

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	392,268	400,171	412,278	20,010	12,107
Income raised from Bye-Laws (2)	40,000	58,881	40,000	-	(18,881)
Income raised from LES (3)	2,000	1,580	2,000	-	420
Investment Income (4)	50	33	50	-	17
Other Income (5)	1,100	3,045	2,000	900	(1,045)
TOTAL	435,418	463,710	456,328	20,910	(7,382)
Expenditure					
Personal Emoluments (6)	86,301	99,401	106,156	19,855	6,755
Operations and Maintenance (7)	220,800	231,535	250,950	30,150	19,415
Administration (8)	36,000	49,019	53,930	17,930	4,911
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	73,217	73,217	73,217	-	-
TOTAL	416,318	453,172	484,253	67,935	31,081
Surplus / Deficit	19,100	10,538	(27,925)	(47,025)	(38,463)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	424,960	577,621	509,404	84,444	(68,217)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	185,955	97,008	95,000	(90,955)	(2,008)
Cash and Cash Equivalents (13)	300,000	530,989	400,000	100,000	(130,989)
Total Current Assets	485,955	627,997	495,000	9,045	(132,997)
Current Liabilities (14)					
Payables	55,000	413,680	165,000	110,000	(248,680)
Total Current Liabilities	55,000	413,680	165,000	110,000	(248,680)
Net Current Assets	430,955	214,317	330,000	(100,955)	115,683
Non-current liabilities (15)	-	-	-	-	-
Net Assets	855,915	791,938	839,404	(16,511)	47,466
Reserves					
Retained Funds	855,915	791,938	764,013	(91,902)	(27,925)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	485,955	627,997	495,000
Current Liabilities	55,000	413,680	165,000
Working Capital	430,955	214,317	330,000
Government Allocation	366,268	366,268	386,278
FSI	118 %	59 %	85 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	96,570	96,570	96,570	96,570	386,278
Cash flows from Bye-Laws & L.N fees	10,000	10,000	10,000	10,000	40,000
Local Enforcement cash flows	500	500	500	500	2,000
Finance cash flows					
Loan Proceeds					-
Investment income	13	13	13	13	50
	13	13	13	13	50
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	500	500	500	500	2,000
Other Cash Inflows					-
TOTAL Inflows	107,582	107,582	107,582	107,582	430,328
Cash Outflows					
Personal Emoluments	29,745	25,308	25,295	25,808	106,156
Operations & Maintenance	62,738	62,738	62,738	62,738	250,950
Administration	13,483	13,483	13,483	13,483	53,930
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes			5,000		5,000
	-	-	5,000	-	5,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	105,965	101,528	106,515	102,028	416,036
SURPLUS / (DEFICIT)	1,617	6,054	1,067	5,554	14,292
Brought forward (Bank /Cash Bal.)	530,989	532,606	538,660	539,727	530,989
Carry forward	532,606	538,660	539,727	545,281	545,281

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	Bud-Bud	Bud-Act
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	366,268	366,268		366,268	386,278	20,010	20,010
0002-0004 In terms of section 58 CAP 363	20,000	33,903		33,903	20,000	-	(13,903)
0005-0019 Other Income	6,000			-	6,000	-	6,000
	392,268	400,171	-	400,171	412,278	20,010	12,107
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	25,000	49,171		49,171	25,000	-	(24,171)
0026-0035 Income from Permits	15,000	9,710		9,710	15,000	-	5,290
	40,000	58,881	-	58,881	40,000	-	(18,881)
3	Local Enforcement Income						
0037 Commission from Regional Committees	2,000	1,580		1,580	2,000	-	420
0038-0055 Contraventions				-		-	-
	2,000	1,580	-	1,580	2,000	-	420
4	Investment Income						
0091-0095 Bank interest	50	33		33	50	-	17
0096-0099 Income received from Government Securities				-		-	-
	50	33	-	33	50	-	17
5	General Income						
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning		1,400		1,400		-	(1,400)
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	600	1,645		1,645	1,500	900	(145)
0120-0129 General Income	500			-	500	-	500
	1,100	3,045	-	3,045	2,000	900	(1,045)
Total	435,418	463,710	-	463,710	456,328	20,910	(7,382)

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	Bud-Bud	Bud-Act
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	7,464	9,436		9,436	10,403	2,939	967
1200 Employees' Salaries & Wages	66,584	72,732		72,732	76,663	10,079	3,931
1300 Bonuses	-			-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	5,853	7,533		7,533	6,490	637	(1,043)
1600 Allowances	6,400	9,700		9,700	12,600	6,200	2,900
1700 Overtime				-	-	-	-
	86,301	99,401	-	99,401	106,156	19,855	6,755
7 Operations and Maintenance							
2100-2149 Public Utilities	7,000	4,927		4,927	6,000	(1,000)	1,073
2200-2259 Public Materials & Supplies	20,000	18,896		18,896	20,000	-	1,104
2300-2399 Repairs & Upkeep	9,000	14,164		14,164	15,000	6,000	836
2400-2449 Rent	650	2,700		2,700	2,700	2,050	-
3010 Street Lighting	3,000	2,700		2,700	3,000	-	300
3020 Lease of Equipment	4,200	7,284		7,284	7,500	3,300	216
3030 Insurance	1,000	5,224		5,224	5,500	4,500	276
3035 Bank Charges	250			-	250	-	250
3038 Penalties	-			-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	62,000	64,200		64,200	65,000	3,000	800
3042 Bulky Refuse Collection	1,500	4,782		4,782	5,000	3,500	218
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	20,000	19,193		19,193	20,000	-	807
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	12,000	7,185		7,185	12,000	-	4,815
3055 Cleaning of Council Premises	1,500	2,720		2,720	2,800	1,300	80
3060 Cleaning & Maintenance of Parks & Gardens	5,000	4,901		4,901	5,000	-	99
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services	3,000	10,370		10,370	10,500	7,500	130
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management	10,000			-	10,000	-	10,000
3300-3379 Hospitality	60,000	62,289		62,289	60,000	-	(2,289)
3380-3389 Community				-	-	-	-
3600-3694 Local Enforcement Expenses	700			-	700	-	700
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	220,800	231,535	-	231,535	250,950	30,150	19,415

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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	800	930		930	930	130	-
2600-2699 Office Services	9,000	15,658		15,658	16,000	7,000	342
2700-2799 Transport	9,000	9,700		9,700	10,000	1,000	300
2800-2899 Travel	5,500	468		468	5,000	(500)	4,532
2900-2999 Information Services	2,700	6,583		6,583	6,500	3,800	(83)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	8,500	14,132		14,132	15,000	6,500	868
3200-3299 Training	500	348		348	500	-	152
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Penalties		1,200		1,200		-	(1,200)
	36,000	49,019	-	49,019	53,930	17,930	4,911
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)	73,217	73,217		73,217	73,217	-	-
	73,217	73,217	-	73,217	73,217	-	-
Total	416,318	453,172	-	453,172	484,253	67,935	31,081

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2019 €	ACTUAL as at 30-Sep 2019 €	FORECAST changes from 30 Sep-31 Dec 2019 €	TOTAL as at 31-Dec 2019 €	BUDGET Jan-Dec 2020 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	20,000	37,015		37,015	35,000	15,000	(2,015)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	165,955	59,993		59,993	60,000	(105,955)	7
				-		-	-
	185,955	97,008	-	97,008	95,000	(90,955)	(2,008)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	300,000	530,989		530,989	400,000	100,000	(130,989)
	300,000	530,989	-	530,989	400,000	100,000	(130,989)
14 Payables							
4000 Payables	40,000	287,047		287,047	150,000	110,000	(137,047)
4100 Accruals	15,000	10,441		10,441	15,000	-	4,559
4150 Deferred Income		116,192		116,192		-	(116,192)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	55,000	413,680	-	413,680	165,000	110,000	(248,680)
15 Non Current Liabilities							
4200 Long Term Borrowings				-		-	-
	-	-	-	-	-	-	-