



Comhairle Contae
Ros Comáin
Roscommon
County Council

An aerial photograph of a large stone castle with multiple towers, situated on a grassy hill. In the foreground, there is a large, calm lake surrounded by lush green trees and a winding path. The background shows a small town with houses and more greenery under a blue sky with scattered clouds.

Audited Annual Financial Statement 2022

For the year ended
31st December 2022

Contents

page

Financial Review	3
Certificate of Chief Executive/Acting Head of Finance ICT & Digital Transformation	8
Independent Auditor's Opinion	9
Statement of Accounting Policies	11
Financial Accounts	15
Statement of Comprehensive Income (Income & Expenditure Account Statement)	16
Statement of Financial Position (Balance Sheet)	17
Statement of Funds Flow (Funds Flow Statement)	18
Notes to and Forming part of the Accounts	19-29
Appendices	31
1 Analysis of Expenditure	32
2 Expenditure and Income by Division	33
3 Analysis of Income from Grants and Subsidies	39
4 Analysis of Income from Goods and Services	40
5 Summary of Capital Expenditure and Income	41
6 Capital Expenditure and Income by Division	42
7 Major Revenue Collections	43
8 Interest of Local Authorities in Companies	44
9 Transfers between Revenue Account and Capital Account	44



FINANCIAL REVIEW

Annual Financial Statement for Year ended 31st December 2022

FINANCIAL REVIEW

Introduction

This Annual Financial Statement (AFS) sets out the financial results of Roscommon County Council's activities for the year 2022 (Statement of Comprehensive Income (Income and Expenditure Account)) and reflects the Council's financial position as at 31 December 2022 (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.

Key Points

I am pleased to inform Members that a surplus of €26k was delivered on the Revenue Account, which now means the cumulative general reserve at the end of 2022 stands at €270k.

A combined total of €119m (excluding transfers) was spent in the Revenue and Capital Account during 2022, delivering services to the citizens of Roscommon.

The cash of the County Council was managed prudently, with no recourse to overdraft during the year, whilst at the same time ensuring 98% (in line with 2021) of invoices were paid within 30 days.

The rates collection rate has been maintained at 89% which is in line with 2021.

The rents collection performance was an impressive 91% which is a slight reduction on 2021.

The collection rate for loans has increased from 65% in 2021 to 71% in 2022 as the legacy debt associated with loans issued in the 1980's and 1990's reduces. All new Rebuilding Ireland Home Loans are performing well.

NPPR income in 2022 €502k. This compared to €504k in 2021.

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

Description	Amount (€)
Match Funding for Government Projects	1,852,710
Civil Defence	867,000
Library Projects	404,280
Machinery Account	551,390
IT Upgrade	310,410
Public Lighting	480,000
GMA	189,000
Housing Grants	252,260
Town Teams	30,000
Other Capital Projects	499,900
Total	5,436,950

Statement of Comprehensive Income for 2022 (Revenue Account Activity)

The Statement of Comprehensive Income for 2022 which records revenue income & expenditure activity reported a surplus of €26k and can be summarised as:

	2022 €000	2021 €000
Expenditure	67,663	71,366
Income	73,867	76,877
Transfers (to)/ from Reserves	(6,178)	(5,486)
Surplus (Deficit) for Year	26	25
Opening Credit (Debit) Balance	244	219
Closing Credit (Debit) Balance	270	244

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

	2022 €000	2021 €000
Expenditure V Adopted Budget	(10,563)	(14,044)
Income V Adopted Budget	10,803	14,173
Rates V Adopted Budget	(214)	(104)
Surplus/ (Deficit)for Year	26	25

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 43% of all income received in 2022, (2021 – 49%). The Local Property Tax allocation, including the funding received from the equalisation fund accounted for 15% of income (2021 – 14%), while Commercial Rates provided 17% (2021 – 16%). The balance was made up of goods and services as shown in Appendix 4 of the accounts.

The Local Property Tax allocation is of continuing concern for Roscommon County Council given the fact that an amount of €6,965m has been received from the equalisation fund in order to sustain the required level of services (ie):

	2022 €000
LPT 100% contributed locally	4,063
LPT 20% to Equalisation Fund	812
LPT Retained Locally (80%)	3,251
Distribution from Equalisation Fund	6,965
Add: 15% Upward Variation	609
Total LPT Allocation 2022	10,825

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 2022.

Capital Account Expenditure is funded by various sources such as Grants, Loans and Development Contributions (cash received for development contributions was €643k for 2022 as against €654k for 2021).

The transactions summarised below give an overview of the level of activity on the Capital Account during 2022 (see Appendix 6);

	2022 €000	2021 €000
Expenditure	(51,385)	(44,266)
Income	42,063	58,821
Surplus (Deficit) for the Year	(9,322)	14,555
Opening Credit (Debit) Balance	37,967	23,412
Closing Balance at year end	28,645	37,967

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 €1,866M as at the year end with Work in Progress and Preliminary Works in respect of fixed assets being €23.4M.

Revenue Collection

Appendix 7 provides analysis of the collection performance of the main income streams for 2022.

The table below shows the collection performance since 2015;

	2022	2021	2020	2019	2018	2017	2016	2015
Commercial Rates	89%	89%	68%	89%	86%	83%	91%	93%
Housing Rents	91%	93%	93%	91%	92%	91%	92%	89%
Housing Loans	71%	65%	62%	76%	55%	56%	58%	75%

Acknowledgements

I wish to acknowledge the support and assistance of the Elected Members of Roscommon County Council in dealing with the financial issues that arose during 2022.

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 2022 Annual Financial Statement.



Seán Mullarkey

A/Head of Finance ICT & Digital Transformation



Comhairle Contae
Ros Comáin
Roscommon
County Council



Roscommon County Council

Certificate of Chief Executive and Acting Head of Finance for the year ended 31 December 2022

We the Chief Executive and Acting 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 2022, as set out on pages 16 and 17, 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, Local Government and Heritage.

A handwritten signature in blue ink, appearing to read 'Shane Tiernan'.

Shane Tiernan
Chief Executive (Temp)

A handwritten signature in blue ink, appearing to read 'Sean Mullarkey'.

Sean Mullarkey
Acting Head of Finance, ICT and Digital Transformation

Date: 13th April 2023

Date: 13th April 2023

Independent Auditor's Opinion to the Members of Roscommon County Council

I have audited the annual financial statement of Roscommon County Council for the year ended 31 December 2022 as set out on pages 11 to 29, which comprise the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations as prescribed by the Minister for Housing, Local Government and Heritage.

Responsibilities of the Council and the Local Government Auditor

The Council, in accordance with Section 107 of the Local Government Act, 2001, is responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statement. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion to you.

Scope of the audit of the financial statement

I conducted my audit in accordance with the Code of Audit Practice, as prescribed under Section 117 of the Local Government Act, 2001. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statement, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or error.

Opinion on the financial statement

In my opinion the annual financial statement, which has been prepared in accordance with the Code of Practice and Accounting Regulations for local authorities, presents fairly the financial position of Roscommon County Council at 31 December 2022 and its income and expenditure for the year then ended.

Statutory Audit Report

I have also prepared an associated audit report as provided for in Section 120(1)(c) of the Local Government Act, 2001.



Mary Keaney
Local Government Auditor
Date: 28 September 2023

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 2022. 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 account has been prepared on an accrual basis in accordance with the Code of Practice. The capital account is prepared on a cash basis, apart from transactions relating to development contribution invoices which are shown as accruals. However, it should be noted that development contributions are allocated to projects on a cash basis only.

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 Housing, Local Government and Heritage 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 2022

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year. 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 2022 €	Income 2022 €	Net Expenditure 2022 €	Net Expenditure 2021 €
Housing and Building		7,619,537	9,041,144	(1,421,607)	(1,453,264)
Roads, Transportation & Safety		29,368,418	22,413,760	6,954,658	6,932,454
Water Services		6,290,435	6,871,985	(581,550)	(19,462)
Development Management		8,580,226	4,116,804	4,463,422	3,462,792
Environmental Services		6,042,447	1,027,311	5,015,136	5,137,304
Recreation & Amenity		5,184,713	1,685,132	3,499,581	3,504,246
Agriculture, Education, Health & Welfare		789,962	335,493	454,469	614,049
Miscellaneous Services		3,787,445	5,053,241	(1,265,796)	(289,740)
Total Expenditure/Income	15	67,663,182	50,544,869		
Net cost of Divisions to be funded from Rates & Local Property Tax				17,118,313	17,888,380
Rates				12,496,462	12,573,441
Local Property Tax				10,825,752	10,825,692
Surplus/(Deficit) for Year before Transfers				6,203,901	5,510,753
Transfers from/(to) Reserves	14			(6,177,851)	(5,485,613)
Overall Surplus/(Deficit) for Year	16			26,050	25,140
General Reserve @ 1st January 2022				243,944	218,803
General Reserve @ 31st December 2022				269,994	243,944

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AT 31st DECEMBER 2022

	Notes	2022 €	2021 €
Fixed Assets	1		
Operational		236,776,449	239,107,826
Infrastructural		1,615,664,454	1,615,664,454
Community		12,769,146	13,055,965
Non-Operational		1,178,676	1,236,562
		1,866,388,726	1,869,064,807
Work in Progress and Preliminary Expenses	2	23,441,554	17,127,581
Long Term Debtors	3	9,682,903	8,087,869
Current Assets			
Stocks	4	-	-
Trade Debtors & Prepayments	5	5,180,523	5,107,868
Bank Investments		10,790,386	40,807,739
Cash at Bank		19,747,505	2,666,329
Cash in Transit		154,178	101,408
		35,872,591	48,683,343
Current Liabilities (Amounts falling due within one year)			
Creditors & Accruals	6	8,426,743	10,412,321
		8,426,743	10,412,321
Net Current Assets / (Liabilities)		27,445,848	38,271,022
Creditors (Amounts falling due after more than one year)			
Loans Payable	7	27,311,156	28,590,261
Finance Leases		-	-
Refundable deposits	8	776,671	740,418
Other		1,680,975	1,605,100
		29,768,801	30,935,779
Net Assets		1,897,190,229	1,901,615,499
Represented by			
Capitalisation Account	9	1,866,388,726	1,869,064,807
Income WIP	2	20,226,644	15,619,494
General Revenue Reserve		269,994	243,944
Other Specific Reserves		-	-
Other Balances	10	10,304,865	16,687,254
Total Reserves		1,897,190,229	1,901,615,499

STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT) AS AT 31ST DECEMBER 2022

	Notes	2022 €	2022 €
REVENUE ACTIVITIES			
Net Inflow/(outflow) from operating activities	17		(2,032,183)
CAPITAL ACTIVITIES			
Returns on Investment and Servicing of Finance			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		(2,676,081)	
Increase/(Decrease) in WIP/Preliminary Funding		4,607,150	
Increase/(Decrease) in Reserves Balances	18	2,084,906	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			4,015,975
Capital Expenditure & Financial Investment			
(Increase)/Decrease in Fixed Assets		2,676,081	
(Increase)/Decrease in WIP/Preliminary Funding		(6,313,973)	
(Increase)/Decrease in Other Capital Balances	19	(9,699,823)	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			(13,337,716)
Financing			
Increase/(Decrease) in Loan Financing	20	(2,798,264)	
(Increase)/Decrease in Reserve Financing	21	1,232,528	
Net Inflow/(Outflow) from Financing Activities			(1,565,736)
Third Party Holdings			
Increase/(Decrease) in Refundable Deposits			36,253
Net Increase/(Decrease) in Cash and Cash Equivalents	22		(12,883,407)

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 at 1st Jan	40,223,658	354,020	155,644,779	63,761,898	7,330,979	1,405,407	1,096,400	1,615,664,454	-	1,885,481,595
Additions - Purchased	139,960	-	1,081,537	421,905	204,374	327,254	48,850	-	-	2,223,880
Additions - Transfer WIP	-	-	247,867	-	-	-	-	-	-	247,867
Disposals\Statutory Transfers	(193,432)	-	(2,914,932)	(1,541,850)	(193,158)	(440,468)	-	-	-	(5,283,840)
Revaluation	-	-	-	-	-	-	-	-	-	-
Historical Costs Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated Costs @ 31/12/2022	40,170,187	354,020	154,059,251	62,641,953	7,342,195	1,292,192	1,145,250	1,615,664,454	-	1,882,669,502
Depreciation										
Accumulated Depreciation at 1st Jan	9,200,000	217,248	-	-	5,683,794	1,315,746	-	-	-	16,416,788
Provision for year	-	3,702	-	-	387,337	106,575	-	-	-	497,614
Disposals\Statutory Transfers	-	-	-	-	(193,158)	(440,468)	-	-	-	(633,626)
Accumulated Depreciation @ 31/12/2022	9,200,000	220,950	-	-	5,877,973	981,853	-	-	-	16,280,776
Net Book Value @ 31/12/2022	30,970,187	133,070	154,059,251	62,641,953	1,464,222	310,339	1,145,250	1,615,664,454	-	1,866,388,726
Net Book Value @ 31/12/2021	31,023,658	136,772	155,644,779	63,761,898	1,647,185	89,661	1,096,400	1,615,664,454	-	1,869,064,807
Net Book Value by Category										
Operational	29,564,840	83,406	154,059,251	51,280,392	1,464,222	310,339	14,000	-	-	236,776,449
Infrastructural	-	-	-	-	-	-	-	1,615,664,454	-	1,615,664,454
Community	226,671	49,664	-	11,361,561	-	-	1,131,250	-	-	12,769,146
Non-Operational	1,178,676	-	-	-	-	-	-	-	-	1,178,676
Net Book Value @ 31/12/2022	30,970,187	133,070	154,059,251	62,641,953	1,464,222	310,339	1,145,250	1,615,664,454	-	1,866,388,726

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 2022	Unfunded 2022	Total 2022	Total 2021
	€	€	€	€
Expenditure				
Work in Progress	14,297,007	-	14,297,007	10,366,403
Preliminary Expenses	9,144,546	-	9,144,546	6,761,177
	23,441,554	-	23,441,554	17,127,581
Income				
Work in Progress	10,195,684	-	10,195,684	9,124,217
Preliminary Expenses	10,030,960	-	10,030,960	6,495,277
	20,226,644	-	20,226,644	15,619,494
Net Expended				
Work in Progress	4,101,324	-	4,101,324	1,242,186
Preliminary Expenses	(886,414)	-	(886,414)	265,900
	3,214,910	-	3,214,910	1,508,086

3. Long Term Debtors

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

	Balance @ 1/1/2022	Loans Issued	Principal Repaid	Early Redemptions	Other Adjustments	Balance @ 31/12/2022	Balance @ 31/12/2021
	€	€	€	€	€	€	€
Long Term Mortgage Advances *	3,480,118	1,578,231	(205,958)	(14,002)	(4,457)	4,833,931	3,480,118
Tenant Purchase Advances	605	-	(605)	-	-	-	605
Shared Ownership Rented Equity	416,228	-	-	-	(5,091)	411,137	416,228
	3,896,951	1,578,231	(206,563)	(14,002)	(9,548)	5,245,069	3,896,951
Recoupable Loan Advances						2,182,776	2,544,509
Capital Advance Leasing Facility						1,680,975	1,605,100
Long-term Investments							
Cash						-	-
Interest in associated companies						606,648	605,975
Other						188,000	193,000
						9,903,468	8,845,536
						(220,565)	(757,667)
						9,682,903	8,087,869

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	2022	2021
A summary of stock is as follows:	€	€
Central Stores	-	-
Other Depots	-	-
Total	-	-

5. Trade Debtors & Prepayments	2022	2021
A breakdown of debtors and prepayments is as follows:	€	€
Government Debtors	1,458,962	1,541,973
Commercial Debtors	1,313,534	1,114,061
Non-Commercial Debtors	674,637	519,264
Development Contribution Debtors	5,220,719	5,030,292
Other Services	2,895,170	2,492,593
Other Local Authorities	33,112	52,189
Revenue Commissioners	-	-
Other	-	-
Current Portion of Long Term Debtors (Note 3)	220,565	757,667
Total Gross Debtors	11,816,699	11,508,038
Less: Provision for Doubtful Debts	(6,636,177)	(6,550,170)
Total Trade Debtors	5,180,523	4,957,868
Prepayments	-	150,000
Total	5,180,523	5,107,868

NOTES TO AND FORMING PART OF THE ACCOUNTS

6. Creditors and Accruals		2022	2021
A breakdown of creditors and accruals is as follows:		€	€
Trade Creditors		1,179,969	3,823,410
Grants		42,250	102,676
Revenue Commissioners		1,727,124	2,180,960
Other Local Authorities		-	5,632
Other Creditors		1,081,438	663,359
		4,030,781	6,776,038
Accruals		2,398,520	1,648,041
Deferred Income		217,454	1,235,903
Add: Current Portion of Loans Payable (Note 7)		1,779,988	752,340
Total		8,426,743	10,412,321

7. Loans Payable		2022	2022	2022	Balance @	Balance @
(a) Movement in Loans Payable		HFA	OPW	Other	31/12/2022	31/12/2021
		€	€	€	€	€
Opening Balance at 1st January		28,057,920	-	1,284,680	29,342,601	29,930,818
Borrowings		1,578,231	-	-	1,578,231	512,840
Repayment of Principal		(1,575,312)	-	(254,376)	(1,829,688)	(1,101,058)
Early Redemptions		-	-	-	-	-
Other Adjustments		-	-	-	-	-
Balance @ 31/12/2022		28,060,840	-	1,030,304	29,091,144	29,342,601
Less: Current Portion of Loans Payable					1,779,988	752,340
Total amounts falling due after one year					27,311,156	28,590,261

(b) Application of Loans		2022	2022	2022	Balance @	Balance @
An analysis of loans payable is as follows:		HFA	OPW	Other	31/12/2022	31/12/2021
		€	€	€	€	€
Mortgage loans*		4,871,436	-	-	4,871,436	3,528,700
<u>Non-Mortgage loans</u>						
Asset/Grants		22,036,932	-	-	22,036,932	22,573,452
Revenue Funding		-	-	-	-	-
Bridging Finance		-	-	-	-	695,939
Recoupable		1,152,472	-	1,030,304	2,182,776	2,544,509
Shared Ownership – Rented Equity		-	-	-	-	-
Balance @ 31/12/2022		28,060,840	-	1,030,304	29,091,144	29,342,601
Less: Current Portion of Loans Payable					1,779,988	752,340
Total Amounts Due after one year					27,311,156	28,590,261

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2022 €	2021 €
Opening Balance at 1st January	740,418	942,375
Deposits received	141,253	(201,957)
Deposits repaid	(105,000)	-
Closing Balance at 31st December	776,671	740,418

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

9. Capitalisation Account

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

	Balance @ 1/1/2022 €	Purchased €	Transfers WIP €	Disposals/ Statutory Transfers €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2022 €	Balance @ 31/12/2021 €
Grants	133,097,885	1,335,640	-	(840,000)	-	-	133,593,525	133,097,885
Loans	21,992,084	-	-	-	-	-	21,992,084	21,992,084
Revenue Funded	2,135,001	-	-	-	-	-	2,135,001	2,135,001
Leases	-	-	-	-	-	-	-	-
Development Contributions	1,779,783	-	-	-	-	-	1,779,783	1,779,783
Tenant Purchase Annuities	-	-	-	-	-	-	-	-
Unfunded	16,223	-	-	-	-	-	16,223	16,223
Historical	1,718,226,681	-	-	(4,867,309)	-	-	1,713,359,372	1,718,226,681
Other	8,233,938	1,136,106	-	423,469	-	-	9,793,514	8,233,938
Total Gross Funding	1,885,481,595	2,471,747	-	(5,283,840)	-	-	1,882,669,502	1,885,481,595
Less: Amortised							(16,280,776)	(16,416,788)
Total *							1,866,388,726	1,869,064,807

* As per note 1

NOTES TO AND FORMING PART OF THE ACCOUNTS

10. Other Balances A breakdown of other balances is as follows:	Note	Balance @ 1/1/2022 €	Capital Re-classification *	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2022 €	Balance @ 31/12/2021 €
Development Contributions Balances	(i)	3,970,488	16,200	(88,075)	649,498	(661,350)	4,062,911	3,970,488
Capital Account Balances including Asset Formation and Enhancement	(ii)	29,226,934	(19,926)	44,357,969	31,568,647	3,637,583	20,055,269	29,226,934
Voluntary & Affordable Housing Balances	(iii)							
- Voluntary Housing		(50,954)	-	(122)	64,865	-	14,033	(50,954)
- Affordable Housing		593,145	-	696,606	(1,502)	104,963	-	593,145
Reserves Created for Specific Purposes	(iv)	5,735,212	-	632,337	1,608,482	1,016,338	7,727,695	5,735,212
Net Capital Balances		39,474,825	(3,726)	45,598,716	33,889,991	4,097,534	31,859,908	39,474,825
Balance Sheet Accounts relating to Loan Principal outstanding (including Unrealised TP Annuities)	(v)						(22,161,691)	(23,393,546)
Interest in Associated Companies	(vi)						606,648	605,975
Total Other Balances							10,304,865	16,687,254

* Capital re-classification represents the change in status and/or funding of opening capital balances.

Note (i) This represents the cumulative balance of development levies i.e. income less expenditure and transfers to date.

Note (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.

Note (iii) This represents the cumulative position on voluntary and affordable housing projects.

Note (iv) Relates to reserves and advance funding for future Local Authority assets, insurance liabilities, other purposes and includes realised tenant purchase annuities.

Note (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.

Note (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:

	2022 €	2021 €
Net WIP & Preliminary Expenses (Note 2)	(3,214,910)	(1,508,086)
Net Capital Balances (Note 10)	31,859,908	39,474,825
Capital Balance Surplus/(Deficit) @ 31 December	28,644,998	37,966,738
A summary of the changes in the Capital account (see Appendix 6) is as follows:		
	2022 €	2021 €
Opening Balance @ 1 January	37,966,738	23,412,285
Expenditure	51,384,552	44,265,747
Income		
- Grants	28,948,039	43,694,726
- Loans	-	-
- Other	7,727,818	10,430,446
Total Income	36,675,858	54,125,172
Net Revenue Transfers	5,386,954	4,695,028
Closing Balance @ 31 December	28,644,998	37,966,738

12. Mortgage Loan Funding Surplus/(Deficit)

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

	2022 Loan Annuity €	2022 Rented Equity €	2022 Total €	2021 Total €
Mortgage Loans/Equity Receivable (Note 3)	4,833,931	411,137	5,245,069	3,896,346
Mortgage Loans/Equity Payable (Note 7)	(4,871,436)	-	(4,871,436)	(3,528,700)
Surplus/(Deficit) in Funding @ 31st December	(37,505)	411,137	373,632	367,646

13. Summary of Plant & Materials Account

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

	2022 Plant & Machinery €	2022 Materials €	2022 Total €	2021 Total €
Expenditure	234,226	-	234,226	215,680
Charged to Jobs	29,362	-	29,362	1,561,125
Surplus/(Deficit) for the Year	263,588	-	263,588	1,776,805
Transfers from/(to) Reserves	(551,385)	-	(551,385)	(509,474)
Surplus/(Deficit) before Transfers	(287,797)	-	(287,797)	1,267,331

NOTES TO AND FORMING PART OF THE ACCOUNTS

14. Analysis of Transfers to/from Reserves				
A summary of transfers to/from Reserves is as follows:				
	2022 Transfers from Reserves €	2022 Transfers to Reserves €	2022 €	2021 €
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(536,521)	(536,521)	(537,476)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(254,376)	(254,376)	(253,109)
Principal Repayments of Finance Leases	-	-	-	-
Transfers to Other Balance Sheet Reserves	-	-	-	-
Transfers to/from Capital Account	3,326,106	(8,713,060)	(5,386,954)	(4,695,028)
Surplus/(Deficit) for Year	3,326,106	(9,503,957)	(6,177,851)	(5,485,613)

15. Analysis of Revenue Income					
A summary of the major sources of revenue income is as follows:					
	Appendix No	2022 €	%	2021 €	%
Grants & Subsidies	3	31,879,674	43.2%	37,434,307	48.7%
Contributions from other local authorities		145,452	0.2%	151,000	0.2%
Goods & Services	4	18,519,743	25.1%	15,892,520	20.7%
		50,544,869	68.4%	53,477,828	69.6%
Local Property Tax		10,825,752	14.7%	10,825,692	14.1%
Rates		12,496,462	16.9%	12,573,441	16.4%
Total Income		73,867,083	100%	76,876,961	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

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		Including		(Over)/Under		Excluding		(Over)/Under	
	Transfers 2022 €	Transfers 2022 €	Transfers 2022 €	Transfers 2022 €	Budget 2022 €	Budget 2022 €	Transfers 2022 €	Transfers 2022 €	Budget 2022 €	Budget 2022 €
Housing & Building	7,619,537	354,061	7,973,597	7,912,319	(61,278)	9,041,144	-	9,041,144	8,204,123	837,021
Roads Transportation & Safety	29,368,418	661,004	30,029,422	27,651,100	(2,378,322)	22,413,760	-	22,413,760	20,614,583	1,799,177
Water Services	6,290,435	379,461	6,669,896	7,543,881	873,985	6,871,985	-	6,871,985	7,503,821	(631,837)
Development Management	8,580,226	4,357,302	12,937,528	7,235,048	(5,702,480)	4,116,804	2,093,110	6,209,914	2,079,655	4,130,259
Environmental Services	6,042,447	1,576,804	7,619,250	5,964,033	(1,655,217)	1,027,311	632,996	1,660,307	961,143	699,164
Recreation & Amenity	5,184,713	1,082,039	6,266,753	4,216,889	(2,049,864)	1,685,132	600,000	2,285,132	554,668	1,730,464
Agriculture, Education, Health & Welfare	789,962	5,061	795,022	818,316	23,293	335,493	-	335,493	257,927	77,566
Miscellaneous Services	3,787,445	1,088,226	4,875,671	5,261,757	386,086	5,053,241	-	5,053,241	2,892,172	2,161,070
Total Divisions	67,663,182	9,503,957	77,167,139	66,603,343	(10,563,796)	50,544,869	3,326,106	53,870,975	43,068,091	10,802,885
Local Property Tax	-	-	-	-	-	10,825,752	-	10,825,752	10,825,200	552
Rates	-	-	-	-	-	12,496,462	-	12,496,462	12,710,052	(213,590)
Dr/Cr Balance	-	-	-	-	-	-	-	-	-	-
Total Divisions	-	-	-	-	-	23,322,214	-	23,322,214	23,535,252	(213,038)
Surplus/(Deficit) for Year	67,663,182	9,503,957	77,167,139	66,603,343	(10,563,796)	73,867,083	3,326,106	77,193,189	66,603,343	10,589,846
										26,052

NOTES TO AND FORMING PART OF THE ACCOUNTS

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

2022
€

Operating Surplus/(Deficit) for Year	26,050
(Increase)/Decrease in Stocks	-
(Increase)/Decrease in Trade Debtors	(72,655)
Increase/(Decrease) in Creditors Less than One Year	(1,985,578)
Total	<u>(2,032,183)</u>

18. Increase/(Decrease) in Reserve Balances

2022
€

Increase/(Decrease) in Development Levies balances	92,423
Increase/(Decrease) in Reserves created for specific purposes	1,992,483
Total	<u>2,084,906</u>

19. (Increase)/Decrease in Other Capital Balances

2022
€

(Increase)/Decrease in Capital account balances including asset formation and enhancement	(9,171,665)
(Increase)/Decrease in Voluntary Housing Balances	64,987
(Increase)/Decrease in Affordable Housing Balances	(593,145)
Total	<u>(9,699,823)</u>

20. Increase/(Decrease) in Loan Financing

2022
€

(Increase)/Decrease in Long Term Debtors	(1,595,034)
Increase/(Decrease) in Mortgage Loans	1,342,736
Increase/(Decrease) in Asset/Grant Loans	(536,520)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	(695,939)
Increase/(Decrease) in Recoupable Loans	(361,733)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	-
Increase/(Decrease) in Finance Leasing	-
(Increase)/Decrease in Portion Transferred to Current Liabilities	(1,027,648)
Increase/(Decrease) in Other Creditors - Deferred Income	75,875
Total	<u>(2,798,264)</u>

NOTES TO AND FORMING PART OF THE ACCOUNTS

21. (Increase)/Decrease in Reserve Financing		2022
		€
(Increase)/Decrease in Specific Revenue Reserve		-
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)		1,231,855
(Increase)/Decrease in Reserves in Associated Companies		673
Total		<u>1,232,528</u>

22. Analysis of Changes in Cash & Cash Equivalents		2022
		€
Increase/(Decrease) in Bank Investments		(30,017,353)
Increase/(Decrease) in Cash at Bank/Overdraft		17,081,176
Increase/(Decrease) in Cash in Transit		52,770
Total		<u>(12,883,407)</u>

23. Accounting for the Rates Waiver/Credit in Lieu in relation to Commercial Rates	
<p>The Government continued its unprecedented support for the local government sector, with the provision of a targeted commercial rates waiver to cover the hospitality, arts, leisure and entertainment sectors, travel agency and airports sector, for quarter 1 of 2022, at a cost of €62 million.</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 under Miscellaneous. The credit in lieu is reported in Appendix 7 under Waivers/Credits. The full Rates Accrued Income for 2022 appears in the Income and Expenditure Account as normal.</p>	

24. Accounting for Climate Action	
<p>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.</p>	



APPENDICES

APPENDIX 1

ANALYSIS OF EXPENDITURE FOR YEAR ENDED 31st DECEMBER 2022		2022 €	2021 €
Payroll Expenses			
Salary & Wages		20,544,593	19,368,801
Pensions (incl Gratuities)		5,322,780	4,752,801
Other costs		2,325,769	2,103,588
Total		28,193,141	26,225,190
Operational Expenses			
Purchase of Equipment		230,518	343,553
Repairs & Maintenance		613,858	560,978
Contract Payments		12,608,176	16,384,077
Agency services		298,531	209,831
Machinery Yard Charges (incl Plant Hire)		2,203,110	3,738,133
Purchase of Materials & Issues from Stores		4,650,501	4,870,198
Payment of Subsidies and Grants		2,942,682	6,406,369
Members Costs		145,093	156,072
Travelling & Subsistence Allowances		622,082	526,114
Consultancy & Professional Fees Payments		1,003,118	797,024
Energy / Utilities Costs		1,895,214	1,274,377
Other		5,478,282	5,410,613
Total		32,691,166	40,677,339
Administration Expenses			
Communication Expenses		327,923	404,109
Training		205,406	155,807
Printing & Stationery		221,246	220,300
Contributions to other Bodies		831,169	895,761
Other		1,054,465	1,031,516
Total		2,640,208	2,707,493
Establishment Expenses			
Rent & Rates		82,063	45,109
Other		253,120	278,390
Total		335,183	323,499
Financial Expenses		1,862,643	1,985,767
Miscellaneous Expenses		1,940,840	(553,080)
Total Expenditure		67,663,182	71,366,208

APPENDIX 2

SERVICE DIVISION A: HOUSING AND BUILDING

	DIVISION	EXPENDITURE		INCOME			TOTAL
		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €	
A01	Maintenance/Improvement of LA Housing	1,608,370	67,963	4,737,601	-	4,805,563	
A02	Housing Assessment, Allocation and Transfer	894,137	382,402	8,504	-	390,907	
A03	Housing Rent and Tenant Purchase Administration	240,102	-	8,333	7,783	16,116	
A04	Housing Community Development Support	194,522	-	2,370	-	2,370	
A05	Administration of Homeless Service	181,439	300	1,393	82,920	84,613	
A06	Support to Housing Capital & Affordable Prog.	630,790	261,170	69,356	-	330,525	
A07	RAS Programme	3,189,196	2,224,540	915,986	10,317	3,150,843	
A08	Housing Loans	171,607	12,512	113,272	-	125,784	
A09	Housing Grants	571,628	-	9,481	-	9,481	
A11	Agency & Recoupable Services	400	70,950	2,856	-	73,806	
A12	HAP Programme	291,406	33,518	6,518	11,099	51,135	
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	7,973,597	3,053,355	5,875,670	112,119	9,041,144	
	Less Transfers to/from Reserves	354,061	-	-	-	-	
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	7,619,537	3,053,355	5,875,670	112,119	9,041,144	

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	600,676	301,819	12,016	-	313,835
B02 NS Road - Maintenance and Improvement	807,365	452,489	10,006	-	462,495
B03 Regional Road - Maintenance and Improvement	6,538,365	5,584,336	30,017	-	5,614,353
B04 Local Road - Maintenance and Improvement	17,801,151	14,093,938	178,525	-	14,272,463
B05 Public Lighting	1,571,846	98,195	2,001	-	100,196
B06 Traffic Management Improvement	20,027	-	-	-	-
B07 Road Safety Engineering Improvement	542,425	473,377	16,093	-	489,470
B08 Road Safety Promotion/Education	52,933	-	2,001	-	2,001
B09 Maintenance & Management of Car Parking	-	-	-	-	-
B10 Support to Roads Capital Prog.	74,975	-	-	-	-
B11 Agency & Recoupable Services	2,019,660	-	1,158,947	-	1,158,947
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	30,029,422	21,004,154	1,409,606	-	22,413,760
Less Transfers to/from Reserves	661,004	-	-	-	-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	29,368,418	21,004,154	1,409,606	-	22,413,760

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	3,925,214	-	4,025,774	-	4,025,774
C02 Operation and Maintenance of Waste Water Treatment	1,340,928	-	1,375,091	-	1,375,091
C03 Collection of Water and Waste Water Charges	27	-	30	-	30
C04 Operation and Maintenance of Public Conveniences	30,151	-	-	-	-
C05 Admin of Group and Private Installations	4,891	-	-	-	-
C06 Support to Water Capital Programme	1,107,948	-	1,206,342	-	1,206,342
C07 Agency & Recoupable Services	255	-	4,265	-	4,265
C08 Local Authority Water and Sanitary Services	260,482	260,482	-	-	260,482
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	6,669,896	260,482	6,611,502	-	6,871,985
Less Transfers to/from Reserves	379,461	-	-	-	-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	6,290,435	260,482	6,611,502	-	6,871,985

SERVICE DIVISION D: DEVELOPMENT MANAGEMENT

	DIVISION	EXPENDITURE		INCOME		
		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
D01	Forward Planning	482,287	4,121	12,586	-	16,707
D02	Development Management	1,575,208	-	577,770	-	577,770
D03	Enforcement	470,642	-	13,834	-	13,834
D04	Op & Mtce of Industrial Sites & Commercial Facilities	2,866	-	-	-	-
D05	Tourism Development and Promotion	265,385	9,000	4,189	-	13,189
D06	Community and Enterprise Function	3,612,648	1,030,029	827,820	-	1,857,850
D07	Unfinished Housing Estates	348,556	-	9,426	-	9,426
D08	Building Control	186,757	-	49,857	-	49,857
D09	Economic Development and Promotion	5,220,322	961,293	2,119,593	-	3,080,885
D10	Property Management	232,694	-	264,442	-	264,442
D11	Heritage and Conservation Services	486,733	305,719	4,189	-	309,908
D12	Agency & Recoupable Services	53,429	15,000	1,047	-	16,047
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	12,937,528	2,325,161	3,884,753	-	6,209,914
	Less Transfers to/from Reserves	4,357,302	-	2,093,110	-	2,093,110
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	8,580,226	2,325,161	1,791,643	-	4,116,804

SERVICE DIVISION E: ENVIRONMENTAL SERVICES

DIVISION	EXPENDITURE		INCOME				TOTAL
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL		
	€	€	€	€	€		€
E01 Operation, Maintenance and Aftercare of Landfill	226,684	270	76,336	-	-		76,606
E02 Op & Mtce of Recovery & Recycling Facilities	829,758	23,579	123,544	-	-		147,123
E03 Op & Mtce of Waste to Energy Facilities	-	-	-	-	-		-
E04 Provision of Waste to Collection Services	23,910	-	-	-	-		-
E05 Litter Management	447,414	92,000	14,485	-	-		106,485
E06 Street Cleaning	177,205	-	2,776	-	-		2,776
E07 Waste Regulations, Monitoring and Enforcement	370,042	139,043	33,081	-	-		172,124
E08 Waste Management Planning	76,057	-	694	-	-		694
E09 Maintenance and Upkeep of Burial Grounds	357,327	-	111,674	-	-		111,674
E10 Safety of Structures and Places	1,677,987	49,520	675,661	-	-		725,181
E11 Operation of Fire Service	3,041,299	-	199,204	-	-		199,204
E12 Fire Prevention	-	-	95,820	-	-		95,820
E13 Water Quality, Air and Noise Pollution	322,949	-	22,620	-	-		22,620
E14 Agency & Recoupable Services	27	-	-	-	-		-
E15 Climate Change and Flooding	68,592	-	-	-	-		-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	7,619,250	304,412	1,355,895	-	-		1,660,307
Less Transfers to/from Reserves	1,576,804	-	632,996	-	-		632,996
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	6,042,447	304,412	722,899	-	-		1,027,311

SERVICE DIVISION F: RECREATION AND AMENITY

DIVISION	EXPENDITURE		INCOME			TOTAL
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	€
F01 Operation and Maintenance of Leisure Facilities	458,475	-	50,916	-	50,916	50,916
F02 Operation of Library and Archival Service	3,023,552	9,526	649,444	-	658,969	658,969
F03 Op. Mtce & Imp of Outdoor Leisure Areas	388,392	-	6,147	-	6,147	6,147
F04 Community Sport and Recreational Development	523,364	246,997	233,558	-	480,555	480,555
F05 Operation of Arts Programme	1,872,943	636,415	418,796	33,333	1,088,545	1,088,545
F06 Agency & Recoupable Services	27	-	-	-	-	-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	6,266,753	892,938	1,358,861	33,333	2,285,132	2,285,132
Less Transfers to/from Reserves	1,082,039	-	600,000	-	600,000	600,000
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	5,184,713	892,938	758,861	33,333	1,685,132	1,685,132

SERVICE DIVISION G AGRICULTURE, EDUCATION, HEALTH AND WELFARE

DIVISION	EXPENDITURE		INCOME			TOTAL
	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	€
G01 Land Drainage Costs	350,675	-	2,106	-	2,106	2,106
G02 Operation and Maintenance of Piers and Harbours	-	-	-	-	-	-
G03 Coastal Protection	-	-	-	-	-	-
G04 Veterinary Service	442,105	233,977	99,410	-	333,387	333,387
G05 Educational Support Services	2,242	-	-	-	-	-
G06 Agency & Recoupable Services	-	-	-	-	-	-
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/ FROM RESERVES	795,022	233,977	101,516	-	335,493	335,493
Less Transfers to/from Reserves	5,061	-	-	-	-	-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	789,962	233,977	101,516	-	335,493	335,493

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	317,159	-	29,362	-	-	29,362
H02 Profit/Loss Stores Account	-	-	-	-	-	-
H03 Administration of Rates	2,024,326	653,868	10,992	-	-	664,861
H04 Franchise Costs	89,708	-	516	-	-	516
H05 Operation of Morgue and Coroner Expenses	144,305	-	1,028	-	-	1,028
H06 Weighbridges	654	-	1,590	-	-	1,590
H07 Operation of Markets and Casual Trading	18,455	-	3,114	-	-	3,114
H08 Malicious Damage	-	-	-	-	-	-
H09 Local Representation/Civic Leadership	1,039,766	10,000	13,359	-	-	23,359
H10 Motor Taxation	496,493	-	30,208	-	-	30,208
H11 Agency & Recoupable Services	744,804	3,141,326	1,157,878	-	-	4,299,205
SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	4,875,671	3,805,195	1,248,046	-	-	5,053,241
Less Transfers to/from Reserves	1,088,226	-	-	-	-	-
SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	3,787,445	3,805,195	1,248,046	-	-	5,053,241
TOTAL ALL DIVISIONS	67,663,182	31,879,674	18,519,743	145,452	-	50,544,869

APPENDIX 3

ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES	2022 €	2021 €
Department of Housing, Local Government and Heritage		
Housing and Building	2,804,046	2,654,512
Road Transportation & Safety	-	-
Water Services	260,482	260,482
Development Management	1,301,397	1,433,169
Environmental Services	254,892	301,428
Recreation & Amenity	-	(34,000)
Agriculture, Education, Health & Welfare	233,977	308,000
Miscellaneous Services	3,796,939	5,200,641
	8,651,733	10,124,231
Other Departments and Bodies		
TII Transport Infrastructure Ireland	852,503	879,273
Media, Tourism, Art, Culture, Sport & the Gaeltacht	479,222	375,806
National Transport Authority	-	-
Social Protection	-	-
Defence	49,520	13,498
Education	2,400	-
Library Council	-	-
Arts Council	404,190	341,600
Transport	19,579,893	23,121,199
Justice	8,256	11,192
Agriculture & Marine	-	-
Enterprise, Trade & Employment	940,685	2,002,283
Community, Rural Development & the Islands	578,884	457,170
Climate Action & Communications Networks	-	775
Food Safety Authority of Ireland	-	-
Other	332,388	107,278
	23,227,941	27,310,076
Total	31,879,674	37,434,307

APPENDIX 4

ANALYSIS OF INCOME FROM GOODS AND SERVICES	2022 €	2021 €
Rents from Houses	5,618,008	5,281,275
Housing Loans Interest & Charges	111,367	88,460
Domestic Water	-	-
Commercial Water	-	-
Irish Water	6,437,968	5,647,474
Domestic Refuse	84,320	91,752
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	333,576	269,922
Parking Fines/Charges	-	-
Recreation & Amenity Activities	-	-
Agency Services	53,364	13,351
Pension Contributions	729,354	728,853
Property Rental & Leasing of Land	272,895	155,780
Landfill Charges	-	-
Fire Charges	170,487	165,975
NPPR	502,118	504,072
Miscellaneous	4,206,286	2,945,607*
Total	18,519,743	15,892,520

* Includes Library Fees/Fines re-classified.

APPENDIX 5

SUMMARY OF CAPITAL EXPENDITURE AND INCOME		2022 €	2021 €
EXPENDITURE			
Payments to Contractors		21,631,739	23,937,487
Purchase of Land		6,038,784	6,582,727
Purchase of Other Assets/Equipment		664,272	234,135
Professional & Consultancy Fees		4,847,964	3,646,058
Other		18,201,795	9,865,341
Total Expenditure (Net of Internal Transfers)		51,384,552	44,265,747
Transfers to Revenue		3,326,106	282,763
Total Expenditure (Incl Transfers) *		54,710,658	44,548,510
INCOME			
Grants and LPT		28,948,039	43,694,726
Non-Mortgage Loans		-	-
Other Income			
Development Contributions		656,498	1,025,906
Property Disposals			
- Land		132,000	75,000
- LA Housing		1,122,995	785,180
- Other property		4,683	8,665
Tenant Purchase Annuities		626	(215)
Car Parking		-	-
Other		5,811,016	8,535,909
Total Income (Net of Internal Transfers)		36,675,858	54,125,172
Transfers from Revenue		8,713,060	4,977,791
Total Income (Incl Transfers) *		45,388,918	59,102,963
Surplus\ (Deficit) for year		(9,321,741)	14,554,453
Balance (Debit)\Credit @ 1 January		37,966,738	23,412,285
Balance (Debit)\Credit @ 31 December 2022		28,644,998	37,966,738
* Excludes internal transfers, includes transfers to and from Revenue account.			

APPENDIX 6

ANALYSIS OF EXPENDITURE AND INCOME ON CAPITAL ACCOUNT

Division	BALANCE @ 1/1/2022 €	EXPENDITURE €	INCOME			Total Income €	TRANSFERS		Internal Transfers €	BALANCE @ 31/12/2022 €
			Grants and LPT €	Non-Mortgage Loans* €	Other €		Transfer from Revenue €	Transfer to Revenue €		
01 HOUSING & BUILDING	535,816	8,615,626	1,601,684	-	4,855,954	6,457,638	252,263	-	(94,390)	(1,464,299)
02 ROAD TRANSPORTATION & SAFETY	14,986,472	27,962,380	18,071,083	-	652,007	18,723,091	530,000	-	499,977	6,777,160
03 WATER SERVICES	383,979	2,130,034	1,952,721	-	377,269	2,329,991	-	-	-	583,936
04 DEVELOPMENT MANAGEMENT	11,324,533	10,388,918	6,514,892	-	1,779,325	8,294,217	525,608	43,113	(693,969)	9,018,358
05 ENVIRONMENTAL SERVICES	1,278,303	571,475	413,992	-	-	413,992	1,500,000	632,996	175,240	2,163,065
06 RECREATION & AMENITY	1,208,613	514,221	17,387	-	-	17,387	1,033,494	600,000	580,899	1,726,172
07 AGRICULTURE, EDUCATION, HEALTH & WELFARE	56,252	378,300	374,052	-	-	374,052	-	-	3,624	55,627
08 MISCELLANEOUS	8,192,771	823,598	2,228	-	63,264	65,491	4,871,695	2,049,997	(471,381)	9,784,981
Total	37,966,738	51,384,552	28,948,039	-	7,727,818	36,675,858	8,713,060	3,326,106	-	28,644,998

Note: Mortgage-related transactions are excluded.

APPENDIX 7

SUMMARY OF MAJOR REVENUE COLLECTIONS FOR 2022

A	B Opening Arrears at 1/1/2022 €	C Accrued €	D Vacant Property Adjustments €	E Write Offs €	F Waivers and Credits €	G Total for Collection =(B+C-D-E-F) €	H Amount Collected €	I Closing Arrears at 31/12/2022 =(G-H) €	J Specific Doubtful Arrears €	K % Collected =(H)/(G-J)
Rates	1,232,568	12,496,462	1,144,199	220,328	428,769	11,935,733	10,591,883	1,343,850	16,713*	89%
Rents & Annuities	370,508	5,613,446	-	4,840	-	5,979,114	5,454,511	524,603	-	91%
Housing Loans	136,487	324,963	-	-	-	461,451	325,981	135,470	-	71%

*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	226,430	6,810,572	3,883
Total Liabilities	397,656	5,454,645	3,883
Revenue	1,107,230	1,982,791	5,542
Expenditure	1,091,558	1,990,633	5,542
Cumulative Surplus/Deficit	(171,226)	1,283,927	-
Reporting Date of Financial Statements	31/12/2022	31/12/2022	31/12/2022

APPENDIX 9

TRANSFERS BETWEEN REVENUE ACCOUNT AND CAPITAL ACCOUNT

Transfers from Capital Account to Revenue Account		2022 €
PPN		50,000
Total		50,000
Transfers from Revenue Account to Capital Account		2022 €
Matched Funding for Government Projects		1,852,710
Civil Defence		867,000
Library projects		404,280
Machinery Account		551,390
IT Upgrade		310,410
Public Lighting		480,000
GMA		189,000
Housing Grants		252,260
Town Teams		30,000
Other Capital Projects		499,900
Total		5,436,950



Roscommon County Council
Áras an Chontae, Roscommon,
County Roscommon, F42 VR98

Tel: +353 (0)90 6637100

Fax: +353 (0)90 6625599

Email: customerservice@roscommoncoco.ie



www.roscommon.ie

 RoscommonCountyCouncil

 @roscommoncoco