

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	743,472	753,472	618,565	(124,907)	(134,907)
Income raised from Bye-Laws (2)	35,500	30,257	32,580	(2,920)	2,323
Income raised from LES (3)	6,000	3,673	4,750	(1,250)	1,077
Investment Income (4)	-	-	-	-	-
Other Income (5)	4,500	(55,794)	5,200	700	60,994
TOTAL	789,472	731,608	661,095	(128,377)	(70,513)
Expenditure					
Personal Emoluments (6)	169,735	170,837	173,385	3,650	2,548
Operations and Maintenance (7)	346,483	457,046	251,483	(95,000)	(205,563)
Administration (8)	30,105	44,865	35,025	4,920	(9,840)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	134,945	43,025	53,145	(81,800)	10,120
TOTAL	681,268	715,773	513,038	(168,230)	(202,735)
Surplus / Deficit	108,204	15,835	148,057	39,853	132,222

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	353,578	353,578	417,025	63,447	63,447
Current Assets					
Inventories (11)	19,952	17,440	17,440	(2,512)	-
Receivables (12)	306,000	205,231	245,500	(60,500)	40,269
Cash and Cash Equivalents (13)	103,890	153,892	238,502	134,612	84,610
Total Current Assets	429,842	376,563	501,442	71,600	124,879
Current Liabilities (14)					
Payables	367,999	498,252	538,521	170,522	40,269
Total Current Liabilities	367,999	498,252	538,521	170,522	40,269
Net Current Assets	61,843	(121,689)	(37,079)	(98,922)	84,610
Non-current liabilities (15)					
	45,500	-	-	(45,500)	-
Net Assets	369,921	231,889	379,946	10,025	148,057
Reserves					
Retained Funds	369,921	231,889	379,946	10,025	148,057

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	429,842	376,563	501,442
Current Liabilities	367,999	498,252	538,521
Working Capital	61,843	(121,689)	(37,079)
Government Allocation	743,472	753,472	618,565
FSI	8 %	(16) %	(6) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	
Cash Inflows					
Government cash inflows	154,641	154,641	154,641	154,642	618,565
Cash flows from Bye-Laws & L.N fees	8,145	8,145	8,145	8,145	32,580
Local Enforcement cash flows	1,187	1,187	1,187	1,189	4,750
Finance cash flows					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets				-	-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services				-	-
Other Cash Inflows	1,300	1,300	1,300	1,300	5,200
TOTAL Inflows	165,273	165,273	165,273	165,276	661,095
Cash Outflows					
Personal Emoluments	43,346	43,346	43,346	43,347	173,385
Operations & Maintenance	62,871	62,871	62,871	62,870	251,483
Administration	8,756	8,756	8,756	8,757	35,025
Finance					-
Capital					
Acquisition of property					-
Construction	21,398	21,398	21,398	21,398	85,592
Improvements	7,750	7,750	7,750	7,750	31,000
Special programmes					-
Office equipment					-
	29,148	29,148	29,148	29,148	116,592
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Creditors PPP and others		-	-	-	-
	-	-	-	-	-
TOTAL Outflows	144,121	144,121	144,121	144,122	576,485
SURPLUS / (DEFICIT)	21,152	21,152	21,152	21,154	84,610
Brought forward (Bank /Cash Bal.)	153,892	175,044	196,196	217,348	153,892
Carry forward	175,044	196,196	217,348	238,502	238,502

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
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	743,472	570,104	183,368	753,472	618,565	(124,907)	(134,907)
0002-0004 In terms of section 58 CAP 363				-		-	-
0005-0019 Other Income		-	-	-	-	-	-
	743,472	570,104	183,368	753,472	618,565	(124,907)	(134,907)
2	Bye-Laws & Legal Fees						
0021-0025 Community Services				-		-	-
0026-0035 Income from Permits	35,500	28,598	1,659	30,257	32,580	(2,920)	2,323
	35,500	28,598	1,659	30,257	32,580	(2,920)	2,323
3	Local Enforcement Income						
0037 Commission from Regional Committees				-		-	-
0038-0055 Contraventions	6,000	2,335	1,338	3,673	4,750	(1,250)	1,077
	6,000	2,335	1,338	3,673	4,750	(1,250)	1,077
4	Investment Income						
0091-0095 Bank interest		-	-	-		-	-
0096-0099 Income received from Government Securities				-		-	-
	-	-	-	-	-	-	-
5	General Income						
0056-0065 Sponsorships				-		-	-
0066-0069 Documents & Information				-		-	-
0070-0075 EU Funds				-		-	-
0076-0080 Twinning				-		-	-
0081-0089 Insurance Claims				-		-	-
0100-0109 Donations				-		-	-
0110-0119 Contributions				-		-	-
0120-0129 General Income	4,500	-	9,756	9,756	5,200	700	(4,556)
Refund due on organic waste		-	(65,550)	(65,550)		-	65,550
	4,500	-	(55,794)	(55,794)	5,200	700	60,994
Total	789,472	601,037	130,571	731,608	661,095	(128,377)	(70,513)

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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	18,410	9,817	6,550	16,367	18,410	-	2,043
1200 Employees' Salaries & Wages	103,310	84,821	22,061	106,882	108,440	5,130	1,558
1300 Bonuses	15,220	6,158	9,330	15,488	13,280	(1,940)	(2,208)
1400 Income Supplements	1,090	1,090	-	1,090	1,090	-	-
1500 Social Security Contributions	10,750	6,812	3,964	10,776	10,995	245	219
1600 Allowances	15,400	7,120	10,680	17,800	15,400	-	(2,400)
1700 Overtime	5,555		2,434	2,434	5,770	215	3,336
	169,735	115,818	55,019	170,837	173,385	3,650	2,548
7 Operations and Maintenance							
2100-2149 Public Utilities	3,000	308	892	1,200	3,000	-	1,800
2200-2259 Public Materials & Supplies	5,000	7,035	(1,403)	5,632	5,000	-	(632)
2300-2399 Repairs & Upkeep	30,000	30,821	17,159	47,980	30,000	-	(17,980)
2400-2449 Rent	1,350	675	675	1,350	1,350	-	-
3010 Street Lighting	15,000	1,827	1,165	2,992	5,000	(10,000)	2,008
3020 Lease of Equipment							
3030 Insurance	1,953	385	1,736	2,121	1,953	-	(168)
3035 Bank Charges	500	1,066	396	1,462	500	-	(962)
3038 Penalties							
3040 Waste Disposal	50,000					(50,000)	
3041 Refuse Collection	95,000	122,367	20,976	143,343	70,000	(25,000)	(73,343)
3042 Bulky Refuse Collection	27,000	18,385	23,700	42,085	27,000	-	(15,085)
3043 Bins on wheels					3,000	3,000	3,000
3045 Bring in sites							
3051 Road & Street Cleaning	63,580	41,956	18,825	60,781	53,580	(10,000)	(7,201)
3052 Cleaning & Maintenance of Non-Urban Areas	3,000				3,000		3,000
3053 Cleaning of Public Conveniences	27,000	38,945	12,106	51,051	27,000		(24,051)
3055 Cleaning of Council Premises							
3060 Cleaning & Maintenance of Parks & Gardens	9,600	153	3,138	3,291	6,600	(3,000)	3,309
3061 Cleaning & Maintenance of Soft Areas							
3062 Cleaning & Maintenance of Beaches & CA							
3063 Cleaning & Maintenance of Country Non-Urban							
3064 Other Contractual Services		9,898	4,936	14,834			(14,834)
3070-3090 Consultation Fees	2,000	4,917	6,041	10,958	2,000		(8,958)
3100-3139 Contract & Project Management		849	2,703	3,552			(3,552)
3300-3379 Hospitality	1,000	30,534	455	30,989	1,000		(29,989)
3380-3389 Community	10,500	22,674	8,529	31,203	10,500		(20,703)
3600-3694 Local Enforcement Expenses	1,000	2,222		2,222	1,000		(1,222)
3700-3799 EU Projects							
3800-3899 Twinning							
Provision for bad debts							
	346,483	335,017	122,029	457,046	251,483	(95,000)	(205,563)

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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,550	1,691	(146)	1,545	2,550	-	1,005
2260-2299 Office Materials & Supplies	3,300	1,179	2,476	3,655	3,300	-	(355)
2450-2499 Office Rent	3,015	2,032	1,065	3,097	3,015	-	(82)
2500-2599 National & International Memberships		-	-	-		-	-
2600-2699 Office Services	2,000	2,811	4,982	7,793	2,000	-	(5,793)
2700-2799 Transport	2,000	751	720	1,471	2,000	-	529
2800-2899 Travel	2,080	875	-	875	2,000	(80)	1,125
2900-2999 Information Services	2,000	363	107	470	2,000	-	1,530
3050 Office Cleaning				-		-	-
3140-3199 Professional Services	8,900	12,816	9,742	22,558	14,000	5,100	(8,558)
3200-3299 Training	160	-		-	160	-	160
3345 Office Hospitality		320	2,495	2,815		-	(2,815)
3400-3499 Incidental Expenses	4,100	532	54	586	4,000	(100)	3,414
				-		-	-
	30,105	23,370	21,495	44,865	35,025	4,920	(9,840)
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
other interest		-	-	-		-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	134,945	32,270	10,755	43,025	53,145	(81,800)	10,120
	134,945	32,270	10,755	43,025	53,145	(81,800)	10,120
Total	681,268	506,475	209,298	715,773	513,038	(168,230)	(202,735)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2024 €	ACTUAL as at 30-Sep 2024 €	FORECAST changes from 30 Sep-31 Dec 2024 €	TOTAL as at 31-Dec 2024 €	BUDGET Jan-Dec 2025 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	19,952	17,440	-	17,440	17,440	(2,512)	-
5250-5299 Consumables				-	-	-	-
	19,952	17,440	-	17,440	17,440	(2,512)	-
12 Receivables							
0201-0209 Receivables	11,000	-	-	-	20,500	9,500	20,500
0210-0219 LES Receivables				-	-	-	-
0220-0229 Receivables from EU				-	-	-	-
0250 Prepayments & Accrued income	295,000	268,169	(62,938)	205,231	225,000	(70,000)	19,769
				-	-	-	-
	306,000	268,169	(62,938)	205,231	245,500	(60,500)	40,269
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	103,890	179,362	(25,470)	153,892	238,502	134,612	84,610
	103,890	179,362	(25,470)	153,892	238,502	134,612	84,610
14 Payables							
4000 Payables	215,500	313,608	(43,108)	270,500	315,000	99,500	44,500
4100 Accruals	137,499	235,359	(20,623)	214,736	210,505	73,006	(4,231)
4150 Defered Income	15,000	13,016	-	13,016	13,016	(1,984)	-
Current portion of Long-Term Borrowings	-			-	-	-	-
				-	-	-	-
	367,999	561,983	(63,731)	498,252	538,521	170,522	40,269
15 Non Current Liabilities							
4200 Long Term Borrowings	45,500		-	-		(45,500)	-
				-	-	-	-
	45,500	-	-	-	-	(45,500)	-