

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2014	2014	2015	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	194,611	190,701	214,602	19,991	23,901
Income raised from Bye-Laws (2)	11,000	20,035	26,000	15,000	5,965
Income raised from LES (3)	900	890	900	-	10
Investment Income (4)	25	-	-	(25)	-
Other Income (5)	20,000	24,756	49,394	29,394	24,638
<b>TOTAL</b>	<b>226,536</b>	<b>236,382</b>	<b>290,896</b>	<b>64,360</b>	<b>54,514</b>
<b>Expenditure</b>					
Personal Emoluments (6)	62,150	60,913	60,896	(1,254)	(17)
Operations and Maintenance (7)	128,800	175,383	158,751	29,951	(16,632)
Administration (8)	19,926	38,657	25,975	6,049	(12,682)
Finance Cost (9)	2,560	-	2,560	-	2,560
Other Expenditure (10)	13,100	14,583	14,016	916	(567)
<b>TOTAL</b>	<b>226,536</b>	<b>289,536</b>	<b>262,198</b>	<b>35,662</b>	<b>(27,338)</b>
<b>Surplus / Deficit</b>	<b>-</b>	<b>(53,154)</b>	<b>28,698</b>	<b>28,698</b>	<b>81,852</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2014	2014	2015	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	119,257	130,148	117,132	(2,125)	(13,016)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	21,233	17,277	20,400	(833)	3,123
Cash and Cash Equivalents (13)	13,000	3,709	4,250	(8,750)	541
<b>Total Current Assets</b>	<b>34,233</b>	<b>20,986</b>	<b>24,650</b>	<b>(9,583)</b>	<b>3,664</b>
<b>Current Liabilities (14)</b>					
Payables	65,750	188,834	177,100	111,350	(11,734)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>65,750</b>	<b>188,834</b>	<b>177,100</b>	<b>111,350</b>	<b>(11,734)</b>
<b>Net Current Assets</b>	<b>(31,517)</b>	<b>(167,848)</b>	<b>(152,450)</b>	<b>(120,933)</b>	<b>15,398</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>87,740</b>	<b>(37,700)</b>	<b>(35,318)</b>	<b>(123,058)</b>	<b>2,382</b>
<b>Reserves</b>					
Retained Funds	(16,646)	(66,154)	(37,456)	(20,810)	28,698

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2014	2014	2015
	€	€	€
Current Assets	34,233	20,986	24,650
Current Liabilities	65,750	188,834	177,100
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(31,517)	(167,848)	(152,450)
Government Allocation	194,611	190,701	214,602
FSI	-16.19%	-88.02%	-71.04%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2015	2015	2015	2015	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	47,163	63,613	47,163	52,163	210,102
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	1,500	1,500	1,500	1,500	6,000
<b>Local Enforcement cash flows</b>	225	225	225	225	900
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
<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	15,000
<b>Other Cash Inflows</b>	4,500	4,500	6,525	5,175	20,700
<b>TOTAL Inflows</b>	<b>57,138</b>	<b>73,588</b>	<b>59,163</b>	<b>62,813</b>	<b>252,702</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	12,749	18,099	12,749	18,099	61,696
<b>Operations &amp; Maintenance</b>	34,500	34,500	34,500	34,500	138,000
<b>Administration</b>	6,450	6,450	6,450	6,450	25,800
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
<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>53,699</b>	<b>59,049</b>	<b>53,699</b>	<b>59,049</b>	<b>225,496</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,439</b>	<b>14,539</b>	<b>5,464</b>	<b>3,764</b>	<b>27,206</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>3,709</b>	<b>7,148</b>	<b>21,687</b>	<b>27,151</b>	<b>3,709</b>
<b>Carry forward</b>	<b>7,148</b>	<b>21,687</b>	<b>27,151</b>	<b>30,915</b>	<b>30,915</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		
	2014	2014	2014	2014	2015	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	181,861	136,394	45,465	181,859	188,652	6,791	6,793
0002-0004 In terms of section 58 CAP 363	10,000	7,031	-	7,031	7,000	(3,000)	(31)
0005-0019 Other Income	2,750	1,811	-	1,811	18,950	16,200	17,139
	<b>194,611</b>	<b>145,236</b>	<b>45,465</b>	<b>190,701</b>	<b>214,602</b>	<b>19,991</b>	<b>23,901</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	5,000	14,100	-	14,100	20,000	15,000	5,900
0026-0035 Income from Permits	6,000	4,635	1,300	5,935	6,000	-	65
	<b>11,000</b>	<b>18,735</b>	<b>1,300</b>	<b>20,035</b>	<b>26,000</b>	<b>15,000</b>	<b>5,965</b>
<b>3 Local Enforcement Income</b>							
0037 Share of Profit from Joint Committee	-	-	-	-	-	-	-
0038-0055 Contraventions	900	440	450	890	900	-	10
	<b>900</b>	<b>440</b>	<b>450</b>	<b>890</b>	<b>900</b>	<b>-</b>	<b>10</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	25	-	-	-	-	(25)	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25)</b>	<b>-</b>
<b>5 Sponsorships</b>							
0056-0065 Sponsorships	5,000	-	-	-	-	(5,000)	-
0066-0069 Documents & Information	600	-	-	-	-	(600)	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	905	-	905	-	-	(905)
0100-0109 General Income	8,500	9,186	3,000	12,186	14,500	6,000	2,314
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
Refund of expenses	5,900	8,165	3,500	11,665	34,894	28,994	23,229
	<b>20,000</b>	<b>18,256</b>	<b>6,500</b>	<b>24,756</b>	<b>49,394</b>	<b>29,394</b>	<b>24,638</b>
<b>Total</b>	<b>226,536</b>	<b>182,667</b>	<b>53,715</b>	<b>236,382</b>	<b>290,896</b>	<b>64,360</b>	<b>54,514</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	Bud-Bud	Bud-Act
	2014	2014	2014	2014	2015		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	5,800	5,160	1,720	6,880	7,948	2,148	1,068
1200 Employees' Salaries & Wages	41,850	29,906	9,450	39,356	39,548	(2,302)	192
1300 Bonuses	4,600	1,129	3,500	4,629	3,700	(900)	(929)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	3,500	2,614	900	3,514	3,300	(200)	(214)
1600 Allowances	6,400	3,200	3,200	6,400	6,400	-	-
1700 Overtime	-	134	-	134	-	-	(134)
	<b>62,150</b>	<b>42,143</b>	<b>18,770</b>	<b>60,913</b>	<b>60,896</b>	<b>(1,254)</b>	<b>(17)</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	1,500	3,952	1,500	5,452	4,875	3,375	(577)
2200-2259 Materials & Supplies	1,900	1,701	250	1,951	1,900	-	(51)
2300-2399 Repairs & Upkeep	2,900	9,230	280	9,510	26,225	23,325	16,715
2400-2449 Rent	4,900	3,371	875	4,246	4,300	(600)	54
3010 Street Lighting	10,000	9,527	3,300	12,827	10,000	-	(2,827)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,000	2,138	650	2,788	2,250	250	(538)
3035 Bank Charges	300	221	40	261	270	(30)	9
3038 Penalties	300	-	-	-	-	(300)	-
3040 Waste Disposal	1,600	2,587	840	3,427	2,000	400	(1,427)
3041 Refuse Collection	20,000	17,269	5,733	23,002	22,931	2,931	(71)
3042 Bulky Refuse Collection	900	830	210	1,040	950	50	(90)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	25,000	24,246	6,000	30,246	25,000	-	(5,246)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	4,000	3,906	1,300	5,206	4,500	500	(706)
3055 Cleaning of Council Premises	500	440	170	610	550	50	(60)
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	25,000	23,431	5,740	29,171	25,000	-	(4,171)
3062 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	2,569	-	-	-	2,000	(569)	2,000
3300-3379 Hospitality	25,431	35,309	1,500	36,809	20,000	(5,431)	(16,809)
3380-3389 Community	-	7,032	400	7,432	6,000	6,000	(1,432)
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Damages	-	1,405	-	1,405	-	-	(1,405)
	<b>128,800</b>	<b>146,595</b>	<b>28,788</b>	<b>175,383</b>	<b>158,751</b>	<b>29,951</b>	<b>(16,632)</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		
	2014	2014	2014	2014	2015	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	2,900	1,317	500	1,817	1,625	(1,275)	(192)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	650	347	50	397	400	(250)	3
2600-2699 Office Services	3,500	3,595	1,530	5,125	3,500	-	(1,625)
2700-2799 Transport	1,400	560	250	810	900	(500)	90
2800-2899 Travel	500	-	-	-	-	(500)	-
2900-2999 Information Services	2,400	3,902	1,110	5,012	3,800	1,400	(1,212)
3140-3199 Professional Services	8,000	18,657	6,000	24,657	15,000	7,000	(9,657)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	576	539	300	839	750	174	(89)
	-	-	-	-	-	-	-
	<b>19,926</b>	<b>28,917</b>	<b>9,740</b>	<b>38,657</b>	<b>25,975</b>	<b>6,049</b>	<b>(12,682)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Contribution for EU financed projects	2,560	-	-	-	2,560	-	2,560
	-	-	-	-	-	-	-
	<b>2,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,560</b>	<b>-</b>	<b>2,560</b>
<b># Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	500	500	-	-	(500)
8000-8099 Depreciation	13,100	10,783	3,300	14,083	14,016	916	(67)
	13,100	10,783	3,800	14,583	14,016	916	(567)
<b>Total</b>	<b>226,536</b>	<b>228,438</b>	<b>61,098</b>	<b>289,536</b>	<b>262,198</b>	<b>35,662</b>	<b>(27,338)</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep 2014	FORECAST changes from 30 Sep-31 Dec 2014	TOTAL as at 31-Dec 2014	BUDGET Jan-Dec 2015	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2014	2014	2014	2014	2015		
	€	€	€	€	€	€	€
# <b>Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# <b>Receivables</b>							
0201-0209 Receivables	16,000	12,503	430	12,933	16,000	-	3,067
0210-0219 LES Receivables	233	404	50	454	400	167	(54)
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	5,000	16,890	(13,000)	3,890	4,000	(1,000)	110
	-	-	-	-	-	-	-
	<b>21,233</b>	<b>29,797</b>	<b>(12,520)</b>	<b>17,277</b>	<b>20,400</b>	<b>(833)</b>	<b>3,123</b>
# <b>Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	13,000	(4,291)	8,000	3,709	4,250	(8,750)	541
	<b>13,000</b>	<b>(4,291)</b>	<b>8,000</b>	<b>3,709</b>	<b>4,250</b>	<b>(8,750)</b>	<b>541</b>
# <b>Payables</b>							
4000 Payables	10,000	117,766	1,200	118,966	110,000	100,000	(8,966)
4100 Accruals	53,000	72,378	(4,300)	68,078	65,000	12,000	(3,078)
4150 Deferred Income	2,750	2,417	(627)	1,790	2,100	(650)	310
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>65,750</b>	<b>192,561</b>	<b>(3,727)</b>	<b>188,834</b>	<b>177,100</b>	<b>111,350</b>	<b>(11,734)</b>
# <b>Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-