

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	260,427	316,570	328,615	68,188	12,045
Income raised from Bye-Laws (2)	8,500	60,765	60,000	51,500	(765)
Income raised from LES (3)	-	543	540	540	(3)
Investment Income (4)	-	69	70	70	1
Other Income (5)	242,177	164,718	141,700	(100,477)	(23,018)
TOTAL	511,104	542,665	530,925	19,821	(11,740)
Expenditure					
Personal Emoluments (6)	87,977	87,586	90,422	2,445	2,836
Operations and Maintenance (7)	375,077	265,378	236,570	(138,507)	(28,808)
Administration (8)	55,166	158,125	161,500	106,334	3,375
Finance Cost (9)	3,392	3,502	3,500	108	(2)
Other Expenditure (10)	12,412	127,335	21,127	8,715	(106,208)
TOTAL	534,024	641,926	513,119	(20,905)	(128,807)
Surplus / Deficit	(22,920)	(99,261)	17,806	40,726	117,067

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2018	2018	2019	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	57,724	36,597	36,597	(21,127)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	158,995	309,696	310,500	151,505	804
Cash and Cash Equivalents (13)	253,187	87,394	102,616	(150,571)	15,222
Total Current Assets	412,182	397,090	413,116	934	16,026
Current Liabilities (14)					
Payables	75,066	72,835	60,000	(15,066)	(12,835)
Total Current Liabilities	75,066	72,835	60,000	(15,066)	(12,835)
Net Current Assets	337,116	324,255	353,116	16,000	28,861
Non-current liabilities (15)					
	62,562	62,672	52,600	(9,962)	(10,072)
Net Assets	274,554	319,307	337,113	62,559	17,806
Reserves					
Retained Funds	274,554	319,307	337,113	62,559	17,806

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	412,182	397,090	413,116
Current Liabilities	75,066	72,835	60,000
Working Capital	337,116	324,255	353,116
Government Allocation	245,180	245,180	258,615
FSI	137 %	132 %	137 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2019 €
	JAN-MAR 2019 €	APR-JUN 2019 €	JUL-SEP 2019 €	OCT-DEC 2019 €	
	Cash Inflows				
Government cash inflows	82,154	82,154	82,154	82,154	328,615
Cash flows from Bye-Laws & L.N fees	15,000	15,000	15,000	15,000	60,000
Local Enforcement cash flows	135	135	135	135	540
Finance cash flows					
Loan Proceeds					-
Investment income	18	18	18	18	70
	18	18	18	18	70
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	35,425	35,425	35,425	35,425	141,700
Other Cash Inflows					-
TOTAL Inflows	132,731	132,731	132,731	132,731	530,925
Cash Outflows					
Personal Emoluments	22,606	22,606	22,606	22,606	90,422
Operations & Maintenance	59,143	59,143	59,143	59,143	236,570
Administration	40,375	40,375	40,375	40,375	161,500
Finance	875	875	875	875	3,500
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	122,998	122,998	122,998	122,998	491,992
SURPLUS / (DEFICIT)	9,733	9,733	9,733	9,733	38,933
Brought forward (Bank /Cash Bal.)	87,394	97,127	106,861	116,594	87,394
Carry forward	97,127	106,861	116,594	126,327	126,327

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		
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	245,180	245,180		245,180	258,615	13,435	13,435
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income	15,247	71,390		71,390	70,000	54,753	(1,390)
	260,427	316,570	-	316,570	328,615	68,188	12,045
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	5,000	55,763		55,763	55,000	50,000	(763)
0026-0035 Income from Permits	3,500	5,002		5,002	5,000	1,500	(2)
	8,500	60,765	-	60,765	60,000	51,500	(765)
3 Local Enforcement Income							
0037 Commission from Regional Committees		543		543	540	540	(3)
0038-0055 Contraventions				-		-	-
	-	543	-	543	540	540	(3)
4 Investment Income							
0091-0095 Bank interest		69		69	70	70	1
0096-0099 Income received from Government Securities				-		-	-
	-	69	-	69	70	70	1
5 General Income							
0056-0065 Sponsorships		12,765		12,765	1,200	1,200	(11,565)
0066-0069 Documents & Information		67		67		-	(67)
0070-0075 EU Funds				-		-	-
0076-0080 Twinning	52,777	54,796		54,796	50,000	(2,777)	(4,796)
0081-0089 Insurance Claims	184,000	5,944		5,944		(184,000)	(5,944)
0100-0109 Donations				-		-	-
0110-0119 Contributions				-		-	-
0120-0129 General Income	5,400	595		595	500	(4,900)	(95)
childcare income		90,551		90,551	90,000	90,000	(551)
	242,177	164,718	-	164,718	141,700	(100,477)	(23,018)
Total	511,104	542,665	-	542,665	530,925	19,821	(11,740)

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		
	2018	2018	2018	2018	2019	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	7,464	7,464		7,464	7,584	120	120
1200 Employees' Salaries & Wages	68,313	67,717		67,717	70,410	2,097	2,693
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	5,800	6,005		6,005	6,028	228	23
1600 Allowances	6,400	6,400		6,400	6,400	-	-
1700 Overtime				-		-	-
	87,977	87,586	-	87,586	90,422	2,445	2,836
7 Operations and Maintenance							
2100-2149 Public Utilities	13,500	14,280		14,280	14,500	1,000	220
2200-2259 Public Materials & Supplies	10,000	23,775		23,775	24,000	14,000	225
2300-2399 Repairs & Upkeep	27,000	39,146		39,146	4,000	(23,000)	(35,146)
2400-2449 Rent	9,886	4,958		4,958	5,000	(4,886)	42
3010 Street Lighting	3,000	3,335		3,335	4,000	1,000	665
3020 Lease of Equipment		1,924		1,924	2,000	2,000	76
3030 Insurance	5,000	9,152		9,152	9,200	4,200	48
3035 Bank Charges		238		238	250	250	12
3038 Penalties				-		-	-
3040 Waste Disposal				-		-	-
3041 Refuse Collection	17,283	22,815		22,815	25,000	7,717	2,185
3042 Bulky Refuse Collection	1,040			-		(1,040)	-
3043 Bins on wheels				-		-	-
3045 Bring in sites				-		-	-
3051 Road & Street Cleaning	7,000	1,680		1,680	1,800	(5,200)	120
3052 Cleaning & Maintenance of Non-Urban Areas				-		-	-
3053 Cleaning of Public Conveniences	4,660	4,395		4,395	4,500	(160)	105
3055 Cleaning of Council Premises		301		301	320	320	19
3060 Cleaning & Maintenance of Parks & Gardens				-		-	-
3061 Cleaning & Maintenance of Soft Areas				-		-	-
3062 Cleaning & Maintenance of Beaches & CA				-		-	-
3063 Cleaning & Maintenance of Country Non-Urban				-		-	-
3064 Other Contractual Services	708	15,815		15,815	17,000	16,292	1,185
3070-3090 Consultation Fees				-		-	-
3100-3139 Contract & Project Management				-		-	-
3300-3379 Hospitality	184,000	81,895		81,895	83,000	(101,000)	1,105
3380-3389 Community	92,000	40,952		40,952	42,000	(50,000)	1,048
3600-3694 Local Enforcement Expenses				-		-	-
3700-3799 EU Projects				-		-	-
3800-3899 Twinning				-		-	-
donations and other fines		717		717		-	(717)
	375,077	265,378	-	265,378	236,570	(138,507)	(28,808)

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
	2018	2018	2018	2018	2019		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	1,000	7,837		7,837	8,000	7,000	163
2600-2699 Office Services	16,500	27,628		27,628	28,000	11,500	372
2700-2799 Transport	4,000	13,385		13,385	14,000	10,000	615
2800-2899 Travel	3,000	71,787		71,787	72,000	69,000	213
2900-2999 Information Services	6,666	1,357		1,357	1,500	(5,166)	143
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	24,000	36,131		36,131	38,000	14,000	1,869
3200-3299 Training				-		-	-
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
	55,166	158,125	-	158,125	161,500	106,334	3,375
9 Finance Costs							
3036 Interest on Bank Loan	3,392	3,502		3,502	3,500	108	(2)
				-		-	-
				-		-	-
	3,392	3,502	-	3,502	3,500	108	(2)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets		106,208		106,208		-	(106,208)
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	12,412	21,127		21,127	21,127	8,715	-
	12,412	127,335	-	127,335	21,127	8,715	(106,208)
Total	534,024	641,926	-	641,926	513,119	(20,905)	(128,807)

Detailed Estimates of Statement of Financial Position

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
	2018	30-Sep	30 Sep-31 Dec	31-Dic	2019		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	13,203	29,870		29,870	30,000	16,797	130
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	145,792	279,326		279,326	280,000	134,208	674
Refundable deposit		500		500	500	500	-
	158,995	309,696	-	309,696	310,500	151,505	804
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	253,187	87,394		87,394	102,616	(150,571)	15,222
	253,187	87,394	-	87,394	102,616	(150,571)	15,222
14 Payables							
4000 Payables	40,628	60,970		60,970	50,000	9,372	(10,970)
4100 Accruals	34,438	11,865		11,865	10,000	(24,438)	(1,865)
4150 Deferred Income	-			-		-	-
Current portion of Long-Term Borrowings	-			-		-	-
	75,066	72,835	-	72,835	60,000	(15,066)	(12,835)
15 Non Current Liabilities							
4200 Long Term Borrowings	62,562	62,672		62,672	52,600	(9,962)	(10,072)
	62,562	62,672	-	62,672	52,600	(9,962)	(10,072)