

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,042,369	1,082,054	1,148,969	106,600	66,915
Income raised from Bye-Laws (2)	75,000	210,296	120,000	45,000	(90,296)
Income raised from LES (3)	16,000	16,322	16,000	-	(322)
Investment Income (4)	1,500	275	1,500	-	1,225
Other Income (5)	30,000	30,748	16,000	(14,000)	(14,748)
TOTAL	1,164,869	1,339,695	1,302,469	137,600	(37,226)
Expenditure					
Personal Emoluments (6)	183,778	190,489	186,039	2,261	(4,450)
Operations and Maintenance (7)	883,608	802,666	758,179	(125,429)	(44,487)
Administration (8)	122,000	133,289	114,500	(7,500)	(18,789)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	176,684	149,198	149,198	(27,486)
TOTAL	1,189,386	1,303,128	1,207,916	18,530	(95,212)
Surplus / Deficit	(24,517)	36,567	94,553	119,070	57,986

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)	1,671,656	1,671,656	1,811,510	139,854	139,854
Current Assets					
Inventories (11)	1,784	1,784	1,784	-	-
Receivables (12)	239,762	239,762	45,000	(194,762)	(194,762)
Cash and Cash Equivalents (13)	765,927	765,927	695,252	(70,675)	(70,675)
Total Current Assets	1,007,473	1,007,473	742,036	(265,437)	(265,437)
Current Liabilities (14)					
Payables	565,545	565,545	368,153	(197,392)	(197,392)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	565,545	565,545	368,153	(197,392)	(197,392)
Net Current Assets	441,928	441,928	373,883	(68,045)	(68,045)
Non-current liabilities (15)	562,853	562,853	540,109	(22,744)	(22,744)
Net Assets	1,550,731	1,550,731	1,645,284	94,553	94,553
Reserves					
Retained Funds	1,550,731	1,550,731	1,645,284	94,553	94,553

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2016	2016	2017
	€	€	€
Current Assets	1,007,473	1,007,473	742,036
Current Liabilities	565,545	565,545	368,153
Total Long Term Liabilities	562,853	562,853	540,109
Commitments approved by Ministry	-	-	-
	(120,925)	(120,925)	(166,226)
Government Allocation	1,042,369	1,082,054	1,148,969
FSI	-11.60%	-11.18%	-14.47%

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	280,898	280,898	280,898	280,898	1,123,592
Cash flows from Bye-Laws & L.N fees	30,000	30,000	30,000	30,000	120,000
Local Enforcement cash flows	4,000	4,000	4,000	4,000	16,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	1,500	1,500
	-	-	-	1,500	1,500
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	4,000	4,000	4,000	4,000	16,000
TOTAL Inflows	318,898	318,898	318,898	320,398	1,277,092
Cash Outflows					
Personal Emoluments	40,718	47,712	40,949	56,657	186,036
Operations & Maintenance	189,545	189,545	189,545	189,544	758,179
Administration	28,625	28,625	28,625	28,625	114,500
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	12,500	12,500	12,500	12,500	50,000
Improvements	3,700	3,700	3,700	3,700	14,800
Special programmes	56,063	56,063	56,063	56,063	224,252
	-	-	-	-	-
	72,263	72,263	72,263	72,263	289,052
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	331,151	338,145	331,382	347,089	1,347,767
SURPLUS / (DEFICIT)	(12,253)	(19,247)	(12,484)	(26,691)	(70,675)
Brought forward (Bank /Cash Bal.)	765,927	753,674	734,427	721,943	765,927
Carry forward	753,674	734,427	721,943	695,252	695,252

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	1,011,369	-	1,013,361	1,013,361	1,110,593	99,224	97,232
0002-0004 In terms of section 58 CAP 363	31,000	-	40,366	40,366	13,000	(18,000)	(27,366)
0005-0019 Other Income	-	-	28,326	28,326	25,376	25,376	(2,950)
	1,042,369	-	1,082,054	1,082,054	1,148,969	106,600	66,915
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	2,356	2,356	-	-	(2,356)
0026-0035 Income from Permits	75,000	-	207,940	207,940	120,000	45,000	(87,940)
	75,000	-	210,296	210,296	120,000	45,000	(90,296)
3 Local Enforcement Income							
0037 Commission from Regional Committees	16,000	-	16,322	16,322	16,000	-	(322)
0038-0055 Contraventions	-	-	-	-	-	-	-
	16,000	-	16,322	16,322	16,000	-	(322)
4 Investment Income							
0091-0095 Bank interest	1,500	-	275	275	1,500	-	1,225
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	1,500	-	275	275	1,500	-	1,225
5 General Income							
0056-0065 Sponsorships	20,000	-	22,932	22,932	12,000	(8,000)	(10,932)
0066-0069 Documents & Information	-	-	1,728	1,728	-	-	(1,728)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	420	420	-	-	(420)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	10,000	-	5,668	5,668	4,000	(6,000)	(1,668)
	30,000	-	30,748	30,748	16,000	(14,000)	(14,748)
Total	1,164,869	-	1,339,695	1,339,695	1,302,469	137,600	(37,226)

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
	2016	2016	2016	2016	2017		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	28,057	-	27,957	27,957	28,057	-	100
1200 Employees' Salaries & Wages	124,574	-	132,603	132,603	126,439	1,865	(6,164)
1300 Bonuses	10,541	-	1,639	1,639	10,638	97	8,999
1400 Income Supplements	1,666	-	1,466	1,466	1,666	-	200
1500 Social Security Contributions	11,766	-	12,087	12,087	11,919	153	(168)
1600 Allowances	466	-	5,011	5,011	466	-	(4,545)
1700 Overtime	6,708	-	9,726	9,726	6,854	146	(2,872)
	183,778	-	190,489	190,489	186,039	2,261	(4,450)
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	20,000	-	14,089	14,089	15,000	(5,000)	911
2300-2399 Repairs & Upkeep	162,500	-	88,947	88,947	63,000	(99,500)	(25,947)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	25,000	-	23,758	23,758	20,000	(5,000)	(3,758)
3020 Lease of Equipment	5,300	-	7,694	7,694	5,300	-	(2,394)
3030 Insurance	3,500	-	3,510	3,510	3,500	-	(10)
3035 Bank Charges	400	-	143	143	400	-	257
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	89,008	-	112,319	112,319	109,179	20,171	(3,140)
3041 Refuse Collection	162,000	-	169,879	169,879	162,000	-	(7,879)
3042 Bulky Refuse Collection	30,000	-	30,060	30,060	34,500	4,500	4,440
3043 Bins on wheels	22,400	-	13,907	13,907	30,000	7,600	16,093
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	157,200	-	148,021	148,021	143,000	(14,200)	(5,021)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	42,000	-	43,198	43,198	42,000	-	(1,198)
3055 Cleaning of Council Premises	1,500	-	2,356	2,356	1,500	-	(856)
3060 Cleaning & Maintenance of Parks & Gardens	62,000	-	61,483	61,483	60,000	(2,000)	(1,483)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	1,000	-	-	-	1,000	-	1,000
3100-3139 Contract & Project Management	40,800	-	49,725	49,725	48,800	8,000	(925)
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	58,000	-	32,696	32,696	18,000	(40,000)	(14,696)
3600-3694 Local Enforcement Expenses	1,000	-	881	881	1,000	-	119
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	883,608	-	802,666	802,666	758,179	(125,429)	(44,487)

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
	2016	2016	2016	2016	2017		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	42,400	-	32,138	32,138	29,000	(13,400)	(3,138)
2260-2299 Office Materials & Supplies	2,000	-	2,981	2,981	2,000	-	(981)
2450-2499 Office Rent	3,900	-	4,606	4,606	3,900	-	(706)
2500-2599 National & International Memberships	300	-	1,265	1,265	300	-	(965)
2600-2699 Office Services	10,400	-	18,585	18,585	11,000	600	(7,585)
2700-2799 Transport	2,200	-	3,852	3,852	8,500	6,300	4,648
2800-2899 Travel	2,000	-	3,404	3,404	2,000	-	(1,404)
2900-2999 Information Services	23,000	-	18,067	18,067	20,000	(3,000)	1,933
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	26,800	-	36,624	36,624	28,800	2,000	(7,824)
3200-3299 Training	8,000	-	8,139	8,139	8,000	-	(139)
3345 Office Hospitality	-	-	3,103	3,103	-	-	(3,103)
3400-3499 Incidental Expenses	1,000	-	525	525	1,000	-	475
	-	-	-	-	-	-	-
	122,000	-	133,289	133,289	114,500	(7,500)	(18,789)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	608	608	-	-	(608)
3695 Increase/(Decrease) in allowance for bad debts	-	-	42,038	42,038	-	-	(42,038)
8000-8099 Depreciation	-	-	134,038	134,038	149,198	149,198	15,160
	-	-	176,684	176,684	149,198	149,198	(27,486)
Total	1,189,386	-	1,303,128	1,303,128	1,207,916	18,530	(95,212)

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2016 €	ACTUAL as at 30-Sep 2016 €	FORECAST changes from 30 Sep-31 Dec 2016 €	TOTAL as at 31-Dec 2016 €	BUDGET Jan-Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
	11 Inventory						
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
Books	1,784	-	1,784	1,784	1,784	-	-
	1,784	-	1,784	1,784	1,784	-	-
12 Receivables							
0201-0209 Receivables	102,937	-	102,937	102,937	30,000	(72,937)	(72,937)
0210-0219 LES Receivables	288	-	288	288	-	(288)	(288)
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	131,207	-	131,207	131,207	10,000	(121,207)	(121,207)
Other receivables	5,330	-	5,330	5,330	5,000	(330)	(330)
	239,762	-	239,762	239,762	45,000	(194,762)	(194,762)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	765,927	-	765,927	765,927	695,252	(70,675)	(70,675)
	765,927	-	765,927	765,927	695,252	(70,675)	(70,675)
14 Payables							
4000 Payables	382,395	-	382,395	382,395	224,409	(157,986)	(157,986)
4100 Accruals	141,752	-	141,752	141,752	120,000	(21,752)	(21,752)
4150 Deferred Income	40,390	-	40,390	40,390	22,744	(17,646)	(17,646)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	1,008	-	1,008	1,008	1,000	(8)	(8)
	565,545	-	565,545	565,545	368,153	(197,392)	(197,392)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred grants	562,853	-	562,853	562,853	540,109	(22,744)	(22,744)
	562,853	-	562,853	562,853	540,109	(22,744)	(22,744)