



Rialtas na hÉireann  
Government of Ireland

# Amalgamated Audited Annual Financial Statements

31 Local Authorities for the year ended

31<sup>st</sup> December 2021

Prepared by the Department of  
Housing, Local Government and Heritage

[gov.ie/housing](https://www.gov.ie/housing)

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# 1 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.

**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.

## Outline of the Local Government System

This publication contains financial data which has been compiled by the Department from the Audited Financial Statements published by each Local Authority for 2021.

### Expenditure

Audited figures for 2021 show that total expenditure was €9.029bn.

Revenue (current) expenditure represents €6.2165bn of this amount, with €2.813bn in capital expenditure.

2021 saw a decrease of 7.6% in revenue income and a decrease of 7% 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 €485m, SBASC €21m, recouped loss of income of goods and services €50m and €10m to cover additional covid expenditure. Grants and subsidies fell by 18% from €3.64bn in 2020 to €2.98bn in 2021.

#### 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. For 2021; 22 local authorities voted to increase their LPT above the

basic rate, 3 decided to reduce their rate and the remaining 6 stayed at the basic rate. Further details of which are available on the Revenue Commissioner's [website](#).

The overall 2021 LPT allocation to local authorities is €530m. Details of the 2021 LPT allocations are available on the Department's [website](#).

### **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 2021 amounted to €1.68bn.

### **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 2021 report is published on their [website](#).

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

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

## **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 2021**



## Statement of Comprehensive Income (Income and Expenditure Account Statement) For Year Ending 31 December 2021

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
		2021 €	2021 €	2021 €	2020 €
Housing and Building		2,060,245,139	2,021,838,278	38,406,860	9,753,662
Roads Transportation and Safety		1,202,976,528	759,633,452	443,343,076	422,803,866
Water Services		368,680,798	347,778,775	20,902,024	24,792,470
Development Management		518,607,045	270,242,265	248,364,780	242,558,465
Environmental Services		736,972,102	224,607,574	512,364,527	498,474,418
Recreation and Amenity		472,098,024	69,153,433	402,944,590	389,487,216
Agriculture, Education, Health and Welfare		39,993,231	20,949,835	19,043,395	18,850,562
Miscellaneous Services		816,619,021	839,537,932	(22,918,911)	16,468,759
<b>Total Expenditure/Income</b>	16	<b>6,216,191,888</b>	<b>4,553,741,545</b>		
<b>Net cost of Divisions to be funded from Rates and Local Property Tax</b>				<b>1,662,450,343</b>	1,623,189,419
Rates				1,674,796,076	1,659,379,184
Local Property Tax				422,373,641	410,227,880
<b>Surplus/(Deficit) for Year before Transfers</b>	16			<b>434,719,374</b>	446,417,645
<b>Transfers from/(to) Reserves</b>	14			(417,607,320)	(429,252,486)
<b>Overall Surplus/(Deficit) for Year</b>				<b>17,112,054</b>	17,165,159
<b>General Reserve @ 1 January 2021</b>				62,781,079	45,615,920
<b>General Reserve @ 31 December 2021</b>				<b>79,893,133</b>	62,781,079

# Statement of Financial Position (Balance Sheet) at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Operational	1	30,676,754,885	29,958,093,439
Infrastructural		58,376,653,586	58,576,723,514
Community		853,103,774	855,652,854
Non-Operational		1,646,257,692	1,629,700,261
		<b>91,552,769,936</b>	<b>91,020,170,069</b>
<b>Work in Progress and Preliminary Expenses</b>	2	2,451,350,632	2,014,783,286
Long Term Debtors	3	<b>2,953,648,750</b>	2,796,660,053
<b>Current Assets</b>			
Stocks	4	15,857,039	15,926,720
Trade Debtors & Prepayments	5	1,014,296,255	1,149,259,999
Bank Investments		3,334,574,954	2,548,835,724
Cash at Bank		125,467,888	170,268,080
Cash in Transit		5,179,308	16,942,308
		<b>4,495,375,444</b>	<b>3,901,232,831</b>
<b>Current Liabilities (Amounts falling due within one year)</b>			
Bank Overdraft		-	-
Creditors & Accruals	6	1,795,349,975	1,608,353,131
Finance Leases		1,877,438	2,311,837
		<b>1,797,227,413</b>	<b>1,610,664,968</b>
<b>Net Current Assets / (Liabilities)</b>		<b>2,698,148,031</b>	<b>2,290,567,863</b>
<b>Creditors (Amounts falling due after more than one year)</b>			
Loans Payable	7	3,341,638,464	3,386,893,346
Finance Leases		2,539,855	3,599,004
Refundable deposits	8	335,783,352	305,006,491
Other		940,574,240	692,388,818
		<b>4,620,535,911</b>	<b>4,387,887,659</b>
<b>Net Assets</b>		<b>95,035,381,438</b>	<b>93,734,293,612</b>
<b>Represented by</b>			
Capitalisation Account	9	91,552,769,937	91,020,170,068
Income WIP	2	2,355,070,993	1,935,423,037
General Revenue Reserve		79,893,133	62,781,079
Other Specific Reserves		41,835,512	41,697,512
Other Balances	10	1,005,811,810	419,089,504
99999 ERROR Account		8	8
21300 Unallocated Income Account		0	0
<b>Balancing Figure</b>		45	255,132,403
<b>Total Reserves</b>		<b>95,035,381,438</b>	<b>93,734,293,612</b>

## Statement of Funds Flow (Funds Flow Statement) as at 31 December 2021

	Note	2021 €	2021 €
<b>REVENUE ACTIVITIES</b>			
Net Inflow/(outflow) from operating activities	17		339,142,323
<b>CAPITAL ACTIVITIES</b>			
<b>Returns on Investment &amp; Servicing of Finance</b>			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		532,599,869	
Increase/(Decrease) in WIP/Preliminary Funding		419,647,956	
Increase/(Decrease) in Reserves Balances	18	487,862,085	
<b>Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance</b>			<b>1,440,109,910</b>
<b>Capital Expenditure &amp; Financial Investment</b>			
(Increase)/Decrease in Fixed Assets		(737,807,059)	
(Increase)/Decrease in WIP/Preliminary Funding		(436,567,346)	
(Increase)/Decrease in Other Capital Balances	19	127,062,884	
<b>Net Inflow/(Outflow) from Capital Expenditure and Financial Investment</b>			<b>(1,047,311,521)</b>
<b>Financing</b>			
Increase/(Decrease) in Loan Financing	20	44,448,296	
(Increase)/Decrease in Reserve Financing	21	(28,064,663)	
<b>Net Inflow/(Outflow) from Financing Activities</b>			<b>16,383,633</b>
<b>Third Party Holdings</b>			
Increase/(Decrease) in Refundable Deposits			30,776,861
Net Increase/(Decrease) in Cash and Cash Equivalents	22		<b>779,101,206</b>

## 2.1 Notes To and Forming Part of the Accounts

1. Fixed Assets	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure	Water & Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs @ 1/1/2021	2,824,997,241	292,297,571	24,046,909,020	5,201,057,844	457,475,037	169,009,760	378,984,582	57,540,753,606	2,029,193,147	92,940,677,807
<b>Additions</b>										
- Purchased	30,543,630	1,907,298	410,020,228	39,955,585	18,314,761	6,593,682	688,001	6,611,088	663,000	515,297,274
- Transfers WIP	1,793,240	2,094,036	349,102,443	25,630,376	306,992	60,000	-	27,448,156	-	406,435,243
Disposals/Statutory Transfers	(26,802,248)	(167,331)	(94,859,414)	(18,220,507)	(10,123,275)	(1,464,751)	(229,485)	-	-	(151,867,012)
Revaluations	8,394,589	-	1,811,700	476,000	-	-	-	-	-	10,682,289
Historical Cost Adjustments	12,120,731	-	3,855,885	185,176	5,145	308,971	431,395	210,491	-	17,117,795
<b>Accumulated Costs @ 31/12/2021</b>	<b>2,851,047,182</b>	<b>296,131,573</b>	<b>24,716,839,863</b>	<b>5,249,084,474</b>	<b>465,978,661</b>	<b>174,507,662</b>	<b>379,874,493</b>	<b>57,575,023,341</b>	<b>2,029,856,147</b>	<b>93,738,343,396</b>
<b>Depreciation</b>										
Depreciation @ 1/1/2021	159,672,938	90,407,385	77,709	3,949,604	374,214,480	150,868,157	-	33,837,956	1,312,686,697	2,125,714,924
Provision for Year	277,808	5,143,372	60,122	-	16,949,040	7,923,595	-	1,471,215	39,206,291	71,031,444
Disposals/Statutory Transfers	-	(158,821)	(8,028)	(400)	(9,631,250)	(1,374,415)	-	-	-	(11,172,914)
<b>Accumulated Depreciation @ 31/12/2021</b>	<b>159,950,746</b>	<b>95,391,936</b>	<b>129,803</b>	<b>3,949,204</b>	<b>381,532,270</b>	<b>157,417,337</b>	<b>-</b>	<b>35,309,171</b>	<b>1,351,892,988</b>	<b>2,185,573,454</b>
<b>Net Book Value @ 31/12/2021</b>	<b>2,691,096,436</b>	<b>200,739,637</b>	<b>24,716,710,059</b>	<b>5,245,135,271</b>	<b>84,446,391</b>	<b>17,090,325</b>	<b>379,874,493</b>	<b>57,539,714,170</b>	<b>677,963,159</b>	<b>91,552,769,942</b>
Net Book Value @ 31/12/2020	2,665,324,303	201,890,185	24,046,831,311	5,197,108,240	83,260,558	18,141,604	378,984,582	57,506,915,650	716,506,450	90,814,962,883
<b>Net Book Value by Category</b>										
Operational	1,264,053,421	12,153,413	24,686,516,185	4,458,512,886	84,370,586	16,216,712	28,322,604	115,559,252	11,049,827	30,676,754,885
Infrastructural	87,278,919	4,731,573	1,383,368	192,415,742	-	146,442	-	57,423,784,210	666,913,331	58,376,653,586
Community	92,512,012	181,891,567	989,126	226,234,335	-	722,667	350,383,360	370,707	-	853,103,774
Non-Operational	1,247,252,085	1,963,086	27,821,377	367,972,308	75,803	4,505	1,168,528	-	-	1,646,257,692
<b>Net Book Value @ 31/12/2021</b>	<b>2,691,096,436</b>	<b>200,739,639</b>	<b>24,716,710,056</b>	<b>5,245,135,271</b>	<b>84,446,388</b>	<b>17,090,326</b>	<b>379,874,492</b>	<b>57,539,714,170</b>	<b>677,963,158</b>	<b>91,552,769,936</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	Unfunded	Total	Total
	2021	2021	2021	2020
	€	€	€	€
<b>Expenditure</b>				
Work in Progress	1,714,132,879	56,003,957	1,770,136,836	1,242,907,837
Preliminary Expenses	636,025,929	45,187,868	681,213,797	771,875,449
	<b>2,350,158,808</b>	<b>101,191,825</b>	<b>2,451,350,632</b>	2,014,783,286
<b>Income</b>				
Work in Progress	1,664,362,422	39,039,966	1,703,402,388	1,193,359,190
Preliminary Expenses	623,912,171	27,756,434	651,668,605	742,063,847
	<b>2,288,274,593</b>	<b>66,796,400</b>	<b>2,355,070,993</b>	1,935,423,037
<b>Net Expended</b>				
Work in Progress	49,770,457	16,963,991	66,734,448	49,548,648
Preliminary Expenses	12,113,758	17,431,434	29,545,192	29,811,602
<b>Net Over/(Under) Expenditure</b>	<b>61,884,215</b>	<b>34,395,425</b>	<b>96,279,639</b>	79,360,249

## Notes To and Forming Part of the Accounts

### 3. Long Term Debtors

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

	Balance @ 1/1/2021	Loans Issued	Principal Repaid	Early Redemptions	Other Adjustments	Balance @ 31/12/2021	Balance @ 31/12/2020
	€	€	€	€	€	€	€
Long Term Mortgage Advances*	1,055,927,056	89,109,885	(57,847,926)	(26,153,829)	(1,313,180)	1,059,722,006	1,055,927,056
Tenant Purchases Advances	1,373,721	-	(465,122)	(73,298)	140,719	976,020	1,373,721
Shared Ownership Rented Equity	100,952,249	101,597		(11,854,172)	(4,369,413)	84,830,260	100,952,249
	<b>1,158,253,026</b>	<b>89,211,482</b>	<b>(58,313,048)</b>	<b>(38,081,299)</b>	<b>(5,541,875)</b>	<b>1,145,528,286</b>	1,158,253,026
Recoupable Loan Advances						882,768,845	951,939,498
Capital Advance Leasing Facility						935,907,269	688,831,847
Long-term Investments						-	-
Cash						-	19,006,866
Interest in associated companies						72,445,453	58,877,359
Other						8,648,165	10,268,886
						<b>1,899,769,732</b>	1,728,924,455
						<b>3,045,298,018</b>	2,887,177,482
Less: Amounts falling due within one year (Note 5)						(91,649,268)	(90,517,428)
Total Amounts falling due after more than one year						<b>2,953,648,750</b>	2,796,660,053
<b>* Includes HFA Agency Loans</b>							

## Notes To and Forming Part of the Accounts

### 4. Stocks

A Summary of stock as follows:

	2021 €	2020 €
Central Stores	4,895,321	5,488,443
Other Depots	10,961,718	10,438,277
<b>Total</b>	<b>15,857,039</b>	15,926,720

### 5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2021 €	2020 €
Government Debtors	510,273,305	611,545,792
Commercial Debtors	364,124,427	393,682,612
Non-Commercial Debtors	139,564,407	138,833,496
Development Levy Debtors	299,826,796	286,534,605
Other Services	69,909,132	64,414,619
Other Local Authorities	30,815,302	27,622,160
Revenue Commissioners	-	-
Other	59,687,861	63,281,989
Add: Amounts falling due within one year (Note 3)	91,649,268	90,517,428
<b>Total Gross Debtors</b>	<b>1,565,850,498</b>	1,676,432,701
Less: Provision for Doubtful Debts	(603,210,985)	(592,294,436)
<b>Total Trade Debtors</b>	<b>962,639,513</b>	1,084,138,266
Prepayments	51,656,742	65,121,733
	<b>1,014,296,255</b>	1,149,259,999

## Notes To and Forming Part of the Accounts

### 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Trade creditors	199,390,960	183,317,840
Grants	4,593,039	10,456,961
Revenue Commissioners	131,468,057	125,304,983
Other Local Authorities	9,710,482	9,387,685
Other Creditors	15,616,859	21,582,703
	<b>360,779,397</b>	350,050,173
Accruals	572,512,754	480,782,793
Deferred Income	673,059,898	592,252,386
Add: Amounts falling due within one year (Note 7)	188,997,926	185,267,778
	<b>1,795,349,975</b>	1,608,353,131

## Notes To and Forming Part of the Accounts

### 7. Loans Payable

<b>(a) Movement in Loans Payable</b>					
	<b>HFA</b>	<b>OPW</b>	<b>Other</b>	<b>Balance @ 31/12/2021</b>	<b>Balance @ 31/12/2020</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Balance @ 1/1/2021</b>	3,326,627,165	(0)	245,533,960	3,572,161,125	3,596,328,712
Borrowings	205,620,750	-	555,000	206,175,750	203,630,609
Repayment of Principal	(168,145,196)	-	(36,084,012)	(204,229,208)	(189,309,260)
Early Redemptions	(37,869,229)	-	(5,722,036)	(43,591,264)	(39,260,914)
Other Adjustments	120,411	-	(422)	119,989	771,979
<b>Balance @ 31/12/2021</b>	<b>3,326,353,901</b>	<b>(0)</b>	<b>204,282,490</b>	<b>3,530,636,391</b>	3,572,161,125
Less: Amounts falling due within one year (Note 6)				188,997,926	<b>185,267,778</b>
<b>Total Amounts falling due after more than one year</b>				<b>3,341,638,464</b>	3,386,893,346

<b>(b) Application of Loans</b>					
An analysis of loans payable is as follows:	<b>HFA</b>	<b>OPW</b>	<b>Other</b>	<b>Balance @ 31/12/2021</b>	<b>Balance @ 31/12/2020</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Mortgage loans*</b>	979,773,097	0	0	979,773,097	972,140,866
<b><u>Non-Mortgage loans</u></b>					
Asset/Grants	991,578,415	(0)	145,536,867	1,137,115,281	1,096,045,739
Revenue Funding	17,757,759	-	898,041	18,655,799	19,673,530
Bridging Finance	420,940,710	-	0	420,940,710	422,832,439
Recoupable	824,710,301	-	57,847,581	882,557,883	950,690,262
Shared Ownership – Rented Equity	91,593,620	-	-	91,593,620	110,778,289
	<b>3,326,353,902</b>	<b>(0)</b>	<b>204,282,489</b>	<b>3,530,636,391</b>	3,572,161,125
Less: Amounts falling due within one year (Note 6)				188,997,926	185,267,778
<b>Total Amounts falling due after more than one year</b>				<b>3,341,638,464</b>	3,386,893,346
<b>* Includes HFA Agency Loans</b>					

## Notes To and Forming Part of the Accounts

### 8. Refundable Deposits

The movement in refundable deposits is as follows:

	2021 €	2020 €
<b>Opening Balance at 1 January</b>	305,006,491	279,418,143
Deposits received	62,750,154	46,971,331
Deposits repaid	(31,973,294)	(21,382,983)
<b>Closing Balance at 31 December</b>	<b>335,783,352</b>	305,006,491

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 @ 1/1/2021 €	Purchased €	Transfers WIP €	Disposals\Statutory Transfers €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2021 €	Balance @ 31/12/2020 €
Grants	19,628,117,224	381,713,701	381,265,273	(48,694,305)	2,295,700	6,428,166	20,351,125,760	19,628,037,223
Loans	1,187,164,454	8,324,299	1,113,599	(17,123,682)	-	189,800	1,179,668,471	1,186,792,954
Revenue funded	365,575,252	14,160,359	2,096,457	(5,077,761)	-	59,437	376,813,744	365,575,251
Leases	55,117,653	798,334	219,779	(519,439)	-	-	55,616,328	55,117,653
Development Levies	497,756,409	3,777,456	7,147,401	(463,000)	-	-	508,218,266	497,756,410
Tenant Purchase Annuities	37,504,840	115,326	8,928	(3,328,758)	-	-	34,300,336	37,504,840
Unfunded	252,157,303	3,124,149	883,755	(9,681,942)	-	-	246,483,265	252,157,303
Historical	61,833,521,581	5,597,817	2,016,467	(56,533,978)	1,007,494	8,984,698	61,794,594,079	61,833,521,582
Other	9,083,763,086	97,318,066	11,683,583	(10,096,381)	7,379,095	1,475,693	9,191,523,141	9,083,763,087
<b>Total Gross Funding</b>	<b>92,940,677,801</b>	<b>514,929,508</b>	<b>406,435,244</b>	<b>(151,519,245)</b>	<b>10,682,289</b>	<b>17,137,795</b>	<b>93,738,343,390</b>	92,940,226,301
<b>Less: Amortised</b>							(2,185,573,453)	(1,920,056,233)
<b>Total *</b>							<b>91,552,769,937</b>	91,020,170,068

\* 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 @ 1/1/2021 €	Capital re-classification * €	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2021 €	Balance @ 31/12/2020 €
<b>Development Levies balances</b>	<b>(i)</b>	875,948,559	(36,721)	23,444,827	265,195,562	(86,805,337)	1,030,857,236	875,948,559
<b>Capital account balances including asset formation and enhancement</b>	<b>(ii)</b>	(160,984,198)	1,562,105	1,631,183,046	1,471,033,100	277,460,656	(42,111,383)	(160,984,198)
<b>Voluntary &amp; Affordable Housing Balances</b>	<b>(iii)</b>							
- Voluntary Housing		(7,794,398)	(294,178)	170,119,050	169,434,963	2,003,461	(6,769,202)	(7,794,398)
- Affordable Housing		(18,917,110)	22,156	20,381,390	23,833,724	3,690,383	(11,752,236)	(18,917,110)
<b>Reserves created for specific purposes</b>	<b>(iv)</b>	1,152,191,501	256,751,690	126,193,767	125,840,059	76,555,425	1,485,144,909	1,152,191,501
<b>A. Net Capital Balances</b>		<b>1,840,444,354</b>	<b>258,005,053</b>	<b>1,971,322,080</b>	<b>2,055,337,409</b>	<b>272,904,588</b>	<b>2,455,369,323</b>	1,840,444,354
<b>Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)</b>	<b>(v)</b>						(1,537,534,536)	(1,497,162,298)
Interest in Associated Companies	<b>(vi)</b>						87,977,022	75,807,447
<b>B. Non Capital Balances</b>							<b>(1,449,557,513)</b>	(1,421,354,850)
<b>Total Other Balances</b>							<b>1,005,811,810</b>	419,089,504

\*( ) 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>2021</b> €	<b>2020</b> €
Net WIP & Preliminary Expenses (Note 2)	(96,279,639)	(79,360,249)
Net Capital Balances (Note 10)	2,455,369,323	1,840,444,354
<b>Capital Balance Surplus/(Deficit) @ 31 December</b>	<b>2,359,089,684</b>	1,761,084,105
A summary of the changes in the Capital account (see Appendix 6) is as follows:		
	<b>2021</b> €	<b>2020</b> €
<b>Opening Balance @ 1 January</b>	2,016,216,472	1,712,711,592
<b>Expenditure</b>	2,765,297,494	2,654,734,607
<b>Income</b>		
- Grants	2,179,958,585	2,085,777,396
- Loans	72,185,145	89,587,324
- Other	539,031,847	442,248,768
<b>Total Income</b>	<b>2,791,175,577</b>	2,617,613,488
Net Revenue Transfers	316,995,129	340,626,001
<b>Closing Balance @ 31 December</b>	<b>2,359,089,685</b>	2,016,216,473

## 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:

	2021 Loan Annuity	2021 Rented Equity	2021 Total	2020 Total
	€	€	€	€
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	1,059,722,006	84,830,260	1,144,552,266	1,156,879,305
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(979,773,097)	(91,593,620)	(1,071,366,717)	(1,082,919,155)
<b>Surplus/(Deficit) in Funding @ 31st December</b>	<b>79,948,909</b>	<b>(6,763,360)</b>	<b>73,185,549</b>	73,960,150
			€	
<b>NOTE: Cash on Hand relating to Redemptions and Relending</b>			4,048,340	

### 13. Summary of Plant & Materials Account

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

	2021 Plant & Machinery	2021 Materials	2021 Total	2020 Total
	€	€	€	
Expenditure	(33,481,850)	(547,948)	(34,029,798)	(31,574,715)
Charged to Jobs	35,075,577	582,546	35,658,122	34,211,096
	<b>1,593,726</b>	<b>34,597</b>	<b>1,628,324</b>	2,636,381
Transfers from/(to) Reserves	(4,410,456)	7,684	(4,402,773)	(4,624,078)
<b>Surplus/(Deficit) for the Year</b>	<b>(2,816,730)</b>	<b>42,281</b>	<b>(2,774,449)</b>	(1,987,696)

## Notes To and Forming Part of the Accounts

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

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

	2021	2021	2021	2020
	Transfers from Reserves	Transfers to Reserves		
	€	€	€	€
Principal Repayments of Non-Mortgage Loans (Own Asset)	1,461,770	(61,496,613)	(60,034,842)	(52,957,644)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(38,406,142)	(38,406,142)	(32,431,087)
Principal Repayments of Finance Leases	-	(2,243,691)	(2,243,691)	(2,226,440)
Transfers to Other Balance Sheet Reserves	1,329,124	(7,301,099)	(5,971,975)	(5,216,328)
Transfers to/from Capital Account	45,547,834	(356,498,496)	(310,950,662)	(336,420,981)
<b>Surplus/(Deficit) for Year</b>	<b>48,338,729</b>	<b>(465,946,041)</b>	<b>(417,607,312)</b>	<b>(429,252,479)</b>

### 15. Analysis of Revenue Income

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

	Appendix No	2021		2020	
		€	%	€	%
Grants & Subsidies	3	2,979,094,712	45%	3,637,981,089	51%
Contributions from other local authorities		123,145,115	2%	120,015,096	2%
Goods & Services	4	1,451,501,719	22%	1,369,636,507	19%
		<b>4,553,741,545</b>	<b>68%</b>	5,127,632,692	71%
Local Property Tax		422,373,641	6%	410,227,880	6%
Rates		1,674,796,076	25%	1,659,379,184	23%
<b>Total Income</b>		<b>6,650,911,262</b>	<b>100%</b>	7,197,239,756	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

	EXPENDITURE				
	Excluding Transfers	Transfers	Including Transfers	Budget	(Over)/Under Budget
	2021 €	2021 €	2021 €	2021 €	2021 €
Housing & Building	2,060,245,139	88,717,490	2,148,962,628	2,078,287,381	(70,675,247)
Roads Transportation & Safety	1,202,976,528	56,717,508	1,259,694,037	1,156,901,085	(102,792,951)
Water Services	368,680,798	17,818,385	386,499,183	396,886,690	10,387,507
Development Management	518,607,045	58,308,794	576,915,839	502,687,495	(74,228,344)
Environmental Services	736,972,102	49,252,035	786,224,137	768,618,848	(17,605,289)
Recreation & Amenity	472,098,024	56,731,364	528,829,388	507,562,113	(21,267,275)
Agriculture, Education, Health & Welfare	39,993,231	6,209,092	46,202,323	46,358,864	156,541
Miscellaneous Services	816,619,021	132,191,379	948,810,401	480,805,509	(468,004,892)
<b>Total Divisions</b>	<b>6,216,191,888</b>	<b>465,946,048</b>	<b>6,682,137,936</b>		<b>(744,029,951)</b>
Local Property Tax	-	-	-	-	-
Rates	-	-	-	-	-
Dr/Cr Balance					
<b>(Deficit)/Surplus for Year</b>	<b>6,216,191,888</b>	<b>465,946,048</b>	<b>6,682,137,936</b>	<b>-</b>	<b>(744,029,951)</b>

	INCOME					NET
	Excluding Transfers	Transfers	Including Transfers	Budget	Over/(Under) Budget	(Over)/Under Budget
	2021 €	2021 €	2021 €	2021 €	2021 €	2021 €
Housing & Building	2,021,838,278	16,862,239	2,038,700,517	1,973,374,158	65,326,359	(5,348,888)
Roads Transportation & Safety	759,633,452	5,554,284	765,187,736	706,791,605	58,396,131	(44,396,820)
Water Services	347,778,775	406,707	348,185,481	356,733,620	(8,548,139)	1,839,368
Development Management	270,242,265	2,821,924	273,064,189	203,061,989	70,002,200	(4,226,144)
Environmental Services	224,607,574	2,011,524	226,619,098	215,286,608	11,332,490	(6,272,799)
Recreation & Amenity	69,153,433	4,582,404	73,735,837	62,108,767	11,627,070	(9,640,204)
Agriculture, Education, Health & Welfare	20,949,835	236,456	21,186,292	21,068,610	117,681	274,222
Miscellaneous Services	839,537,932	15,863,191	855,401,123	275,644,345	579,756,778	111,751,886
<b>Total Divisions</b>	<b>4,553,741,545</b>	<b>48,338,729</b>	<b>4,602,080,274</b>	<b>3,814,069,703</b>	<b>788,010,571</b>	<b>43,980,620</b>
Local Property Tax	422,373,641	-	422,373,641	421,972,391	401,250	401,250
Rates	1,674,796,076	-	1,674,796,076	1,671,114,176	3,681,900	3,681,900
Dr/Cr Balance						(28,603,136)
<b>(Deficit)/Surplus for Year</b>	<b>6,650,911,262</b>	<b>48,338,729</b>	<b>6,699,249,991</b>	<b>5,907,156,270</b>	<b>792,093,721</b>	<b>19,460,634</b>

## Notes To and Forming Part of the Accounts

	<b>2021</b>
	<b>€</b>
<b>17. Net Cash Inflow/(Outflow) from Operating Activities</b>	
Operating Surplus/(Deficit) for Year	17,112,054
(Increase)/Decrease in Stocks	69,681
(Increase)/Decrease in Trade Debtors	134,963,744
Increase/(Decrease) in Creditors Less than One Year	186,996,844
	<hr/> 339,142,323 <hr/> <hr/>
<b>18. Increase/(Decrease) in Reserve Balances</b>	
Increase/(Decrease) in Development Levies balances	154,908,677
Increase/(Decrease) in Reserves created for specific purposes	332,953,407
	<hr/> 487,862,085 <hr/> <hr/>
<b>19. (Increase)/Decrease in Other Capital Balances</b>	
(Increase)/Decrease in Capital account balances including asset formation and enhancement	118,872,815
(Increase)/Decrease in Voluntary Housing Balances	1,025,196
(Increase)/Decrease in Affordable Housing Balances	7,164,873
	<hr/> 127,062,884 <hr/> <hr/>
<b>20. Increase/(Decrease) in Loan Financing</b>	
(Increase)/Decrease in Long Term Debtors	(156,988,697)
Increase/(Decrease) in Mortgage Loans	7,632,231
Increase/(Decrease) in Asset/Grant Loans	41,069,542
Increase/(Decrease) in Revenue Funding Loans	(1,017,730)
Increase/(Decrease) in Bridging Finance Loans	(1,891,729)
Increase/(Decrease) in Recoupable Loans	(68,132,379)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(19,184,669)
Increase/(Decrease) in Finance Leasing	(1,493,547)
(Increase)/Decrease in Portion Transferred to Current Liabilities	(3,730,148)
Increase/(Decrease) in Other Creditors - Deferred Income	248,185,422
	<hr/> 44,448,296 <hr/> <hr/>

## Notes To and Forming Part of the Accounts

2021

€

### 21. (Increase)/Decrease in Reserve Financing

(Increase)/Decrease in Other Specific Reserves	138,000
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	(40,372,238)
(Increase)/Decrease in Reserves in Associated Companies	12,169,575
	<hr/>
	(28,064,663)
	<hr/> <hr/>

### 22. Analysis of Changes in Cash & Cash Equivalents

Increase/(Decrease) in Bank Investments	785,739,229
Increase/(Decrease) in Cash at Bank/Overdraft	(44,800,192)
Increase/(Decrease) in Cash in Transit	(11,763,000)
	<hr/>
	729,176,038
	<hr/> <hr/>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

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

The Government continued its unprecedented support for the local government sector, with the provision of an amended commercial rates waiver in 2021. This waiver, funded by Government, at a cost of €542m supported local businesses in payment of their rates bills, and ensured continuity of services at local authority level. 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 under Miscellaneous. The credit in lieu is reported in Appendix 7 under Waivers/Credits. The full Rates Accrued Income for 2021 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 2021. In most cases these rate payments were not refunded to customers. Any customer who had a credit balance as a result of the rates waiver, this credit was treated as deferred income.

### **24. Accounting for Small Business Assistance Scheme for Covid (SBASC)**

As part of the Governments 2021 Covid Support package, the Small Business Assistance Scheme for Covid (SBASC) was introduced as a direct aid to companies, self-employed, sole traders or partnerships with a minimum turnover of €50,000 who were not eligible for the Revenue scheme CRSS, Fáilte Ireland Business Continuity Scheme or the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media's Live Performance Support. 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).

### **25. Accounting for Climate Action**

Expenditure in relation to Climate Change is accounted for in the area where the expenditure is incurred e.g. Housing, Roads, etc. This is in line with the Local Authorities costing system where the full cost of a service/sub-service must reflect all the costs associated with the service.



# Appendices



## Appendix 1 Analysis of Expenditure for Year Ended 31 December 2021

	2021 €	2020 €
<b>Payroll Expenses</b>		
Salary & Wages	1,533,413,583	1,490,733,529
Pensions (incl Gratuities)	358,134,544	340,534,964
Other costs	95,320,306	94,681,431
<b>Total</b>	<b>1,986,868,432</b>	<b>1,925,949,924</b>
<b>Operational Expenses</b>		
Purchase of Equipment	35,376,130	42,580,561
Repairs & Maintenance	58,943,233	59,097,810
Contract Payments	742,975,290	664,174,598
Agency services	276,214,671	250,226,998
Machinery Yard Charges incl Plant Hire	133,448,834	123,202,679
Purchase of Materials & Issues from Stores	210,060,200	186,176,013
Payment of Subsidies and Grants	776,939,577	1,600,048,319
Members Costs	8,234,998	8,478,916
Travelling & Subsistence Allowances	35,842,971	36,203,142
Consultancy & Professional Fees Payments	68,693,888	63,205,125
Energy / Utilities Costs	90,256,620	81,713,637
Other	1,134,194,768	1,005,703,700
<b>Total</b>	<b>3,571,181,180</b>	<b>4,120,811,498</b>
<b>Administration Expenses</b>		
Communication Expenses	27,262,804	25,580,898
Training	16,073,669	14,165,433
Printing & Stationery	12,097,883	12,489,444
Contributions to other Bodies	208,208,678	217,571,845
Other	83,423,453	74,753,200
<b>Total</b>	<b>347,066,488</b>	<b>344,560,821</b>
<b>Establishment Expenses</b>		
Rent & Rates	47,604,745	46,200,257
Other	44,884,401	40,637,989
<b>Total</b>	<b>92,489,146</b>	<b>86,838,246</b>
<b>Financial Expenses</b>	172,935,994	218,708,572
<b>Miscellaneous Expenses</b>	45,650,644	53,953,051
<b>Total Expenditure</b>	<b>6,216,191,885</b>	<b>6,750,822,111</b>

## Appendix 2 Service Division A Housing and Building

		EXPENDITURE	INCOME			
DIVISION		TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
A01	Maintenance/Improvement of LA Housing	327,795,051	39,454,615	382,697,868	92,722	<b>422,245,204</b>
A02	Housing Assessment, Allocation and Transfer	32,393,750	1,119,772	815,068	4,757	<b>1,939,596</b>
A03	Housing Rent and Tenant Purchase Administration	36,290,975	89,547	71,256,435	4,344	<b>71,350,326</b>
A04	Housing Community Development Support	50,667,180	679,859	549,804	129,731	<b>1,359,393</b>
A05	Administration of Homeless Service	280,123,344	216,398,872	3,128,873	18,866,869	<b>238,394,614</b>
A06	Support to Housing Capital & Affordable Prog.	125,264,624	59,523,341	2,584,982	8,713	<b>62,117,036</b>
A07	RAS Programme	430,750,022	376,593,936	51,116,141	7,700	<b>427,717,778</b>
A08	Housing Loans	51,006,031	1,720,267	31,810,447	3,273	<b>33,533,987</b>
A09	Housing Grants	76,065,489	49,061,474	762,592	1,838	<b>49,825,905</b>
A11	Agency & Recoupable Services	7,345,495	3,401,215	2,673,868	1,217	<b>6,076,300</b>
A12	HAP Programme	731,260,667	562,355,618	160,402,088	1,382,672	<b>724,140,378</b>
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>2,148,962,629</b>	<b>1,310,398,516</b>	<b>707,798,166</b>	<b>20,503,835</b>	<b>2,038,700,517</b>
	Less Transfers to/from Reserves	88,717,490		16,862,239		<b>16,862,239</b>
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>2,060,245,139</b>		<b>690,935,927</b>		<b>2,021,838,278</b>

**Service Division B**

**Road Transportation and Safety**

		<b>EXPENDITURE</b>	<b>INCOME</b>			
	<b>DIVISION</b>	<b>TOTAL</b>	<b>State Grants &amp; Subsidies</b>	<b>Provision of Goods and Services</b>	<b>Contributions from other local authorities</b>	<b>TOTAL</b>
		€	€	€	€	€
B01	NP Road - Maintenance and Improvement	32,284,372	22,530,440	625,265	-	<b>23,155,705</b>
B02	NS Road - Maintenance and Improvement	41,021,836	32,631,555	489,847	-	<b>33,121,402</b>
B03	Regional Road - Maintenance and Improvement	246,567,854	162,087,944	3,851,216	18,690	<b>165,957,849</b>
B04	Local Road - Maintenance and Improvement	637,492,441	392,379,813	15,024,783	16,575	<b>407,421,171</b>
B05	Public Lighting	82,715,120	5,264,635	951,483	30,581	<b>6,246,700</b>
B06	Traffic Management Improvement	58,070,465	2,433,726	11,739,025	291,498	<b>14,464,249</b>
B07	Road Safety Engineering Improvement	21,702,222	14,834,603	454,739	-	<b>15,289,342</b>
B08	Road Safety Promotion/Education	16,802,928	747,686	447,832	33,661	<b>1,229,179</b>
B09	Maintenance & Management of Car Parking	50,076,451	740,056	68,410,733	161	<b>69,150,949</b>
B10	Support to Roads Capital Prog.	38,819,719	1,517,672	1,676,662	16,015	<b>3,210,350</b>
B11	Agency & Recoupable Services	34,140,629	6,684,138	17,562,125	1,694,577	<b>25,940,840</b>
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>1,259,694,037</b>	<b>641,852,269</b>	<b>121,233,709</b>	<b>2,101,758</b>	<b>765,187,736</b>
	Less Transfers to/from Reserves	56,717,509		5,554,284		<b>5,554,284</b>
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>1,202,976,528</b>		<b>115,679,424</b>		<b>759,633,452</b>

Service Division C

Water Services

		EXPENDITURE	INCOME			
	DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
C01	Operation and Maintenance of Water Supply	191,680,647	9,472,902	139,915,083	34,136	149,422,122
C02	Operation and Maintenance of Waste Water Treatment	89,054,656	536,863	63,227,197	-	63,764,059
C03	Collection of Water and Waste Water Charges	3,453,073	398,698	1,934,010	-	2,332,708
C04	Operation and Maintenance of Public Conveniences	8,921,752	265,034	345,724	1,010	611,768
C05	Admin of Group and Private Installations	36,825,120	33,145,545	482,128	67,227	33,694,900
C06	Support to Water Capital Programme	20,847,009	-	13,257,952	208,737	13,466,688
C07	Agency & Recoupable Services	6,497,321	342,535	60,385,948	313,465	61,041,948
C08	Local Authority Water and Sanitary Services	29,219,604	1,947,678	21,847,196	56,415	23,851,288
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>386,499,183</b>	<b>46,109,254</b>	<b>301,395,237</b>	<b>680,990</b>	<b>348,185,481</b>
	Less Transfers to/from Reserves	17,818,385		406,707		406,707
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>368,680,798</b>		<b>300,988,530</b>		<b>347,778,775</b>

## Service Division D

## Development Management

		EXPENDITURE	INCOME			
	DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
D01	Forward Planning	42,456,099	468,782	1,023,872	84,914	1,577,568
D02	Development Management	95,688,679	148,199	27,254,784	64,201	27,467,184
D03	Enforcement	23,475,628	1,419,343	1,742,758	1,324	3,163,424
D04	Op & Mtce of Industrial Sites & Commercial Facilities	16,997,831	60,000	6,522,155	818,363	7,400,518
D05	Tourism Development and Promotion	37,778,821	6,284,945	5,606,941	69,542	11,961,428
D06	Community and Enterprise Function	104,459,116	61,786,088	3,032,260	1,761,440	66,579,788
D07	Unfinished Housing Estates	6,161,058	149,431	1,171,743	-	1,321,174
D08	Building Control	16,443,076	746,082	3,274,033	1,605,122	5,625,236
D09	Economic Development and Promotion	191,336,981	116,056,774	6,374,114	603,576	123,034,464
D10	Property Management	11,610,856	50,340	6,504,287	7,834	6,562,461
D11	Heritage and Conservation Services	22,124,631	10,413,231	613,013	373,824	11,400,068
D12	Agency & Recoupable Services	8,383,064	6,129,944	808,932	32,000	6,970,875
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>576,915,840</b>	<b>203,713,156</b>	<b>63,928,893</b>	<b>5,422,140</b>	<b>273,064,189</b>
	Less Transfers to/from Reserves	58,308,794		2,821,924		2,821,924
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>518,607,045</b>		<b>61,106,969</b>		<b>270,242,265</b>

## Service Division E

## Environmental Services

	DIVISION	Expenditure	Income			
		TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
E01	Operation, Maintenance and Aftercare of Landfill	35,577,982	170,194	7,742,473	184,174	8,096,842
E02	Op & Mtce of Recovery & Recycling Facilities	40,247,125	1,336,897	14,831,586	35,915	16,204,398
E03	Op & Mtce of Waste to Energy Facilities	3,823,965	315,692	10,852	3,432,174	3,758,718
E04	Provision of Waste to Collection Services	6,406,393	295,683	2,799,884	187,337	3,282,905
E05	Litter Management	33,148,643	5,087,510	1,200,804	4,216	6,292,530
E06	Street Cleaning	122,328,921	789,307	2,123,353	105,543	3,018,202
E07	Waste Regulations, Monitoring and Enforcement	33,640,307	7,825,653	12,983,809	497,600	21,307,062
E08	Waste Management Planning	7,555,798	2,344,405	506,998	777,146	3,628,549
E09	Maintenance and Upkeep of Burial Grounds	26,392,340	53,862	10,220,761	6,140	10,280,762
E10	Safety of Structures and Places	29,886,554	4,263,494	6,494,160	818,629	11,576,284
E11	Operation of Fire Service	375,662,397	9,834,736	23,621,967	70,257,639	103,714,342
E12	Fire Prevention	16,769,117	(0)	10,594,372	-	10,594,372
E13	Water Quality, Air and Noise Pollution	23,087,991	717,302	4,189,619	217,889	5,124,810
E14	Agency & Recoupable Services	18,117,562	8,104,004	3,961,404	3,188,196	15,253,604
E15	Climate Change and Flooding	13,579,042	3,929,131	530,405	26,182	4,485,719
	<b>Service Division Total Including Transfers to/from Reserves</b>	<b>786,224,137</b>	<b>45,067,870</b>	<b>101,812,446</b>	<b>79,738,782</b>	<b>226,619,098</b>
	Less Transfers to/from Reserves	49,252,035		2,011,524		2,011,524
	<b>Service Division Total Excluding Transfers to/from Reserves</b>	<b>736,972,102</b>		<b>99,800,922</b>		<b>224,607,574</b>

## Service Division F

## Recreation and Amenity

		EXPENDITURE	INCOME			
	DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
F01	Operation and Maintenance of Leisure Facilities	38,130,595	260,721	6,165,648	889	<b>6,427,258</b>
F02	Operation of Library and Archival Service	178,613,768	5,579,005	2,673,449	1,946,267	<b>10,198,722</b>
F03	Op, Mtce & Imp of Outdoor Leisure Areas	151,742,036	2,104,224	5,387,586	151,150	<b>7,642,960</b>
F04	Community Sport and Recreational Development	72,715,169	14,436,260	6,782,816	118,623	<b>21,337,699</b>
F05	Operation of Arts Programme	82,764,534	15,446,176	6,373,998	43,956	<b>21,864,130</b>
F06	Agency & Recoupable Services	4,863,287	3,616,939	2,648,130	-	<b>6,265,069</b>
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>528,829,388</b>	<b>41,443,325</b>	<b>30,031,628</b>	<b>2,260,885</b>	<b>73,735,837</b>
	Less Transfers to/from Reserves	56,731,364		4,582,404		<b>4,582,404</b>
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>472,098,024</b>		<b>25,449,224</b>		<b>69,153,433</b>



## Service Division G

## Agriculture, Education, Health and Welfare

		EXPENDITURE	INCOME			
	DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
G01	Land Drainage Costs	3,205,615	144,241	21,392	-	165,632
G02	Operation and Maintenance of Piers and Harbours	17,273,814	440,885	5,614,472	758	6,056,115
G03	Coastal Protection	1,706,043	125,074	90,463	-	215,537
G04	Veterinary Service	20,873,100	7,268,472	6,280,749	395	13,549,615
G05	Educational Support Services	2,199,100	485,569	9,684	25	495,278
G06	Agency & Recoupable Services	944,651	698,630	5,483	-	704,114
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>46,202,323</b>	<b>9,162,871</b>	<b>12,022,243</b>	<b>1,178</b>	<b>21,186,292</b>
	Less Transfers to/from Reserves	6,209,092		236,456		236,456
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>39,993,231</b>		<b>11,785,786</b>		<b>20,949,835</b>

## Service Division H

## Miscellaneous Services

		EXPENDITURE	INCOME			
	DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL
		€	€	€	€	€
H01	Profit/Loss Machinery Account	49,143,665	363	45,506,225	2,000	45,508,588
H02	Profit/Loss Stores Account	4,103,068	6,647	3,236,836	-	3,243,482
H03	Adminstration of Rates	682,689,041	484,372,916	15,295,501	4,514	499,672,931
H04	Franchise Costs	8,117,433	99,979	140,890	209,875	450,744
H05	Operation of Morgue and Coroner Expenses	8,311,852	18,454	48,249	195,000	261,703
H06	Weighbridges	199,133	-	68,973	-	68,973
H07	Operation of Markets and Casual Trading	5,398,886	-	1,272,727	-	1,272,727
H08	Malicious Damage	143,889	-	-	-	-
H09	Local Representation/Civic Leadership	66,522,180	2,410,578	489,934	1,736	2,902,249
H10	Motor Taxation	28,895,066	334,983	823,502	-	1,158,485
H11	Agency & Recoupable Services	95,286,188	194,103,530	94,735,292	12,022,420	300,861,242
	<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>948,810,401</b>	<b>681,347,450</b>	<b>161,618,127</b>	<b>12,435,546</b>	<b>855,401,123</b>
	Less Transfers to/from Reserves	132,191,380		15,863,191		15,863,191
	<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>	<b>816,619,021</b>		<b>145,754,936</b>		<b>839,537,932</b>
	<b>TOTAL ALL DIVISIONS</b>	<b>6,216,191,888</b>	<b>2,979,094,712</b>	<b>1,451,501,719</b>	<b>123,145,115</b>	<b>4,553,741,545</b>

## Appendix 3 Analysis of Income from Grants and Subsidies

	2021 €
<b>Department of Housing, Local Government and Heritage</b>	
Housing Grants & Subsidies	1,307,514,126
Local Improvement Schemes	35,515,795
Road Grants	45,103,593
Water Services Group Schemes	21,798,624
Environmental Protection/Conservation Grants	24,812,733
Library Services	3,189,964
Urban and Village Renewal Schemes	333,913
Miscellaneous	672,252,408
	2,110,521,156
<b>Other Departments and Bodies</b>	
TII Transport Infrastructure Ireland	454,554,434
Media, Tourism, Art, Culture, Sport and the Gaeltacht	19,080,325
National Transport Authority	9,848,915
Social Protection	5,735,188
Defence	3,442,086
Education	431,293
Library Council	590,828
Arts Council	3,501,772
Transport	126,349,097
Justice	760,072
Agriculture and Marine	852,667
Enterprise, Trade and Employment	94,195,968
Community, Rural Development and The Islands	66,414,558
Climate Action, Communication Networks	9,262,044
Food and Safety Authority of Ireland	3,934,111
Other	69,620,194
	868,573,555
<b>Total</b>	<b>2,979,094,711</b>

## Appendix 4 Analysis of Income from Goods and Services

	2021 €	2020 €
Rents from Houses	644,191,076	613,425,881
Housing Loans Interest & Charges	31,041,416	30,552,851
Domestic Water	-	-
Commercial Water	-	-
Irish Water	291,496,211	286,496,598
Domestic Refuse	2,352,201	2,383,020
Commercial Refuse	5,882,034	5,221,768
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	27,370,478	24,952,712
Parking Fines/Charges	72,454,512	65,564,168
Recreation & Amenity Activities	15,137,987	14,017,007
Library Fees/Fines	123,736	271,918
Agency Services	13,697,945	13,379,901
Pension Contributions	53,243,380	53,517,143
Property Rental & Leasing of Land	19,446,742	18,966,841
Landfill Charges	12,815,387	12,523,787
Fire Charges	18,243,948	16,314,734
NPPR	28,689,233	24,934,077
Misc. (Detail)	215,315,433	186,961,463
	<b>1,451,501,720</b>	<b>1,369,483,869</b>

## Appendix 5 Summary of Capital Expenditure and Income

	2021 €	2020 €
<b>EXPENDITURE</b>		
Payment to Contractors	1,245,376,219	1,172,756,074
Purchase of Land	107,354,724	77,715,555
Purchase of Other Assets/Equipment	440,458,476	558,604,156
Professional & Consultancy Fees	187,928,925	169,037,619
Other	784,179,150	676,621,202
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>2,765,297,495</b>	<b>2,654,734,607</b>
Transfers to Revenue	47,932,561	33,063,929
<b>Total Expenditure (Incl Transfers) *</b>	<b>2,813,230,055</b>	<b>2,687,798,536</b>
<b>INCOME</b>		
<b>Grants and LPT</b>	2,179,958,585	2,085,777,396
<b>Non - Mortgage Loans</b>	72,185,145	89,587,324
<b>Other Income</b>		
(a) Development Contributions	266,493,812	205,563,536
(b) Property Disposals		
- Land	17,527,672	15,490,384
- LA Housing	26,909,246	20,654,106
- Other property	4,549,446	1,175,252
(c) Purchase Tenant Annuities	(189,507)	4,527,811
(d) Car Parking	3,792,206	3,537,799
(e) Other	219,948,973	191,299,879
<b>Total Income (Net of Internal Transfers)</b>	<b>2,791,175,577</b>	<b>2,617,613,487</b>
Transfers from Revenue	364,927,690	373,689,931
<b>Total Income (Incl Transfers) *</b>	<b>3,156,103,267</b>	<b>2,991,303,418</b>
<b>Surplus\Deficit for year</b>	<b>342,873,212</b>	<b>303,504,882</b>
<b>Balance (Debit)\Credit @ 1 January</b>	<b>2,016,216,474</b>	<b>1,712,711,592</b>
<b>Balance (Debit)\Credit @ 31 December</b>	<b>2,359,089,686</b>	<b>2,016,216,474</b>

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

## Appendix 6 Analysis of Expenditure and Income on Capital Account

	BALANCE @	EXPENDITURE	INCOME				TRANSFERS			BALANCE @
	1/1/2021		Grants and LPT	Non-Mortgage Loans*	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	31/12/2021
	€	€	€	€	€	€	€	€	€	€
Housing & Building	12,038,470	1,374,377,627	1,259,031,981	22,771,208	92,563,746	1,374,366,934	40,135,419	16,110,873	4,701,903	40,754,225
Road Transportation & Safety	276,803,005	747,846,424	669,873,557	6,309,059	58,359,334	734,541,950	42,068,254	2,766,853	17,836,122	320,636,054
Water Services	76,962,896	49,558,351	24,399,876	-	24,764,561	49,164,437	1,552,952	1,215,368	(563,631)	76,342,936
Development Management	825,026,833	245,361,048	111,132,997	14,319,718	275,609,304	401,062,019	49,802,616	5,459,294	(39,955,362)	985,115,764
Environmental Services	109,163,016	59,564,772	36,362,088	-	19,702,781	56,064,869	25,137,006	1,647,359	826,876	129,979,636
Recreation & Amenity	160,680,596	126,960,733	62,956,486	1,498,678	21,379,001	85,834,165	45,006,536	996,580	18,978,974	182,542,958
Agriculture, Education, Health & Welfare	10,552,070	11,296,489	7,225,197	-	973,706	8,198,903	3,793,478	143,975	472,680	11,576,667
Miscellaneous Services	544,989,586	150,332,049	8,976,403	27,286,482	45,679,414	81,942,300	157,431,429	19,592,259	(2,297,562)	612,141,445
<b>TOTAL</b>	2,016,216,472	2,765,297,494	2,179,958,585	72,185,145	539,031,847	2,791,175,577	364,927,690	47,932,561	(0)	2,359,089,685

## Appendix 7 Summary of Major Revenue Collections For 2021

A Debtor type	B Incoming arrears @ 1/1/2021	C Accrued - current year debit (Gross)	D Vacant property adjustment s	E Write offs	F Waivers and Credits	G Total for collection =(B+C-D-E-F)	H Amount collected	I Closing arrears @ 31/12/2021 = (G-H)	J Specific doubtful arrears*	K % Collected = (H)/(G-J)
	€	€	€	€	€	€	€	€	€	
Rates	275,254,553	1,674,342,320	59,810,300	42,180,428	486,801,637	1,360,804,508	1,105,664,522	255,139,986	51,154,362	84%
Rents & Annuities	94,928,104	646,997,320	-	2,186,664	-	739,738,760	642,825,186	96,913,574	-	87%
Housing Loans	25,289,921	97,594,663	-	31,006	-	122,853,578	100,217,209	22,636,369	-	82%

To alleviate the impact of Covid-19 on eligible businesses during 2021 the Government funded a 12 *month rates waiver scheme*. The amounts waived are shown in the Waived/Credits column in the table above and results in a corresponding reduction in the total for collection. This also has the effect of reducing the % collected in the final column. The Council received a grant equal to the amount waived and this is included in the grant income in Appendix 3. For prior year comparison purposes if the income was included in the Amount Collected column rather than the Waived/Credits column the % collected would have been x%. \*Specific doubtful arrears = (i) Vacancy applications pending/criteria not met & (ii) Accounts in examiner ship/receivership/liquidation and no communication regarding likely outcome.

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