



# **Tarxien Local Council**

**Business Plan  
for the  
Period  
2026 - 2030**

A handwritten signature in blue ink, appearing to be 'J. A. S.', is located to the right of the main text.

A small handwritten signature in blue ink, appearing to be 'J. A. S.', is located at the bottom right of the page.

# Table of Contents

Overview and Summary	Page 3
Statement of Income and Expenditure	Page 4
Statement of Financial Position	Page 5
Cash Budget	Page 6
Detailed Estimates of Income	Page 7
Detailed Estimates of Expenditure	Page 8
Detailed Estimates of Statement of Financial Position	Page 10
Depreciation of Property, Plant and Equipment	Page 11
Depreciation of Property, Plant and Equipment	Page 12
Depreciation of Property, Plant and Equipment	Page 13
Depreciation of Property, Plant and Equipment	Page 14
Depreciation of Property, Plant and Equipment	Page 15



## Overview and Summary

The Business Plan for the period 2026–2030 sets out the financial and operational framework through which the Tarxien Local Council will continue to deliver essential services, strengthen community well-being, and ensure prudent financial management over the medium term.

The plan is built on the principles of financial sustainability, service continuity, and responsible governance, reflecting the Council's commitment to meeting residents' needs while operating within established budgetary and regulatory parameters. It outlines projected income streams, expenditure commitments, asset management, and cash flow forecasts, providing a transparent and structured basis for decision-making.

Throughout the 2026–2030 period, the Council anticipates stable core funding from Central Government, complemented by locally generated income and targeted grants. Expenditure projections prioritise personnel costs, operational and maintenance requirements, community initiatives, and investment in property, plant, and equipment to support service delivery and long-term asset value.

The Business Plan also demonstrates a sound financial position, with positive financial indicators and adequate working capital maintained across the planning period. This ensures the Council remains resilient, capable of meeting its obligations, and responsive to emerging community needs.

Overall, the Business Plan provides a realistic and responsible roadmap that supports the Council's strategic objectives, promotes efficiency and accountability, and reinforces its commitment to enhancing the quality of life of Tarxien residents over the coming five years.



Joseph Abela Galea  
Mayor



Lianne Cassar - Deputy  
Executive Secretary

### 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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€

**Income**

Funds received from Central Government (1)	644,750	664,093	684,015	704,536	725,672	3,423,065
Income raised from Bye-Laws (2)	57,000	58,710	60,471	62,285	64,154	302,621
Income raised from LES (3)	8,000	8,240	8,487	8,742	9,004	42,473
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	55,000	56,650	58,350	60,100	61,903	292,002
<b>TOTAL</b>	<b>764,750</b>	<b>787,693</b>	<b>811,323</b>	<b>835,663</b>	<b>860,733</b>	<b>4,060,162</b>

**Expenditure**

Personal Emoluments (6)	204,895	208,497	212,171	215,918	219,741	1,061,222
Operations and Maintenance (7)	265,000	270,300	275,706	281,220	286,845	1,379,071
Administration (8)	130,500	133,110	135,772	138,488	141,257	679,127
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	162,220	162,220	141,046	103,247	100,558	669,291
<b>TOTAL</b>	<b>762,615</b>	<b>774,127</b>	<b>764,695</b>	<b>738,873</b>	<b>748,401</b>	<b>3,788,710</b>

<b>Surplus / Deficit</b>	<b>2,135</b>	<b>13,566</b>	<b>46,628</b>	<b>96,790</b>	<b>112,332</b>	<b>271,451</b>
--------------------------	--------------	---------------	---------------	---------------	----------------	----------------



J.Ah

**Statement of Financial Position**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>Non-current Assets</b>						
Property, Plant and Equipment (16)	751,026	748,806	761,760	812,513	866,955	3,941,060
<b>Current Assets</b>						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	49,559	50,055	47,057	44,575	46,619	237,865
Cash and Cash Equivalents (13)	957,798	973,088	1,009,760	1,058,279	1,114,125	5,113,049
<b>Total Current Assets</b>	<b>1,007,357</b>	<b>1,023,143</b>	<b>1,056,817</b>	<b>1,102,854</b>	<b>1,160,744</b>	<b>5,350,914</b>
<b>Current Liabilities (14)</b>						
Payables	270,121	270,121	270,121	270,121	270,121	1,350,605
<b>Total Current Liabilities</b>	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>1,350,605</b>
<b>Net Current Assets</b>	<b>737,236</b>	<b>753,022</b>	<b>786,696</b>	<b>832,733</b>	<b>890,623</b>	<b>4,000,309</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-	-
<b>Net Assets</b>	<b>1,488,262</b>	<b>1,501,828</b>	<b>1,548,456</b>	<b>1,645,246</b>	<b>1,757,578</b>	<b>7,941,369</b>
<b>Reserves</b>						
Retained Funds	1,488,262	1,501,828	1,548,456	1,645,246	1,757,578	7,941,369

**Financial Situation Indicator**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
Current Assets	1,007,357	1,023,143	1,056,817	1,102,854	1,160,744	5,350,914
Current Liabilities	270,121	270,121	270,121	270,121	270,121	1,350,605
<b>Working Capital</b>	<b>737,236</b>	<b>753,022</b>	<b>786,696</b>	<b>832,733</b>	<b>890,623</b>	<b>4,000,309</b>
Government Allocation	619,750	638,343	657,493	677,218	697,534	1,915,585
<b>FSI</b>	<b>119 %</b>	<b>118 %</b>	<b>120 %</b>	<b>123 %</b>	<b>128 %</b>	<b>209 %</b>

**Cash Budget**

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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
<b>Cash Inflows</b>						
Government cash inflows	644,750	664,093	684,015	704,536	725,672	3,423,065
Cash flows from Bye-Laws & L.N fees	57,000	58,710	60,471	62,285	64,154	302,621
Local Enforcement cash flows	8,000	8,240	8,487	8,742	9,004	42,473
<b>Finance cash flows</b>						
Loan Proceeds	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
<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	55,000	56,650	58,350	60,100	61,903	292,002
<b>TOTAL Inflows</b>	<b>764,750</b>	<b>787,693</b>	<b>811,323</b>	<b>835,663</b>	<b>860,733</b>	<b>4,060,162</b>
<b>Cash Outflows</b>						
Personal Emoluments	204,895	208,993	213,173	217,436	221,785	1,066,282
Operations & Maintenance	265,000	270,300	275,706	281,220	286,845	1,379,071
Administration	130,500	133,110	135,772	138,488	141,257	679,127
Finance						-
<b>Capital</b>						
Acquisition of property						-
Construction	-	-	-	-	-	-
Improvements	140,000	100,000	100,000	100,000	100,000	540,000
Special programmes	10,000	50,000	50,000	50,000	50,000	210,000
Playground furniture/Motor Van	90,000	10,000	-	-	5,000	105,000
	240,000	160,000	150,000	150,000	155,000	855,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>840,395</b>	<b>772,403</b>	<b>774,651</b>	<b>787,144</b>	<b>804,887</b>	<b>3,979,480</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(75,645)</b>	<b>15,290</b>	<b>36,672</b>	<b>48,519</b>	<b>55,846</b>	<b>80,682</b>
Brought forward (Bank /Cash Bal.)	1,033,443	957,798	973,088	1,009,760	1,058,279	1,033,443
Carry forward	957,798	973,088	1,009,760	1,058,279	1,114,125	1,114,125

**Detailed Estimates of Income**

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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
<b>Income</b>						
<b>1 Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	619,750	638,343	657,493	677,218	697,534	3,290,337
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	25,000	25,750	26,523	27,318	28,138	132,728
	<b>644,750</b>	<b>664,093</b>	<b>684,015</b>	<b>704,536</b>	<b>725,672</b>	<b>3,423,065</b>
<b>2 Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	-	-	-	-	-	-
0026-0035 Income from Permits	57,000	58,710	60,471	62,285	64,154	302,621
	<b>57,000</b>	<b>58,710</b>	<b>60,471</b>	<b>62,285</b>	<b>64,154</b>	<b>302,621</b>
<b>3 Local Enforcement Income</b>						
0037 Commission from Regional Committees	-	-	-	-	-	-
0038-0055 Contraventions	8,000	8,240	8,487	8,742	9,004	42,473
	<b>8,000</b>	<b>8,240</b>	<b>8,487</b>	<b>8,742</b>	<b>9,004</b>	<b>42,473</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	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	55,000	56,650	58,350	60,100	61,903	292,002
0120-0129 General Income	-	-	-	-	-	-
	<b>55,000</b>	<b>56,650</b>	<b>58,350</b>	<b>60,100</b>	<b>61,903</b>	<b>292,002</b>
<b>Total</b>	<b>764,750</b>	<b>787,693</b>	<b>811,323</b>	<b>835,663</b>	<b>860,733</b>	<b>4,060,162</b>



*JAR*

**Detailed Estimates of Expenditure**

**DESCRIPTION**

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
€	€	€	€	€	€

**6 Personal Emoluments**

- 1100 Mayor's Allowance
- 1200 Employees' Salaries & Wages
- 1300 Bonuses
- 1400 Income Supplements
- 1500 Social Security Contributions
- 1600 Allowances
- 1700 Overtime

17,200	17,544	17,895	18,253	18,618	89,509
128,741	131,316	133,942	136,621	139,353	669,973
11,700	11,934	12,173	12,416	12,664	60,887
1,454	1,483	1,513	1,543	1,574	7,567
11,000	11,220	11,444	11,673	11,907	57,244
24,800	24,800	24,800	24,800	24,800	124,000
10,000	10,200	10,404	10,612	10,824	52,040
<b>204,895</b>	<b>208,497</b>	<b>212,171</b>	<b>215,918</b>	<b>219,741</b>	<b>1,061,222</b>

**7 Operations and Maintenance**

- 2100-2149 Public Utilities
- 2200-2259 Public Materials & Supplies
- 2300-2399 Repairs & Upkeep
- 2400-2449 Rent
  - 3010 Street Lighting
  - 3020 Lease of Equipment
  - 3030 Insurance
  - 3035 Bank Charges
  - 3038 Penalties
  - 3040 Waste Disposal
  - 3041 Refuse Collection
  - 3042 Bulky Refuse Collection
  - 3043 Bins on wheels
  - 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
- 3100-3139 Contract & Project Management
- 3300-3379 Hospitality
- 3380-3389 Community
- 3600-3694 Local Enforcement Expenses
- 3700-3799 EU Projects
- 3800-3899 Twinning

12,000	12,240	12,485	12,734	12,989	62,448
-	-	-	-	-	-
50,000	51,000	52,020	53,060	54,122	260,202
10,000	10,200	10,404	10,612	10,824	52,040
40,000	40,800	41,616	42,448	43,297	208,162
-	-	-	-	-	-
10,000	10,200	10,404	10,612	10,824	52,040
1,500	1,530	1,561	1,592	1,624	7,806
-	-	-	-	-	-
-	-	-	-	-	-
30,000	30,600	31,212	31,836	32,473	156,121
-	-	-	-	-	-
-	-	-	-	-	-
40,000	40,800	41,616	42,448	43,297	208,162
-	-	-	-	-	-
-	-	-	-	-	-
12,000	12,240	12,485	12,734	12,989	62,448
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,000	8,160	8,323	8,490	8,659	41,632
-	-	-	-	-	-
-	-	-	-	-	-
11,500	11,730	11,965	12,204	12,448	59,846
40,000	40,800	41,616	42,448	43,297	208,162
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>265,000</b>	<b>270,300</b>	<b>275,706</b>	<b>281,220</b>	<b>286,845</b>	<b>1,379,071</b>

*J. Alva*



**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
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>						
2150-2199 Office Utilities	6,000	6,120	6,242	6,367	6,495	31,224
2260-2299 Office Materials & Supplies	15,000	15,300	15,606	15,918	16,236	78,061
2450-2499 Office Rent	-	-	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-
2600-2699 Office Services	20,000	20,400	20,808	21,224	21,649	104,081
2700-2799 Transport	20,000	20,400	20,808	21,224	21,649	104,081
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	5,000	5,100	5,202	5,306	5,412	26,020
3050 Office Cleaning	6,000	6,120	6,242	6,367	6,495	31,224
3140-3199 Professional Services	50,000	51,000	52,020	53,060	54,122	260,202
3200-3299 Training	5,000	5,100	5,202	5,306	5,412	26,020
3345 Office Hospitality	3,500	3,570	3,641	3,714	3,789	18,214
3400-3499 Incidental Expenses	-	-	-	-	-	-
	<b>130,500</b>	<b>133,110</b>	<b>135,772</b>	<b>138,488</b>	<b>141,257</b>	<b>679,127</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)	162,220	162,220	141,046	103,247	100,558	669,291
	162,220	162,220	141,046	103,247	100,558	669,291
<b>Total</b>	<b>762,615</b>	<b>774,127</b>	<b>764,695</b>	<b>738,873</b>	<b>748,401</b>	<b>3,788,710</b>



**Detailed Estimates of 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
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
<b>11 Inventory</b>						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
<b>12 Receivables</b>						
0201-0209 Receivables	6,500	6,500	6,500	6,500	6,500	32,500
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	37,442	37,938	34,940	32,458	34,502	177,280
Balance with JV	5,617	5,617	5,617	5,617	5,617	28,085
	<b>49,559</b>	<b>50,055</b>	<b>47,057</b>	<b>44,575</b>	<b>46,619</b>	<b>237,865</b>
<b>13 Cash &amp; Equivalents</b>						
5001-5099 Bank & Cash Balances	957,798	973,088	1,009,760	1,058,279	1,114,125	5,113,049
	<b>957,798</b>	<b>973,088</b>	<b>1,009,760</b>	<b>1,058,279</b>	<b>1,114,125</b>	<b>5,113,049</b>
<b>14 Payables</b>						
4000 Payables	17,500	17,500	17,500	17,500	17,500	87,500
4100 Accruals	50,000	50,000	50,000	50,000	50,000	250,000
4150 Deferred Income	202,621	202,621	202,621	202,621	202,621	1,013,105
Short-term Borrowings						-
	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>270,121</b>	<b>1,350,605</b>
<b>15 Non Current Liabilities</b>						
4200 Long Term Borrowings						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special Programmes	Computer S/W and ROU	Total
% of depreciation	€	7.5%	100%	10%	20%	20%	25%	10%	25%	€
Cost										
As at 01 January 2026	156,118	79,500	14,990	675,000	43,000	51,531	29,354	3,469,878	4,000	4,523,371
Additions		90,000		140,000	-		-		10,000	240,000
Disposals										
As at 31 December 2026	156,118	169,500	14,990	815,000	43,000	51,531	29,354	3,469,878	14,000	4,763,371
Grants/ other reimbursements										
As at 01 January 2026		18,245	-	198,145	-	41,000	2,300	1,435,273		1,694,963
Additions										
Transfers										
As at 31 December 2026	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Accumulated Depreciation										
As at 01 January 2026	35,707	38,885	14,990	158,642	39,353	7,872	27,054	1,832,659	-	2,155,162
Charge for the year	1,468	8,695	-	41,993	1,286	2,659	-	103,701	2,418	162,220
Released on disposal										
As at 31 December 2026	37,175	47,580	14,990	200,635	40,639	10,531	27,054	1,936,360	2,418	2,317,382
Budgeted NBV 31 Dec 2025	120,780	63,687	-	396,439	1,005	-	7,643	316,096	4,000	909,650
Budgeted NBV 31 Dec 2026	118,943	103,675	-	416,220	2,361	-	-	98,245	11,582	751,026

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

	Property	Office Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special Programmes	Computer SW and ROU	Total
Asset % of depreciation	1%	7.5%	100%	10%	20%	20%	25%	10%	25%	
€	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2027	156,118	169,500	14,990	815,000	43,000	51,531	29,354	3,469,878	14,000	4,763,371
Additions				100,000			10,000	50,000	-	160,000
Disposals										-
As at 31 December 2027	156,118	169,500	14,990	915,000	43,000	51,531	39,354	3,519,878	14,000	4,923,371
<b>Grants/ other reimbursements</b>										
As at 01 January 2027	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Additions										-
Transfers										-
As at 31 December 2027	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
<b>Accumulated Depreciation</b>										
As at 01 January 2027	37,175	47,580	14,990	200,635	40,639	10,531	27,054	1,936,360	2,418	2,317,382
Charge for the year	1,468	8,695	-	41,993	1,286	-	2,659	103,701	2,418	162,220
Released on disposal										-
As at 31 December 2027	38,643	56,275	14,990	242,628	41,925	10,531	29,713	2,040,061	4,836	2,479,602
<b>Budgeted NBV 31 Dec 2026</b>	118,943	103,675	-	416,220	2,361	-	-	98,245	11,582	751,026
<b>Budgeted NBV 31 Dec 2027</b>	117,475	94,980	-	474,227	1,075	-	7,341	44,544	9,164	748,806



16 Depreciation of Property, Plant and Equipment

Asset	Property	Office Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special Programmes	Computer S/W and ROU	Total
% of depreciation	1%	7.5%	100%	10%	20%	20%	25%	10%	25%	€
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2028	156,118	169,500	14,990	915,000	43,000	51,531	39,354	3,519,878	14,000	4,923,371
Additions		4,000		100,000			-	50,000	-	154,000
Disposals										-
As at 31 December 2028	156,118	173,500	14,990	1,015,000	43,000	51,531	39,354	3,569,878	14,000	5,077,371
Grants/ other reimbursements										
As at 01 January 2028	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Additions										-
Transfers										-
As at 31 December 2028	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Accumulated Depreciation										
As at 01 January 2028	38,643	56,275	14,990	242,628	41,925	10,531	29,713	2,040,061	4,836	2,479,602
Charge for the year	1,468	8,695	-	41,993	1,054	-	-	85,418	2,418	141,046
Released on disposal										-
As at 31 December 2028	40,111	64,970	14,990	284,621	42,979	10,531	29,713	2,125,479	7,254	2,620,648
Budgeted NBV 31 Dec 2027	117,475	94,980	-	474,227	1,075	-	7,341	44,544	9,164	748,806
Budgeted NBV 31 Dec 2028	116,007	90,285	-	532,234	21	-	7,341	9,126	6,746	761,760

*J. Agn*

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property	Office Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special Programmes	Computer S/W and ROU	Total
€	€	7.5%	100%	10%	20%	20%	25%	10%	25%	€
Cost										
As at 01 January 2029	156,118	173,500	14,990	1,015,000	43,000	51,531	39,354	3,569,878	14,000	5,077,371
Additions		4,000		100,000			-	50,000		154,000
Disposals										
As at 31 December 2029	156,118	177,500	14,990	1,115,000	43,000	51,531	39,354	3,619,878	14,000	5,231,371
Grants/ other reimbursements										
As at 01 January 2029	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Additions										
Transfers										
As at 31 December 2029	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Accumulated Depreciation										
As at 01 January 2029	40,111	64,970	14,990	284,621	42,979	10,531	29,713	2,125,479	7,254	2,620,648
Charge for the year	1,468	8,695	-	41,993	21	-	-	48,652	2,418	103,247
Released on disposal										
As at 31 December 2029	41,579	73,665	14,990	326,614	43,000	10,531	29,713	2,174,131	9,672	2,723,895
Budgeted NBV 31 Dec 2028	116,007	90,285	-	532,234	21	-	7,341	9,126	6,746	761,760
Budgeted NBV 31 Dec 2029	114,539	85,590	-	590,241	0	-	7,341	10,474	4,328	812,513

*J.A.*

16 Depreciation of Property, Plant and Equipment

Asset	Property	Office Furniture & Fittings	New Street Signs	Urban Improvements	Office Equipment	Motor Vehicles	Computer Equipment	Special Programmes	Computer SW and ROU	Total
% of depreciation	€	7.5%	100%	10%	20%	20%	25%	10%	25%	€
Cost										
As at 01 January 2030	156,118	177,500	14,990	1,115,000	43,000	51,531	39,354	3,619,878	14,000	5,231,371
Additions				100,000			5,000	50,000		155,000
Disposals										-
As at 31 December 2030	156,118	177,500	14,990	1,215,000	43,000	51,531	44,354	3,669,878	14,000	5,386,371
Grants/ other reimbursements										
As at 01 January 2030	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Additions										-
Transfers										-
As at 31 December 2030	-	18,245	-	198,145	-	41,000	2,300	1,435,273	-	1,694,963
Accumulated Depreciation										
As at 01 January 2030	41,579	73,665	14,990	326,614	43,000	10,531	29,713	2,174,131	9,672	2,723,895
Charge for the year	1,468	8,695	-	41,993	-	-	-	45,984	2,418	100,558
Released on disposal										-
As at 31 December 2030	43,047	82,360	14,990	368,607	43,000	10,531	29,713	2,220,115	12,090	2,824,453
Budgeted NBV 31 Dec 2029	114,539	85,590	-	590,241	0	-	7,341	10,474	4,328	812,513
Budgeted NBV 31 Dec 2030	113,071	76,895	-	648,248	0	-	12,341	14,490	1,910	866,955