

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	328,615	279,475	318,263	(10,352)	38,788
Income raised from Bye-Laws (2)	60,000	174,041	77,000	17,000	(97,041)
Income raised from LES (3)	540	630	600	60	(30)
Investment Income (4)	70	21	20	(50)	(1)
Other Income (5)	141,700	133,481	85,000	(56,700)	(48,481)
TOTAL	530,925	587,648	480,883	(50,042)	(106,765)
Expenditure					
Personal Emoluments (6)	105,422	98,172	110,817	5,395	12,645
Operations and Maintenance (7)	270,350	403,658	264,915	(5,435)	(138,743)
Administration (8)	161,500	117,750	65,900	(95,600)	(51,850)
Finance Cost (9)	3,500	3,622	-	(3,500)	(3,622)
Other Expenditure (10)	-	38,136	38,136	38,136	-
TOTAL	540,772	661,338	479,768	(61,004)	(181,570)
Surplus / Deficit	(9,847)	(73,690)	1,115	10,962	74,805

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	-	224,526	186,390	186,390	(38,136)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	310,500	514,868	60,500	(250,000)	(454,368)
Cash and Cash Equivalents (13)	53,826	228,338	200,000	146,174	(28,338)
Total Current Assets	364,326	743,206	260,500	(103,826)	(482,706)
Current Liabilities (14)					
Payables	60,000	658,294	378,000	318,000	(280,294)
Total Current Liabilities	60,000	658,294	378,000	318,000	(280,294)
Net Current Assets	304,326	84,912	(117,500)	(421,826)	(202,412)
Non-current liabilities (15)					
	52,600	88,044	70,000	17,400	(18,044)
Net Assets	251,726	221,394	(1,110)	(252,836)	(222,504)
Reserves					
Retained Funds	251,726	221,394	222,509	(29,217)	1,115

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	364,326	743,206	260,500
Current Liabilities	60,000	658,294	378,000
Working Capital	304,326	84,912	(117,500)
Government Allocation	258,615	258,615	268,263
FSI	118 %	33 %	(44) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2020 €
	JAN-MAR 2020 €	APR-JUN 2020 €	JUL-SEP 2020 €	OCT-DEC 2020 €	
	Cash Inflows				
Government cash inflows	79,566	79,566	79,566	79,566	318,263
Cash flows from Bye-Laws & L.N fees	19,250	19,250	19,250	19,250	77,000
Local Enforcement cash flows	150	150	150	150	600
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					-
Cash received from Twinning					-
Cash from Community Services	21,250	21,250	21,250	21,250	85,000
Other Cash Inflows					-
TOTAL Inflows	120,221	120,221	120,221	120,221	480,883
Cash Outflows					
Personal Emoluments	30,442	26,712	26,703	26,960	110,817
Operations & Maintenance	66,229	66,229	66,229	66,229	264,915
Administration	16,475	16,475	16,475	16,475	65,900
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	113,146	109,416	109,407	109,664	441,632
SURPLUS / (DEFICIT)	7,075	10,805	10,814	10,557	39,251
Brought forward (Bank /Cash Bal.)	228,338	235,413	246,218	257,032	228,338
Carry forward	235,413	246,218	257,032	267,589	267,589

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	258,615	258,615		258,615	268,263	9,648	9,648
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income	70,000	20,860		20,860	50,000	(20,000)	29,140
	328,615	279,475	-	279,475	318,263	(10,352)	38,788
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	55,000	169,643		169,643	77,000	22,000	(92,643)
0026-0035 Income from Permits	5,000	4,398		4,398		(5,000)	(4,398)
	60,000	174,041	-	174,041	77,000	17,000	(97,041)
3 Local Enforcement Income							
0037 Commission from Regional Committees	540	630		630	600	60	(30)
0038-0055 Contraventions				-		-	-
	540	630	-	630	600	60	(30)
4 Investment Income							
0091-0095 Bank interest	70	21		21	20	(50)	(1)
0096-0099 Income received from Government Securities				-		-	-
	70	21	-	21	20	(50)	(1)
5 General Income							
0056-0065 Sponsorships	1,200	8,730		8,730	8,000	6,800	(730)
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds		25,323		25,323	10,000	10,000	(15,323)
0076-0080 Twinning	50,000			-	10,000	(40,000)	10,000
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions				-	7,000	7,000	7,000
0120-0129 General Income	500	1,789		1,789		(500)	(1,789)
childcare income	90,000	97,639		97,639	50,000	(40,000)	(47,639)
	141,700	133,481	-	133,481	85,000	(56,700)	(48,481)
Total	530,925	587,648	-	587,648	480,883	(50,042)	(106,765)

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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	7,584	9,436		9,436	10,403	2,819	967
1200 Employees' Salaries & Wages	84,410	72,809		72,809	80,505	(3,905)	7,696
1300 Bonuses				-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	7,028	6,227		6,227	7,309	281	1,082
1600 Allowances	6,400	9,700		9,700	12,600	6,200	2,900
1700 Overtime				-	-	-	-
	105,422	98,172	-	98,172	110,817	5,395	12,645
7 Operations and Maintenance							
2100-2149 Public Utilities	16,000	14,211		14,211	15,000	(1,000)	789
2200-2259 Public Materials & Supplies	24,000	37,356		37,356	27,500	3,500	(9,856)
2300-2399 Repairs & Upkeep	10,000	19,420		19,420	15,000	5,000	(4,420)
2400-2449 Rent	5,000	4,710		4,710	9,865	4,865	5,155
3010 Street Lighting	8,500	1,654		1,654	2,000	(6,500)	346
3020 Lease of Equipment	2,000	6,431		6,431	6,500	4,500	69
3030 Insurance	9,200	1,648		1,648	1,500	(7,700)	(148)
3035 Bank Charges	250	859		859	850	600	(9)
3038 Penalties				-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	25,000	37,666		37,666	38,000	13,000	334
3042 Bulky Refuse Collection	2,500	880		880	900	(1,600)	20
3043 Bins on wheels	2,500	7,524		7,524	7,500	5,000	(24)
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	1,800	5,900		5,900	6,000	4,200	100
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	8,000	6,532		6,532	6,500	(1,500)	(32)
3055 Cleaning of Council Premises	600			-	-	(600)	-
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	17,000	1,720		1,720	1,800	(15,200)	80
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management				-	-	-	-
3300-3379 Hospitality	83,000	211,666		211,666	90,000	7,000	(121,666)
3380-3389 Community	55,000	43,212		43,212	35,000	(20,000)	(8,212)
3600-3694 Local Enforcement Expenses		1,969		1,969	1,000	1,000	(969)
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
donations and other fines		300		300	-	-	(300)
	270,350	403,658	-	403,658	264,915	(5,435)	(138,743)

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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	8,000	2,250		2,250	2,300	(5,700)	50
2600-2699 Office Services	28,000	23,069		23,069	23,000	(5,000)	(69)
2700-2799 Transport	14,000	40,548		40,548	15,000	1,000	(25,548)
2800-2899 Travel	72,000	20,738		20,738	5,000	(67,000)	(15,738)
2900-2999 Information Services	1,500	7,156		7,156	4,700	3,200	(2,456)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	38,000	23,100		23,100	15,000	(23,000)	(8,100)
3200-3299 Training		889		889	900	900	11
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
				-		-	-
	161,500	117,750	-	117,750	65,900	(95,600)	(51,850)
9 Finance Costs							
3036 Interest on Bank Loan	3,500	3,622		3,622		(3,500)	(3,622)
				-		-	-
				-		-	-
	3,500	3,622	-	3,622	-	(3,500)	(3,622)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)		38,136		38,136	38,136	38,136	-
	-	38,136	-	38,136	38,136	38,136	-
Total	540,772	661,338	-	661,338	479,768	(61,004)	(181,570)

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
	2019	30-Sep	30 Sep-31 Dec	31-Dic	2020		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	30,000	22,375		22,375	20,000	(10,000)	(2,375)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	280,000	492,493		492,493	40,000	(240,000)	(452,493)
Refundable deposit	500			-	500	-	500
	310,500	514,868	-	514,868	60,500	(250,000)	(454,368)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	53,826	228,338		228,338	200,000	146,174	(28,338)
	53,826	228,338	-	228,338	200,000	146,174	(28,338)
14 Payables							
4000 Payables	50,000	175,868		175,868	150,000	100,000	(25,868)
4100 Accruals	10,000	28,205		28,205	28,000	18,000	(205)
4150 Deferred Income	-	454,221		454,221	200,000	200,000	(254,221)
Current portion of Long-Term Borrowings	-			-	-	-	-
	60,000	658,294	-	658,294	378,000	318,000	(280,294)
15 Non Current Liabilities							
4200 Long Term Borrowings	52,600	88,044		88,044	70,000	17,400	(18,044)
	52,600	88,044	-	88,044	70,000	17,400	(18,044)