

**Statement of Income and Expenditure**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	392,268	400,171	412,278	20,010	12,107
Income raised from Bye-Laws (2)	40,000	58,881	40,000	-	(18,881)
Income raised from LES (3)	2,000	1,580	2,000	-	420
Investment Income (4)	50	33	50	-	17
Other Income (5)	1,100	3,045	2,000	900	(1,045)
<b>TOTAL</b>	<b>435,418</b>	<b>463,710</b>	<b>456,328</b>	<b>20,910</b>	<b>(7,382)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	86,301	99,401	106,156	19,855	6,755
Operations and Maintenance (7)	220,800	231,535	250,950	30,150	19,415
Administration (8)	36,000	49,019	53,930	17,930	4,911
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	73,217	73,217	73,217	-	-
<b>TOTAL</b>	<b>416,318</b>	<b>453,172</b>	<b>484,253</b>	<b>67,935</b>	<b>31,081</b>
<b>Surplus / Deficit</b>	<b>19,100</b>	<b>10,538</b>	<b>(27,925)</b>	<b>(47,025)</b>	<b>(38,463)</b>

**Statement of Financial Position**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2019	2019	2020	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	424,960	577,621	509,404	84,444	(68,217)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	185,955	97,008	95,000	(90,955)	(2,008)
Cash and Cash Equivalents (13)	300,000	530,989	400,000	100,000	(130,989)
<b>Total Current Assets</b>	<b>485,955</b>	<b>627,997</b>	<b>495,000</b>	<b>9,045</b>	<b>(132,997)</b>
<b>Current Liabilities (14)</b>					
Payables	55,000	413,680	165,000	110,000	(248,680)
<b>Total Current Liabilities</b>	<b>55,000</b>	<b>413,680</b>	<b>165,000</b>	<b>110,000</b>	<b>(248,680)</b>
<b>Net Current Assets</b>	<b>430,955</b>	<b>214,317</b>	<b>330,000</b>	<b>(100,955)</b>	<b>115,683</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>855,915</b>	<b>791,938</b>	<b>839,404</b>	<b>(16,511)</b>	<b>47,466</b>
<b>Reserves</b>					
Retained Funds	855,915	791,938	764,013	(91,902)	(27,925)

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2019	2019	2020
	€	€	€
Current Assets	485,955	627,997	495,000
Current Liabilities	55,000	413,680	165,000
<b>Working Capital</b>	<b>430,955</b>	<b>214,317</b>	<b>330,000</b>
Government Allocation	366,268	366,268	386,278
<b>FSI</b>	<b>118 %</b>	<b>59 %</b>	<b>85 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2020	2020	2020	2020	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	96,570	96,570	96,570	96,570	<b>386,278</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	13	13	13	13	<b>50</b>
	13	13	13	13	<b>50</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>	500	500	500	500	<b>2,000</b>
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	<b>107,582</b>	<b>107,582</b>	<b>107,582</b>	<b>107,582</b>	<b>430,328</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	29,745	25,308	25,295	25,808	<b>106,156</b>
<b>Operations &amp; Maintenance</b>	62,738	62,738	62,738	62,738	<b>250,950</b>
<b>Administration</b>	13,483	13,483	13,483	13,483	<b>53,930</b>
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes			5,000		<b>5,000</b>
	-	-	5,000	-	<b>5,000</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>105,965</b>	<b>101,528</b>	<b>106,515</b>	<b>102,028</b>	<b>416,036</b>
<b>SURPLUS / (DEFICIT)</b>	<b>1,617</b>	<b>6,054</b>	<b>1,067</b>	<b>5,554</b>	<b>14,292</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>530,989</b>	<b>532,606</b>	<b>538,660</b>	<b>539,727</b>	<b>530,989</b>
<b>Carry forward</b>	<b>532,606</b>	<b>538,660</b>	<b>539,727</b>	<b>545,281</b>	<b>545,281</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	366,268	366,268		366,268	386,278	20,010	20,010
0002-0004 In terms of section 58 CAP 363	20,000	33,903		33,903	20,000	-	(13,903)
0005-0019 Other Income	6,000			-	6,000	-	6,000
	<b>392,268</b>	<b>400,171</b>	<b>-</b>	<b>400,171</b>	<b>412,278</b>	<b>20,010</b>	<b>12,107</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	25,000	49,171		49,171	25,000	-	(24,171)
0026-0035 Income from Permits	15,000	9,710		9,710	15,000	-	5,290
	<b>40,000</b>	<b>58,881</b>	<b>-</b>	<b>58,881</b>	<b>40,000</b>	<b>-</b>	<b>(18,881)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	2,000	1,580		1,580	2,000	-	420
0038-0055 Contraventions				-		-	-
	<b>2,000</b>	<b>1,580</b>	<b>-</b>	<b>1,580</b>	<b>2,000</b>	<b>-</b>	<b>420</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	50	33		33	50	-	17
0096-0099 Income received from Government Securities				-		-	-
	<b>50</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>50</b>	<b>-</b>	<b>17</b>
<b>5 General Income</b>							
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning		1,400		1,400		-	(1,400)
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	600	1,645		1,645	1,500	900	(145)
0120-0129 General Income	500			-	500	-	500
	<b>1,100</b>	<b>3,045</b>	<b>-</b>	<b>3,045</b>	<b>2,000</b>	<b>900</b>	<b>(1,045)</b>
<b>Total</b>	<b>435,418</b>	<b>463,710</b>	<b>-</b>	<b>463,710</b>	<b>456,328</b>	<b>20,910</b>	<b>(7,382)</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		
	2019	2019	2019	2019	2020	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	7,464	9,436		9,436	10,403	2,939	967
1200 Employees' Salaries & Wages	66,584	72,732		72,732	76,663	10,079	3,931
1300 Bonuses	-			-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	5,853	7,533		7,533	6,490	637	(1,043)
1600 Allowances	6,400	9,700		9,700	12,600	6,200	2,900
1700 Overtime				-	-	-	-
	<b>86,301</b>	<b>99,401</b>	<b>-</b>	<b>99,401</b>	<b>106,156</b>	<b>19,855</b>	<b>6,755</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	7,000	4,927		4,927	6,000	(1,000)	1,073
2200-2259 Public Materials & Supplies	20,000	18,896		18,896	20,000	-	1,104
2300-2399 Repairs & Upkeep	9,000	14,164		14,164	15,000	6,000	836
2400-2449 Rent	650	2,700		2,700	2,700	2,050	-
3010 Street Lighting	3,000	2,700		2,700	3,000	-	300
3020 Lease of Equipment	4,200	7,284		7,284	7,500	3,300	216
3030 Insurance	1,000	5,224		5,224	5,500	4,500	276
3035 Bank Charges	250			-	250	-	250
3038 Penalties	-			-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	62,000	64,200		64,200	65,000	3,000	800
3042 Bulky Refuse Collection	1,500	4,782		4,782	5,000	3,500	218
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	20,000	19,193		19,193	20,000	-	807
3052 Cleaning & Maintenance of Non-Urban Areas				-	-	-	-
3053 Cleaning of Public Conveniences	12,000	7,185		7,185	12,000	-	4,815
3055 Cleaning of Council Premises	1,500	2,720		2,720	2,800	1,300	80
3060 Cleaning & Maintenance of Parks & Gardens	5,000	4,901		4,901	5,000	-	99
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services	3,000	10,370		10,370	10,500	7,500	130
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management	10,000			-	10,000	-	10,000
3300-3379 Hospitality	60,000	62,289		62,289	60,000	-	(2,289)
3380-3389 Community				-	-	-	-
3600-3694 Local Enforcement Expenses	700			-	700	-	700
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	<b>220,800</b>	<b>231,535</b>	<b>-</b>	<b>231,535</b>	<b>250,950</b>	<b>30,150</b>	<b>19,415</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
	2019	2019	2019	2019	2020		
€	€	€	€	€	€	€	
<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	800	930		930	930	130	-
2600-2699 Office Services	9,000	15,658		15,658	16,000	7,000	342
2700-2799 Transport	9,000	9,700		9,700	10,000	1,000	300
2800-2899 Travel	5,500	468		468	5,000	(500)	4,532
2900-2999 Information Services	2,700	6,583		6,583	6,500	3,800	(83)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	8,500	14,132		14,132	15,000	6,500	868
3200-3299 Training	500	348		348	500	-	152
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Penalties		1,200		1,200		-	(1,200)
	<b>36,000</b>	<b>49,019</b>	-	<b>49,019</b>	<b>53,930</b>	<b>17,930</b>	<b>4,911</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 (Charge for the Year)	73,217	73,217		73,217	73,217	-	-
	<b>73,217</b>	<b>73,217</b>	-	<b>73,217</b>	<b>73,217</b>	-	-
<b>Total</b>	<b>416,318</b>	<b>453,172</b>	-	<b>453,172</b>	<b>484,253</b>	<b>67,935</b>	<b>31,081</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	ACTUAL as at 30-Sep 2019	FORECAST changes from 30 Sep-31 Dec 2019	TOTAL as at 31-Dec 2019	BUDGET Jan-Dec 2020	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	20,000	37,015		37,015	35,000	15,000	(2,015)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	165,955	59,993		59,993	60,000	(105,955)	7
				-		-	-
	<b>185,955</b>	<b>97,008</b>	<b>-</b>	<b>97,008</b>	<b>95,000</b>	<b>(90,955)</b>	<b>(2,008)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	300,000	530,989		530,989	400,000	100,000	(130,989)
	<b>300,000</b>	<b>530,989</b>	<b>-</b>	<b>530,989</b>	<b>400,000</b>	<b>100,000</b>	<b>(130,989)</b>
<b>14 Payables</b>							
4000 Payables	40,000	287,047		287,047	150,000	110,000	(137,047)
4100 Accruals	15,000	10,441		10,441	15,000	-	4,559
4150 Defered Income		116,192		116,192		-	(116,192)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	<b>55,000</b>	<b>413,680</b>	<b>-</b>	<b>413,680</b>	<b>165,000</b>	<b>110,000</b>	<b>(248,680)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-