



Paola Local Council

**Business Plan
for the
Period
2022 - 2026**

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Overview and Summary

Mayor

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	788,447	827,869	869,263	912,726	958,362	4,356,667
Income raised from Bye-Laws (2)	18,900	19,845	20,837	21,879	22,973	104,434
Income raised from LES (3)	10,080	10,584	11,113	11,669	12,252	55,698
Investment Income (4)	273	287	301	316	332	1,508
Other Income (5)	2,730	2,867	3,010	3,160	3,318	15,085
TOTAL	820,430	861,452	904,524	949,750	997,238	4,533,394
Expenditure						
Personal Emoluments (6)	179,655	188,638	198,070	207,973	218,372	992,707
Operations and Maintenance (7)	608,698	639,133	671,090	704,644	739,876	3,363,442
Administration (8)	105,948	111,245	116,808	122,648	128,780	585,428
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	66,350	66,350	63,296	59,675	58,082	313,753
TOTAL	960,652	1,005,366	1,049,263	1,094,941	1,145,109	5,255,330
Surplus / Deficit	(140,222)	(143,914)	(144,739)	(145,191)	(147,871)	(721,937)

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	584,379	518,029	454,733	395,058	336,976	2,289,175
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	44,150	45,612	47,148	48,760	50,453	236,124
Cash and Cash Equivalents (13)	1,089,096	1,011,531	930,089	844,574	754,783	4,630,073
Total Current Assets	1,133,246	1,057,144	977,237	893,334	805,236	4,866,197
Current Liabilities (14)						
Payables	281,032	336,778	353,617	205,035	215,286	1,391,749
Total Current Liabilities	281,032	336,778	353,617	205,035	215,286	1,391,749
Net Current Assets	852,213	720,365	623,619	688,299	589,950	3,474,448
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	1,436,592	1,238,394	1,078,352	1,083,357	926,926	5,763,623
Reserves						
Retained Funds	1,436,592	1,238,394	1,078,352	1,083,357	926,926	5,763,623

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
Current Assets	1,133,246	1,057,144	977,237	893,334	805,236	4,866,197
Current Liabilities	281,032	336,778	353,617	205,035	215,286	1,391,749
Working Capital	852,213	720,365	623,619	688,299	589,950	3,474,448
Government Allocation	788,447	827,869	869,263	912,726	958,362	4,356,667
FSI	108 %	87 %	72 %	75 %	62 %	80 %

Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	788,447	827,869	869,263	912,726	958,362	4,356,667
Cash flows from Bye-Laws & L.N fees	18,900	19,845	20,837	21,879	22,973	104,434
Local Enforcement cash flows	10,080	10,584	11,113	11,669	12,252	55,698
Finance cash flows						
Loan Proceeds	-	-	-	-	-	-
Investment income	273	287	301	316	332	1,508
	273	287	301	316	332	1,508
Capital cash flow						
Proceeds from disposal of assets	-	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-	-
Cash from Community Services	-	-	-	-	-	-
Other Cash Inflows	2,730	2,867	3,010	3,160	3,318	15,085
TOTAL Inflows	820,430	861,452	904,524	949,750	997,238	4,533,394
Cash Outflows						
Personal Emoluments	179,655	188,638	198,070	207,973	218,372	992,707
Operations & Maintenance	608,698	639,133	671,090	704,644	739,876	3,363,441
Administration	105,948	111,245	116,808	122,648	128,780	585,430
Finance						-
Capital						
Acquisition of property						-
Construction						-
Improvements	500,000					500,000
Special programmes						-
Office Equipment	-					-
	500,000	-	-	-	-	500,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	1,394,301	939,016	985,967	1,035,265	1,087,028	5,441,578
SURPLUS / (DEFICIT)	(573,871)	(77,565)	(81,443)	(85,515)	(89,791)	(908,184)
Brought forward (Bank /Cash Bal.)	1,662,967	1,089,096	1,011,531	930,089	844,574	1,662,967
Carry forward	1,089,096	1,011,531	930,089	844,574	754,783	754,783

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	788,447	827,869	869,263	912,726	958,362	4,356,667
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	-	-	-	-	-	-
	788,447	827,869	869,263	912,726	958,362	4,356,667
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	1,050	1,103	1,158	1,216	1,276	5,802
0026-0035 Income from Permits	17,850	18,743	19,680	20,664	21,697	98,633
	18,900	19,845	20,837	21,879	22,973	104,434
3 Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-
0038-0055 Contraventions	10,080	10,584	11,113	11,669	12,252	55,698
	10,080	10,584	11,113	11,669	12,252	55,698
4 Investment Income						
0091-0095 Bank interest	273	287	301	316	332	1,508
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	273	287	301	316	332	1,508
5 General Income						
0056-0065 Sponsorships	-	-	-	-	-	-
0066-0069 Documents & Information	1,365	1,433	1,505	1,580	1,659	7,542
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-
0120-0129 General Income	1,365	1,433	1,505	1,580	1,659	7,542
	2,730	2,867	3,010	3,160	3,318	15,085
Total	820,430	861,452	904,524	949,750	997,238	4,533,394

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
6 Personal Emoluments						
1100 Mayor's Allowance	16,800	17,640	18,522	19,448	20,421	92,831
1200 Employees' Salaries & Wages	136,500	143,325	150,491	158,016	165,917	754,249
1300 Bonuses	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	13,650	14,333	15,049	15,802	16,592	75,425
1600 Allowances	12,705	13,340	14,007	14,708	15,443	70,203
1700 Overtime	-	-	-	-	-	-
	179,655	188,638	198,070	207,973	218,372	992,707
7 Operations and Maintenance						
2100-2149 Public Utilities	6,770	7,109	7,464	7,837	8,229	37,409
2200-2259 Public Materials & Supplies	16,250	17,063	17,916	18,811	19,752	89,792
2300-2399 Repairs & Upkeep	36,200	38,010	39,911	41,906	44,001	200,028
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	11,438	12,010	12,610	13,241	13,903	63,202
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	5,250	5,513	5,788	6,078	6,381	29,010
3035 Bank Charges	-	-	-	-	-	-
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	68,250	71,663	75,246	79,008	82,958	377,124
3041 Refuse Collection	254,030	266,732	280,069	294,072	308,776	1,403,678
3042 Bulky Refuse Collection	19,950	20,948	21,995	23,095	24,249	110,236
3043 Bins on wheels	3,360	3,528	3,704	3,890	4,084	18,566
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	79,800	83,790	87,980	92,378	96,997	440,945
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	13,650	14,333	15,049	15,802	16,592	75,425
3055 Cleaning of Council Premises	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	30,450	31,973	33,571	35,250	37,012	168,255
3061 Cleaning & Maintenance of Soft Areas	25,200	26,460	27,783	29,172	30,631	139,246
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	5,250	5,513	5,788	6,078	6,381	29,010
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	2,625	2,756	2,894	3,039	3,191	14,505
3300-3379 Hospitality	22,825	23,966	25,165	26,423	27,744	126,123
3380-3389 Community	7,400	7,770	8,159	8,566	8,994	40,889
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	608,698	639,133	671,090	704,644	739,876	3,363,442

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	5,985	6,284	6,598	6,928	7,275	33,071
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-
2600-2699 Office Services	6,510	6,836	7,177	7,536	7,913	35,972
2700-2799 Transport	4,515	4,741	4,978	5,227	5,488	24,948
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	7,875	8,269	8,682	9,116	9,572	43,514
3050 Office Cleaning	19,743	20,730	21,767	22,855	23,998	109,093
3140-3199 Professional Services	57,750	60,638	63,669	66,853	70,195	319,105
3200-3299 Training	3,150	3,308	3,473	3,647	3,829	17,406
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	420	440	463	486	509	2,319
						-
	105,948	111,245	116,808	122,648	128,780	585,428
9 Finance Costs						
3036 Interest on Bank Loan						-
						-
	-	-	-	-	-	-
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)	66,350	66,350	63,296	59,675	58,082	313,753
	66,350	66,350	63,296	59,675	58,082	313,753
Total	960,652	1,005,366	1,049,263	1,094,941	1,145,109	5,255,330

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	29,250	30,712	32,248	33,860	35,553	161,624
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	14,900	14,900	14,900	14,900	14,900	74,500
						-
	44,150	45,612	47,148	48,760	50,453	236,124
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	1,089,096	1,011,531	930,089	844,574	754,783	4,630,073
	1,089,096	1,011,531	930,089	844,574	754,783	4,630,073
14 Payables						
4000 Payables	166,112	216,112	226,918	72,000	75,600	756,742
4100 Accruals	114,920	120,666	126,700	133,035	139,686	635,008
4150 Deferred Income	-	-	-	-	-	-
Short-term Borrowings						-
						-
	281,032	336,778	353,617	205,035	215,286	1,391,749
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,092,614	2,420,276
Additions	-	-		-	-	-	-	-	500,000	500,000
Disposals										-
As at 31 December 2022	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Grants/ other reimbursements										
As at 01 January 2022			12,188				17,000	25,771	554,025	608,984
Additions									-	-
Transfers										-
As at 31 December 2022	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Accumulated Depreciation										
As at 01 January 2022	14,767	35,222	25,625	34,635	-	24,157	19,506	-	1,506,651	1,660,563
Charge for the year	979	3,268	2,636	2,364	-	-	-	-	57,103	66,350
Released on disposal										-
As at 31 December 2022	15,746	38,490	28,261	36,999	-	24,157	19,506	-	1,563,754	1,726,913
Budgeted NBV 31 Dec 2021	83,067	8,356	9,501	5,486	9,532	-	-	2,849	31,938	150,729
Budgeted NBV 31 Dec 2022	82,088	5,088	6,865	3,122	9,532	-	-	2,849	474,835	584,379

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Additions										-
Disposals										-
As at 31 December 2023	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Grants/ other reimbursements										
As at 01 January 2023	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Additions										-
Transfers										-
As at 31 December 2023	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Accumulated Depreciation										
As at 01 January 2023	15,746	38,490	28,261	36,999	-	24,157	19,506	-	1,563,754	1,726,913
Charge for the year	979	3,268	2,636	2,364	-	-	-	-	57,103	66,350
Released on disposal										-
As at 31 December 2023	16,725	41,758	30,897	39,363	-	24,157	19,506	-	1,620,857	1,793,263
Budgeted NBV 31 Dec 2022	82,088	5,088	6,865	3,122	9,532	-	-	2,849	474,835	584,379
Budgeted NBV 31 Dec 2023	81,109	1,820	4,229	758	9,532	-	-	2,849	417,732	518,029

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Additions										-
Disposals										-
As at 31 December 2024	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Grants/ other reimbursements										
As at 01 January 2024	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Additions										-
Transfers										-
As at 31 December 2024	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Accumulated Depreciation										
As at 01 January 2024	16,725	41,758	30,897	39,363	-	24,157	19,506	-	1,620,857	1,793,263
Charge for the year	979	1,820	2,636	758	-	-	-	-	57,103	63,296
Released on disposal										-
As at 31 December 2024	17,704	43,578	33,533	40,121	-	24,157	19,506	-	1,677,960	1,856,559
Budgeted NBV 31 Dec 2023	81,109	1,820	4,229	758	9,532	-	-	2,849	417,732	518,029
Budgeted NBV 31 Dec 2024	80,130	-	1,593	-	9,532	-	-	2,849	360,629	454,733

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Additions										-
Disposals										-
As at 31 December 2025	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Grants/ other reimbursements										
As at 01 January 2025	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Additions										-
Transfers										-
As at 31 December 2025	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Accumulated Depreciation										
As at 01 January 2025	17,704	43,578	33,533	40,121	-	24,157	19,506	-	1,677,960	1,856,559
Charge for the year	979	-	1,593	-	-	-	-	-	57,103	59,675
Released on disposal										-
As at 31 December 2025	18,683	43,578	35,126	40,121	-	24,157	19,506	-	1,735,063	1,916,234
Budgeted NBV 31 Dec 2024	80,130	-	1,593	-	9,532	-	-	2,849	360,629	454,733
Budgeted NBV 31 Dec 2025	79,151	-	-	-	9,532	-	-	2,849	303,526	395,058

16 Depreciation of Property, Plant and Equipment

Asset	Property	Furn & Fixtures	Office Equipment	Computer System	Assets not yet capitalized	Plant & Machinery	Motor Vehicle	Trees	Construction & Urban Improvement	Total
% of depreciation	1%	8%	20%	25%	0%	20%	20%	0%	10%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Additions										-
Disposals										-
As at 31 December 2026	97,834	43,578	47,314	40,121	9,532	24,157	36,506	28,620	2,592,614	2,920,276
Grants/ other reimbursements										
As at 01 January 2026	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Additions										-
Transfers										-
As at 31 December 2026	-	-	12,188	-	-	-	17,000	25,771	554,025	608,984
Accumulated Depreciation										
As at 01 January 2026	18,683	43,578	35,126	40,121	-	24,157	19,506	-	1,735,063	1,916,234
Charge for the year	979	-	-	-	-	-	-	-	57,103	58,082
Released on disposal										-
As at 31 December 2026	19,662	43,578	35,126	40,121	-	24,157	19,506	-	1,792,166	1,974,316
Budgeted NBV 31 Dec 2025	79,151	-	-	-	9,532	-	-	2,849	303,526	395,058
Budgeted NBV 31 Dec 2026	78,172	-	-	-	9,532	-	-	2,849	246,423	336,976