



Comhshaol, Pobal agus Rialtas Áitiúil  
Environment, Community and Local Government

# **ANNUAL FINANCIAL STATEMENT**

**For the year ended 31st December 2013**

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# Introduction

This publication, which was formerly entitled “Returns of Local Taxation”, contains the consolidated Annual Financial Statements (AFS) for all local authorities.

Each local authority is required to prepare an Annual Financial Statement by the end of March following the year end and to publish it by the end of June. These financial statements undergo an independent audit by the Local Government Audit Service of the Department of the Environment, Community and Local Government.

The local authorities dealt with and consolidated in this publication are Cou  
Councils, City Councils, Borough Councils, rating Town Councils, non-rating Town  
Councils and other miscellaneous local government related bodies.

Note: All figures in this publication are in Euro. Due to the effects of rounding, small differences may arise in some overall totals.

## **Introduction**

This publication contains financial data which has been compiled by the Department of the Environment, Community and Local Government from the Audited Financial Statements published by each local authority for 2013.

Total gross expenditure in 2013 was €4.5Bn, gross income was €2.4Bn and net expenditure €2.105Bn.

## **Local Government Reform / Modernisation**

Significant progress was achieved during 2013 in implementing the Government's local government reform programme announced in the Action Programme for Effective Local Government: Putting People First, in October 2012. In particular, the Local Government Bill 2013, providing for the reform of local government structures, functions, governance and related matters, was published in October 2013 and had progressed to an advanced stage through the Oireachtas by year end.

Work on the merger of local authorities in Limerick and Tipperary, overseen by the Department, continued in 2013 in accordance with Implementation Plans completed in June and December 2012. An implementation group to direct preparatory work and initial implementation of the reorganisation process in Waterford reported in June 2013. An Interim Dual Manager was appointed in both Tipperary and Waterford in November and December 2013, respectively, to lead the merger process in those areas in addition to the Dual Manager already in place in Limerick.

The Department engaged closely with local authorities and the local authority representative associations, the Association of County and City Councils and the Association of Municipal Authorities in Ireland, during 2013 regarding implementation arrangements, including the drafting of legislation, for local government reorganisation.

The independently chaired Implementation Group, which includes private sector expertise, established to drive and oversee the implementation of the recommendations of the Report of the Local Government Efficiency Review Group (LGER) submitted its second Progress Report to the Minister. This was published in July 2013. The County and City Managers' Association (CCMA), in its input to the Report, confirmed total savings of €839m since the beginning of the economic downturn in 2008. In the period since the preparation of the LGER Report (2010 to end 2012), the savings achieved and projected were reported at €561m. This included €229m (already more than half the €346m identified as potential direct efficiency savings in the LGER Report) attributed to efficiency measures (as opposed to reduction in activity) in the years 2010 to the end of 2012. The majority of the efficiency savings identified related to staffing reductions and procurement. The Group and the CCMA prioritised the implementation of key recommendations relating to procurement, ICT, human resources/staffing and shared services as areas with potential to yield the optimum level of savings in regard to the implementation of the efficiency agenda within the sector.

An independently chaired group was tasked to carry out a review of the staffing complement and number of senior managers in Cork City Council. Their report and recommendations, together with the Cork City Council Workforce Plan 2010 – 2014 were submitted to the Minister and published in April 2013.

## **Staffing**

There was approximately 27,501 staff (whole-time equivalent) working in the local authority system at the end of 2013, comprising management, administrative, technical, craft and general operative grades, including personnel dealing with specific services such as libraries and fire. The Manager is responsible for all staffing and organizational arrangements. While staff structures and numbers may vary according to the size of the county or city council, Directors of Service and Heads of Finance are the next tiers of senior management after the Manager in most authorities.

## **Local Authority Superannuation**

A voluntary redundancy scheme for local authority employees was introduced in July 2013. The aim of the Scheme is to achieve a permanent reduction in the workforce of local authorities from 2013 onwards in line with the recommendations of the workforce study and the Action Programme for Effective Local Government: Putting People First. Approximately 620 applications were approved by local authorities, with 390 staff departing in 2013 and a further 230 due to leave in 2014.

## **Local Government Finance**

The Local Government Fund was established by the Local Government Act 1998 with effect from 1 January 1999. The proceeds of motor tax (net of refunds) and the household charge collected to 30 June 2013 were paid into the Fund and any bank interest earned thereon.

In 2013 the Fund provided local authorities with some €1.05bn in funding for day-to-day activities, regional and local roads and other initiatives. The Fund has put local authority financing on a sound footing and has supported the provision of better quality services locally. In 2013, the General-Purpose Grant provided to local authorities from the Fund was €640.1m.

In 2013 the Fund also made a contribution of €100m to the exchequer.

## **Motor Tax**

At the end of 2013, there were 2.48m vehicles on Irish roads, a 3.3% increase from 2.4m at the end of 2012. Motor tax revenue increased by 7.8% in 2013 to €1.1bn. The increase was due to a combination of the motor tax increases announced in Budget 2013 and the closing off of a loophole in the procedures for declaring a vehicle off the road. Of the 2013 revenue, a sum of €100m was transferred to the Exchequer from the Local Government Fund as a measure towards reduction of the national deficit.

CO2 emissions became the basis for motor tax for private vehicles registered from 01 July 2008. By December 2013, the CO2 fleet contained 538,604 cars, or just over 28% of all private vehicles. While 77% of the overall CO2 fleet is in the lowest emitting A and B bands, 94% of the cars first taxed in 2013 are in the A and B bands, reflecting the fact that more environmentally friendly cars are coming on to the market.

## **Government Grants/Subsidies**

Government grants and subsidies to local authorities embrace many aspects of their operation and are paid by a number of Government Departments. In 2013 the more important grants paid by the State to local authorities were:

### **Grants for road works:**

#### **(i) National Roads**

The National Roads Authority assumed full responsibility for the development of the network of national primary and secondary roads on 1 January 1994. Funding is provided by the Department of Transport to the Authority, which then determines the allocations to local authorities for improvement and maintenance works on these roads.

#### **(ii) Regional and Local Roads**

Regional and local road grants are usually paid out of the Local Government Fund. Responsibility for the allocation of grants was transferred from the Department of Environment, Community and Local Government to the Department of Transport in 2008. In September 2009 the NRA took over the administration of the Regional and Local Roads Investment Programme on behalf of the Department of Transport and the NRA now recommends grant allocations for regional and local roads, subject to final approval by the Minister for Transport, Tourism and Sport.

### **Grants for water supply and sewerage schemes:**

These grants apply to water supply and waste water schemes undertaken under the Water Services Investment and Rural Water Programmes. Under the Water Services Investment Programme 100% capital grants apply to the provision of new water and waste water services for domestic purposes. Water pricing policy requires the recovery of non-domestic capital costs for water services facilities on a marginal cost basis i.e. charging non-domestic customers for the capital costs of new infrastructure on the basis of the additional costs required to provide water services for such customers over and above the cost of meeting domestic requirements.

### **Grants for housing:**

Capital grants are provided to local authorities under the Social Housing Investment Programme to assist in the construction and renewal of social rented accommodation for persons and families who have been assessed as in need of housing support.

The major grants for 2013 are:

- a) Local authority housing construction projects
- b) Remedial works on older housing stock
- c) Regeneration of older local authority estates
- d) Retrofitting/ Energy Efficiency enhancement of older LA stock

e) Voluntary and co-operative housing

f) Traveller accommodation programmes

g) Housing Adaptation Grant Schemes for Older People and People with a Disability.

### **Rates**

Local authorities are obliged by law to levy rates on commercial property which has been entered in the valuation list by the independent Commissioner of Valuation. Rates are levied annually on commercial and industrial property by county councils, city councils, borough councils and town councils which were former UDCs. Each of these authorities has exclusive rating jurisdiction within its own area. The remaining town councils (former town commissioners) are not rating authorities; their requirements, apart from State grants and miscellaneous receipts, are obtained by way of town charges. The county council levies the amount of town charges and certain incidental expenses as an additional rate on the town and collects it as part of the county rate. As a general rule, rates are levied on the occupiers of property. Income from rates in 2013 amounted to €1.5 billion.

Rates are assessed on the valuation of immoveable property such as buildings, factories, shops, railways, canals, mines, woods, rights of fishery and rights of easement over land. The Valuation Office values property for rating purposes. There is a right of appeal to the Commissioner of Valuation and to the Valuation Tribunal against valuations determined by the Valuation Office. Rating authorities do not have valuing powers.

### **Income from Goods and Services**

Local authorities also receive revenue from the provision of a range of goods and services. The most significant is rental income; proceeds of sales of local authority housing; repayments by borrowers for house purchase and improvement loans; and charges for water supplies, refuse collection and sewerage facilities. The Local Government (Financial Provisions) (No. 2) Act 1983 conferred general powers on local authorities to charge for services which they provide, and for which a charging provision did not previously exist or where charges were previously prohibited.

### **Non-Principal Private Residence (NPPR) Charge**

The Local Government (Charges) Act 2009 introduced a charge on residential property which is not inhabited by the owner as his or her sole or main residence. The charge is collected and retained by the relevant local authority. 2013 was the final year of the NPPR charge and has now been replaced by the Local Property Tax (LPT).

### **Apportionment and Chargeability of Expenses**

Except where it is otherwise provided for by law, the expenses of a county council are charged on a county-at-large basis, that is, on the whole county, including any borough council and rating town councils (former UDCs). County charges are invoiced on borough and rating town councils on the basis of the net estimated costs of providing services and taking account of any income arising from the provision of the service. In the determination of its rate annually, borough and rating town councils must provide for the amount demanded by the county council as well as for the services administered by the borough and rating town councils themselves. Generally speaking, the cost of

services administered by the county council but not embracing borough or rating town council areas is charged on the county health district, which, in all counties except Cork (where there are three county health districts), consists of the whole county exclusive of any borough council and rating town council. There are some exceptions, such as the cost of burial boards (which are normally a county-at-large charge) in the counties of Wexford and Wicklow, where it is charged on either the county health district or an area consisting of the county health district and some of the borough and rating town councils in the county.

### **External Audit of Local Authorities**

The Local Government Audit Service (LGAS) is, for administrative purposes, a division of the Department of the Environment, Community and Local Government. It audits the accounts of all local bodies such as cities, counties, towns and miscellaneous bodies including some harbour authorities. The total number of bodies under its remit is 176. The LGAS provides independent scrutiny of the financial stewardship of local authorities. Its role is to:

- Carry out audits of local authorities and other bodies in accordance with its Code of Practice, thereby fostering the highest standards of financial stewardship, governance and public accountability;
- Promote the achievement of value for money in local authorities by undertaking Value for Money (VFM) audits and publishing reports thereon.

A local government auditor is required to give an audit opinion on the annual financial statements of local authorities and other audited bodies. This opinion is the culmination of the auditor's work on reviewing the audited body's transactions as reported in the annual financial statement. The auditor expresses an opinion as to whether the annual financial statement presents fairly, in accordance with the Accounting Code of Practice and Regulations, the financial position of the body at year end and its income and expenditure for the year. It is custom and practice to issue statutory audit reports on the major audits covering any matter which the auditor feels should be reported. The Manager of a local authority is required to respond and his or her comments may be included as part of the final report. This procedure has enhanced public scrutiny of local government.

The Value for Money audit unit of the LGAS consists of a central research team, staffed by a Principal Local Government Auditor and two Local Government Auditors, together with further audit days provided by Assistant Auditors at district level. The Unit has produced 28 VFM reports and six progress reports to date. The work of the VFM Unit has focused on undertaking national studies on single-issue topics and publishing reports thereon. The Unit also undertakes progress reports on the implementation, by local authorities, of the recommendations contained in national studies issued by the Unit.



## **Performance Indicators**

The Local Government Management Agency (LGMA) publishes annual reports on the performance of local authorities across a range of 42 service indicators, increasing to 46 from 2008 on. The initiative is a first for the public sector and is an important step in measuring performance across the entire local government sector. The 2013 report is currently available from the LGMA website on:

[http://www.lgcsb.ie/sites/default/files/141210\\_service\\_indicators\\_report\\_2013\\_final\\_including\\_iap\\_report.doc](http://www.lgcsb.ie/sites/default/files/141210_service_indicators_report_2013_final_including_iap_report.doc)

# 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 Environment, Community and Local Government (DECLG) at 31st December 2013. Non-compliance with accounting policies as set out in ACoP must be stated in the Policies and Notes to the Accounts.

## 2. Funds Flow Statement

A Funds Flow statement has been 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 'Funds Flow Statement'. The financial accounts now include a funds flow statement shown after the Balance Sheet. Notes 18 – 23 relate to the funds flow statement and are shown in the Notes on and forming part of the Accounts section of the AFS. Note 20 details Project/Non Project/Affordable/Voluntary balances, which can be either a debit or a credit balance. The funds flow assumes that these are debit balances and bases the (Increase)/Decrease description on this.

## 3. Accruals

The revenue and capital accounts have been prepared on an accrual basis in accordance with the Code of Practice. **(Each local authority should list the areas where they are not complying with this policy, e.g. development contributions)**

## 4. Interest Charges

Loans payable can be divided into the following two categories:

- Mortgage related loans
- Non- mortgage related loans

### 4.1 Mortgage Related Loans

Mortgage related loans have a corresponding stream of income from long term advances (i.e. monies lent by the local authorities to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Income & Expenditure Statement.

### 4.2 Non Mortgage Related Loans

Note 8 to the accounts sets out the types of borrowing under this heading. Loans relating to assets/grants, revenue funding, inter local authority 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 superannuation (including Widows and Orphans) benefits. Such deductions are credited as receipts to the Income & Expenditure Statement. The requirements of current accounting standards relating to pensions and their application to local authority accounting remains under consideration.

## **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. Insurance**

The County/City/Borough/Town Council operates an insurance excess of .....

## **8. Provision for Bad & Doubtful Debts**

Provision has/has not been made in the relevant accounts for bad & doubtful debts.

## **9. Fixed Assets**

### **9.1 Classification of Assets**

Fixed assets are classified into categories as set out in the balance sheet. A further breakdown by asset type is set out in note 1 to the accounts.

### **9.2 Recognition**

All expenditure on the acquisition or construction of fixed assets is capitalised on an accrual basis.

### **9.3 Measurement**

A 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 DECLG. 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 for 2012.

### **9.4 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 in 2014. 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.

### **9.5 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 DECLG.

## 9.6 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 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 ( <b>*See note</b> )		
Water Assets		
- Water schemes	S/L	Asset life over 70 years
- Drainage schemes	S/L	Asset life over 50 years

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

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

## 10. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day to day operations are credited to the 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.

## 11. Development Debtors & Income

All development debtors are now included in notes 3 & 5. Income from development contributions not due to be paid within the current year is deferred and shown under long term creditors in the balance sheet.

## 12. 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.

## 13. Lease Schemes

Rental payments under operating leases are charged to the Income & Expenditure. 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.

#### **14. Stock**

Stocks are valued on an average cost basis.

#### **15. 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 Balance Sheet as 'Income WIP'.

#### **16. Debtors and Creditors**

##### **16.1 Debtors**

At the close of the financial year, debtors represent income due but not yet received.

##### **16.2 Creditors**

At the close of the financial year, creditors represent payments due in respect of goods received and services rendered but not yet paid.

#### **17. Interest in Local Authority Companies**

The interest of the Local Authority in companies is listed in Appendix 8.

#### **18. Affordable Housing**

The accounting policy for the Affordable Housing Scheme was amended for AFS 2011. The amended policy was introduced to appropriately reflect the changing circumstances in the housing market, which impact on the scheme, including the deployment of unsold affordable homes for other purposes, including temporary use under the social leasing or RAS schemes. From AFS 2011, the bridging finance has been brought into the relevant capital jobs. AFS 2013 will show the completion of the accounting policy change and will include the addition of the affordable housing units to the fixed asset register and inclusion in the Balance Sheet.

# **FINANCIAL ACCOUNTS**

## INCOME & EXPENDITURE ACCOUNT STATEMENT FOR YEAR ENDING 31st DECEMBER 2013

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year. Transfers to/from reserves are shown separately and not allocated by service division. Note 17 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

### Expenditure by Division

	Notes	<b>Gross</b>	<b>Income</b>	<b>Net Expenditure</b>	<b>Net</b>
		<b>Expenditure</b>			<b>2013</b>
		<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>
		€	€	€	€
Housing & Building		725,127,157	676,909,877	48,217,279	41,018,417
Roads Transportation & Safety		864,109,904	543,031,891	321,078,013	312,145,591
Water Services		774,103,086	339,887,585	434,215,501	445,323,104
Development Management		254,526,234	55,757,011	198,769,223	200,012,856
Environmental Services		672,695,250	240,989,571	431,705,679	453,447,137
Recreation & Amenity		362,307,353	58,703,090	303,604,262	303,466,440
Agriculture, Education, Health & Welfare		127,612,389	102,796,830	24,815,560	22,986,958
Miscellaneous Services		677,059,710	408,741,075	268,318,635	286,881,136
County Charge		74,911,953	-	74,911,953	75,662,115
<b>Total Expenditure/Income</b>	16	<b>4,532,453,035</b>	<b>2,426,816,929</b>		
<b>Net cost of Divisions to be funded from Rates &amp; Local Government Fund</b>				<b>2,105,636,106</b>	2,140,943,753
Rates				1,493,619,132	1,496,791,123
Local Government Fund - General Purpose Grant				640,113,993	636,108,599
Pension Related Deduction				78,576,122	79,549,254
County Charge				75,041,790	75,598,243
<b>Surplus/(Deficit) for Year before Transfers</b>	17			<b>181,714,931</b>	147,103,466
<b>Transfers from/(to) Reserves</b>	15			<b>(203,543,266)</b>	(171,671,571)
<b>Overall Surplus/(Deficit) for Year</b>				<b>(21,828,336)</b>	(24,568,105)
<b>General Reserve @ 1st January 2013</b>				24,749,127	49,317,232
<b>General Reserve @ 31st December 2013</b>				<b>2,920,792</b>	24,749,127

## BALANCE SHEET AT 31st DECEMBER 2013

	Notes	2013 €	2012 €
<b>Fixed Assets</b>	1		
Operational		27,189,950,242	26,662,412,768
Infrastructural		68,210,908,883	67,877,984,074
Community		777,380,319	750,337,049
Non-Operational		1,499,695,991	1,632,685,090
		<b>97,677,935,435</b>	<b>96,923,418,982</b>
<b>Work in Progress and Preliminary Expenses</b>	2	3,245,355,063	3,587,994,111
<b>Long Term Debtors</b>	3	2,708,083,963	2,804,007,905
<b>Current Assets</b>			
Stocks	4	16,565,354	17,344,320
Trade Debtors & Prepayments	5	830,543,078	985,482,116
Bank Investments		1,149,217,581	1,214,132,301
Cash at Bank		220,047,313	177,970,174
Cash in Transit		7,999,995	5,804,332
Urban Account	7	1,077,409	1,517,546
		<b>2,225,450,731</b>	<b>2,402,250,789</b>
<b>Current Liabilities (Amounts falling due within one year)</b>			
Bank Overdraft		-	-
Creditors & Accruals	6	1,198,497,968	1,219,081,129
Urban Account	7	-	-
Finance Leases		924,005	1,125,171
		<b>1,199,421,973</b>	<b>1,220,206,300</b>
<b>Net Current Assets / (Liabilities)</b>		<b>1,026,028,757</b>	<b>1,182,044,490</b>
<b>Creditors (Amounts falling due after more than one year)</b>			
Loans Payable	8	4,710,290,983	4,902,542,150
Finance Leases		1,229,783	1,787,008
Refundable deposits	9	165,943,586	169,963,557
Other		213,541,606	229,735,851
		<b>5,091,005,958</b>	<b>5,304,028,566</b>
<b>Net Assets</b>		<b>99,566,397,260</b>	<b>99,193,436,921</b>
<b>Represented by</b>			
Capitalisation Account	10	97,677,935,438	96,923,418,978
Income WIP	2	3,099,353,512	3,471,515,528
Specific Revenue Reserve		116,579,225	116,814,860
General Revenue Reserve		2,920,792	24,749,127
Other Balances	11	(1,330,391,701)	(1,343,061,542)
99999 ERROR Account		4	1
21300 Unallocated Income Account		1	1
<b>Balancing Figure</b>		<b>(11)</b>	<b>(31)</b>
<b>Total Reserves</b>		<b>99,566,397,260</b>	<b>99,193,436,921</b>



**FUNDS FLOW STATEMENT  
AS AT 31ST DECEMBER 2013**

	Note	2013 €	2013 €
<b>REVENUE ACTIVITIES</b>			
Net Inflow/(outflow) from operating activities	18		113,898,795
<b>CAPITAL ACTIVITIES</b>			
<b>Returns on Investment &amp; Servicing of Finance</b>			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		754,516,460	
Increase/(Decrease) in WIP/Preliminary Funding		(372,162,015)	
Increase/(Decrease) in Reserves Balances	19	<u>(348,868,119)</u>	
<b>Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance</b>			<b>33,486,326</b>
<b>Capital Expenditure &amp; Financial Investment</b>			
(Increase)/Decrease in Fixed Assets		(754,516,451)	
(Increase)/Decrease in WIP/Preliminary Funding		342,639,048	
(Increase)/Decrease in Agent Works Recoupable		(152,150)	
(Increase)/Decrease in Other Capital Balances	20	<u>265,109,378</u>	
<b>Net Inflow/(Outflow) from Capital Expenditure and Financial Investment</b>			<b>(146,920,174)</b>
<b>Financing</b>			
Increase/(Decrease) in Loan Financing	21	(113,279,861)	
(Increase)/Decrease in Reserve Financing	22	<u>96,192,947</u>	
<b>Net Inflow/(Outflow) from Financing Activities</b>			<b>(17,086,914)</b>
<b>Third Party Holdings</b>			
Increase/(Decrease) in Refundable Deposits			<b>(4,019,971)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents	23		<u><u><b>(20,641,940)</b></u></u>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure	Water & Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
<b>Costs</b>										
Accumulated Costs @ 1/1/2013	2,847,773,449	150,376,045	20,916,100,495	4,698,429,174	416,675,438	142,606,356	423,925,747	56,640,189,029	19,931,128,757	106,167,204,489
<b>Additions</b>										
- Purchased	37,033,541	4,351,509	520,256,223	30,781,773	11,785,740	3,116,658	2,697,856	22,299,180	95,245,660	727,568,139
- Transfers WIP	17,601,432	3,935,313	121,641,106	34,970,772	416,253	85,172	709,605	221,761,389	343,321,090	744,442,132
Disposals	(33,918,161)	-	(201,794,078)	(29,927,527)	(11,500,649)	(2,236,507)	(51,076)	-	(2,454,757)	(281,882,755)
Revaluations	125,075	-	(74,058,012)	-	-	-	-	(49,811,050)	-	(123,743,987)
Historical Cost Adjustments	(21,814,941)	65,451	13,447,170	3,657,487	(287,805)	167,196	1,432,155	14,133,285	82,023,027	92,823,026
<b>Accumulated Costs @ 31/12/2013</b>	<b>2,846,800,395</b>	<b>158,728,317</b>	<b>21,295,592,903</b>	<b>4,737,911,678</b>	<b>417,088,977</b>	<b>143,738,876</b>	<b>428,714,287</b>	<b>56,848,571,834</b>	<b>20,449,263,778</b>	<b>107,326,411,044</b>
<b>Depreciation</b>										
Depreciation @ 1/1/2013	63,978,419	46,325,424	39,514	3,745,699	325,518,237	122,448,398	-	0	8,681,729,817	9,243,785,509
Provision for Year	12,166,118	6,100,077	-	83,716	23,774,072	9,717,896	-	0	366,413,164	418,255,044
Disposals	-	-	-	-	(9,893,049)	(2,366,820)	-	-	(1,305,070)	(13,564,939)
<b>Accumulated Depreciation @ 31/12/2013</b>	<b>76,144,537</b>	<b>52,425,501</b>	<b>39,514</b>	<b>3,829,415</b>	<b>339,399,260</b>	<b>129,799,474</b>	<b>-</b>	<b>0</b>	<b>9,046,837,912</b>	<b>9,648,475,613</b>
<b>Net Book Value @ 31/12/2013</b>	<b>2,770,655,858</b>	<b>106,302,816</b>	<b>21,295,553,389</b>	<b>4,734,082,263</b>	<b>77,689,717</b>	<b>13,939,402</b>	<b>428,714,287</b>	<b>56,848,571,834</b>	<b>11,402,425,866</b>	<b>97,677,935,431</b>
Net Book Value @ 31/12/2012	2,783,795,030	104,050,621	20,916,060,981	4,694,683,475	91,157,201	20,157,957	423,925,747	56,640,189,028	11,249,398,940	96,923,418,980
<b>Net Book Value by Category</b>										
Operational	1,328,857,820	40,771,298	21,246,523,305	4,167,331,587	77,447,728	12,930,248	21,390,786	85,529,833	209,167,636	27,189,950,242
Infrastructural	59,445,812	3,471,276	1,323,891	186,337,217	11,640	280,591	4,108,930	56,762,671,294	11,193,258,231	68,210,908,883
Community	80,281,690	61,221,260	989,126	231,789,208	226,965	250,267	402,251,097	370,707	-	777,380,319
Non-Operational	1,302,070,537	838,982	46,717,071	148,624,252	3,382	478,294	963,473	-	-	1,499,695,991
<b>Net Book Value @ 31/12/2013</b>	<b>2,770,655,859</b>	<b>106,302,817</b>	<b>21,295,553,393</b>	<b>4,734,082,265</b>	<b>77,689,715</b>	<b>13,939,400</b>	<b>428,714,286</b>	<b>56,848,571,834</b>	<b>11,402,425,867</b>	<b>97,677,935,435</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 2. Work in Progress and Preliminary Expenses

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

	Funded 2013 €	Unfunded 2013 €	Total 2013 €	Total 2012 €
<b>Expenditure</b>				
Work in Progress	1,998,467,774	215,362,185	2,213,829,959	2,631,135,425
Preliminary Expenses	865,791,265	165,733,839	1,031,525,104	956,858,685
	<b>2,864,259,039</b>	<b>381,096,024</b>	<b>3,245,355,063</b>	<b>3,587,994,111</b>
<b>Income</b>				
Work in Progress	1,930,194,169	156,972,696	2,087,166,864	2,543,500,209
Preliminary Expenses	892,325,524	119,861,124	1,012,186,648	928,015,319
	<b>2,822,519,693</b>	<b>276,833,819</b>	<b>3,099,353,512</b>	<b>3,471,515,528</b>
<b>Net Expended</b>				
Work in Progress	68,273,605	58,389,489	126,663,094	87,635,217
Preliminary Expenses	(26,534,259)	45,872,715	19,338,456	28,843,367
<b>Net Over/(Under) Expenditure</b>	<b>41,739,346</b>	<b>104,262,205</b>	<b>146,001,550</b>	<b>116,478,583</b>

### 3. Long Term Debtors

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

	Balance @ 1/1/2013 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
Long Term Mortgage Advances*	1,066,501,590	32,377,913	(48,758,234)	(21,266,562)	(686,984)	1,028,167,723	1,066,305,465
Tenant Purchases Advances	20,211,106	-	(3,481,096)	(479,460)	(15,651)	16,234,899	20,211,105
Shared Ownership Rented Equity	290,122,171	(153,988)		(12,647,247)	(2,536,863)	274,784,073	290,122,172
	<b>1,376,834,867</b>	<b>32,223,926</b>	<b>(52,239,330)</b>	<b>(34,393,269)</b>	<b>(3,239,498)</b>	<b>1,319,186,695</b>	<b>1,376,638,742</b>
Voluntary Housing						1,142,191,441	1,176,743,377
Development Levy Debtors						220,970,631	232,027,565
Inter Local Authority Loans						7,962,628	8,566,001
Long-term Investments						-	-
Cash						42,422,504	40,900,816
Interest in associated companies						46,443,483	45,528,493
Other						17,537,081	20,593,650
						<b>1,477,527,769</b>	<b>1,524,359,901</b>
						<b>2,796,714,464</b>	<b>2,900,998,643</b>
Less: Amounts falling due within one year (Note 5)						(88,630,501)	(96,990,737)
Total Amounts falling due after more than one year						<b>2,708,083,963</b>	<b>2,804,007,905</b>

\* Includes HFA Agency Loans

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 4. Stocks

A summary of stock is as follows:

	2013 €	2012 €
Central Stores	6,152,939	6,264,123
Other Depots	10,412,415	11,080,198
<b>Total</b>	<b>16,565,354</b>	<b>17,344,320</b>

### 5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2013 €	2012 €
Government Debtors	94,741,669	131,001,468
Commercial Debtors	666,744,567	659,741,390
Non-Commercial Debtors	145,443,657	138,905,706
Development Levy Debtors	292,103,110	394,157,880
Other Services	26,223,463	26,515,805
Other Local Authorities	77,701,998	62,741,921
Agent Works Recoupable	6,140,830	5,988,680
Revenue Commissioners	-	-
Other	104,537,433	138,556,050
Add: Amounts falling due within one year (Note 3)	88,630,501	96,990,737
<b>Total Gross Debtors</b>	<b>1,502,267,229</b>	<b>1,654,599,636</b>
Less: Provision for Doubtful Debts	(688,753,499)	(691,155,331)
<b>Total Trade Debtors</b>	<b>813,513,730</b>	<b>963,444,305</b>
Prepayments	17,029,347	22,037,810
	<b>830,543,078</b>	<b>985,482,116</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2013 €	2012 €
Trade creditors	132,007,762	128,434,958
Grants	1,827,352	2,307,327
Revenue Commissioners	67,587,989	71,357,636
Other Local Authorities	28,836,096	33,647,799
Other Creditors	36,799,049	51,295,464
	<b>267,058,247</b>	<b>287,043,184</b>
Accruals	512,286,865	448,670,728
Deferred Income	202,582,462	269,343,525
Add: Amounts falling due within one year (Note 8)	216,570,394	214,023,692
	<b>1,198,497,968</b>	<b>1,219,081,129</b>

### 7. Urban Account

A summary of the Intercompany account is as follows:

	2013 €	2012 €
Balance at 1 January	1,522,828	(3,818,294)
Charge for Year	18,426,395	16,258,519
Received/Paid	(18,871,813)	(10,922,679)
Balance at 31 December	<b>1,077,409</b>	<b>1,517,546</b>

### 8. Loans Payable

#### (a) Movement in Loans Payable

	HFA	OPW	Other	Balance @ 31/12/2013	Balance @ 31/12/2012
	€	€	€	€	€
Balance @ 1/1/2013	4,426,032,059	14,270,720	676,263,062	5,116,565,841	5,112,097,252
Borrowings	133,131,954	-	9,694,980	142,826,935	329,478,436
Repayment of Principal	(151,951,284)	(4,089,548)	(55,545,647)	(211,586,479)	(199,872,437)
Early Redemptions	(114,515,187)	(135,201)	(12,839,666)	(127,490,055)	(136,346,680)
Other Adjustments	6,584,026	-	(38,898)	6,545,128	11,209,273
Balance @ 31/12/2013	<b>4,299,281,568</b>	<b>10,045,971</b>	<b>617,533,831</b>	<b>4,926,861,370</b>	<b>5,116,565,845</b>
Less: Amounts falling due within one year (Note 6)				216,570,394	214,023,692
Total Amounts falling due after more than one year				<b>4,710,290,977</b>	<b>4,902,542,153</b>

#### (b) Application of Loans

An analysis of loans payable is as follows:

	HFA	OPW	Other	Balance @ 31/12/2013	Balance @ 31/12/2012
	€	€	€	€	€
Mortgage loans*	984,171,947	9,190,436	14,608	993,376,991	1,050,969,808
<b>Non-Mortgage loans</b>					
Asset/Grants	1,367,512,088	848,223	590,291,308	1,958,651,619	2,036,091,023
Revenue Funding	12,502,397	-	5,865,683	18,368,080	14,817,734
Bridging Finance	501,788,120	-	3,000,000	504,788,120	513,732,007
Recoupable	5,545,958	7,314	1,297,000	6,850,273	4,493,099
Shared Ownership – Rented Equity	286,250,599	-	-	286,250,599	301,995,685
Inter-Local Authority	-	-	17,065,230	17,065,230	18,415,230
Voluntary housing	1,141,510,463	-	-	1,141,510,463	1,176,051,257
	<b>4,299,281,572</b>	<b>10,045,974</b>	<b>617,533,830</b>	<b>4,926,861,376</b>	<b>5,116,565,842</b>
Less: Amounts falling due within one year (Note 6)				216,570,394	214,023,692
Total Amounts falling due after more than one year				<b>4,710,290,983</b>	<b>4,902,542,150</b>

\* Includes HFA Agency Loans

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 9. Refundable Deposits

The movement in refundable deposits is as follows:

	2013 €	2012 €
Opening Balance at 1 January	169,963,556	172,666,107
Deposits received	15,566,403	12,502,512
Deposits repaid	(19,586,373)	(15,205,062)
<b>Closing Balance at 31 December</b>	<b>165,943,586</b>	<b>169,963,557</b>

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

### 10. Capitalisation Account

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

	Balance @ 1/1/2013 €	Purchased €	Transfers WIP €	Disposals €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
Grants	18,006,483,653	339,857,110	495,191,915	(112,600,764)	(74,058,012)	5,532,982	18,660,406,885	18,006,483,653
Loans	951,717,833	168,624,174	37,976,367	(5,666,164)	-	8,300,606	1,160,952,817	951,717,833
Revenue funded	316,850,971	23,909,258	4,117,996	(1,920,869)	-	56,232	343,013,588	316,850,972
Leases	26,524,849	374,800	-	(425,623)	-	5,720,691	32,194,717	26,524,849
Development Levies	459,445,961	3,220,556	18,831,378	(1,505,025)	-	400,702	480,393,572	459,445,961
Tenant Purchase Annuities	61,972,031	1,485,395	228,070	(500,896)	-	6,950	63,191,550	61,972,031
Unfunded	192,336,253	13,291,000	5,138,392	815,328	-	377,126	211,958,099	192,336,253
Historical	77,942,228,988	10,663,115	-	(139,935,521)	(85,275)	52,620,865	77,865,492,172	77,942,228,987
Other	8,209,643,957	165,944,509	182,777,269	(17,314,031)	(49,691,500)	17,368,482	8,508,728,687	8,209,643,957
<b>Total Gross Funding</b>	<b>106,167,204,496</b>	<b>727,369,918</b>	<b>744,261,388</b>	<b>(279,053,566)</b>	<b>(123,834,787)</b>		<b>107,326,332,086</b>	106,167,204,496
<b>Less: Amortised</b>							(9,648,396,648)	(9,243,785,518)
<b>Total *</b>							<b>97,677,935,438</b>	<b>96,923,418,978</b>

\* Must agree with note 1

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 11. Other Balances

A breakdown of other balances is as follows:

Note	Balance @ 1/1/2013 €	Capital re-classification * €	Expenditure €	Income €	Transfer from Revenue €	Transfer to Revenue €	Internal Transfers €	Balance @ 31/12/2013 €	Balance @ 31/12/2012 €
<b>Tenant Purchase Annuities</b>									
- Realised	(a) 103,882,824	(341,090)	2,427,885	49,977,291	(636,093)	8,567,232	(36,806,013)	105,081,801	103,882,824
- UnRealised	(b) 20,284,256	(75,842)	70,590	(3,155,719)	-	-	(749,543)	16,232,562	20,284,256
<b>Development Levies</b>	(c) 717,209,126	778,368	(8,538,778)	444,244	222,257	7,426,851	(229,245,798)	490,520,124	717,209,126
<b>Unfunded Balances</b>									
- Project Balances	(d) (359,449,468)	(25,430,047)	5,646,317	6,268,318	6,377,615	65,378	65,692,742	(312,252,535)	(359,449,468)
- Non-Project Balances	(e) (206,213,818)	(26,627,228)	23,033,435	48,737,317	15,257,311	90,000	51,189,198	(140,780,654)	(206,213,818)
<b>Funded Balances</b>									
- Project Balances	(f) (295,411,990)	9,015,310	270,685,334	261,728,435	15,491,775	5,773,808	119,763,819	(165,871,793)	(295,411,990)
- Non-Project Balances	(g) (24,304,973)	28,840,030	657,696,017	469,425,315	43,843,501	4,990,794	138,239,273	(6,643,665)	(24,304,973)
<b>Voluntary &amp; Affordable Housing Balances</b>									
- Voluntary Housing	(3,399,198)	960,402	57,516,234	55,903,049	11,631	-	(1,014,174)	(5,054,525)	(3,399,198)
- Affordable Housing	(78,346,750)	5,725,025	42,407,134	41,198,741	303,742	2,580,968	4,693,698	(71,413,645)	(78,346,750)
<b>Other Balances</b>									
- Assets	(h) 225,125,080	(1,523,277)	9,796,519	14,974,954	10,049,082	5,349,232	(15,694,421)	217,785,666	225,125,080
- Insurance Fund	(i) 131,166,774	(3,743,734)	7,684,003	(888,020)	2,683,109	982,696	(16,570,985)	103,980,445	131,166,774
- General	(j) 899,600,355	(11,067,917)	43,997,451	73,821,857	64,920,668	24,644,867	(143,832,946)	814,799,698	899,600,355
<b>Net Capital Balances</b>	<b>1,130,142,219</b>	<b>(23,490,001)</b>	<b>1,112,422,140</b>	<b>1,018,435,780</b>	<b>158,524,596</b>	<b>60,471,826</b>	<b>(64,335,149)</b>	<b>1,046,383,478</b>	<b>1,130,142,219</b>
Non-Mortgage Loans - Principal to be Amortised	(k)							(2,464,177,107)	(2,550,634,939)
Lease Repayment - Principal to be Amortised	(l)							(2,153,787)	(2,912,179)
Historical Opening Mortgage Funding Surplus/(Deficit)	(m)							39,517,029	38,239,659
Shared Ownership Rented Equity Account	(n)							(8,134,126)	(8,419,084)
Reserves - associated companies								58,172,812	50,522,781
								<b>(2,376,775,179)</b>	<b>(2,473,203,761)</b>
<b>Total Other Balances</b>								<b>(1,330,391,701)</b>	<b>(1,343,061,542)</b>

\* represents a change in the status and/or funding of opening capital balances

Note (a)	Accrued Repayments of annuities by borrowers who have purchased local authority houses.
Note (b)	Future repayments of annuities by borrowers, not yet due, who have purchased local authority houses.
Note (c)	Development contributions to be applied to either specific or general developments.
Note (d)	Balances relating to completed asset codes for which funding has yet to be identified.
Note (e)	Balances relating to capital codes not resulting in assets for which funding has yet to be identified.
Note (f)	Balances relating to completed asset codes for which funding has been identified but not yet received.
Note (g)	Balances relating to capital codes not resulting in assets for which funding has been identified but not yet received.
Note (h)	Relates to reserves provisions and advance funding for future Local Authority assets.
Note (i)	Relates to reserves provisions for future insurance liabilities.
Note (j)	Relates to reserve provisions and miscellaneous credit balances.
Note (k)	Both the principal and interest of non-mortgage loans are funded through the Income and Expenditure account. This represents the outstanding principal on all such loans.
Note (l)	Similar to (k), it represents the future lease liability that remains to be funded.
Note (m)	Relates to the funding position on the Mortgage Loan book on change to Balance Sheet accounting, net of timing differences and subsequent write offs to Revenue.
Note (n)	Under the shared ownership scheme both the equity element and the corresponding borrowings are indexed linked to the CPI. This reserve represents the cumulative difference between the value of both indexations and can be attributed mainly to timing differences.
Note (o)	Provision has not been made in the Annual Financial Statement in respect of the associated commitment/liabilities for the spending of these development contributions.

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 12. Capital Account Analysis

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

	2013 €	2012 €
Net WIP & Preliminary Expenses (Note 2)	(146,001,550)	(116,478,583)
Net Capital Balances (Note 11)	1,046,383,478	1,130,142,209
Agent Works Recoupable (Note 5)	(6,140,830)	(5,988,680)
<b>Capital Balance Surplus/(Deficit) @ 31 December</b>	<b>894,241,098</b>	<b>1,007,674,946</b>

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

	2013 €	2012 €
<b>Opening Balance @ 1 January</b>	944,932,482	934,043,536
<b>Expenditure</b>	1,510,613,430	1,850,542,451
<b>Income</b>		
- Grants	959,179,071	1,243,004,471
- Loans	103,725,987	257,303,375
- Other	250,574,801	299,327,527
<b>Total Income</b>	<b>1,313,479,859</b>	<b>1,799,635,373</b>
Net Revenue Transfers	104,567,429	61,796,014
<b>Closing Balance @ 31 December</b>	<b>852,366,341</b>	<b>944,932,473</b>

### 13. Mortgage Loan Funding Surplus/(Deficit)

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

	2013 Loan Annuity €	2013 Rented Equity €	2013 Total €	2012 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	1,028,167,723	274,784,073	1,302,951,796	1,356,427,637
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 8)	(993,376,991)	(286,250,599)	(1,279,627,591)	(1,352,965,493)
<b>Surplus/(Deficit) in Funding @ 31st December</b>	<b>34,790,732</b>	<b>(11,466,526)</b>	<b>23,324,206</b>	<b>3,462,144</b>

NOTE: Cash on Hand relating to Redemptions and Relending

€

26,383,350

### 14. Summary of Plant & Materials Account

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

	2013 Plant & Machinery €	2013 Materials €	2013 Total €	2012 Total €
Expenditure	(56,803,993)	(5,218,056)	(62,022,050)	(63,247,198)
Charged to Jobs	60,795,974	4,280,884	65,076,859	63,014,751
	<b>3,991,981</b>	<b>(937,172)</b>	<b>3,054,809</b>	<b>(232,447)</b>
Transfers from/(to) Reserves	(6,714,932)	(236,610)	(6,951,542)	(3,045,944)
<b>Surplus/(Deficit) for the Year</b>	<b>(2,722,951)</b>	<b>(1,173,782)</b>	<b>(3,896,733)</b>	<b>(3,278,391)</b>



## NOTES TO AND FORMING PART OF THE ACCOUNTS

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

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

	2013 Transfers from Reserves €	2013 Transfers to Reserves €	2013 Net €	2012 €
Loan Repayment Reserve	4,392,368	(91,922,806)	(87,530,438)	(85,024,744)
Lease Repayment Reserve	-	(1,007,427)	(1,007,427)	(1,631,332)
Historical Mortgage Funding Write-off	892,853	(75,739)	817,114	2,621,688
Development Levies	6,566,125	(11,727)	6,554,397	3,151,948
Other	42,576,913	(164,953,818)	(122,376,905)	(88,980,398)
<b>Surplus/(Deficit) for Year</b>	<b>54,428,259</b>	<b>(257,971,517)</b>	<b>(203,543,259)</b>	<b>(169,862,838)</b>

### 16. Analysis of Revenue Income

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

	Appendix No	2013		2012	
		€	%	€	%
Grants & Subsidies	3	850,456,158	18%	939,136,580	19%
Contributions from other local authorities		212,105,192	4%	203,558,765	4%
Goods & Services	4	1,364,255,580	29%	1,495,412,237	30%
		<b>2,426,816,931</b>	<b>51%</b>	<b>2,638,107,582</b>	<b>54%</b>
Local Government Fund - General Purpose Grant		640,113,993	14%	636,108,599	13%
Pension Related Deduction		78,576,122	2%	79,549,254	2%
Rates		1,493,619,132	32%	1,496,791,042	30%
County Charge		75,041,790	2%	75,598,243	2%
<b>Total Income</b>		<b>4,714,167,967</b>	<b>100%</b>	<b>4,926,154,720</b>	<b>100%</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### 17. Over/Under Expenditure

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

	EXPENDITURE				
	Excluding Transfers	Transfers	Including Transfers	Budget	(Over)/Under Budget
	2013 €	2013 €	2013 €	2013 €	2013 €
Housing & Building	725,127,157	41,592,661	766,719,817	764,462,086	(2,257,732)
Roads Transportation & Safety	864,109,904	27,969,031	892,078,935	842,446,956	(49,631,979)
Water Services	774,103,086	41,633,003	815,736,089	790,279,741	(25,456,349)
Development Management	254,526,234	19,812,434	274,338,667	270,803,282	(3,535,385)
Environmental Services	672,695,250	56,037,536	728,732,786	723,084,330	(5,648,456)
Recreation & Amenity	362,307,353	21,256,868	383,564,221	374,583,476	(8,980,745)
Agriculture, Education, Health & Welfare	127,612,389	3,091,887	130,704,276	159,363,123	28,658,847
Miscellaneous Services	677,059,710	46,485,149	723,544,859	448,410,531	(275,134,327)
<b>Total Divisions</b>	<b>4,457,541,083</b>	<b>257,878,568</b>	<b>4,715,419,650</b>	<b>4,373,433,524</b>	<b>(341,986,126)</b>
Local Government Fund - General Purpose Grant	-	-	-	-	-
Pension Related Deduction	-	-	-	-	-
Rates	-	-	-	-	-
County Charge	74,911,953	-	74,911,953	75,499,587	587,634
Dr/Cr Balance	-	-	-	-	-
<b>(Deficit)/Surplus for Year</b>	<b>4,532,453,035</b>	<b>257,878,568</b>	<b>4,790,331,603</b>	<b>4,448,933,111</b>	<b>(341,398,492)</b>

	INCOME					NET
	Excluding Transfers	Transfers	Including Transfers	Budget	Over/(Under) Budget	(Over)/Under Budget
	2013 €	2013 €	2013 €	2013 €	2013 €	2013 €
	676,909,877	14,928,184	691,838,061	697,336,146	(5,498,085)	(7,755,817)
	543,031,891	5,808,750	548,840,641	511,606,262	37,234,379	(12,397,601)
	339,887,585	14,665,830	354,553,415	326,620,801	27,932,614	2,476,265
	55,757,011	1,367,882	57,124,894	52,266,516	4,858,378	1,322,993
	240,989,571	1,287,272	242,276,843	229,715,581	12,561,263	6,912,807
	58,703,090	1,317,469	60,020,559	56,831,564	3,188,995	(5,791,751)
	102,796,830	40,306	102,837,136	131,405,665	(28,568,529)	90,319
	408,741,075	15,012,564	423,753,639	170,649,891	253,103,747	(22,030,580)
	<b>2,426,816,929</b>	<b>54,428,259</b>	<b>2,481,245,188</b>	<b>2,176,432,427</b>	<b>304,812,762</b>	<b>(37,173,364)</b>
	640,113,993	-	640,113,993	637,140,803	2,973,189	2,973,189
	78,576,122	-	78,576,122	76,615,082	1,961,040	1,961,040
	1,493,619,132	-	1,493,619,132	1,462,182,285	31,436,847	31,436,847
	75,041,790	-	75,041,790	75,687,389	(645,599)	(57,965)
						(5,936,725)
	<b>4,714,167,966</b>	<b>54,428,259</b>	<b>4,768,596,225</b>	<b>4,428,057,986</b>	<b>340,538,239</b>	<b>(6,796,978)</b>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

2013

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

Operating Surplus/(Deficit) for Year	(21,828,336)
(Increase)/Decrease in Stocks	778,966
(Increase)/Decrease in Trade Debtors	154,939,038
Non operating activity in Trade Debtors (Agent Works)	152,150
Increase/(Decrease) in Creditors Less than One Year	(20,583,160)
(Increase)/Decrease in Urban Account	440,137
	<u>113,898,795</u>

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

Increase/(Decrease) in Tenant Purchase Annuities	(2,852,717)
Increase/(Decrease) in Development Contributions	(226,689,002)
Increase/(Decrease) in Other Reserve Balances	(119,326,400)
	<u>(348,868,119)</u>

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

(Increase)/Decrease in Project Balances - Funded	129,540,196
(Increase)/Decrease in Project Balances - Unfunded	47,196,933
(Increase)/Decrease in Non Project Balances - Funded	17,661,308
(Increase)/Decrease in Non Project Balances - Unfunded	65,433,163
(Increase)/Decrease in Voluntary Housing Balances	(1,655,327)
(Increase)/Decrease in Affordable Housing Balances	6,933,105
	<u>265,109,378</u>

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

(Increase)/Decrease in Long Term Debtors	95,923,942
Increase/(Decrease) in Mortgage Loans	(57,592,816)
Increase/(Decrease) in Asset/Grant Loans	(77,439,404)
Increase/(Decrease) in Revenue Funding Loans	3,550,346
Increase/(Decrease) in Bridging Finance Loans	(8,943,887)
Increase/(Decrease) in Recoupable Loans	2,357,174
Increase/(Decrease) in Shared Ownership Rented Equity Loans	(15,745,086)
Increase/(Decrease) in Inter-Local Authority Loans	(1,350,000)
Increase/(Decrease) in Voluntary Housing Loans	(34,540,793)
Increase/(Decrease) in Finance Leasing	(758,391)
(Increase)/Decrease in Portion Transferred to Current Liabilities	(2,546,701)
Increase/(Decrease) in Long Term Creditors - Deferred Income	(16,194,245)
	<u>(113,279,861)</u>

## NOTES TO AND FORMING PART OF THE ACCOUNTS

2013

€

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

(Increase)/Decrease in Specific Revenue Reserve	(235,635)
(Increase)/Decrease in Non-Mortgage Loan Principal to be Amortised	86,457,832
(Increase)/Decrease in Lease Repayment Principal to be Amortised	758,392
(Increase)/Decrease in Historical Mortgage Funding Surplus/Deficit	1,277,369
(Increase)/Decrease in Shared Ownership Rented Equity Account	284,957
(Increase)/Decrease in Reserves in Associated Companies	7,650,031
	<u>96,192,947</u>

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

Increase/(Decrease) in Bank Investments	(64,914,720)
Increase/(Decrease) in Cash at Bank/Overdraft	42,077,139
Increase/(Decrease) in Cash in Transit	2,195,663
	<u>(20,641,918)</u>

# **APPENDICES**

**APPENDIX 1**  
**ANALYSIS OF EXPENDITURE**  
**FOR YEAR ENDED 31st DECEMBER 2013**

	2013 €	2012 €
<b>Payroll Expenses</b>		
Salary & Wages	1,318,133,142	1,345,769,369
Pensions (incl Gratuities)	284,216,250	301,164,680
Other costs	91,692,875	85,653,147
<b>Total</b>	<b>1,694,042,267</b>	<b>1,732,587,196</b>
<b>Operational Expenses</b>		
Purchase of Equipment	29,238,533	32,484,407
Repairs & Maintenance	61,418,653	62,062,970
Contract Payments	445,135,916	407,349,349
Agency services	247,319,649	262,324,556
Machinery Yard Charges incl. Plant Hire	125,750,079	125,981,616
Purchase of Materials & Issues from Stores	217,328,804	220,095,528
Payment of Grants	166,992,831	239,690,780
Members Costs	11,807,832	11,779,141
Travelling & Subsistence Allowances	43,316,912	43,665,607
Consultancy & Professional Fees Payments	48,557,456	48,485,216
Energy Costs	154,721,283	157,699,475
Other	250,849,960	237,748,395
<b>Total</b>	<b>1,802,437,908</b>	<b>1,849,367,042</b>
<b>Administration Expenses</b>		
Communication Expenses	24,954,029	26,456,402
Training	16,015,464	16,992,716
Printing & Stationery	13,144,133	13,513,411
Contributions to other Bodies	89,609,569	94,992,332
Other	47,800,709	45,540,339
<b>Total</b>	<b>191,523,904</b>	<b>197,495,200</b>
<b>Establishment Expenses</b>		
Rent & Rates	97,050,306	93,095,092
Other	29,565,207	23,940,136
<b>Total</b>	<b>126,615,514</b>	<b>117,035,228</b>
<b>Financial Expenses</b>	359,116,150	387,524,333
<b>Miscellaneous Expenses</b>	283,387,826	419,266,743
<b>County Charge</b>	75,329,460	75,775,598
<b>Total Expenditure</b>	<b>4,532,453,028</b>	<b>4,779,051,340</b>

**APPENDIX 2  
SERVICE DIVISION A  
HOUSING and BUILDING**

		EXPENDITURE	INCOME			
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	
A01	Maintenance/Improvement of LA Housing	219,470,744	7,824,859	215,241,862	1,021,226	224,087,948
A02	Housing Assessment, Allocation and Transfer	25,905,224	118,354	1,817,712	142,856	2,078,922
A03	Housing Rent and Tenant Purchase Administration	36,928,773	727,377	117,955,429	8,374	118,691,179
A04	Housing Community Development Support	43,436,204	233,255	925,197	162,329	1,320,781
A05	Administration of Homeless Service	71,674,372	49,257,018	4,635,523	3,791,189	57,683,730
A06	Support to Housing Capital & Affordable Prog.	64,635,854	20,513,909	4,748,245	460,258	25,722,412
A07	RAS Programme	177,544,866	144,002,832	34,645,948	211,425	178,860,205
A08	Housing Loans	71,491,424	4,607,464	43,330,694	16,943	47,955,102
A09	Housing Grants	52,470,270	29,235,255	1,370,487	58,880	30,664,622
A11	Agency & Recoupable Services	3,162,086	574,161	4,040,228	158,775	4,773,164
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>766,719,817</b>	<b>257,094,485</b>	<b>428,711,323</b>	<b>6,032,256</b>	<b>691,838,064</b>
Less Transfers to/from Reserves		41,592,661		14,928,184		14,928,184
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>725,127,157</b>		<b>413,783,139</b>		<b>676,909,880</b>

**SERVICE DIVISION B  
ROAD TRANSPORTATION and SAFETY**

		EXPENDITURE	INCOME			
DIVISION	TOTAL	State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	TOTAL	
	€	€	€	€	€	
B01	NP Road - Maintenance and Improvement	28,502,601	19,660,303	559,674	128,988	20,348,965
B02	NS Road - Maintenance and Improvement	21,479,264	14,380,229	567,734	13,264	14,961,228
B03	Regional Road - Maintenance and Improvement	177,865,479	117,853,322	3,028,241	587,976	121,469,539
B04	Local Road - Maintenance and Improvement	412,537,177	235,598,380	12,989,043	1,133,660	249,721,084
B05	Public Lighting	69,287,547	4,654,238	203,897	459,283	5,317,418
B06	Traffic Management Improvement	46,366,234	3,538,332	6,129,570	290,001	9,957,903
B07	Road Safety Engineering Improvement	12,843,781	7,305,415	485,554	80,485	7,871,454
B08	Road Safety Promotion/Education	13,937,302	167,820	483,865	54,318	706,004
B09	Maintenance & Management of Car Parking	45,788,891	5,419	88,681,282	86,458	88,773,159
B10	Support to Roads Capital Prog.	32,005,247	1,177,033	1,772,425	52,202	3,001,660
B11	Agency & Recoupable Services	31,465,411	5,045,820	15,809,548	5,856,862	26,712,229
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>892,078,933</b>	<b>409,386,311</b>	<b>130,710,834</b>	<b>8,743,496</b>	<b>548,840,641</b>
Less Transfers to/from Reserves		27,969,031		5,808,750		5,808,750
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>864,109,902</b>		<b>124,902,084</b>		<b>543,031,891</b>

**SERVICE DIVISION C  
WATER SERVICES**

		EXPENDITURE	INCOME			TOTAL
DIVISION	TOTAL		State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	
	€	€	€	€	€	
C01	Operation and Maintenance of Water Supply	377,020,778	4,631,780	149,593,951	35,235,948	189,461,679
C02	Operation and Maintenance of Waste Water Treatment	345,034,228	5,376,685	49,865,104	42,442,285	97,684,074
C03	Collection of Water and Waste Water Charges	26,911,671	4,266	20,124,901	1,450,535	21,579,703
C04	Operation and Maintenance of Public Conveniences	6,342,128	39,000	250,593	142,159	431,752
C05	Admin of Group and Private Installations	26,202,366	22,508,875	523,455	46,072	23,078,402
C06	Support to Water Capital Programme	16,815,676	644,783	1,635,226	116,633	2,396,642
C07	Agency & Recoupable Services	17,409,241	1,642,181	12,411,825	5,867,157	19,921,162
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>815,736,087</b>	<b>34,847,570</b>	<b>234,405,055</b>	<b>85,300,789</b>	<b>354,553,414</b>
Less Transfers to/from Reserves		41,633,003		14,665,830		14,665,830
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>774,103,084</b>		<b>219,739,225</b>		<b>339,887,584</b>

**SERVICE DIVISION D  
DEVELOPMENT MANAGEMENT**

		EXPENDITURE	INCOME			TOTAL
DIVISION	TOTAL		State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	
	€	€	€	€	€	
D01	Forward Planning	36,282,628	153,326	991,294	781,088	1,925,707
D02	Development Management	81,475,013	7,702	14,776,884	784,103	15,568,690
D03	Enforcement	25,263,806	-	1,235,094	5,828	1,240,921
D04	Op & Mtce of Industrial Sites & Commercial Facilities	13,165,799	109,526	2,547,293	234,153	2,890,972
D05	Tourism Development and Promotion	19,250,757	608,949	6,101,212	199,434	6,909,594
D06	Community and Enterprise Function	32,981,099	3,949,662	1,934,973	247,916	6,132,551
D07	Unfinished Housing Estates	4,233,116	68,573	356,214	-	424,788
D08	Building Control	8,068,439	-	1,752,236	4,755	1,756,991
D09	Economic Development and Promotion	23,190,529	2,048,226	1,733,922	480,405	4,262,552
D10	Property Management	7,451,537	26,552	4,081,297	83,487	4,191,336
D11	Heritage and Conservation Services	11,089,560	1,218,046	420,161	52,538	1,690,745
D12	Agency & Recoupable Services	11,886,385	3,111,667	5,314,486	1,703,896	10,130,049
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>274,338,667</b>	<b>11,302,229</b>	<b>41,245,067</b>	<b>4,577,600</b>	<b>57,124,896</b>
Less Transfers to/from Reserves		19,812,434		1,367,882		1,367,882
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>254,526,234</b>		<b>39,877,184</b>		<b>55,757,013</b>



**SERVICE DIVISION E  
ENVIRONMENTAL SERVICES**

		EXPENDITURE	INCOME			
DIVISION		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
E01	Operation, Maintenance and Aftercare of Landfill	87,376,862	120,840	39,213,739	8,324,094	47,658,673
E02	Op & Mtce of Recovery & Recycling Facilities	33,488,094	6,256,443	9,712,544	268,873	16,237,860
E03	Op & Mtce of Waste to Energy Facilities	3,348,634	-	15,960	21,503	37,463
E04	Provision of Waste to Collection Services	24,571,029	451,712	5,657,895	408,540	6,518,147
E05	Litter Management	25,102,586	1,762,916	1,614,832	31,077	3,408,826
E06	Street Cleaning	97,779,790	(7,241)	1,763,700	1,126,551	2,883,010
E07	Waste Regulations, Monitoring and Enforcement	44,316,440	7,759,939	27,183,258	32,281	34,975,478
E08	Waste Management Planning	6,913,740	279,706	479,679	1,576,129	2,335,514
E09	Maintenance and Upkeep of Burial Grounds	22,737,386	10,000	9,400,841	288,612	9,699,452
E10	Safety of Structures and Places	21,379,687	2,949,584	2,344,308	601,768	5,895,660
E11	Operation of Fire Service	312,524,261	2,327,669	24,823,539	66,873,087	94,024,294
E12	Fire Prevention	14,314,084	-	5,057,268	38	5,057,306
E13	Water Quality, Air and Noise Pollution	24,407,551	2,529,642	2,987,001	88,709	5,605,351
E14	Agency & Recoupable Services	10,472,643	590,337	6,416,577	932,896	7,939,810
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>728,732,788</b>	<b>25,031,546</b>	<b>136,671,141</b>	<b>80,574,157</b>	<b>242,276,844</b>
Less Transfers to/from Reserves		56,037,536		1,287,272		1,287,272
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>672,695,252</b>		<b>135,383,868</b>		<b>240,989,572</b>

**SERVICE DIVISION F  
RECREATION and AMENITY**

		EXPENDITURE	INCOME			
DIVISION		TOTAL €	State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
F01	Operation and Maintenance of Leisure Facilities	35,803,059	3,447	11,749,014	789,910	12,542,370
F02	Operation of Library and Archival Service	141,909,640	949,731	5,880,789	4,155,019	10,985,539
F03	Op, Mtce & Imp of Outdoor Leisure Areas	106,365,610	440,124	5,689,736	696,310	6,826,170
F04	Community Sport and Recreational Development	41,621,819	6,537,970	4,288,952	64,243	10,891,165
F05	Operation of Arts Programme	50,401,735	3,579,334	6,661,895	626,511	10,867,741
F06	Agency & Recoupable Services	7,462,360	4,850,105	2,714,596	342,877	7,907,578
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>383,564,223</b>	<b>16,360,711</b>	<b>36,984,981</b>	<b>6,674,870</b>	<b>60,020,563</b>
Less Transfers to/from Reserves		21,256,868		1,317,469		1,317,469
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>362,307,355</b>		<b>35,667,513</b>		<b>58,703,094</b>

**SERVICE DIVISION G**  
**AGRICULTURE, EDUCATION, HEALTH and WELFARE**

		EXPENDITURE	INCOME			TOTAL
DIVISION	TOTAL		State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	
	€	€	€	€	€	
G01	Land Drainage Costs	3,030,370	370,299	184,741	-	555,040
G02	Operation and Maintenance of Piers and Harbours	8,543,154	542,488	1,979,650	112,709	2,634,847
G03	Coastal Protection	1,030,170	22,856	183,875	-	206,731
G04	Veterinary Service	20,890,799	8,394,612	6,177,550	45,610	14,617,771
G05	Educational Support Services	96,739,199	84,271,748	349,150	16,495	84,637,393
G06	Agency & Recoupable Services	470,584	116,838	68,516	-	185,354
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>130,704,276</b>	<b>93,718,841</b>	<b>8,943,481</b>	<b>174,814</b>	<b>102,837,136</b>
Less Transfers to/from Reserves		3,091,887		40,306		40,306
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>127,612,389</b>		<b>8,903,175</b>		<b>102,796,830</b>

**SERVICE DIVISION H**  
**MISCELLANEOUS SERVICES**

		EXPENDITURE	INCOME			TOTAL
DIVISION	TOTAL		State Grants & Subsidies	Provision of Goods and Services	Contributions from other local authorities	
	€	€	€	€	€	
H01	Profit/Loss Machinery Account	35,673,958	26	33,116,380	84,965	33,201,370
H02	Profit/Loss Stores Account	7,800,534	-	5,112,949	-	5,112,949
H03	Administration of Rates	280,340,075	-	6,066,244	10,860	6,077,104
H04	Franchise Costs	9,388,932	15,940	200,930	2,831	219,700
H05	Operation of Morgue and Coroner Expenses	11,413,679	-	49,521	1,202,098	1,251,619
H06	Weighbridges	200,474	-	68,501	-	68,501
H07	Operation of Markets and Casual Trading	5,418,413	-	2,064,887	12,398	2,077,285
H08	Malicious Damage	60,444	1,001	6,377	-	7,378
H09	Local Representation/Civic Leadership	46,508,974	1,654	356,801	153,555	512,010
H10	Motor Taxation	47,985,155	388,700	1,371,814	-	1,760,514
H11	Agency & Recoupable Services	278,754,226	2,307,143	352,602,374	18,558,793	373,468,310
<b>SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>723,544,864</b>	<b>2,714,464</b>	<b>401,016,778</b>	<b>20,025,499</b>	<b>423,756,742</b>
Less Transfers to/from Reserves		46,485,149		15,012,564		15,012,564
<b>SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES</b>		<b>677,059,715</b>		<b>386,004,214</b>		<b>408,744,177</b>
<b>TOTAL ALL DIVISIONS</b>		<b>4,457,541,088</b>	<b>850,456,157</b>	<b>1,364,260,402</b>	<b>212,103,481</b>	<b>2,426,820,040</b>

## APPENDIX 3

### ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES

	2013 €	2012 €
<b>Department of the Environment, Heritage and Local Government</b>		
Road Grants	17,234,910	17,136,542
Housing Grants & Subsidies	246,949,924	258,278,773
Library Services	105,000	63,865
Local Improvement Schemes	-	-
Urban and Village Renewal Schemes	-	-
Water Services Group Schemes	27,256,870	26,969,576
Environmental Protection/Conservation Grants	16,448,746	15,421,580
Miscellaneous	20,826,659	22,788,927
	<b>328,822,110</b>	<b>340,659,264</b>
<b>Other Departments and Bodies</b>		
Road Grants	391771711.6	395031391.2
Higher Education Grants	82574827.28	140158317.2
VEC Pensions and Gratuities	60410.16	9411535.65
Community Employment Schemes	7460212.69	7486450.45
Civil Defence	2372793.76	2434714.67
Miscellaneous	37253014.26	43963797.9
	521492969.7	598486207.1
<b>Total</b>	<b>850,315,079</b>	<b>939,145,471</b>

## APPENDIX 4

### ANALYSIS OF INCOME FROM GOODS AND SERVICE

	2013	2012
	€	€
Rents from Houses	354,282,577	347,066,447
Housing Loans Interest & Charges	42,463,115	48,611,983
Domestic Water	17,165	24,388
Commercial Water	157,230,267	141,014,586
Domestic Refuse	6,893,064	7,477,964
Commercial Refuse	5,700,960	7,460,872
Domestic Sewerage	(113,639)	113,503
Commercial Sewerage	35,338,316	32,110,045
Planning Fees	12,733,410	12,328,350
Parking Fines/Charges	87,916,671	90,340,738
Recreation & Amenity Activities	22,643,532	23,038,463
Library Fees/Fines	2,284,035	2,298,777
Agency Services	20,227,173	21,049,606
Pension Contributions	57,226,633	58,877,994
Property Rental & Leasing of Land	12,718,890	12,911,114
Landfill Charges	38,849,202	47,984,437
Fire Charges	12,738,565	12,268,892
NPPR	103,665,675	90,213,131
Misc. (Detail)	391,381,038	540,023,248
	<b>1,364,196,650</b>	<b>1,495,214,537</b>

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## APPENDIX 5 SUMMARY OF CAPITAL EXPENDITURE AND INCOME

	2013	2012
	€	€
<b>EXPENDITURE</b>		
Payment to Contractors	809,049,265	1,029,670,976
Purchase of Land	57,054,236	111,560,366
Purchase of Other Assets/Equipment	68,183,359	61,616,410
Professional & Consultancy Fees	117,210,659	125,927,531
Other	459,115,393	521,856,749
	-	-
<b>Total Expenditure (Net of Internal Transfers)</b>	<b>1,510,612,911</b>	<b>1,850,632,033</b>
Transfers to Revenue	63,457,871	67,331,045
<b>Total Expenditure (Incl Transfers) *</b>	<b>1,574,070,782</b>	<b>1,917,963,078</b>
<b>INCOME</b>		
<b>Grants</b>	959,179,071	1,243,004,469
<b>Non - Mortgage Loans</b>	103,725,987	257,303,375
	**	
<b>Other Income</b>		
(a) Development Contributions	(1,080,062)	45,881,542
(b) Property Disposals		
- Land	23,805,845	6,735,367
- LA Housing	46,495,188	32,374,187
- Other property	2,662,958	1,384,319
(c) Purchase Tenant Annuities	7,441,833	52,671,965
(d) Car Parking	6,057,687	6,502,384
(e) Other	165,190,832	153,866,660
<b>Total Income (Net of Internal Transfers)</b>	<b>1,313,479,340</b>	<b>1,799,724,267</b>
Transfers from Revenue	168,025,303	129,127,055
<b>Total Income (Incl Transfers) *</b>	<b>1,481,504,642</b>	<b>1,928,851,322</b>
<b>Surplus(Deficit) for year</b>	<b>(92,566,140)</b>	<b>10,888,245</b>
<b>Balance (Debit)\Credit @ 1 January</b>	<b>944,931,801</b>	<b>934,043,546</b>
<b>Balance (Debit)\Credit @ 31 December</b>	<b>852,365,661</b>	<b>944,931,790</b>

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

**APPENDIX 6**  
**ANALYSIS OF EXPENDITURE AND INCOME ON CAPITAL ACCOUNT**

	BALANCE @ 1/1/2013	EXPENDITURE	INCOME				TRANSFERS			BALANCE @ 31/12/2013
			Grants	Non-Mortgage Loans*	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	
	€	€	€	€	€	€	€	€	€	€
Housing & Building	(15,610,751)	405,081,152	302,811,285	45,585,123	96,206,377	444,602,784	24,701,361	17,897,561	6,796,246	37,510,927
Road Transportation & Safety	113,746,456	430,809,567	300,807,140	5,505,000	27,367,669	333,679,809	15,980,495	6,723,270	74,512,073	100,385,996
Water Services	131,372,242	411,273,145	269,675,260	28,671,936	59,728,976	358,076,172	7,367,996	18,472,781	33,689,337	100,759,822
Development Management	516,884,695	62,201,878	20,536,139	4,261,592	32,431,526	57,229,257	12,060,436	7,741,047	(167,665,015)	348,566,448
Environmental Services	(49,697,301)	57,898,607	22,855,489	14,357,448	6,376,453	43,589,390	39,108,277	1,405,778	13,586,943	(12,717,077)
Recreation & Amenity	(199,662)	95,963,790	29,609,813	1,900,000	10,848,869	42,358,682	15,317,798	625,080	65,950,074	26,838,022
Agriculture, Education, Health & Welfare	1,128,443	10,781,377	6,837,793	-	504,884	7,342,677	1,030,277	56,000	448,737	(887,242)
Miscellaneous Services	247,308,360	36,603,916	6,046,152	3,444,888	17,110,047	26,601,087	52,458,664	10,536,354	(27,318,397)	251,909,445
<b>TOTAL</b>	<b>944,932,482</b>	<b>1,510,613,430</b>	<b>959,179,071</b>	<b>103,725,987</b>	<b>250,574,801</b>	<b>1,313,479,859</b>	<b>168,025,304</b>	<b>63,457,872</b>	<b>(3)</b>	<b>852,366,341</b>

Note: Mortgage-related transactions are excluded

## APPENDIX 7

### SUMMARY OF MAJOR REVENUE COLLECTIONS FOR 2013

	Arrears @ 1/1/2013 €	Accrued €	Write Off €	Waivers €	Total for Collection €	Collected €	Arrears @ 31/12/2013 €	% Collected*
Rates	430,814,294	1,489,807,496	199,025,754	2,230,565	1,719,365,471	1,295,621,403	423,744,068	75%
Rents & Annuities	62,683,636	346,880,768	2,047,657	-	407,516,747	342,862,191	64,654,555	84%
Commercial Water	145,106,853	207,631,621	19,595,925	286,057	332,856,492	184,649,907	148,206,585	55%
<u>Refuse</u>								
Domestic	27,765,386	2,547,981	1,918,895	714,124	27,680,348	3,964,194	23,716,155	14%
Commercial	1,733,742	731,618	41,233	-	2,424,128	1,303,782	1,120,346	54%
Housing Loans	37,289,887	96,789,134	496,256	-	133,582,764	92,009,304	41,573,460	69%

Note 1 The total for collection in 2013 includes arrears b/fwd at 1/1/2013. This will tend to reduce the % collected for 2013

Note 2 Rental income from Shared Ownership has been included under .....

Note 3 Income from Tenant Purchase Annuities has been included under .....

Note 4 Arrears brought forward is shown net of credit balances.