



Eastern Regional Council

Eastern Regional Council

**Annual Budget
For
Financial Year
2025**

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<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 Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary

The Budget set out for the upcoming year 2025 is based upon the amounts held by the Eastern Regional Council forecasted as at 31/12/2024, and the Government Allocation for 2025 which is set at €666,666 for the year.

The Eastern Regional Council will continue to work according to the functions of Regional Councils which are stipulated under Chapter 363 of the Local Government Act under Article 37B.

Anthony Chircop
President

Jeanette Galea
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	773,934	1,583,219	776,519	2,585	(806,700)
Income raised from Bye-Laws (2)	3,600,000	4,271,111	5,028,067	1,428,067	756,956
Income raised from LES (3)	16,701	2,934	16,701	-	13,767
Investment Income (4)	-	-	-	-	-
Other Income (5)	153,079	442,766	403,079	250,000	(39,687)
TOTAL	4,543,714	6,300,031	6,224,366	1,680,652	(75,664)
Expenditure					
Personal Emoluments (6)	437,911	400,653	437,101	(810)	36,448
Operations and Maintenance (7)	3,968,302	5,095,924	5,642,478	1,674,176	546,554
Administration (8)	124,272	126,781	126,924	2,652	143
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	13,229	832	17,863	4,634	17,031
TOTAL	4,543,714	5,624,190	6,224,366	1,680,652	600,176
Surplus / Deficit	0	675,840	0	(0)	(675,840)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	34,481	46,860	28,997	(5,484)	(17,863)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	45,984	1,712,734	855,428	809,444	(857,306)
Cash and Cash Equivalents (13)	1,299,872	1,295,406	1,313,269	13,397	17,863
Total Current Assets	1,345,856	3,008,140	2,168,697	822,841	(839,443)
Current Liabilities (14)					
Payables	547,359	2,463,960	1,606,654	1,059,295	(857,306)
Total Current Liabilities	547,359	2,463,960	1,606,654	1,059,295	(857,306)
Net Current Assets	798,497	544,180	562,043	(236,454)	17,863
Non-current liabilities (15)	-	-	-	-	-
Net Assets	832,978	591,040	591,040	(241,938)	0
Reserves					
Retained Funds	832,978	591,040	591,040	(241,938)	0

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	1,345,856	3,008,140	2,168,697
Current Liabilities	547,359	2,463,960	1,606,654
Working Capital	798,497	544,180	562,043
Government Allocation	666,666	583,333	666,666
FSI	120 %	93 %	84 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	194,130	194,130	194,130	194,130	776,519
Cash flows from Bye-Laws & L.N fees	1,257,017	1,257,017	1,257,017	1,257,017	5,028,067
Local Enforcement cash flows	4,175	4,175	4,175	4,175	16,701
Finance cash flows					
Loan Proceeds				-	-
Investment income	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	100,770	100,770	100,770	100,770	403,079
TOTAL Inflows	1,556,092	1,556,092	1,556,092	1,556,092	6,224,366
Cash Outflows					
Personal Emoluments	109,275	109,275	109,275	109,275	437,101
Operations & Maintenance	1,410,620	1,410,620	1,410,620	1,410,620	5,642,478
Administration	31,731	31,731	31,731	31,731	126,924
Finance					-
Capital					
Acquisition of property					-
Construction					-
improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Deferred Income					-
	-	-	-	-	-
TOTAL Outflows	1,551,626	1,551,626	1,551,626	1,551,626	6,206,503
SURPLUS / (DEFICIT)	4,466	4,466	4,466	4,466	17,863
Brought forward (Bank /Cash Bal.)	1,295,406	1,299,872	1,304,337	1,308,803	1,295,406
Carry forward	1,299,872	1,304,337	1,308,803	1,313,269	1,313,269

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
	2024	2024	2024	2024	2025		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	666,666	499,999	83,334	583,333	666,666	-	83,333
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income	107,268	749,914	249,971	999,886	109,853	2,585	(890,033)
	773,934	1,249,914	333,305	1,583,219	776,519	2,585	(806,700)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	3,600,000	3,203,334	1,067,778	4,271,111	5,028,067	1,428,067	756,956
0026-0035 Income from Permits				-		-	-
	3,600,000	3,203,334	1,067,778	4,271,111	5,028,067	1,428,067	756,956
3 Local Enforcement Income							
0037 Commission from Regional Committees	16,701	2,201	734	2,934	16,701	-	13,767
0038-0055 Contraventions				-		-	-
	16,701	2,201	734	2,934	16,701	-	13,767
4 Investment Income							
0091-0095 Bank interest				-	-	-	-
0096-0099 Income received from Government Securities				-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information		400		400		-	(400)
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	153,079	331,756	110,585	442,341	403,079	250,000	(39,262)
0120-0129 General Income		25		25		-	(25)
LESA				-		-	-
	153,079	332,181	110,585	442,766	403,079	250,000	(39,687)
Total	4,543,714	4,787,629	1,512,402	6,300,031	6,224,366	1,680,652	(75,664)

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2024	ACTUAL Jan-Sept 2024	FORECAST Oct-Dec 2024	TOTAL Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6

Personal Emoluments

1100 Mayor's Allowance	22,680	16,995	5,665	22,660	23,355	675	695
1200 Employees' Salaries & Wages	353,396	238,872	76,624	315,496	346,836	(6,560)	31,340
1300 Bonuses	21,591	16,412	5,471	21,882	21,250	(341)	(632)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	33,244	23,346	7,782	31,128	33,661	417	2,533
1600 Allowances	-	3,324	1,108	4,432	5,000	5,000	568
1700 Overtime	7,000	3,791	1,264	5,054	7,000	-	1,946
	437,911	302,740	97,913	400,653	437,101	(810)	36,448

7

Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	2,500	711	237	947	2,500	-	1,553
2300-2399 Repairs & Upkeep	2,000	7,840	2,613	10,454	10,454	8,454	-
2400-2449 Rent	23,000	27,594	9,198	36,791	37,895	14,895	1,104
3010 Street Lighting	-	-	-	-	-	-	-
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,091	1,647	549	2,196	2,091	-	(105)
3035 Bank Charges	1,000	847	282	1,129	1,200	200	71
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	1,000,000	1,148,098	382,699	1,530,797	2,041,063	1,041,063	510,266
3041 Refuse Collection	2,600,000	2,240,254	746,751	2,987,005	2,987,005	387,005	-
3042 Bulky Refuse Collection	-	-	-	-	-	-	-
3043 Bins on wheels	-	1,560	-	1,560	1,560	1,560	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	-	-	-	-	-	-	-
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
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	-	17,250	5,750	23,000	23,000	23,000	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	18,640	3,060	1,020	4,080	18,640	-	14,560
3380-3389 Community	135,500	252,669	84,223	336,892	135,500	-	(201,392)
3600-3694 Local Enforcement Expenses	21,571	3,496	1,165	4,661	21,571	-	16,910
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Projects with Local Councils	162,000	117,309	39,103	156,412	360,000	198,000	203,588
	3,968,302	3,822,333	1,273,591	5,095,924	5,642,478	1,674,176	546,554

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	Bud-Bud	Bud-Act
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	20,553	4,979	1,660	6,639	20,553	-	13,914
2260-2299 Office Materials & Supplies	1,000	3,428	1,143	4,571	4,571	3,571	-
2450-2499 Office Rent	21,000	15,750	5,250	21,000	21,000	-	-
2500-2599 National & International Memberships	3,000	16,727	5,576	22,303	3,000	-	(19,303)
2600-2699 Office Services	17,250	18,416	6,139	24,554	25,000	7,750	446
2700-2799 Transport	4,000	1,636	545	2,182	4,000	-	1,818
2800-2899 Travel		1,364	455	1,819	2,000	2,000	181
2900-2999 Information Services	30,000	838	279	1,117	5,000	(25,000)	3,883
3050 Office Cleaning	1,800	973	324	1,297	1,800	-	503
3140-3199 Professional Services	25,169	26,640	8,880	35,520	35,000	9,831	(520)
3200-3299 Training		-	-	-	-	-	-
3345 Office Hospitality		-	-	-	-	-	-
3400-3499 Incidental Expenses	500	4,335	1,445	5,780	5,000	4,500	(780)
Provision for Bad LES Debts							
	124,272	95,086	31,695	126,781	126,924	2,652	143
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		(10,943)		(10,943)	-	-	10,943
8000-8099 Depreciation (Charge for the Year)	13,229	8,831	2,944	11,775	17,863	4,634	6,088
	13,229	(2,112)	2,944	832	17,863	4,634	17,031
Total	4,543,714	4,218,047	1,406,143	5,624,190	6,224,366	1,680,652	600,176

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2024 €	ACTUAL as at 30-Sep 2024 €	FORECAST changes from 30 Sep-31 Dec 2024 €	TOTAL as at 31-Dec 2024 €	BUDGET Jan-Dec 2025 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	22,743	713,787		713,787	700,000	677,257	(13,787)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	23,241	1,198,948	(200,000)	998,948	155,428	132,187	(843,520)
				-		-	-
	45,984	1,912,734	(200,000)	1,712,734	855,428	809,444	(857,306)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,299,872	895,406	400,000	1,295,406	1,313,269	13,397	17,863
	1,299,872	895,406	400,000	1,295,406	1,313,269	13,397	17,863
14 Payables							
4000 Payables	13,705	912,529	15,000	927,529	900,000	886,295	(27,529)
4100 Accruals	17,000	142,038	50,000	192,038	190,000	173,000	(2,038)
4150 Deferred Income	516,654	592,413		592,413	516,654	-	(75,759)
Current portion of Long-Term Borrowings	-			-	-	-	-
DLG - Additional funds & CWS Scheme		751,980		751,980			(751,980)
	547,359	2,398,960	65,000	2,463,960	1,606,654	1,059,295	(857,306)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		Total €
	Office Equipment 20%	Computer Equipment 25%	Furniture & Fittings 8%	Computer Software 25%	Plant & Machinery 20%						
Cost											
As at 01 January 2025	32,269	16,367	36,636	12,421	793						98,486
Additions											
Disposals											
As at 31 December 2025	32,269	16,367	36,636	12,421	793						98,486
Grants/ other reimbursements											
As at 01 January 2025											
Additions											
As at 31 December 2025											
Accumulated Depreciation											
As at 01 January 2025	20,680	12,940	10,752	6,554	700						51,626
Charge for the year	6,454	3,427	4,784	3,105	93						17,863
Released on disposal											
As at 31 December 2025	27,134	16,367	15,536	9,659	793						69,489
Budgeted NBV 31 Dec 2024	6,007	-	22,644	5,738	92						34,481
Forecasted NBV 1 Jan 2025	11,589	3,427	25,884	5,867	93						46,860
Budgeted NBV 31 Dec 2025	5,135	-	21,100	2,762	-						28,997