

Statement of Income and Expenditure
1st January till End of September 2025 (Quarter 3)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	293,798	296,048	-	296,048
Income raised from Bye-Laws (2)	119,508	97,500	-	97,500
Income raised from LES (3)	1,796	1,875	-	1,875
Investment Income (4)	60	75	-	75
Other Income (5)	1,301	22,875	-	22,875
TOTAL	416,463	418,373	-	418,373
Expenditure				
Personal Emoluments (6)	137,428	119,832	-	119,832
Operations and Maintenance (7)	141,617	199,500	-	199,500
Administration (8)	93,980	69,975	-	69,975
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	38,034	-	-	-
TOTAL	411,059	389,307	-	389,307
Surplus / Deficit	5,404	29,066	-	29,066

Statement of Financial Position as at end of September 2025 (Quarter 3)

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Non-current Assets				
Property, Plant and Equipment (17)	509,947			-
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	669,914	127,500	-	127,500
Cash and Cash Equivalents (13)	487,772	100,000	-	100,000
Total Current Assets	1,157,686	227,500	-	227,500
Current Liabilities				
Payables (14)	1,143,292	42,500	-	42,500
Total Current Liabilities	1,143,292	42,500	-	42,500
Net Current Assets	14,394	185,000	-	185,000
Non-current liabilities (15)	-	-	-	-
Net Assets	524,341	185,000	-	185,000
Reserves				
Retained Funds	524,341	185,000		185,000

Financial Situation Indicator

DESCRIPTION				
Current Assets	1,157,686	227,500	-	227,500
Current Liabilities	1,143,292	42,500	-	42,500
Working Capital	14,394	185,000	-	185,000
Government Allocation	293,798	293,798	-	
FSI	5 %	63 %		#DIV/0!

Cash flow Statement

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	5,404	29,066	-	29,066
Adjustments for:				
Depreciation	38,034	-	-	-
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Trasfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	(28,494)			-
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	31,840			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	46,784	29,066	-	29,066
Interest paid				-
<i>Net cash from operating activities</i>	46,784	29,066	-	29,066
Cash flows from investing activities				
Purchase of property, plant & equipment	(151,444)			-
Proceeds from sale of property, plant & equipment				-
Grants received	46,949			-
Interest received				-
<i>Net cash used in investing activities</i>	(104,495)	-	-	-
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(57,711)	29,066	-	29,066
Cash & cash equivalents at beginning of year	545,483			-
Cash & cash equivalents at end of Quarter	487,772	29,066	-	29,066

Detailed Income

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
1 Funds received from Cental Government:				
0001 In terms of section 55 CAP 363	293,798	293,798		293,798
0002-0004 In terms of section 58 CAP 363		2,250		2,250
0005-0019 Other income				-
	293,798	296,048	-	296,048
2 Income raised from Bye-Laws				
0021-0025 Community Services	98,546	90,000		90,000
0026-0035 Income from Permits	20,962	7,500		7,500
	119,508	97,500	-	97,500
3 Local Enforcement Income				
0037 Commission from Regional Committees	1,796	1,875		1,875
0038-0055 Contraventions				-
	1,796	1,875	-	1,875
4 Investment Income				
0091-0095 Bank interest	60	75		75
0096-0099 Income received from Governnet Securities				-
	60	75	-	75
5				
0056-0065 Sponsorships	1,294	3,750		3,750
0066-0069 Documents & Information				-
0070-0075 EU funds		15,000		15,000
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations		3,750		3,750
0110-0119 Contributions		375		375
0120-0129 General Income	7			
	1,301	22,875	-	22,875
Total	416,463	418,373	-	418,373

Detailed Expenditure

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
6 i) Personal Emoluments				
1100 Mayor's Allowance	8,627	8,627		8,627
1200 Employees' Salaries & Wages	106,105	92,994		92,994
1300 Bonuses				-
1400 Income Supplements				-
1500 Social Security Contributions	9,196	8,461		8,461
1600 Allowances	13,500	9,750		9,750
1700 Overtime				-
	137,428	119,832	-	119,832
7 Operations and Maintenance				
2100-2149 Public Utilities	7,936	7,500		7,500
2200-2259 Public Materials & Supplies	26,353	18,750		18,750
2300-2399 Repairs & upkeep	4,490	7,500		7,500
2400-2449 Rent	(6,334)	5,625		5,625
3010 Street Lighting		750		750
3020 Lease of Equipment	12,015	11,250		11,250
3030 Insurance	14,924	3,600		3,600
3035 Bank Charges	925	750		750
3038 Penalties		-		-
3041 Refuse Collection	998	52,500		52,500
3042 Bulky Refuse Collection	2,566	4,500		4,500
3043 Bins on wheels				-
3045 Bring in sites				-
3051 Road & Street Cleaning	8,186	15,000		15,000
3052 Cleaning & Maintenance of Non-Urban Areas		750		750
3053 Cleaning of Public Conveniences	5,044			-
3055 Cleaning of Council Premises				-
3040 Waste Disposal				-
3060 Cleaning & Maintenance of Parks & Gardens	763	3,375		3,375
3061 Cleaning & Maintenance of Soft Areas				-
3062 Cleaning & Maintenance of Beaches & CA				-
3063 Cleaning & Maintenance of Country Non-Urban				-
6064 Other Contractual Services		75		75
3070-3090 Consultation Fees				-
3100-3139 Contract & Project Management				-
3300-3379 Hospitality	62,286	67,500		67,500
3380-3389 Community	1,465			-
3390-3394 Donations				-
3600-3694 Local Enforcement Expenses		75		75
3700-3799 EU Projects				-
3800-3899 Twinning				-
	141,617	199,500	-	199,500
8 Administration				
2150-2199 Office Utilities				-
2260-2299 Office Materials & Supplies				-
2450-2499 Office Rent				-
2500-2599 National & International Memberships	600	375		375
2600-2699 Office Services	3,762	12,750		12,750
2700-2799 Transport	5,925	6,000		6,000
2800-2899 Travel		1,725		1,725
2900-2999 Information Services	4,179	3,375		3,375
3050 Office Cleaning				-
3410-3199 Professional Services	77,234	43,500		43,500
3200-3299 Training	2,280	2,250		2,250
3345 Office Hospitality				-
3400-3499 Incidental Expenses				-
	93,980	69,975	-	69,975
9 Finance Costs				
3036 Interest on Bank Loan				-
	-	-	-	-

Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation As at end of September 2025	38,034			-
Depreciation	38,034	-	-	-
Total	411,059	389,307	-	389,307
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	(436)	2,500		2,500
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income guarantees	664,170	125,000		125,000
	6,180			-
	669,914	127,500	-	127,500
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	487,772	100,000		100,000
	487,772	100,000	-	100,000
14 Payables				
4000 Payables	10,790	17,500		17,500
4100 Accruals	308,326	25,000		25,000
4150 Deferred Income	803,465			-
Short-term Borrowings dues to other entities	20,711			-
	1,143,292	42,500	-	42,500
15 Non Current Liabilities				
4200 Long Term Borrowing				-
	-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION	Year 2025 as at Quarter 1							
	Actual to date	Committed to date	Future Commitments to date	Total	Year 2025 Budget (at start of year)	Variance	Total Virements to date	Year 2025 Updated Budget
	€	€	€	€	€	€	€	€
a	b	c	d=a+b+c	e	f=e-d	g	h=e+g	
Personal Emoluments								
Mayor's Allowance				-		-		-
Employee Salaries and wages				-		-		-
Bonuses				-		-		-
Income Supplements				-		-		-
Social Security Contributions				-		-		-
Allowances				-		-		-
Overtime				-		-		-
	-	-	-	-	-	-	-	-
Operations and maintenance								
Utilities				-		-		-
Materials and supplies				-		-		-
Repair and upkeep (works)				-		-		-
Rent				-		-		-
Street lighting				-		-		-
Lease of Equipment				-		-		-
Insurance				-		-		-
Bank Charges				-		-		-
Penalties				-		-		-
Refuse collection				-		-		-
Bulky Refuse Collection				-		-		-
Bins on wheels				-		-		-
Bring in sites				-		-		-
Road and Street Cleaning				-		-		-
Cleaning and maintenance of non-urban areas				-		-		-
Cleaning of Public Conveniences				-		-		-
Cleaning of Council premises				-		-		-
Waste disposal				-		-		-
Cleaning & maintenance of parks and gardens				-		-		-
Cleaning & maintenance of soft areas				-		-		-
Cleaning & maintenance of Beaches & CA				-		-		-
Cleaning & maintenance of Country Non-Urban				-		-		-
Other contractual services				-		-		-
Consultation Fees				-		-		-
Contract & Project Management				-		-		-
Hospitality				-		-		-
Community				-		-		-
Donations				-		-		-
EU projects				-		-		-
Twinning				-		-		-
Local enforcement system				-		-		-
Provision for bad debts				-		-		-
	-	-	-	-	-	-	-	-
Administration								
Office utilities				-		-		-
Office Materials and Supplies				-		-		-
Office Rent				-		-		-
National and International memberships				-		-		-
Office Services				-		-		-
Transport				-		-		-
Travel				-		-		-
Information Services				-		-		-
Office cleaning				-		-		-
Professional services				-		-		-
Training				-		-		-
Office hospitality				-		-		-
Incidental Expenses				-		-		-
Interest on Bank Loan				-		-		-
Depreciation charge for the year				-		-		-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Capital Expenditure/ Projects								
Acquisition of property				-		-		-
Equipment				-		-		-
Project 1 (to provide details)				-		-		-
Project 2 (to provide details)				-		-		-
Project 3 (to provide details)				-		-		-
Project 4 (to provide details)				-		-		-
	-	-	-	-	-	-	-	-

Note

- The amounts entered in the actual column will be the figures extracted from the Sage Reports.
- The amounts entered in the committed column will be those amounts not yet entered into Sage as Creditors or Accruals in the case of expenditure and any accrued income or amounts due still outstanding.

3 Future Commitments will encompass all awarded tenders, RFQs, and Direct Orders that have not yet commenced or are still in progress. Additionally, any council decisions to procure goods or services will be recorded based on estimates provided by the Executive Secretary. These figures should be updated as new information becomes available