Statement of Income and Expenditure

1st January till End of September 2018 (Quarter 3)

DESCRIPTION	Actual for the Period €	Annual Budget 2018 €	Virements for the Period €	Revised Annual Budget 2018 €
Income				
Funds received from Central Government (1)	230,400	299,855	-	299,855
Income raised from Bye-Laws (2)	21,440	26,619	-	26,619
Income raised from LES (3)	1,778	2,500	-	2,500
Investment Income (4)	2	15	-	15
Other Income (5)	11,892	10,214	-	10,214
TOTAL	265,512	339,203	-	339,203
Expenditure				
Personal Emoluments (6)	48,028	64,745	-	64,745
Operations and Maintenance (7)	127,761	205,873	-	205,873
Administration (8)	23,271	35,585	-	35,585
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	50,878	29,497	-	29,497
TOTAL	249,938	335,700	-	335,700
Surplus / Deficit	15,574	3,503	-	3,503

Statement of Financial Position as at end of September 2018 (Quarter 3)

DESCRIPTION		Actual for the Period	Annual Budget 2018 €	Virements for the Period €	Revised Annual Budget 2018 €
		C	C		
Non-current Assets					
Property, Plant and Equipment (17)		156,768	211,729		211,729
Current Assets					
Inventories (11)		-	-	-	-
Receivables (12)		4,887	53,000	-	53,000
Cash and Cash Equivalents (13)		203,419	137,611	-	137,611
Total Current Assets		208,306	190,611	-	190,611
Current Liabilities					
Payables (14)		71,973	100,000	-	100,000
Total Current Liabilities		71,973	100,000	-	100,000
Net Current Assets		136,333	90,611	-	90,611
Non-current liabilities (15)		26,250	26,250	-	26,250
Net Assets		266,851	276,090	-	276,090
Reserves					
Retained Funds		266,851	276,090	-	276,090
Financial Situation Indicator					
DESCRIPTION					
Current Assets		208,306	190,611	-	190,611
Current Liabilities		71,973	100,000	-	100,000
	Working Capital	136,333	90,611	-	90,611
Government Allocation		299,855	299,855	=	299,855
	FSI	45 %	30 %		30 %

Cash flow Statement

DESCRIPTION	Actual for the Period	Annual Budget 2018	Virements for the Period	Revised Annual Budget 2018
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	15,574	3,503	-	3,503
Adjustments for:				
Depreciation	50,878	29,497	-	29,497
Increase / (Decrease) in Allowance for Bad Debts Interest receivable	2			-
Interest receivable Interest payable	2			-
(Profit) / Loss on disposal of asset				-
Transfer of Grants to Profit & Loss				
Increase / (Decrease) in payables	23,834			-
Increase / (Decrease) in accruals	(7,443)			-
Decrease / (Increase) in receivables Decrease / (Increase) in inventories	(21,206)			-
Decrease / (Increase) in inventories				_
Cash generated from operations	61,639	33,000	-	33,000
Interest paid				-
Net cash from operating activities	61,639	33,000	-	33,000
Cash flows from investing activities				
Purchase of property, plant & equipment	(5,743)	(42,910)		(42,910)
Proceeds from sale of property, plant & equipment				-
Grants received Interest received	2			-
interest received	2			_
Net cash used in investing activities	(5,741)	(42,910)	-	(42,910)
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
Net cash from financing activities	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	55,898	(9,910)	-	(9,910)
Cash & cash equivalents at beginning of year	147,521	147,521		147,521
Cash & cash equivalents at end of Quarter	203,419	137,611	-	137,611

Detailed Income

	DESCRIPTION	Actual for the Period	Annual Budget 2018	Virements for the Period	Revised Annual Budget 2018
		€	€	€	€
	Income				
1	Funds received from Cental Government:				
000	1 In terms of section 55 CAP 363	210,881	299,855		299,855
	4 In terms of section 58 CAP 363	19,519	-		-
0005-001	9 Other income		-		-
		230,400	299,855	-	299,855
2	Income raised from Bye-Laws			1	
	5 Community Services	4,349	17,619		17,619
0026-003	5 Income from Permits	17,091	9,000		9,000
		21,440	26,619	-	26,619
3	Local Enforcement Income				,
	7 Commission from Regional Committees	1,673	2,500		2,500
0038-005	5 Contraventions	105	0.500		- 0.500
		1,778	2,500	-	2,500
4	Investment Income		1		1
	5 Bank interest	2	15		15
0096-009	9 Income received from Governnet Securities	2	15	_	15
_			13	-	13
	5 Sponsorships 9 Documents & Information	FF	-		-
	5 EU funds	55 2,156	-		-
	o Twinning	2,130	_		
	9 Insurance Claims		_		_
	9 Donations	6,600			_
	9 Contributions	3,081	2,500		2,500
0120-012	9 General Income		7,714		7,714
		11,892	10,214	-	10,214
	Total	265,512	339,203	-	339,203

Detailed Expenditure

Personal Emoluments		DESCRIPTION	Actual for the Period	Annual Budget 2018	Virements for the Period	Revised Annual Budget 2018
1100 Mayor's Allowance 5,598 7,464 1,455 1,1951			€	€	€	€
1-300 Employees Salaries & Wages 31,281 41,887 4,607 4,607 1,607	6 i)					
1400 Bonuses 3,432 4,607 5,001		•				
1400 Incomes Supplements						
1500 Social Security Contributions 2,917 3,823 3,823 4,400 6,400			-	4,007		
1700 Overtime			2,917	3,823		3,823
Maintenance			4,800	6,400		6,400
Comparison		1700 Overtime	-			
Particles and Maintenance			48,028	64,745	-	64,745
2002-169 Public Materials & Supplies 3.005 5.068 8.560 8.005 200-2249 Repairs & upkeep 9.980 27,800 27,800 27,800 200-2448 Retri		DESCRIPTION	€	€	€	€
2002-149 Public Materials & Supplies 3,005 5,608 8,560 8,600 200-2390 Repairs & Lykeep 9,980 27,900 27,800 27,800 27,800 27,800 27,800 27,800 27,800 27,800 200-2440 240-2440 891 5,000 5,000 300	7	Operations and Maintenance				
200-2498 Replains & Lykeke 9,980 27,800 1,205 1,205 3010 Street Lightning 891 5,000 5,000 5,000 3020 Lease of Equipment 177			3,005	5,608		5,608
2400-2448 Rent 3,350 1,205 5,000 5,000 3000 Lease of Equipment 177 177 177 3000 Insurance 1,1356 1,607 1,607 3000 Bank Charges 118 300		•••				11 ' 1
3010 Street Lightning 891 5,000 5,000 0,000 3020 Lease of Equipment 177 17 1,3030 Insurance 1,536 1,507 3030 Insurance 1,536 1,507 300 300 300 3038 Penalties 250 250 300 3038 Penalties 250 300 3038 Penalties 250 300						·
177			· ·			11
1,536				5,000		5,000
18 300		• •		1,607		1.607
1938 Penalties 250 38,334 38,324 38,			· ·			11
1,300 18,000 18,000 18,000 18,000 3035 Bins on wheels 3045 Bring in sites 3055 Bring in sites 3055 Bring in sites 3050 Scale Alter Cleaning 22,891 27,000 27,						-
3045 Bins on wheels 900 900 900 900 305 Road & Street Cleaning 22,891 27,000 27,000 27,000 305 Road & Street Cleaning Maintenance of Non-Urban Areas 3033 Cleaning of Public Conveniences 5,786 9,000 9,000 305 Cleaning of Public Conveniences 5,786 9,000 9,000 305 Cleaning of Public Conveniences 5,786 9,000 9,000 305 Cleaning of Public Conveniences 19,434 33,600 33,500 300 Cleaning & Maintenance of Soft Areas 4,275 6,000 6,			· ·			· · · · · · · · · · · · · · · · · · ·
3045 Bring in sites			12,382	18,000		18,000
3051 Road & Street Cleaning 22,891 27,000 9,000 303C Cleaning of Public Conveniences 5,786 9,000 9,000 303S Cleaning of Public Conveniences 5,786 9,000 3,000				000		- 000
3032 Cleaning & Maintenance of Non-Urban Areas 5,786 9,000 9,000 3055 Cleaning of Council Premises 19,434 33,600 336,000 3050 Cleaning & Maintenance of Parks & Gardens 19,434 33,600 336,000 3050 Cleaning & Maintenance of Parks & Gardens 4,275 6,000 6,000 3050 Cleaning & Maintenance of Soft Areas - - - - - - - - - - -			22 891			
3053 Cleaning of Public Conveniences 5,786 9,000 3055 Cleaning of Council Premises 3340 Waste Disposal 19,434 33,600 33,600 33,600 336,000 3060 Cleaning & Maintenance of Parks & Gardens 4,275 6,000 6,000 6,000 3060 Cleaning & Maintenance of Soft Areas - 3062 Cleaning & Maintenance of Beaches & CA - 3062 Cleaning & Maintenance of Country Non-Urban 6064 Other Contractual Services 3,161 6,000 6,000 6,000 707-3000 Consultation Fees - 3100-3139 Contract & Project Management 3,3629 14,770 14,770 3380-3389 Community 1,377 1,377 1,377 1,477 3380-3389 Community 1,377 3,380-3389 Community 1,377 1,370 1,4770 3380-3389 Local Enforcement Expenses 1,894 2,200 2,200 2,200 3700-3799 EU Projects 2,200 2,200 2,200 2,200 2,200 3700-3799 EU Projects 2,200 2,			22,001	21,000		-
19,434 33,600 33,600 33,600 33,600 336,000 360			5,786	9,000		9,000
3060 Cleaning & Maintenance of Parks & Gardens 4,275 6,000 6,000 3061 Cleaning & Maintenance of Soft Areas						-
3062 Cleaning & Maintenance of Soft Areas 9822 Cleaning & Maintenance of Beaches & CA 9802 Cleaning & Maintenance of Country Non-Urban 6060 Cleaning & Maintenance of Country Non-Urban 6060 Consultation Fees 9800 6800			· ·			11
3062 Cleaning & Maintenance of Beaches & CA 3063 Cleaning & Maintenance of Country Non-Urban 6068 Other Contractual Services 3,161 6,000 6,000 3070-3998 Consultation Fees			4,275	6,000		6,000
Committee Comm						
September Contractual Services 3,161 6,000 6,000 3070-3090 Consultation Fees 3100-3139 Contract & Project Management 3,829 14,770 14,770 3300-3379 Hospitallity 3,829 14,770 14,770 3300-3379 Hospitallity 1,377 1,377 1,377 3300-3394 Donations 2,200 2,200 3700-3799 EU Projects 1,894 2,200 2,200 3700-3799 EU Projects 127,761 205,873 - 205,873						_
3100-3139 Contract & Project Management 3,829 14,770 14,770 3380-3398 Community 1,377		,	3,161	6,000		6,000
3300-3379 Hospitality 3,829 14,770 14,770 3380-3389 Community 1,377 3390-3394 Donations		3070-3090 Consultation Fees				-
3380-3389 Community 1,377						-
3390-3394 Donations 3900-3694 Local Enforcement Expenses 1,894 2,200 2,200 3700-3798 EU Projects				14,770		14,770
1,894 2,200 2,200 3700-3799 EU Projects		•	1,377			
3700-3799 EU Projects 205,873 - 205,873 - 205,873			1.894	2.200		2.200
127,761 205,873 - 205,873 - 205,873 - 205,873			1,001	_,		-
State		3800-3899 Twinning				-
State			127 761	205 972		- 205 972
2150-2199 Office Utilities 2,658 6,186 240 240 240 2450-2299 Office Materials & Supplies 2,334 2,300	•	Administration	127,761	205,673	-	205,673
2260-2299 Office Materials & Supplies 240 240 2450-2499 Office Rent 1,557 2,334 2,334 2500-2599 National & International Memberships 518 1,340 1,340 2600-2699 Office Services 2,676 5,303 5,303 2700-2799 Transport 1,187 1,080 1,080 2800-2899 Travel 2,800 2,800 2,800 2900-2999 Information Services 1,462 4,369 4,369 3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 3340-3499 Incidental Expenses 1,070 360 360 3400-3499 Incidental Expenses 145 135 135 23,271 35,585 - 35,585	ŏ		2 658	6 186		6 186
2450-2499 Office Rent 1,557 2,334 2,334 2500-2599 National & International Memberships 518 1,340 1,340 2600-2699 Office Services 2,676 5,303 5,303 2700-2799 Transport 1,187 1,080 1,080 2800-2899 Travel 2,800 2,800 2,800 2900-2999 Information Services 1,462 4,369 4,369 3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 200 3345 Office Hospitality 1,070 360 360 3400-3499 Incidental Expenses 145 135 135 23,271 35,585 - 35,585 Finance Costs 3036 Interest on Bank Loan Late payment interest			2,000			11 ' 1
2600-2699 Office Services 2,676 5,303 5,303 2700-2799 Transport 1,187 1,080 1,080 2800-2899 Travel 2,800 2,800 2,800 2900-2999 Information Services 1,462 4,369 4,369 3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 3345 Office Hospitality 1,070 360 360 360 360 3400-3499 Incidental Expenses 145 135 135 - 23,271 35,585 - 35,5		• •	1,557			
1,187		•		1,340		1,340
2800-2899 Travel 2,800 2,800 2900-2999 Information Services 1,462 4,369 4,369 4,369 3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 200 3345 Office Hospitality 1,070 360 360 360 360 3400-3499 Incidental Expenses 145 135 135 -			· ·			11
2900-2999 Information Services 1,462 4,369 3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 200 3345 Office Hospitality 1,070 360 360 360 3400-3499 Incidental Expenses 145 135 135 -			1,187			·
3050 Office Cleaning 1,437 1,863 1,863 3410-3199 Professional Services 10,561 9,375 9,375 3200-3299 Training 200 200 200 3345 Office Hospitality 1,070 360 360 360 3400-3499 Incidental Expenses 145 135 135 -			1 462			
3410-3199 Professional Services 10,561 9,375 200 200 200 3200-3299 Training 1,070 360 360 3600 3400-3499 Incidental Expenses 145 135 135 -						
3200-3299 Training 200 3360 360 360 360 360 3400-3499 Incidental Expenses 145 135 135 -		3410-3199 Professional Services				
3400-3499 Incidental Expenses 145 135 135 23,271 35,585 - 35,585 9 Finance Costs 3036 Interest on Bank Loan Late payment interest - -		3200-3299 Training	·	200		200
23,271 35,585 - 35,585 35,585 35,585 35,585 35,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 3			· ·			
23,271 35,585 - 35,585 35,585 35,585 35,585 35,585 35,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 36,585 3		3400-3499 Incidental Expenses	145	135		
9 Finance Costs 3036 Interest on Bank Loan Late payment interest			23 271	35 585	_	
3036 Interest on Bank Loan Late payment interest -	٥	Finance Costs	20,211	33,303		33,303
Late payment interest	3					-
		Late payment interest				-
			-	-	-	-

Detailed Statment of Financial Position

	DESCRIPTION	Actual for the Period	Annual Budget 2018	Virements for the Period	Revised Annual Budget 2018
		€	€	€	€
10	Other Expenditure				7
	3500-3599 Loss / (Profit) on Disposal of asset 3695 Increase/(Decrease) in allowance for bad debts				
	8000-8099 Depreciation As at end of September 2018	50,878	29,497		29,497
					-
		50,878	29,497	-	29,497
	Total	249,938	335,700	-	335,700
11	Inventories				
	5201-5249 Stationery				-
	5250-5299 Consumables				-
		-	-	-	-
12	Receivables	4.500	0.000		1
	0201-0209 Receivables 0210-0219 LES Receivables	1,538	3,000		3,000
	0220-0229 Receivables from EU				_
	0250 Prepayments & Accrued income	3,349	50,000		50,000
					-
		4,887	53,000	-	53,000
13	Cash & Equivalents	000 440	407.044		107.044
	5001-5099 Bank & Cash Balances	203,419 203,419	137,611 137,611	_	137,611 137,611
14	Payables	200,110	.07,011		
14	4000 Payables	43,989	65,000		65,000
	4100 Accruals	26,121	35,000		35,000
	4150 Deferred Income	1,863			-
	Current portion of long term borrowings				-
		71,973	100,000	-	100,000
15	Non Current Liabilities	70.00	,		
.5	4200 Long Term Borrowing				-
	Other Creditors	26,250	26,250		26,250
		26,250	26,250	-	26,250

16	otal Commitments (Recurrent and Capital)					
	DESCRIPTION	€	€	€		
	Recurrent and Capital					
		-	-	-		
	Long Term Loans					
	· ·		ı			
			_	_		
	Others					