

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 17. Over/Under Expenditure

The following table shows the difference between the adopted estimates and the actual outturn in respect of both expenditure and income:

	2007 Expenditure (Over)/Under Estimates €	2007 Income Over/(Under) Estimates €	2007 Net Position  €
Housing & Building	1,034,139	481,138	1,515,277
Roads Transportation & Safety	(585,571)	(404,445)	(990,016)
Water & Sewerage	(714,384)	(628,817)	(1,343,200)
Development Incentives & Controls	439,650	(97,887)	341,763
Environmental Protection	845,549	33,877	879,425
Recreation & Amenity	169,728	(99,224)	70,504
Ag/Edc/Health	(23,408)	(30,647)	(54,055)
Miscellaneous	(561,363)	(207,625)	(768,988)
<b>Total Programme Groups</b>	<b>604,339</b>	<b>(953,629)</b>	<b>(349,290)</b>
Local Government Fund - General Purpose Grant	-	-	-
Rates	-	166,654	166,654
County Charge	-	-	-
Transfers from/(to) Reserves (Note a)	(562,973)	1,326,957	763,984
Dr/Cr Balance	-	-	-
<b>(Deficit)/Surplus for Year</b>	<b>-</b>	<b>-</b>	<b>581,348</b>

#### Note a

##### Expenditure

Description	Programme Group	Revised Budget	Actual	Variance
Write down of Unfunded Balances from Revenue	06	396,400	396,397	3
Transfer to Capital from Revenue to facilitate work on the rehabilitation of old Sheep Dipping Tanks	08	38,800	38,800	0
Write down of Unfunded Balances from Revenue	08	33,200	33,225	(25)
Non Mortgage Loan Charges	01	246,300	417,975	(171,675)
Write down of Unfunded Balances from Revenue	08	0	375,665	(375,665)
Miscellaneous			15,611	(15,611)
<b>Total</b>		<b>714,700</b>	<b>1,277,673</b>	<b>(562,973)</b>

##### Income

Description	Programme Group	Revised Budget	Actual	Variance
Reversal of Historical Mortgage Funding Gap Transaction in 2005	01	0	520,000	520,000
Contributions from Capital Schemes	02	246,600	396,762	150,162
Accounting for Expenditure in Capital Account	02	0	72,450	72,450
Accounting for Expenditure in Capital Account	02	0	577,783	577,783
Miscellaneous			6,562	6,562
<b>Total</b>		<b>246,600</b>	<b>1,573,557</b>	<b>1,326,957</b>

<b>Net of Expenditure &amp; Income</b>	<b>763,984</b>
--	----------------