

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2016 €	FORECAST Jan-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	277,348	277,348	288,300	10,952	10,952
Income raised from Bye-Laws (2)	10,100	21,518	4,050	(6,050)	(17,468)
Income raised from LES (3)	2,200	2,579	2,400	200	(179)
Investment Income (4)	62	30	20	(42)	(10)
Other Income (5)	15,290	5,503	8,817	(6,473)	3,314
TOTAL	305,000	306,978	303,587	(1,413)	(3,391)

Expenditure

Personal Emoluments (6)	68,843	85,084	67,109	(1,734)	(17,975)
Operations and Maintenance (7)	180,335	219,498	184,953	4,618	(34,545)
Administration (8)	31,117	18,567	21,525	(9,591)	2,958
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	24,705	31,351	30,000	5,295	(1,351)
TOTAL	305,000	354,500	303,587	(1,413)	(50,913)

Surplus / Deficit

	-	(47,521)	-	(0)	47,521
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	294,611	294,611	264,611	(30,000)	(30,000)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	135,000	129,000	26,000	(109,000)	(103,000)
Cash and Cash Equivalents (13)	55,000	26,812	75,000	20,000	48,188
Total Current Assets	190,000	155,812	101,000	(89,000)	(54,812)
Current Liabilities (14)					
Payables	165,000	177,977	101,281	(63,719)	(76,696)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	165,000	177,977	101,281	(63,719)	(76,696)
Net Current Assets	25,000	(22,165)	(281)	(25,281)	21,884
Non-current liabilities (15)	85,000	82,312	74,196	(10,804)	(8,116)
Net Assets	234,611	190,134	190,134	(44,477)	-
Reserves					
Retained Funds	234,611	190,134	190,134	(44,477)	-

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	190,000	155,812	101,000
Current Liabilities	165,000	177,977	101,281
Total Long Term Liabilities	85,000	82,312	74,196
Commitments approved by Ministry	-	-	-
	(60,000)	(104,477)	(74,477)
Government Allocation	277,348	277,348	288,300
FSI	-21.63%	-37.67%	-25.83%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	72,225	72,225	72,225	72,225	288,900
Cash flows from Bye-Laws & L.N fees	3,667	3,667	3,667	3,667	14,667
Local Enforcement cash flows	1,250	1,250	1,250	1,250	5,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	5	5	5	5	20
	5	5	5	5	20
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	50,000	-	-	50,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	77,147	127,147	77,147	77,147	358,587
Cash Outflows					
Personal Emoluments	16,777	16,777	16,777	16,777	67,109
Operations & Maintenance	46,238	46,238	46,238	46,238	184,953
Administration	5,381	5,381	5,381	5,381	21,525
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	5,000	-	-	5,000
Improvements	-	-	-	-	-
Special programmes	-	-	15,000	-	15,000
Motor Vehicles	-	-	-	10,000	10,000
	-	5,000	15,000	10,000	30,000
Cash outflows re EU projects	6,812	-	-	-	6,812
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	6,812	-	-	-	6,812
TOTAL Outflows	75,209	73,397	83,397	78,397	310,399
SURPLUS / (DEFICIT)	1,938	53,750	(6,250)	(1,250)	48,188
Brought forward (Bank /Cash Bal.)	26,812	28,750	82,500	76,250	26,812
Carry forward	28,750	82,500	76,250	75,000	75,000

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2016 €	ACTUAL Jan-Sept 2016 €	FORECAST Oct-Dec 2016 €	TOTAL Jan-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €

Income**1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363

0002-0004 In terms of section 58 CAP 363

0005-0019 Other Income

277,348	208,011	69,337	277,348	288,300	10,952	10,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
277,348	208,011	69,337	277,348	288,300	10,952	10,952

2 Bye-Laws & Legal Fees

0021-0025 Community Services

0026-0035 Income from Permits

4,600	13,021	1,150	14,171	600	(4,000)	(13,571)
5,500	5,972	1,375	7,347	3,450	(2,050)	(3,897)
10,100	18,993	2,525	21,518	4,050	(6,050)	(17,468)

3 Local Enforcement Income

0037 Commission from Regional Committees

0038-0055 Contraventions

2,200	1,822	607	2,429	2,400	200	(29)
-	35	115	150	-	-	(150)
2,200	1,857	722	2,579	2,400	200	(179)

4 Investment Income

0091-0095 Bank interest

0096-0099 Income received from Government Securities

62	14	16	30	20	(42)	(10)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62	14	16	30	20	(42)	(10)

5 General Income

0056-0065 Sponsorships

0066-0069 Documents & Information

0070-0075 EU Funds

0076-0080 Twinning

0081-0089 Insurance Claims

0100-0109 Donations

0110-0119 Contributions

0120-0129 General Income

-	500	-	500	-	-	(500)
550	-	-	-	-	(550)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,000	-	2,750	2,750	1,000	(10,000)	(1,750)
3,740	1,353	900	2,253	7,817	4,077	5,564
-	-	-	-	-	-	-
15,290	1,853	3,650	5,503	8,817	(6,473)	3,314

Total

305,000	230,728	76,250	306,978	303,587	(1,413)	(3,391)
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Detailed Estimates of Expenditure**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2016	ACTUAL Jan-Sept 2016	FORECAST Oct-Dec 2016	TOTAL Jan-Dec 2016	BUDGET Jan-Dec 2017	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,229	5,421	1,807	7,228	7,333	105	105
1200 Employees' Salaries & Wages	45,384	46,429	11,346	57,775	42,653	(2,731)	(15,122)
1300 Bonuses	4,705	4,649	1,177	5,826	4,657	(48)	(1,168)
1400 Income Supplements	-	262	-	262	-	-	(262)
1500 Social Security Contributions	4,126	4,489	1,031	5,520	4,065	(60)	(1,455)
1600 Allowances	6,400	4,800	1,600	6,400	6,400	-	-
1700 Overtime	1,000	1,823	250	2,073	2,000	1,000	(73)
	68,843	67,873	17,211	85,084	67,109	(1,734)	(17,975)

7 Operations and Maintenance

2100-2149 Public Utilities	9,601	4,055	2,400	6,455	10,011	410	3,555
2200-2259 Public Materials & Supplies	5,000	299	1,250	1,549	9,460	4,460	7,911
2300-2399 Repairs & Upkeep	19,000	38,135	4,750	42,885	27,300	8,300	(15,585)
2400-2449 Rent	3,539	1,092	885	1,977	3,539	-	1,562
3010 Street Lighting	5,000	3,679	1,250	4,929	5,000	-	71
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,607	1,502	402	1,904	1,607	-	(297)
3035 Bank Charges	380	177	95	272	380	-	108
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	17,243	19,529	4,311	23,840	17,243	-	(6,597)
3041 Refuse Collection	60,000	25,513	15,000	40,513	38,324	(21,676)	(2,189)
3042 Bulky Refuse Collection	7,000	9,855	1,750	11,605	10,800	3,800	(805)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	900	900	900
3051 Road & Street Cleaning	25,900	14,668	6,475	21,143	27,000	1,100	5,857
3052 Cleaning & Maintenance of Non-Urban Areas	-	13,324	-	13,324	-	-	(13,324)
3053 Cleaning of Public Conveniences	2,000	4,498	500	4,998	5,504	3,504	506
3055 Cleaning of Council Premises	2,166	1,713	541	2,254	2,166	-	(89)
3060 Cleaning & Maintenance of Parks & Gardens	5,700	12,672	1,425	14,097	5,700	-	(8,397)
3061 Cleaning & Maintenance of Soft Areas	-	13,927	-	13,927	-	-	(13,927)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	200	5,481	50	5,531	1,150	950	(4,381)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	12,900	4,278	3,225	7,503	16,670	3,770	9,167
3380-3389 Community	1,100	-	275	275	-	(1,100)	(275)
3600-3694 Local Enforcement Expenses	2,000	17	500	517	2,200	200	1,683
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	180,335	174,414	45,084	219,498	184,953	4,618	(34,545)

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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,000	535	250	785	1,000	-	215
2600-2699 Office Services	4,617	1,584	1,154	2,738	3,833	(784)	1,095
2700-2799 Transport	1,700	330	425	755	1,940	240	1,185
2800-2899 Travel	12,000	-	3,000	3,000	2,880	(9,120)	(120)
2900-2999 Information Services	2,718	1,195	679	1,874	3,638	920	1,763
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	8,000	6,983	2,000	8,983	8,000	-	(983)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	1,000	117	250	367	-	(1,000)	(367)
3400-3499 Incidental Expenses	82	44	20	64	234	153	170
	-	-	-	-	-	-	-
	31,117	10,788	7,779	18,567	21,525	(9,591)	2,958
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	24,705	25,081	6,270	31,351	30,000	5,295	(1,351)
	24,705	25,081	6,270	31,351	30,000	5,295	(1,351)
Total	305,000	278,156	76,344	354,500	303,587	(1,413)	(50,913)

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
	2016	30-Sep	30 Sep-31 Dec	31-Dec	2017		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	60,000	59,233	(233)	59,000	6,000	(54,000)	(53,000)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	75,000	77,131	(7,131)	70,000	20,000	(55,000)	(50,000)
	-	-	-	-	-	-	-
	135,000	136,364	(7,364)	129,000	26,000	(109,000)	(103,000)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	55,000	56,812	(30,000)	26,812	75,000	20,000	48,188
	55,000	56,812	(30,000)	26,812	75,000	20,000	48,188
14 Payables							
4000 Payables	90,000	91,057	-	91,057	72,477	(17,523)	(18,580)
4100 Accruals	65,000	67,817	-	67,817	20,688	(44,312)	(47,129)
4150 Deferred Income	10,000	10,067	9,036	19,103	8,116	(1,884)	(10,987)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	165,000	168,941	9,036	177,977	101,281	(63,719)	(76,696)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	85,000	83,801	(1,489)	82,312	74,196	(10,804)	(8,116)
	85,000	83,801	(1,489)	82,312	74,196	(10,804)	(8,116)