

**Budgeted Statement of Income and Expenditure****DESCRIPTION**

BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
Jan-Dec	Jan-Dec	Jan-Dec		
2011	2011	2012	Bud-Bud	Bud-Act
€	€	€	€	€

**Income**

Funds received from Central Government (1)	274,596	273,747	279,868	5,272	6,121
Income raised from Bye-Laws (2)	3,500	3,458	3,016	(484)	(442)
Income raised from LES (3)	36,000	61,758	4,000	(32,000)	(57,758)
Investment Income (4)	43,986	44,041	43,734	(252)	(307)
Other Income (5)	-	-	1,970	1,970	1,970
<b>TOTAL</b>	<b>358,082</b>	<b>383,004</b>	<b>332,588</b>	<b>(25,494)</b>	<b>(50,416)</b>

**Expenditure**

Personal Emoluments (6)	58,000	67,816	78,260	20,260	10,444
Operations and Maintenance (7)	202,728	221,216	161,025	(41,703)	(60,191)
Administration (8)	46,200	37,420	36,500	(9,700)	(920)
Finance Cost (9)	7,678	7,678	7,678	-	-
Other Expenditure (10)	43,476	48,874	49,125	5,649	251
<b>TOTAL</b>	<b>358,082</b>	<b>383,004</b>	<b>332,588</b>	<b>(25,494)</b>	<b>(50,416)</b>

**Surplus / Deficit**

-	(0)	-	-	0
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**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET as at 31 Dec 2011 €	FORECAST as at 31 Dec 2011 €	BUDGET as at 31 Dec 2012 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	396,217	416,496	375,371	(20,846)	(41,125)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	112,000	113,921	111,000	(1,000)	(2,921)
Cash and Cash Equivalents (13)	230,000	237,623	50,000	(180,000)	(187,623)
<b>Total Current Assets</b>	<b>342,000</b>	<b>351,544</b>	<b>161,000</b>	<b>(181,000)</b>	<b>(190,544)</b>
<b>Current Liabilities (14)</b>					
Payables	180,000	202,410	75,000	(105,000)	(127,410)
Current portion of Long-Term Borrowings	5,365	5,365	5,000	(365)	(365)
<b>Total Current Liabilities</b>	<b>185,365</b>	<b>207,775</b>	<b>80,000</b>	<b>(105,365)</b>	<b>(127,775)</b>
<b>Net Current Assets</b>	<b>156,635</b>	<b>143,769</b>	<b>81,000</b>	<b>(75,635)</b>	<b>(62,769)</b>
<b>Non-current liabilities (15)</b>	<b>188,000</b>	<b>188,563</b>	<b>33,000</b>	<b>(155,000)</b>	<b>(155,563)</b>
<b>Net Assets</b>	<b>364,852</b>	<b>371,702</b>	<b>423,371</b>	<b>58,519</b>	<b>51,669</b>
<b>Reserves</b>					
Retained Funds	-	88,210	88,210	88,210	-

**Financial Situation Indicator**

DESCRIPTION	BUDGET as at 31 Dec 2011 €	FORECAST as at 31 Dec 2011 €	BUDGET as at 31 Dec 2012 €
Current Assets	342,000	351,544	161,000
Current Liabilities	185,365	207,775	80,000
Total Long Term Liabilities	188,000	188,563	33,000
Commitments approved by Ministry	88,209	88,209	44,510
	56,844	43,415	92,510
Government Allocation	274,596	273,747	279,868
FSI	20.70%	15.86%	33.05%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2012	2012	2012	2012	
	€	€	€	€	
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	69,967	69,967	69,967	69,967	<b>279,868</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	754	754	754	754	<b>3,016</b>
<b>Local Enforcement cash flows</b>	1,000	1,000	1,000	1,000	<b>4,000</b>
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	37	37	37	39	<b>150</b>
	37	37	37	39	<b>150</b>
<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>	11,388	11,388	11,388	11,390	<b>45,554</b>
<b>TOTAL Inflows</b>	<b>83,146</b>	<b>83,146</b>	<b>83,146</b>	<b>83,150</b>	<b>332,588</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	19,565	19,565	19,565	19,565	<b>78,260</b>
<b>Operations &amp; Maintenance</b>	40,256	40,256	40,256	40,257	<b>161,025</b>
<b>Administration</b>	9,125	9,125	9,125	9,125	<b>36,500</b>
<b>Finance</b>	1,920	1,920	1,920	1,918	<b>7,678</b>
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	44,105	44,105	44,105	44,103	<b>176,418</b>
Improvements	1,250	1,250	1,250	1,250	<b>5,000</b>
Special programmes	-	-	-	-	-
	-	-	-	-	-
	45,355	45,355	45,355	45,353	<b>181,418</b>
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
<b>Prov for Dep'n / Bad Debts</b>	12,281	12,281	12,281	12,282	<b>49,125</b>
	12,281	12,281	12,281	12,282	<b>49,125</b>
<b>TOTAL Outflows</b>	<b>128,502</b>	<b>128,502</b>	<b>128,502</b>	<b>128,500</b>	<b>514,006</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(45,356)</b>	<b>(45,356)</b>	<b>(45,356)</b>	<b>(45,350)</b>	<b>(181,418)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>195,000</b>	<b>149,645</b>	<b>104,289</b>	<b>58,933</b>	<b>195,000</b>
<b>Carry forward</b>	<b>149,645</b>	<b>104,289</b>	<b>58,933</b>	<b>13,583</b>	<b>13,583</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		
2011	2011	2011	2011	2012	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363  
0002-0004 In terms of section 58 CAP 363  
0005-0019 Other Income

264,596	197,566	66,149	263,715	275,889	11,293	12,174
			-	-	-	-
10,000		10,032	10,032	3,979	(6,021)	(6,053)
<b>274,596</b>	<b>197,566</b>	<b>76,181</b>	<b>273,747</b>	<b>279,868</b>	<b>5,272</b>	<b>6,121</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services  
0026-0035 Income from Permits

-		-	-	-	-	-
3,500	2,247	1,211	3,458	3,016	(484)	(442)
<b>3,500</b>	<b>2,247</b>	<b>1,211</b>	<b>3,458</b>	<b>3,016</b>	<b>(484)</b>	<b>(442)</b>

**3 Local Enforcement Income**

0037 Share of Profit from Joint Committee  
0038-0055 Contraventions

-	-	-	-	-	-	-
36,000	51,586	10,172	61,758	4,000	(32,000)	(57,758)
<b>36,000</b>	<b>51,586</b>	<b>10,172</b>	<b>61,758</b>	<b>4,000</b>	<b>(32,000)</b>	<b>(57,758)</b>

**4 Investment Income**

0091-0095 Bank interest  
0096-0099 Income received from Government Securities  
Income from Boathouse

402	-	463	463	150	(252)	(313)
-	-	-	-	-	-	-
43,584	32,688	10,890	43,578	43,584	-	6
<b>43,986</b>	<b>32,688</b>	<b>11,353</b>	<b>44,041</b>	<b>43,734</b>	<b>(252)</b>	<b>(307)</b>

5 0056-0065 Sponsorships  
0066-0069 Documents & Information  
0070-0075 EU Funds  
0076-0080 Twinning  
0081-0089 Insurance Claims  
0100-0109 General Income  
0110-0119 Donations  
0120-0129 Contributions  
Income from Trenches

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,970	1,970	1,970
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,970</b>	<b>1,970</b>	<b>1,970</b>

**Total**

<b>358,082</b>	<b>284,087</b>	<b>98,917</b>	<b>383,004</b>	<b>332,588</b>	<b>(25,494)</b>	<b>(50,416)</b>
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**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		
2011	2011	2011	2011	2012	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance	7,500	5,973	2,190	8,163	8,000	500	(163)
1200 Employees' Salaries & Wages	39,000	34,236	12,230	46,466	53,454	14,454	6,988
1300 Bonuses	1,100	1,240	276	1,516	2,050	950	534
1400 Income Supplements	1,200	2,385	1,250	3,635	3,500	2,300	(135)
1500 Social Security Contributions	5,400	1,886	1,350	3,236	6,456	1,056	3,220
1600 Allowances	3,800	3,600	1,200	4,800	4,800	1,000	-
1700 Overtime	-	-	-	-	-	-	-
	<b>58,000</b>	<b>49,320</b>	<b>18,496</b>	<b>67,816</b>	<b>78,260</b>	<b>20,260</b>	<b>10,444</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	-	881	-	881	-	-	(881)
2200-2259 Materials & Supplies	-	-	-	-	-	-	-
2300-2399 Repairs & Upkeep	6,500	9,495	863	10,358	10,000	3,500	(358)
2400-2449 Rent	-	1,426	-	1,426	1,200	1,200	(226)
3010 Street Lighting	4,500	10,000	730	10,730	3,000	(1,500)	(7,730)
3020 Lease of Equipment	1,000	3,287	200	3,487	1,000	-	(2,487)
3030 Insurance	2,000	1,722	278	2,000	2,000	-	-
3035 Bank Charges	-	1,364	50	1,414	300	300	(1,114)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	25,128	14,355	11,654	26,009	19,200	(5,928)	(6,809)
3041 Refuse Collection	37,000	37,213	10,929	48,142	47,000	10,000	(1,142)
3042 Bulky Refuse Collection	5,500	4,125	1,375	5,500	4,000	(1,500)	(1,500)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	6,500	4,875	1,625	6,500	8,000	1,500	1,500
3050-3051 Road & Street Cleaning	36,800	28,600	9,306	37,906	38,400	1,600	494
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	94	-	94	-	-	(94)
3055 Cleaning of Council Premises	2,300	1,985	560	2,545	2,500	200	(45)
3060 Other Contractual Services	26,000	15,250	6,750	22,000	6,425	(19,575)	(15,575)
3061 Cleaning & Maintenance of Parks & Gardens	8,700	6,494	2,206	8,700	8,700	-	-
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	-	-	-	-	-	-	-
3300-3379 Hospitality	1,500	719	700	1,419	1,500	-	81
3380-3389 Community	4,000	3,000	1,000	4,000	2,500	(1,500)	(1,500)
3390-3394 Donations	1,000	200	-	200	500	(500)	300
3600-3694 Local Enforcement Expenses	34,300	26,173	1,732	27,905	3,000	(31,300)	(24,905)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Lease - Car Hire	-	-	-	-	1,800	1,800	1,800
	<b>202,728</b>	<b>171,258</b>	<b>49,958</b>	<b>221,216</b>	<b>161,025</b>	<b>(41,703)</b>	<b>(60,191)</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		
	2011	2011	2011	2011	2012	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	11,400	4,075	2,000	6,075	8,850	(2,550)	2,775
2260-2299 Office Materials & Supplies	1,000	1,000	100	1,100	300	(700)	(800)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,000	1,255	100	1,355	1,500	500	145
2600-2699 Office Services	1,750	1,000	250	1,250	1,850	100	600
2700-2799 Transport	-	59	-	59	-	-	(59)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,000	1,025	975	2,000	3,000	1,000	1,000
3140-3199 Professional Services	25,000	8,570	11,001	19,571	16,000	(9,000)	(3,571)
3200-3299 Training	-	1,663	-	1,663	-	-	(1,663)
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	200	397	100	497	400	200	(97)
Stationery / Printing / Postage	3,850	3,000	850	3,850	4,600	750	750
	<b>46,200</b>	<b>22,044</b>	<b>15,376</b>	<b>37,420</b>	<b>36,500</b>	<b>(9,700)</b>	<b>(920)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	1,308	981	327	1,308	1,308	-	-
Loan Repayments	6,370	4,777	1,593	6,370	6,370	-	-
	-	-	-	-	-	-	-
	<b>7,678</b>	<b>5,758</b>	<b>1,920</b>	<b>7,678</b>	<b>7,678</b>	<b>-</b>	<b>-</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	11,476	8,607	2,869	11,476	8,000	(3,476)	(3,476)
8000-8099 Depreciation	32,000	28,049	9,349	37,398	41,125	9,125	3,727
	<b>43,476</b>	<b>36,656</b>	<b>12,218</b>	<b>48,874</b>	<b>49,125</b>	<b>5,649</b>	<b>251</b>
<b>Total</b>	<b>358,082</b>	<b>285,036</b>	<b>97,968</b>	<b>383,004</b>	<b>332,588</b>	<b>(25,494)</b>	<b>(50,416)</b>

**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
	2011	30-Sep 2011	30 Sep-31 Dec 2011	31-Dec 2011	2012		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	29,000	22,371	7,457	29,828	30,000	1,000	172
0210-0219 LES Receivables	66,000	45,505	15,168	60,673	61,000	(5,000)	327
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	17,000	13,440	4,480	17,920	20,000	3,000	2,080
Other Receivables	-	4,125	1,375	5,500	-	-	(5,500)
	<b>112,000</b>	<b>85,441</b>	<b>28,480</b>	<b>113,921</b>	<b>111,000</b>	<b>(1,000)</b>	<b>(2,921)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	230,000	178,217	59,406	237,623	50,000	(180,000)	(187,623)
	<b>230,000</b>	<b>178,217</b>	<b>59,406</b>	<b>237,623</b>	<b>50,000</b>	<b>(180,000)</b>	<b>(187,623)</b>
<b>14 Payables</b>							
4000 Payables	130,000	101,888	33,963	135,851	40,000	(90,000)	(95,851)
4100 Accruals	50,000	41,230	13,744	54,974	35,000	(15,000)	(19,974)
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	5,365	-	-	5,365	5,000	(365)	(365)
Other Payables	-	8,689	2,896	11,585	-	-	(11,585)
	<b>185,365</b>	<b>151,807</b>	<b>50,603</b>	<b>207,775</b>	<b>80,000</b>	<b>(105,365)</b>	<b>(127,775)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	18,000	13,586	4,529	18,115	13,000	(5,000)	(5,115)
Deferred Income	170,000	127,836	42,612	170,448	20,000	(150,000)	(150,448)
	<b>188,000</b>	<b>141,422</b>	<b>47,141</b>	<b>188,563</b>	<b>33,000</b>	<b>(155,000)</b>	<b>(155,563)</b>