

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2013	2013	2014	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	218,392	200,088	194,611	(23,781)	(5,477)
Income raised from Bye-Laws (2)	4,500	10,403	11,000	6,500	597
Income raised from LES (3)	200	929	900	700	(29)
Investment Income (4)	25	23	25	-	2
Other Income (5)	5,500	21,123	20,000	14,500	(1,123)
<b>TOTAL</b>	<b>228,617</b>	<b>232,566</b>	<b>226,536</b>	<b>(2,081)</b>	<b>(6,030)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	56,825	59,866	62,150	5,325	2,284
Operations and Maintenance (7)	138,832	156,948	128,800	(10,032)	(28,148)
Administration (8)	17,400	29,763	19,926	2,526	(9,837)
Finance Cost (9)	-	-	2,560	2,560	2,560
Other Expenditure (10)	15,560	25,587	13,100	(2,460)	(12,487)
<b>TOTAL</b>	<b>228,617</b>	<b>272,164</b>	<b>226,536</b>	<b>(2,081)</b>	<b>(45,628)</b>
<b>Surplus / Deficit</b>	<b>-</b>	<b>(39,598)</b>	<b>-</b>	<b>-</b>	<b>39,598</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2013	2013	2014	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	131,157	131,157	119,657	(11,500)	(11,500)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	24,233	23,147	21,233	(3,000)	(1,914)
Cash and Cash Equivalents (13)	22,000	15,729	13,000	(9,000)	(2,729)
<b>Total Current Assets</b>	<b>46,233</b>	<b>38,876</b>	<b>34,233</b>	<b>(12,000)</b>	<b>(4,643)</b>
<b>Current Liabilities (14)</b>					
Payables	106,000	153,488	65,750	(40,250)	(87,738)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>106,000</b>	<b>153,488</b>	<b>65,750</b>	<b>(40,250)</b>	<b>(87,738)</b>
<b>Net Current Assets</b>	<b>(59,767)</b>	<b>(114,612)</b>	<b>(31,517)</b>	<b>28,250</b>	<b>83,095</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>71,390</b>	<b>16,545</b>	<b>88,140</b>	<b>16,750</b>	<b>71,595</b>
<b>Reserves</b>					
Retained Funds	22,952	(16,646)	(16,646)	(39,598)	-

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2013	2013	2014
	€	€	€
Current Assets	46,233	38,876	34,233
Current Liabilities	106,000	153,488	65,750
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	(59,767)	(114,612)	(31,517)
Government Allocation	218,392	200,088	194,611
FSI	-27.37%	-57.28%	-16.19%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2014	2014	2014	2014	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	48,653	48,653	48,653	48,653	194,611
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,750	2,750	2,750	2,750	11,000
<b>Local Enforcement cash flows</b>	225	225	225	225	900
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	6	6	6	6	25
	6	6	6	6	25
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>					-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	5,000	5,000	5,000	5,000	20,000
<b>TOTAL Inflows</b>	<b>56,634</b>	<b>56,634</b>	<b>56,634</b>	<b>56,634</b>	<b>226,536</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	15,538	15,538	15,538	15,538	62,150
<b>Operations &amp; Maintenance</b>	32,200	32,200	32,200	32,200	128,800
<b>Administration</b>	4,982	4,982	4,982	4,982	19,926
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
Signs					-
	-	-	-	-	-
<b>Cash outflows re EU projects</b>	640	640	640	640	2,560
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
	640	640	640	640	2,560
<b>TOTAL Outflows</b>	<b>53,359</b>	<b>53,359</b>	<b>53,359</b>	<b>53,359</b>	<b>213,436</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>13,100</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>23,386</b>	<b>26,661</b>	<b>29,936</b>	<b>33,211</b>	<b>23,386</b>
<b>Carry forward</b>	<b>26,661</b>	<b>29,936</b>	<b>33,211</b>	<b>36,486</b>	<b>36,486</b>

**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		
	2013	2013	2013	2013	2014	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	183,228	136,483	45,659	182,142	181,861	(1,367)	(281)
0002-0004 In terms of section 58 CAP 363	10,000	4,705	10,721	15,426	10,000	-	(5,426)
0005-0019 Other Income	25,164	1,914	606	2,520	2,750	(22,414)	230
	<b>218,392</b>	<b>143,102</b>	<b>56,986</b>	<b>200,088</b>	<b>194,611</b>	<b>(23,781)</b>	<b>(5,477)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	3,500	1,329	4,829	5,000	5,000	171
0026-0035 Income from Permits	4,500	4,319	1,255	5,574	6,000	1,500	426
	<b>4,500</b>	<b>7,819</b>	<b>2,584</b>	<b>10,403</b>	<b>11,000</b>	<b>6,500</b>	<b>597</b>
<b>3 Local Enforcement Income</b>							
0037 Share of Profit from Joint Committee	-	-	-	-	-	-	-
0038-0055 Contraventions	200	446	483	929	900	700	(29)
	<b>200</b>	<b>446</b>	<b>483</b>	<b>929</b>	<b>900</b>	<b>700</b>	<b>(29)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	25	-	23	23	25	-	2
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>25</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>-</b>	<b>2</b>
<b>5 Sponsorships</b>							
0056-0065 Sponsorships	5,000	5,000	-	5,000	5,000	-	-
0066-0069 Documents & Information	500	833	-	833	600	100	(233)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	126	-	126	-	-	(126)
0100-0109 General Income	-	6,667	2,360	9,027	8,500	8,500	(527)
0110-0119 Donations	-	-	-	-	-	-	-
0120-0129 Contributions	-	-	-	-	-	-	-
Refund of expenses	-	2,380	3,757	6,137	5,900	5,900	(237)
	<b>5,500</b>	<b>15,006</b>	<b>6,117</b>	<b>21,123</b>	<b>20,000</b>	<b>14,500</b>	<b>(1,123)</b>
<b>Total</b>	<b>228,617</b>	<b>166,373</b>	<b>66,193</b>	<b>232,566</b>	<b>226,536</b>	<b>(2,081)</b>	<b>(6,030)</b>

**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		
	2013	2013	2013	2013	2014	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	5,500	4,351	1,450	5,801	5,800	300	(1)
1200 Employees' Salaries & Wages	37,000	29,022	10,837	39,859	41,850	4,850	1,991
1300 Bonuses	4,600	757	3,571	4,328	4,600	-	272
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	3,325	2,443	1,035	3,478	3,500	175	22
1600 Allowances	6,400	3,200	3,200	6,400	6,400	-	-
1700 Overtime	-	-	-	-	-	-	-
	<b>56,825</b>	<b>39,773</b>	<b>20,093</b>	<b>59,866</b>	<b>62,150</b>	<b>5,325</b>	<b>2,284</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	1,500	747	840	1,587	1,500	-	(87)
2200-2259 Materials & Supplies	3,500	1,619	320	1,939	1,900	(1,600)	(39)
2300-2399 Repairs & Upkeep	8,000	2,593	280	2,873	2,900	(5,100)	27
2400-2449 Rent	3,100	3,998	750	4,748	4,900	1,800	152
3010 Street Lighting	10,500	11,581	2,900	14,481	10,000	(500)	(4,481)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	2,000	1,461	600	2,061	2,000	-	(61)
3035 Bank Charges	150	347	15	362	300	150	(62)
3038 Penalties	-	293	-	293	300	300	7
3040 Waste Disposal	2,000	1,119	555	1,674	1,600	(400)	(74)
3041 Refuse Collection	22,000	15,906	5,800	21,706	20,000	(2,000)	(1,706)
3042 Bulky Refuse Collection	1,300	793	135	928	900	(400)	(28)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3050-3051 Road & Street Cleaning	28,000	20,684	7,600	28,284	25,000	(3,000)	(3,284)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	6,700	4,147	1,300	5,447	4,000	(2,700)	(1,447)
3055 Cleaning of Council Premises	882	438	140	578	500	(382)	(78)
3060 Other Contractual Services	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Parks & Gardens	22,000	25,276	5,740	31,016	25,000	3,000	(6,016)
3062 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3064 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	12,000	-	-	-	2,569	(9,431)	2,569
3300-3379 Hospitality	15,000	35,196	2,400	37,596	25,431	10,431	(12,165)
3380-3389 Community	200	975	400	1,375	-	(200)	(1,375)
3390-3394 Donations	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>138,832</b>	<b>127,173</b>	<b>29,775</b>	<b>156,948</b>	<b>128,800</b>	<b>(10,032)</b>	<b>(28,148)</b>

**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		
	2013	2013	2013	2013	2014	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	1,500	2,286	700	2,986	2,900	1,400	(86)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,000	630	50	680	650	(350)	(30)
2600-2699 Office Services	4,150	2,639	1,530	4,169	3,500	(650)	(669)
2700-2799 Transport	1,500	443	805	1,248	1,400	(100)	152
2800-2899 Travel	1,500	-	-	-	500	(1,000)	500
2900-2999 Information Services	1,750	2,551	1,110	3,661	2,400	650	(1,261)
3140-3199 Professional Services	6,000	10,312	6,000	16,312	8,000	2,000	(8,312)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	423	284	707	576	576	(131)
	-	-	-	-	-	-	-
	<b>17,400</b>	<b>19,284</b>	<b>10,479</b>	<b>29,763</b>	<b>19,926</b>	<b>2,526</b>	<b>(9,837)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Contribution for EU financed projects	-	-	-	-	2,560	2,560	2,560
	-	-	-	-	-	-	-
	-	-	-	-	<b>2,560</b>	<b>2,560</b>	<b>2,560</b>
<b># Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	505	-	505	-	-	(505)
3695 Increase/(Decrease) in allowance for bad debts	-	1,307	2,865	4,172	-	-	(4,172)
8000-8099 Depreciation	15,560	19,760	1,150	20,910	13,100	(2,460)	(7,810)
	<b>15,560</b>	<b>21,572</b>	<b>4,015</b>	<b>25,587</b>	<b>13,100</b>	<b>(2,460)</b>	<b>(12,487)</b>
<b>Total</b>	<b>228,617</b>	<b>207,802</b>	<b>64,362</b>	<b>272,164</b>	<b>226,536</b>	<b>(2,081)</b>	<b>(45,628)</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2013 €	ACTUAL as at 30-Sep 2013 €	FORECAST changes from 30 Sep-31 Dec 2013 €	TOTAL as at 31-Dec 2013 €	BUDGET Jan-Dec 2014 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
# <b>Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
# <b>Receivables</b>							
0201-0209 Receivables	20,000	17,667	200	17,867	16,000	(4,000)	(1,867)
0210-0219 LES Receivables	233	233	-	233	233	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	4,000	4,047	1,000	5,047	5,000	1,000	(47)
	-	-	-	-	-	-	-
	<b>24,233</b>	<b>21,947</b>	<b>1,200</b>	<b>23,147</b>	<b>21,233</b>	<b>(3,000)</b>	<b>(1,914)</b>
# <b>Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	22,000	24,729	(9,000)	15,729	13,000	(9,000)	(2,729)
	<b>22,000</b>	<b>24,729</b>	<b>(9,000)</b>	<b>15,729</b>	<b>13,000</b>	<b>(9,000)</b>	<b>(2,729)</b>
# <b>Payables</b>							
4000 Payables	60,000	114,383	(15,000)	99,383	10,000	(50,000)	(89,383)
4100 Accruals	46,000	49,662	1,500	51,162	53,000	7,000	1,838
4150 Deferred Income	-	2,337	606	2,943	2,750	2,750	(193)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>106,000</b>	<b>166,382</b>	<b>(12,894)</b>	<b>153,488</b>	<b>65,750</b>	<b>(40,250)</b>	<b>(87,738)</b>
# <b>Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-