

## Budgeted Statement of Income and Expenditure

## DESCRIPTION

BUDGET Jan-Dec 2016	FORECAST Jan-Dec 2016	BUDGET Jan-Dec 2017	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

## Income

Funds received from Central Government (1)	334,501	365,936	373,077	38,576	7,141
Income raised from Bye-Laws (2)	2,000	10,075	9,220	7,220	(855)
Income raised from LES (3)	-	1,671	1,721	1,721	50
Investment Income (4)	150	26,002	48,959	48,809	22,957
Other Income (5)	-	-	-	-	-
<b>TOTAL</b>	<b>336,651</b>	<b>403,684</b>	<b>432,977</b>	<b>96,326</b>	<b>29,293</b>

## Expenditure

Personal Emoluments (6)	74,172	74,702	76,937	2,765	2,235
Operations and Maintenance (7)	162,605	145,182	147,271	(15,334)	2,089
Administration (8)	38,700	37,807	48,072	9,372	10,265
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	-	73,873	107,330	107,330	33,457
<b>TOTAL</b>	<b>275,477</b>	<b>331,564</b>	<b>379,610</b>	<b>104,133</b>	<b>48,046</b>

## Surplus / Deficit

<b>61,174</b>	<b>72,120</b>	<b>53,367</b>	<b>(7,807)</b>	<b>(18,753)</b>
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**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	-	834,293	1,021,452	1,021,452	187,159
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	-	73,316	163,527	163,527	90,211
Cash and Cash Equivalents (13)	-	257,869	216,481	216,481	(41,388)
<b>Total Current Assets</b>	-	<b>331,185</b>	<b>380,008</b>	<b>380,008</b>	<b>48,823</b>
<b>Current Liabilities (14)</b>					
Payables	-	203,535	204,010	204,010	475
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	-	<b>203,535</b>	<b>204,010</b>	<b>204,010</b>	<b>475</b>
<b>Net Current Assets</b>	-	<b>127,650</b>	<b>175,998</b>	<b>175,998</b>	<b>48,348</b>
<b>Non-current liabilities (15)</b>	-	<b>281,544</b>	<b>463,684</b>	<b>463,684</b>	<b>182,140</b>
<b>Net Assets</b>	-	<b>680,399</b>	<b>733,766</b>	<b>733,766</b>	<b>53,367</b>
<b>Reserves</b>					
Retained Funds	-	<b>680,399</b>	<b>733,766</b>	<b>733,766</b>	<b>53,367</b>

**Financial Situation Indicator**

DESCRIPTION	BUDGET as at 31 Dec 2016 €	FORECAST as at 31 Dec 2016 €	BUDGET as at 31 Dec 2017 €
Current Assets	-	331,185	380,008
Current Liabilities	-	203,535	204,010
Total Long Term Liabilities	-	281,544	463,684
Commitments approved by Ministry	-	-	-
	-	(153,894)	(287,686)
Government Allocation	334,501	365,936	373,077
FSI	0.00%	-42.05%	-77.11%

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2017	2017	2017	2017	
	€	€	€	€	
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	92,000	92,000	94,000	95,077	373,077
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	2,156	2,210	2,395	1,259	8,020
<b>Local Enforcement cash flows</b>	414	425	436	446	1,721
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	87	-	98	185
	-	87	-	98	185
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	22,000	93,146	47,833	162,979
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	-	-	-	-	-
<b>TOTAL Inflows</b>	94,570	116,722	189,977	144,713	545,982
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	19,234	19,234	19,234	19,235	76,937
<b>Operations &amp; Maintenance</b>	36,817	36,818	36,818	36,818	147,271
<b>Administration</b>	15,477	17,463	16,694	19,039	68,673
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	33,295	33,295	-	-	66,590
Construction	-	-	-	-	-
Improvements	-	-	17,500	17,500	35,000
Special programmes	-	27,500	56,950	108,450	192,900
	-	-	-	-	-
	33,295	60,795	74,450	125,950	294,490
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	104,823	134,310	147,196	201,042	587,371
<b>SURPLUS / (DEFICIT)</b>	(10,253)	(17,588)	42,781	(56,329)	(41,389)
<b>Brought forward (Bank /Cash Bal.)</b>	257,870	247,617	230,029	272,810	257,870
<b>Carry forward</b>	247,617	230,029	272,810	216,481	216,481

**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		
2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

**Income****1 Funds received from Central Government:**

0001 In terms of section 55 CAP 363

0002-0004 In terms of section 58 CAP 363

0005-0019 Other Income

334,501	250,755	83,745	334,500	341,731	7,230	7,231
-	-	-	-	-	-	-
-	17,351	14,085	31,436	31,346	31,346	(90)
<b>334,501</b>	<b>268,106</b>	<b>97,830</b>	<b>365,936</b>	<b>373,077</b>	<b>38,576</b>	<b>7,141</b>

**2 Bye-Laws & Legal Fees**

0021-0025 Community Services

0026-0035 Income from Permits

-	2,019	2,937	4,956	3,948	3,948	(1,008)
2,000	4,683	436	5,119	5,272	3,272	153
<b>2,000</b>	<b>6,702</b>	<b>3,373</b>	<b>10,075</b>	<b>9,220</b>	<b>7,220</b>	<b>(855)</b>

**3 Local Enforcement Income**

0037 Commission from Regional Committees

0038-0055 Contraventions

-	-	-	-	-	-	-
-	847	824	1,671	1,721	1,721	50
<b>-</b>	<b>847</b>	<b>824</b>	<b>1,671</b>	<b>1,721</b>	<b>1,721</b>	<b>50</b>

**4 Investment Income**

0091-0095 Bank interest

0096-0099 Income received from Government Securities

Deferred income - transfer to pl

150	-	87	87	185	35	98
-	-	-	-	-	-	-
-	-	25,915	25,915	48,774	48,774	22,859
<b>150</b>	<b>-</b>	<b>26,002</b>	<b>26,002</b>	<b>48,959</b>	<b>48,809</b>	<b>22,957</b>

**5 General Income**

0056-0065 Sponsorships

0066-0069 Documents &amp; Information

0070-0075 EU Funds

0076-0080 Twinning

0081-0089 Insurance Claims

0100-0109 Donations

0110-0119 Contributions

0120-0129 General Income

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

**Total**

<b>336,651</b>	<b>275,655</b>	<b>128,029</b>	<b>403,684</b>	<b>432,977</b>	<b>96,326</b>	<b>29,293</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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	7,048	7,218	10	7,228	7,248	200	20
1200 Employees' Salaries & Wages	52,000	38,783	14,200	52,983	54,353	2,353	1,370
1300 Bonuses	1,024	2,912	-	2,912	2,912	1,888	-
1400 Income Supplements	500	-	-	-	-	(500)	-
1500 Social Security Contributions	5,200	3,893	1,286	5,179	6,024	824	845
1600 Allowances	6,400	2,760	3,640	6,400	6,400	-	-
1700 Overtime	2,000	-	-	-	-	(2,000)	-
	<b>74,172</b>	<b>55,566</b>	<b>19,136</b>	<b>74,702</b>	<b>76,937</b>	<b>2,765</b>	<b>2,235</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	5,000	3,924	2,341	6,265	2,581	(2,419)	(3,684)
2200-2259 Public Materials & Supplies	3,000	2,407	1,958	4,365	4,976	1,976	611
2300-2399 Repairs & Upkeep	14,000	9,529	(146)	9,383	9,741	(4,259)	358
2400-2449 Rent	605	605	-	605	623	18	18
3010 Street Lighting	8,000	2,639	209	2,848	-	(8,000)	(2,848)
3020 Lease of Equipment	5,600	1,475	-	1,475	-	(5,600)	(1,475)
3030 Insurance	2,000	1,481	-	1,481	-	(2,000)	(1,481)
3035 Bank Charges	-	39	-	39	-	-	(39)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	28,000	13,218	7,589	20,807	21,431	(6,569)	624
3041 Refuse Collection	32,000	21,015	10,240	31,255	32,193	193	938
3042 Bulky Refuse Collection	2,000	1,338	756	2,094	-	(2,000)	(2,094)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	12,000	9,401	3,588	12,989	15,852	3,852	2,863
3052 Cleaning & Maintenance of Non-Urban Areas	800	162	(162)	-	-	(800)	-
3053 Cleaning of Public Conveniences	4,400	2,424	1,129	3,553	3,660	(740)	107
3055 Cleaning of Council Premises	1,200	700	-	700	5,226	4,026	4,526
3060 Cleaning & Maintenance of Parks & Gardens	4,000	3,763	1,311	5,074	-	(4,000)	(5,074)
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	69	96	165	1,689	1,689	1,524
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	40,000	24,619	17,465	42,084	49,299	9,299	7,215
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>162,605</b>	<b>98,808</b>	<b>46,374</b>	<b>145,182</b>	<b>147,271</b>	<b>(15,334)</b>	<b>2,089</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		
	2016	2016	2016	2016	2017	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	5,508	5,508	5,673	5,673	165
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,500	525	-	525	541	(959)	16
2600-2699 Office Services	4,500	3,110	2,026	5,136	5,802	1,302	666
2700-2799 Transport	6,000	5,507	3,467	8,974	9,243	3,243	269
2800-2899 Travel	3,500	-	81	81	2,500	(1,000)	2,419
2900-2999 Information Services	4,000	1,774	3,135	4,909	6,800	2,800	1,891
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	19,000	8,847	3,827	12,674	17,513	(1,487)	4,839
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	200	138	(138)	-	-	(200)	-
	-	-	-	-	-	-	-
	<b>38,700</b>	<b>19,901</b>	<b>17,906</b>	<b>37,807</b>	<b>48,072</b>	<b>9,372</b>	<b>10,265</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	-	-	73,873	73,873	107,330	107,330	33,457
	-	-	73,873	73,873	107,330	107,330	33,457
<b>Total</b>	<b>275,477</b>	<b>174,275</b>	<b>157,289</b>	<b>331,564</b>	<b>379,610</b>	<b>104,133</b>	<b>48,046</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2016	2016	2016	2016	2017		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	-	-	4,790	4,790	51,303	51,303	46,513
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	-	68,526	68,526	112,224	112,224	43,698
	-	-	-	-	-	-	-
	-	-	<b>73,316</b>	<b>73,316</b>	<b>163,527</b>	<b>163,527</b>	<b>90,211</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	-	-	257,869	257,869	216,481	216,481	(41,388)
	-	-	<b>257,869</b>	<b>257,869</b>	<b>216,481</b>	<b>216,481</b>	<b>(41,388)</b>
<b>14 Payables</b>							
4000 Payables	-	-	83,687	83,687	73,601	73,601	(10,086)
4100 Accruals	-	-	66,588	66,588	56,385	56,385	(10,203)
4150 Deferred Income	-	-	53,260	53,260	74,024	74,024	20,764
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	<b>203,535</b>	<b>203,535</b>	<b>204,010</b>	<b>204,010</b>	<b>475</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	60,847	60,847	60,424	60,424	(423)
Deferred Income	-	-	220,697	220,697	403,260	403,260	182,563
	-	-	<b>281,544</b>	<b>281,544</b>	<b>463,684</b>	<b>463,684</b>	<b>182,140</b>