

Gudja Local Council Local Council

**Business Plan
for the
Period
2019 - 2021**

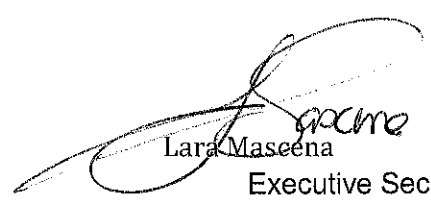
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Overview and Summary



Dr. Marija Sara Vella
Mayor



Lara Maseena
Executive Secretary

Approved during Council
Meeting no 22/8
on 7/4/2020

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Income				
Funds received from Central Government (1)	330,246	343,456	357,194	1,030,896
Income raised from Bye-Laws (2)	7,000	7,280	7,571	21,851
Income raised from LES (3)	3,000	3,120	3,245	9,365
Investment Income (4)	50	52	54	156
Other Income (5)	2,500	2,600	2,704	7,804
TOTAL	342,796	356,508	370,768	1,070,072
Expenditure				
Personal Emoluments (6)	65,400	66,708	68,042	200,150
Operations and Maintenance (7)	136,200	138,924	141,702	416,826
Administration (8)	27,200	27,744	28,299	83,243
Finance Cost (9)	300	306	312	918
Other Expenditure (10)	91,727	98,643	120,094	310,464
TOTAL	320,827	332,325	358,450	1,011,602
Surplus / Deficit	21,969	24,183	12,319	58,470

Statement of Financial Position

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (16)	(19,280)	343,215	373,243	697,178
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	10,517	10,700	11,300	32,517
Cash and Cash Equivalents (13)	1,139,027	793,782	768,843	2,701,652
Total Current Assets	1,149,544	804,482	780,143	2,734,169
Current Liabilities (14)				
Payables	97,085	97,000	97,000	291,085
Total Current Liabilities	97,085	97,000	97,000	291,085
Net Current Assets	1,052,459	707,482	683,143	2,443,084
Non-current liabilities (15)	-	-	-	-
Net Assets	1,033,179	1,050,697	1,056,386	3,140,262
Reserves				
Retained Funds	1,033,179	1,050,697	1,056,386	3,140,262

Financial Situation Indicator

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Current Assets	1,149,544	804,482	780,143	2,734,169
Current Liabilities	97,085	97,000	97,000	291,085
Working Capital	1,052,459	707,482	683,143	2,443,084
Government Allocation	302,797	314,909	327,505	945,211
FSI	348 %	225 %	209 %	258 %

Cash Budget

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
€	€	€	€	
Cash Inflows				
Government cash inflows	302,796	314,909	327,505	945,210
Cash flows from Bye-Laws & L.N fees	6,000	6,240	6,490	18,730
Local Enforcement cash flows	3,000	3,120	3,245	9,365
Finance cash flows				
Loan Proceeds	-	-	-	-
Investment Income	300	300	300	900
	300	300	300	900
Capital cash flow				
Proceeds from disposal of assets	-	-	-	-
Cash received from EU funds	405,943	192,304	93,314	691,562
Cash received from Twinning	-	-	-	-
Cash from Community Services	1,000	1,040	1,082	3,122
Other Cash Inflows	22,749	23,659	24,605	71,013
TOTAL Inflows	741,788	841,572	874,247	2,457,587
Cash Outflows				
Personal Emoluments	64,621	66,708	68,042	199,371
Operations & Maintenance	114,677	138,924	141,702	395,303
Administration	25,909	27,744	28,299	81,952
Finance	-	-	-	-
Capital				
Acquisition of property	-	-	-	-
Construction	141,594	653,442	243,436	1,038,472
Improvements	-	-	-	-
Special programmes	-	-	-	-
	141,594	653,442	243,436	1,038,472
Cash outflows re EU projects	-	-	-	-
Cash outflows re Twinning	-	-	-	-
Cash outflows re Community Services	-	-	-	-
Cash outflows to capital creditors	-	-	-	-
	-	-	-	-
TOTAL Outflows	346,801	886,818	881,480	2,115,099
SURPLUS / (DEFICIT)	394,987	(345,246)	(24,939)	24,803
Brought forward (Bank /Cash Bal.)	744,040	1,139,027	793,782	744,040
Carry forward	1,139,027	793,782	768,843	768,843

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
Income				
1 Funds received form Central Government:				
0001 In terms of section 55 CAP 363	302,797	314,909	327,505	945,211
0002-0004 In terms of section 58 CAP 363	7,200	7,488	7,788	22,476
0005-0019 Other income	20,249	21,059	21,901	63,209
	330,246	343,456	357,194	1,030,896
2 Bye-Laws & Legal Fees				
0021-0026 Community Services	1,000	1,040	1,082	3,122
0026-0036 Income from Permits	6,000	6,240	6,490	18,730
	7,000	7,280	7,571	21,851
3 Local Enforcement Income				
0037 Commission from Regional Committees	3,000	3,120	3,245	9,365
0038-0065 Contraventions	-	-	-	-
	3,000	3,120	3,245	9,365
4 Investment Income				
0091-0096 Bank Interest	50	52	54	156
0098-0099 Income received from Government Securities	-	-	-	-
	50	52	54	156
5 General Income				
0066-0065 Sponsorships	-	-	-	-
0066-0069 Documents & Information	-	-	-	-
0070-0076 EU Funds	-	-	-	-
0076-0080 Twinning	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-
0100-0109 Donations	-	-	-	-
0110-0119 Contributions	-	-	-	-
0120-0129 General Income	2,500	2,600	2,704	7,804
	2,500	2,600	2,704	7,804
Total	342,796	356,508	370,768	1,070,072

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
€	€	€	€	
6 Personal Emoluments				
1100 Mayor's Allowance	7,500	7,650	7,803	22,953
1200 Employees' Salaries & Wages	44,700	45,594	46,506	136,800
1300 Bonuses	4,600	4,692	4,786	14,078
1400 Income Supplements	-	-	-	-
1500 Social Security Contributions	2,200	2,244	2,289	6,733
1600 Allowances	6,400	6,528	6,659	19,587
1700 Overtime	-	-	-	-
	65,400	66,708	68,042	200,150
7 Operations and Maintenance				
2100-2149 Public Utilities	-	-	-	-
2200-2259 Public Materials & Supplies	200	204	208	612
2300-2399 Repairs & Upkeep	12,000	12,240	12,485	36,725
2400-2449 Rent	-	-	-	-
3010 Street Lighting	9,000	9,180	9,364	27,544
3020 Lease of Equipment	500	510	520	1,530
3030 Insurance	2,800	2,856	2,913	8,569
3035 Bank Charges	100	102	104	306
3038 Penalties	-	-	-	-
3040 Waste Disposal	23,000	23,460	23,929	70,389
3041 Refuse Collection	40,500	41,310	42,136	123,946
3042 Bulky Refuse Collection	-	-	-	-
3043 Bins on wheels	2,500	2,550	2,601	7,651
3045 Bring in sites	-	-	-	-
3051 Road & Street Cleaning	20,400	20,808	21,224	62,432
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-
3053 Cleaning of Public Conveniences	5,000	5,100	5,202	15,302
3055 Cleaning of Council Premises	1,200	1,224	1,248	3,672
3060 Cleaning & Maintenance of Parks & Gardens	9,500	9,690	9,884	29,074
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
3064 Other Contractual Services	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-
3300-3379 Hospitality	-	-	-	-
3380-3399 Community	9,000	9,180	9,364	27,544
3600-3694 Local Enforcement Expenses	500	510	520	1,530
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	136,200	138,924	141,702	416,826

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (A+B+C)
	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2019	2020	2021	2019-2021
	€	€	€	€
8 Administration & Other Expenditure				
2150-2199 Office Utilities	4,000	4,080	4,162	12,242
2290-2299 Office Materials & Supplies	200	204	208	612
2450-2499 Office Rent	-	-	-	-
2500-2599 National & International Memberships	250	255	260	765
2600-2699 Office Services	5,000	5,100	5,202	15,302
2700-2799 Transport	3,500	3,570	3,641	10,711
2800-2899 Travel	-	-	-	-
2900-2999 Information Services	5,000	5,100	5,202	15,302
3050 Office Cleaning	-	-	-	-
3140-3199 Professional Services	9,000	9,180	9,364	27,544
3200-3299 Training	-	-	-	-
3345 Office Hospitality	-	-	-	-
3400-3499 Incidental Expenses	250	255	260	765
	-	-	-	-
	27,200	27,744	28,299	83,243
9 Finance Costs				
3036 Interest on Bank Loan	300	306	312	918
	-	-	-	-
	-	-	-	-
	300	306	312	918
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-
6000-6099 Depreciation (charge for the year)	91,727	98,643	120,094	310,464
	91,727	98,643	120,094	310,464
Total	320,827	332,325	358,450	1,011,602

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
	2019	2020	2021	2019-2021
€	€	€	€	
11 Inventory				
5201-6249 Stationery	-	-	-	-
5250-6299 Consumables	-	-	-	-
	-	-	-	-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	9,100	9,500	10,000	28,600
0210-0219 LES Receivables	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-
0250 Prepayments & Accrued Income	1,417	1,200	1,300	3,917
Prepaid Amounts - Football Ground	-	-	-	-
	10,517	10,700	11,300	32,517
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	1,139,027	793,782	768,843	2,701,652
	1,139,027	793,782	768,843	2,701,652
14 Payables				
4000 Payables	75,000	76,000	78,000	229,000
4100 Accruals	22,085	21,000	19,000	62,085
4150 Deferred Income	-	-	-	-
Short-term Borrowings	-	-	-	-
	97,085	97,000	97,000	291,085
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 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	-	936,310
Additions	-	-	-	-	-	-	-	141,594	141,594
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	141,594	1,077,904
Grants/ other reimbursements									
As at 01 January 2019	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	405,943	405,943
Transfers	-	-	-	-	-	-	-	-	-
As at 31 December 2019	-	-	-	-	-	-	-	405,943	405,943
Accumulated Depreciation									
As at 01 January 2019	-	3,012	29,843	31,910	104,100	2,784	427,865	-	599,514
Charge for the year	-	127	3,327	150	6,720	-	81,403	-	91,727
Released on disposal	-	-	-	-	-	-	-	-	-
As at 31 December 2019	-	3,139	33,170	32,060	110,820	2,784	509,268	-	691,241
Budgeted NBV 31 Dec 2018	384	371	16,661	6,321	15,896	-	575,024	-	614,657
Budgeted NBV 31 Dec 2019	384	457	11,590	131	1,523	-	230,984	(264,349)	(19,280)

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 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	-	936,310
Additions	-	-	-	-	-	-	-	141,594	141,594
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	141,594	1,077,904
Grants/ other reimbursements									
As at 01 January 2019	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	405,943	405,943
Transfers	-	-	-	-	-	-	-	-	-
As at 31 December 2019	-	-	-	-	-	-	-	405,943	405,943
Accumulated Depreciation									
As at 01 January 2019	-	3,012	29,843	31,910	104,100	2,784	427,865	-	599,514
Charge for the year	-	127	3,327	150	6,720	-	81,403	-	91,727
Released on disposal	-	-	-	-	-	-	-	-	-
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16 Depreciation of Property, Plant and Equipment

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% of depreciation	0%	20%	8%	25%	10%	100%	10%		
€	€	€	€	€	€	€	€	€	€
Cost									
As at 01 January 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	-	936,310
Additions	-	-	-	-	-	-	-	141,594	141,594
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December 2019	384	3,596	44,760	32,191	112,343	2,784	740,252	141,594	1,077,904
Grants/ other reimbursements									
As at 01 January 2019	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	405,943	405,943
Transfers	-	-	-	-	-	-	-	-	-
As at 31 December 2019	-	-	-	-	-	-	-	405,943	405,943
Accumulated Depreciation									
As at 01 January 2019	-	3,012	29,843	31,910	104,100	2,784	427,865	-	599,514
Charge for the year	-	127	3,327	150	6,720	-	81,403	-	91,727
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As at 31 December 2019	-	3,139	33,170	32,060	110,820	2,784	509,268	-	691,241
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