



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 2020

Prepared by the Department of Housing, Local Government and Heritage

[gov.ie/housing](http://gov.ie/housing)



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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.

An update note (Note 23) relating to the treatment of the nine months rates waiver/credit in lieu scheme is included in AFS 2020

A new note (Note 24) relating to the Restart Grant/Plus is included in AFS 2020

**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 2020.

## Expenditure

Audited figures for 2020 show that total expenditure was €9.438bn.

Revenue (current) expenditure represents €6.75bn of this amount, with €2.688bn in capital expenditure.

2020 saw an annual increase of 36% in revenue income and an increase of 34% in total revenue expenditure.

## 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. To assist Local Authorities through the pandemic the Government launched a number of initiatives, the rates waiver scheme €729m, Restart Grants and Restart Grants Plus schemes €632m, recouped loss of income of goods and services €71m and €60m to cover additional covid expenditure. Grants and subsidies account for €3.6bn or 51% 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.

### 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 2020, 19 local authorities increased their LPT above the basic rate and 4 local authorities reduced their rate. Taking account of these local variation decisions, the overall 2020 LPT allocation to local authorities was €517m, further details of which are available on the Revenue Commissioner's website at <https://www.revenue.ie/en/property/local-property-tax/index.aspx>

## **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 2020 amounted to €1.66bn.

## **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

2020 report is published on their website at the link below.

[https://noac.ie/noac\\_publications/noac-performance-indicators-report-2020](https://noac.ie/noac_publications/noac-performance-indicators-report-2020)

## 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 ( <b>*See note</b> )		
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 2020**

The bottom half of the page features a decorative graphic consisting of several overlapping, semi-transparent green shapes. These shapes form a series of peaks and valleys, creating a stylized, abstract landscape or mountain range effect. The colors range from a light, pale green to a very dark, almost blackish-green.

## Statement of Comprehensive Income (Income and Expenditure Account Statement) For Year Ending 31 December 2020

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
		2020 €	2020 €	2020 €	2019 €
Housing and Building		1,848,278,675	1,838,797,442	9,481,232	27,305,866
Roads Transportation and Safety		1,139,762,504	716,958,639	422,803,866	394,374,060
Water Services		361,710,537	336,918,066	24,792,470	23,482,665
Development Management		1,092,117,991	849,559,526	242,558,465	226,231,123
Environmental Services		707,543,402	209,318,984	498,224,418	485,807,944
Recreation and Amenity		446,261,780	56,774,563	389,487,216	387,679,403
Agriculture, Education, Health and Welfare		40,890,688	22,040,126	18,850,562	18,149,358
Miscellaneous Services		1,114,256,534	1,097,265,345	16,991,189	96,908,942
<b>Total Expenditure/Income</b>	16	<b>6,750,822,110</b>	<b>5,127,632,691</b>		
<b>Net cost of Divisions to be funded from Rates and Local Property Tax</b>				<b>1,623,189,419</b>	1,659,939,411
Rates				1,659,379,184	1,550,153,769
Local Property Tax				410,227,880	394,229,040
<b>Surplus/(Deficit) for Year before Transfers</b>	16			<b>446,417,645</b>	284,443,398
<b>Transfers from/(to) Reserves</b>	14			(429,252,486)	(275,627,584)
<b>Overall Surplus/(Deficit) for Year</b>				<b>17,165,159</b>	8,815,814
<b>General Reserve @ 1 January 2020</b>				45,615,924	36,800,110
<b>General Reserve @ 31 December 2020</b>				<b>62,781,083</b>	45,615,924

## Statement of Financial Position (Balance Sheet) at 31 December 2020

	Notes	2020 €	2019 €
<b>Fixed Assets</b>	1		
Operational		29,958,093,439	29,179,345,614
Infrastructural		58,576,723,515	57,878,175,554
Community		855,652,854	841,941,615
Non-Operational		1,629,700,261	1,630,044,775
		<b>91,020,170,069</b>	<b>89,529,507,559</b>
<b>Work in Progress and Preliminary Expenses</b>	2	2,024,593,675	1,690,639,094
<b>Long Term Debtors</b>	3	2,796,660,053	2,600,235,906
<b>Current Assets</b>			
Stocks	4	15,926,720	14,128,565
Trade Debtors & Prepayments	5	1,149,111,331	1,131,553,137
Bank Investments		2,548,835,724	1,975,029,304
Cash at Bank		170,268,080	75,953,935
Cash in Transit		16,942,308	2,200,924
		<b>3,901,084,163</b>	3,198,865,865
<b>Current Liabilities (Amounts falling due within one year)</b>			
Bank Overdraft		-	-
Creditors & Accruals		-	-
Finance Leases	6	1,608,204,463	1,246,090,690
		2,311,837	1,767,489
		<b>1,610,516,300</b>	1,247,858,179
<b>Net Current Assets / (Liabilities)</b>		<b>2,290,567,863</b>	<b>1,951,007,686</b>
<b>Creditors (Amounts falling due after more than one year)</b>			
Loans Payable	7	3,386,893,346	3,416,301,853
Finance Leases		3,599,004	3,135,125
Refundable deposits	8	305,006,491	279,418,144
Other		692,388,818	461,578,269
		<b>4,387,887,659</b>	4,160,433,391
<b>Net Assets</b>		<b>93,744,104,001</b>	91,610,956,853
<b>Represented by</b>			
Capitalisation Account	9	91,020,170,068	89,529,507,563
Income WIP	2	1,945,497,686	1,632,051,257
General Revenue Reserve		62,781,083	45,615,924
Other Specific Reserves		41,697,512	41,697,511
Other Balances	10	673,957,652	362,084,567
<b>Total Reserves</b>		<b>93,744,104,001</b>	91,610,956,853

## Statement of Funds Flow (Funds Flow Statement) as at 31 December 2020

		2020	2019
		€	€
<b>Revenue Activities</b>			
<b>Net Inflow/(Outflow) From Operating Activities</b>	<b>17</b>		<b>359,922,582</b>
<b>Capital Activities</b>			
<b>Returns On Investment and Servicing Of Finance</b>			
Increase/(Decrease) In Fixed Asset Capitalisation Funding		1,490,662,505	
Increase/(Decrease) In Wip/Preliminary Funding		313,446,429	
Increase/(Decrease) In Reserves Balances	<b>18</b>	<u>121,961,470</u>	
<b>Net Inflow/(Outflow) From Returns On Investment And Servicing Of Finance</b>			<b>1,926,070,404</b>
<b>Capital Expenditure and Financial Investment</b>			
(Increase)/Decrease In Fixed Assets		(1,490,662,506)	
(Increase)/Decrease In Wip/Preliminary Funding		(333,954,581)	
(Increase)/Decrease In Other Capital Balances	<b>19</b>	<u>202,051,562</u>	
<b>Net Inflow/(Outflow) From Capital Expenditure And Financial Investment</b>			<b>(1,622,565,525)</b>
<b>Financing</b>			
Increase/(Decrease) In Loan Financing	<b>20</b>	5,986,121	
(Increase)/Decrease In Reserve Financing	<b>21</b>	<u>(12,139,987)</u>	
<b>Net Inflow/(Outflow) From Financing Activities</b>			<b>(6,153,866)</b>
<b>Third Party Holdings</b>			
Increase/(Decrease) In Refundable Deposits			<b>25,588,347</b>
<b>Net Increase/(Decrease) In Cash And Cash Equivalent</b>	<b>22</b>		<b>682,861,943</b>

## 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
	€	€	€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs @ 1/1/2020	2,835,519,952	277,028,472	23,300,234,801	5,164,667,654	445,314,358	163,768,516	375,245,234	56,811,418,525	2,029,193,147	91,402,390,658
<b>Additions</b>										
- Purchased	31,110,529	821,894	511,487,400	47,259,619	21,038,387	7,542,905	2,255,701	690,511,405	-	1,312,027,842
- Transfers WIP	1,432,653	12,546,494	304,070,373	11,698,347	1,137,541	174,006	835,000	35,785,924	-	367,680,337
Disposals\Statutory Transfers	(48,280,473)	(461,741)	(73,611,419)	(28,070,244)	(9,211,133)	(2,965,309)	-	-	-	(162,600,318)
Revaluations	4,976,000	-	(1,857,900)	-	-	-	642,000	-	-	3,760,100
Historical Cost Adjustments	(132,920)	2,362,451	6,505,765	5,502,469	(804,117)	489,642	6,646	3,037,752	-	16,967,688
<b>Accumulated Costs @ 31/12/2020</b>	<b>2,824,625,740</b>	<b>292,297,571</b>	<b>24,046,829,021</b>	<b>5,201,057,844</b>	<b>457,475,036</b>	<b>169,009,760</b>	<b>378,984,582</b>	<b>57,540,753,606</b>	<b>2,029,193,147</b>	<b>92,940,226,307</b>
<b>Depreciation</b>										
Depreciation @ 1/1/2020	159,395,129	84,921,194	53,982	3,949,604	366,094,884	146,174,892	-	32,366,740	1,079,926,666	1,872,883,092
Provision for Year	277,808	5,947,932	23,726	-	18,530,016	7,669,011	-	1,471,215	27,101,341	61,021,050
Disposals\Statutory Transfers	-	(461,741)	-	-	(10,410,420)	(2,975,746)	-	-	-	(13,847,907)
<b>Accumulated Depreciation @ 31/12/2020</b>	<b>159,672,938</b>	<b>90,407,385</b>	<b>77,709</b>	<b>3,949,604</b>	<b>374,214,480</b>	<b>150,868,157</b>	<b>-</b>	<b>33,837,956</b>	<b>1,107,028,007</b>	<b>1,920,056,234</b>



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
	€	€	€	€	€	€	€	€	€	€
<b>Net Book Value @ 31/12/2020</b>	<b>2,664,952,803</b>	<b>201,890,185</b>	<b>24,046,751,312</b>	<b>5,197,108,240</b>	<b>83,260,557</b>	<b>18,141,604</b>	<b>378,984,582</b>	<b>57,506,915,650</b>	<b>922,165,140</b>	<b>91,020,170,073</b>
Net Book Value @ 31/12/2019	2,676,124,822	192,107,278	23,300,180,819	5,160,718,050	79,219,475	17,593,623	375,245,234	56,779,051,784	949,266,481	89,529,507,566
<b>Net Book Value by Category</b>										
Operational	1,267,870,197	10,234,357	24,016,467,437	4,406,987,394	83,180,392	16,967,558	28,051,824	117,030,467	11,303,813	29,958,093,439
Infrastructural	77,754,778	4,839,393	1,383,368	192,206,862	-	163,312	-	57,389,514,476	910,861,326	58,576,723,515
Community	92,512,012	184,799,231	989,126	226,213,819	-	1,003,730	349,764,229	370,707	-	855,652,854
Non-Operational	1,226,815,816	2,017,206	27,911,377	371,700,166	80,163	7,005	1,168,528	-	-	1,629,700,261
<b>Net Book Value @ 31/12/2020</b>	<b>2,664,952,803</b>	<b>201,890,187</b>	<b>24,046,751,308</b>	<b>5,197,108,241</b>	<b>83,260,555</b>	<b>18,141,604</b>	<b>378,984,581</b>	<b>57,506,915,650</b>	<b>922,165,139</b>	<b>91,020,170,069</b>

## 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 2020 €	Unfunded 2020 €	Total 2020 €	Total 2019 €
<b>Expenditure</b>				
Work in Progress	1,200,851,312	43,985,829	1,244,837,141	1,031,920,923
Preliminary Expenses	750,688,083	29,068,451	779,756,534	658,718,171
	<b>1,951,539,395</b>	<b>73,054,280</b>	<b>2,024,593,675</b>	1,690,639,094
<b>Income</b>				
Work in Progress	1,165,488,308	29,805,476	1,195,293,784	986,209,027
Preliminary Expenses	735,305,960	14,897,941	750,203,902	645,842,231
	<b>1,900,794,268</b>	<b>44,703,417</b>	<b>1,945,497,686</b>	1,632,051,257
<b>Net Expended</b>				
Work in Progress	35,363,003	14,180,353	49,543,357	45,711,897
Preliminary Expenses	15,382,123	14,170,510	29,552,632	12,875,940
<b>Net Over/(Under) Expenditure</b>	<b>50,745,126</b>	<b>28,350,863</b>	<b>79,095,989</b>	58,587,837

## Notes To and Forming Part of the Accounts

### 3. Long Term Debtors

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

	Balance @ 1/1/2020 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Long Term Mortgage Advances*	1,022,053,188	107,804,487	(55,844,782)	(17,163,846)	(921,991)	1,055,927,056	1,022,053,189
Tenant Purchases Advances	1,795,062	153,550	(812,536)	(27,296)	264,940	1,373,721	1,795,063
Shared Ownership Rented Equity	116,430,776	(931,515)		(10,706,557)	(3,840,456)	100,952,249	116,430,776
	<b>1,140,279,026</b>	<b>107,026,522</b>	<b>(56,657,318)</b>	<b>(27,897,698)</b>	<b>(4,497,506)</b>	<b>1,158,253,026</b>	1,140,279,028
Recoupable Loan Advances						951,939,498	1,007,716,355
Capital Advance Leasing Facility						688,831,847	456,811,297
Long-term Investments						-	-
Cash						19,006,866	19,073,224
Interest in associated companies						58,877,359	58,672,332
Other						10,268,886	6,170,549
						<b>1,728,924,455</b>	1,548,443,757
						<b>2,887,177,482</b>	2,688,722,785
Less: Amounts falling due within one year (Note 5)						(90,517,428)	(88,486,880)
Total Amounts falling due after more than one year						<b>2,796,660,053</b>	2,600,235,906

\* Includes HFA Agency Loans

## Notes To and Forming Part of the Accounts

### 4. Stocks

A summary of stock is as follows:

	2020 €	2019 €
Central Stores	5,488,443	4,539,543
Other Depots	10,438,277	9,589,022
<b>Total</b>	<b>15,926,720</b>	14,128,565

### 5. Trade Debtors and Prepayments

A breakdown of debtors and prepayments is as follows:

	2020 €	2019 €
Government Debtors	611,545,792	579,136,615
Commercial Debtors	393,682,612	333,548,858
Non-Commercial Debtors	138,833,496	138,015,965
Development Levy Debtors	286,534,605	278,023,985
Other Services	64,414,619	61,854,579
Other Local Authorities	27,622,160	31,618,130
Revenue Commissioners	-	-
Other	63,281,989	43,074,892
Add: Amounts falling due within one year (Note 3)	90,517,428	88,486,880
<b>Total Gross Debtors</b>	<b>1,676,432,701</b>	1,553,759,903
Less: Provision for Doubtful Debts	(592,443,104)	(504,192,953)
<b>Total Trade Debtors</b>	<b>1,083,989,598</b>	1,049,566,950
Prepayments	65,121,733	81,986,187
	<b>1,149,111,331</b>	1,131,553,137

## Notes To and Forming Part of the Accounts

### 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Trade creditors	183,317,840	184,715,423
Grants	10,456,961	4,816,396
Revenue Commissioners	125,304,983	97,577,175
Other Local Authorities	9,387,685	14,270,367
Other Creditors	21,582,703	18,698,006
	<b>350,050,173</b>	320,077,367
Accruals	480,634,125	438,664,208
Deferred Income	592,252,386	307,322,256
Add: Amounts falling due within one year (Note 7)	185,267,778	180,026,859
	<b>1,608,204,463</b>	1,246,090,690

## Notes To and Forming Part of the Accounts

### 7. Loans Payable

<b>(a) Movement in Loans Payable</b>					
	HFA	OPW	Other	Balance @ 31/12/2020	Balance @ 31/12/2019
	€	€	€	€	€
<b>Balance @ 1/1/2020</b>	3,337,902,764	1,329	258,424,619	3,596,328,712	3,553,344,276
Borrowings	177,297,979	-	26,332,629	203,630,609	292,357,203
Repayment of Principal	(150,740,121)	(1,330)	(38,567,810)	(189,309,260)	(186,172,205)
Early Redemptions	(38,396,048)	-	(864,866)	(39,260,914)	(74,026,552)
Other Adjustments	562,591	-	209,388	771,979	10,825,990
<b>Balance @ 31/12/2020</b>	<b>3,326,627,165</b>	<b>(0)</b>	<b>245,533,960</b>	<b>3,572,161,125</b>	3,596,328,712
Less: Amounts falling due within one year (Note 6)				185,267,778	180,026,859
<b>Total Amounts falling due after more than one year</b>				<b>3,386,893,346</b>	3,416,301,853
<b>(b) Application of Loans</b>					
An analysis of loans payable is as follows:					
	HFA	OPW	Other	Balance @ 31/12/2020	Balance @ 31/12/2019
	€	€	€	€	€
<b>Mortgage loans*</b>	972,139,916	0	950	972,140,866	936,576,640
<b>Non-Mortgage loans</b>					
Asset/Grants	926,918,646	(0)	169,127,093	1,096,045,739	1,082,108,949
Revenue Funding	18,320,372	-	1,353,157	19,673,530	20,720,766
Bridging Finance	422,832,439	-	0	422,832,439	425,968,376
Recoupable	875,637,503	-	75,052,759	950,690,262	1,007,369,865
Shared Ownership – Rented Equity	110,778,289	-	-	110,778,289	123,584,116
	<b>3,326,627,165</b>	<b>(0)</b>	<b>245,533,960</b>	<b>3,572,161,125</b>	3,596,328,712
Less: Amounts falling due within one year (Note 6)				185,267,778	180,026,859
<b>Total Amounts falling due after more than one year</b>				<b>3,386,893,346</b>	3,416,301,853

\* Includes HFA Agency Loans

## Notes To and Forming Part of the Accounts

### 8. Refundable Deposits

The movement in refundable deposits is as follows:

	<b>2020</b> €	<b>2019</b> €
<b>Opening Balance at 1 January</b>	279,418,143	260,897,541
Deposits received	46,971,331	49,464,619
Deposits repaid	(21,382,983)	(30,944,017)
<b>Closing Balance at 31 December</b>	<b>305,006,491</b>	279,418,144

**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 @ 1/1/2020	Purchased	Transfers WIP	Disposals\ Statutory Transfers	Revaluations	Historical Cost Adjustment	Balance @ 31/12/2020	Balance @ 31/12/2019
	€	€	€	€	€	€	€	€
Grants	18,842,027,005	500,291,254	326,287,828	(47,084,693)	-	6,515,830	19,628,037,223	18,842,027,004
Loans	1,194,276,524	2,911,437	1,314,327	(12,999,330)	-	1,289,995	1,186,792,954	1,194,276,524
Revenue funded	358,515,168	11,059,055	131,549	(6,119,077)	580,0000	1,408,555	365,575,251	358,515,168
Leases	52,706,941	3,064,284	-	(653,572)	-	-	55,117,653	52,706,941
Development Levies	474,289,811	9,832,999	15,131,600	(3,345,154)	-	1,847,154	497,756,410	474,289,811
Tenant Purchase Annuities	37,349,539	313,255	-	(157,954)	-	-	37,504,840	37,349,539
Unfunded	244,104,739	7,309,147	3,151,685	(308,000)	-	(2,100,269)	252,157,303	244,104,740
Historical	61,871,848,087	2,222,538	477,507	(50,660,539)	-	9,633,988	61,833,521,582	61,871,848,088
Other	8,327,272,838	772,133,340	24,076,372	(43,148,339)	3,180,100	248,774	9,083,763,087	8,327,272,838
<b>Total Gross Funding</b>	<b>91,402,390,653</b>	<b>1,309,137,309</b>	<b>370,570,870</b>	<b>(164,476,658)</b>	<b>(164,476,658)</b>	<b>18,844,028</b>	<b>92,940,226,301</b>	91,402,390,654
<b>Less: Amortised</b>							(1,920,056,233)	(1,872,883,091)
<b>Total *</b>							<b>91,020,170,068</b>	89,529,507,563

\*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 @ 1/1/2020 €	Capital re- classification * €	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
<b>Development Levies balances</b>	(i)	803,081,482	(337,926)	25,750,835	204,867,335	(103,355,716)	875,948,558	803,081,482
<b>Capital Account Balances including Asset Formation and Enhancement</b>	(ii)	(361,514,762)	(6,837,570)	1,748,426,670	1,570,807,970	384,350,337	(161,620,695)	(361,514,762)
<b>Voluntary and Affordable Housing Balances</b>	(iii)							
- Voluntary Housing		(9,178,076)	186,098	147,656,348	148,977,578	51,559	(7,619,188)	(9,178,076)
- Affordable Housing		(19,493,561)	(11,494)	10,471,407	4,505,812	6,575,697	(18,894,953)	(19,493,561)
<b>Reserves created for specific purposes</b>	(iv)	1,358,404,345	(2,221,962)	87,679,929	115,655,634	23,340,651	1,407,498,740	1,358,404,345
<b>A. Net Capital Balances</b>		<b>1,771,299,429</b>	<b>(9,222,855)</b>	<b>2,019,985,188</b>	<b>2,044,814,329</b>	<b>308,406,747</b>	<b>2,095,312,462</b>	1,771,299,429
<b>Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)</b>	(v)						(1,497,162,298)	(1,484,323,393)
Interest in Associated Companies	(vi)						75,807,488	75,108,531
<b>B. Non Capital Balances</b>							<b>(1,421,354,850)</b>	(1,409,214,862)
<b>Total Other Balances</b>							<b>673,957,652</b>	<b>362,084,567</b>

\*() 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:

	<b>2020</b> €	<b>2019</b> €
Net WIP and Preliminary Expenses (Note 2)	(79,095,989)	(58,587,837)
Net Capital Balances (Note 10)	2,095,312,462	1,771,299,429
<b>Capital Balance Surplus/(Deficit) @ 31 December</b>	<b>2,016,216,473</b>	<b>1,712,711,592</b>
A summary of the changes in the Capital account (see Appendix 6) is as follows:		
	<b>2020</b> €	<b>2019</b> €
<b>Opening Balance @ 1 January</b>	1,712,711,592	1,538,444,542
<b>Expenditure</b>	2,654,734,607	2,772,043,672
<b>Income</b>		
- Grants	2,085,777,396	2,156,313,960
- Loans	89,587,324	58,322,051
- Other	442,248,768	544,251,392
<b>Total Income</b>	<b>2,617,613,488</b>	<b>2,758,887,403</b>
Net Revenue Transfers	340,626,001	187,423,323
<b>Closing Balance @ 31 December</b>	<b>2,016,216,473</b>	<b>1,712,711,596</b>

## 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:

	<b>2020 Loan Annuity €</b>	<b>2020 Rented Equity €</b>	<b>2020 Total €</b>	<b>2019 Total €</b>
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	1,055,927,056	100,952,249	1,156,879,305	1,138,483,965
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(972,140,866)	(110,778,289)	(1,082,919,155)	(1,060,160,756)
<b>Surplus/(Deficit) in Funding @ 31 December</b>	<b>83,786,191</b>	<b>(9,826,041)</b>	<b>73,960,150</b>	78,323,209
<b>NOTE: Cash on Hand relating to Redemptions and Relending</b>			<b>€ 6,528,158</b>	

### 13. Summary of Plant and Materials Account

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

	<b>2020 Plant and Machinery €</b>	<b>2020 Materials €</b>	<b>2020 Total €</b>	<b>2019 Total €</b>
Expenditure	(30,670,999)	(903,716)	(31,574,715)	(41,774,442)
Charged to Jobs	33,454,365	756,731	34,211,096	45,072,954
	<b>2,783,367</b>	<b>(146,985)</b>	<b>2,636,381</b>	3,298,511
Transfers from/(to) Reserves	(4,621,570)	(2,507)	(4,624,078)	(7,777,807)
<b>Surplus/(Deficit) for the Year</b>	<b>(1,838,204)</b>	<b>(149,492)</b>	<b>(1,987,696)</b>	(4,479,296)

## Notes To and Forming Part of the Accounts

### 14. Transfers from/ (to) Reserves

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

	2020 Transfers from Reserves €	2020 Transfers to Reserves €	2020 €	2019 €
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(52,957,644)	(52,957,644)	(55,605,550)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(32,431,087)	(32,431,087)	(32,310,387)
Principal Repayments of Finance Leases	-	(2,226,440)	(2,226,440)	(2,067,462)
Transfers to Other Balance Sheet Reserves	1,133,266	(6,349,594)	(5,216,328)	942,341
Transfers to/from Capital Account	35,182,772	(371,603,752)	(336,420,981)	(186,586,517)
<b>Surplus/(Deficit) for Year</b>	<b>36,316,038</b>	<b>(465,568,517)</b>	<b>(429,252,479)</b>	<b>(275,627,574)</b>

### 15. Analysis of Revenue Income

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

	Appendix No	2020		2019	
		€	%	€	%
Grants and Subsidies	3	3,637,981,089	51%	1,839,432,856	35%
Contributions from other local authorities		120,015,096	2%	120,230,711	2%
Goods and Services	4	1,369,636,507	19%	1,401,926,733	26%
		<b>5,127,632,692</b>	<b>71%</b>	3,361,590,300	63%
Local Property Tax		410,227,880	6%	394,229,040	7%
Rates		1,659,379,184	23%	1,550,153,769	29%
<b>Total Income</b>		<b>7,197,239,756</b>	<b>100%</b>	5,305,973,109	100%

From 2017 onwards, local authorities 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

	EXPENDITURE					
	Excluding Transfers	Transfers	Including Transfers	Budget	(Over)/Under Budget	
	2020 €	2020 €	2020 €	2020 €	2020 €	
Housing and Building	1,848,278,675	104,942,199	1,953,220,874	1,939,483,064	(13,737,809)	
Roads Transportation and Safety	1,139,762,504	52,356,120	1,192,118,625	1,096,977,788	(95,140,836)	
Water Services	361,710,537	13,769,956	375,480,493	389,610,156	14,129,663	
Development Management	1,092,117,991	62,812,428	1,154,930,419	480,873,954	(674,056,465)	
Environmental Services	707,543,402	51,639,915	759,183,316	747,749,222	(11,434,095)	
Recreation and Amenity	446,261,780	54,008,475	500,270,254	504,779,781	4,509,527	
Agriculture, Education, Health and Welfare	40,890,688	6,022,465	46,913,154	45,824,476	(1,088,678)	
Miscellaneous Services	1,114,256,534	120,016,966	1,234,273,500	454,137,571	(780,135,928)	
<b>Total Divisions</b>	<b>6,750,822,110</b>	<b>465,568,524</b>	<b>7,216,390,634</b>	<b>5,659,436,013</b>	<b>(1,556,954,621)</b>	
Local Property Tax	-	-	-	-	-	
Rates	-	-	-	-	-	
Dr/Cr Balance						
<b>(Deficit)/Surplus for Year</b>	<b>6,750,822,110</b>	<b>465,568,524</b>	<b>7,216,390,634</b>	<b>5,659,436,013</b>	<b>(1,556,954,621)</b>	
	INCOME					NET
	Excluding Transfers	Transfers	Including Transfers	Budget	Over/(Under) Budget	(Over)/ Under
	2020 €	2020 €	2020 €	2020 €	2020 €	Budget 2020 €
Housing and Building	1,838,797,442	14,384,142	1,853,181,584	1,837,740,567	15,441,017	1,703,208
Roads Transportation and Safety	716,958,639	4,929,113	721,887,752	666,886,020	55,001,732	(40,139,105)
Water Services	336,918,066	462,083	337,380,149	350,395,385	(13,015,235)	1,114,428
Development Management	849,559,526	1,899,384	851,458,909	187,297,152	664,161,758	(9,894,707)
Environmental Services	209,318,984	2,222,673	211,541,657	207,269,728	4,271,929	(7,162,166)
Recreation and Amenity	56,774,563	3,012,270	59,786,833	67,148,854	(7,362,021)	(2,852,494)
Agriculture, Education, Health and Welfare	22,040,126	120,564	22,160,691	21,545,097	615,593	(473,084)
Miscellaneous Services	1,097,265,345	9,285,809	1,106,551,154	229,587,895	876,963,259	96,827,331
<b>Total Divisions</b>	<b>5,127,632,691</b>	<b>36,316,038</b>	<b>5,163,948,729</b>	<b>3,567,870,698</b>	<b>1,596,078,032</b>	<b>39,123,411</b>
Local Property Tax	410,227,880	-	410,227,880	410,053,376	174,504	174,504
Rates	1,659,379,183	-	1,659,379,183	1,660,798,540	(1,419,356)	(1,419,356)
Dr/Cr Balance						(20,207,304)
<b>(Deficit)/Surplus for Year</b>	<b>7,197,239,755</b>	<b>36,316,038</b>	<b>7,233,555,793</b>	<b>5,638,722,613</b>	<b>1,594,833,180</b>	<b>17,671,255</b>

## Notes To and Forming Part of the Accounts

2020  
€

### 17. Net Cash Inflow/(Outflow) from Operating Activities

Operating Surplus/(Deficit) for Year	17,165,159
(Increase)/Decrease in Stocks	(1,798,155)
(Increase)/Decrease in Trade Debtors	(17,558,194)
Increase/(Decrease) in Creditors Less than One Year	362,113,773
	<u>359,922,582</u>

### 18. Increase/(Decrease) in Reserve Balances

Increase/(Decrease) in Development Levies balances	72,867,075
Increase/(Decrease) in Reserves created for specific purposes	49,094,395
	<u>121,961,470</u>

### 19. (Increase)/Decrease in Other Capital Balances

(Increase)/Decrease in Capital account balances including asset formation and enhancement	199,894,068
(Increase)/Decrease in Voluntary Housing Balances	1,558,887
(Increase)/Decrease in Affordable Housing Balances	598,608
	<u>202,051,562</u>

### 20. Increase/(Decrease) in Loan Financing

(Increase)/Decrease in Long Term Debtors	(196,424,148)
Increase/(Decrease) in Mortgage Loans	35,564,226
Increase/(Decrease) in Asset/Grant Loans	13,936,791
Increase/(Decrease) in Revenue Funding Loans	(1,047,237)
Increase/(Decrease) in Bridging Finance Loans	(3,135,936)
Increase/(Decrease) in Recoupable Loans	(56,679,604)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(12,805,827)
Increase/(Decrease) in Finance Leasing	1,008,226
(Increase)/Decrease in Portion Transferred to Current Liabilities	(5,240,920)
Increase/(Decrease) in Other Creditors - Deferred Income	230,810,549
	<u>5,986,121</u>

## Notes To and Forming Part of the Accounts

	<b>2020</b>
	<b>€</b>
<b>21. (Increase)/Decrease in Reserve Financing</b>	
(Increase)/Decrease in Other Specific Revenue Reserve	1
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	(12,838,904)
(Increase)/Decrease in Reserves in Associated Companies	698,916
	<u>(12,139,987)</u>
<b>22. Analysis of Changes in Cash and Cash Equivalents</b>	
Increase/(Decrease) in Bank Investments	573,806,420
Increase/(Decrease) in Cash at Bank/Overdraft	94,314,145
Increase/(Decrease) in Cash in Transit	14,741,384
	<u>682,861,949</u>



## **NOTES TO AND FORMING PART OF THE ACCOUNTS**

### **23. Accounting for the Rates Waiver/Credit in Lieu in relation to Commercial Rates**

To support both the local government sector and commercial rate payers, a funding package of €900m was allocated by the Government to fund the cost of a waiver of commercial rates for 9 months (27th March 2020 – 27th December 2020) for businesses forced to close and business that experienced significant negative economic disruption due to public health restrictions imposed in response to COVID-19.

The cost of this support is reported in Appendix 1 as a Payment of Subsidies and Grants under the Operational Expenses heading.

The income appears in Appendix 3 under the Department of Housing, Local Government and Heritage as a grant under Miscellaneous.

The credit in lieu is reported in Appendix 7 under Waivers/Credits.

The full Rates Accrued Income for 2020 appears in the Income and Expenditure Account as normal.

A number of rates customers who were entitled and received a rates waiver continued to pay their rates in 2020. In most cases these rate payments were not refunded to customers. On a once off basis, any customer who had a credit balance as a result of the rates waiver, this credit was treated as deferred income.

### **24. Accounting for Restart Grant and Restart Grant Plus**

As part of the Government July stimulus package, the Restart Grant was introduced as a direct aid to micro and small businesses to help with the costs associated with reopening and re employing workers following the COVID-19 closures. The scheme was funded by the Department of Enterprise, Trade and Employment but was administered on its behalf by the Local Authorities. The cost of this support is reported in Appendix 1 as a Payment of Subsidies and Grants under the Operational Expenses heading. The income appears in Appendix 3 under Local Enterprise Office. The expenditure and income is also reflected in Appendix 2, Division D, Service 09 (Economic Development and Promotion).

# Appendices



## Appendix 1 Analysis of Expenditure for Year Ended 31 December 2020

	2020 €	2019 €
<b>Payroll Expenses</b>		
	1,490,733,529	1,439,751,020
	340,534,964	331,535,863
	94,681,431	95,962,232
<b>Total</b>	<b>1,925,949,924</b>	<b>1,867,249,115</b>
<b>Operational Expenses</b>		
	42,580,561	32,422,472
	59,097,810	60,016,595
	664,174,598	522,418,069
	250,226,998	202,524,907
	123,202,679	118,375,787
	186,176,013	181,964,248
	1,600,048,319	215,839,582
	8,478,916	9,394,588
	36,203,142	48,491,835
	63,056,457	59,269,224
	81,713,637	86,640,941
	1,005,703,700	882,270,612
<b>Total</b>	<b>4,120,662,830</b>	<b>2,419,628,860</b>
<b>Administration Expenses</b>		
Communication Expenses	25,580,898	26,128,660
Training	14,165,433	22,238,395
Printing & Stationery	12,489,444	15,536,513
Contributions to other Bodies	217,571,845	228,479,643
Other	74,753,200	68,997,725
<b>Total</b>	<b>344,560,821</b>	<b>361,380,936</b>
<b>Establishment Expenses</b>		
Rent & Rates	46,200,257	81,509,171
Other	40,637,989	45,053,974
<b>Total</b>	<b>86,838,246</b>	<b>126,563,145</b>
<b>Financial Expenses</b>	218,857,240	196,828,731
<b>Miscellaneous Expenses</b>	53,953,051	49,878,928
<b>Total Expenditure</b>	<b>6,750,822,111</b>	<b>5,021,529,715</b>

## 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	298,407,571	28,546,807	277,158,752	37,401	<b>305,742,960</b>
A02 Housing Assessment, Allocation and Transfer	31,756,747	1,136,798	922,237	2,126	<b>2,061,161</b>
A03 Housing Rent and Tenant Purchase Administration	38,202,074	113,540	159,709,113	2,503	<b>159,825,156</b>
A04 Housing Community Development Support	49,190,557	490,123	672,328	46,152	<b>1,208,603</b>
A05 Administration of Homeless Service	294,238,159	232,443,042	3,092,032	19,308,104	<b>254,843,178</b>
A06 Support to Housing Capital and Affordable Prog.	119,657,639	51,848,859	2,946,056	35,496	<b>54,830,411</b>
A07 RAS Programme	365,981,005	317,466,594	49,864,674	1,467	<b>367,332,735</b>
A08 Housing Loans	49,249,898	2,125,591	30,961,922	1,719	<b>33,089,231</b>
A09 Housing Grants	63,683,039	38,050,587	602,954	806	<b>38,654,348</b>
A11 Agency and Recoupable Services	7,014,131	3,799,539	2,609,811	196	<b>6,409,546</b>
A12 HAP Programme	635,840,053	482,552,414	145,045,673	1,586,168	<b>629,184,255</b>
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>1,953,220,874</b>	<b>1,158,573,894</b>	<b>673,585,552</b>	<b>21,022,139</b>	<b>1,853,181,584</b>
Less Transfers to/from Reserves	104,942,199		14,384,142		<b>14,384,142</b>
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>1,848,278,675</b>		<b>659,201,410</b>		<b>1,838,797,443</b>

## 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	31,886,872	22,706,990	612,648	-	23,319,638
B02 NS Road - Maintenance and Improvement	38,115,249	30,176,421	456,945	-	30,633,366
B03 Regional Road - Maintenance and Improvement	237,835,347	159,857,568	3,158,907	9,518	163,025,993
B04 Local Road - Maintenance and Improvement	589,743,633	361,335,844	14,581,330	89,985	376,007,160
B05 Public Lighting	79,310,741	6,200,413	1,059,747	70,594	7,330,755
B06 Traffic Management Improvement	58,189,083	5,437,010	11,452,751	400,944	17,290,706
B07 Road Safety Engineering Improvement	19,342,036	13,210,633	309,009	-	13,519,642
B08 Road Safety Promotion/Education	15,633,457	71,055	465,873	26,193	563,121
B09 Maintenance and Management of Car Parking	51,221,953	33,646	62,478,505	104	62,512,255
B10 Support to Roads Capital Prog.	38,653,516	1,925,169	1,809,968	13,074	3,748,211
B11 Agency and Recoupable Services	32,186,737	5,967,019	16,894,089	1,075,798	23,936,906
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>1,192,118,625</b>	<b>606,921,768</b>	<b>113,279,773</b>	<b>1,686,210</b>	<b>721,887,752</b>
Less Transfers to/from Reserves	52,356,120		4,929,113		4,929,113
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>1,139,762,505</b>		<b>108,350,661</b>		<b>716,958,639</b>

## Service Division C

## Water Services

Division		Expenditure	Income			
		Total €	State Grants And Subsidies €	Provision Of Goods And Services €	Contributions From Other Local Authorities €	Total €
C01	Operation and Maintenance of Water Supply	183,873,464	4,313,512	136,363,805	31,023	<b>140,708,341</b>
C02	Operation and Maintenance of Waste Water Treatment	87,638,577	596,038	63,142,574	-	<b>63,738,612</b>
C03	Collection of Water and Waste Water Charges	3,328,258	398,148	1,832,600	-	<b>2,230,748</b>
C04	Operation and Maintenance of Public Conveniences	8,738,479	39,000	257,601	478	<b>297,079</b>
C05	Admin of Group and Private Installations	36,010,713	32,012,092	473,398	-	<b>32,485,489</b>
C06	Support to Water Capital Programme	21,817,533	40,738	13,425,868	1,346,292	<b>14,812,898</b>
C07	Agency and Recoupable Services	7,182,962	173,777	59,831,177	338,274	<b>60,343,228</b>
C08	Local Authority Water and Sanitary Services	26,890,507	1,712,207	21,022,953	28,595	<b>22,763,755</b>
<b>Service Division Total Including Transfers To/From Reserves</b>		<b>375,480,493</b>	<b>39,285,511</b>	<b>296,349,976</b>	<b>1,744,663</b>	<b>337,380,149</b>
Less Transfers to/from Reserves		13,769,956		462,083		<b>462,083</b>
<b>Service Division Total Excluding Transfers To/From Reserves</b>		<b>361,710,537</b>		<b>295,887,893</b>		<b>336,918,066</b>

## 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	38,794,007	106,578	2,066,995	69,996	<b>2,243,569</b>
D02 Development Management	89,759,220	123,118	24,677,783	156,314	<b>24,957,215</b>
D03 Enforcement	23,949,829	961,969	2,840,180	671	<b>3,802,819</b>
D04 Op and Mtce of Industrial Sites and Commercial Facilities	17,184,790	113,175	6,297,843	801,236	<b>7,212,254</b>
D05 Tourism Development and Promotion	30,158,030	615,278	2,952,001	78,920	<b>3,646,199</b>
D06 Community and Enterprise Function	97,833,737	55,100,635	3,528,727	930,149	<b>59,559,511</b>
D07 Unfinished Housing Estates	6,028,985	207,762	668,625	-	<b>876,387</b>
D08 Building Control	15,433,984	-	2,837,700	1,602,481	<b>4,440,181</b>
D09 Economic Development and Promotion	797,820,851	720,013,493	5,328,766	546,014	<b>725,888,273</b>
D10 Property Management	12,391,627	63,111	5,823,813	5,846	<b>5,892,770</b>
D11 Heritage and Conservation Services	18,806,390	6,299,527	498,422	273,081	<b>7,071,030</b>
D12 Agency and Recoupable Services	6,768,970	5,035,321	830,407	2,972	<b>5,868,701</b>
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>1,154,930,419</b>	<b>788,639,966</b>	<b>58,351,263</b>	<b>4,467,681</b>	<b>851,458,909</b>
Less Transfers to/from Reserves	62,812,428		1,899,384		<b>1,899,384</b>
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>1,092,117,991</b>		<b>56,451,879</b>		<b>849,559,526</b>

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	35,224,752	337,404	8,156,138	204,118	8,697,660
E02 Op and Mtce of Recovery and Recycling Facilities	38,912,449	1,434,298	14,090,314	39,059	15,563,671
E03 Op and Mtce of Waste to Energy Facilities	3,464,527	395,563	10,481	4,549,803	4,955,846
E04 Provision of Waste to Collection Services	6,126,792	336,930	3,002,318	212,724	3,551,971
E05 Litter Management	29,794,609	2,335,883	1,283,612	1,571	3,621,066
E06 Street Cleaning	116,226,178	-	2,084,343	9,951	2,094,294
E07 Waste Regulations, Monitoring and Enforcement	31,612,853	7,857,324	10,769,741	300,970	18,928,035
E08 Waste Management Planning	6,248,552	1,527,392	662,465	558,649	2,748,506
E09 Maintenance and Upkeep of Burial Grounds	24,944,175	7,500	9,451,756	3,118	9,462,374
E10 Safety of Structures and Places	33,988,837	3,861,162	6,594,175	782,178	11,237,514
E11 Operation of Fire Service	368,683,885	8,940,137	24,130,032	66,814,279	99,884,448
E12 Fire Prevention	15,716,888	12,609	8,468,981	-	8,481,590
E13 Water Quality, Air and Noise Pollution	21,332,872	612,074	3,679,216	761	4,292,051
E14 Agency and Recoupable Services	17,670,580	7,997,813	3,599,381	3,735,382	15,332,576
E15 Climate Change and Flooding	9,235,368	2,410,452	260,007	19,595	2,690,054
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>759,183,316</b>	<b>38,066,541</b>	<b>96,242,958</b>	<b>77,232,158</b>	<b>211,541,657</b>
Less Transfers to/from Reserves	51,639,915		2,222,673		2,222,673
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>707,543,401</b>		<b>94,020,285</b>		<b>209,318,984</b>



**Service Division F**

**Recreation and Amenity**

		<b>Expenditure</b>	<b>Income</b>			
<b>Division</b>		<b>Total</b>	<b>State Grants and Subsidies</b>	<b>Provision Of Goods And Services</b>	<b>Contributions From Other Local Authorities</b>	<b>Total</b>
		€	€	€	€	€
F01	Operation And Maintenance Of Leisure Facilities	37,469,899	134,883	6,354,238	452	<b>6,489,573</b>
F02	Operation Of Library And Archival Service	171,333,253	3,839,223	4,101,907	1,902,949	<b>9,844,078</b>
F03	Op, Mtce and Imp Of Outdoor Leisure Areas	144,422,788	1,028,521	4,952,873	63,729	<b>6,045,123</b>
F04	Community Sport And Recreational Development	71,227,381	12,551,749	6,142,766	80,710	<b>18,775,225</b>
F05	Operation Of Arts Programme	70,141,024	7,046,495	5,210,849	21,692	<b>12,279,036</b>
F06	Agency and Recoupable Services	5,675,910	4,028,229	2,311,078	14,492	<b>6,353,798</b>
<b>Service Division Total Including Transfers To/From Reserves</b>		<b>500,270,254</b>	<b>28,629,099</b>	<b>29,073,709</b>	<b>2,084,025</b>	<b>59,786,833</b>
Less Transfers To/From Reserves		54,008,475		3,012,270		<b>3,012,270</b>
<b>Service Division Total Excluding Transfers To/From Reserves</b>		<b>446,261,780</b>		<b>26,061,439</b>		<b>56,774,563</b>

## 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	3,828,709	700,338	37,083	-	737,421
G02 Operation And Maintenance Of Piers And Harbours	16,734,577	10,746	7,089,775	1,684	7,102,206
G03 Coastal Protection	1,832,247	87,719	19,269	-	106,988
G04 Veterinary Service	21,243,083	6,371,734	6,448,715	45,159	12,865,608
G05 Educational Support Services	2,282,037	519,471	47,030	14	566,515
G06 Agency and Recoupable Services	992,500	779,082	2,872	-	781,954
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>46,913,154</b>	<b>8,469,090</b>	<b>13,644,744</b>	<b>46,857</b>	<b>22,160,691</b>
Less Transfers To/From Reserves	6,022,465		120,564		120,564
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>40,890,688</b>		<b>13,524,179</b>		<b>22,040,126</b>

## 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	43,775,629	-	41,178,086	-	<b>41,178,086</b>
H02 Profit/Loss Stores Account	3,597,270	5,000	2,564,712	-	<b>2,569,712</b>
H03 Administration Of Rates	961,262,849	731,965,182	8,131,428	7,313	<b>740,103,923</b>
H04 Franchise Costs	8,410,438	650	563,810	147,946	<b>712,406</b>
H05 Operation Of Morgue And Coroner Expenses	8,077,960	37,962	40,109	193,360	<b>271,431</b>
H06 Weighbridges	226,394	-	72,362	-	<b>72,362</b>
H07 Operation Of Markets And Casual Trading	4,553,489	-	1,069,228	-	<b>1,069,228</b>
H08 Malicious Damage	147,030	64,135	-	-	<b>64,135</b>
H09 Local Representation/Civic Leadership	65,931,077	20,367	732,413	4,525	<b>757,305</b>
H10 Motor Taxation	29,533,689	349,468	791,669	-	<b>1,141,137</b>
H11 Agency and Recoupable Services	108,757,674	236,952,456	70,280,753	11,378,220	<b>318,611,429</b>
<b>Service Division Total Including Transfers To/From Reserves</b>	<b>1,234,273,499</b>	<b>969,395,220</b>	<b>125,424,570</b>	<b>11,731,364</b>	<b>1,106,551,154</b>
Less Transfers To/From Reserves	120,016,965		9,285,809		<b>9,285,809</b>
<b>Service Division Total Excluding Transfers To/From Reserves</b>	<b>1,114,256,534</b>		<b>116,138,760</b>		<b>1,097,265,345</b>
<b>Total All Divisions</b>	<b>6,750,822,110</b>	<b>3,637,981,089</b>	<b>1,369,636,507</b>	<b>120,015,096</b>	<b>5,127,632,692</b>

### Appendix 3 Analysis of Income from Grants and Subsidies

	2020 €	2019 €
<b>Department of Housing, Local Government and Heritage</b>		
Housing Grants and Subsidies	1,196,946,493	971,107,390
Local Improvement Schemes	273,858	366,230
Road Grants	29,045,507	28,891,889
Water Services Group Schemes	32,250,780	30,257,971
Environmental Protection/Conservation Grants	16,411,616	16,261,001
Library Services	360,387	248,901
Urban and Village Renewal Schemes	505,712	856,639
Miscellaneous	982,308,133	154,462,549
	2,258,102,486	1,202,452,569
<b>Other Departments and Bodies</b>		
Road Grants	578,002,225	484,586,120
Local Enterprise Office	622,313,291	36,955,478
Community Employment Schemes	6,861,461	7,055,643
Civil Defence	3,604,837	3,300,813
Higher Education Grants	300	1,221,201
Miscellaneous	169,096,489	103,861,037
	1,379,878,603	636,980,290
<b>Total</b>	<b>3,637,981,089</b>	<b>1,839,432,860</b>

## Appendix 4 Analysis of Income from Goods and Services

	2020 €	2019 €
Rents from Houses	613,425,881	568,599,275
Housing Loans Interest and Charges	30,552,851	29,311,975
Domestic Water	-	-
Commercial Water	-	-
Irish Water	286,496,598	288,422,053
Domestic Refuse	2,383,020	2,155,918
Commercial Refuse	5,221,768	5,981,635
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	24,952,712	25,664,452
Parking Fines/Charges	65,564,168	106,612,345
Recreation and Amenity Activities	14,017,007	33,123,172
Library Fees/Fines	271,918	823,966
Agency Services	13,379,901	13,660,674
Pension Contributions	53,517,143	52,327,942
Property Rental and Leasing of Land	18,966,841	18,888,592
Landfill Charges	12,523,787	10,520,847
Fire Charges	16,314,734	17,474,570
NPPR	24,934,077	33,322,415
Misc. (Detail)	186,961,463	194,881,118
	<b>1,369,483,869</b>	<b>1,401,770,949</b>

## Appendix 5 Summary of Capital Expenditure and Income

	2020 €	2019 €
<b>Expenditure</b>		
Payment to Contractors	1,172,756,074	1,119,868,020
Purchase of Land	77,715,555	69,056,443
Purchase of Other Assets/Equipment	558,604,156	747,220,887
Professional and Consultancy Fees	169,037,619	146,591,395
Other	676,621,202	689,306,927
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>2,654,734,607</b>	<b>2,772,043,673</b>
Transfers to Revenue	33,063,929	52,831,145
<b>Total Expenditure (Incl Transfers) *</b>	<b>2,687,798,536</b>	<b>2,824,874,817</b>
	2,687,798,536	2,824,874,817
<b>Income</b>		
<b>Grants and LPT</b>	2,085,777,396	2,156,313,960
<b>Non - Mortgage Loans</b>	89,587,324	58,322,051
<b>Other Income</b>		
(a) Development Contributions	205,563,536	259,596,822
(b) Property Disposals		
- Land	15,490,384	25,676,924
- LA Housing	20,654,106	25,479,167
- Other property	1,175,252	24,350,774
(c) Purchase Tenant Annuities	4,527,811	28,218,294
(d) Car Parking	3,537,799	6,477,978
(e) Other	191,299,879	174,451,433
<b>Total Income (Net of Internal Transfers)</b>	<b>2,617,613,487</b>	<b>2,758,887,403</b>
Transfers from Revenue	373,689,931	240,254,466
<b>Total Income (Incl. Transfers) *</b>	<b>2,991,303,418</b>	<b>2,999,141,870</b>
	2,991,303,418	2,999,141,870
<b>Surplus\ (Deficit) for year</b>	<b>303,504,882</b>	<b>174,267,052</b>
<b>Balance (Debit)\ Credit @ 1 January</b>	<b>1,712,711,592</b>	<b>1,538,444,540</b>
<b>Balance (Debit)\ Credit @ 31 December</b>	<b>2,016,216,474</b>	<b>1,712,711,593</b>

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

## Appendix 6

## Analysis of Expenditure and Income on Capital Account

	Balance @ 1/1/2020	Expenditure	Income				Transfers			Balance @ 31/12/2020
			Grants And Lpt €	Non- Mortgage Loans* €	Other €	Total Income €	Transfer From Revenue €	Transfer to Revenue €	Internal Transfers €	
Housing and Building	9,633,946	1,485,041,317	1,336,174,420	42,613,761	64,116,307	1,442,904,488	58,432,016	12,289,877	(1,600,786)	12,038,470
Road Transportation and Safety	237,870,245	645,706,575	538,596,077	5,789,513	68,891,939	613,277,529	40,035,072	1,526,241	32,852,977	276,803,006
Water Services	80,421,906	49,998,209	23,721,033	-	25,047,783	48,768,816	1,715,279	348,988	(3,595,907)	76,962,896
Development Management	667,797,634	198,707,121	97,971,178	32,826,438	203,575,624	334,373,240	55,930,266	4,262,006	(30,105,180)	825,026,832
Environmental Services	97,286,922	57,403,434	29,449,856	360,541	20,830,972	50,641,369	25,808,911	1,530,919	(5,639,833)	109,163,016
Recreation and Amenity	133,637,564	115,703,384	46,981,049	4,080,000	18,947,323	70,008,373	42,743,448	1,244,538	31,239,133	160,680,596
Agriculture, Education, Health and Welfare	7,928,939	8,294,157	5,045,935	-	854,296	5,900,231	3,737,883	104,214	1,383,388	10,552,070
Miscellaneous Services	478,134,436	93,880,409	7,837,847	3,917,070	39,984,525	51,739,442	145,287,055	11,757,146	(24,533,791)	544,989,586
<b>Total</b>	<b>1,712,711,592</b>	<b>2,654,734,607</b>	<b>2,085,777,396</b>	<b>89,587,324</b>	<b>42,248,768</b>	<b>2,617,613,488</b>	<b>37,689,931</b>	<b>33,063,929</b>	<b>(0)</b>	<b>2,016,216,473</b>

## Appendix 7

## Summary of Major Revenue Collections For 2020

A Debtor type	B Incoming arrears @ 1/1/2020	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 @ 31/12/2020 = (G-H)	J Specific doubtful arrears*	K % Collected = (H)/(G-J)
Rates	€ 225,550,986	€ 1,659,472,324	€ 46,773,005	€ 40,713,221	€ 717,865,011	€ 1,079,672,073	€ 804,417,521	€ 275,254,552	€ 55,823,773	79%
Rents and Annuities	88,099,279	614,539,266	-	1,906,833	-	700,731,713	606,224,776	94,506,936	-	87%
Housing Loans	26,863,947	91,300,489	-	80,279	-	118,084,157	92,793,454	25,290,704	-	79%

\*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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