

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2017	2017	2018	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	288,300	308,880	299,855	11,556	(9,025)
Income raised from Bye-Laws (2)	4,050	21,969	26,619	22,569	4,650
Income raised from LES (3)	2,400	2,628	2,500	100	(128)
Investment Income (4)	20	53	15	(6)	(38)
Other Income (5)	8,817	12,619	10,214	1,397	(2,405)
TOTAL	303,587	346,149	339,203	35,616	(6,946)
Expenditure					
Personal Emoluments (6)	67,109	62,260	64,745	(2,364)	2,485
Operations and Maintenance (7)	184,953	195,572	205,873	20,921	10,301
Administration (8)	21,525	19,364	35,585	14,060	16,221
Finance Cost (9)	-	476	-	-	(476)
Other Expenditure (10)	30,000	29,030	29,497	(503)	467
TOTAL	303,587	306,702	335,700	32,113	28,998
Surplus / Deficit	-	39,447	3,503	3,503	(35,944)

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)	264,611	261,009	264,512	(99)	3,503
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	26,000	55,554	53,000	27,000	(2,554)
Cash and Cash Equivalents (13)	75,000	147,521	137,611	62,611	(9,910)
Total Current Assets	101,000	203,075	190,611	89,611	(12,464)
Current Liabilities (14)					
Payables	101,281	112,464	105,700	4,419	(6,764)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	101,281	112,464	105,700	4,419	(6,764)
Net Current Assets	(281)	90,611	84,911	85,192	(5,700)
Non-current liabilities (15)	74,196	79,033	73,333	(863)	(5,700)
Net Assets	190,134	272,587	276,090	85,956	3,503
Reserves					
Retained Funds	190,134	272,587	276,090	85,956	3,503

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	101,000	203,075	190,611
Current Liabilities	101,281	112,464	105,700
Total Long Term Liabilities	74,196	79,033	73,333
Commitments approved by Ministry	74,196	79,033	73,333
	(281)	90,611	84,911
Government Allocation	288,300	308,880	299,855
FSI	-0.10%	29.34%	28.32%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2018	2018	2018	2018	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	74,964	74,964	74,964	74,964	299,855
Cash flows from Bye-Laws & L.N fees	6,655	6,655	6,655	6,655	26,619
Local Enforcement cash flows	625	625	625	625	2,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	15	15
	-	-	-	15	15
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds			-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	2,554	2,554	2,554	2,554	10,214
TOTAL Inflows	84,797	84,797	84,797	84,812	339,203
Cash Outflows					
Personal Emoluments	14,586	17,786	14,586	17,786	64,745
Operations & Maintenance	51,468	51,468	51,468	51,468	205,873
Administration	8,896	8,896	8,896	8,896	35,585
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	9,910	9,000	24,000	42,910
Motor Vehicles	-	-	-	-	-
	-	9,910	9,000	24,000	42,910
Cash outflows re EU projects		-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	74,951	88,061	83,951	102,151	349,113
SURPLUS / (DEFICIT)	9,846	(3,264)	846	(17,339)	(9,910)
Brought forward (Bank /Cash Bal.)	147,521	157,367	154,104	154,950	147,521
Carry forward	157,367	154,104	154,950	137,611	137,611

Detailed Estimates of Income**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

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

0001 In terms of section 55 CAP 363	288,300	202,223	86,077	288,300	299,855	11,556	11,555
0002-0004 In terms of section 58 CAP 363	-	3,443	25,134	28,577	-	-	(28,577)
0005-0019 Other Income	-	(6,689)	(1,308)	7,997	-	-	7,997
	288,300	198,977	109,903	308,880	299,855	11,556	(9,025)

2 Bye-Laws & Legal Fees

0021-0025 Community Services	600	93	-	93	17,619	17,019	17,526
0026-0035 Income from Permits	3,450	16,841	5,035	21,876	9,000	5,550	(12,876)
	4,050	16,934	5,035	21,969	26,619	22,569	4,650

3 Local Enforcement Income

0037 Commission from Regional Committees	2,400	1,896	546	2,442	2,500	100	58
0038-0055 Contraventions	-	186	-	186	-	-	(186)
	2,400	2,082	546	2,628	2,500	100	(128)

4 Investment Income

0091-0095 Bank interest	20	10	43	53	15	(6)	(38)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	20	10	43	53	15	(6)	(38)

5 General Income

0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	65	500	565	-	-	(565)
0110-0119 Contributions	1,000	2,782	2,790	5,572	2,500	1,500	(3,072)
0120-0129 General Income	7,817	3,804	2,678	6,482	7,714	(103)	1,232
	-	-	-	-	-	-	-
	8,817	6,651	5,968	12,619	10,214	1,397	(2,405)

Total

	303,587	224,654	121,495	346,149	339,203	35,616	(6,946)
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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 2017	ACTUAL Jan-Sept 2017	FORECAST Oct-Dec 2017	TOTAL Jan-Dec 2017	BUDGET Jan-Dec 2018	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	7,333	5,509	1,836	7,345	7,464	131	119
1200 Employees' Salaries & Wages	42,653	28,495	10,167	38,662	41,951	(702)	3,289
1300 Bonuses	4,657	2,117	2,170	4,287	4,607	(51)	320
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	4,065	2,673	939	3,612	3,823	(243)	211
1600 Allowances	6,400	4,800	1,600	6,400	6,400	-	-
1700 Overtime	2,000	1,954	-	1,954	500	(1,500)	(1,454)
	67,109	45,548	16,712	62,260	64,745	(2,364)	2,485

7 Operations and Maintenance

2100-2149 Public Utilities	10,011	6,941	2,073	9,014	5,608	(4,403)	(3,406)
2200-2259 Public Materials & Supplies	9,460	4,241	1,492	5,733	8,560	(900)	2,827
2300-2399 Repairs & Upkeep	27,300	(9,529)	2,883	(6,646)	27,800	500	34,446
2400-2449 Rent	3,539	2,646	891	3,537	1,205	(2,334)	(2,332)
3010 Street Lighting	5,000	1,990	2,067	4,057	5,000	-	943
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	1,607	1,214	(10)	1,204	1,607	-	403
3035 Bank Charges	380	198	67	265	300	(80)	35
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	17,243	22,096	6,943	29,039	33,600	16,357	4,561
3041 Refuse Collection	38,324	34,141	9,660	43,801	38,324	-	(5,477)
3042 Bulky Refuse Collection	10,800	10,550	3,424	13,974	18,000	7,200	4,026
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	900	-	-	-	900	-	900
3051 Road & Street Cleaning	27,000	28,092	8,549	36,641	27,000	-	(9,641)
3052 Cleaning & Maintenance of Non-Urban Areas	-	6,386	1,854	8,240	-	-	(8,240)
3053 Cleaning of Public Conveniences	5,504	2,198	(280)	1,918	9,000	3,496	7,082
3055 Cleaning of Council Premises	2,166	-	-	-	-	(2,166)	-
3060 Cleaning & Maintenance of Parks & Gardens	5,700	2,873	1,425	4,298	6,000	300	1,702
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	1,150	1,641	2,683	4,324	6,000	4,850	1,676
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	16,670	23,741	11,718	35,459	14,770	(1,900)	(20,689)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	2,200	71	643	714	2,200	-	1,486
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	184,953	139,490	56,082	195,572	205,873	20,921	10,301

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	-	-	-	-	6,186	6,186	6,186
2260-2299 Office Materials & Supplies	-	-	-	-	240	240	240
2450-2499 Office Rent	-	-	-	-	2,334	2,334	2,334
2500-2599 National & International Memberships	1,000	630	140	770	1,340	340	570
2600-2699 Office Services	3,833	-	5,527	5,527	5,303	1,470	(224)
2700-2799 Transport	1,940	475	1,356	1,831	1,080	(860)	(751)
2800-2899 Travel	2,880	3,615	(1,839)	1,776	2,800	(80)	1,024
2900-2999 Information Services	3,638	716	2,195	2,911	4,369	731	1,458
3050 Office Cleaning	-	297	(297)	-	1,863	1,863	1,863
3140-3199 Professional Services	8,000	1,779	4,770	6,549	9,375	1,375	2,826
3200-3299 Training	-	-	-	-	200	200	200
3345 Office Hospitality	-	4,623	(4,623)	-	360	360	360
3400-3499 Incidental Expenses	234	-	-	-	135	(99)	135
	-	-	-	-	-	-	-
	21,525	12,135	7,229	19,364	35,585	14,060	16,221
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Late Payment Interest	-	-	476	476	-	-	(476)
	-	-	-	-	-	-	-
	-	-	476	476	-	-	(476)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	734	-	734	-	-	(734)
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	30,000	23,513	4,783	28,296	29,497	(503)	1,201
	30,000	24,247	4,783	29,030	29,497	(503)	467
Total	303,587	221,420	85,282	306,702	335,700	32,113	28,998

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 2017	30 Sep-31 Dec 2017	31-Dec 2017	2018		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	6,000	19,843	(16,887)	2,956	3,000	(3,000)	44
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	20,000	23,511	29,087	52,598	50,000	30,000	(2,598)
	-	-	-	-	-	-	-
	26,000	43,354	12,200	55,554	53,000	27,000	(2,554)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	75,000	166,395	(18,874)	147,521	137,611	62,611	(9,910)
	75,000	166,395	(18,874)	147,521	137,611	62,611	(9,910)
14 Payables							
4000 Payables	72,477	76,985	(3,939)	73,046	65,000	(7,477)	(8,046)
4100 Accruals	20,688	42,672	(9,108)	33,564	35,000	14,312	1,436
4150 Deferred Income	8,116	9,035	(3,181)	5,854	5,700	(2,416)	(154)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	101,281	128,692	(16,228)	112,464	105,700	4,419	(6,764)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	74,196	108,816	(29,783)	79,033	73,333	(863)	(5,700)
	74,196	108,816	(29,783)	79,033	73,333	(863)	(5,700)