

Year

# **Gudja Local Council**

**Annual Budget  
For  
Financial Year  
2013**

## **Table of Contents**

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

## ***Overview and Summary***

---

The Gudja Local Council is presenting the budget for the year 2013. The government financial allocation for the year amounts to Euro 252,080 .

The Council is committed to keep up its positive attitude and optimise its performance in all its functions and responsibilities. The plan for 2013 shows the the council will show a net income of Eur 7547.

□

---

Mayor

---

Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2012	2012	2013	€	€
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	-	336,211	252,780	252,780	(83,431)
Income raised from Bye-Laws (2)	-	5,272	16,000	16,000	10,728
Income raised from LES (3)	-	7,120	1,000	1,000	(6,120)
Investment Income (4)	-	3,517	3,000	3,000	(517)
Other Income (5)	-	5,575	8,000	8,000	2,425
<b>TOTAL</b>	-	<b>357,695</b>	<b>280,780</b>	<b>280,780</b>	<b>(76,915)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	-	61,102	58,472	58,472	(2,630)
Operations and Maintenance (7)	-	230,610	131,320	131,320	(99,290)
Administration (8)	-	46,657	38,400	38,400	(8,257)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	35,289	45,041	45,041	9,752
<b>TOTAL</b>	-	<b>373,658</b>	<b>273,233</b>	<b>273,233</b>	<b>(100,425)</b>
<b>Surplus / Deficit</b>	-	<b>(15,963)</b>	<b>7,547</b>	<b>7,547</b>	<b>23,510</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2012	2012	2013	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	374,899	374,900	436,859	61,960	61,959
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	16,584	13,800	13,800	(2,784)
Cash and Cash Equivalents (13)	-	215,170	160,758	160,758	(54,412)
<b>Total Current Assets</b>	-	<b>231,754</b>	<b>174,558</b>	<b>174,558</b>	<b>(57,196)</b>
<b>Current Liabilities (14)</b>					
Payables	-	136,606	135,400	135,400	(1,206)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	-	<b>136,606</b>	<b>135,400</b>	<b>135,400</b>	<b>(1,206)</b>
<b>Net Current Assets</b>	-	<b>95,148</b>	<b>39,158</b>	<b>39,158</b>	<b>(55,990)</b>
<b>Non-current liabilities (15)</b>	-	<b>9,049</b>	<b>7,471</b>	<b>7,471</b>	<b>(1,578)</b>
<b>Net Assets</b>	<b>374,899</b>	<b>460,999</b>	<b>468,546</b>	<b>93,647</b>	<b>7,547</b>
<b>Reserves</b>					
Retained Funds	<b>374,899</b>	<b>460,999</b>	<b>468,546</b>	<b>93,647</b>	<b>7,547</b>

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2012	2012	2013
	€	€	€
Current Assets	-	231,754	174,558
Current Liabilities	-	136,606	135,400
Total Long Term Liabilities	-	9,049	7,471
Commitments approved by Ministry	-	-	-
	-	86,099	31,687
Government Allocation	-	336,211	252,780
FSI	#DIV/0!	25.61%	12.54%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2013	2013	2013	2013	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	63,195	63,195	63,195	63,195	<b>252,780</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	250	250	250	250	1,000
<b>Local Enforcement cash flows</b>	250	250	250	250	<b>1,000</b>
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	3,000	<b>3,000</b>
	-	-	-	3,000	<b>3,000</b>
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	3,750	3,750	3,750	3,750	<b>15,000</b>
<b>Other Cash Inflows</b>	2,000	2,000	2,000	2,000	<b>8,000</b>
<b>TOTAL Inflows</b>	<b>69,445</b>	<b>69,445</b>	<b>69,445</b>	<b>72,445</b>	<b>280,780</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	14,618	14,618	14,618	14,618	<b>58,472</b>
<b>Operations &amp; Maintenance</b>	32,830	32,830	32,830	32,830	<b>131,320</b>
<b>Administration</b>	9,600	9,600	9,600	9,600	<b>38,400</b>
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	17,000	-	90,000	<b>107,000</b>
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	17,000	-	90,000	<b>107,000</b>
<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>57,048</b>	<b>74,048</b>	<b>57,048</b>	<b>147,048</b>	<b>335,192</b>
<b>SURPLUS / (DEFICIT)</b>	<b>12,397</b>	<b>(4,603)</b>	<b>12,397</b>	<b>(74,603)</b>	<b>(54,412)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>215,170</b>	<b>227,567</b>	<b>222,964</b>	<b>235,361</b>	<b>215,170</b>
<b>Carry forward</b>	<b>227,567</b>	<b>222,964</b>	<b>235,361</b>	<b>160,758</b>	<b>160,758</b>

**Detailed Estimates of Income**

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		
	2012	2012	2012	2012	2013	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	-	256,478	-	256,478	252,080	252,080	(4,398)
0002-0004 In terms of section 58 CAP 363	-	78,617	-	78,617	-	-	(78,617)
0005-0019 Other Income	-	1,116	-	1,116	700	700	(416)
	-	<b>336,211</b>	-	<b>336,211</b>	<b>252,780</b>	<b>252,780</b>	<b>(83,431)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	4,240	-	4,240	15,000	15,000	10,760
0026-0035 Income from Permits	-	1,032	-	1,032	1,000	1,000	(32)
	-	<b>5,272</b>	-	<b>5,272</b>	<b>16,000</b>	<b>16,000</b>	<b>10,728</b>
<b>3 Local Enforcement Income</b>							
0037 Share of Profit from Joint Committee	-	6,480	-	6,480	-	-	(6,480)
0038-0055 Contraventions	-	640	-	640	1,000	1,000	360
	-	<b>7,120</b>	-	<b>7,120</b>	<b>1,000</b>	<b>1,000</b>	<b>(6,120)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	3,517	-	3,517	3,000	3,000	(517)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	<b>3,517</b>	-	<b>3,517</b>	<b>3,000</b>	<b>3,000</b>	<b>(517)</b>
5 0056-0065 Sponsorships	-	500	-	500	-	-	(500)
0066-0069 Documents & Information	-	3,015	-	3,015	2,800	2,800	(215)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 General Income	-	2,060	-	2,060	4,400	4,400	2,340
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
Commissions received	-	-	-	-	800	800	800
	-	<b>5,575</b>	-	<b>5,575</b>	<b>8,000</b>	<b>8,000</b>	<b>2,425</b>
<b>Total</b>	-	<b>357,695</b>	-	<b>357,695</b>	<b>280,780</b>	<b>280,780</b>	<b>(76,915)</b>

**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		
	2012	2012	2012	2012	2013	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	-	6,364	-	6,364	6,700	6,700	336
1200 Employees' Salaries & Wages	-	44,032	-	44,032	41,070	41,070	(2,962)
1300 Bonuses	-	1,024	-	1,024	1,024	1,024	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	-	3,282	-	3,282	3,278	3,278	(4)
1600 Allowances	-	6,400	-	6,400	6,400	6,400	-
1700 Overtime	-	-	-	-	-	-	-
	-	<b>61,102</b>	-	<b>61,102</b>	<b>58,472</b>	<b>58,472</b>	<b>(2,630)</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Materials & Supplies	-	2,750	-	2,750	1,500	1,500	(1,250)
2300-2399 Repairs & Upkeep	-	20,333	-	20,333	20,000	20,000	(333)
2400-2449 Rent	-	2,500	-	2,500	2,500	2,500	-
3010 Street Lighting	-	14,271	-	14,271	7,600	7,600	(6,671)
3020 Lease of Equipment	-	4,538	-	4,538	4,000	4,000	(538)
3030 Insurance	-	399	-	399	3,200	3,200	2,801
3035 Bank Charges	-	92	-	92	120	120	28
3038 Penalties	-	23	-	23	-	-	(23)
3040 Waste Disposal	-	19,499	-	19,499	19,500	19,500	1
3041 Refuse Collection	-	21,724	-	21,724	16,000	16,000	(5,724)
3042 Bulky Refuse Collection	-	1,874	-	1,874	3,200	3,200	1,326
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	2,980	-	2,980	3,200	3,200	220
3050-3051 Road & Street Cleaning	-	17,676	-	17,676	17,400	17,400	(276)
3052 Cleaning & Maintenance of Non-Urban Areas	-	4,649	-	4,649	4,500	4,500	(149)
3053 Cleaning of Public Conveniences	-	8,265	-	8,265	8,000	8,000	(265)
3055 Cleaning of Council Premises	-	1,014	-	1,014	1,000	1,000	(14)
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Soft Areas	-	9,767	-	9,767	9,500	9,500	(267)
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	-	20,797	-	20,797	10,000	10,000	(10,797)
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	38	-	38	100	100	62
3700-3799 EU Projects	-	890	-	890	-	-	(890)
3800-3899 Twinning	-	-	-	-	-	-	-
Tal Mithna Housing Estate Project	-	76,531	-	76,531	-	-	(76,531)
	-	<b>230,610</b>	-	<b>230,610</b>	<b>131,320</b>	<b>131,320</b>	<b>(99,290)</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
	2012	2012	2012	2012	2013		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	-	7,582	-	7,582	6,000	6,000	(1,582)
2260-2299 Office Materials & Supplies	-	297	-	297	300	300	3
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-	-
2600-2699 Office Services	-	8,907	-	8,907	6,000	6,000	(2,907)
2700-2799 Transport	-	2,032	-	2,032	2,000	2,000	(32)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	-	7,400	-	7,400	7,500	7,500	100
3140-3199 Professional Services	-	16,446	-	16,446	12,500	12,500	(3,946)
3200-3299 Training	-	3,276	-	3,276	2,000	2,000	(1,276)
3345 Office Hospitality	-	270	-	270	300	300	30
3400-3499 Incidental Expenses	-	129	-	129	200	200	71
Public Relations	-	318	-	318	1,600	1,600	1,282
	-	<b>46,657</b>	-	<b>46,657</b>	<b>38,400</b>	<b>38,400</b>	<b>(8,257)</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	-	35,289	-	35,289	45,041	45,041	9,752
	-	<b>35,289</b>	-	<b>35,289</b>	<b>45,041</b>	<b>45,041</b>	<b>9,752</b>
<b>Total</b>	-	<b>373,658</b>	-	<b>373,658</b>	<b>273,233</b>	<b>273,233</b>	<b>(100,425)</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2012	30-Sep 2012	30 Sep-31 Dec 2012	31-Diç 2012	2013		
€	€	€	€	€	€	€	
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	-	4,526	-	4,526	4,000	4,000	(526)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	6,858	-	6,858	7,000	7,000	142
Prepaid Amounts - Football Ground	-	5,200	-	5,200	2,800	2,800	(2,400)
	-	<b>16,584</b>	-	<b>16,584</b>	<b>13,800</b>	<b>13,800</b>	<b>(2,784)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	-	215,170	-	215,170	160,758	160,758	(54,412)
	-	<b>215,170</b>	-	<b>215,170</b>	<b>160,758</b>	<b>160,758</b>	<b>(54,412)</b>
<b>14 Payables</b>							
4000 Payables	-	116,328	-	116,328	114,500	114,500	(1,828)
4100 Accruals	-	19,288	-	19,288	20,000	20,000	712
4150 Deferred Income	-	990	-	990	900	900	(90)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	<b>136,606</b>	-	<b>136,606</b>	<b>135,400</b>	<b>135,400</b>	<b>(1,206)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	9,049	-	9,049	7,471	7,471	(1,578)
	-	<b>9,049</b>	-	<b>9,049</b>	<b>7,471</b>	<b>7,471</b>	<b>(1,578)</b>

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

<b>Asset</b>	Trees	Construction & Special Programmes	Furniture & Fittings	New Street Signs	Urban Improvemnets	Office & Computer Equipment	Plant & Machinery	Street Pavings	Assets Under ConstructiOn	<b>Total</b>
% of depreciation	0%	10%	8%	100%	10%	20%	20%	10%		
<b>Cost</b>	€	€	€	€	€	€	€	€	€	€
As at 01 January 2013	384	1,076,886	43,040	2,784	103,469	28,077	2,230	-	35,590	<b>1,292,460</b>
Additions	-	102,000	-	-	-	-	5,000	-	-	<b>107,000</b>
Disposals	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2013	384	1,178,886	43,040	2,784	103,469	28,077	7,230	-	35,590	<b>1,399,460</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2013	-	612,611	-	-	2,050	-	-	-	-	<b>614,661</b>
Additions	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2013	-	612,611	-	-	2,050	-	-	-	-	<b>614,661</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2013	-	174,346	18,459	2,784	82,633	23,058	1,619	-	-	<b>302,899</b>
Charge for the year	-	39,193	1,844	-	1,879	1,004	1,122	-	-	<b>45,041</b>
Released on disposal	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2013	-	213,539	20,303	2,784	84,512	24,062	2,741	-	-	<b>347,940</b>
<b>Budgeted NBV 31 Dec 2012</b>	384	289,929	24,581	0	18,786	5,019	610	35,590	0	<b>374,899</b>
<b>Forecasted NBV 1 Jan 2013</b>	384	289,929	24,581	-	18,786	5,019	611	-	35,590	<b>374,900</b>
<b>Bugeteded NBV 31 Dec 2013</b>	384	352,736	22,737	-	16,907	4,015	4,489	-	35,590	<b>436,859</b>