

**Statement of Income and Expenditure**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	432,800	414,528	416,189	(16,611)	1,661
Income raised from Bye-Laws (2)	48,000	194,856	160,000	112,000	(34,856)
Income raised from LES (3)	3,500	2,330	2,500	(1,000)	170
Investment Income (4)	100	157	-	(100)	(157)
Other Income (5)	43,500	53,715	45,500	2,000	(8,215)
<b>TOTAL</b>	<b>527,900</b>	<b>665,586</b>	<b>624,189</b>	<b>96,289</b>	<b>(41,397)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	136,774	153,187	149,461	12,687	(3,726)
Operations and Maintenance (7)	259,700	421,004	330,000	70,300	(91,004)
Administration (8)	36,500	79,875	75,100	38,600	(4,775)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	53,084	91,512	53,130	46	(38,382)
<b>TOTAL</b>	<b>486,058</b>	<b>745,578</b>	<b>607,691</b>	<b>121,633</b>	<b>(137,887)</b>
<b>Surplus / Deficit</b>	<b>41,842</b>	<b>(79,992)</b>	<b>16,498</b>	<b>(25,344)</b>	<b>96,490</b>

## Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	433,532	433,578	380,448	(53,084)	(53,130)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	90,000	293,489	150,000	60,000	(143,489)
Cash and Cash Equivalents (13)	400,000	630,888	400,000	-	(230,888)
<b>Total Current Assets</b>	<b>490,000</b>	<b>924,377</b>	<b>550,000</b>	<b>60,000</b>	<b>(374,377)</b>
<b>Current Liabilities (14)</b>					
Payables	210,000	695,278	160,000	(50,000)	(535,278)
<b>Total Current Liabilities</b>	<b>210,000</b>	<b>695,278</b>	<b>160,000</b>	<b>(50,000)</b>	<b>(535,278)</b>
<b>Net Current Assets</b>	<b>280,000</b>	<b>229,099</b>	<b>390,000</b>	<b>110,000</b>	<b>160,901</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>713,532</b>	<b>662,677</b>	<b>770,448</b>	<b>56,916</b>	<b>107,771</b>
<b>Reserves</b>					
Retained Funds	793,347	662,677	679,175	(114,172)	16,498

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	490,000	924,377	550,000
Current Liabilities	210,000	695,278	160,000
<b>Working Capital</b>	<b>280,000</b>	<b>229,099</b>	<b>390,000</b>
Government Allocation	407,800	407,800	413,189
<b>FSI</b>	<b>69 %</b>	<b>56 %</b>	<b>94 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	104,047	104,047	104,047	104,047	416,189
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	27,500	27,500	27,500	27,500	110,000
<b>Local Enforcement cash flows</b>	625	625	625	625	2,500
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income	-	-	-	-	-
	-	-	-	-	-
<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>	3,875	3,875	3,875	3,875	15,500
<b>Other Cash Inflows</b>					-
<b>TOTAL Inflows</b>	136,047	136,047	136,047	136,047	544,189
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	37,365	37,365	37,365	37,365	149,461
<b>Operations &amp; Maintenance</b>	82,500	82,500	82,500	82,500	330,000
<b>Administration</b>	29,775	29,775	29,775	29,775	119,100
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes		15,000	15,000		30,000
	-	15,000	15,000	-	30,000
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	149,640	164,640	164,640	149,640	628,561
<b>SURPLUS / (DEFICIT)</b>	(13,593)	(28,593)	(28,593)	(13,593)	(84,372)
<b>Brought forward (Bank /Cash Bal.)</b>	630,888	617,295	588,702	560,109	630,888
<b>Carry forward</b>	617,295	588,702	560,109	546,516	546,516

## 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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	407,800	407,800		407,800	413,189	5,389	5,389
0002-0004 In terms of section 58 CAP 363	20,000	6,728		6,728	3,000	(17,000)	(3,728)
0005-0019 Other Income	5,000			-		(5,000)	-
	<b>432,800</b>	<b>414,528</b>	-	<b>414,528</b>	<b>416,189</b>	<b>(16,611)</b>	<b>1,661</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	40,000	184,991		184,991	150,000	110,000	(34,991)
0026-0035 Income from Permits	8,000	9,865		9,865	10,000	2,000	135
	<b>48,000</b>	<b>194,856</b>	-	<b>194,856</b>	<b>160,000</b>	<b>112,000</b>	<b>(34,856)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	3,500	2,330		2,330	2,500	(1,000)	170
0038-0055 Contraventions				-		-	-
	<b>3,500</b>	<b>2,330</b>	-	<b>2,330</b>	<b>2,500</b>	<b>(1,000)</b>	<b>170</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	100	157		157	-	(100)	(157)
0096-0099 Income received from Government Securities				-		-	-
	<b>100</b>	<b>157</b>	-	<b>157</b>	-	<b>(100)</b>	<b>(157)</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	5,000			-	5,000	-	5,000
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds		51,290		51,290	30,000	30,000	(21,290)
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions	38,000			-	10,000	(28,000)	10,000
0120-0129 General Income	500	2,425		2,425	500	-	(1,925)
gain on reversal of allowance of bad debt				-		-	-
	<b>43,500</b>	<b>53,715</b>	-	<b>53,715</b>	<b>45,500</b>	<b>2,000</b>	<b>(8,215)</b>
<b>Total</b>	<b>527,900</b>	<b>665,586</b>	-	<b>665,586</b>	<b>624,189</b>	<b>96,289</b>	<b>(41,397)</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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,142	10,742		10,742	11,079	(63)	337
1200 Employees' Salaries & Wages	103,283	119,570		119,570	115,007	11,724	(4,563)
1300 Bonuses				-	-	-	-
1400 Income Supplements				-	-	-	-
1500 Social Security Contributions	9,349	9,875		9,875	10,375	1,026	500
1600 Allowances	13,000	13,000		13,000	13,000	-	-
1700 Overtime				-	-	-	-
	<b>136,774</b>	<b>153,187</b>	<b>-</b>	<b>153,187</b>	<b>149,461</b>	<b>12,687</b>	<b>(3,726)</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,000	7,087		7,087	7,000	1,000	(87)
2200-2259 Public Materials & Supplies	20,000	25,785		25,785	25,000	5,000	(785)
2300-2399 Repairs & Upkeep	50,000	43,047		43,047	40,000	(10,000)	(3,047)
2400-2449 Rent	5,700	6,960		6,960	4,000	(1,700)	(2,960)
3010 Street Lighting	6,000	8,482		8,482	8,500	2,500	18
3020 Lease of Equipment	6,000	5,999		5,999	6,000	-	1
3030 Insurance		5,486		5,486	5,500	5,500	14
3035 Bank Charges		1,054		1,054	1,000	1,000	(54)
3038 Penalties	-			-	-	-	-
3040 Waste Disposal				-	-	-	-
3041 Refuse Collection	70,000	102,308		102,308	100,000	30,000	(2,308)
3042 Bulky Refuse Collection	5,000	6,463		6,463	5,000	-	(1,463)
3043 Bins on wheels				-	-	-	-
3045 Bring in sites				-	-	-	-
3051 Road & Street Cleaning	28,000	17,985		17,985	15,000	(13,000)	(2,985)
3052 Cleaning & Maintenance of Non-Urban Areas	6,000	-		-	-	(6,000)	-
3053 Cleaning of Public Conveniences	2,800	7,262		7,262	6,500	3,700	(762)
3055 Cleaning of Council Premises		798		798	700	700	(98)
3060 Cleaning & Maintenance of Parks & Gardens	8,000	3,767		3,767	3,700	(4,300)	(67)
3061 Cleaning & Maintenance of Soft Areas				-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA				-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban				-	-	-	-
3064 Other Contractual Services	5,500			-	2,000	(3,500)	2,000
3070-3090 Consultation Fees				-	-	-	-
3100-3139 Contract & Project Management				-	-	-	-
3300-3379 Hospitality	40,000	178,521		178,521	100,000	60,000	(78,521)
3380-3389 Community	700			-	-	(700)	-
3600-3694 Local Enforcement Expenses		-		-	100	100	100
3700-3799 EU Projects				-	-	-	-
3800-3899 Twinning				-	-	-	-
	<b>259,700</b>	<b>421,004</b>	<b>-</b>	<b>421,004</b>	<b>330,000</b>	<b>70,300</b>	<b>(91,004)</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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
<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	700	840		840	800	100	(40)
2600-2699 Office Services	7,000	9,402		9,402	7,000	-	(2,402)
2700-2799 Transport	5,000	3,269		3,269	3,000	(2,000)	(269)
2800-2899 Travel		920		920	500	500	(420)
2900-2999 Information Services	3,300	3,862		3,862	3,800	500	(62)
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	20,000	58,119		58,119	58,000	38,000	(119)
3200-3299 Training	500	1,932		1,932	2,000	1,500	68
3345 Office Hospitality				-		-	-
3400-3499 Incidental Expenses				-		-	-
Provision for DD		1,531		1,531		-	(1,531)
	<b>36,500</b>	<b>79,875</b>	<b>-</b>	<b>79,875</b>	<b>75,100</b>	<b>38,600</b>	<b>(4,775)</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)	53,084	91,512		91,512	53,130	46	(38,382)
	53,084	91,512	-	91,512	53,130	46	(38,382)
<b>Total</b>	<b>486,058</b>	<b>745,578</b>	<b>-</b>	<b>745,578</b>	<b>607,691</b>	<b>121,633</b>	<b>(137,887)</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 2022	FORECAST changes from 30 Sep-31 Dec 2022	TOTAL as at 31-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	40,000	50,634		50,634	50,000	10,000	(634)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	50,000	242,855		242,855	100,000	50,000	(142,855)
				-		-	-
	<b>90,000</b>	<b>293,489</b>	<b>-</b>	<b>293,489</b>	<b>150,000</b>	<b>60,000</b>	<b>(143,489)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	400,000	630,888		630,888	400,000	-	(230,888)
	<b>400,000</b>	<b>630,888</b>	<b>-</b>	<b>630,888</b>	<b>400,000</b>	<b>-</b>	<b>(230,888)</b>
<b>14 Payables</b>							
4000 Payables	150,000	165,976		165,976	150,000	-	(15,976)
4100 Accruals	60,000	22,814		22,814	10,000	(50,000)	(12,814)
4150 Defered Income		506,238		506,238		-	(506,238)
Current portion of Long-Term Borrowings	-	250		250	-	-	(250)
				-		-	-
	<b>210,000</b>	<b>695,278</b>	<b>-</b>	<b>695,278</b>	<b>160,000</b>	<b>(50,000)</b>	<b>(535,278)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-