | 1,500 | 1,073 |
| Investment Income (4) | 300 | 76 | 150 | (150) | 74 |
| Other Income (5) | 16,540 | 14,442 | 12,850 | (3,690) | (1,592) |
| TOTAL | 781,640 | 794,188 | 788,735 | 7,095 | (5,453) |

Expenditure

| | | | | | |
|--------------------------------|----------------|----------------|----------------|-----------------|----------------|
| Personal Emoluments (6) | 126,748 | 127,552 | 131,731 | 4,983 | 4,179 |
| Operations and Maintenance (7) | 348,693 | 335,908 | 348,063 | (630) | 12,155 |
| Administration (8) | 44,533 | 37,123 | 40,158 | (4,375) | 3,035 |
| Finance Cost (9) | - | - | - | - | - |
| Other Expenditure (10) | 215,363 | 213,921 | 192,370 | (22,993) | (21,551) |
| TOTAL | 735,337 | 714,504 | 712,322 | (23,015) | (2,182) |

Surplus / Deficit

| | | | | |
|---------------|---------------|---------------|---------------|----------------|
| 46,303 | 79,684 | 76,413 | 30,110 | (3,271) |
|---------------|---------------|---------------|---------------|----------------|

Budgeted Statement of Affairs**DESCRIPTION**

| BUDGET as at 31 Dec 2016 | FORECAST as at 31 Dec 2016 | BUDGET as at 31 Dec 2017 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
|--------------------------------|----------------------------------|--------------------------------|---------------------|---------------------|
| € | € | € | € | € |

Non-current Assets

Property, Plant and Equipment (16)

| | | | | |
|-----------|-----------|-----------|-----------|-----------|
| 2,010,529 | 1,980,567 | 1,791,297 | (219,232) | (189,270) |
|-----------|-----------|-----------|-----------|-----------|

Current Assets

Inventories (11)

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Receivables (12)

| | | | | |
|--------|---------|---------|--------|-------|
| 98,176 | 108,178 | 109,178 | 11,002 | 1,000 |
|--------|---------|---------|--------|-------|

Cash and Cash Equivalents (13)

| | | | | |
|---------|---------|---------|---------|---------|
| 229,729 | 232,273 | 367,956 | 138,227 | 135,683 |
|---------|---------|---------|---------|---------|

Total Current Assets

| | | | | |
|---------|---------|---------|---------|---------|
| 327,905 | 340,451 | 477,134 | 149,229 | 136,683 |
|---------|---------|---------|---------|---------|

Current Liabilities (14)

Payables

| | | | | |
|---------|---------|---------|----------|----------|
| 438,102 | 452,947 | 408,947 | (29,155) | (44,000) |
|---------|---------|---------|----------|----------|

Current portion of Long-Term Borrowings

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Total Current Liabilities

| | | | | |
|---------|---------|---------|----------|----------|
| 438,102 | 452,947 | 408,947 | (29,155) | (44,000) |
|---------|---------|---------|----------|----------|

Net Current Assets

| | | | | |
|-----------|-----------|--------|---------|---------|
| (110,197) | (112,496) | 68,187 | 178,384 | 180,683 |
|-----------|-----------|--------|---------|---------|

Non-current liabilities (15)

| | | | | |
|---------|---------|---------|-----------|----------|
| 506,186 | 486,186 | 401,186 | (105,000) | (85,000) |
|---------|---------|---------|-----------|----------|

Net Assets

| | | | | |
|-----------|-----------|-----------|--------|--------|
| 1,394,146 | 1,381,885 | 1,458,298 | 64,152 | 76,413 |
|-----------|-----------|-----------|--------|--------|

Reserves

Retained Funds

| | | | | |
|-----------|-----------|-----------|--------|--------|
| 1,394,146 | 1,381,885 | 1,458,298 | 64,152 | 76,413 |
|-----------|-----------|-----------|--------|--------|

Financial Situation Indicator**DESCRIPTION**

| BUDGET as at 31 Dec 2016 | FORECAST as at 31 Dec 2016 | BUDGET as at 31 Dec 2017 |
|----------------------------------|----------------------------------|--------------------------------|
| € | € | € |
| Current Assets | 327,905 | 340,451 |
| Current Liabilities | 438,102 | 452,947 |
| Total Long Term Liabilities | 506,186 | 486,186 |
| Commitments approved by Ministry | 506,186 | 486,186 |
| | (110,197) | (112,496) |
| | | 68,187 |

Government Allocation

| | | |
|---------|---------|---------|
| 742,800 | 749,374 | 744,235 |
|---------|---------|---------|

FSI

| | | |
|---------|---------|-------|
| -14.84% | -15.01% | 9.16% |
|---------|---------|-------|

Cash Budget

| DESCRIPTION | QTR 1 JAN-MAR 2017 € | QTR 2 APR-JUN 2017 € | QTR 3 JUL-SEP 2017 € | QTR 4 OCT-DEC 2017 € | TOTAL 2017 € |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------|
| Cash Inflows | | | | | |
| Government cash inflows | 186,059 | 186,059 | 186,059 | 186,059 | 744,235 |
| Cash flows from Bye-Laws & L.N fees | 5,750 | 5,750 | 5,750 | 5,750 | 23,000 |
| Local Enforcement cash flows | 2,125 | 2,125 | 2,125 | 2,125 | 8,500 |
| Finance cash flows | | | | | |
| Loan Proceeds | - | - | - | - | - |
| Investment income | 38 | 38 | 38 | 38 | 150 |
| | 38 | 38 | 38 | 38 | 150 |
| Capital cash flow | | | | | |
| Proceeds from disposal of assets | - | - | - | - | - |
| | - | - | - | - | - |
| Cash received from EU funds | - | - | - | - | - |
| Cash received from Twinning | - | - | - | - | - |
| Cash from Community Services | - | - | - | - | - |
| Other Cash Inflows | 3,213 | 3,213 | 3,213 | 3,213 | 12,850 |
| TOTAL Inflows | 197,184 | 197,184 | 197,184 | 197,184 | 788,735 |
| Cash Outflows | | | | | |
| Personal Emoluments | 32,933 | 32,933 | 32,933 | 32,933 | 131,731 |
| Operations & Maintenance | 87,016 | 87,016 | 87,016 | 87,016 | 348,063 |
| Administration | 10,040 | 10,040 | 10,040 | 10,040 | 40,158 |
| Finance | - | - | - | - | - |
| Capital | | | | | |
| Acquisition of property | - | - | - | - | - |
| Construction | - | - | - | - | - |
| Improvements | 775 | 775 | 775 | 775 | 3,100 |
| Special programmes | - | - | - | - | - |
| | - | - | - | - | - |
| | 775 | 775 | 775 | 775 | 3,100 |
| Cash outflows re EU projects | - | - | - | - | - |
| Cash outflows re Twinning | - | - | - | - | - |
| Cash outflows re Community Services | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| TOTAL Outflows | 130,763 | 130,763 | 130,763 | 130,763 | 523,052 |
| SURPLUS / (DEFICIT) | 66,421 | 66,421 | 66,421 | 66,421 | 265,683 |
| Brought forward (Bank /Cash Bal.) | - | 66,421 | 132,841 | 199,262 | - |
| Carry forward | 66,421 | 132,841 | 199,262 | 265,683 | 265,683 |

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 | | |
| 2016 | 2016 | 2016 | 2016 | 2017 | Bud-Bud | Bud-Act |
| € | € | € | € | € | € | € |

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

0001 In terms of section 55 CAP 363
0002-0004 In terms of section 58 CAP 363
0005-0019 Other Income

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| 669,000 | 501,726 | 168,662 | 670,388 | 708,000 | 39,000 | 37,612 |
| - | 13,280 | - | 13,280 | - | - | (13,280) |
| 73,800 | 41,102 | 24,604 | 65,706 | 36,235 | (37,565) | (29,471) |
| 742,800 | 556,108 | 193,266 | 749,374 | 744,235 | 1,435 | (5,139) |

2 Bye-Laws & Legal Fees

0021-0025 Community Services
0026-0035 Income from Permits

| | | | | | | |
|---------------|---------------|--------------|---------------|---------------|--------------|------------|
| - | - | - | - | - | - | - |
| 15,000 | 15,394 | 7,475.00 | 22,869 | 23,000 | 8,000 | 131 |
| 15,000 | 15,394 | 7,475 | 22,869 | 23,000 | 8,000 | 131 |

3 Local Enforcement Income

0037 Commission from Regional Committees
0038-0055 Contraventions

| | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 7,000 | 5,352 | 2,075 | 7,427 | 7,000 | - | (427) |
| - | - | - | - | 1,500 | 1,500 | 1,500 |
| 7,000 | 5,352 | 2,075 | 7,427 | 8,500 | 1,500 | 1,073 |

4 Investment Income

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

| | | | | | | |
|------------|----------|-----------|-----------|------------|--------------|-----------|
| 300 | - | 76 | 76 | 150 | (150) | 74 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 300 | - | 76 | 76 | 150 | (150) | 74 |

5 General Income

0056-0065 Sponsorships
0066-0069 Documents & Information
0070-0075 EU Funds
0076-0080 Twinning
0081-0089 Insurance Claims
0100-0109 Donations
0110-0119 Contributions
0120-0129 General Income

| | | | | | | |
|---------------|---------------|--------------|---------------|---------------|----------------|----------------|
| 5,000 | 10,150 | 100 | 10,250 | 10,000 | 5,000 | (250) |
| 2,800 | 2,199 | (805) | 1,394 | 1,350 | (1,450) | (44) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 8,740 | 2,398 | 400 | 2,798 | 1,500 | (7,240) | (1,298) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 16,540 | 14,747 | (305) | 14,442 | 12,850 | (3,690) | (1,592) |

Total

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| 781,640 | 591,601 | 202,587 | 794,188 | 788,735 | 7,095 | (5,453) |
|----------------|----------------|----------------|----------------|----------------|--------------|----------------|

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 | | |
| 2016 | 2016 | 2016 | 2016 | 2017 | Bud-Bud | Bud-Act |
| € | € | € | € | € | € | € |

6 Personal Emoluments

| | | | | | | | |
|------------------------------------|----------------|---------------|---------------|----------------|----------------|--------------|--------------|
| 1100 Mayor's Allowance | 10,800 | 9,332 | 3,028 | 12,360 | 11,340 | 540 | (1,020) |
| 1200 Employees' Salaries & Wages | 86,892 | 65,486 | 22,860 | 88,346 | 91,708 | 4,816 | 3,362 |
| 1300 Bonuses | 7,366 | 583 | 6,932 | 7,515 | 6,893 | (473) | (622) |
| 1400 Income Supplements | 1,030 | 1,006 | - | 1,006 | 1,212 | 182 | 206 |
| 1500 Social Security Contributions | 8,060 | 6,285 | 2,065 | 8,350 | 8,578 | 518 | 228 |
| 1600 Allowances | 8,800 | 5,924 | 1,761 | 7,685 | 8,800 | - | 1,115 |
| 1700 Overtime | 3,800 | 1,919 | 371 | 2,290 | 3,200 | (600) | 910 |
| | 126,748 | 90,535 | 37,017 | 127,552 | 131,731 | 4,983 | 4,179 |

7 Operations and Maintenance

| | | | | | | | |
|--|----------------|----------------|---------------|----------------|----------------|--------------|---------------|
| 2100-2149 Public Utilities | 9,300 | 6,487 | 2,420 | 8,907 | 8,460 | (840) | (447) |
| 2200-2259 Public Materials & Supplies | 10,250 | 3,922 | 1,466 | 5,388 | 5,256 | (4,994) | (132) |
| 2300-2399 Repairs & Upkeep | 32,300 | 31,434 | 4,186 | 35,620 | 37,458 | 5,158 | 1,838 |
| 2400-2449 Rent | - | - | - | - | - | - | - |
| 3010 Street Lighting | 18,500 | 7,562 | 4,477 | 12,039 | 18,500 | - | 6,461 |
| 3020 Lease of Equipment | 2,000 | 408 | 136 | 544 | 800 | (1,200) | 256 |
| 3030 Insurance | 864 | 1,896 | 246 | 2,142 | 2,500 | 1,636 | 358 |
| 3035 Bank Charges | 100 | 99 | 60 | 159 | 150 | 50 | (9) |
| 3038 Penalties | - | - | - | - | - | - | - |
| 3040 Waste Disposal | 46,130 | 50,867 | 12,047 | 62,914 | 50,435 | 4,305 | (12,479) |
| 3041 Refuse Collection | 86,350 | 53,963 | 17,715 | 71,678 | 81,380 | (4,970) | 9,702 |
| 3042 Bulky Refuse Collection | 4,500 | 3,400 | 1,563 | 4,963 | 5,100 | 600 | 137 |
| 3043 Bins on wheels | - | - | - | - | - | - | - |
| 3045 Bring in sites | - | - | - | - | - | - | - |
| 3051 Road & Street Cleaning | 30,000 | 21,598 | 6,790 | 28,388 | 30,000 | - | 1,612 |
| 3052 Cleaning & Maintenance of Non-Urban Areas | 6,000 | 210 | - | 210 | 300 | (5,700) | 90 |
| 3053 Cleaning of Public Conveniences | 27,005 | 23,817 | 9,085 | 32,902 | 33,500 | 6,495 | 598 |
| 3055 Cleaning of Council Premises | 2,392 | 2,083 | 938 | 3,021 | 3,500 | 1,108 | 479 |
| 3060 Cleaning & Maintenance of Parks & Gardens | 13,775 | 11,296 | 4,056 | 15,352 | 16,000 | 2,225 | 648 |
| 3061 Cleaning & Maintenance of Soft Areas | - | - | - | - | - | - | - |
| 3062 Cleaning & Maintenance of Beaches & CA | - | 118 | (118) | - | - | - | - |
| 3063 Cleaning & Maintenance of Country Non-Urban | - | - | - | - | - | - | - |
| 3064 Other Contractual Services | 21,527 | 22,523 | 8,245 | 30,768 | 30,324 | 8,797 | (444) |
| 3070-3090 Consultation Fees | - | - | - | - | - | - | - |
| 3100-3139 Contract & Project Management | 9,960 | - | - | - | - | (9,960) | - |
| 3300-3379 Hospitality | 27,240 | 19,599 | 951 | 20,550 | 23,900 | (3,340) | 3,350 |
| 3380-3389 Community | - | - | - | - | - | - | - |
| 3600-3694 Local Enforcement Expenses | 500 | 356 | 7 | 363 | 500 | - | 137 |
| 3700-3799 EU Projects | - | - | - | - | - | - | - |
| 3800-3899 Twinning | - | - | - | - | - | - | - |
| | 348,693 | 261,638 | 74,270 | 335,908 | 348,063 | (630) | 12,155 |

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 | | |
| 2016 | 2016 | 2016 | 2016 | 2017 | Bud-Bud | Bud-Act |
| € | € | € | € | € | € | € |

8 Administration & Other Expenditure

| | | | | | | |
|--|---------------|--------------|---------------|---------------|----------------|--------------|
| 2150-2199 Office Utilities | - | - | - | - | - | - |
| 2260-2299 Office Materials & Supplies | - | - | - | - | - | - |
| 2450-2499 Office Rent | 4,648 | 3,513 | 1,135 | 4,648 | 4,658 | 10 |
| 2500-2599 National & International Memberships | 500 | - | - | 500 | - | 500 |
| 2600-2699 Office Services | 9,900 | 12,527 | (693) | 11,834 | 10,500 | 600 |
| 2700-2799 Transport | 6,300 | 6,309 | 1,056 | 7,365 | 9,800 | 3,500 |
| 2800-2899 Travel | 3,000 | - | - | - | (3,000) | - |
| 2900-2999 Information Services | 8,200 | 2,049 | 472 | 2,521 | 4,900 | (3,300) |
| 3050 Office Cleaning | 800 | - | - | - | (800) | - |
| 3140-3199 Professional Services | 9,685 | 7,466 | 2,699 | 10,165 | 8,900 | (785) |
| 3200-3299 Training | 1,000 | 90 | - | 90 | 400 | (600) |
| 3345 Office Hospitality | - | - | - | - | - | - |
| 3400-3499 Incidental Expenses | 500 | 485 | 15 | 500 | 500 | - |
| - | - | - | - | - | - | - |
| 44,533 | 32,439 | 4,684 | 37,123 | 40,158 | (4,375) | 3,035 |

9 Finance Costs

3036 Interest on Bank Loan

| | | | | | | |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

10 Other Expenditure

| | | | | | | |
|---|---------|---------|--------|---------|---------|----------|
| 3500-3599 Loss / (Profit) on Disposal of assets | - | - | - | - | - | - |
| 3695 Increase/(Decrease) in allowance for bad debts | - | - | - | - | - | - |
| 8000-8099 Depreciation | 215,363 | 160,441 | 53,480 | 213,921 | 192,370 | (22,993) |
| | 215,363 | 160,441 | 53,480 | 213,921 | 192,370 | (22,993) |

Total

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| 735,337 | 545,053 | 169,451 | 714,504 | 712,322 | (23,015) | (2,182) |
|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|

Detailed Estimates of Statement Of Affairs**DESCRIPTION**

| A | B | C | D (B + C) | E | F (E - A) | G (E - D) |
|-------------------|---------------------------|---|--------------------------|-------------------|---------------------|---------------------|
| BUDGET Jan-Dec | ACTUAL as at 30-Sep | FORECAST changes from 30 Sep-31 Dec | TOTAL as at 31-Dec | BUDGET Jan-Dec | VARIANCE Bud-Bud | VARIANCE Bud-Act |
| 2016 | 2016 | 2016 | 2016 | 2017 | | |
| € | € | € | € | € | € | € |

11 Inventory

5201-5249 Stationery
5250-5299 Consumables

| | | | | | | |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

12 Receivables

0201-0209 Receivables
0210-0219 LES Receivables
0220-0229 Receivables from EU
0250 Prepayments & Accrued income

| | | | | | | |
|---------------|----------------|----------|----------------|----------------|---------------|--------------|
| 98,176 | 108,178 | - | 108,178 | 109,178 | 11,002 | 1,000 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 98,176 | 108,178 | - | 108,178 | 109,178 | 11,002 | 1,000 |

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

| | | | | | | |
|----------------|----------------|----------|----------------|----------------|----------------|----------------|
| 229,729 | 232,273 | - | 232,273 | 367,956 | 138,227 | 135,683 |
| 229,729 | 232,273 | - | 232,273 | 367,956 | 138,227 | 135,683 |

14 Payables

4000 Payables
4100 Accruals
4150 Deferred Income
Current portion of Long-Term Borrowings

| | | | | | | |
|----------------|----------------|----------|----------------|----------------|-----------------|-----------------|
| 51,000 | 64,845 | - | 64,845 | 64,845 | 13,845 | - |
| - | - | - | - | - | - | - |
| 35,000 | 34,000 | - | 34,000 | 30,000 | (5,000) | (4,000) |
| - | - | - | - | - | - | - |
| 352,102 | 354,102 | - | 354,102 | 314,102 | (38,000) | (40,000) |
| 438,102 | 452,947 | - | 452,947 | 408,947 | (29,155) | (44,000) |

15 Non Current Liabilities

4200 Long Term Borrowings

| | | | | | | |
|----------------|----------------|----------|----------------|----------------|------------------|-----------------|
| 169,178 | 169,178 | - | 169,178 | 84,178 | (85,000) | (85,000) |
| 337,008 | 317,008 | - | 317,008 | 317,008 | (20,000) | - |
| 506,186 | 486,186 | - | 486,186 | 401,186 | (105,000) | (85,000) |

16 Depreciation of Property, Plant and Equipment

| Asset % of depreciation | Total | | | | | | | | | |
|------------------------------|--------------|----------|---|---------------------|----------------------|---------------------|--------|---------------|-------|-----------|
| | Intangible A | Property | Construction, urban imp & Spec prpg | New street signs | Plant & Machinery | Office Furniture | Trees | Motor Vehicle | ANYC | |
| | 25% | 1% | 10% | 100% | 20% | 8% | | 20% | | |
| Cost | € | € | € | € | € | € | € | € | € | € |
| As at 01 January | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| Additions | 4,665 | 80,751 | 4,792,386 | 7,904 | 84,673 | 46,813 | 13,984 | 300 | 4,541 | 5,036,017 |
| Disposals | - | - | - | - | 1,100 | 2,000 | | | - | 3,100 |
| As at 31 December | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| | 4,665 | 80,751 | 4,792,386 | 7,904 | 85,773 | 48,813 | 13,984 | 300 | 4,541 | 5,039,117 |
| Grants/ other reimbursements | | | | | | | | | | |
| As at 01 January | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| Additions | - | - | - | - | - | - | - | - | - | - |
| As at 31 December | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| | - | - | - | - | - | - | - | - | - | - |
| Accumulated Deprecion | | | | | | | | | | |
| As at 01 January | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| Charge for the year | 1,816 | 12,276 | 2,936,900 | 7,904 | 65,624 | 30,870 | | 60 | - | 3,055,450 |
| Released on disposal | 712 | 685 | 185,549 | - | 4,030 | 1,346 | | 48 | - | 192,370 |
| As at 31 December | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| | 2,528 | 12,961 | 3,122,449 | 7,904 | 69,654 | 32,216 | - | 108 | - | 3,247,820 |
| Budgeted NBV 31 Dec | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 | 2016 |
| Forecasted NBV 1 Jan | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| Budgeted NBV 31 Dec | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
| | 4,498 | 68,475 | 1,864,379 | 0 | 17,705 | 19,643 | 31,288 | 0 | 4,541 | 2,010,529 |
| | 2,849 | 68,475 | 1,855,486 | - | 19,049 | 15,943 | 13,984 | 240 | 4,541 | 1,980,567 |
| | 2,137 | 67,790 | 1,669,937 | - | 16,119 | 16,597 | 13,984 | 192 | 4,541 | 1,791,297 |