

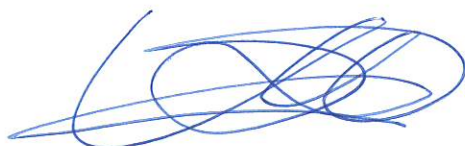
# **Gudja Local Council Local Council**

**Business Plan  
for the  
Period  
2023 2025**

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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
	2023	2024	2025	2023-2025
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	390,668	410,000	425,000	1,225,668
Income raised from Bye-Laws (2)	3,600	4,750	6,000	14,350
Income raised from LES (3)	2,600	3,000	3,500	9,100
Investment Income (4)	60	80	100	240
Other Income (5)	12,000	13,000	14,000	39,000
<b>TOTAL</b>	<b>408,928</b>	<b>430,830</b>	<b>448,600</b>	<b>1,288,358</b>
<b>Expenditure</b>				
Personal Emoluments (6)	113,300	116,700	120,200	350,200
Operations and Maintenance (7)	188,000	200,000	210,000	598,000
Administration (8)	39,000	41,000	43,500	123,500
Finance Cost (9)	552	552	552	1,656
Other Expenditure (10)	67,858	71,508	71,508	210,874
<b>TOTAL</b>	<b>408,710</b>	<b>429,760</b>	<b>445,760</b>	<b>1,284,230</b>
<b>Surplus / Deficit</b>	<b>218</b>	<b>1,070</b>	<b>2,840</b>	<b>4,128</b>

**Statement of Financial Position**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
	€	€	€	€
<b>Non-current Assets</b>				
Property, Plant and Equipment (16)	650,956	536,448	389,940	1,577,344
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	45,095	51,500	51,500	148,095
Cash and Cash Equivalents (13)	147,987	263,565	412,913	824,465
<b>Total Current Assets</b>	<b>193,082</b>	<b>315,065</b>	<b>464,413</b>	<b>972,560</b>
<b>Current Liabilities (14)</b>				
Payables	141,005	51,500	51,500	244,005
<b>Total Current Liabilities</b>	<b>141,005</b>	<b>51,500</b>	<b>51,500</b>	<b>244,005</b>
<b>Net Current Assets</b>	<b>52,077</b>	<b>263,565</b>	<b>412,913</b>	<b>728,555</b>
<b>Non-current liabilities (15)</b>	-	-	-	-
<b>Net Assets</b>	<b>703,033</b>	<b>800,013</b>	<b>802,853</b>	<b>2,305,899</b>
<b>Reserves</b>				
Retained Funds	703,033	800,013	802,853	2,305,899

**Financial Situation Indicator**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
	€	€	€	€
Current Assets	193,082	315,065	464,413	972,560
Current Liabilities	141,005	51,500	51,500	244,005
<b>Working Capital</b>	<b>52,077</b>	<b>263,565</b>	<b>412,913</b>	<b>728,555</b>
Government Allocation	345,668	368,000	383,000	1,096,668
<b>FSI</b>	<b>15 %</b>	<b>72 %</b>	<b>108 %</b>	<b>66 %</b>

**Cash Budget**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
	€	€	€	€
<b>Cash Inflows</b>				
<b>Government cash inflows</b>	390,668	410,000	425,000	1,225,668
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,600	3,500	4,500	10,600
<b>Local Enforcement cash flows</b>	2,600	3,000	3,500	9,100
<b>Finance cash flows</b>				
Loan Proceeds	-	-	-	-
Investment income	60	80	100	240
	60	80	100	240
<b>Capital cash flow</b>				
Proceeds from disposal of assets	-	-	-	-
<b>Cash received from EU funds</b>	960,428	75,000	75,000	1,110,428
<b>Cash received from Twinning</b>	-	-	-	-
<b>Cash from Community Services</b>	1,000	1,250	1,500	3,750
<b>Other Cash Inflows</b>	12,000	13,000	14,000	39,000
<b>TOTAL Inflows</b>	<b>1,369,356</b>	<b>505,830</b>	<b>523,600</b>	<b>2,398,786</b>
<b>Cash Outflows</b>				
<b>Personal Emoluments</b>	113,300	116,700	120,200	350,200
<b>Operations &amp; Maintenance</b>	188,000	200,000	210,000	598,000
<b>Administration</b>	39,000	41,000	43,500	123,500
<b>Finance</b>	552	552	552	1,656
<b>Capital</b>				
Acquisition of property	-	-	-	-
Construction	974,383	-	-	974,383
Improvements	246,252	25,000	-	271,252
Special programmes	-	-	-	-
Furniture	30,000	7,000	-	37,000
	1,250,635	32,000	-	1,282,635
<b>Cash outflows re EU projects</b>	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-
<b>Cash outflows to capital creditors</b>	-	-	-	-
	-	-	-	-
<b>TOTAL Outflows</b>	<b>1,591,487</b>	<b>390,252</b>	<b>374,252</b>	<b>2,355,991</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(222,131)</b>	<b>115,578</b>	<b>149,348</b>	<b>42,795</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>370,118</b>	<b>147,987</b>	<b>263,565</b>	<b>370,118</b>
<b>Carry forward</b>	<b>147,987</b>	<b>263,565</b>	<b>412,913</b>	<b>412,913</b>

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
	€	€	€	€
<b>Income</b>				
<b>1 Funds received from Central Government:</b>				
0001 In terms of section 55 CAP 383	345,668	368,000	383,000	1,096,668
0002-0004 In terms of section 58 CAP 383	35,000	30,000	30,000	95,000
0005-0019 Other Income	10,000	12,000	12,000	34,000
	<b>390,668</b>	<b>410,000</b>	<b>425,000</b>	<b>1,225,668</b>
<b>2 Bye-Laws &amp; Legal Fees</b>				
0021-0025 Community Services	1,000	1,250	1,500	3,750
0026-0035 Income from Permits	2,600	3,500	4,500	10,600
	<b>3,600</b>	<b>4,750</b>	<b>6,000</b>	<b>14,350</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	2,000	2,200	2,400	6,600
0038-0055 Contraventions	600	800	1,100	2,500
	<b>2,600</b>	<b>3,000</b>	<b>3,500</b>	<b>9,100</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest	60	80	100	240
0096-0099 Income received from Government Securities				-
	<b>60</b>	<b>80</b>	<b>100</b>	<b>240</b>
<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	-	-	-	-
0120-0129 General Income	12,000	13,000	14,000	39,000
	<b>12,000</b>	<b>13,000</b>	<b>14,000</b>	<b>39,000</b>
<b>Total</b>	<b>408,928</b>	<b>430,830</b>	<b>448,600</b>	<b>1,288,358</b>

**Detailed Estimates of Expenditure**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
€	€	€	€	
<b>6 Personal Emoluments</b>				
1100 Mayor's Allowance	11,000	11,000	11,000	33,000
1200 Employees' Salaries & Wages	83,000	86,200	89,500	258,700
1300 Bonuses	-	-	-	-
1400 Income Supplements	-	-	-	-
1500 Social Security Contributions	6,300	6,500	6,700	19,500
1600 Allowances	13,000	13,000	13,000	39,000
1700 Overtime	-	-	-	-
	<b>113,300</b>	<b>116,700</b>	<b>120,200</b>	<b>350,200</b>
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	-	-	-	-
2200-2259 Public Materials & Supplies	300	350	400	1,050
2300-2399 Repairs & Upkeep	35,000	36,000	37,000	108,000
2400-2449 Rent	-	-	-	-
3010 Street Lighting	16,000	17,000	18,000	51,000
3020 Lease of Equipment	-	-	-	-
3030 Insurance	5,000	5,100	5,200	15,300
3035 Bank Charges	500	650	800	1,950
3038 Penalties	-	-	-	-
3040 Waste Disposal	16,500	18,000	18,500	53,000
3041 Refuse Collection	50,000	52,000	54,000	156,000
3042 Bulky Refuse Collection	-	-	-	-
3043 Bins on wheels	-	-	-	-
3045 Bring in sites	3,250	3,500	3,750	10,500
3051 Road & Street Cleaning	23,000	24,000	25,000	72,000
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-
3053 Cleaning of Public Conveniences	5,000	5,250	5,500	15,750
3055 Cleaning of Council Premises	2,000	2,200	2,400	6,600
3060 Cleaning & Maintenance of Parks & Gardens	10,000	11,000	11,500	32,500
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
3064 Other Contractual Services	1,200	2,500	3,200	6,900
3070-3090 Consultation Fees	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-
3300-3379 Hospitality	-	-	-	-
3360-3389 Community	20,000	22,000	24,000	66,000
3600-3694 Local Enforcement Expenses	250	450	750	1,450
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	<b>188,000</b>	<b>200,000</b>	<b>210,000</b>	<b>598,000</b>



**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2023	2024	2025	2023-2025
€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>				
2150-2199 Office Utilities	3,750	4,000	4,300	12,050
2260-2299 Office Materials & Supplies	1,000	1,200	1,400	3,600
2450-2499 Office Rent				-
2500-2599 National & International Memberships	250	250	300	800
2600-2699 Office Services	3,400	3,500	4,000	10,900
2700-2799 Transport	400	450	500	1,350
2800-2899 Travel	-	-	-	-
2900-2999 Information Services	6,000	6,500	7,000	19,500
3050 Office Cleaning	-	-	-	-
3140-3199 Professional Services	24,000	24,800	25,600	74,400
3200-3299 Training				-
3345 Office Hospitality				-
3400-3499 Incidental Expenses	200	300	400	900
		-	-	-
	<b>39,000</b>	<b>41,000</b>	<b>43,500</b>	<b>123,500</b>
<b>9 Finance Costs</b>				
3036 Interest on Bank Loan	552	552	552	1,656
				-
				-
	<b>552</b>	<b>552</b>	<b>552</b>	<b>1,656</b>
<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)	67,858	71,508	71,508	210,874
	67,858	71,508	71,508	210,874
<b>Total</b>	<b>408,710</b>	<b>429,760</b>	<b>445,760</b>	<b>1,284,230</b>

**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
	2023	2024	2025	2023-2025
	€	€	€	€
<b>11 Inventory</b>				
5201-5249 Stationery	-	-	-	-
5250-5299 Consumables	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	21,000	31,000	31,000	83,000
0210-0219 LES Receivables	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-
0250 Prepayments & Accrued income	24,095	20,500	20,500	65,095
	-	-	-	-
	<b>45,095</b>	<b>51,500</b>	<b>51,500</b>	<b>148,095</b>
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	147,987	263,565	412,913	824,465
	<b>147,987</b>	<b>263,565</b>	<b>412,913</b>	<b>824,465</b>
<b>14 Payables</b>				
4000 Payables	30,000	42,000	42,000	114,000
4100 Accruals	13,000	9,500	9,500	32,000
4150 Deferred Income	98,005	-	-	98,005
Short-term Borrowings	-	-	-	-
	-	-	-	-
	<b>141,005</b>	<b>51,500</b>	<b>51,500</b>	<b>244,005</b>
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowings	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

## 16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total
	Buildings	Trees (incl. with 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%	€	0%	8%	20%	25%	10%	100%	10%					
<b>Cost</b>													
As at 01 January 2023	-	384	46,022	6,737	44,214	137,966	2,784	1,436,668	422,680				2,097,455
Additions	-	-	30,000	-	-	246,582	-	1,397,063	(422,680)				1,250,965
Disposals	-	-	-	-	-	-	-	-	-				-
As at 31 December 2023	-	384	76,022	6,737	44,214	384,548	2,784	2,833,731	-				3,348,420
<b>Grants/ other reimbursements</b>													
As at 01 January 2023	-	-	-	-	5,318	2,050	-	681,291	-				688,659
Additions	-	-	-	-	-	80,000	-	929,261	-				1,009,261
Transfers	-	-	-	-	-	-	-	-	-				-
As at 31 December 2023	-	-	-	-	5,318	82,050	-	1,610,552	-				1,697,920
<b>Accumulated Depreciation</b>													
As at 01 January 2023	-	-	43,449	4,549	36,634	117,314	2,784	726,956	-				931,686
Charge for the year	-	-	3,805	737	2,763	20,711	-	39,842	-				67,858
Released on disposal	-	-	-	-	-	-	-	-	-				-
As at 31 December 2023	-	-	47,254	5,286	39,397	138,025	2,784	766,798	-				999,544
<b>Budgeted NBV 31 Dec 2022</b>	-	810	6,584	3,757	27,796	-	280,751	-	-				319,698
<b>Budgeted NBV 31 Dec 2023</b>	-	384	28,768	1,451	(501)	164,473	-	456,381	-				650,956

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

Asset	Buildings	Trees (incl. with Urban Improvements )	Office furniture and fittings	Plant & Machinery and Office Equipment	Office & Computer Equipment	Urban improvements	New street signs	Construction inc. Street Paving & Speacial Programmes	Assests Under Construction	Total
% of depreciation	1%	0%	8%	20%	25%	10%	100%	10%	0%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2024	-	384	76,022	6,737	44,214	384,548	2,784	2,833,731	-	3,348,420
Additions	-	-	2,000	-	5,000	25,000	-	-	-	32,000
Disposals	-	384	78,022	6,737	49,214	409,548	2,784	2,833,731	-	3,380,420
As at 31 December 2024	-	-	-	-	5,318	82,050	-	1,610,552	-	1,697,920
Grants/ other reimbursements	-	-	-	-	-	-	-	75,000	-	75,000
As at 01 January 2024	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	-	-	-	-	5,318	82,050	-	1,685,552	-	1,772,920
Accumulated Depreciation	-	-	47,254	5,286	39,397	138,025	2,784	766,798	-	999,544
As at 01 January 2024	-	-	3,955	737	3,763	23,211	-	39,842	-	71,508
Charge for the year	-	-	-	-	-	-	-	-	-	-
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2024	-	-	51,209	6,023	43,160	161,236	2,784	806,640	-	1,071,052
Budgeted NBV 31 Dec 2023	-	384	28,768	1,451	(501)	164,473	-	456,381	-	650,956
Budgeted NBV 31 Dec 2024	-	384	26,813	714	736	166,262	-	341,539	-	536,448