

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2018	2018	2019	€	€
	€	€	€	€	€
Income					
Funds received from Central Government (1)	699,423	694,884	783,407	83,984	88,523
Income raised from Bye-Laws (2)	40,000	61,722	50,000	10,000	(11,722)
Income raised from LES (3)	10,000	9,542	9,000	(1,000)	(542)
Investment Income (4)	12,000	239	100	(11,900)	(139)
Other Income (5)	33,540	54,058	57,500	23,960	3,442
TOTAL	794,963	820,445	900,007	105,044	79,562
Expenditure					
Personal Emoluments (6)	128,397	137,736	146,683	18,286	8,947
Operations and Maintenance (7)	592,673	555,154	629,316	36,643	74,162
Administration (8)	73,450	77,285	73,617	167	(3,668)
Finance Cost (9)	-	5,858	1,500	1,500	(4,358)
Other Expenditure (10)	154,367	45,971	43,600	(110,767)	(2,371)
TOTAL	948,887	822,004	894,716	(54,171)	72,713
Surplus / Deficit	(153,924)	(1,559)	5,291	159,215	6,849

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)	1,357,724	191,892	359,292	(998,432)	167,400
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	87,233	81,806	106,106	18,873	24,300
Cash and Cash Equivalents (13)	279,550	281,198	119,090	(160,460)	(162,108)
Total Current Assets	366,783	363,004	225,196	(141,587)	(137,808)
Current Liabilities (14)					
Payables	243,125	130,699	155,000	(88,125)	24,301
Total Current Liabilities	243,125	130,699	155,000	(88,125)	24,301
Net Current Assets	123,658	232,305	70,196	(53,462)	(162,109)
Non-current liabilities (15)					
	705,543	-	-	(705,543)	-
Net Assets	775,839	424,197	429,488	(346,351)	5,291
Reserves					
Retained Funds	775,839	424,197	429,488	(346,351)	5,291

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2018	2018	2019
	€	€	€
Current Assets	366,783	363,004	225,196
Current Liabilities	243,125	130,699	155,000
Working Capital	123,658	232,305	70,196
Government Allocation	684,043	684,043	721,525
FSI	18 %	34 %	10 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	TOTAL
	2019	2019	2019	2019	2019
	€	€	€	€	€
Cash Inflows					
Government cash inflows	195,852	195,852	195,851	195,852	783,407
Cash flows from Bye-Laws & L.N fees	12,500	12,500	12,500	12,500	50,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
Finance cash flows					
Loan Proceeds					-
Investment income				100	100
	-	-	-	100	100
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	14,375	14,375	213,099	213,100	454,949
TOTAL Inflows	224,977	224,977	423,700	423,802	1,297,456
Cash Outflows					
Personal Emoluments	36,671	36,670	36,671	36,671	146,683
Operations & Maintenance	157,329	157,329	157,329	157,329	629,316
Administration	18,404	18,404	18,404	18,404	73,616
Finance	375	375	375	375	1,500
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	149,362	149,362	149,363	149,362	597,449
Office furniture/equipment	2,750	2,750	2,750	2,750	11,000
	152,112	152,112	152,113	152,112	608,449
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	364,891	364,890	364,892	364,891	1,459,564
SURPLUS / (DEFICIT)	(139,914)	(139,913)	58,808	58,911	(162,108)
Brought forward (Bank /Cash Bal.)	281,198	141,284	1,371	60,179	281,198
Carry forward	141,284	1,371	60,179	119,090	119,090

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	684,043	513,032	171,011	684,043	721,525	37,482	37,482
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	15,380	9,341	1,500	10,841	61,882	46,502	51,041
	699,423	522,373	172,511	694,884	783,407	83,984	88,523
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	40,000	53,222	8,500	61,722	50,000	10,000	(11,722)
	40,000	53,222	8,500	61,722	50,000	10,000	(11,722)
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	6,542	2,500	9,042	8,500	8,500	(542)
038-0055 Contraventions	10,000	-	500	500	500	(9,500)	-
	10,000	6,542	3,000	9,542	9,000	(1,000)	(542)
4 Investment Income							
0091-0095 Bank interest	1,000	119	120	239	100	(900)	(139)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
Regjun Tarmac Funds	11,000	-	-	-	-	(11,000)	-
	12,000	119	120	239	100	(11,900)	(139)
5 General Income							
0056-0065 Sponsorships	-	-	-	-	2,500	2,500	2,500
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	105	105	105	-	-	(105)
0110-0119 Contributions	-	16,396	4,000	20,396	20,000	20,000	(396)
0120-0129 General Income	-	-	-	-	-	-	-
Wasterserv - Organic fee refunds	33,540	25,243	8,314	33,557	35,000	1,460	1,443
	33,540	41,744	12,314	54,058	57,500	23,960	3,442
Total	794,963	624,000	196,445	820,445	900,007	105,044	79,562

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	11,217	8,413	2,804	11,217	11,376	159	159
1200 Employees' Salaries & Wages	87,000	72,153	24,051	96,204	102,257	15,257	6,053
1300 Bonuses	6,420	540	5,142	5,682	8,719	2,299	3,037
1400 Income Supplements	-	970	-	970	1,171	1,171	201
1500 Social Security Contributions	9,000	6,648	2,213	8,861	8,944	(56)	83
1600 Allowances	12,960	6,480	6,480	12,960	13,149	189	189
1700 Overtime	1,800	1,513	329	1,842	1,067	(733)	(775)
	128,397	96,717	41,019	137,736	146,683	18,286	8,947
7 Operations and Maintenance							
2100-2149 Public Utilities	11,000	7,841	2,600	10,441	12,500	1,500	2,059
2200-2259 Public Materials & Supplies	38,000	4,512	3,452	7,964	10,000	(28,000)	2,036
2300-2399 Repairs & Upkeep	100,000	34,821	21,859	56,680	70,000	(30,000)	13,320
400-2449 Rent	-	-	-	-	1,416	1,416	1,416
3010 Street Lighting	25,000	31,974	10,658	42,632	50,000	25,000	7,368
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,500	2,412	1,193	3,605	5,500	-	1,895
3035 Bank Charges	-	107	36	143	500	500	357
3038 Penalties	15,000	-	-	-	15,000	-	15,000
3040 Waste Disposal	45,618	70,801	23,600	94,401	100,000	54,382	5,599
3041 Refuse Collection	197,355	108,265	49,543	157,808	179,500	(17,855)	21,692
3042 Bulky Refuse Collection	35,000	22,646	9,782	32,428	35,000	-	2,572
3043 Bins on wheels	-	-	-	-	19,000	19,000	19,000
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	55,000	47,606	15,869	63,475	65,000	10,000	1,525
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	13,205	4,402	17,607	20,000	20,000	2,393
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	40,000	12,525	4,175	16,700	20,000	(20,000)	3,300
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	2,000	1,742	581	2,323	2,000	-	(323)
3380-3389 Community	15,500	29,794	9,931	39,725	15,500	-	(24,225)
3600-3694 Local Enforcement Expenses	300	1,367	456	1,823	1,000	700	(823)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Christmas lighting	7,400	-	7,400	7,400	7,400	-	-
	592,673	389,618	165,536	555,154	629,316	36,643	74,162

Detailed Estimates of Expenditure (Continued)

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2018	ACTUAL Jan-Sept 2018	FORECAST Oct-Dec 2018	TOTAL Jan-Dec 2018	BUDGET Jan-Dec 2019	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	16,200	5,241	3,189	8,430	9,000	(7,200)	570
2260-2299 Office Materials & Supplies		-	-	-		-	-
2450-2499 Office Rent	5,200	4,213	1,404	5,617	5,617	417	(0)
2500-2599 National & International Memberships	550	347	150	497	500	(50)	3
2600-2699 Office Services	13,000	7,650	3,500	11,150	13,000	-	1,850
2700-2799 Transport	10,000	5,676	2,500	8,176	10,000	-	1,824
2800-2899 Travel	4,000	686	2,000	2,686	4,000	-	1,314
2900-2999 Information Services	2,000	1,741	399	2,140	2,000	-	(140)
3050 Office Cleaning	3,500	1,500	500	2,000	3,500	-	1,500
3140-3199 Professional Services	19,000	30,555	4,500	35,055	25,000	6,000	(10,055)
3200-3299 Training		1,150	383	1,533	1,000	1,000	(533)
3345 Office Hospitality	-	-	-	-	-	-	-
400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	73,450	58,759	18,526	77,285	73,617	167	(3,668)

9 Finance Costs

3036 Interest on Bank Loan	-	-	-	-	-	-	-
Interest on Court Case		5,858		5,858	1,500	1,500	(4,358)
	-	5,858	-	5,858	1,500	1,500	(4,358)

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)	154,367	33,471	12,500	45,971	43,600	(110,767)	(2,371)
	154,367	33,471	12,500	45,971	43,600	(110,767)	(2,371)

Total

	948,887	584,423	237,581	822,004	894,716	(54,171)	72,713
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Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2018 €	ACTUAL as at 30-Sep 2018 €	FORECAST changes from 30 Sep-31 Dec 2018 €	TOTAL as at 31-Dec 2018 €	BUDGET Jan-Dec 2019 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	87,233	38,504	25,000	63,504	88,106	873	24,602
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income		2,813	15,489	18,302	18,000	18,000	(302)
				-		-	-
	87,233	41,317	40,489	81,806	106,106	18,873	24,300
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	279,550	355,888	(74,690)	281,198	119,090	(160,460)	(162,108)
	279,550	355,888	(74,690)	281,198	119,090	(160,460)	(162,108)
14 Payables							
4000 Payables	170,345	88,643	14,283	102,926	125,000	(45,345)	22,074
4100 Accruals	-	42,755	(14,982)	27,773	30,000	30,000	2,227
4150 Deferred Income	72,780			-		(72,780)	-
Current portion of Long-Term Borrowings	-			-		-	-
				-		-	-
	243,125	131,398	(699)	130,699	155,000	(88,125)	24,301
15 Non Current Liabilities							
4200 Long Term Borrowings	705,543			-		(705,543)	-
				-		-	-
	705,543	-	-	-	-	(705,543)	-