

Kildare County Council

Annual Financial Statement

for the Financial Year ending
31st December 2019 Audited



Kildare County Council
Comhairle Contae Chill Dara

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24th March, 2020

To the Cathaoirleach and each member of Kildare County Council

Re: Annual Financial Statement 2019 – Financial Overview

1. Introduction

- 1.1 The Annual Financial Statement (AFS) of Kildare County Council for the financial year ended 31st December 2019 has been prepared in accordance with the Local Authority Accounting Code of Practice, and Accounting Regulations.
- 1.2 The Annual Financial Statement is subject to external audit by the Local Government Auditor from the Local Government Audit Service whose purpose is to form an independent opinion on the accounts, to certify the correctness of the Annual Financial Statement and to submit an Audit Report to the Minister for the Housing, Planning and Local Government and the elected members of Kildare County Council. A copy of the Auditor's Report will be circulated to each Member of the Council when it is received and in accordance with normal practice, will also be considered by the Council's Finance Committee and Audit Committee.
- 1.3 A summary of Income and Expenditure on the Revenue and Capital Accounts for the financial year 2019 with a comparison to the previous year is set out below:

	Expenditure		Income	
	2019	2018	2019	2018
	€	€	€	€
Revenue	162,556,902	157,547,317	162,727,326	157,778,492
Capital	184,105,918	143,884,765	216,060,798	170,795,117
Total	346,662,820	301,432,085	378,788,124	328,573,609

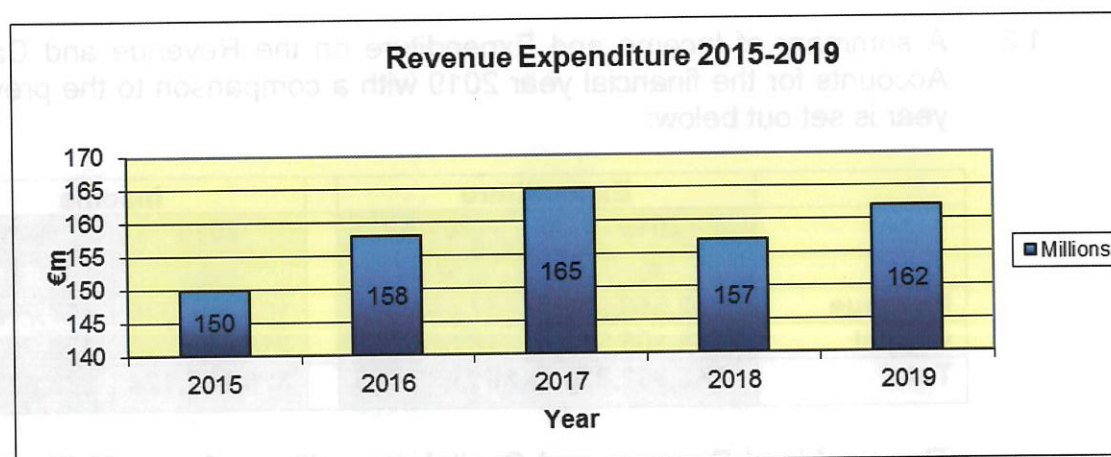
The combined Revenue and Capital expenditure of over **€347 million** in 2019 gives an indication of the scale of the contribution Kildare County Council is making to the economic, social, cultural and infrastructural development of the county.

2. Revenue Account Income and Expenditure Statement

- 2.1 This account covers the day to day operational expenses of the Council, such as maintenance of essential services, housing, roads, water and sewerage schemes, land-use planning, administration and support costs, repayment of loan charges, etc. The Statement of Accounting Policies and the Notes to the Accounts set out the relevant details on pages 8 to 11.
- 2.2 The Revenue Account Statement by Division appears on page 12 and in Appendix 2, which can be summarised as follows:-

	<u>2019</u>	<u>2018</u>
	€	€
Income	162,727,326	157,778,492
Expenditure	<u>162,556,902</u>	<u>157,547,317</u>
Surplus/(Deficit) for year	170,424	231,175
Opening Debit Balance	(505,228)	(736,403)
Closing Debit Balance	(334,804)	(505,228)

The Revenue Account is drawn up on the basis of income and expenditure classified into Divisions and Services as set out in Appendix 2 pages 28 to 35. The outturn on the revenue account for 2019 shows a surplus of €170,424 for the year after transfers to reserves are taken into account. This results in a further reduction of the closing revenue deficit figure to €334,804 at year end.



2.3 Additional Expenditure

The difference between the adopted budget and the actual outturn in respect of both expenditure and income is set out in Note 16 on page 24. The schedule of additional expenditure on a programme basis is included at Appendix 9 on page 42.

In accordance with the provisions of the Local Government Act 2001, the members' approval, by resolution, to the schedule of additional expenditure for 2019 is required.

3. Balance Sheet

3.1 The Balance Sheet includes assets and liabilities as follows:-

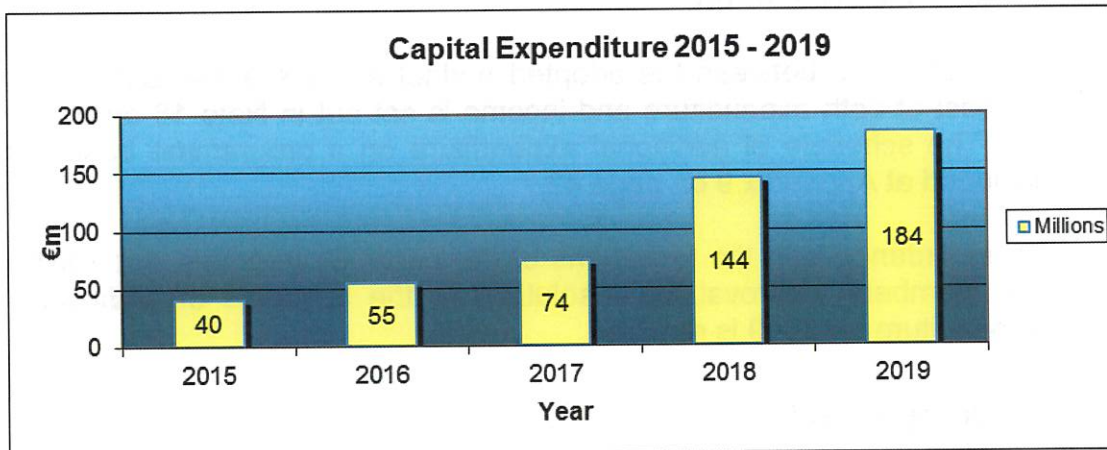
- Assets both recently constructed/purchased and historical including former Town Council assets.
- Work-in-progress mainly on roads schemes.
- Preliminary expenditure on the provision of new assets, such as design costs, site investigations, legal costs.
- Long-term advances such as housing loans.
- Current assets including stocks, debtors and cash-on-hands.
- Current and long-term liabilities, e.g. borrowings.
- Various reserves/balances.

The total value of the Councils fixed assets at the end of 2019 is €2.8 billion, which is broken down of the different asset categories in the Balance Sheet on page 13 and is further analysed in Note 1, on page 15.

3.2 The capital category transactions have been extracted from various sections of the Balance Sheet and are summarised here for convenience of reference for review purposes.

	<u>2019</u>	<u>2018</u>
	€	€
Income	216,060,798	170,795,117
Expenditure	<u>184,105,918</u>	<u>143,884,765</u>
Surplus/(Deficit) for year	31,954,880	26,910,352
Credit Balance @ 1 January	153,857,826	126,947,474
Credit Balance @ 31 December	185,812,706	153,857,826

The Capital Account Statement of the Annual Financial Statement sets out the income and expenditure in Appendix 5 and Appendix 6 on pages 38 & 39.



3.3 Favourable balances on some projects and adverse balances on others represent the closing credit balance. The main contributory reasons for the balances are:-

- (a) Adverse balances are attributable to expenditure on the major infrastructure development projects where state funding and grants for major projects are claimed in arrears and are outstanding at year-end.
- (b) Monies expended on schemes that may have an extended pay back period or may be subject to future own resource funding also have an adverse affect on the balance.
- (c) Development funds and other reserves

4. Revenue Collections

A summary of the main revenue collection accounts is contained in Appendix 7 on page 40. The percentage collection levels are shown below with a comparison to the previous year.

	<u>Collection 2019</u>	<u>Collection 2018</u>
Commercial Rates.	83%	82%
Rents/Annuities.	92%	89%
Housing Loans.	62%	51%

5. Conclusion

The Annual Financial Statement of Kildare County Council is tabled for noting by Council at the forthcoming meeting of the Council to be held on Monday, 30th March, 2020 and must be submitted to the Department of Housing, Planning and Local Government for audit.

The members' approval by resolution to the schedule of additional expenditure contained in Appendix 9 is required in accordance with the provisions of the Local Government Act, 2001.

Barbara Sweeney

B Sweeney
Act/Head of Finance

Kildare County Council

Certificate of Chief Executive\Head of Finance

for the year ended 31st December 2019

1. 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.
2. 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 the financial statements prepared comply with the statutory requirements.
3. We are responsible for safeguarding of assets of the local authority and for taking reasonable steps for the prevention and detection of fraud and other irregularities.
4. When preparing the 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 judgements and estimates that are reasonable and prudent.
5. We certify that the financial statement of Kildare County Council for the year ended 31st December 2019 as set out on pages 8 to 26 are in agreement with the books of account and have been prepared in accordance with the accounting requirements as directed by the Minister for the Housing, Planning and Local Government.

Signed: **Peter Carey**
 Chief Executive

Barbara Sweeney
Act/Head of Finance

Date: **24th March 2020**

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

I have audited the annual financial statement of Kildare County Council for the year ended 31 December 2019 as set out on pages 8 to 26, which comprises the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Statement of Funds Flow and Notes on 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, Planning and Local Government.

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.

Emphasis of Matter

I draw attention to Note 23 of the Annual Financial Statements, which refers to the impact of COVID-19, a non-adjusting post balance sheet event, and describes the uncertainty faced by the local authority as a result. My opinion is not modified in respect of this matter.

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 the Kildare County Council at 31 December 2019 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.



Eamonn Daly
Local Government Auditor
Date: 18 December 2020

STATEMENT OF ACCOUNTING POLICIES

1. General

The accounts have been prepared in accordance with the Accounting Code of Practice on local authority accounting, as revised by the Department of Housing, Planning and Local Government (DHPLG) at the 31st December 2018. Non-compliance with accounting policies as set out in Accounting Code of Practice must be stated in the Policies and Notes to the Accounts.

2. Statement of Funds (Funds Flow Statement)

A Statement of Funds Flow statement 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.

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 authority to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Statement of Comprehensive Income (Income & 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. Provisions for Bad & Doubtful Debts

Provision has been made in the relevant accounts for bad & 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 on the basis of 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 DHPLG.

8.6 Depreciation

Under the current method of accounting, the charge for depreciation is offset by the amortisation of the source of funding for the asset. This method has a neutral impact on the 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). All assets other than the road network, houses, buildings and heritage are depreciated.

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

Asset Type	Bases	Depreciation (%) P.A
Plant & Machinery		
- Long life	SL	10
- Short life	SL	20
Equipment	SL	20
Furniture	SL	20
Playgrounds	SL	20
Parks	SL	2
Surface Water Assets	SL	Asset life of 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.

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 this income is transferred to a capitalisation account.

10. Development Debtors & Income

Short term development levy debtors are included in Note 5. In accordance with accounting policies set out by DHPLG, 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.

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 & 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 in the companies listed in Appendix 8 show that the interest is of a representational nature and not of financial nature. Interest in associated companies is included in Note 3.

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, Planning 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, Planning and Local Government 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.

STATEMENT OF COMPREHENSIVE INCOME (INCOME & EXPENDITURE ACCOUNT STATEMENT)

FOR YEAR ENDED 31ST DECEMBER 2019

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year.

Note 16 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

Expenditure By Division	Note	Gross Expenditure 2019 €	Income 2019 €	Net Expenditure 2019 €	Net Expenditure 2018 €
Housing and Building		43,971,729	38,975,186	4,996,543	5,255,437
Roads, Transportation & Safety		35,236,022	17,088,302	18,147,721	17,281,742
Water Services		10,002,878	9,662,709	340,169	74,883
Development Management		17,684,483	6,694,954	10,989,530	9,911,348
Environmental Services		19,082,892	6,869,610	12,213,282	12,706,275
Recreation & Amenity		11,025,364	1,214,379	9,810,985	8,925,341
Agriculture, Education, Health & Welfare		1,053,015	311,427	741,587	925,833
Miscellaneous Services		18,032,354	6,979,877	11,052,477	6,059,762
Total Expenditure/Income	15	156,088,738	87,796,444		
Net Cost of Division to be funded from Rates and Local Property Tax.				68,292,294	61,140,623
Rates				58,840,323	59,047,321
Local Property Tax				16,090,559	16,079,635
Surplus/(Deficit) for Year before Transfer				6,638,588	13,986,333
Transfers from/(to) Reserves	14			(6,468,164)	(13,755,158)
Overall Surplus/(Deficit) for Year	16			170,424	231,175
General Reserve at 1st January				(505,228)	(736,403)
General Reserve at 31st December				(334,804)	(505,228)

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31st DECEMBER 2019

	Notes	2019	2018
		€	€
Fixed Assets	1		
Operational		979,231,050	886,758,203
Infrastructural		1,882,098,428	1,883,930,497
Community		5,774,824	5,342,379
Non-Operational		161,257	161,257
		<u>2,867,265,559</u>	<u>2,776,192,335</u>
Work-in-Progress and Preliminary Expenses	2	26,664,444	23,977,626
Long Term Debtors	3	113,334,056	97,596,213
Current Assets			
Stock	4	215,069	203,795
Trade Debtors & Prepayments	5	40,664,549	40,245,745
Bank Investments		179,279,327	136,162,624
Cash at Bank		-	2,589,360
Cash in Transit		-	-
		<u>220,158,944</u>	<u>179,201,525</u>
Current Liabilities			
Bank Overdraft		1,424,472	-
Creditors & Accruals	6	33,037,669	33,269,587
Finance Leases		-	-
		<u>34,462,141</u>	<u>33,269,587</u>
Net Current Assets / (Liabilities)		185,696,804	145,931,938
Creditors (Amounts greater than one year)			
Loans Payable	7	108,793,239	99,897,589
Finance Leases		-	-
Refundable Deposits	8	13,704,694	10,437,944
Other		33,164,172	19,292,532
		<u>155,662,104</u>	<u>129,628,065</u>
Net Assets / (Liabilities)		<u>3,037,298,758</u>	<u>2,914,070,046</u>
Represented By			
Capitalisation	9	2,867,265,559	2,776,192,335
Income WIP	2	32,961,382	23,234,698
Specific Revenue Reserve		-	-
General Revenue Reserve		(334,804)	(505,228)
Other Balances	10	137,406,620	115,148,240
Total Reserves		<u>3,037,298,758</u>	<u>2,914,070,045</u>

STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT)

AS AT 31ST DECEMBER 2019

		2019	2019
	Note	€	€
REVENUE ACTIVITIES			
Net Inflow/(outflow) from Operating Activities	17		(491,571)
CAPITAL ACTIVITIES			
Returns on Investment and Servicing of Finance			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		91,073,224	
Increase/(Decrease) in WIP/Preliminary Funding		9,726,684	
Increase/(Decrease) in Reserves Balances	18	<u>15,553,346</u>	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			116,353,254
Capital Expenditure & Financial Investment			
(Increase)/Decrease in Fixed Assets		(91,073,224)	
(Increase)/Decrease in WIP/Preliminary Funding		(2,686,818)	
(Increase)/Decrease in Other Capital Balances	19	<u>9,361,668</u>	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			(84,398,374)
Financing			
Increase/(Decrease) in Loan & Lease Financing	20	7,029,446	
(Increase)/Decrease in Reserve Financing	21	<u>(2,656,634)</u>	
Net Inflow/(Outflow) from Financing Activities			4,372,812
Third Party Holdings			
Increase/(Decrease) in Refundable Deposits			3,266,750
Net Increase/(Decrease) in Cash and Cash Equivalents	22		<u><u>39,102,871</u></u>

1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant & Machinery (Long and Short Life)	Computers, Furniture and Equipment	Heritage	Roads and Infrastructure	Water and Sewerage Network	Total
Costs										
Accumulated Costs at 1st Jan	46,283,518	3,891,358	714,724,182	127,446,043	10,041,739	2,929,123	1,173,943	1,840,152,968	120,538,894	2,867,181,768
Additions - Purchased	-	848,448	81,883,087	450,000	842,906	726,454	40,000	-	-	84,790,895
Additions - Transfer WIP	-	-	14,038,440	-	-	-	-	-	-	14,038,440
Disposals/Statutory Transfers	(14,942)	-	(5,487,877)	-	(98,500)	(152,105)	-	-	-	(5,753,424)
Revaluation	-	-	-	-	-	-	-	-	-	-
Historical Costs Adjustments	20,000	-	-	640,000	56,000	-	-	-	-	716,000
Accumulated Costs 31/12/2019	46,288,576	4,739,806	805,157,832	128,536,043	10,842,145	3,503,472	1,213,943	1,840,152,968	120,538,894	2,960,973,679

	Land	Parks	Housing	Buildings	Plant & Machinery (Long and Short Life)	Computers, Furniture and Equipment	Heritage	Roads and Infrastructure	Water and Sewerage Network	Total
Depreciation										
Accumulated Depreciation at 1st Jan	-	3,266,414	-	-	8,032,531	2,929,123	-	-	76,761,366	90,989,433
Provision for year	-	456,002	-	-	535,930	145,291	-	-	1,832,069	2,969,292
Disposals/Statutory Transfers	-	-	-	-	(98,500)	(152,105)	-	-	-	(250,605)
Accumulated Depreciation 31/12/2019	-	3,722,416	-	-	8,469,961	2,922,309	-	-	78,593,434	93,708,119

Net Book Value at 31/12/2019	46,288,576	1,017,390	805,157,832	128,536,043	2,372,185	581,163	1,213,943	1,840,152,968	41,945,460	2,867,265,559
Net Book Value at 31/12/2018	46,283,518	624,944	714,724,182	127,446,043	2,009,209	-	1,173,943	1,840,152,968	43,777,529	2,776,192,335

	Operational	Infrastructural	Community	Non-Operational	Total
Net Book Value by Category					
Operational	43,346,229	-	-	-	43,346,229
Infrastructural	-	1,840,152,968	-	-	1,840,152,968
Community	2,942,346	-	1,067,388	-	4,009,734
Non-Operational	-	-	-	146,555	146,555
Net Book Value at 31/12/2019	46,288,576	1,840,152,968	41,945,460	161,257	2,867,265,559

2. Work in Progress and Preliminary Expenses

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

	Funded	Unfunded	Total	Total
	2019	2019	2019	2018
	€	€	€	€
<u>Expenditure</u>				
Preliminary Expenses	9,229,145	-	9,229,145	12,363,677
Work in Progress	17,435,299	-	17,435,299	11,613,949
Total Expenditure	26,664,444	-	26,664,444	23,977,626

<u>Income</u>				
Preliminary Expenses	15,528,641	-	15,528,641	13,224,126
Work in Progress	17,432,741	-	17,432,741	10,010,572
Total Income	32,961,382	-	32,961,382	23,234,698

<u>Net Expended</u>				
Work in Progress	2,558	-	2,558	1,603,377
Preliminary Expenses	(6,299,496)	-	(6,299,496)	(860,449)
Net Over/(Under) Expenditure	(6,296,938)	-	(6,296,938)	742,928

3. Long Term Debtors

A breakdown of long term debtors is as follows:

	2019	2019	2019	2019	2019	2019	2019	2019	2018
	Balance @ 01/01/2019	Loans Issued	Instalments	Early Redemptions	Other Adjustments	Balance @ 31/12/2019	Balance @ 31/12/2018		
	€	€	€	€	€	€	€		€
Long Term Mortgage Advances *	32,935,589	7,259,723	(1,844,201)	(1,077,738)	2,150,438	39,423,811	32,935,589		
Tenant Purchase Advances	12,216	-	(11,493)	(1,128)	482	78	12,216		
Shared Ownership Rented Equity	13,134,507	-	-	(780,726)	(2,432,244)	9,921,538	13,134,507		
	46,082,313	7,259,723	(1,855,693)	(1,859,593)	(281,323)	49,345,426	46,082,313		
Recoupable Loan Advances									
Capital Advance Leasing Facility						31,406,363	33,308,416		
Long Term Investments - Cash						33,164,172	19,292,532		
Long Term Investments - Associated Companies						-	-		
Other						2,118,095	1,562,952		
						116,034,056	100,246,213		
Less: Current Portion of Long Term Debtors (Note 5)						(2,700,000)	(2,650,000)		
Total amounts falling due after one year						113,334,056	97,596,213		

* Includes HFA agency loans

4. Stocks

A summary of stock is as follows:

	2019	2018
	€	€
Central Stores	188,129	180,801
Other Depots	26,940	22,995
Total	215,069	203,795

5. Trade Debtors and Prepayments

A breakdown of debtors and prepayments is as follows:

	2019	2018
	€	€
Government Debtors	18,934,682	20,037,608
Commercial Debtors	14,453,301	15,621,610
Non-Commercial Debtors	5,031,280	8,313,768
Development Contribution Debtors	12,013,769	8,020,225
Other Services	-	-
Other Local Authorities	-	-
Revenue Commissioners	-	-
Other	245,406	168,323
Current Portion of Long Term Debtors (Note 3)	2,700,000	2,650,000
Total Gross Debtors	53,378,438	54,811,533
Less: Provision for Doubtful Debts	(17,379,021)	(18,758,034)
Total Trade Debtors	35,999,417	36,053,499
Prepayments	4,665,132	4,192,246
Total	40,664,549	40,245,745

6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2019	2018
	€	€
Trade Creditors	7,416,528	4,675,459
Grants	218,266	78,215
Revenue Commissioners	1,791,076	2,793,695
Other Local Authorities	110,164	-
Other Creditors	393,412	724,942
	9,929,447	8,272,310
Accruals	5,497,518	7,964,025
Deferred Income	13,610,703	13,233,252
Add: Current Portion of Loans Payable (Note 7)	4,000,000	3,800,000
Total	33,037,669	33,269,587

7. Loans Payable

(a) Movement in Loans Payable	2019	2019	2019	2019	2018
	HFA	OPW	Other	Total	Total
	€	€	€	€	€
Opening Balance	89,376,098	-	14,321,491	103,697,589	107,234,035
Borrowings	16,017,752	-	-	16,017,752	2,951,000
Repayment of Principal	(4,236,570)	-	(1,787,013)	(6,023,582)	(5,887,446)
Early Redemptions	(898,520)	-	-	(898,520)	(600,000)
Other Adjustments	-	-	-	-	-
	100,258,761	-	12,534,479	112,793,239	103,697,589
Less: Current Portion of Loans Payable (Note 6)				4,000,000	3,800,000
Total amounts falling due after one year				108,793,239	99,897,589

(b) Application of Loans

An analysis of loans payable is as follows:

Mortgage					
Mortgage Loans *	22,556,503	-	-	22,556,503	13,601,479
Non Mortgage					
Assets/Grants	9,736,608	-	12,534,479	22,271,086	25,114,447
Revenue Funding	-	-	-	-	-
Bridging Finance	21,035,689	-	-	21,035,689	14,992,689
Recoupable	31,406,363	-	-	31,406,363	33,308,416
Shared Ownership Rented Equity	15,523,598	-	-	15,523,598	16,680,559
Balance at 31st December	100,258,761	-	12,534,479	112,793,239	103,697,589
Less: Current Portion of Loans Payable				4,000,000	3,800,000
Total Amounts Due after one year				108,793,239	99,897,589

* Includes HFA Agency Loans

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2019	2018
	€	€
Opening Balance at 1st January	10,437,944	7,667,415
Deposits received	3,909,861	3,702,173
Deposits repaid	(643,111)	(931,643)
Closing Balance at 31st December	13,704,694	10,437,944

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:

	2019	2019	2019	2019	2019	2019	2019	2019	2018
	Balance @ 01/01/2019	Purchased	Transfers WIP	Disposals/ Statutory T/F's	Revaluation	Historical Cost Adjustments	Balance @ 31/12/2019	Balance @ 31/12/2018	
	€	€	€	€	€	€	€	€	€
Grants	579,231,583	82,700,677	14,038,440	(4,950,327)	-	140,000	671,160,373	579,231,583	
Loans	30,036,872	-	-	-	-	-	30,036,872	30,036,872	
Revenue Funded	10,289,506	1,559,176	-	(170,605)	-	56,000	11,734,077	10,289,506	
Leases	-	-	-	-	-	-	-	-	
Development Contributions	6,511,485	-	-	-	-	-	6,511,485	6,511,485	
Tenant Purchase Annuities	265,984	-	-	-	-	-	265,984	265,984	
Unfunded	-	-	-	-	-	-	-	-	
Historical	2,191,328,522	-	-	(632,492)	-	520,000	2,191,216,030	2,191,328,522	
Other	49,517,817	531,042	-	-	-	-	50,048,859	49,517,817	
Total Gross Funding	2,867,181,768	84,790,895	14,038,440	(5,753,424)	-	716,000	2,960,973,679	2,867,181,768	
Less: Amortised							(93,708,119)	(90,989,433)	
Total *							2,867,265,559	2,776,192,335	

* As per note 1

11. Capital Account Analysis

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

	2019	2018
	€	€
Net WIP and Preliminary Expenses (Note 2)	6,296,938	(742,928)
Capital Balances (Note 10)	179,515,767	154,600,753
Capital Balance Surplus/(Deficit) at 31st December	185,812,705	153,857,825

A summary of the changes in the Capital account (see Appendix 6) is as follows:

Opening Balance at 1st January	153,857,826	126,947,473
Expenditure	181,127,095	143,884,765
Income		
- Grants	165,244,420	125,400,769
- Loans	6,043,000	2,951,000
- Other	38,169,754	31,268,527
Total Income	209,457,174	159,620,295
Net Revenue Transfers	3,624,801	11,174,822
Closing Balance	185,812,705	153,857,826

12. Mortgage Loan Funding Position

The mortgage loan funding position on the balance sheet at year-end is as follows:

	2019	2019	2019	2018
	€	€	€	€
	Loan Annuity	Rented Equity	Total	Total
Mortgage Loans/Equity Receivable (Note 3)	39,423,811	9,921,538	49,345,348	46,070,097
Mortgage Loans/Equity Payable (Note 7)	(22,556,503)	(15,523,598)	(38,080,101)	(30,282,038)
Surplus/(Deficit) in Funding @ 31st of Decembe	16,867,308	(5,602,061)	11,265,247	15,788,059

NOTE: Cash on Hand relating to Redemptions and Relending

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13. Summary of Plant and Materials Account

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

	Plant	Materials	Total	Total
	2019	2019	2019	2018
	€	€	€	€
Expenditure	(3,684,243)	-	(3,684,243)	(3,767,799)
Charged to Jobs	3,646,731	-	3,646,731	3,617,907
Surplus/(Deficit) for Year	(37,511)	-	(37,511)	(149,892)
Transfers from/(to) Reserves	-	-	-	-
Surplus/(Deficit) before Transfers	(37,511)	-	(37,511)	(149,892)

14. Analysis of Transfers to/from Reserves

A summary of the transfers to/from reserves is as follows:

	2019	2019	2019	2018
	Transfer From Reserves	Transfer To Reserves	Net	Net
	€	€	€	€
Principal Repaid - Non Mortgage Loans (Own Asset)	-	(2,843,363)	(2,843,363)	(2,580,336)
Principal Repaid - Non Mortgage Loans (Recoupable)	-	-	-	-
Principal Repaid - Finance Leases	-	-	-	-
Transfers - Other Balance Sheet Reserves	-	-	-	-
Transfers - Capital Account	2,978,823	(6,603,624)	(3,624,801)	(11,174,822)
Surplus/(Deficit) for Year	2,978,823	(9,446,987)	(6,468,164)	(13,755,158)

15. Analysis of Revenue Income

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

	Appendix No	2019	2018
		€	€
State Grants & Subsidies	3	47,143,622	42,878,197
Contributions from other Local Authorities		4,238	2,714
Goods and Services	4	40,648,584	39,770,624
		87,796,444	82,651,536
		29.0%	27.2%
		0.0%	0.0%
		25.0%	25.2%
		54.0%	52.4%
Local Property Tax		16,090,559	16,079,635
Rates		58,840,323	59,047,321
		9.9%	10.2%
		36.2%	37.4%
Total Income		162,727,326	157,778,492
		100.0%	100.0%

16. Over/Under Expenditure

The difference between the adopted budget and the actual outturn is respect of both expenditure and income is as follows:

	EXPENDITURE						INCOME						NET
	Excluding Transfers		Including Transfers		(Over)/Under Budget		Excluding Transfers		Including Transfers		Over/(Under) Budget		
	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	
	€	€	€	€	€	€	€	€	€	€	€	€	€
Housing & Building	43,971,729	2,410,637	46,382,366	39,748,249	(6,634,117)	38,975,186	2,200,000	41,175,186	31,363,156	9,812,030	3,177,913		
Roads Transportation & Safety	35,236,022	2,315,630	37,551,652	34,421,082	(3,130,570)	17,088,302	-	17,088,302	15,715,034	1,373,268	(1,757,302)		
Water Services	10,002,878	210,228	10,213,106	9,859,801	(353,305)	9,662,709	-	9,662,709	9,602,938	59,771	(293,534)		
Development Management	17,684,483	1,370,191	19,054,674	17,797,053	(1,257,621)	6,694,954	86,980	6,781,934	4,922,958	1,858,976	601,355		
Environmental Services	19,082,892	1,216,245	20,299,137	19,650,606	(648,531)	6,869,610	210,000	7,079,610	6,570,600	509,010	(139,521)		
Recreation & Amenity	11,025,364	914,561	11,939,926	11,143,832	(796,093)	1,214,379	14,355	1,228,735	1,141,711	87,024	(709,070)		
Agriculture, Education, Health & Welfare	1,053,015	78,593	1,131,608	1,192,875	61,268	311,427	-	311,427	341,722	(30,295)	30,973		
Miscellaneous Services	18,032,354	930,901	18,963,256	17,041,955	(1,921,300)	6,979,877	467,487	7,447,364	5,830,295	1,617,069	(304,231)		
Total Divisions	156,088,738	9,446,987	165,535,725	150,855,454	(14,680,270)	87,796,444	2,978,823	90,775,267	75,488,414	15,286,852	606,583		
Local Property Tax	-	-	-	-	-	16,090,559	-	16,090,559	16,090,559	-	-		
Rates	-	-	-	-	-	58,840,323	-	58,840,323	59,276,481	(436,158)	(436,158)		
Dr/Cr Balance	-	-	-	-	-	-	-	-	-	-	-		
Total Divisions	-	-	-	-	-	74,930,882	-	74,930,882	75,367,040	(436,158)	(436,158)		
Surplus/(Deficit) for Year	156,088,738	9,446,987	165,535,725	150,855,454	(14,680,270)	162,727,326	2,978,823	165,706,149	150,855,454	14,850,694	170,425		

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

	2019
	€
Operating Surplus/(Deficit) for Year	170,424
(Increase)/Decrease in Stocks	(11,273)
(Increase)/Decrease in Trade Debtors	(418,803)
Increase/(Decrease) in Creditors Less than One Year	(231,919)
	<u>(491,571)</u>

18. Increase/(Decrease) in Reserve Balances

Increase/(Decrease) in Development Contributions	10,589,986
Increase/(Decrease) in Reserves created for specific purposes	4,963,360
	<u>15,553,346</u>

19. (Increase)/Decrease in Other Capital Balances

(Increase)/Decrease in Voluntary Housing Balances	226,288
(Increase)/Decrease in Affordable Housing Balances	-
(Increase)/Decrease in Capital account balances including asset formation/enhancement	9,135,380
	<u>9,361,668</u>

20. Increase/(Decrease) in Loan & Lease Financing

(Increase)/Decrease in Long Term Debtors	(15,737,843)
Increase/(Decrease) in Mortgage Loans	8,955,024
Increase/(Decrease) in Asset/Grant Loans	(2,843,361)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	6,043,000
Increase/(Decrease) in Recoupable Loans	(1,902,053)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(1,156,960)
Increase/(Decrease) in Finance Leasing	-
(Increase)/Decrease in Portion Transferred to Current Liabilities	(200,000)
Increase/(Decrease) in Long Term Creditors - Deferred Income	13,871,639
	<u>7,029,446</u>

21. Increase/(Decrease) in Reserve Financing

	2019
	€
(Increase)/Decrease in Specific Revenue Reserve	-
(Increase)/Decrease in Balance Sheet accounts relating to loan principal & Unrealised TP Annuities	(3,211,777)
(Increase)/Decrease in Reserves in Associated Companies	555,143
	<u>(2,656,634)</u>

22. Analysis of Changes in Cash & Cash Equivalents

Increase/(Decrease) in Bank Investments	43,116,703
Increase/(Decrease) in Cash at Bank/Overdraft	(4,013,832)
Increase/(Decrease) in Cash in Transit	-
	<u>39,102,870</u>

APPENDIX 1
ANALYSIS OF EXPENDITURE
FOR PERIOD ENDED 31ST DECEMBER 2019

	2019	2018
	€	€
<u>Payroll</u>		
- Salary & Wages	45,700,057	42,775,931
- Pensions (Incl. Gratuities)	6,649,039	6,299,175
- Other Costs	3,325,987	3,259,918
Total	55,675,083	52,335,023
<u>Operational Expenses</u>		
- Purchase of Equipment	2,056,095	1,577,324
- Repairs & Maintenance	2,543,832	1,915,712
- Contract Payments	16,718,364	18,477,834
- Agency Services	13,602,600	9,359,283
- Machinery Yard Charges (Incl Plant Hire)	2,519,222	3,518,450
- Purchase of Materials & Issues from Stores	6,590,698	6,631,334
- Payments of Grants	10,472,578	9,577,164
- Members Costs	276,332	275,633
- Travelling & Subsistence	1,590,670	1,586,810
- Consultancy & Professional Fees Payments	3,421,078	2,350,934
- Energy Costs	3,027,789	3,167,459
- Other	18,371,990	16,360,910
Total	81,191,248	74,798,847
<u>Administration Expenses</u>		
- Communication Expenses	770,325	820,845
- Training	738,601	914,796
- Printing & Stationery	501,522	455,670
- Contributions to Other Bodies	580,799	680,740
- Other	2,356,236	2,036,664
Total	4,947,483	4,908,714
<u>Establishment Expenses</u>		
- Rent & Rates	1,537,074	1,349,016
- Other	1,630,314	1,494,758
Total	3,167,389	2,843,774
Financial Expenses	10,323,587	8,354,619
Miscellaneous Expenses	783,948	551,182
Total Expenditure	156,088,738	143,792,159

Appendix 2

SERVICE DIVISION A

Housing and Building

Service	EXPENDITURE	INCOME			TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
A01 Maintenance/Improvement of LA Housing	9,810,320	427,852	12,237,035	-	12,664,887
A02 Housing Assessment, Allocation and Transfer	1,275,463	-	34,832	-	34,832
A03 Housing Rent and Tenant Purchase Administration	630,546	-	10,588	-	10,588
A04 Housing Community Development Support	968,796	-	24,042	-	24,042
A05 Administration of Homeless Service	7,157,505	5,747,837	125,802	-	5,873,639
A06 Support to Housing Capital & Affordable Prog.	4,832,849	2,467,332	120,684	-	2,588,016
A07 RAS Programme	15,320,978	11,320,528	3,615,183	-	14,935,711
A08 Housing Loans	1,463,790	145,109	1,389,121	-	1,534,230
A09 Housing Grants	4,099,934	3,134,180	18,389	-	3,152,568
A11 Agency & Recoupable Services	-	-	-	-	-
A12 Housing Assistance Programme	822,185	316,399	40,274	-	356,673
Total Including Transfers to/from Reserves	46,382,366	23,559,237	17,615,949	-	41,175,186
Less: Transfers to/from Reserves	2,410,637	-	2,200,000	-	2,200,000
Total Excluding Transfers to/from Reserves	43,971,729	23,559,237	15,415,949	-	38,975,186

SERVICE DIVISION B

Road Transport & Safety

Service	EXPENDITURE	INCOME			
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL
B01 NP Road - Maintenance and Improvement	-	-	-	-	-
B02 NS Road - Maintenance and Improvement	21,221	20,103	-	-	20,103
B03 Regional Road - Maintenance and Improvement	8,877,057	2,481,496	100,589	-	2,582,085
B04 Local Road - Maintenance and Improvement	14,627,091	9,330,348	204,406	-	9,534,754
B05 Public Lighting	4,870,954	342,720	25,179	-	367,899
B06 Traffic Management Improvement	1,388,692	91,250	37,818	-	129,068
B07 Road Safety Engineering Improvement	119,606	119,163	-	-	119,163
B08 Road Safety Promotion/Education	646,066	-	163,136	-	163,136
B09 Maintenance & Management of Car Parking	2,534,883	-	3,398,574	-	3,398,574
B10 Support to Roads Capital Prog.	4,466,082	-	773,519	-	773,519
B11 Agency & Recoupable Services	-	-	-	-	-
Total Including Transfers to/from Reserves	37,551,652	12,385,080	4,703,221	-	17,088,302
Less: Transfers to/from Reserves	2,315,630	-	-	-	-
Total Excluding Transfers to/from Reserves	35,236,022	12,385,080	4,703,221	-	17,088,302

SERVICE DIVISION C

Water Services

Service	EXPENDITURE	INCOME				TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	
C01 Operation and Maintenance of Water Supply	4,424,855	-	4,265,803	-	4,265,803	
C02 Operation and Maintenance of Waste Water Treatment	4,532,858	-	4,381,792	-	4,381,792	
C03 Collection of Water and Waste Water Charges	-	-	-	-	-	
C04 Operation and Maintenance of Public Conveniences	-	-	-	-	-	
C05 Admin of Group and Private Installations	460,354	289,191	7,394	-	296,585	
C06 Support to Water Capital Programme	795,039	39,109	679,421	-	718,530	
C07 Agency & Recoupable Services	-	-	-	-	-	
C08 Local Authority Water & Sanitary Services	-	-	-	-	-	
Total Including Transfers to/from Reserves	10,213,106	328,300	9,334,410	-	9,662,709	
Less: Transfers to/from Reserves	210,228	-	-	-	-	
Total Excluding Transfers to/from Reserves	10,002,878	328,300	9,334,410	-	9,662,709	

SERVICE DIVISION D

Development Management

Service	EXPENDITURE	INCOME				TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	
D01 Forward Planning	1,850,398	-	52,569	-	-	52,569
D02 Development Management	5,508,215	-	1,243,621	-	-	1,243,621
D03 Enforcement	1,008,540	-	39,093	-	-	39,093
D04 Op & Mice of Industrial Sites & Commercial Facilities	127,373	-	14,747	-	-	14,747
D05 Tourism Development and Promotion	473,519	2,000	97,436	-	-	99,436
D06 Community and Enterprise Function	4,370,203	2,149,411	50,925	-	-	2,200,336
D07 Unfinished Housing Estates	930,875	-	31,197	-	-	31,197
D08 Building Control	538,965	-	302,167	-	-	302,167
D09 Economic Development and Promotion	3,624,902	2,129,679	532,947	-	-	2,662,626
D10 Property Management	-	-	-	-	-	-
D11 Heritage and Conservation Services	621,685	126,684	9,457	-	-	136,141
D12 Agency & Recoupable Services	-	-	-	-	-	-
Total Including Transfers to/from Reserves	19,054,674	4,407,774	2,374,160	-	-	6,781,934
Less: Transfers to/from Reserves	1,370,191	-	86,980	-	-	86,980
Total Excluding Transfers to/from Reserves	17,684,483	4,407,774	2,287,179	-	-	6,694,954

SERVICE DIVISION E

Environmental Services

Service	EXPENDITURE		INCOME			TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	
E01 Operation, Maintenance and Aftercare of Landfill	991,591	-	217,401	-	217,401	
E02 Op & Mtce of Recovery & Recycling Facilities	122,463	18,400	43,988	-	62,388	
E03 Op & Mtce of Waste to Energy Facilities	-	-	-	-	-	
E04 Provision of Waste to Collection Services	-	-	-	-	-	
E05 Litter Management	1,312,113	50,977	55,170	-	1,06,146	
E06 Street Cleaning	2,866,753	-	54,838	-	54,838	
E07 Waste Regulations, Monitoring and Enforcement	4,991,448	121,000	4,180,964	-	4,301,964	
E08 Waste Management Planning	202,561	-	2,309	-	2,309	
E09 Maintenance and Upkeep of Burial Grounds	902,595	8,089	487,221	-	495,310	
E10 Safety of Structures and Places	721,433	95,416	27,522	-	122,938	
E11 Operation of Fire Service	5,936,228	-	685,716	-	685,716	
E12 Fire Prevention	589,235	-	431,477	-	431,477	
E13 Water Quality, Air and Noise Pollution	1,131,133	-	70,585	-	70,585	
E14 Agency & Recoupable Services	-	-	-	-	-	
E15 Climate Change and Flooding	531,585	509,405	19,132	-	528,537	
Total Including Transfers to/from Reserves	20,299,137	803,286	6,276,323	-	7,079,610	
Less: Transfers to/from Reserves	1,216,245	-	210,000	-	210,000	
Total Excluding Transfers to/from Reserves	19,082,892	803,286	6,066,323	-	6,869,610	

SERVICE DIVISION F

Recreation and Amenity

Service	EXPENDITURE		INCOME			TOTAL
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	
F01 Operation and Maintenance of Leisure Facilities	574,340	-	11,346	-	11,346	
F02 Operation of Library and Archival Service	7,726,508	204,271	243,491	-	447,762	
F03 Op. Mtce & Imp of Outdoor Leisure Areas	1,635,345	-	47,870	-	47,870	
F04 Community Sport and Recreational Development	1,062,311	277,265	325,698	-	602,963	
F05 Operation of Arts Programme	941,420	103,500	15,293	-	118,793	
F06 Agency & Recoupable Services	-	-	-	-	-	
Total Including Transfers to/from Reserves	11,939,976	585,036	643,699	-	1,228,735	
Less: Transfers to/from Reserves	914,561	-	14,355	-	14,355	
Total Excluding Transfers to/from Reserves	11,025,364	585,036	629,343	-	1,214,379	

SERVICE DIVISION G

Agriculture, Education, Health and Welfare

Service	EXPENDITURE		INCOME			TOTAL
	TOTAL		State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	
G01 Land Drainage Costs	273,935		-	3,389	-	3,389
G02 Operation and Maintenance of Piers and Harbours	-		-	-	-	-
G03 Coastal Protection	-		-	-	-	-
G04 Veterinary Service	755,321		131,371	176,367	-	307,738
G05 Educational Support Services	3,038		300	-	-	300
G06 Agency & Recoupable Services	99,313		-	-	-	-
Total Including Transfers to/from Reserves	1,131,608		131,671	179,756	-	311,427
Less: Transfers to/from Reserves	78,593		-	-	-	-
Total Excluding Transfers to/from Reserves	1,053,015		131,671	179,756	-	311,427

SERVICE DIVISION H

Miscellaneous Services

Service	EXPENDITURE		INCOME		
	TOTAL	State Grants and Subsidies	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL
H01 Profit/Loss Machinery Account	-	-	-	-	-
H02 Profit/Loss Stores Account	-	-	-	-	-
H03 Administration of Rates	9,078,944	2,575,065	102,099	-	2,677,164
H04 Franchise Costs	585,786	-	297,966	-	297,966
H05 Operation of Morgue and Coroner Expenses	283,652	-	1,401	-	1,401
H06 Weighbridges	-	-	-	-	-
H07 Operation of Markets and Casual Trading	-	-	-	-	-
H08 Malicious Damage	-	-	-	-	-
H09 Local Representation/Civic Leadership	7,330,998	-	199,828	-	199,828
H10 Motor Taxation	1,118,061	52,192	24,296	-	76,488
H11 Agency & Recoupable Services	565,814	2,315,980	1,874,300	4,238	4,194,518
Total Including Transfers to/from Reserves	18,963,256	4,943,237	2,499,890	4,238	7,447,364
Less: Transfers to/from Reserves	930,901	-	467,487	-	467,487
Total Excluding Transfers to/from Reserves	18,032,354	4,943,237	2,032,403	4,238	6,979,877
TOTAL ALL DIVISIONS (Excluding Transfers)	156,088,738	47,143,622	40,648,584	4,238	87,796,444

APPENDIX 3
ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	2019	2018
	€	€
Department of Housing, Planning, and Local Government		
Housing Grants & Subsidies	23,562,287	21,028,128
Local Improvement Schemes	-	-
Road Grants	-	528,993
Water Services Group Schemes	328,300	178,063
Environmental Protection/Conservation Grants	8,089	76,226
Library Services	32,258	111,774
Urban and Village Renewal Schemes	-	-
Miscellaneous	4,891,045	4,330,028
	28,821,979	26,253,211
Other Departments and Bodies		
Road Grants	12,023,750	11,774,000
Local Enterprise Office	1,541,371	1,200,595
Community Employment Schemes	-	-
Civil Defence	95,416	96,556
Higher Education Grants	300	300
Miscellaneous	4,660,807	3,553,535
	18,321,643	16,624,986
TOTAL	47,143,622	42,878,197

APPENDIX 4

ANALYSIS OF INCOME FROM GOODS AND SERVICES

	2019	2018
	€	€
Rents from Houses	13,228,038	12,389,850
Housing Loans Interest & Charges	1,328,326	1,239,478
Domestic Water	-	-
Commercial Water	-	-
Irish Water	9,059,382	9,853,674
Domestic Refuse	-	-
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	1,114,134	1,089,507
Parking Fines/Charges	3,361,418	3,299,476
Recreation & Amenity Activities	2,580	438,562
Library Fees/Fines	46,773	72,940
Agency Services	-	-
Pension Contributions	1,888,881	1,793,096
Property Rental & Leasing of Land	192,485	156,239
Landfill Charges	-	-
Fire Charges	513,841	413,350
NPPR	1,054,365	2,072,740
Miscellaneous	8,858,361	6,951,712
	40,648,584	39,770,624

APPENDIX 5
SUMMARY OF CAPITAL EXPENDITURE AND INCOME

	2019	2018
	€	€
<u>EXPENDITURE</u>		
Payments to Contractors	63,966,539	48,986,213
Purchase of Land	2,879,437	10,038,820
Purchase of Other Assets/Equipment	80,635,485	58,831,493
Professional & Consultancy Fees	8,319,949	5,388,388
Other	25,325,685	20,639,851
Total Expenditure (Net of Internal Transfers)	181,127,095	143,884,765
Transfers to Revenue	2,978,823	-
Total Expenditure (Including Transfers)*	184,105,918	143,884,765
<u>INCOME</u>		
Grants and LPT	165,244,420	125,400,769
Non-Mortgage Loans	6,043,000	2,951,000
Other Income		
Development Contributions	27,768,676	23,072,124
Property Disposals - Land	140,200	48,456
- LA Housing	1,558,480	2,064,000
- Other Property	-	-
Tenant Purchase Annuities	13,545	35,743
Car Parking	-	-
Other	8,688,853	6,048,204
Total Income (Net of Internal Transfers)	209,457,174	159,620,295
Transfers from Revenue	6,603,624	11,174,822
Total Income (Including Transfers) *	216,060,798	170,795,117
Surplus/(Deficit) for year	31,954,880	26,910,352
Balance (Debit)/Credit @ 1st January	153,857,826	126,947,473
Balance (Debit)/Credit @ 31st December 2019	185,812,705	153,857,826

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

APPENDIX 6

ANALYSIS OF INCOME AND EXPENDITURE ON CAPITAL ACCOUNT

	<i>Balance at 01/01/2019</i>	<i>Expenditure</i>	<i>INCOME</i>			<i>TRANSFERS</i>			<i>Balance at 31/12/2019</i>	
			<i>Grants & LPT</i>	<i>Non Mortgage Loans *</i>	<i>Other</i>	<i>Total Income</i>	<i>Transfers from Revenue</i>	<i>Transfers to Revenue</i>		<i>Internal Transfers</i>
01 HOUSING & BUILDING	680,664	113,579,281	115,083,590	6,043,000	2,132,048	123,258,638	1,901,000	2,200,000	-	10,061,021
02 ROAD TRANSPORTATION & SAFETY	67,964,646	53,958,525	45,071,019	-	22,971,229	68,042,248	1,745,053	-	55,000	63,848,422
03 WATER SERVICES	11,575,512	1,481,472	515,999	-	3,579,603	4,095,602	-	-	(55,000)	14,134,642
04 DEVELOPMENT MANAGEMENT	(197,198)	3,629,727	36,303	-	1,815,413	1,851,716	682,000	86,980	200,000	(1,180,190)
05 ENVIRONMENTAL SERVICES	5,230,679	5,290,086	3,791,346	-	7,802	3,799,148	680,000	210,000	-	4,209,740
06 RECREATION & AMENITY	33,514,662	2,370,754	553,055	-	6,569,283	7,122,338	400,000	14,355	(200,000)	38,451,891
07 AGRICULTURE, EDUCATION, HEALTH & WELFARE	775,816	-	-	-	-	-	-	-	-	775,816
08 MISCELLANEOUS	34,313,045	817,250	193,108	-	1,094,376	1,287,485	1,195,570	467,487	-	35,511,363
	153,857,826	181,127,095	165,244,420	6,043,000	38,169,754	209,457,174	6,603,624	2,978,823	-	185,812,705

Note: Mortgage related transactions are excluded

APPENDIX 7

Summary of Major Revenue Collections for 2019

A	B	C	D	E	F	G	H	I	J	K
Debtor Type	Opening Arrears at 01/01/2019	Accrued	Vacant Property Adjustments	Write Offs	Waivers	Total for Collection =(B+C-D-E-F)	Amount Collected	Closing Arrears at 31/12/2019 =(G-H)	Specific Doubtful Arrears*	%Collected =(H)/(G-J)
	€	€	€	€	€	€	€	€	€	
Rates	12,683,304	58,840,323	5,032,746	2,055,717	-	64,435,164	51,942,802	12,492,361	1,737,018	83%
Rents & Annuities	1,487,528	13,256,873	-	174,675	-	14,569,725	13,342,359	1,227,366	-	92%
Housing Loans	3,732,579	3,755,167	-	94,430	-	7,393,317	4,561,929	2,831,387	-	62%

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

Appendix 8

INTEREST OF LOCAL AUTHORITY IN COMPANIES AND JOINT VENTURES

Where Local authority as a corporate body of 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 or Entity	Voting Power %	Classification: Subsidiary/ Associate/Joint Venture	Total Assets	Total Liabilities	Revenue Income	Revenue Expenditure	Cumulative Surplus / Deficit	Currently Consolidated Y/N	Date of Financial Statements
Kildare Sports & Leisure Facilities Ltd	67%	Subsidiary (net assets reflected in note 3)	15,897,385	13,779,289	4,074,153	3,519,010	2,117,996	Y	31/12/2019
Riverbank Arts Centre Ltd	83%	Subsidiary	264,715	136,770	611,160	621,097	127,945	N	31/12/2019
County Kildare Community Network Co Ltd	63%	Subsidiary	1,118,379	1,158,041	111,587	111,805	-39,662	N	31/12/2019
Athy Community Enterprise Co Ltd	71%	Subsidiary	545,161	316,464	278,911	257,693	126,968	N	03/12/2019
Athy Heritage Company Ltd	50%	Subsidiary	251,595	102,051	104,514	99,257	149,544	N	31/12/2019
County Kildare Fáilte Co Ltd	33%	Associate	265,847	61,198	402,317	292,960	109,357	N	31/12/2019
Kildare Town Heritage Co Ltd	29%	Associate	234,367	191,707	114,832	111,025	3,807	N	31/12/2019
CGMR Kilcullen Management Ltd	20%	Associate	12,658	12,658	13,981	13,981	0	N	30/04/2019

Schedule of Expenditure Vs Allocation - Additional-Expenditure 2019 Appendix 9

DESCRIPTION		BUDGET	ACTUAL EXP. INCL TFRS TO RESERVES	EXCESS	REMARKS
LA Housing Maint, Assessment, Rent	A01-A03	11,362,521	11,716,329	353,808	Contra Income
Homeless Services	A05	3,698,720	7,157,505	3,458,785	Contra Income on homeless services
Support to Housing Capital Prog	A06	3,158,136	4,832,849	1,674,713	Contra Income on loan charges
RAS & Leasing	A07	13,614,682	15,320,978	1,706,296	Contra Income on RAS & Leasing
Housing Grants	A09	3,959,020	4,099,934	140,914	Contra Income on Grants
HAP	A12	300,000	822,185	522,185	Contra Income on HAP
Road Upkeep	B02-B05	25,174,409	28,396,323	3,221,914	Excess exp roads upkeep part funded by additional grant income
Support to Roads Capital Prog & Misc	B10-B11	4,415,518	4,466,082	50,564	Excess exp on capital provisions part funded by additional income
Public Water Supply	C01	4,253,268	4,424,855	171,587	Contra Income from Irish Water
Public Sewerage Systems	C02	4,287,192	4,532,858	245,666	Contra Income from Irish Water
Development & Promotion	D04-D05, D09	2,789,956	4,225,794	1,435,838	Excess exp part funded by contra income on LEO
Landfill Aftercare/Waste Disposal	E01-E04	956,217	1,114,054	157,837	Excess exp part funded by additional income
Litter Management/Street Cleaning	E05-E06	3,898,148	4,178,866	280,718	Excess exp on street cleaning and illegal dumping
Burial Grounds	E09	880,351	902,595	22,244	Excess exp on burial grounds part funded by additional income
Safety of structures & Places	E10	504,455	721,433	216,978	Excess exp on capital provisions part funded by additional income
Fire Services/Fire Prevention	E11-E12	6,164,063	6,525,463	361,400	Excess exp fire services part funded by additional income
Libraries	F02	7,536,903	7,726,508	189,605	Excess exp due to increase in capital provisions
Parks	F03	1,466,140	1,635,345	169,205	Excess exp on parks
Community Sport & Recreation Development	F04	452,530	1,062,311	609,781	Contra Income on Sports Partnership
Arts Programme	F05	815,223	941,420	126,197	Contra Income on Grants
Land Drainage	G01	257,837	273,935	16,098	Excess exp on land drainage
Veterinary Services	G04	741,400	756,321	13,921	Excess exp due to increase in capital provisions