

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	412,278	404,248	419,470	7,192	15,222
Income raised from Bye-Laws (2)	40,000	40,275	40,000	-	(275)
Income raised from LES (3)	2,000	1,342	2,000	-	658
Investment Income (4)	50	131	100	50	(31)
Other Income (5)	2,000	14,840	10,500	8,500	(4,340)
<b>TOTAL</b>	<b>456,328</b>	<b>460,836</b>	<b>472,070</b>	<b>15,742</b>	<b>11,234</b>
<b>Expenditure</b>					
Personal Emoluments (6)	106,156	108,142	115,768	9,612	7,626
Operations and Maintenance (7)	250,950	223,411	191,150	(59,800)	(32,261)
Administration (8)	53,930	45,791	44,430	(9,500)	(1,361)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	73,217	80,968	80,968	7,751	-
<b>TOTAL</b>	<b>484,253</b>	<b>458,312</b>	<b>432,316</b>	<b>(51,937)</b>	<b>(25,996)</b>
<b>Surplus / Deficit</b>	<b>(27,925)</b>	2,524	39,754	67,679	37,230

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	-	800,452	719,484	719,484	(80,968)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	95,000	93,913	95,000	-	1,087
Cash and Cash Equivalents (13)	400,000	367,221	400,000	-	32,779
<b>Total Current Assets</b>	<b>495,000</b>	<b>461,134</b>	<b>495,000</b>	<b>-</b>	<b>33,866</b>
<b>Current Liabilities (14)</b>					
Payables	165,000	392,863	165,000	-	(227,863)
<b>Total Current Liabilities</b>	<b>165,000</b>	<b>392,863</b>	<b>165,000</b>	<b>-</b>	<b>(227,863)</b>
<b>Net Current Assets</b>	<b>330,000</b>	<b>68,271</b>	<b>330,000</b>	<b>-</b>	<b>261,729</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>330,000</b>	<b>868,723</b>	<b>1,049,484</b>	<b>719,484</b>	<b>180,761</b>
<b>Reserves</b>					
Retained Funds	<b>330,000</b>	<b>868,723</b>	<b>908,477</b>	<b>578,477</b>	<b>39,754</b>

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	495,000	461,134	495,000
Current Liabilities	165,000	392,863	165,000
<b>Working Capital</b>	<b>330,000</b>	<b>68,271</b>	<b>330,000</b>
Government Allocation	386,278	386,278	399,470
<b>FSI</b>	<b>85 %</b>	<b>18 %</b>	<b>83 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	104,868	104,868	104,868	104,868	<b>419,470</b>
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	10,000	10,000	10,000	10,000	<b>40,000</b>
<b>Local Enforcement cash flows</b>	500	500	500	500	<b>2,000</b>
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	25	25	25	25	<b>100</b>
	25	25	25	25	<b>100</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>	2,625	2,625	2,625	2,625	<b>10,500</b>
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	<b>118,018</b>	<b>118,018</b>	<b>118,018</b>	<b>118,018</b>	<b>472,070</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	28,942	28,942	28,942	28,942	<b>115,768</b>
<b>Operations &amp; Maintenance</b>	47,788	47,788	47,788	47,788	<b>191,150</b>
<b>Administration</b>	11,108	11,108	11,108	11,108	<b>44,430</b>
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes		25,000	25,000		<b>50,000</b>
	-	25,000	25,000	-	<b>50,000</b>
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>87,837</b>	<b>112,837</b>	<b>112,837</b>	<b>87,837</b>	<b>401,348</b>
<b>SURPLUS / (DEFICIT)</b>	<b>30,181</b>	<b>5,181</b>	<b>5,181</b>	<b>30,181</b>	<b>70,722</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>367,221</b>	<b>397,402</b>	<b>402,582</b>	<b>407,763</b>	<b>367,221</b>
<b>Carry forward</b>	<b>397,402</b>	<b>402,582</b>	<b>407,763</b>	<b>437,943</b>	<b>437,943</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	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1</b>	<b>Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	386,278	386,278		386,278	399,470	13,192	13,192
0002-0004 In terms of section 58 CAP 363	20,000	17,970		17,970	20,000	-	2,030
0005-0019 Other Income	6,000			-		(6,000)	-
	<b>412,278</b>	<b>404,248</b>	-	<b>404,248</b>	<b>419,470</b>	<b>7,192</b>	<b>15,222</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	25,000	32,242		32,242	25,000	-	(7,242)
0026-0035 Income from Permits	15,000	8,033		8,033	15,000	-	6,967
	<b>40,000</b>	<b>40,275</b>	-	<b>40,275</b>	<b>40,000</b>	-	<b>(275)</b>
<b>3</b>	<b>Local Enforcement Income</b>						
0037 Commission from Regional Committees	2,000	1,342		1,342	2,000	-	658
0038-0055 Contraventions				-		-	-
	<b>2,000</b>	<b>1,342</b>	-	<b>1,342</b>	<b>2,000</b>	-	<b>658</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank interest	50	131		131	100	50	(31)
0096-0099 Income received from Government Securities				-		-	-
	<b>50</b>	<b>131</b>	-	<b>131</b>	<b>100</b>	<b>50</b>	<b>(31)</b>
<b>5</b>	<b>General Income</b>						
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	1,500	14,840		14,840	10,000	8,500	(4,840)
0120-0129 General Income	500			-	500	-	500
	<b>2,000</b>	<b>14,840</b>	-	<b>14,840</b>	<b>10,500</b>	<b>8,500</b>	<b>(4,340)</b>
<b>Total</b>	<b>456,328</b>	<b>460,836</b>	-	<b>460,836</b>	<b>472,070</b>	<b>15,742</b>	<b>11,234</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	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	10,403	10,404		10,404	10,572	169	168
1200 Employees' Salaries & Wages	76,663	78,085		78,085	84,450	7,787	6,365
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	6,490	7,053		7,053	7,746	1,256	693
1600 Allowances	12,600	12,600		12,600	13,000	400	400
1700 Overtime				-		-	-
	<b>106,156</b>	<b>108,142</b>	<b>-</b>	<b>108,142</b>	<b>115,768</b>	<b>9,612</b>	<b>7,626</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,000	7,714		7,714	6,000	-	(1,714)
2200-2259 Public Materials & Supplies	20,000	24,229		24,229	20,000	-	(4,229)
2300-2399 Repairs & Upkeep	15,000	27,215		27,215	25,000	10,000	(2,215)
2400-2449 Rent	2,700	4,774		4,774	5,000	2,300	226
3010 Street Lighting	3,000	1,163		1,163	3,000	-	1,837
3020 Lease of Equipment	7,500	4,811		4,811	5,200	(2,300)	389
3030 Insurance	5,500	5,773		5,773	5,700	200	(73)
3035 Bank Charges	250	1,022		1,022	250	-	(772)
3038 Penalties	-			-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	65,000	71,707		71,707	65,000	-	(6,707)
3042 Bulky Refuse Collection	5,000	2,984		2,984	5,000	-	2,016
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	20,000	16,550		16,550	20,000	-	3,450
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	12,000	8,115		8,115	10,000	(2,000)	1,885
3055 Cleaning of Council Premises	2,800	2,944		2,944	2,800	-	(144)
3060 Cleaning & Maintenance of Parks & Gardens	5,000	7,440		7,440	7,500	2,500	60
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services	10,500	240		240	3,000	(7,500)	2,760
3070-3090 Consultation Fees		1,062		1,062		-	(1,062)
3100-3139 Contract & Project Management	10,000	3,375		3,375	5,000	(5,000)	1,625
3300-3379 Hospitality	60,000	32,211		32,211	2,000	(58,000)	(30,211)
3380-3389 Community				-	-	-	-
3600-3694 Local Enforcement Expenses	700	82		82	700	-	618
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	<b>250,950</b>	<b>223,411</b>	<b>-</b>	<b>223,411</b>	<b>191,150</b>	<b>(59,800)</b>	<b>(32,261)</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	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities				-		-	-
2260-2299 Office Materials & Supplies				-		-	-
2450-2499 Office Rent				-		-	-
2500-2599 National & International Memberships	930	711		711	930	-	219
2600-2699 Office Services	16,000	7,197		7,197	1,000	(15,000)	(6,197)
2700-2799 Transport	10,000	4,700		4,700	8,000	(2,000)	3,300
2800-2899 Travel	5,000			-		(5,000)	-
2900-2999 Information Services	6,500	3,275		3,275	4,000	(2,500)	725
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	15,000	29,908		29,908	30,000	15,000	92
3200-3299 Training	500			-	500	-	500
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Penalties				-		-	-
	<b>53,930</b>	<b>45,791</b>	<b>-</b>	<b>45,791</b>	<b>44,430</b>	<b>(9,500)</b>	<b>(1,361)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan				-		-	-
				-		-	-
				-		-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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				-		-	-
8000-8099 Depreciation (Charge for the Year)	73,217	80,968		80,968	80,968	7,751	-
	<b>73,217</b>	<b>80,968</b>	<b>-</b>	<b>80,968</b>	<b>80,968</b>	<b>7,751</b>	<b>-</b>
<b>Total</b>	<b>484,253</b>	<b>458,312</b>	<b>-</b>	<b>458,312</b>	<b>432,316</b>	<b>(51,937)</b>	<b>(25,996)</b>

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2020 €	ACTUAL as at 30-Sep 2020 €	FORECAST changes from 30 Sep-31 Dec 2020 €	TOTAL as at 31-Dec 2020 €	BUDGET Jan-Dec 2021 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	35,000	56,788		56,788	35,000	-	(21,788)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	60,000	37,125		37,125	60,000	-	22,875
				-		-	-
	<b>95,000</b>	<b>93,913</b>	-	<b>93,913</b>	<b>95,000</b>	-	<b>1,087</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	400,000	367,221		367,221	400,000	-	32,779
	<b>400,000</b>	<b>367,221</b>	-	<b>367,221</b>	<b>400,000</b>	-	<b>32,779</b>
<b>14 Payables</b>							
4000 Payables	150,000	80,783		80,783	150,000	-	69,217
4100 Accruals	15,000	11,681		11,681	15,000	-	3,319
4150 Deferred Income		300,399		300,399		-	(300,399)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	<b>165,000</b>	<b>392,863</b>	-	<b>392,863</b>	<b>165,000</b>	-	<b>(227,863)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-