

## **Appendix 9**

**Report to the Elected Members on 23<sup>rd</sup> June 2008 including  
detailed analysis of Income and Expenditure by  
Programme Group**

Fin. A/1 (2007)

16<sup>th</sup> June 2008

***TO: MEARA & EACH MEMBER OF DONEGAL COUNTY COUNCIL***

**Re: Authorisation of the Council to exceed the Revised  
Revenue Budget in the Local Financial Year 31<sup>st</sup> December  
2007**

### Introduction

The following table, for the information of Members, sets out the Adopted Budget for 2007 and its revision following increased funding over anticipated levels and allocations on a contra basis during 2007.

**Table 1**

	<b>Expenditure</b>	<b>Income</b>
Adopted Budget	€167,353,216	€167,353,216
Revised Budget	€174,238,788	€174,238,788
Movement	€6,885,572	€6,885,572

Section 104, Part 12 of the Local Government Act 2001 requires Local Authorities to seek the authorisation of the Elected Council to exceed the Adopted Budget except in certain defined circumstances such as emergencies or where specific extra funding by way of additional grants is made available. In this report, Table 2 overleaf, I set out the gross income and gross expenditure for each Programme Group for the local financial year ended 31<sup>st</sup> December 2007. The income and expenditure outturn represents a surplus of €581,348 for the Local Financial Year. This means the accumulated revenue deficit is €10,896,490 at the end of 2007 compared to €11,477,838 at the end of 2006. The reason for the net surplus in 2007 is set out individually under each Programme Group heading in this report as is the movement from the Adopted to Revised Budget in Table 1 earlier.

Table 2

<b>Programme Group</b>	<b>Gross Expenditure</b>	<b>Gross Income</b>	<b>Net Variance</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Housing & Building	€19,016,787	€16,423,392	(€2,593,395)
Roads Trans. & Safety	€63,594,663	€49,372,790	(€14,221,873)
Water & Sewerage	€21,592,235	€8,095,308	(€13,496,927)
Planning	€7,804,428	€3,648,688	(€4,155,741)
Environ. Protection	€13,514,130	€6,472,699	(€7,041,431)
Recreation & Amenity	€9,417,265	€2,543,828	(€6,873,437)
Agric., Ed., Health & Welfare	€14,667,554	€12,293,808	(€2,373,746)
Miscellaneous	€24,590,359	€12,597,295	(€11,993,063)
Debit Balance Provision	€0	€0	€0
Local Government Fund		€41,556,957	€41,556,957
County Charge		€2,540,788	€2,540,788
Rates		€19,233,216	€19,233,216
<b>Total</b>	<b>€174,197,421</b>	<b>€174,778,770</b>	<b>€581,348</b>

\*Standard rounding rules have been applied.

	<b>€</b>
Opening Accumulated Revenue Position @ 1st January 2007	11,477,838 Dr
<i>Surplus for the year 2007</i>	<i>581,348</i>
Closing Accumulated Revenue Position @ 31st December 2007	10,896,490 Dr

### Comment

This is the fourth year in a row that the Council has achieved a surplus as required by the Elected Members and our external monitors, the Department of Environment, Heritage & Local Government including the Audit Service to address the accumulated revenue deficit which presented in the 2002 and 2003 Annual Financial Statements. In this context I quote from the County Manager's report in the tabling of the Revenue Budget proposals for 2007:

- "Strategy for Dealing with Revenue Deficit

*In recent years as part of the Adopted Budget the Elected Members have agreed to make a provision of €800,000 for the writing down of the accumulated Revenue Deficit, which at the 31<sup>st</sup> December 2005 stood at €12.3m (Source: 2005 Annual Financial Statement). This figure represented an improvement of just over €0.8m on the deficit figure of €13.1m that obtained at 31<sup>st</sup> December 2004.*

*The 2006 Adopted Budget made provision to reduce our accumulated deficit by a further €800,000 i.e. to reduce it to €11.5m (about 3% of our planned total expenditure in 2007).*

*It is clear that we need to continue to reduce this deficit in 2007. However, because of the uncertainty relating to receipts from various sources of income in 2007, I do not propose to budget for the reduction of the deficit by €800,000 this year. Instead I propose to pursue savings/increased income as opportunities arise in the expectation that we can generate a surplus to further reduce the deficit in 2007."*

### Detailed Report

Table 3, overleaf, shows the outturn - surplus or (deficit) - for both Expenditure & Income as against the Revised Budget by Programme Group and General Purpose Funding sources.

Initially in this report we have to deal with the legal requirement which is the Elected Members need to approve the actual gross expenditure against the Revised Budget and consider those Programme Groups where gross expenditure exceeds the Revised Budget for that Programme Group.

### Resolution Required

The Gross Expenditure in Programme Groups 2, 3, 7 and 8 exceeds Revised Budget and, therefore, I hereby am seeking **the approval of the Council's Elected Members as appropriate to the actual gross expenditure figure of €174,197,421 as set out on Table 2, Page 82, when compared to the Revised Budget of €174,238,788 (Adopted Budget as amended by additional funding received for 2007) for all Programme Groups in accordance with Subsection 7 of Section 104 of the Local Government Act, 2001.**

The total Revised Budget is the Adopted Budget of €167,353,216 plus additional grants notified as well as other amounts spent which are fully recoupable amounting to €6,885,572 giving a total Revised Budget of €174,238,788. This is reflected as originally budgeted plus or minus adjustments in each Programme Group in arriving at the figures for (over)/under expenditure or over/(under-realisation) of income as shown in Table 3 on Page 85. These adjustments are set out in detail for each Programme Group in this report and the outturn figures both for Expenditure & Income for each Programme Group are explained.

Table 3

Programme	2007 Expenditure	2007 Income	2007
Group	(Over)/Under	Over/(Under)	Net Position
	Revised Budget	Revised Budget	
	€	€	€
Housing & Building	€837,025	€1,001,180	€1,838,205
Roads Trans. & Safety	(€585,526)	€245,788	(€339,738)
Water & Sewerage	(€714,398)	(€628,688)	(€1,343,085)
Planning	€439,649	(€97,886)	€341,763
Environ. Protection	€833,799	€33,877	€867,675
Recreation & Amenity	€169,688	€52,880	€222,568
Agric., Ed., Health & Welfare	(€2,250)	(€26,198)	(€28,448)
Miscellaneous	(€936,620)	(€207,626)	(€1,144,246)
Debit Balance Provision	€0	€0	€0
Local Government Fund			
County Charge			
Rates		€166,654	€166,654
<b>Total</b>	<b>€41,367</b>	<b>€539,981</b>	<b>€581,348</b>

\*Standard rounding rules have been applied.

As indicated earlier the approval of the Elected Members is sought where such gross expenditure figures exceeds the Revised Budget (Adopted Budget as amended by additional funding notified for 2007) for all relevant Programme Groups in accordance with Subsection 7 of Section 104 of the Local Government Act 2001.

As you can see from Table 3 on Page 85 these are as follows:

<b>Programme Group</b>	<b>€</b>
<b>Roads, Transportation &amp; Safety</b>	(585,526)
<b>Water &amp; Sewerage Services</b>	(714,398)
<b>Agriculture, Education, Health &amp; Welfare</b>	(2,250)
<b>Miscellaneous</b>	(936,620)

## Explanations

Please note Standard rounding rules have been applied.

### Programme Group 2 - Roads, Transportation & Safety

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Road Grant Notifications	€2,608,185
(ii) Various income headings including Car Parking Charges, Private Works, etc.	<u>€206,429</u>
<b>Total</b>	<b><u><u>€2,814,614</u></u></b>

## Expenditure

Revised Budget	€63,009,138
Revised Expenditure	€63,594,663
<b>Over Expenditure</b>	<b>(€585,526)</b>

Over expenditure of approximately €586,000 occurred in the following areas:

Discretionary Improvement on Regional Roads	(€312,500)
Winter Maintenance	(€150,000)
Public Lighting Maintenance	(€199,500)
<u>Under Expenditure</u>	
Traffic Wardens/School Wardens/Others	€76,000
<b>Total</b>	<b>(€586,000)</b>

Over expenditure occurred on discretionary improvement of Regional Roads (mainly due to flooding e.g. Raphoe and Glenfin), Winter Maintenance and Public Lighting Maintenance. Any further details in relation to these can be provided by the Director of Roads & Transportation Services and his staff.

There was under expenditure under Traffic Wardens/School Wardens due to a number of vacant in posts in 2007.

## Programme Group 2 - Roads, Transportation & Safety (Continued)

### Income

Revised Budget	€49,127,002
Revised Income	€49,372,790
<b>Additional Income</b>	<b>€245,788</b>

Net additional income of approximately €242,000 occurred in the following areas:

Grant headings - Some Contra	€40,000
Car Parking Charges	€87,500
Administration & Miscellaneous Headings including Recoupments	€118,500
<b>Total</b>	<b>€246,000</b>

A detailed review of all income headings in this Programme Group was carried out for actual and accrued expenditure in 2007 and only income that was received in 2007, additional income that might be received in 2008 and income that can be obtained by way of perhaps a first charge on allocations for project expenditures in 2009 is included by way of both cash in bank and income accruals for 2007. Details in relation to these can be provided by the Director of Roads & Transportation. In any event these will be the subject of full discussion and consultation with the Elected Members on foot of further allocations in 2008 that we might receive and the announcement of 2009 grants in the normal course of events. For the information of the Elected Members €1.6m approx has been accrued in finalising our accounts in 2007 in this context.

The overall position on this Programme Group for Expenditure and Income for 2007 is a net dis-improvement of €339,738. See last column in Table 3, Page 85.

### Programme Group 3 - Water & Sewerage Services

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Transfers to other Programme Groups for Training and Health & Safety (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	<b>(€132,771)</b>
<b>Total</b>	<b><u>(€132,771)</u></b>

#### **Expenditure**

Revised Budget	€20,877,837
Revised Expenditure	€21,592,235
<b>Over-Expenditure</b>	<b>(€714,398)</b>

Over-expenditure of approximately €714,000 occurred in the following areas:

Maintenance of Water Supply Schemes/Maintenance of Waste Water Schemes and Public Conveniences	(€648,000)
General Administration and Miscellaneous Costs - Varied	(€66,000)
<b>Total</b>	<b>(€714,000)</b>

Over expenditure under all the maintenance headings in this Programme Group were mainly attributable to:

- (i) Increase in number of bursts on Water Supplies,
- (ii) EPA requirements,
- (iii) Sludge Removal, and
- (iv) Waste Water Treatment Plants Licensing requirements

### Programme Group 3 - Water & Sewerage Services (Continued)

#### Income

Revised Budget	€8,723,996
Revised Income	€8,095,308
<b>Under-Realisation of Income</b>	<b>(€628,688)</b>

Under-realisation of income of approximately €629,000 occurred under the Water Services heading.

Water Charges	(€856,400)
Miscellaneous Headings - Varied	(€13,600)
<b><u>Additional Income</u></b>	
Waste Water Charges	€241,000
<b>Net Total</b>	<b>(€629,000)</b>

The under-realisation of Water Charges income can be attributed to the discontinuation of charging certain consumers a combined charge for Water & Waste Water in 2007. Based on legal advice which we received in 2007, consumers not in receipt of Waste Water Services can only be charged for the Water element of the combined charge. You will recall the discussions on this matter in the Budget deliberations for 2008.

The overall position on this Programme Group for Expenditure and Income for 2007 is a net dis-improvement of €1,343,085. See last column in Table 3, Page 85.

## Programme Group 7 - Agriculture, Education, Health & Welfare

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Higher Education Grants	€1,700,300
(ii) V.E.C. Pensions	€469,300
(iii) Transfers from other Programme Groups (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	€51,715
<b>Total:</b>	<b>€2,221,315</b>

### Expenditure

Revised Budget	€14,665,303
Revised Expenditure	€14,667,554
<b>Over-Expenditure</b>	<b>(€2,250)</b>

Over-expenditure of approximately €2,000 occurred in the following areas:

Administration of Higher Education Grants	(€18,100)
Higher Education Grants (Part Contra)	(€13,200)
<b>Under Expenditure:</b>	
Loan Charges on Piers and Harbours	€29,300
<b>Net Total</b>	<b>(€2,000)</b>

### Income

Revised Budget	€12,320,006
Revised Income	€12,293,808
<b>Under Realisation of Income</b>	<b>(€26,198)</b>

Under-Realisation of income of approximately €26,000 occurred in the following areas:

Income from Piers & Harbours	(€23,000)
Miscellaneous/Others	(€3,000)
<b>Total</b>	<b>(€26,000)</b>

The overall position on this Programme Group for Expenditure and Income for 2007 is a net dis-improvement of €28,448. See last column in Table 3, Page 85.

**Programme Group 8 - Miscellaneous**

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Programme 8.2 - Machinery and Materials Account (see note below)	€890,000
(ii) Reduction in Malicious Injuries Recoupment	(€100,000)
(iii) Net amount of other Grants (REACH, Disability, Partnership, etc), Transfers from other Programme Groups, etc. (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	<u>(€13,353)</u>
<b>Total:</b>	<b><u>€776,647</u></b>

**Note:**

**Machinery & Materials Account**

The increase is based on actual additional income generated in the Machinery/Materials Account due to more activity than anticipated at Budget time.

## Programme Group 8 - Miscellaneous (Continued)

### Expenditure

The following sets out the principal areas of gross over expenditure and some selected areas of gross under expenditure:

Revised Budget	€23,653,739
Revised Expenditure	€24,590,359
<b>Over Expenditure</b>	<b>(€936,620)</b>

Over-expenditure of approximately €937,000 occurred in the following areas:

Rates Write Offs and Refunds	(€138,300)
Overdraft Interest	(€511,300)
<b><u>Under Expenditure</u></b>	
Administration Costs	€143,300
<b>Financial Management - Sub Total</b>	<b>(€506,300)</b>
<b><u>Under Expenditure</u></b>	
Members Costs	€157,700
<b><u>Over Expenditure</u></b>	
Legal Fees	(€167,100)
Organisational Development/Training	(€247,900)
General Administration & Miscellaneous - Payroll (including Superannuation), Advertising, etc.	(€14,300)
Contribution to ERNACT (not budgeted for in 2007)	(€100,000)
HR/Payroll System	(€59,100)
<b>Total</b>	<b>(€937,000)</b>

One of the principal issues to emerge from the foregoing list is that there was over-expenditure under the Financial Management heading of €506,300 mainly to do with the Overdraft Interest (€511,300) and Irrecoverable Rates (€138,300), this latter item already has been considered by the Elected Members. We were operating with a much higher level of overdraft, approximately €25m on average over the course of 2007. Some of the reasons for this would include outgoings on Water Capital Projects not being recouped, difficulties with collection of monies - Rates and Water - and the overhang from the accumulated Revenue position. We still await cash proceeds from the sale of some Fixed Assets towards the redemption of loans which we made from overdraft circa June 2007 and which had a positive effect on the 2008 Revenue Budget requirements for loan charges.

## **Programme Group 8 - Miscellaneous (Continued)**

Over expenditure on Legal Fees is mainly due to high costs in a particular case involving the extinguishment of a right of way which members will be aware of. The over expenditure on Organisational Development and Training is due to unanticipated training and development demands under Health & Safety, new conditions of contracts issued by the Department of Environment, Heritage & Local Government and our training and other needs in the development of the organisation for the implementation of the new HR/Payroll System.

### **Income**

Revised Budget	€12,320,006
Revised Income	€12,293,808
<b>Under-realisation of Income</b>	<b>(€207,626)</b>

There are a number of income headings in this Programme Group that show additional/reduced income when compared to revised budget. The net effect overall is an under-realisation of income of €208,000 approximately for such headings as, Veterinary Service, Facilities Management and Maintenance Recoupment as well as Rental of space in the Public Service Centres, Building Control and other Recoupments.

The overall position on this Programme Group for Expenditure and Income for 2007 is a net dis-improvement of €1,144,246. See last column in Table 3, Page 85.

As indicated earlier I am now setting out in the following pages, for completeness, the outcome for the other four Programme Groups 1, 4, 5 & 6 including explanations for (over)/under expenditure and additional/ (under-realisation) of income.

## OTHER PROGRAMME GROUPS FOR INFORMATION PURPOSES

### Programme Group 1 - Housing and Building

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Homeless	(€50,000)
(ii) RAS (€633,000)	
(iii) Central Heating	(€490,600)
(iv) Funding Gap Transfer from Disposal of Asset Proceeds	€3,027,400
(v) Voluntary Housing Loan Charges	(€251,300)
(vi) Asylum Seeker Costs	(€603,700)
(vii) Rental Subsidy Management & Maintenance	(€39,300)
(viii) Other Grants & Transfer to other Programme Groups, etc (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	(€65,813)
<b>Total:</b>	<b><u>€893,687</u></b>

### Expenditure

Revised Budget	€19,853,811
Revised Expenditure	€19,016,787
<b>Under-Expenditure</b>	<b>€837,025</b>

Under-expenditure of approximately €837,000 occurred in the following areas:

Loan Charges - Mortgage	€507,000
Provision for Bad/Doubtful Debts - Rents	€236,900
Housing Maintenance/Central Heating	€348,000
Estate Management	€70,100
Rental Accommodation Scheme	€64,000
Traveller Costs - varied	€34,300
General Administration & Miscellaneous - Varied	€357,000
<b><u>Over Expenditure</u></b>	
Loan Charges - Non Mortgage	(€780,300)
<b>Total</b>	<b>€837,000</b>

## Programme Group 1 - Housing and Building (Continued)

There were significant savings in expenditure in this programme Group under the Mortgage Loan Charges heading. A detailed analysis and reconciliation of the Mortgage Loan Book combined with Redemptions has resulted in savings of €507,000. However the Loan Charges for Non Mortgage Loans is overspent due to the Council not being able to redeem the targeted amount in full of €11m to €15m under this heading (we redeemed €9.9m from overdraft, €6.5m received in cash).

This over expenditure was mitigated in full by savings under the Mortgage Loans, already referred to and savings on Loan Charges in Water Services, Programme Group 3 (€152,800) and Waste Management, Programme Group 5 (€144,400).

There was under expenditure on Planned Housing Maintenance and Central Heating due to new funding arrangements introduced in 2007. The provision for Bad/Doubtful Debts was not required to the level budgeted at.

### **Income**

Revised Budget	€15,422,212
Revised Income	€16,423,392
<b>Additional Income</b>	<b>€1,001,180</b>

Additional income of approximately €1,000,000 occurred in the following areas:

Loan Repayments by borrowers	€207,000
Historical Funding Gap	€520,000
Rent from Private Rented Dwellings	€92,800
Various other headings in Housing	€55,300
Housing Rents/Shared Ownership Rent and Subsidy	€124,900
<b>Total</b>	<b>€1,000,000</b>

I refer to decisions taken at Budget meetings to apply the proceeds from the sale of certain assets to the historical Mortgage Funding Gap (€5,847,432). As stated in the 2006 Annual Financial Statement the historical Mortgage Funding Gap should be cleared by the end of 2007. In the event it is cleared and given the level of the proceeds from the sale of

### **Programme Group 1 - Housing and Building (Continued)**

assets it is possible to reverse a contribution of €520,000 made in 2005 from the Income and Expenditure Account for that year towards the historical Mortgage Funding Gap to the benefit of the Income and Expenditure Account in 2007.

### **Programme Group 1 - Housing and Building**

When the Draft Annual Financial Statement for 2007 is made available the elimination of the historical Mortgage Funding Gap will be apparent. This is a major achievement for the Council to have dealt with this item in the accounts well within a ten-year timeframe set by the Department of Environment, Heritage and Local Government as well as saving the ratepayers from having to make an annual contribution of approximately €500,000 plus through the revenue budget over a ten-year period.

The overall position on this Programme Group for Expenditure and Income for 2007 is a net improvement of €1,838,205. See last column in Table 3, Page 85.

## Programme Group 4 - Planning and Development

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) C&E Projects	€70,600
(ii) County Enterprise Board Recoupment	(€68,800)
(iii) Transfers from other Programme Group (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	€59,758
<b>Total:</b>	<b><u>€61,558</u></b>

### **Expenditure**

Revised Budget	€8,224,078
Revised Expenditure	€7,804,428
<b>Under-Expenditure</b>	<b>€439,649</b>

Under-expenditure of approximately €440,000 occurred in the following areas:

Administration Costs - Planning Control (Payroll Costs Mainly)	€249,400
Costs, etc - County Development Plan	€153,100
General Administration and Miscellaneous -Varied	€37,500
<b>Total</b>	<b>€440,000</b>

### **Income**

Revised Budget	€3,746,574
Revised Income	€3,648,688
<b>Under-Realisation of Income</b>	<b>(€97,886)</b>

Under-realisation of €98,000 approximately occurred in the following areas:

Community & Enterprise Activities	(€116,900)
Planning Fees	(€78,100)
<b><u>Additional Income</u></b>	
Planning Grants & Recoupments	€97,000
<b>Net Total</b>	<b>(€98,000)</b>

#### **Programme Group 4 - Planning and Development (Continued)**

The reduction in Income under Community and Enterprise activities was due to the fact that anticipated funding did not materialise for the Policy and Research Section in 2007. Planning Fees income is less due to a reduction in the planning application numbers from those anticipated in the Budget for 2007.

The overall position on this Programme Group for Expenditure and Income for 2007 is a net improvement of €341,763, which predominantly derives from Administration savings in Planning. See last column in Table 3, Page 85.

## Programme Group 5 - Environmental Protection

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

Transfer from Other Programme Group (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	€66,373
	<hr/> <u>€66,373</u>

### Expenditure

Revised Budget	€14,347,929
Revised Expenditure	€13,514,130
<b>Under-Expenditure</b>	<b>€833,799</b>

Under-expenditure of approximately €834,000 occurred in the following areas:

Landfill Maintenance & Other Waste Management Headings including Carndonagh Transfer Station	(€143,600)
Civic Amenity Sites	€187,200
Environmental Campaign/Awareness/Recycling	€135,600
Loan Charges	€144,400
<b>Waste Management Sub-Total</b>	<b>€323,600</b>
Water Safety	€108,700
Fire Service - Mainly Payroll Costs	€296,800
Pollution Control/Administration	€68,700
Other Administration - varied	€36,200
<b>TOTAL</b>	<b>€834,000</b>

Over Expenditure on Landfill Maintenance is fully mitigated by additional income from Landfill Charges. Under expenditure on Civic Amenity Site maintenance is due to delays in commissioning new sites. There were a number of vacant posts in the Fire Service in 2007.

## Programme Group 5 - Environmental Protection (Continued)

### Income

Revised Budget	€6,438,822
Revised Income	€6,472,699
<b>Additional Income</b>	<b>€33,877</b>

The additional income of approximately €34,000 occurred in the following areas:

Landfill Charges/Levies	€302,400
Various headings including Waste Regulations, Fines, Recycling, etc	€52,200
<b><u>Under Realisation of Income</u></b>	
Fire Service - Charges/Certificates	(€204,600)
Civic Amenity Sites	(€40,500)
Pollution Control - partly offset by Expenditure savings	(€75,500)
<b>Total</b>	<b>€34,000</b>

The increase in Landfill Charges and Levies is directly linked to tonnage of waste entering the Landfill Site which Members are already aware of was more than anticipated.

The income shortfall of €204,600 under Fire Services is mainly attributable to a decrease in applications for Certificates under the Building Regulations as well as reduced income from Fire Service Charges.

The overall position on this Programme Group for Expenditure and Income for 2007 is an improvement of €867,675. See last column in Table 3, Page 85.

## Programme Group 6 - Recreation and Amenity

Since the Adopted Budget the Council identified funding changes which were notified under the following headings:

(i) Expenditure Accounted for in Capital	€239,600)
(ii) C&E Projects	€379,400
(iii) Transfer from other Programme Group (Information only becomes available after the Budget is adopted and when the outcome for the year is determined)	€44,249
<b>Total:</b>	<b>€184,049</b>

### Expenditure

Revised Budget	€9,586,953
Revised Expenditure	€9,417,265
<b>Under-Expenditure</b>	<b>€169,688</b>

Under-expenditure of approximately €170,000 occurred in the following areas:

Library Service - All Headings	€98,000
Arts/Museum/Archives	€31,400
Planning & Economic Development - Administration	€68,100
Casual Trading	€23,500
Superannuation	€23,000
<b><u>Over-Expenditure</u></b>	
Heritage	(€74,000)
<b>Net Total</b>	<b>€170,000</b>

Savings in this Programme Group occurred in the Library/Arts Service. Savings were targeted during 2007 under various Pay and Non Pay headings in this area to mitigate the impact of likely over expenditure under Heritage.

There were also savings under Planning and Economic Development due to budgeted posts not filled for the whole year.

Programme Group 6 - Recreation and Amenity (Continued)

Income

Revised Budget	€2,490,948
Revised Income	€2,543,828
<b>Under Realisation of Income</b>	<b>€52,880</b>

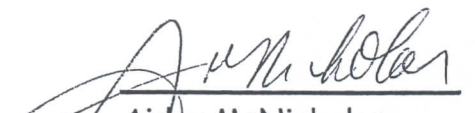
The additional income of approximately €53,000 occurred in the following areas:

Library Service - All headings	€17,500
Arts/Museum/Archives/Heritage	€23,700
C&E Projects	€15,200
Casual Trading	(€3,400)
<b>Total</b>	<b>€53,000</b>

The overall position on this Programme Group for Expenditure and Income for 2007 is a net improvement of €222,568. See last column in Table 3, Page 85.

Resolution Required, as indicated earlier:

The authorisation of the Council is hereby sought to exceed the revised budget for 2007 as set out in Table 2 on Page 82 and as per the resolution in bold on Page 84 to comply with legal provisions of the Local Government Act 2001.

  
Aidan McNicholas  
Head of Finance