

Year

# **Gudja Local Council**

**Annual Budget  
For  
Financial Year  
2022**

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**Overview and Summary**

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The Gudja Local Council is presenting the budget for the year 2022. The government financial allocation for the year stands at €340k. Total income including investment income and general income is anticipated to amount to €408k whereas personnel costs, operations and maintenance and administrative overheads are expected to amount to €389.4k thus leaving a surplus for the year of €19k after deducting depreciation of €94.2k and finance costs. The Council is projecting that in the coming year it will invest Eur0.5m in capital assets mostly urban improvements and road construction projects which also includes rural roads and rubble walls partly financed by the EU under the Measure 4.3 and also under Measure 4.4 - with EU & other financing amounting to Eur435k. End of year 2022 will also see the council recording a 170% Financial Situation Indicator which way exceeds the 10% level.  
During this financial year the Council can enter into a capital expenditure not exceeding Euro 100,000

\_\_\_\_\_  
Mayor

Approved during  
Council meeting (4/108)  
on 18-1-2022.

  
\_\_\_\_\_  
Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	368,618	378,065	393,880	25,262	15,815
Income raised from Bye-Laws (2)	13,000	8,776	11,000	(2,000)	2,224
Income raised from LES (3)	2,200	1,979	2,200	-	221
Investment Income (4)	60	99	100	40	1
Other Income (5)	300	24,797	1,200	900	(23,597)
<b>TOTAL</b>	<b>384,178</b>	<b>413,716</b>	<b>408,380</b>	<b>24,202</b>	<b>(5,336)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	104,649	78,807	79,380	(25,269)	573
Operations and Maintenance (7)	155,110	150,728	163,400	8,290	12,672
Administration (8)	53,600	51,016	52,200	(1,400)	1,184
Finance Cost (9)	120	259	240	120	(19)
Other Expenditure (10)	104,956	79,093	94,183	(10,773)	15,090
<b>TOTAL</b>	<b>418,435</b>	<b>359,902</b>	<b>389,403</b>	<b>(29,032)</b>	<b>29,501</b>
<b>Surplus / Deficit</b>	<b>(34,257)</b>	<b>53,814</b>	<b>18,977</b>	<b>53,234</b>	<b>(34,837)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	319,698	157,225	95,544	(224,154)	(61,681)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	42,484	442,102	53,700	11,216	(388,402)
Cash and Cash Equivalents (13)	420,803	659,078	681,004	260,201	21,926
<b>Total Current Assets</b>	<b>463,287</b>	<b>1,101,180</b>	<b>734,704</b>	<b>271,417</b>	<b>(366,476)</b>
<b>Current Liabilities (14)</b>					
Payables	130,000	517,565	70,431	(59,569)	(447,134)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>130,000</b>	<b>517,565</b>	<b>70,431</b>	<b>(59,569)</b>	<b>(447,134)</b>
<b>Net Current Assets</b>	<b>333,287</b>	<b>583,615</b>	<b>664,273</b>	<b>330,986</b>	<b>80,658</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>652,985</b>	<b>740,840</b>	<b>759,817</b>	<b>106,832</b>	<b>18,977</b>
<b>Reserves</b>					
Retained Funds	652,985	740,840	759,817	106,832	18,977

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	463,287	1,101,180	734,704
Current Liabilities	130,000	517,565	70,431
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	<b>333,287</b>	<b>583,615</b>	<b>664,273</b>
Government Allocation	368,618	378,065	393,880
FSI	<b>90.42%</b>	<b>154.37%</b>	<b>168.65%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	TOTAL
	2022	2022	2022	2022	2022
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	98,470	98,470	98,470	98,470	393,880
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,500	2,500	2,500	2,500	10,000
<b>Local Enforcement cash flows</b>	550	550	550	550	2,200
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment Income	-	-	-	100	100
	-	-	-	100	100
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	389,383	49,507	187,540	95,654	722,084
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	250	250	250	250	1,000
<b>Other Cash Inflows</b>	300	300	300	300	1,200
<b>TOTAL Inflows</b>	<b>491,453</b>	<b>151,577</b>	<b>289,610</b>	<b>197,824</b>	<b>1,130,464</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	19,845	19,845	19,845	19,845	79,380
<b>Operations &amp; Maintenance</b>	40,850	40,850	40,850	40,850	163,400
<b>Administration</b>	13,050	13,050	13,050	13,050	52,200
<b>Finance</b>	60	60	60	60	240
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	71,000	70,000	-	192,037	333,037
Improvements	80,000	84,922	-	-	164,922
Special programmes	-	-	312,359	-	312,359
CCTVs	-	3,000	-	-	3,000
	151,000	157,922	312,359	192,037	813,318
<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>224,805</b>	<b>231,727</b>	<b>386,164</b>	<b>265,842</b>	<b>1,108,538</b>
<b>SURPLUS / (DEFICIT)</b>	<b>266,648</b>	<b>(80,150)</b>	<b>(96,554)</b>	<b>(68,018)</b>	<b>21,926</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>659,078</b>	<b>925,726</b>	<b>845,576</b>	<b>749,022</b>	<b>659,078</b>
<b>Carry forward</b>	<b>925,726</b>	<b>845,576</b>	<b>749,022</b>	<b>681,004</b>	<b>681,004</b>

**Detailed Estimates of Income**

## DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2021 €	ACTUAL Jan-Sept 2021 €	FORECAST Oct-Dec 2021 €	TOTAL Jan-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

## Income

## 1 Funds received form Cental Government:

0001 In terms of section 55 CAP 363	328,470	245,691	81,897	327,588	340,280	11,810	12,692
0002-0004 In terms of section 58 CAP 363	14,000	19,155	6,385	25,540	27,000	13,000	1,460
0005-0019 Other Income	26,148	18,703	6,234	24,937	26,600	452	1,663
	<b>368,618</b>	<b>283,549</b>	<b>94,516</b>	<b>378,065</b>	<b>393,880</b>	<b>25,262</b>	<b>15,815</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services	2,000	-	-	-	1,000	(1,000)	1,000
0026-0035 Income from Permits	11,000	6,582	2,194	8,776	10,000	(1,000)	1,224
	<b>13,000</b>	<b>6,582</b>	<b>2,194</b>	<b>8,776</b>	<b>11,000</b>	<b>(2,000)</b>	<b>2,224</b>

## 3 Local Enforcement Income

0037 Share of Profit from Joint Committee	1,000	375	125	500	600	(400)	100
0038-0055 Contraventions	1,200	1,109	370	1,479	1,600	400	121
	<b>2,200</b>	<b>1,484</b>	<b>495</b>	<b>1,979</b>	<b>2,200</b>	<b>-</b>	<b>221</b>

## 4 Investment Income

0091-0095 Bank Interest	60	74	25	99	100	40	1
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>60</b>	<b>74</b>	<b>25</b>	<b>99</b>	<b>100</b>	<b>40</b>	<b>1</b>

## 5 0056-0065 Sponsorships

0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	300	24,623	174	24,797	1,200	900	(23,597)
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
Income from books	-	-	-	-	-	-	-
	<b>300</b>	<b>24,623</b>	<b>174</b>	<b>24,797</b>	<b>1,200</b>	<b>900</b>	<b>(23,597)</b>

## Total

	<b>384,178</b>	<b>316,312</b>	<b>97,404</b>	<b>413,716</b>	<b>408,380</b>	<b>24,202</b>	<b>(5,336)</b>
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**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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	12,810	7,929	2,643	10,572	10,572	(2,238)	-
1200 Employees' Salaries & Wages	73,769	38,257	12,752	51,009	51,508	(22,261)	499
1300 Bonuses			-	-		-	-
1400 Income Supplements			-	-		-	-
1500 Social Security Contributions	5,870	3,169	1,056	4,225	4,300	(1,570)	75
1600 Allowances	12,200	9,750	3,250	13,000	13,000	800	-
1700 Overtime			-	-		-	-
	<b>104,649</b>	<b>59,105</b>	<b>19,702</b>	<b>78,807</b>	<b>79,380</b>	<b>(25,269)</b>	<b>573</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities			-	-		-	-
2200-2259 Materials & Supplies			-	-		-	-
2300-2399 Repairs & Upkeep	30,000	20,908	6,969	27,877	28,000	(2,000)	123
2400-2449 Rent			-	-		-	-
3010 Street Lighting	10,000	6,552	2,184	8,736	10,000	-	1,264
3020 Lease of Equipment			-	-		-	-
3030 Insurance	3,200	3,197	1,066	4,263	4,000	800	(263)
3035 Bank Charges	300	225	75	300	300	-	-
3038 Penalties			-	-		-	-
3040 Waste Disposal	13,000	36,272	12,091	48,363	49,000	36,000	637
3041 Refuse Collection	40,000		-	-		(40,000)	-
3042 Bulky Refuse Collection			-	-		-	-
3043 Bins on wheels			-	-		-	-
3045 Bring In sites	1,800	1,242	414	1,656	1,700	(100)	44
3050-3051 Road & Street Cleaning	21,000	15,868	5,289	21,157	22,000	1,000	843
3052 Cleaning & Maintenance of Non-Urban Areas			-	-		-	-
3053 Cleaning of Public Conveniences	13,000	2,337	779	3,116	11,000	(2,000)	7,884
3055 Cleaning of Council Premises	2,000	1,549	516	2,065	2,200	200	135
3060 Other Contractual Services	2,500	12,031	4,010	16,041	17,000	14,500	959
3061 Cleaning & Maintenance of Parks & Gardens	5,000	8,405	2,802	11,207	12,000	7,000	793
3062 Cleaning & Maintenance of Soft Areas			-	-		-	-
3063 Cleaning & Maintenance of Beaches & CA			-	-		-	-
3064 Cleaning & Maintenance of Country Non-Urban			-	-		-	-
3070-3090 Consultation Fees			-	-		-	-
3100-3139 Contract & Project Management			-	-		-	-
3300-3379 Hospitality			-	-		-	-
3380-3389 Community	13,008	4,316	1,439	5,755	6,000	(7,008)	245
3390-3394 Donations			-	-		-	-
3600-3694 Local Enforcement Expenses	302	144	48	192	200	(102)	8
3700-3799 EU Projects			-	-		-	-
3800-3899 Twinning			-	-		-	-
	<b>155,110</b>	<b>113,046</b>	<b>37,682</b>	<b>150,728</b>	<b>163,400</b>	<b>8,290</b>	<b>12,672</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	Bud-Bud	Bud-Act
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	4,600	3,397	1,132	4,529	4,600	-	71
2260-2299 Office Materials & Supplies	350	882	287	1,149	1,200	850	51
2450-2499 Office Rent			-	-		-	-
2500-2599 National & International Memberships	200		-	-		(200)	-
2600-2699 Office Services	2,400	1,305	435	1,740	1,800	(600)	60
2700-2799 Transport	600	528	176	704	800	200	96
2800-2899 Travel		1,237	412	1,649	1,500	1,500	(149)
2900-2999 Information Services	150	4,369	1,456	5,825	6,000	5,850	175
3140-3199 Professional Services	45,000	26,304	8,768	35,072	36,000	(9,000)	928
3200-3299 Training	300	260	87	347	300	-	(47)
3345 Office Hospitality		-	-	-		-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
		-	-	-		-	-
	<b>53,600</b>	<b>38,262</b>	<b>12,754</b>	<b>51,016</b>	<b>52,200</b>	<b>(1,400)</b>	<b>1,184</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	120	194	65	259	240	120	(19)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>120</b>	<b>194</b>	<b>65</b>	<b>259</b>	<b>240</b>	<b>120</b>	<b>(19)</b>
<b># Other Expenditure</b>							
3600-3699 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
6000-6099 Depreciation	104,956	61,843	17,250	79,093	94,183	(10,773)	15,090
	<b>104,956</b>	<b>61,843</b>	<b>17,250</b>	<b>79,093</b>	<b>94,183</b>	<b>(10,773)</b>	<b>15,090</b>
<b>Total</b>	<b>418,435</b>	<b>272,450</b>	<b>87,452</b>	<b>359,902</b>	<b>389,403</b>	<b>(29,032)</b>	<b>29,501</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2021 €	ACTUAL as at 30-Sep 2021 €	FORECAST changes from 30 Sep-31 Dec 2021 €	TOTAL as at 31-Dec 2021 €	BUDGET Jan-Dec 2022 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
# <b>Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# <b>Receivables</b>							
0201-0209 Receivables	29,000	31,324	2,500	33,824	34,000	5,000	176
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	13,484	17,395	1,500	18,895	19,700	6,216	805
Other Receivables/Advanced Payments	-	474,855	(85,472)	389,383	-	-	(389,383)
	<b>42,484</b>	<b>523,574</b>	<b>(81,472)</b>	<b>442,102</b>	<b>53,700</b>	<b>11,216</b>	<b>(388,402)</b>
# <b>Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	420,803	614,706	44,372	659,078	681,004	260,201	21,926
	<b>420,803</b>	<b>614,706</b>	<b>44,372</b>	<b>659,078</b>	<b>681,004</b>	<b>260,201</b>	<b>21,926</b>
# <b>Payables</b>							
4000 Payables	52,000	47,646	(3,000)	44,646	45,000	(7,000)	354
4100 Accruals	28,000	8,518	(142)	8,376	9,000	(19,000)	624
4150 Deferred Income	50,000	521,297	(369,113)	152,184	16,431	(33,569)	(135,753)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
other creditors - capital	-	-	312,359	312,359	-	-	(312,359)
	<b>130,000</b>	<b>577,461</b>	<b>(59,896)</b>	<b>517,565</b>	<b>70,431</b>	<b>(59,569)</b>	<b>(447,134)</b>
# <b>Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

## 16 Depreciation of Property, Plant and Equipment

Asset	%	€										Total
		Buildings	Trees (incl. Urban Improvements)	Office furniture and fittings	Plant & Machinery and Office Equipment	Office & Computer Equipment	Urban improvements	New street signs	Construction inc. Street Paving & Special Programmes	Assests Under Construction		
1% of depreciation	1%	€	0%	8%	20%	25%	10%	100%	10%	€	€	€
<b>Cost</b>												
As at 01 January 2022	-	384	46,022	6,058	43,813	143,776	2,784	2,219,841	7,560	2,470,238		
Additions	-	-	-	-	-	167,922	-	333,037	-	500,959		
Disposals	-	-	-	-	-	-	-	-	-	-		
As at 31 December 2022	-	384	46,022	6,058	43,813	311,698	2,784	2,552,878	7,560	2,971,197		
<b>Grants/ other reimbursements</b>												
As at 01 January 2022	-	-	-	-	5,318	2,050	-	1,460,057	-	1,467,425		
Additions	-	-	-	-	-	161,624	-	306,833	-	468,457		
As at 31 December 2022	-	-	-	-	5,318	163,674	-	1,766,890	-	1,935,882		
<b>Accumulated Depreciation</b>												
As at 01 January 2022	-	-	36,646	3,971	34,978	115,278	2,784	651,931	-	845,588		
Charge for the year	-	-	3,496	601	2,663	5,201	-	82,222	-	94,183		
Released on disposal	-	-	-	-	-	-	-	-	-	-		
As at 31 December 2022	-	-	40,142	4,572	37,641	120,479	2,784	734,153	-	939,771		
<b>Budgeted NBV 31 Dec 2021</b>	-	0	6,584	810	3,757	27,796	-	280,751	0	319,698		
<b>Forecasted NBV 1 Jan 2022</b>	-	384	9,376	2,087	3,517	26,448	-	107,853	7,560	157,225		
<b>Budgeted NBV 31 Dec 2022</b>	-	384	5,880	1,486	854	27,545	-	51,835	7,560	95,544		