

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2017 €	FORECAST Jan-Dec 2017 €	BUDGET Jan-Dec 2018 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	298,557	298,557	320,952	22,395	22,395
Income raised from Bye-Laws (2)	8,000	5,305	5,000	(3,000)	(305)
Income raised from LES (3)	800	737	800	-	63
Investment Income (4)	50	119	50	-	(69)
Other Income (5)	2,000	14,279	12,000	10,000	(2,279)
TOTAL	309,407	318,997	338,802	29,395	19,805

Expenditure

Personal Emoluments (6)	59,733	60,290	62,507	2,774	2,217
Operations and Maintenance (7)	158,241	119,835	178,800	20,559	58,965
Administration (8)	29,629	15,832	24,429	(5,200)	8,597
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	71,310	71,310	73,092	1,782	1,782
TOTAL	318,913	267,267	338,828	19,915	71,561

Surplus / Deficit

	(9,506)	51,730	(26)	9,480	(51,756)
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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)	674,577	674,577	245,685	(428,892)	(428,892)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	12,430	12,770	14,559	2,129	1,789
Cash and Cash Equivalents (13)	646,653	646,653	576,926	(69,727)	(69,727)
Total Current Assets	659,083	659,423	591,485	(67,598)	(67,938)
Current Liabilities (14)					
Payables	207,100	207,100	163,018	(44,082)	(44,082)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	207,100	207,100	163,018	(44,082)	(44,082)
Net Current Assets	451,983	452,323	428,467	(23,516)	(23,856)
Non-current liabilities (15)	452,722	452,722	-	(452,722)	(452,722)
Net Assets	673,838	674,178	674,152	314	(26)
Reserves					
Retained Funds	673,838	674,178	674,152	314	(26)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2017	2017	2018
	€	€	€
Current Assets	659,083	659,423	591,485
Current Liabilities	207,100	207,100	163,018
Total Long Term Liabilities	452,722	452,722	-
Commitments approved by Ministry	-	-	-
	(739)	(399)	428,467
Government Allocation	298,557	298,557	320,952
FSI	-0.25%	-0.13%	133.50%

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	77,838	87,438	77,838	77,838	320,952
Cash flows from Bye-Laws & L.N fees	1,250	1,250	1,250	1,250	5,000
Local Enforcement cash flows	200	200	200	200	800
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	12,000	12,000
Other Cash Inflows					-
TOTAL Inflows	79,288	88,888	79,288	91,338	338,802
Cash Outflows					
Personal Emoluments	13,228	16,456	13,467	19,356	62,507
Operations & Maintenance	44,700	44,700	44,700	44,700	178,800
Administration	6,107	6,107	6,107	6,107	24,429
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	30,000	30,000
Improvements	1,000	1,000	1,000	1,000	4,000
Special programmes	27,198	27,198	27,198	27,199	108,793
	-	-	-	-	-
	28,198	28,198	28,198	58,199	142,793
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	92,233	95,461	92,473	128,362	408,529
SURPLUS / (DEFICIT)	(12,945)	(6,573)	(13,185)	(37,024)	(69,727)
Brought forward (Bank /Cash Bal.)	646,653	633,708	627,135	613,950	646,653
Carry forward	633,708	627,135	613,950	576,926	576,926

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			
	2017	2017	2017	2017	2018	Bud-Bud	Bud-Act	
	€	€	€	€	€	€	€	
Income								
1	Funds received form Central Government:							
0001	In terms of section 55 CAP 363	298,557	223,917	74,639	298,557	311,352	12,795	12,795
0002-0004	In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019	Other Income	-	-	-	-	9,600	9,600	9,600
		298,557	223,917	74,639	298,557	320,952	22,395	22,395
2	Bye-Laws & Legal Fees							
0021-0025	Community Services	-	-	-	-	-	-	-
0026-0035	Income from Permits	8,000	4,246	1,060	5,305	5,000	(3,000)	(305)
		8,000	4,246	1,060	5,305	5,000	(3,000)	(305)
3	Local Enforcement Income							
0037	Commission from Regional Committees	800	314	423	737	800	-	63
0038-0055	Contraventions	-	-	-	-	-	-	-
		800	314	423	737	800	-	63
4	Investment Income							
0091-0095	Bank interest	50	56	62	119	50	-	(69)
0096-0099	Income received from Government Securities	-	-	-	-	-	-	-
		50	56	62	119	50	-	(69)
5	General Income							
0056-0065	Sponsorships	-	-	-	-	-	-	-
0066-0069	Documents & Information	-	-	-	-	-	-	-
0070-0075	EU Funds	-	-	-	-	-	-	-
0076-0080	Twinning	-	-	-	-	-	-	-
0081-0089	Insurance Claims	-	-	-	-	-	-	-
0100-0109	Donations	-	-	-	-	-	-	-
0110-0119	Contributions	-	-	-	-	-	-	-
0120-0129	General Income	2,000	4,363	9,916	14,279	12,000	10,000	(2,279)
		2,000	4,363	9,916	14,279	12,000	10,000	(2,279)
Total		309,407	232,897	86,100	318,997	338,802	29,395	19,805

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	7,244	4,146	2,723	6,870	7,464	220	594
1200 Employees' Salaries & Wages	38,925	24,038	15,803	39,841	41,067	2,142	1,226
1300 Bonuses	3,073	270	2,862	3,132	3,202	129	70
1400 Income Supplements	485	242	242	485	485	-	-
1500 Social Security Contributions	3,606	1,539	2,098	3,636	3,890	284	253
1600 Allowances	6,400	2,504	3,823	6,327	6,400	-	73
1700 Overtime	-	-	-	-	-	-	-
	59,733	32,739	27,551	60,290	62,507	2,774	2,217

7 Operations and Maintenance

2100-2149 Public Utilities	5,000	596	1,065	1,661	2,000	(3,000)	339
2200-2259 Public Materials & Supplies	270	671	44	715	900	630	185
2300-2399 Repairs & Upkeep	30,000	5,617	2,186	7,803	20,000	(10,000)	12,197
2400-2449 Rent	1,671	3,137	98	3,236	1,800	129	(1,436)
3010 Street Lighting	2,000	(763)	4,534	3,771	5,000	3,000	1,229
3020 Lease of Equipment	1,600	280		280	2,000	400	1,720
3030 Insurance	4,000	924		924	3,000	(1,000)	2,076
3035 Bank Charges	100	68	4	72	100	-	28
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	8,500	4,759	2,557	7,316	9,000	500	1,684
3041 Refuse Collection	20,900	16,476	6,188	22,664	40,000	19,100	17,336
3042 Bulky Refuse Collection	2,000	1,094	643	1,736	3,000	1,000	1,264
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	16,000	10,340	4,625	14,965	16,000	-	1,035
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	370	435	804	2,000	2,000	1,196
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	2,900	2,124	708	2,832	3,000	100	168
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	12,000	7,703	2,348	10,051	16,000	4,000	5,949
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	300	6,145		6,145	7,000	6,700	855
3300-3379 Hospitality	48,000	19,488	14,320	33,807	40,000	(8,000)	6,193
3380-3389 Community	3,000	1,051	-	1,051	3,000	-	1,949
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	5,000	5,000	5,000
	-	-	-	-	-	-	-
	158,241	80,080	39,755	119,835	178,800	20,559	58,965

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	2,000	1,186	510	1,696	2,000	-	304
2260-2299 Office Materials & Supplies	-	-	-	-	100	100	100
2450-2499 Office Rent	2,329	3,300	(971)	2,329	2,329	-	(0)
2500-2599 National & International Memberships	1,000	500	75	575	1,000	-	425
2600-2699 Office Services	4,000	1,419	427	1,846	3,000	(1,000)	1,154
2700-2799 Transport	4,000	854	8	862	2,000	(2,000)	1,138
2800-2899 Travel	3,000	182	-	182	2,000	(1,000)	1,818
2900-2999 Information Services	5,000	2,090	677	2,768	4,000	(1,000)	1,232
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	7,700	2,959	2,178	5,138	7,000	(700)	1,862
3200-3299 Training	300	-	-	-	500	200	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	300	187	250	437	500	200	63
	-	-	-	-	-	-	-
	29,629	12,677	3,155	15,832	24,429	(5,200)	8,597
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	71,310	60,120	11,190	71,310	73,092	1,782	1,782
	71,310	60,120	11,190	71,310	73,092	1,782	1,782
Total	318,913	185,616	81,651	267,267	338,828	19,915	71,561

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	30 Sep-31 Dec	31-Dec	2018		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	1,880	1,886	-	1,886	1,550	(330)	(336)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	10,550	10,884	-	10,884	13,009	2,459	2,125
	-	-	-	-	-	-	-
	12,430	12,770	-	12,770	14,559	2,129	1,789
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	646,653	543,295	103,358	646,653	576,926	(69,727)	(69,727)
	646,653	543,295	103,358	646,653	576,926	(69,727)	(69,727)
14 Payables							
4000 Payables	106,778	126,670	(19,892)	106,778	107,542	764	764
4100 Accruals	54,451	43,411	11,040	54,451	55,476	1,025	1,025
4150 Deferred Income	45,871	45,871	-	45,871	-	(45,871)	(45,871)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	207,100	215,952	(8,852)	207,100	163,018	(44,082)	(44,082)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
deferred income	452,722	452,722	-	452,722	-	(452,722)	(452,722)
	452,722	452,722	-	452,722	-	(452,722)	(452,722)