

**Gudja
Local Council**

**Annual Budget
For
Financial Year
2025**

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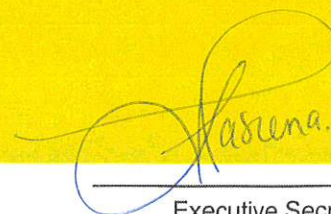
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Overview and Summary

The Gudja Local Council is presenting the budget for the year 2025. The government financial allocation for the year stands at €409k. Total income including investment income and general income is anticipated to amount to €465k whereas personnel costs, operations and maintenance and administrative overheads are expected to amount to €460k thus leaving a surplus for the year of €5K after deducting depreciation of €49k. The Council is projecting that in the coming year it will continue works on capital projects 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. Financing already received amount to Eur398k. End of year 2025 will also see the council recording a 25% Financial Situation Indicator which exceeds the mandatory 10% level. A new project related to Sustainable localities is estimated to cost €63K with financing amounting to €38K.



Mayor



Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2024	FORECAST Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	411,390	402,225	409,000	(2,390)	6,775
Income raised from By-Laws (2)	6,500	16,237	20,000	13,500	3,763
Income raised from LES (3)	1,500	1,463	1,800	300	337
Investment Income (4)	150	163	170	20	7
Other Income (5)	13,000	6,205	35,000	22,000	28,795
TOTAL	432,540	426,293	465,970	33,430	39,677

Expenditure

Personal Emoluments (6)	118,820	115,800	131,600	12,780	15,800
Operations and Maintenance (7)	181,000	175,810	218,850	37,850	43,040
Administration (8)	37,230	63,860	59,910	22,680	(3,770)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	90,253	47,648	48,801	(41,452)	1,253
TOTAL	427,303	402,638	459,161	31,858	56,323

Surplus / Deficit

5,237	23,456	6,809	1,572	(16,647)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	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)	288,993	708,697	692,452	403,459	(16,245)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	65,709	60,440	59,736	(5,973)	(704)
Cash and Cash Equivalents (13)	692,506	644,942	688,996	(23,510)	24,054
Total Current Assets	758,215	705,382	728,732	(29,483)	23,350
Current Liabilities (14)					
Payables	468,645	362,271	640,440	171,795	278,169
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	468,645	362,271	640,440	171,795	278,169
Net Current Assets	289,570	343,111	88,292	(201,278)	(254,819)
Non-current liabilities (15)	-	277,873	-	-	(277,873)
Net Assets	578,563	773,935	780,744	202,181	6,809
Reserves					
Retained Funds	578,563	773,935	780,744	202,181	6,809

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	758,215	705,382	728,732
Current Liabilities	468,645	362,271	640,440
Total Long Term Liabilities	-	277,873	-
Commitments approved by Ministry	-	-	-
	289,570	65,238	88,292
Government Allocation	411,390	402,225	409,000
FSI	70.39%	16.22%	21.59%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2025 €
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	
	Cash Inflows				
Government cash Inflows	102,250	102,250	102,250	102,250	409,000
Cash flows from Bye-Laws & L.N fees	5,000	5,000	5,000	5,000	20,000
Local Enforcement cash flows	450	450	450	450	1,800
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment Income	-	-	-	170	170
	-	-	-	170	170
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	25,000	-	-	25,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	250	250	250	250	1,000
Other Cash Inflows	3,750	3,750	3,750	3,750	15,000
TOTAL Inflows	111,700	136,700	111,700	111,870	471,970
Cash Outflows					
Personal Emoluments	32,800	32,900	32,900	32,900	131,600
Operations & Maintenance	54,713	54,713	54,713	54,713	218,850
Administration	14,978	14,978	14,978	14,978	59,910
Finance					-
Capital					
Acquisition of property	-	-	-	-	-
Construction	24,558	-	-	-	24,556
Improvements	-	-	8,000	-	8,000
Special programmes	-	-	-	-	-
Furniture	-	-	-	-	-
	24,556	-	8,000	-	32,556
Cash outflows re EU projects	-	5,000	-	-	5,000
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	-	5,000	-	-	5,000
TOTAL Outflows	127,146	107,590	110,590	102,590	447,916
SURPLUS / (DEFICIT)	(15,446)	29,110	1,110	9,280	24,054
Brought forward (Bank /Cash Bal.)	644,942	629,496	658,606	659,716	644,942
Carry forward	629,496	658,606	659,716	668,996	668,996

Detailed Estimates of Income

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
€	€	€	€	€	€	€

Income

1 Funds received from Central Government:

- 0001 In terms of section 55 CAP 363
0002-0004 In terms of section 68 CAP 363
0005-0019 Other Income

351,390	284,547	94,849	379,396	384,000	32,610	4,604
10,000			-	10,000	-	10,000
50,000	17,122	5,707	22,829	15,000	(35,000)	(7,829)
411,390	301,669	100,556	402,225	409,000	(2,390)	6,775

2 Bye-Laws & Legal Fees

- 0021-0025 Community Services
0028-0035 Income from Permits

		-	-	-	-	-
6,500	12,178	4,059	16,237	20,000	13,500	3,763
6,500	12,178	4,059	16,237	20,000	13,500	3,763

3 Local Enforcement Income

- 0037 Share of Profit from Joint Committee
0038-0055 Contraventions

	408	136	544		-	(544)
1,500	689	230	919	1,800	300	881
1,500	1,087	366	1,463	1,800	300	337

4 Investment Income

- 0091-0095 Bank Interest
0096-0099 Income received from Government Securities

150	122	41	163	170	20	7
-		-	-		-	-
150	122	41	163	170	20	7

- 5 0066-0068 Sponsorships
0068-0069 Documents & Information
0070-0075 EU Funds
0076-0080 Twinning
0081-0089 Insurance Claims
0100-0109 General Income
0110-0119 Donations
0120-0129 Contributions

-		-	-	-	-	-
-		-	-	-	-	-
-		-	-	25,000	25,000	25,000
-		-	-	-	-	-
-		-	-	-	-	-
13,000	4,654	1,551	6,205	10,000	(3,000)	3,795
-		-	-	-	-	-
-		-	-	-	-	-
13,000	4,654	1,551	6,205	35,000	22,000	28,795

Total

432,540	319,720	106,573	426,293	465,970	33,430	39,677
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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	11,745	8,498	2,833	11,331	11,700	(45)	369
1200 Employees' Salaries & Wages	84,243	65,461	21,820	87,281	95,000	10,757	7,719
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	7,432	5,807	1,936	7,743	9,500	2,068	1,757
1600 Allowances	13,000	9,445	-	9,445	13,000	-	3,555
1700 Overtime	2,400	-	-	-	2,400	-	2,400
	118,820	89,211	26,589	115,800	131,600	12,780	15,800

7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2299 Materials & Supplies	-	292	97	389	500	500	111
2300-2399 Repairs & Upkeep	58,000	9,046	3,015	12,061	15,000	(43,000)	2,939
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	13,000	12,138	4,046	16,184	20,000	7,000	3,816
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,200	3,917	1,306	5,223	5,200	-	(23)
3035 Bank Charges	950	261	87	348	500	(450)	152
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	24,000	29,143	9,714	38,857	45,000	21,000	6,143
3041 Refuse Collection	15,000	12,464	4,155	16,619	18,000	3,000	1,381
3042 Bulky Refuse Collection	5,800	4,385	1,462	5,847	6,000	200	153
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	2,500	-	-	-	-	(2,500)	-
3050-3061 Road & Street Cleaning	23,000	15,779	5,260	21,039	23,000	-	1,961
3062 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3065 Cleaning of Public Conveniences	5,000	2,322	774	3,096	5,000	-	1,904
3066 Cleaning of Council Premises	1,700	746	249	995	1,500	(200)	505
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	-	520	173	693	20,000	20,000	19,307
3062 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	7,513	2,504	10,017	10,000	10,000	(17)
3100-3199 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	26,000	20,995	6,998	27,993	32,000	6,000	4,007
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	850	125	42	167	150	(700)	(17)
3700-3799 EU Projects	-	16,282	-	16,282	17,000	17,000	718
3800-3899 Twinning	-	-	-	-	-	-	-
	181,000	135,928	39,882	175,810	218,850	37,850	43,040

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							
2160-2199 Office Utilities	4,400	4,188	1,396	5,584	5,580	1,180	(4)
2260-2299 Office Materials & Supplies	1,000	1,150	383	1,533	1,800	800	267
2460-2499 Office Rent			-	-	8,000	8,000	8,000
2900-2999 National & International Memberships	230	212	71	283	280	50	(3)
2600-2699 Office Services	2,800	6,778	2,259	9,037	5,000	2,200	(4,037)
2700-2799 Transport	1,800	1,385	462	1,847	1,800	-	(47)
2800-2899 Travel	2,200		-	-	2,200	-	2,200
2900-2999 Information Services	600	10	3	13	50	(550)	37
3140-3199 Professional Services	24,000	33,831	11,277	45,108	35,000	11,000	(10,108)
3200-3299 Training			-	-			
3345 Office Hospitality			-	-			
3400-3499 Incidental Expenses	200	206	69	275	200	-	(75)
Library expenses			-	-			
	37,230	47,760	15,920	63,680	59,910	22,680	(3,770)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# Other Expenditure							
3600-3699 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3696 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
6000-6099 Depreciation	90,253	35,661	11,887	47,548	48,801	(41,452)	1,253
	90,253	35,661	11,887	47,548	48,801	(41,452)	1,253
Total	427,303	308,560	94,278	402,838	459,161	31,858	56,323

Detailed Estimates of Statement Of Affairs

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 €
# Inventory							
5201-8249 Stationery	-	-	-	-	-	-	-
5260-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# Receivables							
0201-0209 Receivables	38,000	37,330	(3,000)	34,330	35,000	(3,000)	670
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued Income	27,709	6,310	19,800	26,110	24,736	(2,973)	(1,374)
Other Receivables/Advanced Payments	-	-	-	-	-	#VALUE!	#VALUE!
	65,709	43,640	16,800	60,440	59,736	#VALUE!	#VALUE!
# Cash & Equivalents							
5001-5099 Bank & Cash Balances	692,506	694,942	(50,000)	644,942	668,996	(23,510)	24,054
	692,506	694,942	(50,000)	644,942	668,996	(23,510)	24,054
# Payables							
4000 Payables	28,000	343,683	(120,000)	223,683	226,184	198,184	2,501
4100 Accruals	12,500	20,010	(4,770)	15,240	15,990	3,490	750
4150 Deferred Income	426,145	320,393	(200,000)	120,393	398,266	(29,879)	277,873
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
other creditors	-	2,955	-	2,955	-	-	(2,955)
	468,645	687,041	(324,770)	362,271	640,440	171,795	278,169
# Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	277,873	-	277,873	-	-	(277,873)
	-	277,873	-	277,873	-	-	(277,873)

16 Depreciation of Property, Plant and Equipment

Asset	Buildings											Total
	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	Assets Under Construction	%		€	
% of depreciation	0%	8%	20%	25%	10%	100%	10%				€	€
Cost												
As at 01 January 2025	-	52,400	6,058	51,568	199,257	2,784	2,788,180	212,370				3,313,001
Additions	-	-	-	-	8,000	-	63,256	-				71,256
Disposals	-	-	-	-	-	-	-	-				-
As at 31 December 2025	-	52,400	6,058	51,568	207,257	2,784	2,851,436	212,370				3,384,257
Grants/ other reimbursements												
As at 01 January 2025	-	1,000	-	8,868	27,375	-	1,499,033	-				1,536,276
Additions	-	-	-	-	-	-	38,700	-				38,700
As at 31 December 2025	-	1,000	-	8,868	27,375	-	1,537,733	-				1,574,976
Accumulated Depreciation												
As at 01 January 2025	-	45,675	5,935	39,382	125,510	2,784	848,742	-				1,068,028
Charge for the year	-	410	-	-	4,655	-	43,736	-				48,801
Released on disposal	-	-	-	-	-	-	-	-				-
As at 31 December 2025	-	46,085	5,935	39,382	130,165	2,784	892,478	-				1,116,829
Budgeted NBV 31 Dec 2024	-	1,931	201	(28)	33,036	-	253,469	0				288,993
Forecasted NBV 1 Jan 2025	-	5,725	123	3,318	46,372	-	440,405	212,370				708,697
Budgeted NBV 31 Dec 2025	-	5,315	123	3,318	49,717	-	421,225	212,370				692,452