

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2017	2017	2018		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	571,173	511,636	566,106	(5,067)	54,470
Income raised from Bye-Laws (2)	46,096	52,444	92,500	46,404	40,056
Income raised from LES (3)	-	11,115	35,200	35,200	24,085
Investment Income (4)	152	106	258	106	152
Other Income (5)	-	306	-	-	(306)
TOTAL	617,421	575,607	694,064	76,643	118,457
Expenditure					
Personal Emoluments (6)	95,484	72,564	116,050	20,566	43,486
Operations and Maintenance (7)	347,730	352,156	410,321	#VALUE!	#VALUE!
Administration (8)	96,170	95,154	117,326	21,156	22,173
Finance Cost (9)	-	2,359	2,359	2,359	0
Other Expenditure (10)	-	58,883	59,000	59,000	117
TOTAL	539,384	581,115	705,057	#VALUE!	#VALUE!
Surplus / Deficit	78,037	(5,508)	(10,993)	#VALUE!	#VALUE!

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	-	(59,000)	(59,000)	(59,000)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	711,157	-	-	(711,157)
Cash and Cash Equivalents (13)	-	381,846	-	-	(381,846)
Total Current Assets	-	1,093,003	-	-	(1,093,003)
Current Liabilities (14)					
Payables	-	1,074,542	-	-	(1,074,542)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	-	1,074,542	-	-	(1,074,542)
Net Current Assets	-	18,461	-	-	(18,461)
Non-current liabilities (15)	-	29,172	-	-	(29,172)
Net Assets	-	(10,711)	(59,000)	(59,000)	(48,289)
Reserves					
Retained Funds	628,476	-	(10,993)	(639,469)	(10,993)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	-	1,093,003	-
Current Liabilities	-	1,074,542	-
Total Long Term Liabilities	-	29,172	-
Commitments approved by Ministry	-	5,000	10,000
	-	(5,711)	10,000
Government Allocation	571,173	511,636	566,106
FSI	0.00%	-1.12%	1.77%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	TOTAL
	2018	2018	2018	2018	2018
	€	€	€	€	€
Cash Inflows					
Government cash inflows	141,527	141,527	141,527	141,527	566,108
Cash flows from Bye-Laws & L.N fees	20,000	25,000	25,000	22,500	92,500
Local Enforcement cash flows	8,800	8,800	8,800	8,800	35,200
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	5,000	-	-	10,000	15,000
TOTAL Inflows	175,327	175,327	175,327	182,827	708,808
Cash Outflows					
Personal Emoluments	28,738	28,737	28,737	28,738	114,950
Operations & Maintenance	139,486	139,487	139,487	139,486	557,946
Administration	17,831	17,832	17,832	17,831	71,326
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	57,787	-	57,787
Special programmes	-	-	-	-	-
Insurance	6,240	-	-	-	6,240
	6,240	-	57,787	-	64,027
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	192,295	186,056	243,843	186,055	808,249
SURPLUS / (DEFICIT)	(16,968)	(10,729)	(68,516)	(3,228)	(99,441)
Brought forward (Bank /Cash Bal.)	-	(16,968)	(27,697)	(96,213)	-
Carry forward	(16,968)	(27,697)	(96,213)	(99,441)	(99,441)

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		
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Cental Government:							
0001 In terms of section 55 CAP 363	504,173	378,129	126,043	504,172	553,106	48,933	48,934
0002-0004 In terms of section 58 CAP 363	-	7,464	-	7,464	8,000	8,000	536
0005-0019 Other Income	67,000	-	-	-	5,000	(62,000)	5,000
	571,173	385,593	126,043	511,636	566,106	(5,067)	54,470
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	37,562	-	-	-	-	(37,562)	-
0026-0035 Income from Permits	8,535	39,333	13,111	52,444	92,500	83,966	40,056
	46,096	39,333	13,111	52,444	92,500	46,404	40,056
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	1,385	461.67	1,847	16,200	16,200	14,353
0038-0055 Contraventions	-	6,951	2,317	9,268	19,000	19,000	9,732
	-	8,336	2,779	11,115	35,200	35,200	24,085
4 Investment Income							
0091-0095 Bank interest	152	-	106	106	258	106	152
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	152	-	106	106	258	106	152
5 General Income							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	306	-	306	-	-	(306)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
UIF	-	-	-	-	-	-	-
	-	306	-	306	-	-	(306)
Total	617,421	433,568	142,039	575,607	694,064	76,643	118,457

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
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	10,161	8,962	2,987	11,949	11,500	1,339	(449)
1200 Employees' Salaries & Wages	71,770	36,846	12,282	49,128	80,000	8,230	30,872
1300 Bonuses	-	-	-	-	6,250	6,250	6,250
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	4,753	2,735	912	3,647	6,500	1,747	2,853
1600 Allowances	8,800	5,880	1,960	7,840	8,800	-	960
1700 Overtime	-	-	-	-	3,000	3,000	3,000
	95,484	54,423	18,141	72,564	116,050	20,566	43,486
7 Operations and Maintenance							
2100-2149 Public Utilities	7,927	4,011	1,337	5,348	7,000	(927)	1,652
2200-2259 Public Materials & Supplies	3,714	4,543	1,514	6,057	6,500	2,786	443
2300-2399 Repairs & Upkeep	20,071	40,913	18,000	58,913	45,000	24,929	(13,913)
2400-2449 Rent	18,679	-	10,640	10,640	10,640	(8,039)	-
3010 Street Lighting	-	5,343	1,781	7,124	6,000	6,000	(1,124)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	-	2,050	683	2,733	6,240	6,240	3,507
3035 Bank Charges	-	-	-	-	-	-	-
3038 Penalties	-	3,473	1,158	4,631	-	-	(4,631)
3040 Waste Disposal	-	42,035	14,012	56,047	45,569	45,569	(10,478)
3041 Refuse Collection	-	59,609	19,870	79,479	79,479	79,479	0
3042 Bulky Refuse Collection	-	11,620	3,873	15,493	16,000	16,000	507
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	-	44,363	14,788	59,151	80,000	80,000	20,849
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	7,525	2,508	10,033	5,900	5,900	(4,133)
3055 Cleaning of Council Premises	-	1,462	487	1,949	1,950	1,950	1
3060 Cleaning & Maintenance of Parks & Gardens	-	20,058	6,686	26,744	27,102	27,102	358
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	262,286	5,860	1,953	7,813	35,000	(227,286)	27,187
3070-3090 Consultation Fees	11,182	-	-	-	-	(11,182)	-
3100-3139 Contract & Project Management	-	-	-	-	-	#VALUE!	#VALUE!
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	23,871	-	-	-	30,000	6,129	30,000
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
PPP	-	-	-	-	7,941	7,941	7,941
	347,730	252,865	99,291	352,156	410,321	#VALUE!	#VALUE!

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
	2017	2017	2017	2017	2018		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	15,319	6,829	2,276.33	9,105	10,000	(5,319)	895
2260-2299 Office Materials & Supplies	3,714	4,652	1,550.67	6,203	6,500	2,786	297
2450-2499 Office Rent	18,679	13,313	-	13,313	26,161	7,482	12,848
2500-2599 National & International Memberships	81	-	-	-	-	(81)	-
2600-2699 Office Services	15,319	9,550	3,928.24	13,478	11,500	(3,819)	(1,978)
2700-2799 Transport	556	285	95.00	380	500	(56)	120
2800-2899 Travel	103	-	-	-	-	(103)	-
2900-2999 Information Services	7,247	5,121	1,707.00	6,828	1,165	(6,082)	(5,663)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	11,182	4,490	1,496.67	5,987	42,500	31,318	36,513
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	23,871	29,895	9,965.00	39,860	7,500	(16,371)	(32,360)
3400-3499 Incidental Expenses	101	-	-	-	-	(101)	-
Computers/security upgrade	-	-	-	-	11,500	11,500	11,500
	96,170	74,135	21,019	95,154	117,326	21,156	22,173
9 Finance Costs							
3036 Interest on Bank Loan	-	1,769	589.67	2,359	2,359	2,359	0
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	1,769	590	2,359	2,359	2,359	0
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	44,162	14,720.67	58,883	59,000	59,000	117
	-	44,162	14,721	58,883	59,000	59,000	117
Total	539,384	427,354	153,761	581,115	705,057	#VALUE!	#VALUE!

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
	2017	30-Sep	30 Sep-31 Dec	31-Dec	2018		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	-	-	-	-	-	-	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	-	-	-	-	-	-
	-	711,157	-	711,157	-	-	(711,157)
	-	711,157	-	711,157	-	-	(711,157)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	-	381,846	-	381,846	-	-	(381,846)
	-	381,846	-	381,846	-	-	(381,846)
14 Payables							
4000 Payables	-	138,113	-	138,113	-	-	(138,113)
4100 Accruals	-	26,095	-	26,095	-	-	(26,095)
4150 Deferred Income	-	910,334	-	910,334	-	-	(910,334)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	1,074,542	-	1,074,542	-	-	(1,074,542)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	29,172	-	29,172	-	-	(29,172)
	-	-	-	-	-	-	-
	-	29,172	-	29,172	-	-	(29,172)