


Gudja Local Council Local Council

**Business Plan
for the
Period
2022 2024**

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Overview and Summary



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

A	B	C	D (A+B+C)
BUDGET	BUDGET	BUDGET	BUDGET
Jan-Dec	Jan-Dec	Jan-Dec	Period
2022	2023	2024	2022-2024
€	€	€	€

Income

Funds received from Central Government (1)	393,880	409,635	426,021	1,229,536
Income raised from Bye-Laws (2)	11,000	11,440	11,898	34,338
Income raised from LES (3)	2,200	2,288	2,380	6,868
Investment Income (4)	100	104	108	312
Other Income (5)	1,200	1,248	1,298	3,746
TOTAL	408,380	424,715	441,704	1,274,799

Expenditure

Personal Emoluments (6)	79,380	80,968	82,587	242,935
Operations and Maintenance (7)	163,400	166,668	170,001	500,069
Administration (8)	52,200	53,244	54,309	159,753
Finance Cost (9)	240	245	250	734
Other Expenditure (10)	94,183	48,034	56,262	198,479
TOTAL	389,403	349,158	363,409	1,101,970

Surplus / Deficit

18,977	75,557	78,295	172,829
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Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (16)	95,544	161,091	225,286	481,921
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	53,700	50,000	51,500	155,200
Cash and Cash Equivalents (13)	681,004	691,647	707,100	2,079,752
Total Current Assets	734,704	741,647	758,600	2,234,952
Current Liabilities (14)				
Payables	70,431	50,000	51,500	171,931
Total Current Liabilities	70,431	50,000	51,500	171,931
Net Current Assets	664,273	691,647	707,100	2,063,021
Non-current liabilities (15)	-	-	-	-
Net Assets	759,817	852,738	932,386	2,544,942
Reserves				
Retained Funds	759,817	852,738	932,386	2,544,942

Financial Situation Indicator

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
Current Assets	734,704	741,647	758,600	2,234,952
Current Liabilities	70,431	50,000	51,500	171,931
Working Capital	664,273	691,647	707,100	2,063,021
Government Allocation	340,280	353,891	368,047	1,062,218
FSI	195 %	195 %	192 %	194 %

Cash Budget

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
Cash Inflows				
Government cash Inflows	393,880	409,635	426,021	1,229,536
Cash flows from Bye-Laws & L.N fees	10,000	10,920	11,925	32,845
Local Enforcement cash flows	2,200	2,288	2,380	6,868
Finance cash flows				
Loan Proceeds	-	-	-	-
Investment Income	100	104	108	312
	100	104	108	312
Capital cash flow				
Proceeds from disposal of assets	-	-	-	-
Cash received from EU funds	722,084	80,000	120,000	922,084
Cash received from Twinning	-	-	-	-
Cash from Community Services	1,000	1,092	1,192	3,284
Other Cash Inflows	1,200	1,310	1,431	3,941
TOTAL Inflows	1,130,464	505,349	563,057	2,198,870
Cash Outflows				
Personal Emoluments	79,380	80,968	82,587	242,935
Operations & Maintenance	163,400	166,668	170,001	500,069
Administration	52,200	53,244	54,309	159,753
Finance	240	245	250	735
Capital				
Acquisition of property	-	-	-	-
Construction	333,037	-	240,457	573,494
Improvements	164,922	193,581	-	358,503
Special programmes	312,359	-	-	312,359
CCTVs	3,000	-	-	3,000
	813,318	193,581	240,457	1,247,356
Cash outflows re EU projects	-	-	-	-
Cash outflows re Twinning	-	-	-	-
Cash outflows re Community Services	-	-	-	-
Cash outflows to capital creditors	-	-	-	-
	-	-	-	-
TOTAL Outflows	1,108,538	494,706	547,604	2,150,848
SURPLUS / (DEFICIT)	21,926	10,643	15,453	48,022
Brought forward (Bank /Cash Bal.)	659,078	681,004	691,647	659,078
Carry forward	681,004	691,647	707,100	707,100

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
Income				
1 Funds received form Central Government:				
0001 In terms of section 55 CAP 363	340,280	353,891	368,047	1,062,218
0002-0004 In terms of section 58 CAP 363	27,000	28,080	29,203	84,283
0005-0019 Other Income	26,600	27,664	28,771	83,035
	393,880	409,635	426,021	1,229,536
2 Bye-Laws & Legal Fees				
0021-0026 Community Services	1,000	1,040	1,082	3,122
0026-0035 Income from Permits	10,000	10,400	10,816	31,216
	11,000	11,440	11,898	34,338
3 Local Enforcement Income				
0037 Commission from Regional Committees	600	624	649	1,873
0038-0065 Contraventions	1,600	1,664	1,731	4,995
	2,200	2,288	2,380	6,868
4 Investment Income				
0091-0095 Bank Interest	100	104	108	312
0096-0099 Income received from Government Securities	-	-	-	-
	100	104	108	312
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	1,200	1,248	1,298	3,746
	1,200	1,248	1,298	3,746
Total	408,380	424,715	441,704	1,274,799

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
€	€	€	€	
6 Personal Emoluments				
1100 Mayor's Allowance	10,572	10,783	10,999	32,355
1200 Employees' Salaries & Wages	51,508	52,538	53,589	157,635
1300 Bonuses	-	-	-	-
1400 Income Supplements	-	-	-	-
1500 Social Security Contributions	4,300	4,386	4,474	13,160
1600 Allowances	13,000	13,260	13,525	39,785
1700 Overtime	-	-	-	-
	79,380	80,968	82,587	242,935
7 Operations and Maintenance				
2100-2149 Public Utilities	-	-	-	-
2200-2259 Public Materials & Supplies	-	-	-	-
2300-2399 Repairs & Upkeep	28,000	28,560	29,131	85,691
2400-2449 Rent	-	-	-	-
3010 Street Lighting	10,000	10,200	10,404	30,604
3020 Lease of Equipment	-	-	-	-
3030 Insurance	4,000	4,080	4,162	12,242
3035 Bank Charges	300	306	312	918
3038 Penalties	-	-	-	-
3040 Waste Disposal	49,000	49,980	50,980	149,960
3041 Refuse Collection	-	-	-	-
3042 Bulky Refuse Collection	-	-	-	-
3043 Bins on wheels	-	-	-	-
3045 Bring in sites	1,700	1,734	1,769	5,203
3051 Road & Street Cleaning	22,000	22,440	22,889	67,329
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-
3053 Cleaning of Public Conveniences	11,000	11,220	11,444	33,664
3055 Cleaning of Council Premises	2,200	2,244	2,289	6,733
3060 Cleaning & Maintenance of Parks & Gardens	12,000	12,240	12,485	36,725
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
3064 Other Contractual Services	17,000	17,340	17,687	52,027
3070-3090 Consultation Fees	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-
3300-3379 Hospitality	-	-	-	-
3380-3389 Community	6,000	6,120	6,242	18,362
3600-3694 Local Enforcement Expenses	200	204	208	612
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	163,400	166,668	170,001	500,069

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
8 Administration & Other Expenditure				
2150-2199 Office Utilities	4,600	4,692	4,786	14,078
2260-2299 Office Materials & Supplies	1,200	1,224	1,248	3,672
2450-2499 Office Rent	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-
2600-2699 Office Services	1,800	1,836	1,873	5,509
2700-2799 Transport	800	816	832	2,448
2800-2899 Travel	1,500	1,530	1,561	4,591
2900-2999 Information Services	6,000	6,120	6,242	18,362
3050 Office Cleaning	-	-	-	-
3140-3199 Professional Services	36,000	36,720	37,454	110,174
3200-3299 Training	300	306	312	918
3345 Office Hospitality	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-
	52,200	53,244	54,309	159,753
9 Finance Costs				
3036 Interest on Bank Loan	240	245	250	734
				-
				-
	240	245	250	734
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-
8000-8099 Depreciation (charge for the year)	94,183	48,034	56,262	198,479
	94,183	48,034	56,262	198,479
Total	389,403	349,158	363,409	1,101,970

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2022-2024
	€	€	€	€
11 Inventory				
5201-5249 Stationery	-	-	-	-
5250-5299 Consumables	-	-	-	-
	-	-	-	-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	34,000	30,000	31,000	95,000
0210-0219 LES Receivables	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-
0250 Prepayments & Accrued Income	19,700	20,000	20,500	60,200
	-	-	-	-
	53,700	50,000	51,500	155,200
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	681,004	691,647	707,100	2,079,752
	681,004	691,647	707,100	2,079,752
14 Payables				
4000 Payables	45,000	40,000	42,000	127,000
4100 Accruals	9,000	10,000	9,500	28,500
4150 Deferred Income	16,431	-	-	16,431
Short-term Borrowings	-	-	-	-
	-	-	-	-
	70,431	50,000	51,500	171,931
15 Non Current Liabilities				
4200 Long Term Borrowings	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Plant & Machinery	Office Furn, Fixtures & Fittings	Office & Computer Equipment	Urban Improvements	Street Signs	Construction & Special Programmes	Assets Under Construction	Total
% of depreciation	0%	20%	8%	25%	10%	100%	10%		
€	€	€	€	€	€	€	€	€	€
Cost									
As at 01 January 2022	384	6,058	46,022	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	6,058	46,022	43,813	311,698	2,784	2,552,878	7,560	2,971,197
Grants/ other reimbursements									
As at 01 January 2022	-	-	-	5,318	2,050	-	1,460,057	-	1,467,425
Additions	-	-	-	-	161,624	-	306,833	-	468,457
Transfers	-	-	-	-	-	-	-	-	-
As at 31 December 2022	-	-	-	5,318	163,674	-	1,766,890	-	1,935,882
Accumulated Depreciation									
As at 01 January 2022	-	3,971	36,646	34,978	115,278	2,784	651,931	-	845,588
Charge for the year	-	601	3,496	2,663	5,201	-	82,222	-	94,183
Released on disposal	-	-	-	-	-	-	-	-	-
As at 31 December 2022	-	4,572	40,142	37,641	120,479	2,784	734,153	-	939,771
Budgeted NBV 31 Dec 2021	-	810	6,584	3,757	27,796	-	280,751	-	319,698
Budgeted NBV 31 Dec 2022	384	1,486	5,880	854	27,545	-	51,835	7,560	95,544

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees		Plant & Machinery		Office Furn, Fixtures & Fittings		Office & Computer Equipment		Urban Improvements		Street Signs		Construction & Special Programmes		Assets Under Construction		Total			
	€	€	€	20%	€	8%	€	25%	€	10%	€	100%	€	10%	€	0%	€	€		
Cost																				
As at 01 January 2023	384	6,058	46,022	43,813	311,698	2,784	2,552,878	-	7,560	2,971,197										
Additions					193,581															
Disposals																				
As at 31 December 2023	384	6,058	46,022	43,813	505,279	2,784	2,552,878	-	7,560	3,164,778										
Grants/ other reimbursements																				
As at 01 January 2023	-	-	-	5,318	163,674	-	1,766,890	-	-	1,935,882										
Additions					80,000					80,000										
Transfers																				
As at 31 December 2023	-	-	-	5,318	243,674	-	1,766,890	-	-	2,015,882										
Accumulated Depreciation																				
As at 01 January 2023	-	4,572	40,142	37,641	120,479	2,784	734,153	-	-	939,771										
Charge for the year	-	601	3,496	854	16,558	-	26,525	-	-	48,034										
Released on disposal																				
As at 31 December 2023	-	5,173	43,638	38,495	137,037	2,784	760,678	-	-	987,805										
Budgeted NBV 31 Dec 2022	384	1,486	5,880	854	27,545	-	51,835	-	7,560	95,544										
Budgeted NBV 31 Dec 2023	384	885	2,384	-	124,568	-	25,310	-	7,560	161,091										

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Trees		Plant & Machinery		Office Furn, Fixtures & Fittings		Office & Computer Equipment		Urban Improvements		Street Signs		Construction & Special Programmes		Assets Under Construction		Total		
	€	€	€	20%	€	8%	€	25%	€	10%	€	100%	€	10%	€	0%		€	
Cost																			
As at 01 January 2024	384	6,058	46,022	43,813	505,279	2,784	2,552,878	-	7,560	3,164,778									
Additions																			
Disposals																			
As at 31 December 2024	384	6,058	46,022	43,813	505,279	2,784	2,793,335	-	7,560	3,164,778									
Grants/ other reimbursements																			
As at 01 January 2024	-	-	-	5,318	243,674	-	1,766,890	-	-	2,015,882									
Additions																			
Transfers																			
As at 31 December 2024	-	-	-	5,318	243,674	-	1,886,890	-	-	2,135,882									
Accumulated Depreciation																			
As at 01 January 2024	-	5,173	43,638	38,495	137,037	2,784	760,678	-	-	987,805									
Charge for the year	-	601	1,748	-	16,558	-	37,355	-	-	56,262									
Released on disposal																			
As at 31 December 2024	-	5,774	45,386	38,495	153,595	2,784	798,033	-	-	1,044,067									
Budgeted NBV 31 Dec 2023	384	885	2,384	-	124,568	-	25,310	-	-	161,091									
Budgeted NBV 31 Dec 2024	384	284	636	-	108,010	-	108,412	-	-	225,286									