




Comhairle Contae
Ros Comáin
Roscommon
County Council

An aerial photograph of a long, straight river flowing through a lush green landscape. A paved path runs alongside the river, and a few people are visible walking and cycling on it. In the background, there are rolling hills and a body of water.

Unaudited Annual Financial Statement 2020

For the year ended
31st December 2020

Contents

page

Financial Review	3
Certificate of Chief Executive/Head of Finance and Director of Services - Housing, ICT, Planning and Roscommon Municipal District	8
Statement of Accounting Policies	9
Financial Accounts	13
Statement of Comprehensive Income (Income & Expenditure Account Statement)	14
Statement of Financial Position (Balance Sheet)	15
Statement of Funds Flow (Funds Flow Statement)	16
Notes to and Forming part of the Accounts	17-26
Appendices	27
1 Analysis of Expenditure	28
2 Expenditure and Income by Division	29
3 Analysis of Income from Grants and Subsidies	35
4 Analysis of Income from Goods and Services	36
5 Summary of Capital Expenditure and Income	37
6 Capital Expenditure and Income by Division	38
7 Major Revenue Collections	39
8 Interest of Local Authorities in Companies	40
9 Transfers between Revenue Account and Capital Account	40



FINANCIAL REVIEW

Annual Financial Statement for Year ended 31st December 2020

FINANCIAL REVIEW

Introduction

This Annual Financial Statement (AFS) sets out the financial results of Roscommon County Council's activities for the year 2020 (Statement of Comprehensive Income (Income and Expenditure Account) and reflects the Council's financial position as at 31 December 2020 (Capital Account and Balance Sheet). The AFS is prepared in accordance with the statutory requirements governing the production of financial statements for local authorities as prescribed by the Minister for Housing, Local Government and Heritage.

Audit

The AFS is subject to statutory annual audit by the Local Government Audit Service in order to provide an independent opinion on whether it reflects a fair representation of the financial position as at the year end. In addition, and in accordance with Section 120 (1) (C) of the Local Government Act 2000 a Statutory Audit Report is prepared by the appointed Local Government Auditor.

Covid-19

During 2020, the Covid-19 pandemic swept across the globe with catastrophic economic and social consequences. However, due to the financial support of Government and the prudent management of finances, Roscommon County Council was in a position to protect services and issue grant assistance to 871 businesses within the County. The supports provided to businesses and the Council are reported in the accounts, with the most notable items being:

- €8.2m paid to local businesses in relation to the Restart Grant and ReStart Grant Plus
- Rates waiver for the period 27th March - 31st December for 1,413 businesses totalling €4m
- €806k reimbursed to the Council for loss of income and increased expenditure due to Covid 19

Note 23 of the accounts details how the rates waiver was reported and the accounting treatment applied, resulting in a reduction in the collection rate for 2020, with credit balances on individual accounts carried forward to 2021.

The significant disruption to economic output and the subsequent delay in road works being undertaken led to the carry forward of funding to 2021 and prepayments of €3.7m being identified in Note 5 of the accounts.

The Government have announced that new financial packages made available in 2021 will be more targeted. To highlight this fact, the Rates Waiver Scheme announced for 2021 and the Small Business Assistance Scheme for Covid (SABSC), are being administered in a different manner to the waiver scheme and ReStart Grant implemented in 2020. It is therefore important that the financial position of the Council is carefully monitored and managed as the fallout from the pandemic on local businesses and subsequent rates income is still unknown.

Key Points

I am pleased to inform Members that a surplus of €17k was delivered on the Revenue Account, which now means the cumulative general reserve at the end of 2020 stands at €219k.

A combined total of €116.9m (excluding transfers) was spent in the Revenue and Capital Account during 2020, delivering services to the citizens of Roscommon. This is an increase of €15.5m on 2020, which was primarily due to funding received from the Rates Waiver Scheme and Restart Grant.

The cash of the County Council was managed prudently, with no recourse to overdraft during the year, whilst at the same time ensuring 96% (a 1% reduction on 2019) of invoices were paid within 30 days.

As expected, due to the economic situation and the requirement to roll forward credit balances to 2021, the rates collection rate for 2020 fell by 21% to 68%.

The rents collection performance for 2020 was excellent, with the collection rate increasing by 2% to an impressive 93%. However, it should be noted that it may be difficult to repeat this performance in 2021, as Government supports such as the Pandemic Unemployment Payment (PUP) unwind.

The collection rate for loans decreased by 14% to 62%. The poor collection rate relates to legacy debt associated with loans issued in the 1980's and 1990's. All new Rebuilding Ireland Home Loans are performing well.

NPPR income in 2020 was €350k above budget at €526k. This compared to €548k in 2019.

Additional income and budget savings, allowed the Council to create further provisions as follows:

Description	Amount (€)
Match Funding for Government Projects	1,100,000
Climate Action Public Lighting Project	1,000,000
Housing Voids	515,800
Derelict Sites	498,000
Machinery Account	496,905
Members GMA	255,000
Unfinished Estates	170,000
Tourist Promotion	40,008
Ballaghaderreen Creative Hub	40,000
Taking in Charge of Estates	35,448

Statement of Comprehensive Income for 2020 (Revenue Account Activity)

The Statement of Comprehensive Income for 2020 which records revenue income & expenditure activity reported a surplus of €17k and can be summarised as:

	2020 €000	2019 €000
Expenditure	71,341	60,260
Income	76,178	64,059
Transfers (to)/ from Reserves	(4,820)	(3,787)
Surplus (Deficit) for Year	17	12
Opening Credit (Debit) Balance	202	190
Closing Credit (Debit) Balance	219	202

The comparison of actual income and expenditure compared to that budgeted is:

	2020 €000	2019 €000
Expenditure V Adopted Budget	(15,186)	(7,298)
Income V Adopted Budget	15,431	7,610
Rates V Adopted Budget	(228)	(299)
Surplus/ (Deficit)for Year	17	12

A detailed report on the variations between expenditure and income by division is submitted to the Members of Roscommon County Council each year which includes a request for its approval.

As reported in previous years, the Council was highly dependent upon Government Grants as shown in Note 15 of the accounts to deliver services to our citizens. State Grants and subsidies accounted for 49% of all income received in 2020, an increase of 11% or €13m. The Local Property Tax allocation, including the funding received from the equalisation fund accounted for 14% of income (compared to 16% in 2019), while Commercial Rates provided 16% (2019 -18%). The balance was made up of goods and services as shown in Appendix 3 of the accounts.

The Local Property Tax allocation for Roscommon County Council included an amount of €7.008m received from the equalisation fund in order to sustain the required level of services (ie):

	2020 €000
LPT 100% contributed locally	4,009
LPT 20% to Equalisation Fund	801
LPT Retained Locally (80%)	3,208
Distribution from Equalisation Fund	7,008
Add: 15% Upward Variation	601
Total LPT Allocation 2020	10,817

Capital Account Activity

Capital expenditure can be described as expenditure which is incurred for items that have a life expectancy beyond the year in which it is incurred. Examples include;

- Purchase of land
- House acquisitions and refurbishments
- Major road improvement works
- Group Water Schemes
- Leisure Centres, Parks and Pitches
- Offices and other buildings

Capital Expenditure is also identified within the Fixed Assets and Work in Progress headings in the Balance Sheet and includes monies owed to the County Council as at 31st December 2020.

Capital Account Expenditure is funded by various sources such as Grants, Loans and Development Contributions (cash received for development contributions was €503k for 2020 as against €708k for 2019).

The transactions summarised below give an overview of the level of activity on the Capital Account during 2020 (see Appendix 6);

	2020 €000	2019 €000
Expenditure	(45,598)	(40,895)
Income	46,848	44,049
Surplus (Deficit) for the Year	1,250	3,154
Opening Credit (Debit) Balance	22,162	19,008
Closing Balance at year end	23,412	22,162

The closing balance at year end is mainly due to timing differences between the incurring of expenditure and the raising of income.

Balance Sheet

The Balance Sheet shows Fixed Assets at a value of €1,871M as at the year end with Work in Progress and Preliminary Works in respect of fixed assets being €11.6M.

Revenue Collection

Appendix 7 provides analysis of the collection performance of the main income streams for 2020.

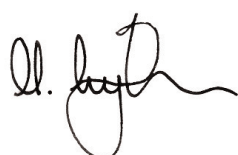
The table below shows the collection performance since 2014;

	2020	2019	2018	2017	2016	2015	2014
Commercial Rates	68% ¹	89%	86%	83%	91%	93%	80%
Housing Rents	93%	91%	92%	91%	92%	89%	93%
Housing Loans	62%	76%	55%	56%	58%	75%	53%

Acknowledgements

I wish to acknowledge the support and assistance of the Elected Members of Roscommon County Council in dealing with the unprecedented financial issues that arose during 2020.

I would also like to thank the management and staff of all business units for their co-operation and in particular my colleagues in the finance business unit for their assistance in the production of the 2020 Annual Financial Statement.



Martin Lydon

Director of Services – Finance, Housing, ICT, Planning and Roscommon Municipal District.

¹ The amounts waived are shown in the Waived\Credits column of Appendix 7 and result 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 grant income in Appendix 3. **For prior year comparison purposes if the income was included in the Amount Collected rather than Waived\Credits Column the % collected would have been 78%.**



Comhairle Contae
Ros Comáin
Roscommon
County Council



Roscommon County Council

Certificate of Chief Executive and Head of Finance and Director of Services for the year ended 31 December 2020

We the Chief Executive and Head of Finance are responsible for preparing an annual financial statement in accordance with the accounting code of practice issued by the Minister under section 107 of the Local Government Act, 2001.

We are responsible for maintaining proper books of account that disclose with reasonable accuracy the financial position of the local authority and enable it to ensure that financial statements prepared comply with the statutory requirements.

We are responsible for the safeguarding of assets of the local authority and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

When preparing financial statements we have:

- stated that the financial statements have been prepared in accordance with the Accounting Code of Practice and the accounting policies have been applied consistently; and,
- made judgments and estimates that are reasonable and prudent

We certify that the financial statements of Roscommon County Council for the year ended 31 December 2020, as set out on pages 14 and 15, are in agreement with the books of account and have been prepared in accordance with the accounting requirements as directed by the Minister for Housing, Planning and Local Government.

A blue ink signature of the Chief Executive.

Chief Executive

A black ink signature of the Head of Finance and Director of Services.

Head of Finance and Director of Services
- Housing, ICT, Planning, and Roscommon
Municipal District

Date: **13th April 2021**

Date: **13th April 2021**

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 of Housing, Local Government and Heritage (DHLGH) at 31st December 2020. 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 include 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 on and forming part of the Accounts section of the AFS. Note 19 details Project/Non Project/Affordable/Voluntary balances, which can be either a debit 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 & Doubtful Debts

Provision has 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 DHPLG. 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 DHLGH.

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 & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Statement of Comprehensive Income (Income & Expenditure Statement).

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

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

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

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

9. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Statement of Comprehensive Income (Income & 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 & 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 & 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. Interest in Local Authority Companies

The interest of Roscommon County Council in companies is listed in Appendix 8.

16. 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 Minister for the Environment, Community and Local Government 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 of Housing, Local Government and Heritage 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.



FINANCIAL ACCOUNTS

STATEMENT OF COMPREHENSIVE INCOME (INCOME & EXPENDITURE ACCOUNT STATEMENT) FOR YEAR ENDING 31st 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 2020 €	Income 2020 €	Net Expenditure 2020 €	Net Expenditure 2019 €
Housing & Building		6,691,896	8,267,248	(1,575,352)	(1,796,591)
Roads Transportation & Safety		24,415,040	17,040,013	7,375,027	6,792,252
Water Services		6,428,128	6,430,901	(2,774)	(111,341)
Development Management		15,501,800	11,633,300	3,868,500	3,366,969
Environmental Services		6,288,708	1,036,011	5,252,696	4,548,794
Recreation & Amenity		4,196,947	760,753	3,436,194	3,137,294
Agriculture, Education, Health & Welfare		650,560	308,989	341,571	329,422
Miscellaneous Services		7,167,250	7,456,902	(289,652)	1,803,900
Total Expenditure/Income	15	71,340,329	52,934,118		
Net cost of Divisions to be funded from Rates & Local Property Tax				18,406,210	18,070,699
Rates				12,425,769	11,653,614
Local Property Tax				10,817,612	10,216,228
Surplus/(Deficit) for Year before Transfers	16			4,837,171	3,799,143
Transfers from/(to) Reserves	14			(4,820,107)	(3,787,237)
Overall Surplus/(Deficit) for Year				17,063	11,906
General Reserve @ 1st January 2020				201,740	189,834
General Reserve @ 31st December 2020				218,803	201,740

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AT 31st DECEMBER 2020

	Notes	2020 €	2019 €
Fixed Assets	1		
Operational		240,502,218	235,735,117
Infrastructural		1,615,664,454	1,615,664,454
Community		13,057,384	13,058,803
Non-Operational		1,311,287	1,311,287
		1,870,535,343	1,865,769,661
Work in Progress and Preliminary Expenses	2	11,551,921	7,387,308
Long Term Debtors	3	8,259,017	7,655,511
Current Assets			
Stocks	4	-	-
Trade Debtors & Prepayments	5	10,698,159	5,484,196
Bank Investments		27,171,804	22,487,368
Cash at Bank		335,861	255,037
Cash in Transit		252,871	156,058
		38,458,695	28,382,659
Current Liabilities (Amounts falling due within one year)			
Creditors & Accruals	6	15,132,751	6,305,631
		15,132,751	6,305,631
Net Current Assets / (Liabilities)		23,325,944	22,077,028
Creditors (Amounts falling due after more than one year)			
Loans Payable	7	29,004,119	29,021,716
Finance Leases		-	-
Refundable deposits	8	942,375	960,875
Other		1,458,294	1,356,124
		31,404,789	31,338,715
Net Assets		1,882,267,436	1,871,550,793
Represented by			
Capitalisation Account	9	1,870,535,343	1,865,769,661
Income WIP	2	8,927,286	6,525,993
General Revenue Reserve		218,804	201,741
Other Specific Reserves		-	-
Other Balances	10	2,586,004	(946,601)
Total Reserves		1,882,267,436	1,871,550,793

STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT)

AS AT 31ST DECEMBER 2020

	Notes	2020 €	2020 €
REVENUE ACTIVITIES			
Net Inflow/(outflow) from operating activities	17		3,630,220
CAPITAL ACTIVITIES			
Returns on Investment and Servicing of Finance			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		4,765,682	
Increase/(Decrease) in WIP/Preliminary Funding		2,401,293	
Increase/(Decrease) in Reserves Balances	18	<u>1,569,373</u>	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			8,736,348
Capital Expenditure & Financial Investment			
(Increase)/Decrease in Fixed Assets		(4,765,682)	
(Increase)/Decrease in WIP/Preliminary Funding		(4,164,613)	
(Increase)/Decrease in Other Capital Balances	19	<u>1,443,932</u>	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			(7,486,363)
Financing			
Increase/(Decrease) in Loan Financing	20	(518,933)	
(Increase)/Decrease in Reserve Financing	21	<u>519,300</u>	
Net Inflow/(Outflow) from Financing Activities			368
Third Party Holdings			
Increase/(Decrease) in Refundable Deposits			(18,500)
Net Increase/(Decrease) in Cash and Cash Equivalents	22		<u><u>4,862,073</u></u>

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
	€	€	€	€	€	€	€	€	€	€
Costs										
Accumulated Costs @ 1/1/2020	40,092,090	354,020	151,909,574	63,691,690	7,445,085	1,357,622	1,096,400	1,615,664,454	-	1,881,610,936
Additions - Purchased	2,005,935	-	4,148,244	28,825	147,887	38,647	-	-	-	6,369,539
Additions - Transfer WIP	-	-	125,199	-	-	-	-	-	-	125,199
Disposals\Statutory Transfers	-	-	(1,208,939)	-	(279,949)	-	-	-	-	(1,488,887)
Revaluations	-	-	-	-	-	-	-	-	-	-
Historical Cost Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated Costs @ 31/12/2020	42,098,025	354,020	154,974,079	63,720,515	7,313,023	1,396,269	1,096,400	1,615,664,454	-	1,886,616,787
Depreciation										
Depreciation @ 1/1/2020	9,200,000	210,344	-	-	5,213,751	1,217,180	-	-	-	15,841,275
Provision for Year	-	3,702	-	-	436,721	49,013	-	-	-	489,436
Disposals\Statutory Transfers	-	-	-	-	(249,267)	-	-	-	-	(249,267)
Accumulated Depreciation @ 31/12/2020	9,200,000	214,046	-	-	5,401,205	1,266,193	-	-	-	16,081,444
Net Book Value @ 31/12/2020	32,898,025	139,974	154,974,079	63,720,515	1,911,818	130,076	1,096,400	1,615,664,454	-	1,870,535,343
Net Book Value @ 31/12/2019	30,892,090	143,676	151,909,574	63,691,690	2,231,334	140,442	1,096,400	1,615,664,454	-	1,865,769,661
Net Book Value by Category										
Operational	31,360,068	87,472	154,974,079	52,024,704	1,911,818	130,076	14,000	-	-	240,502,218
Infrastructural	-	-	-	-	-	-	-	1,615,664,454	-	1,615,664,454
Community	226,671	52,502	-	11,695,811	-	-	1,082,400	-	-	13,057,384
Non-Operational	1,311,287	-	-	-	-	-	-	-	-	1,311,287
Net Book Value @ 31/12/2020	32,898,025	139,974	154,974,079	63,720,515	1,911,818	130,076	1,096,400	1,615,664,454	-	1,870,535,343

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 €
Expenditure				
Work in Progress	6,715,414	-	6,715,414	6,471,277
Preliminary Expenses	4,836,507	-	4,836,507	916,031
	11,551,921	-	11,551,921	7,387,308
Income				
Work in Progress	6,110,928	-	6,110,928	5,679,794
Preliminary Expenses	2,816,359	-	2,816,359	846,199
	8,927,286	-	8,927,286	6,525,993
Net Expended				
Work in Progress	604,487	-	604,487	791,483
Preliminary Expenses	2,020,148	-	2,020,148	69,832
	2,624,635	-	2,624,635	861,315

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*	2,162,173	1,039,441	(133,226)	(26,843)	-	3,041,546	2,162,173
Tenant Purchases Advances	3,605	-	(1,669)	-	-	1,936	3,605
Shared Ownership Rented Equity	434,495	-	-	-	(18,267)	416,228	434,495
	2,600,273	1,039,441	(134,895)	(26,843)	(18,267)	3,459,710	2,600,273
Recoupable Loan Advances						2,903,811	3,260,246
Capital Advance Leasing Facility						1,458,294	1,356,124
Long-term Investments						-	-
Cash						-	-
Interest in associated companies						478,774	488,575
Other						197,910	200,910
						5,038,789	5,305,856
						8,498,499	7,906,129
						(239,482)	(250,618)
						8,259,017	7,655,511

Less: Amounts falling due within one year (Note 5)

Total amounts falling due after one year

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

4. Stocks	2020	2019
A summary of stock is as follows:	€	€
Central Stores	-	-
Other Depots	-	-
Total	-	-

5. Trade Debtors & Prepayments	2020	2019
A breakdown of debtors and prepayments is as follows:	€	€
Government Debtors	3,004,429	1,845,640
Commercial Debtors	3,065,655	2,255,819
Non-Commercial Debtors	548,339	598,384
Development Levy Debtors	4,667,280	5,513,745
Other Services	2,245,796	2,211,920
Other Local Authorities	72,752	101,068
Revenue Commissioners	-	-
Other	-	-
Add: Amounts falling due within one year (Note 3)	239,482	250,618
Total Gross Debtors	13,843,735	12,777,194
Less: Provision for Doubtful Debts	(6,832,067)	(7,292,998)
Total Trade Debtors	7,011,667	5,484,196
Prepayments	3,686,491	-
Total	10,698,159	5,484,196

NOTES TO AND FORMING PART OF THE ACCOUNTS

6. Creditors and Accruals		2020	2019
A breakdown of creditors and accruals is as follows:		€	€
Trade creditors		4,020,821	1,820,977
Grants		90,669	12,770
Revenue Commissioners		1,744,803	1,226,124
Other Local Authorities		-	-
Other Creditors		980,765	600,664
		6,837,058	3,660,535
Accruals		1,831,630	1,302,354
Deferred Income		5,537,364	334,674
Add: Amounts falling due within one year (Note 7)		926,699	1,008,068
Total		15,132,751	6,305,631

7. Loans Payable	2020	2020	2020	Balance @	Balance @
(a) Movement in Loans Payable	HFA	OPW	Other	31/12/2020	31/12/2019
	€	€	€	€	€
Balance @ 01/01/20	28,240,146	-	1,789,638	30,029,784	29,918,002
Borrowings	827,733	-	-	827,733	1,119,850
Repayment of Principal	(674,850)	-	(251,848)	(926,699)	(1,008,068)
Early Redemptions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Balance @ 31/12/2020	28,393,029	-	1,537,789	29,930,818	30,029,784
Less: Amounts falling due within one year (Note 6)				926,699	1,008,068
Total Amounts falling due after more than one year				29,004,119	29,021,716

(b) Application of Loans	2020	2020	2020	Balance @	Balance @
An analysis of loans payable is as follows:	HFA	OPW	Other	31/12/2020	31/12/2019
	€	€	€	€	€
Mortgage loans*	3,220,141	-	0	3,220,141	2,431,901
<u>Non-Mortgage loans</u>					
Asset/Grants	23,110,928	-	(0)	23,110,928	23,641,698
Revenue Funding	-	-	-	-	-
Bridging Finance	695,939	-	-	695,939	695,939
Recoupable	1,366,022	-	1,537,789	2,903,811	3,260,246
Shared Ownership – Rented Equity	-	-	-	-	-
	28,393,029	-	1,537,789	29,930,818	30,029,784
Less: Amounts falling due within one year (Note 6)				926,699	1,008,068
Total Amounts falling due after more than one year				29,004,119	29,021,716
* Includes HFA Agency Loans					

NOTES TO AND FORMING PART OF THE ACCOUNTS

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2020 €	2019 €
Opening Balance at 1 January	960,875	1,280,080
Deposits received	32,000	29,781
Deposits repaid	(50,500)	(348,987)
Closing Balance at 31st December	942,375	960,875

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 Adj €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Grants	128,066,323	4,233,142	125,199	(791,597)	-	-	131,633,069	128,066,323
Loans	21,992,084	-	-	-	-	-	21,992,084	21,992,084
Revenue funded	2,509,571	28,825	-	(48,011)	-	-	2,490,386	2,509,571
Leases	-	-	-	-	-	-	-	-
Development Levies	1,779,783	-	-	-	-	-	1,779,783	1,779,783
Tenant Purchase Annuities	-	-	-	-	-	-	-	-
Unfunded	12,290	3,933	-	-	-	-	16,223	12,290
Historical	1,719,358,863	-	-	(605,000)	-	-	1,718,753,863	1,719,358,863
Other	7,892,022	2,103,639	-	(44,280)	-	-	9,951,380	7,892,022
Total Gross Funding	1,881,610,936	6,369,539	125,199	(1,488,887)	-	-	1,886,616,787	1,881,610,936
Less: Amortised							(16,081,444)	(15,841,275)
Total *							1,870,535,343	1,865,769,661

* Must agree with note 1

NOTES TO AND FORMING PART OF THE ACCOUNTS

10. Other Balances A breakdown of other balances is as follows:		Note	Balance @ 1/1/2020 €	Capital Re-classification *	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2020 €	Balance @ 31/12/2019 €
Development Contributions Balances		(i)	2,769,430	-	486,384	845,177	64,441	3,192,663	2,769,430
Capital Account Balances including Asset Formation and Enhancement		(ii)	17,708,232	(216,746)	36,944,906	34,712,688	3,450,437	18,709,705	17,708,232
Voluntary & Affordable Housing Balances		(iii)	(493,436)	-	101,018	543,500	-	(50,954)	(493,436)
- Voluntary Housing			(102,772)	-	8,723	8,700	-	(102,795)	(102,772)
- Affordable Housing			3,142,161	-	185,883	971,817	360,206	4,288,301	3,142,161
Reserves Created for Specific Purposes		(iv)							
A. Net Capital Balances			23,023,615	(216,746)	37,726,914	37,081,881	3,875,084	26,036,920	23,023,615
Balance Sheet Accounts relating to Loan Principal outstanding (including Unrealised TP Annuities)		(v)						(23,929,690)	(24,458,792)
Interest in Associated Companies		(vi)						478,774	488,575
B. Non Capital Balances								(23,450,916)	(23,970,216)
Total Other Balances								2,586,004	(946,601)
*() 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:

	2020 €	2019 €
Net WIP & Preliminary Expenses (Note 2)	(2,624,635)	(861,315)
Net Capital Balances (Note 10)	26,036,920	23,023,615
Capital Balance Surplus/(Deficit) @ 31 December	23,412,285	22,162,300
A summary of the changes in the Capital account (see Appendix 6) is as follows:		
	2020 €	2019 €
Opening Balance @ 1 January	22,162,300	19,007,984
Expenditure	45,598,408	40,894,564
Income		
- Grants	36,599,246	36,010,636
- Loans	-	-
- Other	6,211,659	5,025,751
Total Income	42,810,905	41,036,386
Net Revenue Transfers	4,037,488	3,012,493
Closing Balance @ 31 December	23,412,285	22,162,300

12. Mortgage Loan Funding Surplus/(Deficit)

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

	2020 Loan Annuity €	2020 Rented Equity €	2020 Total €	2019 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	3,041,546	416,228	3,457,774	2,596,668
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(3,220,141)	-	(3,220,141)	(2,431,901)
Surplus/(Deficit) in Funding @ 31st December	(178,595)	416,228	237,633	164,767

13. Summary of Plant & Materials Account

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

	2020 Plant & Machinery €	2020 Materials €	2020 Total €	2019 Total €
Expenditure	390,668	-	390,668	(1,083,801)
Charged to Jobs	1,599,807	-	1,599,807	1,262,305
	1,990,475	-	1,990,475	178,504
Transfers from/(to) Reserves	(496,905)	-	(496,905)	(786,200)
Surplus/(Deficit) for the Year	1,493,570	-	1,493,570	(607,696)

NOTES TO AND FORMING PART OF THE ACCOUNTS

14. Analysis of Transfers to/from Reserves	2020	2020	2020	2019
A summary of transfers to/from Reserves is as follows:	Transfers from Reserves	Transfers to Reserves	€	€
	€	€	€	€
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(530,770)	(530,770)	(524,150)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(251,848)	(251,848)	(250,594)
Principal Repayments of Finance Leases	-	-	-	-
Transfers to Other Balance Sheet Reserves	-	-	-	-
Transfers to/from Capital Account	313,036	(4,350,524)	(4,037,488)	(3,012,493)
Surplus/(Deficit) for Year	313,036	(5,133,143)	(4,820,107)	(3,787,237)

15. Analysis of Revenue Income		2020	2019
A summary of the major sources of revenue income is as follows:	Appendix No	€	%
		€	%
Grants & Subsidies	3	37,515,261	49%
Contributions from other local authorities		123,010	0%
Goods & Services	4	15,295,848	20%
		52,934,118	69%
Local Property Tax		10,817,612	14%
Rates		12,425,769	16%
Total Income		76,177,500	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.

16. Over/Under Expenditure (see next page) >>

17. Net Cash Inflow/(Outflow) from Operating Activities	2020
	€
Operating Surplus/(Deficit) for Year	17,063
(Increase)/Decrease in Stocks	-
(Increase)/Decrease in Trade Debtors	(5,213,963)
Increase/(Decrease) in Creditors Less than One Year	8,827,119
Total	3,630,220

18. Increase/(Decrease) in Reserve Balances	2020
	€
Increase/(Decrease) in Development Levies balances	423,233
Increase/(Decrease) in Reserves created for specific purposes	1,146,140
Total	1,569,373

NOTES TO AND FORMING PART OF THE ACCOUNTS

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

16. Over/Under Expenditure	Expenditure					Income					Net	
	Excluding Transfers 2020 €	Transfers 2020 €	Including Transfers 2020 €	Budget 2020 €	(Over)/Under Budget 2020 €	Excluding Transfers 2020 €	Transfers 2020 €	Including Transfers 2020 €	Budget 2020 €	(Over)/Under Budget 2020 €	(Over)/Under Budget 2020 €	€
Housing & Building	6,691,896	691,865	7,383,761	6,640,134	(743,627)	8,267,248	248,940	8,516,188	7,294,094	1,222,094	478,467	
Roads Transportation & Safety	24,415,040	1,111,936	25,526,976	24,288,076	(1,238,900)	17,040,013	3,137	17,043,149	17,645,706	(602,556)	(1,841,456)	
Water Services	6,428,128	336,501	6,764,629	7,639,343	874,714	6,430,901	-	6,430,901	7,510,258	(1,079,357)	(204,643)	
Development Management	15,501,800	1,863,372	17,365,173	7,126,358	(10,238,815)	11,633,300	60,959	11,694,259	1,631,071	10,063,189	(175,627)	
Environmental Services	6,288,708	544,126	6,832,833	6,001,605	(831,229)	1,036,011	-	1,036,011	937,131	98,880	(732,348)	
Recreation & Amenity	4,196,947	12,168	4,209,115	4,126,824	(82,291)	760,753	-	760,753	607,634	153,119	70,829	
Agriculture, Education, Health & Welfare	650,560	1,004	651,564	679,748	28,184	308,989	-	308,989	258,556	50,434	78,618	
Miscellaneous Services	7,167,250	572,171	7,739,422	4,785,214	(2,954,208)	7,456,902	-	7,456,902	1,932,252	5,524,650	2,570,442	
Total Divisions	71,340,329	5,133,143	76,473,472	61,287,301	(15,186,171)	52,934,118	313,036	53,247,154	37,816,701	15,430,453	244,282	
Local Property Tax	-	-	-	-	-	10,817,612	-	10,817,612	10,817,200	412	412	
Rates	-	-	-	-	-	12,425,769	-	12,425,769	12,653,400	(227,631)	(227,631)	
Dr/Cr Balance	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for Year	71,340,329	5,133,143	76,473,472	61,287,301	(15,186,171)	76,177,500	313,036	76,490,535	61,287,301	15,203,234	17,063	

NOTES TO AND FORMING PART OF THE ACCOUNTS

19. (Increase)/Decrease in Other Capital Balances	2020 €
(Increase)/Decrease in Capital account balances including asset formation and enhancement	1,001,473
(Increase)/Decrease in Voluntary Housing Balances	442,482
(Increase)/Decrease in Affordable Housing Balances	(23)
Total	<u>1,443,932</u>

20. Increase/(Decrease) in Loan Financing	2020 €
(Increase)/Decrease in Long Term Debtors	(603,506)
Increase/(Decrease) in Mortgage Loans	788,240
Increase/(Decrease) in Asset/Grant Loans	(530,770)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	-
Increase/(Decrease) in Recoupable Loans	(356,435)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	-
Increase/(Decrease) in Finance Leasing	-
(Increase)/Decrease in Portion Transferred to Current Liabilities	81,369
Increase/(Decrease) in Other Creditors - Deferred Income	102,170
Total	<u>(518,933)</u>

21. (Increase)/Decrease in Reserve Financing	2020 €
(Increase)/Decrease in Specific Revenue Reserve	-
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	529,101
(Increase)/Decrease in Reserves in Associated Companies	(9,801)
Total	<u>519,300</u>

22. Analysis of Changes in Cash & Cash Equivalents	2020 €
Increase/(Decrease) in Bank Investments	4,684,436
Increase/(Decrease) in Cash at Bank/Overdraft	80,824
Increase/(Decrease) in Cash in Transit	96,813
Total	<u>4,862,073</u>

23. Accounting for the Rates Waiver/Credit in Lieu in relation to Commercial Rates
<p>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.</p> <p>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 called Covid-19. 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.</p>



APPENDICES

APPENDIX 1

ANALYSIS OF EXPENDITURE FOR YEAR ENDED 31st DECEMBER 2020		2020 €	2019 €
Payroll Expenses			
Salary & Wages		19,134,597	18,878,288
Pensions (incl Gratuities)		5,335,211	4,508,423
Other costs		2,222,768	2,387,534
Total		26,692,577	25,774,245
Operational Expenses			
Purchase of Equipment		246,954	606,931
Repairs & Maintenance		526,410	607,798
Contract Payments		8,752,125	9,107,282
Agency services		207,929	205,948
Machinery Yard Charges incl Plant Hire		3,569,501	3,351,308
Purchase of Materials & Issues from Stores		4,290,972	4,641,154
Payment of Subsidies and Grants		15,322,022	2,051,980
Members Costs		142,870	182,533
Travelling & Subsistence Allowances		566,289	814,938
Consultancy & Professional Fees Payments		632,516	552,573
Energy / Utilities Costs		1,222,112	1,359,690
Other		4,956,882	4,875,203
Total		40,436,581	28,357,338
Administration Expenses			
Communication Expenses		332,373	285,663
Training		157,961	233,562
Printing & Stationery		239,111	327,877
Contributions to other Bodies		936,078	886,912
Other		968,916	814,747
Total		2,634,439	2,548,762
Establishment Expenses			
Rent & Rates		50,485	76,080
Other		319,616	290,170
Total		370,101	366,250
Financial Expenses		1,786,482	2,397,237
Miscellaneous Expenses		(579,851)	816,135
Total Expenditure		71,340,329	60,259,967

APPENDIX 2

SERVICE DIVISION A HOUSING AND BUILDING

	DIVISION	EXPENDITURE		INCOME			
		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
A01	Maintenance/Improvement of LA Housing	2,178,581	129,506	4,253,579	18,414	4,401,499	
A02	Housing Assessment, Allocation and Transfer	798,072	294,587	8,096	-	302,683	
A03	Housing Rent and Tenant Purchase Administration	245,835	-	4,622	-	4,622	
A04	Housing Community Development Support	74,672	-	1,156	-	1,156	
A05	Administration of Homeless Service	123,038	-	500	103,671	104,171	
A06	Support to Housing Capital & Affordable Prog.	390,932	32,561	8,211	-	40,772	
A07	RAS Programme	2,818,195	2,325,539	1,154,523	-	3,480,062	
A08	Housing Loans	12,570	11,847	69,235	-	81,082	
A09	Housing Grants	464,583	-	8,666	-	8,666	
A11	Agency & Recoupable Services	21,330	60,570	1,372	-	61,942	
A12	HAP Programme	255,954	22,600	6,933	-	29,533	
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	7,383,761	2,877,211	5,516,893	122,085	8,516,188	
	Less Transfers to/from Reserves	691,865		248,940		248,940	
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	6,691,896		5,267,953		8,267,248	

SERVICE DIVISION B: ROAD TRANSPORTATION AND SAFETY

DIVISION	EXPENDITURE TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	INCOME Contributions from other local authorities €	TOTAL €
B01 NP Road - Maintenance and Improvement	628,273	322,599	10,564	-	333,163
B02 NS Road - Maintenance and Improvement	751,309	395,594	10,564	-	406,158
B03 Regional Road - Maintenance and Improvement	3,824,190	4,262,035	35,891	-	4,297,926
B04 Local Road - Maintenance and Improvement	15,086,385	10,372,013	150,967	-	10,522,981
B05 Public Lighting	2,243,632	187,033	2,111	-	189,145
B06 Traffic Management Improvement	78,137	-	3,137	-	3,137
B07 Road Safety Engineering Improvement	536,475	429,195	40,733	-	469,928
B08 Road Safety Promotion/Education	45,583	1,319	2,111	-	3,430
B09 Maintenance & Management of Car Parking	-	-	-	-	-
B10 Support to Roads Capital Prog.	258,011	-	14,779	-	14,779
B11 Agency & Recoupable Services	2,074,981	-	802,503	-	802,503
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	25,526,976	15,969,789	1,073,360	-	17,043,149
Less Transfers to/from Reserves	1,111,936		3,137		3,137
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	24,415,040		1,070,224		17,040,013

SERVICE DIVISION C: WATER SERVICES

DIVISION	EXPENDITURE TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	INCOME Contributions from other local authorities €	TOTAL €
C01 Operation and Maintenance of Water Supply	3,635,395	-	3,451,248	-	3,451,248
C02 Operation and Maintenance of Waste Water Treatment	1,290,521	-	1,208,036	-	1,208,036
C03 Collection of Water and Waste Water Charges	89	-	(1,677)	-	(1,677)
C04 Operation and Maintenance of Public Conveniences	34,992	-	-	-	-
C05 Admin of Group and Private Installations	90,594	-	1,827	-	1,827
C06 Support to Water Capital Programme	1,452,106	-	1,379,536	-	1,379,536
C07 Agency & Recoupable Services	448	-	1,209	-	1,209
C08 Local Authority Water and Sanitary Services	260,482	390,723	-	-	390,723
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	6,764,629	390,723	6,040,178	-	6,430,901
Less Transfers to/from Reserves	336,501		-		-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	6,428,128		6,040,178		6,430,901

SERVICE DIVISION D DEVELOPMENT MANAGEMENT

	DIVISION	EXPENDITURE		INCOME			TOTAL
		TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
		€	€	€	€	€	€
D01	Forward Planning	472,911	-	94,282	-	94,282	94,282
D02	Development Management	1,148,788	-	259,372	-	259,372	259,372
D03	Enforcement	426,228	-	12,129	-	12,129	12,129
D04	Op & Mtce of Industrial Sites & Commercial Facilities	2,695	-	-	-	-	-
D05	Tourism Development and Promotion	273,829	8,568	3,308	-	3,308	11,876
D06	Community and Enterprise Function	2,450,264	919,159	26,478	-	26,478	945,637
D07	Unfinished Housing Estates	529,070	-	9,924	-	9,924	9,924
D08	Building Control	184,912	-	22,350	-	22,350	22,350
D09	Economic Development and Promotion	11,244,970	9,926,497	107,721	-	107,721	10,034,218
D10	Property Management	181,797	-	140,120	-	140,120	140,120
D11	Heritage and Conservation Services	418,242	126,045	3,308	-	3,308	129,352
D12	Agency & Recoupable Services	31,468	35,000	-	-	-	35,000
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	17,365,173	11,015,269	678,991	-	678,991	11,694,259
	Less Transfers to/from Reserves	1,863,372		60,959		60,959	60,959
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	15,501,800		618,032		618,032	11,633,300

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	198,943	-	100,632	-	100,632
E02	Op & Mtce of Recovery & Recycling Facilities	900,041	26,013	105,620	-	131,633
E03	Op & Mtce of Waste to Energy Facilities	-	-	-	-	-
E04	Provision of Waste to Collection Services	7,707	-	-	-	-
E05	Litter Management	439,464	66,273	21,372	-	87,645
E06	Street Cleaning	164,917	-	-	-	-
E07	Waste Regulations, Monitoring and Enforcement	327,417	139,775	30,128	-	169,903
E08	Waste Management Planning	59,235	-	655	-	655
E09	Maintenance and Upkeep of Burial Grounds	324,249	-	93,628	-	93,628
E10	Safety of Structures and Places	715,163	38,313	16,135	-	54,447
E11	Operation of Fire Service	3,377,109	-	313,092	925	314,017
E12	Fire Prevention	27	-	44,717	-	44,717
E13	Water Quality, Air and Noise Pollution	310,091	-	38,735	-	38,735
E13	Agency & Recoupable Services	8,471	-	-	-	-
E14	Climate Change and Flooding	-	-	-	-	-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES		6,832,833	270,373	764,713	925	1,036,011
Less Transfers to/from Reserves		544,126		-		-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES		6,288,708		764,713		1,036,011

SERVICE DIVISION F RECREATION AND AMENITY

DIVISION	EXPENDITURE		INCOME		
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
F01 Operation and Maintenance of Leisure Facilities	558,072	-	3,600	-	3,600
F02 Operation of Library and Archival Service	1,735,014	-	42,110	-	42,110
F03 Op. Mtce & Imp of Outdoor Leisure Areas	349,852	-	4,311	-	4,311
F04 Community Sport and Recreational Development	483,136	202,111	171,350	-	373,461
F05 Operation of Arts Programme	1,083,040	157,868	179,404	-	337,272
F06 Agency & Recoupable Services	-	-	-	-	-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	4,209,115	359,978	400,774	-	760,753
Less Transfers to/from Reserves	12,168		-		-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	4,196,947		400,774		760,753

SERVICE DIVISION G AGRICULTURE, EDUCATION, HEALTH AND WELFARE

DIVISION	EXPENDITURE		INCOME		
	TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
G01 Land Drainage Costs	209,388	-	2,082	-	2,082
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-
G04 Veterinary Service	437,540	217,666	89,241	-	306,907
G05 Educational Support Services	4,636	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-	-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	651,564	217,666	91,323	-	308,989
Less Transfers to/from Reserves	1,004		-		-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	650,560		91,323		308,989

SERVICE DIVISION H MISCELLANEOUS SERVICES

DIVISION	EXPENDITURE		INCOME			TOTAL
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities		
	€	€	€	€	€	€
H01 Profit/Loss Machinery Account	106,237	-	1,599,807	-	-	1,599,807
H02 Profit/Loss Stores Account	-	-	-	-	-	-
H03 Administration of Rates	5,586,238	4,014,759	9,343	-	-	4,024,102
H04 Franchise Costs	71,938	-	3,488	-	-	3,488
H05 Operation of Morgue and Coroner Expenses	149,518	-	1,092	-	-	1,092
H06 Weighbridges	631	-	3,600	-	-	3,600
H07 Operation of Markets and Casual Trading	21,830	-	7,446	-	-	7,446
H08 Malicious Damage	-	-	-	-	-	-
H09 Local Representation/Civic Leadership	777,867	-	14,202	-	-	14,202
H10 Motor Taxation	533,907	-	29,108	-	-	29,108
H11 Agency & Recoupable Services	491,255	2,399,493	(625,436)	-	-	1,774,057
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	7,739,422	6,414,252	1,042,650	-	-	7,456,902
Less Transfers to/from Reserves	572,171		-			-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	7,167,250		1,042,650			7,456,902
TOTAL ALL DIVISIONS	71,340,329	37,515,261	15,295,848	123,010		52,934,118

APPENDIX 3

ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES		2020 €	2019 €
Department of Housing, Local Government and Heritage			
Housing Grants & Subsidies		3,868,018	3,056,385
Local Improvement Schemes		-	-
Road Grants		-	-
Water Services Group Schemes		-	-
Environmental Protection/Conservation Grants		202,855	233,373
Library Services		-	-
Urban and Village Renewal Schemes		-	-
Miscellaneous		6,441,014	1,632,343
		10,511,887	4,922,101
Other Departments and Bodies			
Road Grants		19,306,251	16,981,964
Local Enterprise Office		9,926,497	929,345
Community Employment Schemes		-	-
Civil Defence		38,313	60,656
Higher Education Grants		-	(2,024)
Miscellaneous		(2,267,687)	1,589,499
		27,003,374	19,559,440
Total		37,515,261	24,481,541

APPENDIX 4

ANALYSIS OF INCOME FROM GOODS AND SERVICES	2020 €	2019 €
Rents from Houses	5,130,103	5,086,757
Housing Loans Interest & Charges	67,512	51,570
Domestic Water	-	-
Commercial Water	-	-
Irish Water	5,853,487	6,385,354
Domestic Refuse	102,130	93,841
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	180,071	228,898
Parking Fines/Charges	-	-
Recreation & Amenity Activities	-	-
Library Fees/Fines	18	114
Agency Services	9,486	29,363
Pension Contributions	756,304	733,153
Property Rental & Leasing of Land	148,939	186,016
Landfill Charges	-	-
Fire Charges	263,073	122,761
NPPR	526,103	547,602
Misc. (Detail)	2,258,621	4,112,134
Total	15,295,848	17,577,563

APPENDIX 5

SUMMARY OF CAPITAL EXPENDITURE AND INCOME		2020 €	2019 €
EXPENDITURE			
Payment to Contractors		23,966,238	23,678,720
Purchase of Land		7,088,316	865,113
Purchase of Other Assets/Equipment		532,468	3,380,337
Professional & Consultancy Fees		3,735,079	3,174,081
Other		10,276,306	9,796,313
Total Expenditure (Net of Internal Transfers)		45,598,408	40,894,564
Transfers to Revenue		313,036	263,709
Total Expenditure (Incl Transfers) *		45,911,443	41,158,273
INCOME			
Grants and LPT		36,599,246	36,010,636
Non-Mortgage Loans		-	-
Other Income			
(a) Development Contributions		845,177	1,240,009
(b) Property Disposals			
- Land		1,001	65,010
- LA Housing		671,950	748,915
- Other property		44,184	300
(c) Tenant Purchase Annuities		1,916	8,095
(d) Car Parking		-	-
(e) Other		4,647,432	2,963,421
Total Income (Net of Internal Transfers)		42,810,905	41,036,386
Transfers from Revenue		4,350,524	3,276,203
Total Income (Incl Transfers) *		47,161,428	44,312,589
Surplus\ (Deficit) for year		1,249,985	3,154,316
Balance (Debit)\Credit @ 1 January		22,162,300	19,007,984
Balance (Debit)\Credit @ 31 December		23,412,285	22,162,300
* Excludes internal transfers, includes transfers to and from Revenue account.			

APPENDIX 6

ANALYSIS OF EXPENDITURE AND INCOME ON CAPITAL ACCOUNT

Division	BALANCE @ 1/1/2020 €	EXPENDITURE €	INCOME			Total Income €	TRANSFERS		BALANCE @ 31/12/2020 €
			Grants and LPT €	Non-Mortgage Loans** €	Other €		Transfer from Revenue €	Transfer to Revenue €	
Housing & Building	1,927,177	9,497,644	3,935,187	-	4,339,853	8,275,040	117,127	248,940	697,845
Road Transportation & Safety	5,616,216	28,225,390	24,470,673	-	603,962	25,074,634	1,031,614	3,137	3,776,035
Water Services	290,923	1,866,938	1,789,596	-	186,208	1,975,804	-	-	399,788
Development Management	7,276,746	5,021,276	6,062,985	-	1,009,083	7,072,068	1,434,078	-	10,891,708
Environmental Services	199,979	122,466	96,752	-	-	96,752	-	-	393,177
Recreation & Amenity	98,679	49,399	143,382	-	-	143,382	15,000	-	218,772
Agriculture, Education, Health & Welfare	89,221	148,384	98,549	-	-	98,549	-	-	53,671
Miscellaneous Services	6,663,360	666,910	2,123	-	72,553	74,676	1,752,705	60,959	6,981,288
Total	22,162,300	45,598,408	36,599,246	-	6,211,659	42,810,905	4,350,524	313,036	23,412,285

Note: Mortgage-related transactions are excluded.

APPENDIX 7

SUMMARY OF MAJOR REVENUE COLLECTIONS FOR 2020

	Opening Arrears at 1/1/2020	Accrued - current year debit (Gross)	Vacant Property Adjustments	Write Offs	Waivers and Credits	Total for Collection =(B+C-D-E-F)	Amount Collected	Closing Arrears at 31/12/2020 =(G-H)	Specific Doubtful Arrears*	% Collected =(H)/(G-J)
	€	€	€	€	€	€	€	€	€	
A	B	C	D	E	F	G	H	I	J	K
Rates	1,358,169	12,425,769	1,166,778	152,469	4,007,449	8,457,242	5,720,668	2,736,574	17,400	68%
Rents & Annuities	474,828	5,148,892	-	41,019	-	5,582,701	5,188,341	394,360	-	93%
Housing Loans	120,379	261,946	-	(0)	-	382,324	237,131	145,193	-	62%

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

APPENDIX 8

INTEREST OF LOCAL AUTHORITIES IN COMPANIES

Where a local authority as a corporate body or its members or officers, by virtue of their office have an interest in a company (controlled, jointly controlled and associated), the following disclosures should be made for each entity:

Name of Company	Roscommon Leisure Centre Ltd	Moylurg Rockingham Ltd	Back Lane Management Ltd
Proportion of ownership interest	100%	50%	50%
Consolidated in Local Authority accounts (Y/N)	N	N	N
Total Assets	222,442	7,147,714	4,931
Total Liabilities	326,113	5,917,156	4,931
Revenue	628,369	620,624	5,177
Expenditure	517,692	849,119	5,177
Cumulative Surplus/Deficit	(103,671)	1,230,558	-
Reporting Date of Financial Statements	31/12/2020	31/12/2020	31/12/2020

APPENDIX 9

TRANSFERS BETWEEN REVENUE ACCOUNT AND CAPITAL ACCOUNT

Transfers from Capital Account to Revenue Account	2020 €
RAS Expenditure	248,940
Other Capital Projects	64,096
Total	313,036
Transfers from Revenue Account to Capital Account	2020 €
Match Funding for Government Projects	1,100,000
Climate Action Public Lighting Project	1,000,000
Housing Voids	515,800
Derelict Sites	498,000
Machinery Account	496,905
Members GMA	255,000
Unfinished Estates	170,000
Housing Grants	117,127
Tourist Promotion	40,008
Ballaghaderreen Creative Hub	40,000
Public Participation Network	35,259
Taking in Charge of Estates	35,448
National Broadband Project	26,039
Rollover Town Team Funding	20,938
Total	4,350,524



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