



An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreacht
Department of Housing,
Local Government and Heritage

Amalgamation

Audited Annual Financial Statements

31 Local Authorities

For The Year Ended 31 December 2019

Prepared by the Department of Housing, Local Government and Heritage

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Introduction

This publication, contains the amalgamated Annual Financial Statements (AFS) for all 31 local authorities.

Each local authority is required to prepare an Annual Financial Statement by the end of March following the year end and to publish it by the end of June. These financial statements undergo an independent audit by the Local Government Audit Service of the Department of the Housing, Local Government and Heritage.

Due to Covid-19, the deadline for the preparation and submission of AFS 2019 was extended to 30th June 2020.

An additional note (Note 23) which relates to Covid -19 is included in AFS 2019.

Note 1: All figures in this publication are in Euro. Due to the effects of rounding, small differences may arise in some overall totals.

Note 2: Following the formation of new Governments and the transfer of functions departments may be reconfigured from time to time to reflect their new responsibilities. This may prompt the department to be renamed. For the purpose of this report we will refer to the Department of Housing, Local Government and Heritage and any previous titles as the Department.

Introduction

This publication contains financial data which has been compiled by the Department from the Audited Financial Statements published by each Local Authority for 2019.

Expenditure

Audited figures for 2019 show that total expenditure was €7.846 billion.

Revenue (current) expenditure represents €5.022 billion of this amount, with €2.824 billion in capital expenditure.

2019 saw an annual increase in revenue and capital expenditure over 2018. Much of this is attributable to increased expenditure in the Housing service division for both revenue and capital.

Income

Government Grants/Subsidies

Government grants and subsidies to local authorities embrace many aspects of their operation and are paid by a number of Government Departments.

They account for €1.8bn or 35% of total income.

Income from Goods and Services

Local Authorities also receive revenue from the provision of a range of goods and services. The most significant are rental income; housing loan repayments; income in relation to the Service Level Agreement with Irish Water, parking charges and fines and planning income.

Income from goods and services in 2019 amounted to €1.401 billion.

Local Property Tax

Every Local Authority has the power to vary the basic rate of LPT by up to 15%.

In the event that a local authority decides to increase the LPT rate locally, they retain 100% of the additional LPT collected. Where a local authority decides to reduce LPT rate, the full cost of that reduction is reflected in a reduced LPT allocation to that local authority. Local Authorities are required to notify the Revenue Commissioners by 30 September each year where they have, by resolution, decided to vary LPT rates.

For 2019, 5 local authorities resolved to increase their LPT above the basic rate and 4 local authorities decided to reduce their rate.

Further details of which are available on the Revenue Commissioner's website at <https://www.revenue.ie/en/property/local-property-tax/index.aspx>

The overall 2019 LPT allocation to local authorities is €503m. Details of the 2019 LPT allocations are available on the Government's website at the following link: <https://www.gov.ie/en/collection/ea27d-local-property-tax-allocations/>

Commercial rates

Local Authorities are obliged by law to levy rates on commercial property which has been entered in the valuation list by the independent Commissioner of Valuation. Rates are levied annually on commercial and industrial property by Local Authorities. Each of these authorities has exclusive rating jurisdiction within its own area. As a general rule, rates are levied on the occupiers of property. Income from rates in 2019 amounted to €1.55 billion.

Performance Indicators

Section 126C of the Local Government Reform Act 2014 sets out the functions of the National Oversight and Audit Commission (NOAC) to include the scrutiny of the performance of local government bodies against relevant indicators (including indicators relating to customer service) that the Commission considers it appropriate to refer to.

The National Oversight and Audit Commission Performance Indicators in Local Authorities 2019 report is published on their website at the link below. https://noac.ie/noac_publications/noac-performance-indicators-report-2019

Statement of Accounting Policies

1. General

The accounts have been prepared in accordance with the Accounting Code of Practice ACoP on local authority accounting, as revised by the Department at 31 December 2019. Non-compliance with accounting policies as set out in ACoP must be stated in the Policies and Notes to the Accounts.

2. Statement of Funds Flow (Funds Flow Statement)

A Statement of Funds Flow was introduced as part of AFS 2011. While the guidance of International Accounting Standard 7 Statement of Cash Flows has been followed, the business of local authorities is substantially different to most private sector organisations and therefore some minor changes to the format have been agreed to ensure the data displayed is meaningful and useful within the local government sector. For this reason the statement is being referred to as a 'Statement of Funds Flow'. The financial accounts now included a Statement of Funds Flow shown after the Statement of Financial Position (Balance sheet). Notes 17 – 22 relate to the Statement of Funds Flow and are shown in the Notes forming part of the Account section of the AFS. Note 19 details Project/Non Project/Affordable/Voluntary balances, which can be either a debt or a credit balance. The funds flow assumes that these are debit balances and bases the (Increase)/Decrease description on this.

3. Accruals

The revenue and capital accounts have been prepared on an accrual basis in accordance with the Code of Practice. (Each local authority should list the areas where they are not complying with this policy, e.g. development contributions).

4. Interest Charges

Loans payable can be divided into the following two categories:

- Mortgage related loans
- Non- mortgage related loans

4.1 Mortgage Related Loans

Mortgage related loans have a corresponding stream of income from long term advances (i.e. monies lent by the local authorities to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Statement of Comprehensive Income (Income and Expenditure Statement).

4.2 Non Mortgage Related Loans

Note 7 to the accounts sets out the types of borrowing under this heading. Loans relating to assets/grants, revenue funding will not have a corresponding stream of income. Bridging finance will eventually become part of permanent funding. Loans in respect of the other headings will have a corresponding value in Note 3.

5. Pensions

Payments in respect of pensions and gratuities are charged to the revenue account in the accounting period in which the payments are made. The cost of salaries and wages in the accounts includes deductions in respect of pension contributions (including Widows and Orphans) benefits under the Local Government Superannuation Scheme and the Single Public Service Pension Scheme. The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by local authorities but are remitted centrally to DPER.

6. Agency and Other Services

Expenditure on services provided or carried out on behalf of other local authorities is recouped at cost or in accordance with specific agreements.

7. Provision for Bad and Doubtful Debts

Provision has/has not been made in the relevant accounts for bad and doubtful debts.

8. Fixed Assets

8.1 Classification of Assets

Fixed assets are classified into categories as set out in the Statement of Financial Position (Balance Sheet). A further breakdown by asset type is set out in note 1 to the accounts.

8.2 Recognition

All expenditure on the acquisition or construction of fixed assets is capitalised on an accrual basis.

8.3 Measurement

A Statement of Financial Position (Balance Sheet) incorporating all of the assets of the local authority was included for the first time in the Annual Financial Statement for 2003. The assets were valued based on the 'Valuation Guideline' issued by the Department.

All assets purchased or constructed as from 1/1/2004 have been included at historical cost. Accounting policies relating to leases are currently being developed and will be reflected in the financial statements at a future date.

8.4 Revaluation

As set out in a revision to the Accounting Code of Practice it is policy to show fixed assets at cost. Maintenance and enhancement costs associated with Infrastructure assets are not currently included in fixed assets but will be reviewed at a future date. Due to their physical nature the vast majority of assets are unique to local authorities and are not subject to disposal. Any loss or gain associated with the net realisable value of the remaining general assets subject to disposal, are accounted for at time of disposal.

8.5 Disposals

In respect of disposable assets, income is credited to a specific reserve and is generally applied in the purchase of new assets. Proceeds of the sale of local authority houses are to be applied as directed by the Department.

8.6 Depreciation

Under the current method of accounting, the charge for depreciation is offset by the amortisation of the source of funding the asset. This method has a neutral impact on Income and Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Statement of Comprehensive Income (Income and Expenditure Statement).

The policies applied to assets subject to depreciation are as follows:

Asset Type	Bases	Depreciation Rate
Plant and Machinery		
- Long life	S/L	10%
- Short life	S/L	20%
Equipment	S/L	20%
Furniture	S/L	20%
Heritage Assets		Nil
Library Books		Nil
Playgrounds	S/L	20%
Parks	S/L	2%
Landfill sites (*See note)		
Water Assets		
- Water schemes	S/L	Asset life over 70 years
- Drainage schemes	S/L	Asset life over 50 years

The Council does not charge depreciation in the year of disposal and will charge a full year's depreciation in the year of acquisition.

*** The value of landfill sites has been included in note 1 under land. Depreciation represents the depletion of the landfill asset.**

9. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Statement of Comprehensive Income (Income and Expenditure Statement). Grants received, relating to the construction of assets, are shown as part of the income of work-in-progress. On completion of the project the income is transferred to a capitalisation account.

10. Development Debtors and Income

Short term development levy debtors are included in note 5. Income from development contributions not due to be paid within the current year is deferred and not separately disclosed in the financial statements.

11. Debt Redemption

The proceeds from the early redemption of loans by borrowers, are applied to the redemption of mortgage related borrowings from the HFA and OPW.

12. Lease Schemes

Rental payments under operating leases are charged to the Statement of Comprehensive Income (Income and Expenditure Statement). Assets acquired under a finance lease are included in fixed assets. The amount due on outstanding balances is shown under current liabilities and long-term creditors.

13. Stock

Stocks are valued on an average cost basis.

14. Work-in-Progress and Preliminary Expenditure

Work-in progress and preliminary expenditure is the accumulated historical cost of various capital related projects. The income accrued in respect of these projects is shown in the Statement of Financial Position (Balance Sheet) as 'Income WIP'.

15. Related Parties

A related party transaction is a transfer of resources, services or obligations between the local authority and a related party. The main related parties for a local authority include the following:

- i. Management and Personnel
- ii. Council members
- iii. Government Departments
- iv. Local Authority Companies

Local Authority council members and key personnel are bound under the relevant sections of the Local Government Act 2001 and subsequent amending legislation to:

- a. furnish an annual declaration of 'declarable interests' set out in section 175 of the Act;
- b. disclose under sections 167, 178 and 179 any beneficial interests that they or a connected person has; and
- c. follow a code of conduct issued by the Department under section 169 of the Local Government Act 2001 in 2004.

'Declarable interests' cover both financial and certain other interests such as land etc. Local authority management and personnel salary and remuneration is determined by the Department in line with central government policy on rates of pay. Local Authority interests in companies and joint ventures are disclosed in Appendix 8 to the Annual Financial Statements. Local Authority transactions with government departments are governed by central government controls and procedures driven by government accounting rules

Amalgamation

**Audited Annual Financial Statements
31 Local Authorities**

**For The Year Ended 31 December
2019**

Statement of Comprehensive Income (Income and Expenditure Account Statement) For Year Ending 31 December 2019

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/ (deficit) for the year. Transfers to/from reserves are shown separately and not allocated by service division. Note 16 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

Expenditure by Division	Notes	Gross Expenditure	Income	Net Expenditure	Net Expenditure
		2019 €	2019 €	2019 €	2018 €
Housing and Building		1,630.75 M	1,603.45 M	27.31 M	22.35 M
Roads Transportation and Safety		1,068.26 M	673.89 M	394.37 M	370.69 M
Water Services		359.98 M	336.50 M	23.48 M	20.58 M
Development Management		408.55 M	182.32 M	226.23 M	218.86 M
Environmental Services		691.17 M	205.36 M	485.81 M	475.37 M
Recreation and Amenity		456.34 M	68.66 M	387.68 M	363.93 M
Agriculture, Education, Health and Welfare		42.19 M	24.04 M	18.15 M	18.00 M
Miscellaneous Services		364.29 M	267.38 M	96.91 M	102.77 M
Total Expenditure/Income	15	5,021.53 M	3,361.59 M		
Net cost of Divisions to be funded from Rates and Local Property Tax				1,659.94 M	1,592.54 M
Rates				1,550.15 M	1,510.09 M
Local Property Tax				394.23 M	395.88 M
Surplus/(Deficit) for Year before Transfers	16			284.44 M	313.42 M
Transfers from/(to) Reserves	14			(275,627,584)	(306,878,322)
Overall Surplus/(Deficit) for Year				8.82 M	6.54 M
General Reserve @ 1st January 2019				36.80 M	30.26 M
General Reserve @ 1st January 2019				45.62 M	36.80 M

Statement of Financial Position (Balance Sheet) at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets	1		
Operational		29,179.35 M	28,381.69 M
Infrastructural		57,878.18 M	58,552.17 M
Community		841.94 M	805.66 M
Non-Operational		1,630.04 M	1,663.43 M
Trade Debtors and Prepayments	5	1,131.55 M	1,131.55 M
Bank Investments		1,975.03 M	1,975.03 M
Cash at Bank		75.95 M	75.95 M
Cash in Transit		2.20 M	2.20 M
		3,198.87 M	3,198.87 M
Current Liabilities (Amounts falling due within one year)			
Bank Overdraft		-	-
Creditors and Accruals	6	1,246.09 M	1,246.09 M
Finance Leases		1.77 M	1.77 M
		1,247.86 M	1,247.86 M
Net Current Assets / (Liabilities)		1,951.01 M	1,951.01 M
Creditors (Amounts falling due after more than one year)			
Loans Payable	7	3,416.30 M	3,416.30 M
Finance Leases		3.14 M	3.14 M
Refundable deposits	8	279.42 M	279.42 M
Other		461.58 M	461.58 M
		4,160.43 M	4,160.43 M
Net Assets		91,610.96 M	91,484.40 M
Represented by			
Capitalisation Account	9	89,529.51 M	89,402.95 M
Income WIP	2	1,632.05 M	1,632.05 M
Specific Revenue Reserve		41.70 M	41.70 M
General Revenue Reserve		45.62 M	45.62 M
Other Balances	10	362.08 M	362.08 M
99999 ERROR Account		-	-
21300 Unallocated Income Account		-	-
Balancing Figure		-	-
Total Reserves		91,610.96 M	91,484.40 M

Statement of Funds Flow (Funds Flow Statement) as at 31 December 2019

		2019	2019
		€	€
Revenue Activities			
Net Inflow/(Outflow) From Operating Activities	17		(157,056,639)
Capital Activities			
Returns On Investment and Servicing Of Finance			
Increase/(Decrease) In Fixed Asset Capitalisation Funding		126.56 M	
Increase/(Decrease) In WIP/Preliminary Funding		201.54 M	
Increase/(Decrease) In Reserves Balances	18	160.38 M	
Net Inflow/(Outflow) From Returns On Investment And Servicing Of Finance			488.48 M
Capital Expenditure and Financial Investment			
(Increase)/Decrease In Fixed Assets		(126,561,553)	
(Increase)/Decrease In WIP/Preliminary Funding		(209,989,808)	
(Increase)/Decrease In Other Capital Balances	19	22.34 M	
Net Inflow/(Outflow) From Capital Expenditure And Financial Investment			(314,208,099)
Financing			
Increase/(Decrease) In Loan Financing	20	(10,710,539)	
(Increase)/Decrease In Reserve Financing	21	10.07 M	
Net Inflow/(Outflow) From Financing Activities			(639,857)
Third Party Holdings			
Increase/(Decrease) In Refundable Deposits			18.52 M
Net Increase/(Decrease) In Cash And Cash Equivalents	22		35.09 M

Notes To and Forming Part of the Accounts

1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant and Machinery (Long and Short Life)	Computers, Furniture and Equipment	Heritage	Roads and Infrastructure	Water and Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
Costs										
Accumulated Costs @ 1/1/2019	2,834.91 M	244.78 M	22,649.85 M	5,053.96 M	432.25 M	158.27 M	368.82 M	57,458.40 M	2,029.19 M	91,230.44 M
Additions										
- Purchased	26.58 M	9.64 M	859.50 M	59.68 M	23.54 M	5.37 M	6.06 M	4.03 M	-	994.39 M
- Transfers WIP	6.57 M	22.81 M	347.69 M	38.85 M	1.07 M	4.24 M	.00 M	444.99 M	-	866.22 M
Disposals\Statutory Transfers	(46,960,969)	-	(297,291,552)	(11,758,310)	(9,504,333)	(3,792,502)	(435,950)	1,084,946,059)	-	(1,454,689,674)
Revaluations	(574,883)	273,425	(263,237,307)	-	(13,110)	-	60,000	-	-	(263,491,875)
Historical Cost Adjustments	15.00 M	(473,188)	3.73 M	23.93 M	(2,032,168)	(319,365)	735,119	(11,053,858)	-	29.52 M
Accumulated Costs @ 31/12/2019	2,835.52 M	277.03 M	23,300.23 M	5,164.67 M	445.31 M	163.77 M	375.25 M	56,811.42 M	2,029.19 M	91,402.39 M
Depreciation										
Depreciation @ 1/1/2019	156.12 M	79.72 M	40,776	3.97 M	359.29 M	144.63 M	-	30.90 M	1,052.83 M	1827.49 M
Provision for Year	3.28 M	5.20 M	13,207	5	17.00 M	5.71 M	-	1.47 M	27.10 M	59.77 M
Disposals\Statutory Transfers	-	-	-	(21,361)	(10,193,112)	(4,168,687)	-	-	-	(14,383,160)
Accumulated Depreciation @ 31/12/2019	159.40 M	84.92 M	53,982	3.95 M	366.09 M	146.17 M	-	32.37 M	1,079.93 M	1,872.88 M

1. Fixed Assets continued

	Land	Parks	Housing	Buildings	Plant and Machinery (Long and Short Life)	Computers, Furniture and Equipment	Heritage	Roads and Infrastructure	Water and Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
Net Book Value @ 31/12/2019	2,676.12 M	192.11 M	23,300.18 M	5160.72 M	79.22 M	17.59 M	375.25 M	56,779.05 M	949.27 M	89,529.51 M
Net Book Value @ 31/12/2018	2,678.79 M	165.06 M	22,649.81 M	5,049.99 M	72.96 M	13.64 M	368.82 M	57,427.51 M	976.36 M	89,402.95 M
Net Book Value by Category										
Operational	1,276.18 M	9.41 M	23,269.90 M	4376.01 M	79.13 M	15.57 M	23.61 M	117.98 M	11.56 M	29,179.35 M
Infrastructural	76.92 M	4.95 M	1.38 M	192.22 M	-	182,655	4.11 M	56,660.70 M	937.71 M	57,878.18 M
Community	92.36 M	175.54 M	989,126	224.48 M	-	1.83 M	346.36 M	370,707	-	841.94 M
Non-Operational	1,230.66 M	2.20 M	27.91 M	368.00 M	93,523	9,504	1.17 M	-	-	1,630.04 M
Net Book Value @ 31/12/2019	2,676.12 M	192.11 M	23,300.18 M	5,160.72 M	79.22 M	17.59 M	375.25 M	56,779.05 M	94,9.27 M	89,529.51 M

Notes To and Forming Part of the Accounts

2. Work in Progress and Preliminary Expenses

A summary of work in progress and preliminary expenditure by asset category is as follows:

	Funded 2019 €	Unfunded 2019 €	Total 2019 €	Total 2018 €
Expenditure				
Work in Progress	996.74 M	35.18 M	1031.92 M	914.90 M
Preliminary Expenses	612.59 M	46.13 M	658.72 M	565.75 M
	1,609.32 M	81.32 M	1,690.64 M	1480.65 M
Income				
Work in Progress	962.84 M	23.36 M	986.21 M	893.69 M
Preliminary Expenses	612.23 M	33.62 M	645.84 M	536.83 M
	1,575.07 M	56.98 M	1,632.05 M	1,430.51 M
Net Expended				
Work in Progress	33.89 M	11.82 M	45.71 M	21.22 M
Preliminary Expenses	359,938	12.52 M	12.88 M	28.92 M
	34.25 M	24.34 M	58.59 M	50.14 M
Net Over/(Under) Expenditure				

Notes To and Forming Part of the Accounts

3. Long Term Debtors

A breakdown of the long-term debtors is as follows:

	Balance @ 1/1/2019 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2019 €	Balance @ 31/12/2018 €
Long Term Mortgage Advances*	898.63 M	204.82 M	(54,551,499)	(26,847,254)	(4,621)	1,022.05 M	898.63 M
Tenant Purchases Advances	2.81 M	251,507	(1,442,341)	(81,206)	258,080	1.80 M	2.81 M
Shared Ownership Rented Equity	140.53 M	(1,062,539)		(16,815,687)	(6,216,676)	116.43 M	140.53 M
	1,041.97 M	204.01 M	(55,993,840)	(43,744,147)	(5,963,218)	1,140.28 M	1,041.97 M
Recoupable Loan Advances						1,007.72 M	1,068.51 M
Capital Advance Leasing Facility						456.81 M	279.40 M
Long-term Investments						-	-
Cash						19.07 M	19.11 M
Interest in associated companies						58.67 M	50.10 M
Other						6.17 M	(9,122,783)
						1,548.44 M	1,408.00 M
						2,688.72 M	2,449.97 M
Less: Amounts falling due within one year (Note 5)						(88,486,880)	(81,526,209)
Total Amounts falling due after more than one year						2,600.24 M	2,368.44 M

* Includes HFA Agency Loans

Notes To and Forming Part of the Accounts

4. Stocks

A summary of stock is as follows:

	2019 €	2018 €
Central Stores	4.54 M	4.37 M
Other Depots	9.59 M	8.85 M
Total	14.13 M	13.22 M

5. Trade Debtors and Prepayments

A breakdown of debtors and prepayments is as follows:

	2019 €	2018 €
Government Debtors	579.14 M	397.41 M
Commercial Debtors	333.55 M	367.29 M
Non-Commercial Debtors	138.02 M	137.30 M
Development Levy Debtors	278.02 M	295.66 M
Other Services	61.85 M	60.09 M
Other Local Authorities	31.62 M	31.51 M
Revenue Commissioners	-	-
Other	43.07 M	41.19 M
Add: Amounts falling due within one year (Note 3)	88.49 M	81.53 M
Total Gross Debtors	1,553.76 M	1,411.98 M
Less: Provision for Doubtful Debts	(504,192,953)	(553,231,655)
Total Trade Debtors	1,049.57 M	858.74 M
Prepayments	81.99 M	39.22 M
	1,131.55 M	897.96 M

Notes To and Forming Part of the Accounts

6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2019	2018
	€	€
Trade creditors	184.72 M	193.92 M
Grants	4.82 M	6.28 M
Revenue Commissioners	97.58 M	81.23 M
Other Local Authorities	14.27 M	8.68 M
Other Creditors	18.70 M	26.45 M
	320.08 M	316.56 M
Accruals	438.66 M	398.84 M
Deferred Income	307.32 M	281.65 M
Add: Amounts falling due within one year (Note 7)	180.03 M	180.42 M
	1,246.09 M	1,177.47 M

Notes To and Forming Part of the Accounts

7. Loans Payable

(a) Movement in Loans Payable					
	HFA	OPW	Other	Balance @ 31/12/2019	Balance @ 31/12/2018
	€	€	€	€	€
Balance @ 1/1/2019	3,268.03 M	51,745	285.26 M	3,553.34 M	3,670.55 M
Borrowings	292.36 M	-	-	292.36 M	156.10 M
Repayment of Principal	(148,915,029)	(50,416)	(37,206,759)	(186,172,205)	(185,882,966)
Early Redemptions	(74,026,552)	-	-	(74,026,552)	(87,849,885)
Other Adjustments	456,716	-	10,369,274	10.83 M	425,487
Balance @ 31/12/2019	3,337.90 M	1,329	258.42 M	3,596.33 M	3,553.34 M
Less: Amounts falling due within one year (Note 6)				180.03 M	180.42 M
Total Amounts falling due after more than one year				3,416.30 M	3,372.93 M
(b) Application of Loans					
An analysis of loans payable is as follows:					
	HFA	OPW	Other	Balance @ 31/12/2019	Balance @ 31/12/2018
	€	€	€	€	€
Mortgage loans*	936.58 M	-	950	936.58 M	813.25 M
<u>Non-Mortgage loans</u>					
Asset/Grants	909.01 M	1,088	173.10 M	1,082.11 M	1,080.63 M
Revenue Funding	18.92 M	-	1.80 M	20.72 M	21.79 M
Bridging Finance	425.97 M	-	-	425.97 M	424.76 M
Recoupable	923.85 M	241	83.52 M	1,007.37 M	1,067.55 M
Shared Ownership – Rented Equity	123.58 M	-	-	123.58 M	145.36 M
	3,337.90 M	1,329	258.42 M	3,596.33 M	3,553.34 M
Less: Amounts falling due within one year (Note 6)				180.03 M	180.42 M
Total Amounts falling due after more than one year				3,416.30 M	3,372.93 M

* Includes HFA Agency Loans

Notes To and Forming Part of the Accounts

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2019 €	2018 €
Opening Balance at 1 January	260.90 M	226.71 M
Deposits received	49.46 M	57.44 M
Deposits repaid	(30,944,017)	(23,249,622)
Closing Balance at 31 December	279.42 M	260.90 M

Note: Short Term Refundable Deposits are included as part of Cash Investments on the Balance sheet

Notes To and Forming Part of the Accounts

9. Capitalisation Account

The capitalisation account shows the funding of the assets as follows:

	Balance @ 1/1/2019	Purchased	Transfers WIP	Disposals\ Statutory Transfers	Revaluations	Historical Cost Adj	Balance @ 31/12/2019	Balance @ 31/12/2018
	€	€	€	€	€	€	€	€
Grants	18,211.65 M	1,053.32 M	383.89 M	(810,613,856)	(237,307)	4.02 M	18,842.03 M	18,211.65 M
Loans	1,173.80 M	10.99 M	11.96 M	(2,550,641)	-	75,776	1,194.28 M	1,173.80 M
Revenue funded	340.72 M	20.62 M	1.95 M	(5,233,503)	-	452,923	358.52 M	340.72 M
Leases	52.00 M	1.78 M	-	(1,058,232)	(13,110)	-	52.71 M	52.00 M
Development Levies	470.36 M	2.73 M	1.20 M	(374,315)	-	373,406	474.29 M	470.36 M
Tenant Purchase Annuities	41.88 M	-	-	(4,468,771)	-	(65,370)	37.35 M	41.88 M
Unfunded	230.07 M	14.65 M	143,078	(741,145)	-	(13,850)	244.10 M	230.07 M
Historical	62,271.81 M	(2,072,341)	4.47 M	(151,336,969)	(263,000,000)	11.98 M	61,871.85 M	62,271.81 M
Other	8,438.15 M	303.97 M	51.02 M	(478,295,844)	(241,458)	12.67 M	8,327.27 M	8,438.15 M
Total Gross Funding	91,230.44 M	1,405.99 M	454.63 M	(1,454,673,274)	(263,491,875)	29.50 M	91,402.39 M	91,230.44 M
Less: Amortised							(1,872,883,091)	(1,827,493,708)
Total *							89,529.51 M	89,402.95 M

*Must agree with note 1

Notes To and Forming Part of the Accounts

10. Other Balances

A breakdown of other balances is as follows:

		Balance @ 1/1/2019	Capital re- classification *	Expenditure	Income	Net Transfers	Balance @ 31/12/2019	Balance @ 31/12/2018
		€	€	€	€	€	€	€
Development Levies balances	(i)	687.20 M	(50,199)	36.91 M	256.21 M	(103,355,716)	803.08 M	687.20 M
Capital Account Balances including Asset Formation and Enhancement	(ii)	(368,801,253)	(4,272,850)	1,974.73 M	1,771.80 M	214.17 M	(361,843,044)	(368,801,253)
Voluntary and Affordable Housing Balances	(iii)							
- Voluntary Housing		(10,435,398)	(284,026)	121.93 M	123.79 M	(184,864)	(9,048,341)	(10,435,398)
- Affordable Housing		(33,467,973)	23,734	3.79 M	14.63 M	3.14 M	(19,469,976)	(33,467,973)
Reserves created for specific purposes	(iv)	1,314.09 M	(3,688,910)	78.33 M	104.95 M	21.56 M	1,358.58 M	1,314.09 M
A. Net Capital Balances		1,588.58 M	(8,272,252)	2,215.70 M	2,271.37 M	135.32 M	1,771.30 M	1,588.58 M
Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	(v)						(1,484,323,393)	(1,472,302,442)
Interest in Associated Companies	(vi)						75.11 M	63.48 M
B. Non Capital Balances							(1,409,214,862)	(1,408,821,198)
Total Other Balances							362.08 M	179.76 M

*() Denotes Debit Balances

- (i) This represents the cumulative balance of development levies i.e. income less expenditure and transfers to date.
- (ii) This represents the cumulative position on funded and unfunded capital jobs consisting of project (completed assets) and non-project (enhancement of assets) balances. Debit balances will require sources of funding to clear.
- (iii) This represents the cumulative position on voluntary and affordable housing projects.
- (iv) Relates to reserves and advance funding for future Local Authority assets, insurance liabilities, other purposes and includes realised tenant purchase annuities.
- (v) Loan related balances including outstanding principal on leases and non-mortgage loans remaining to be funded, historical mortgage funding gap, unrealised principal on tenant purchase annuities to be repaid in the future and shared ownership rented equity.
- (vi) Represents the local authority's interest in associated companies.

Notes To and Forming Part of the Accounts

11. Capital Account Analysis

The capital account has been de-aggregated and is comprised of the following accounts in the balance sheet:

	2019 €	2018 €
Net WIP and Preliminary Expenses (Note 2)	(58,587,837)	(50,135,458)
Net Capital Balances (Note 10)	1,771.30 M	1,588.58 M
Capital Balance Surplus/(Deficit) @ 31 December	1,712.71 M	1538.44 M
A summary of the changes in the Capital account (see Appendix 6) is as follows:		
	2019 €	2018 €
Opening Balance @ 1 January	1,538.44 M	1,271.21 M
Expenditure	2,772.04 M	2,263.39 M
Income		
- Grants	2,156.31 M	1,739.02 M
- Loans	58.32 M	32.69 M
- Other	544.25 M	551.99 M
Total Income	2,758.89 M	2,323.70 M
Net Revenue Transfers	187.42 M	206.92 M
Closing Balance @ 31 December	1,712.71 M	1,538.44 M

Notes To and Forming Part of the Accounts

12. Mortgage Loan Funding Surplus/ (Deficit)

The mortgage loan funding position on the balance sheet is as follows:

	2019 Loan Annuity €	2019 Rented Equity €	2019 Total €	2018 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	1,022.05 M	116.43 M	1,138.48 M	1039.16 M
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(936,576,640)	(123,584,116)	(1,060,160,756)	(958,611,088)
Surplus/(Deficit) in Funding @ 31 December	85.48 M	(7,153,340)	78.32 M	80.55 M
NOTE: Cash on Hand relating to Redemptions and Relending			€ 9.81 M	

13. Summary of Plant and Materials Account

A summary of the operations of the Plant and Machinery account is as follows:

	2019 Plant and Machinery €	2019 Materials €	2019 Total €	2019 Total €
Expenditure	(39,215,199)	(2,559,243)	(41,774,442)	(50,394,926)
Charged to Jobs	42.47 M	2.60 M	45.07 M	52.31 M
	3.26 M	41,974	3.30 M	1.91 M
Transfers from/(to) Reserves	(7,453,938)	(323,869)	(7,777,807)	(5,026,583)
Surplus/(Deficit) for the Year	(4,197,400)	(281,896)	(4,479,296)	(3,115,576)

Notes To and Forming Part of the Accounts

14. Transfers from/ (to) Reserves

A summary of transfers to/from Reserves is as follows:

	2019 Transfers from Reserves €	2019 Transfers to Reserves €	2019 €	2018 €
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(55,605,550)	(55,605,550)	(62,145,610)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(32,310,387)	(32,310,387)	(31,987,665)
Principal Repayments of Finance Leases	-	(2,067,462)	(2,067,462)	(2,005,239)
Transfers to Other Balance Sheet Reserves	3.71 M	(2,769,017)	942,341	(2,666,947)
Transfers to/from Capital Account	51.10 M	(237,681,604)	(186,586,517)	(208,072,853)
Surplus/(Deficit) for Year	54.81 M	(330,434,019)	(275,627,574)	(306,878,315)

15. Analysis of Revenue Income

A summary of the major sources of revenue income is as follows:

	Appendix No	2019		2018	
		€	%	€	%
Grants and Subsidies	3	1,839.43 M	35%	1,580.76 M	32%
Contributions from other local authorities		120.23 M	2%	107.83 M	2%
Goods and Services	4	1,401.93 M	26%	1,354.59 M	27%
		3,361.59 M	63%	3,043.18 M	61%
Local Property Tax		394.23 M	7%	395.88 M	8%
Rates		1,550.15 M	29%	1,510.09 M	31%
Total Income		5,305.97 M	100%	4,949.15 M	100%

From 2017 onwards, local authorities will no longer retain PRD locally. Accordingly, an upward adjustment was made to the LPT baseline of each local authority, to include an additional amount equivalent to the PRD income retained by local authorities in 2014.

Notes To and Forming Part of the Accounts

16. Over/ Under Expenditure

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

	EXPENDITURE					INCOME					NET
	Excluding Transfers	Transfers	Including Transfers	Budget	(Over)/Under Budget	Excluding Transfers	Transfers	Including Transfers	Budget	Over/(Under) Budget	(Over)/Under Budget
	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €
Housing and Building	1,630.75 M	88.64 M	1,719.39 M	1,672.44 M	(46,950,588)	1,603 M	24.43 M	1,628 M	1,563 M	65.16 M	18.21 M
Roads	1,068.26 M	34.99 M	1,103.25 M	993.89 M	109,362,173)	674 M	6.18 M	680 M	583 M	97.21 M	(12,152,072)
Transportation and Safety											
Water Services	359.98 M	13.98 M	373.96 M	382.51 M	8.55 M	336 M	509,930	337 M	344 M	(7,204,986)	1.35 M
Development Management	408.55 M	40.98 M	449.53 M	442.77 M	(6,761,308)	182 M	3.10 M	185 M	169 M	16.27 M	9.51 M
Environmental Services	691.17 M	40.75 M	731.92 M	721.72 M	(10,202,477)	205 M	2.95 M	208 M	200 M	8.31 M	(1,894,783)
Recreation and Amenity	456.34 M	37.74 M	494.08 M	484.04 M	(10,036,495)	69 M	3.08 M	72 M	64 M	7.73 M	(2,310,701)
Agriculture, Education, Health and Welfare	42.19 M	4.50 M	46.68 M	44.91 M	(1,771,717)	24 M	69,449	24 M	22 M	2.37 M	597,407
Miscellaneous Services	364.29 M	68.85 M	433.14 M	419.38 M	(13,761,953)	267 M	14.48 M	282 M	251 M	30.84 M	17.08 M
Total Divisions	5,021.53 M	330.43 M	5,351.96 M	5,161.67 M	(190,294,895)	3,362 M	54.81 M	3,416 M	3,196 M	220.68 M	30.38 M
Local Property Tax	-	-	-	-	-	394 M	-	394 M	394 M	479,747	.48 M
Rates	-	-	-	-	-	1,550 M	-	1,550 M	1,548 M	2.57 M	2.57 M
Dr/Cr Balance											(23,910,611)
(Deficit)/Surplus for Year	5,021.53 M	330.43 M	5,351.96 M	5,161.67 M	(190,294,895)	5,306 M	54.81 M	5,361 M	5,137 M	223.73 M	9.52 M

Notes To and Forming Part of the Accounts

	2019
	€
17. Net Cash Inflow/ (Outflow) from Operating Activities	
- Operating Surplus/(Deficit) for Year	8.82 M
- (Increase)/Decrease in Stocks	(907,822)
- (Increase)/Decrease in Trade Debtors	(233,588,599)
- Increase/(Decrease) in Creditors Less than One Year	<u>68.62 M</u>
	<u>157,056,639</u>
18. Increase/ (Decrease) in Reserve Balances	
- Increase/(Decrease) in Development Levies balances	115.89 M
- Increase/(Decrease) in Reserves created for specific purposes	<u>44.49 M</u>
	<u>160.38 M</u>
19. (Increase)/Decrease in Other Capital Balances	
- (Increase)/Decrease in Capital account balances including asset formation and enhancement	6.96 M
- (Increase)/Decrease in Voluntary Housing Balances	1.39 M
- (Increase)/Decrease in Affordable Housing Balances	<u>14.00 M</u>
	<u>22.34 M</u>
20. Increase/ (Decrease) in Loan Financing	
- (Increase)/Decrease in Long Term Debtors	(231,796,234)
- Increase/(Decrease) in Mortgage Loans	123.32 M
- Increase/(Decrease) in Asset/Grant Loans	1.48 M
- Increase/(Decrease) in Revenue Funding Loans	(1,072,657)
- Increase/(Decrease) in Bridging Finance Loans	1.21 M
- Increase/(Decrease) in Recoupable Loans	(60,183,684)
- Increase/(Decrease) in Shared Ownership Rented Equity Loans	(21,773,383)
- Increase/(Decrease) in Finance Leasing	224,958
- (Increase)/Decrease in Portion Transferred to Current Liabilities	389,779
- Increase/(Decrease) in Other Creditors - Deferred Income	<u>177.49 M</u>
	<u>(10,710,539)</u>

Notes To and Forming Part of the Accounts

	2019
	€
21. (Increase)/Decrease in Reserve Financing	
- (Increase)/Decrease in Specific Revenue Reserve	10,464,345
- (Increase)/Decrease in Balance Sheet accounts relating to the loan principal outstanding (including Unrealised TP Annuities)	(12,020,951)
- (Increase)/Decrease in Reserves in Associated Companies	<u>11,627,287</u>
	<u>10,070,681</u>
22. Analysis of Changes in Cash and Cash Equivalents	
- Increase/(Decrease) in Bank Investments	56,224,745
- Increase/(Decrease) in Cash at Bank/Overdraft	(18,191,939)
- Increase/(Decrease) in Cash in Transit	<u>(2,941,608)</u>
	<u>35,091,198</u>

Appendices

Appendix 1 Analysis of Expenditure for Year Ended 31 December 2019

	2019 €	2018 €
Payroll Expenses		
	1,439.75 M	1,390.65 M
	331.54 M	327.92 M
	95.96 M	90.82 M
Total	1,867.25 M	1,809.39 M
Operational Expenses		
	32.42 M	32.07 M
	60.02 M	54.05 M
	522.42 M	463.14 M
	202.52 M	175.52 M
	118.38 M	119.86 M
	181.96 M	182.50 M
	215.84 M	193.51 M
	9.39 M	9.43 M
	48.49 M	47.10 M
	59.27 M	59.63 M
	86.64 M	83.39 M
	882.27 M	724.24 M
Total	2,419.63 M	2,144.45 M
Administration Expenses		
	26.13 M	26.78 M
	22.24 M	19.40 M
	15.54 M	13.93 M
	228.48 M	197.67 M
	69.00 M	62.50 M
Total	361.38 M	320.28 M
Establishment Expenses		
	81.51 M	65.74 M
	45.05 M	42.56 M
Total	126.56 M	108.30 M
Financial Expenses	196.83 M	204.94 M
Miscellaneous Expenses	49.88 M	48.37 M
Total Expenditure	5,021.53 M	4,635.73 M

Appendix 2

Service Division A Housing and Building

Division		Expenditure	Income			
		Total €	State Grants and Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	Total €
A01	Maintenance/Improvement of LA Housing	276.37 M	13.98 M	266.94 M	5,778	280.93 M
A02	Housing Assessment, Allocation and Transfer	30.57 M	2.45 M	1.40 M	1,580	3.85 M
A03	Housing Rent and Tenant Purchase Administration	37.34 M	138,104	151.74 M	2,522	151.88 M
A04	Housing Community Development Support	49.39 M	381,678	720,830	44,343	1.15 M
A05	Administration of Homeless Service	262.56 M	204.01 M	3.94 M	18.13 M	226.08 M
A06	Support to Housing Capital and Affordable Prog.	107.48 M	50.75 M	2.57 M	159,054	53.48 M
A07	RAS Programme	316.73 M	265.22 M	52.12 M	9,374	317.34 M
A08	Housing Loans	51.66 M	2.27 M	34.11 M	3,743	36.39 M
A09	Housing Grants	73.40 M	46.26 M	1.31 M	809	47.57 M
A11	Agency and Recoupable Services	6.27 M	3.64 M	3.36 M	4,089	7.00 M
A12	HAP Programme	507.63 M	380.86 M	121.28 M	92,361	502.23 M
Service Division Total Including Transfers To/From Reserves		1,719.39 M	969.96 M	639.47 M	18.45 M	1,627.88 M
Less Transfers to/from Reserves		88.64 M		24.43 M		24.43 M
Service Division Total Excluding Transfers To/From Reserves		1,630.75 M		615.03 M		1,603.45 M

Service Division B Road Transportation and Safety

Division		Expenditure	Income			
		Total €	State Grants and Subsidies €	Provision of Goods and Services €	Contributions From Other Local Authorities €	Total €
B01	NP Road - Maintenance and Improvement	36.43 M	27.36 M	776,186	-	28.14 M
B02	NS Road - Maintenance and Improvement	33.70 M	25.36 M	558,470	-	25.92 M
B03	Regional Road - Maintenance and Improvement	214.13 M	125.42 M	3.47 M	32,871	128.92 M
B04	Local Road - Maintenance and Improvement	531.96 M	316.28 M	19.06 M	7,450	335.35 M
B05	Public Lighting	81.34 M	6.91 M	450,765	(28,120)	7.33 M
B06	Traffic Management Improvement	56.14 M	2.08 M	12.76 M	393,913	15.24 M
B07	Road Safety Engineering Improvement	13.13 M	7.30 M	240,210	-	7.54 M
B08	Road Safety Promotion/Education	15.47 M	172,661	472,448	32,761	677,870
B09	Maintenance and Management of Car Parking	52.25 M	(2,000)	100.68 M	20,203	100.69 M
B10	Support to Roads Capital Prog.	35.70 M	1.63 M	1.98 M	12,055	3.62 M
B11	Agency and Recoupable Services	33.01 M	6.26 M	19.40 M	982,942	26.64 M
Service Division Total Including Transfers To/From Reserves		1,103.25 M	518.77 M	159.84 M	1,454,074	680.07 M
Less Transfers to/from Reserves		34.99 M		6.18 M		6.18 M
Service Division Total Excluding Transfers To/From Reserves		1,068.26 M		153.66 M		673.89 M

Service Division C Water Services

		Expenditure	Income			Total
			State Grants And Subsidies	Provision Of Goods And Services	Contributions From Other Local Authorities	
Division		Total				Total
		€	€	€	€	€
C01	Operation and Maintenance of Water Supply	184.17 M	4.44 M	136.16 M	40,318	140.64 M
C02	Operation and Maintenance of Waste Water Treatment	87.88 M	653,457	63.40 M	-	64.06 M
C03	Collection of Water and Waste Water Charges	3.69 M	398,148	1.96 M	-	2.35 M
C04	Operation and Maintenance of Public Conveniences	7.06 M	39,000	306,197	1,064	346,261
C05	Admin of Group and Private Installations	33.71 M	30.75 M	464,804	-	31.22 M
C06	Support to Water Capital Programme	20.65 M	39,109	14.32 M	-	14.36 M
C07	Agency and Recoupable Services	7.37 M	89,596	60.11 M	280,565	60.48 M
C08	Local Authority Water and Sanitary Services	29.42 M	1.87 M	21.66 M	27,067	23.55 M
Service Division Total Including Transfers To/From Reserves		373.96 M	38.28 M	298.38 M	349,014	337.01 M
Less Transfers to/from Reserves		13.98 M		509,930		509,930
Service Division Total Excluding Transfers To/From Reserves		360.0 M		297.9 M		336.5 M

Service Division D Development Management

Division	Expenditure	Income			
	Total €	State Grants and Subsidies €	Provision Of Goods And Services €	Contributions From Other Local Authorities €	Total €
D01 Forward Planning	37.50 M	101,848	1.72 M	9,806	1.83 M
D02 Development Management	85.78 M	88,702	25.51 M	113,999	25.72 M
D03 Enforcement	20.96 M	135,647	1.21 M	639	1.35 M
D04 Op and Mtce of Industrial Sites and Commercial Facilities	16.43 M	30,000	6.10 M	586,233	6.72 M
D05 Tourism Development and Promotion	32.53 M	1.01 M	12.32 M	72,472	13.39 M
D06 Community and Enterprise Function	95.20 M	54.28 M	4.28 M	684,186	59.25 M
D07 Unfinished Housing Estates	5.83 M	50,000	.69 M	-	743,032
D08 Building Control	14.87 M	-	3.39 M	1.60 M	5.00 M
D09 Economic Development and Promotion	105.09 M	44.77 M	8.79 M	467,123	54.03 M
D10 Property Management	13.04 M	15,249	6.13 M	7,126	6.15 M
D11 Heritage and Conservation Services	15.30 M	4.70 M	764,540	352,617	5.82 M
D12 Agency and Recoupable Services	7.00 M	4.47 M	935,722	8,560	5.42 M
Service Division Total Including Transfers To/From Reserves	449.53 M	109.65 M	71.86 M	3.91 M	185.41 M
Less Transfers to/from Reserves	40.98 M		3.10 M		3.10 M
Service Division Total Excluding Transfers To/From Reserves	408.55 M		68.76 M		182.32 M

Service Division E Environmental Services

Division	Expenditure	Income			
	Total	State Grants and Subsidies	Provision Of Goods And Services	Contributions From Other Local Authorities	Total
	€	€	€	€	€
E01 Operation, Maintenance and Aftercare of Landfill	38.51 M	212,539	7.30 M	1.66 M	9.17 M
E02 Op and Mtce of Recovery and Recycling Facilities	35.90 M	874,105	12.67 M	49,925	13.60 M
E03 Op and Mtce of Waste to Energy Facilities	3.56 M	405,901	1.09 M	2.14 M	3.64 M
E04 Provision of Waste to Collection Services	6.48 M	558,515	2.70 M	160,672	3.42 M
E05 Litter Management	30.19 M	3.14 M	1.59 M	23,715	4.76 M
E06 Street Cleaning	115.04 M	18,444	2.42 M	9,171	2.45 M
E07 Waste Regulations, Monitoring and Enforcement	32.72 M	7.98 M	13.03 M	173,224	21.19 M
E08 Waste Management Planning	7.04 M	1.97 M	652,946	704,285	3.33 M
E09 Maintenance and Upkeep of Burial Grounds	24.61 M	8,089	9.11 M	2,802	9.12 M
E10 Safety of Structures and Places	24.69 M	3.36 M	4.60 M	733,585	8.70 M
E11 Operation of Fire Service	355.71 M	7.21 M	25.56 M	66.22 M	98.99 M
E12 Fire Prevention	14.84 M	33,884	9.08 M	-	9.11 M
E13 Water Quality, Air and Noise Pollution	19.93 M	697,624	2.89 M	24,048	3.62 M
E14 Agency and Recoupable Services	17.56 M	7.98 M	3.72 M	3.53 M	15.23 M
E15 Climate Change and Flooding	5.15 M	1.74 M	217,865	26,887	1.99 M
Service Division Total Including Transfers To/From Reserves	731.92 M	36.20 M	96.65 M	75.46 M	208.32 M
Less Transfers to/from Reserves	40.75 M		2.95 M		2.95 M
Service Division Total Excluding Transfers To/From Reserves	691.17 M		93.70 M		205.36 M

Service Division F Recreation and Amenity

Division	Expenditure	Income			
	Total €	State Grants and Subsidies €	Provision Of Goods And Services €	Contributions From Other Local Authorities €	Total €
F01 Operation And Maintenance Of Leisure Facilities	37.99 M	140,990	13.09 M	70,532	13.30 M
F02 Operation Of Library And Archival Service	167.22 M	2.68 M	4.99 M	2.09 M	9.75 M
F03 Op, Mtce and Imp Of Outdoor Leisure Areas	138.67 M	1.14 M	6.23 M	124,141	7.49 M
F04 Community Sport And Recreational Development	67.89 M	12.49 M	7.94 M	113,142	20.54 M
F05 Operation Of Arts Programme	76.19 M	5.76 M	8.80 M	15,509	14.57 M
F06 Agency and Recoupable Services	6.12 M	3.96 M	2.03 M	81,456	6.08 M
Service Division Total Including Transfers To/From Reserves	494.08 M	26.18 M	43.07 M	2.49 M	71.74 M
Less Transfers To/From Reserves	37.74 M		3.08 M		3.08 M
Service Division Total Excluding Transfers To/From Reserves	456.34 M		39.99 M		68.66 M

Service Division G

Agriculture, Education, Health and Welfare

Division	Expenditure	Income			
	Total €	State Grants and Subsidies €	Provision Of Goods And Services €	Contributions From Other Local Authorities €	Total €
G01 Land Drainage Costs	3.96 M	1.16 M	126,478	-	1.29 M
G02 Operation And Maintenance Of Piers And Harbours	15.60 M	36,506	7.61 M	2,808	7.65 M
G03 Coastal Protection	1.52 M	79,679	22,021	-	101,700
G04 Veterinary Service	20.76 M	6.04 M	6.54 M	177	12.58 M
G05 Educational Support Services	4.14 M	1.86 M	65,843	54	1.93 M
G06 Agency and Recoupable Services	711,547	557,279	3,683	-	560,962
Service Division Total Including Transfers To/From Reserves	46.68 M	9.74 M	14.36 M	3,040	24.11 M
Less Transfers To/From Reserves	4.50 M		69,449		69,449
Service Division Total Excluding Transfers To/From Reserves	42.19 M		14.29 M		24.04 M

Service Division H Miscellaneous Services

Division	Expenditure	Income			
	Total €	State Grants and Subsidies €	Provision Of Goods And Services €	Contributions From Other Local Authorities €	Total €
H01 Profit/Loss Machinery Account	45.32 M	148	40.05 M	1,600	40.06 M
H02 Profit/Loss Stores Account	5.68 M	5,372	4.21 M	-	4.21 M
H03 Administration Of Rates	183.68 M	42.82 M	11.29 M	5,135	54.11 M
H04 Franchise Costs	12.96 M	10,533	3.82 M	132,842	3.96 M
H05 Operation Of Morgue And Coroner Expenses	7.92 M	62,683	37,572	197,982	298,236
H06 Weighbridges	224,810	-	71,511	-	71,511
H07 Operation Of Markets And Casual Trading	7.61 M	-	1.75 M	200	1.75 M
H08 Malicious Damage	161,127	6,725	73,708	-	80,432
H09 Local Representation/Civic Leadership	64.61 M	12,610	2.02 M	12,845	2.05 M
H10 Motor Taxation	29.41 M	427,065	871,310	-	1.30 M
H11 Agency and Recoupable Services	75.57 M	87.31 M	68.90 M	17.76 M	173.97 M
Service Division Total Including Transfers To/From Reserves	433.14 M	130.65 M	133.10 M	18.11 M	281.86 M
Less Transfers To/From Reserves	68.85 M		14.48 M		14.48 M
Service Division Total Excluding Transfers To/From Reserves	364.29 M		118.62 M		267.38 M
Total All Divisions	5,021.53 M	1,839.43 M	1,401.93 M	120.23 M	3,361.59 M

Appendix 3 Analysis of Income from Grants and Subsidies

	2019 €	2018 €
Department of Housing, Planning and Local Government		
Housing Grants and Subsidies	971.11 M	790.70 M
Local Improvement Schemes	366,230	673,613
Road Grants	28.89 M	32.60 M
Water Services Group Schemes	30.26 M	25.73 M
Environmental Protection/Conservation Grants	16.26 M	17.79 M
Library Services	248,901	719,837
Urban and Village Renewal Schemes	856,639	1.25 M
Miscellaneous	154.46 M	137.78 M
	1,202.45 M	1,007.24 M
Other Departments and Bodies		
Road Grants	484.59 M	446.74 M
Local Enterprise Office	36.96 M	34.60 M
Community Employment Schemes	7.06 M	7.01 M
Civil Defence	3.30 M	2.86 M
Higher Education Grants	1.22 M	6,169
Miscellaneous	103.86 M	82.31 M
	636.98 M	573.53 M
Total	1,839.43 M	1,580.76 M

Appendix 4

Analysis of Income from Goods and Services

	2019	2018
	€	€
Rents from Houses	568.60 M	511.44 M
Housing Loans Interest and Charges	29.31 M	27.48 M
Domestic Water	-	-
Commercial Water	-	-
Irish Water	288.42 M	292.25 M
Domestic Refuse	2.16 M	2.08 M
Commercial Refuse	5.98 M	5.18 M
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	25.66 M	24.33 M
Parking Fines/Charges	106.61 M	101.02 M
Recreation and Amenity Activities	33.12 M	31.45 M
Library Fees/Fines	823,966	1.61 M
Agency Services	13.66 M	13.85 M
Pension Contributions	52.33 M	53.02 M
Property Rental and Leasing of Land	18.89 M	17.04 M
Landfill Charges	10.52 M	11.20 M
Fire Charges	17.47 M	17.43 M
NPPR	33.32 M	48.88 M
Misc. (Detail)	194.88 M	196.30 M
	1,401.77 M	1,354.55 M

Appendix 5

Summary of Capital Expenditure and Income

	2019 €	2018 €
Expenditure		
Payment to Contractors	1,119.87 M	934.69 M
Purchase of Land	69.06 M	72.28 M
Purchase of Other Assets/Equipment	747.22 M	563.31 M
Professional and Consultancy Fees	146.59 M	120.45 M
Other	689.31 M	572.66 M
Total Expenditure (Net of Internal Transfers)	2,772.04 M	2,263.39 M
Transfers to Revenue	52.83 M	61.15 M
Total Expenditure (Incl. Transfers) *	2,824.87 M	2,324.53 M
Income		
Grants and LPT	2,156.31 M	1,739.02 M
Non - Mortgage Loans	58.32 M	32.69 M
Other Income		
(a) Development Contributions	259.60 M	237.48 M
(b) Property Disposals		
- Land	25.68 M	13.39 M
- LA Housing	25.48 M	25.90 M
- Other property	24.35 M	835,946
(c) Purchase Tenant Annuities	28.22 M	23.95 M
(d) Car Parking	6.48 M	6.35 M
(e) Other	174.45 M	244.19 M
Total Income (Net of Internal Transfers)	2,758.89 M	2,323.80 M
Transfers from Revenue	240.25 M	267.97 M
Total Income (Incl. Transfers) *	2,999.14 M	2,591.77 M
Surplus\ (Deficit) for year	174.27 M	267.24 M
Balance (Debit)\Credit @ 1 January	1,538.44 M	1,271.21 M
Balance (Debit)\Credit @ 31 December	1,712.71 M	1,538.44 M

* Excludes internal transfers, includes transfers to and from Revenue account

Appendix 6

Analysis of Expenditure and Income on Capital Account

	Balance @ 1/1/2019	Expenditure	Income				Transfers			Balance @ 31/12/2019
			Grants And Lpt €	Non- Mortgage Loans* €	Other €	Total Income €	Transfer From Revenue €	Transfer to Revenue €	Internal Transfers €	
Housing and Building	(28,386,685)	1,677.59 M	1,536.37 M	41.37 M	117,897 M	1,695,634 M	45,227 M	22,738 M	(2,513,839)	9,633,946
Road Transportation and Safety	237.44 M	583.90 M	465.33 M	904,485	62,683 M	528,920 M	25,572 M	2,610 M	32,441 M	237,870 M
Water Services	74.49 M	39.80 M	15.58 M	-	26,404 M	41,982 M	2,725 M	(903,192)	128,986	80,421.91 M
Development Management	564.40 M	168.86 M	51.20 M	5.40 M	250,294 M	306,895 M	34,383 M	5,479 M	(63,021,951)	668,323.38 M
Environmental Services	94.67 M	73.61 M	34.14 M	2.50 M	19,930 M	56,571 M	21,387 M	2,062 M	333,378	97,286.93 M
Recreation and Amenity	117.96 M	106.31 M	35.73 M	-	30,632 M	66,361 M	25,623 M	1,323 M	31.32 M	133,637.57 M
Agriculture, Education, Health and Welfare	10.14 M	11.67 M	6.14 M	-	858 M	6,996 M	1,882 M	149,277	732,087	7,928.94 M
Miscellaneous Services	467.73 M	110.31 M	11.82 M	8.15 M	35,554 M	55,529 M	83,454 M	19,374 M	576,078	477,608.68 M
Total	1,538.44 M	2,772.04 M	2,156.31 M	58.32 M	544.25 M	2,758.89 M	240.25 M	52.83 M	2	1,712.71 M

Appendix 7

Summary of Major Revenue Collections For 2019

A Debtor type	B Incoming arrears @ 1/1/2019	C Accrued - current year debit (Gross)	D Vacant property adjustments	E Write offs	F Waivers	G Total for collection =(B+C-D-E-F)	H Amount collected	I Closing arrears @ 31/12/2019 = (G-H)	J Specific doubtful arrears*	K % Collected = (H)/(G-J)
	€	€	€	€	€	€	€	€	€	
Rates	248.23M	1,550.33M	85.82M	60.61M	898,445	1,651.22M	1,425.67M	225.55M	52.37M	89%
Rents and Annuities	82.42M	562.31M	-	3.17M	-	641.55M	554.76M	86.79M	-	86%
Housing Loans	31.31M	91.48M	-	417,811	(210)	122.37M	95.51M	26.86M	-	78%

*Specific doubtful arrears = (i) Vacancy applications pending/criteria not met and (ii) Accounts in examinership/ receivership/ liquidation and no communication regarding likely outcome

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