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## Monthly Local Fund Statement and Reports as submitted under the EU/IMF Framework

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### **Background**

Attached for consideration by the Elected Members in this July 2024 Council Agenda is the Local Fund Statement for the period *30<sup>th</sup> March to 26<sup>th</sup> April 2024 and 27<sup>th</sup> April to 31<sup>st</sup> May 2024* Information is provided on:

- Monthly receipts and payments for current period and same period last year.
- Cumulative receipts and payments for current year and last year.
- Details of main receipting areas and receipts over €1m for the current month and same period last year.
- Details of payroll payments and non-pay payments over €1m in the current month and same period last year.

The following reports are now included for consideration by the elected members in this July 2024 Council Agenda:

- A. Revised Local Fund Statement for the period 30<sup>th</sup> March to 26<sup>th</sup> April 2024.
- B. Revised Local Fund Statement for the period 27<sup>th</sup> April to 31<sup>st</sup> May 2024.
- C. Report of analysis of expenditure and income on the Revenue account for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.
- D. Report of analysis of expenditure and income on the Capital account for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.
- E. Report of all debtors (Revenue and Capital) for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.
- F. Report on payroll and superannuation costs for Quarter 1 - 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.
- G. Report on the General Government Balance (GGB) for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.

A summary of the key issues in each report is set out below:

### **A. Revised Local Fund Statement for the period 27<sup>th</sup> May 2023 to 30<sup>th</sup> June 2023**

#### **Overview**

Over the period *30<sup>th</sup> March to 26<sup>th</sup> April 2024*. Dublin City Council made payments to the value of €161.6m. Dublin City Council receipted €137m of funds with a surplus of payments over receipts of €24.5m moving to a net debit balance at period end of €65.6m. This value of €65.6m is the maximum value applicable, as it includes the full value of payments made whether cashed or not. As at *26<sup>th</sup> April 2024* Dublin City Council had placed €340.3m on investment. The net transfer to investments and refundable deposits was €6.5m.

There were 4 weeks in **April 2024** and 4 weeks in **April 2023**.

### **Receipts**

During the period Dublin City Council received €137m.

€16.6m was received from the Department of Housing, Local Government and Heritage during the period as follows

- €4.7m for Local Authority Housing Stock Acquisitions
- €3.2m for Local Authority Housing Stock Developments – O'Devaney Gardens
- €1.1m for Local Authority Housing Stock – Initial Fit Out/Refurbishment
- €2.6m for Voluntary Housing Bodies – CALF, CAS and CLSS
- €1m for Voluntary Housing Bodies: Social Housing PPP Unitary charge – February 2024
- €1.1m for RAS Rents – January 2024
- €1.2m for Homeless HAP – January 2024 (Received in March last year)

€9.2m was received from the other local authorities during the period including:

- South Dublin County Council – €1.9m for March Fire Brigade Contribution including credit of €55k re 2023 account.
- Dun Laoghaire Rathdown - €3.1m for March & April Fire Brigade Contribution
- Fingal County Council - €2.1m for March Dublin Fire Brigade Contribution (Received in March last year)

€2.9m was received for Parking Meter Fees, including €1.9m for 4 weeks of Tags and Mobiles.

€2.2m was received for Development Levies.

€2.3m was received for Uisce Éireann including €1.9m for March Payroll costs. (From January 2024, Pension & CMC costs are being recouped from DHLGH on a quarterly basis, Uisce Éireann will continue to be charged for Payroll and Goods & Services)

€19.6m was received from the Department of Enterprise, Trade and Employment for Increased Cost of Business Grant (ICOB) – 50% Payment.

€1.5m was received from the Health Service Executive, for the Ambulance Service Account during December and January.

€8.8m was received from Brigante Investments Limited, re: Exchange of lands – Moss Street / Gloucester Street South Dublin.

€47.3m was received for Rates, € 7.7m was received for Housing Rents and €2m was received for Housing Loans.

## **Payments**

During the period Dublin City Council made payments to the value of €161.6m.

€49.1m was paid to Contractors as follows:

- €1.2m to Barry Healy & Co Solicitors – Purchase of Local Authority Housing Stock for Deposits and Balances for 5 Units at D4, D8, D9, D13
- €1.6m to George V Maloney & Co Solicitors – Purchase of Local Authority Housing Stock for Deposits and Balances for 5 units at D7, D8, D10, D13, D17
- €3.6m to Beauchamps Solicitors – Purchase of Local Authority Housing Stock for Deposits and Balances for 11 units at D3, D5, D11, D12, D13, D15, D17
- €2.3m to Bartra ODG Limited – Payment re Construction and Refurb of Social and Affordable Units at O’Devaney Gardens, D1
- €5m to Homeless Voluntary Body – The Peter McVerry Trust Ltd Q2 funding 2024
- €1.6m to Homeless Voluntary Body – Crosscare Q2 Funding
- €4m to Homeless Voluntary Body – Dublin Simon Community Q2 Funding €2.3m & CAS re Ushers Island Treatment Centre €1.7m
- €1.9m to Homeless Voluntary Body – DePaul Trust Ireland Q2 Funding
- €1.5m to Homeless Voluntary Body – Focus Ireland Q2 Funding
- €7.6m to Respond Housing Association – CALF, €2.9m for 146 units Hole in the Wall Road D13, & Social Housing and €4.7m for 200 Social Housing Apartments Merville Place, Finglas D11
- €1.1m to Purcell Construction Ltd – Construction and Refurb of Local Authority Housing Stock at Glin Court & New Quayside Building D1
- €2.4m to Clonmel Enterprises Ltd – Road Refurbishment for Clontarf to City Centre Project
- €8.8m to Two Walk ULC (Brigante Investments) – Dublin City Council Exchange of Lands in Moss Street / Gloucester Street South, Dublin
- €1.5m to Transport Infrastructure Ireland – Luas Red Line Contributions Q1 2024
- €3m to Department of Housing, Local Government & Heritage – Q1 Additional Superannuation Contributions
- €2.2m to Circular Economy Fund – Re Dublin Waste to Energy Ltd, Waste Recovery Levy Q4 2023

## **B. Revised Local Fund Statement for the period 27<sup>th</sup> April to 31<sup>st</sup> May 2024.**

### **Overview**

Over the period 27<sup>th</sup> April to 31<sup>st</sup> May 2024. Dublin City Council made payments to the value of €261.6m. Dublin City Council receipted €281.2m of funds with a surplus of receipts over payments of €19.7m moving to a net debit balance at period end of €45.9m. This value of €45.9m is the maximum value applicable, as it includes the full value of payments made whether cashed or not. As at 31/05/2024 Dublin City Council had placed €261.3m on investment. The net transfer *from* investments and refundable deposits was €79m.

There were 5 weeks in **May 2024** and 4 weeks **May 2023**.

### **Receipts**

During the period Dublin City Council receipted €281.2m

€100.6m was receipted from the Department of Housing, Local Government and Heritage during the period as follows:

- €33m to Homeless Expenditure Recoup Section 10 Q1
- €6.6m for Local Authority Housing Stock Acquisitions
- €8.3m for Local Authority Housing Stock Developments – O’Devany Gardens, Dorset Street, St. Marys Place, Matt Talbot Court, St. Anne’s Court & Constitution Hill
- €1.3m for Voids and Emergency Voids Claims
- €1.1m for Housing Adaptation Grants
- €23.9m for Social Housing Current Expenditure Programme (SHCEP) – AHB Leasing & LTL-L.A. Direct Lease Agreements Q3
- €18.4m for Voluntary Housing Bodies – CALF & CAS including €13m across Merville Place Finglas, St. Michaels Estate, Bethany House D4, Wellington St & Nash St
- €2m for Voluntary Housing Bodies – Social Housing PPP, Unitary Charge for March & April
- €2.1m for RAS Rents – February & March

€6.3m was receipted from the other Dublin local authorities during the period as follows:

- South Dublin County Council – €2m for Fire Brigade Contribution for April 2024
- Dunlaoghaire Rathdown County Council - €1.5m for Fire Brigade Contribution for May 2024
- Fingal County Council – €2.1m for Fire Brigade Contribution for April 2024

€3.4m was receipted for parking meter fees including €2.3m for 5 weeks tags and mobiles

€7.1m was receipted for Development Levies including €3.8m for Former De La Salle National School, Ballyfermot D10 from Edwin O’Dwyer.

€2.4m was receipted for Uisce Éireann including €1.5m for April Payroll costs. (From January 2024, Pension & CMC costs are being recouped from DHLGH on a quarterly basis, Uisce Éireann will continue to be charged for Payroll and Goods & Services)

€1.3m was receipted from Dublin Waste to Energy Ltd – Waste Recovery Levy for Q1 2024, Collected by DCC & Paid out to the “Circular Economy Fund.”

€2.4m was receipted from the Health Service Executive, for the Ambulance Service Account during February, March and April.

€2m was receipted from the Department of Rural & Community Development – SICAP Funding: Social Inclusion & Community Assistance Projects Q2 2024.

€1.9m was receipted from IPB Insurance CLG including €1.8m for Members Commercial Dividend Y2022 / Y2021.

€2.5m was receipted from Transport Infrastructure Ireland – 2024 Wages for the Fire Brigade Crew of the Tunnel Response Vehicle.

€10.3m was receipted as a Contractor receipt from CLUID Housing Association as a refund.

€33.1m was receipted for Rates, € 10.4m was receipted for Housing Rents and €2.1m was receipted for Housing Loans.

### **Payments**

During the period Dublin City Council made payments to the value of €261.6m.

€110.9m was paid to Contractors as follows:

- €58.1m to Claregrove Developments – Acquisition of 161 Social Housing Units at Newtown Place, Malahide Road, D17.
- €3.5m to Daniel O’Connell & Sons Solicitors for Local Authority Housing Stock – Deposits and Balances of 10 Units at D1, D3, D6, D8, D9, D11, D12, D13
- €1.2m to Byrne Wallace Solicitors for Local Authority Housing Stock – Deposits and Balances of 6 Units at D3, D5, D9, D11, D13
- €4.2m to Bartra ODG Limited – Payment re Construction and Refurb of Social and Affordable Units at O’Devaney Gardens, D1
- €8.3m to John Sisk & Sons for Construction and Refurb at Cork St, Bonham St, Springvale, Bunratty Road
- €1.9m to Westside Civil Engineering – Refurbishment & Maintenance of Local Authority Housing Stock
- €2m to Homeless Voluntary Body – The Salvation Army for Q2 Funding
- €1.1m to Circle Voluntary Housing Association – CAS, St. Michaels Estate for 52 apartments for the elderly
- €5.5m to Respond Housing Association – CALF, €2.5m for 146 units of Social Housing at Hole in the Wall Road D13 and €3m for 200 Social Housing Apartments at Merville Place Finglas D11.
- €11.3m to CLUID Housing Association – CALF including Re-issue of payment for €10.325m re sites @ Parkside D13.
- €6.6m to Irish Public Bodies Mutual Insurances – All risks renewal 2<sup>nd</sup> instalment
- €3.4m to Clonmel Enterprises Ltd – Road Refurbishment for Clontarf to City Centre Cycle project
- €1.4m to Jons Civil Engineering Co Ltd – Road refurbishment for Royal Canal Greenway Phase 3
- €1.2m to Circular Economy Fund –Waste Recovery Levy Q1 2024 charge Re Dublin Waste to Energy Ltd
- €1m to Dublin City Council Culture Company – Contribution to Overheads at Henrietta Street, Richmond Barracks & Dublin Culture Connects

€1.9m to Housing Finance Agency Loan Redemptions & Payments – Various Loan Types

€5.6m to Revenue Commissioners including €5m for VAT 3 - March & April

***C. Report of analysis of expenditure and income on the Revenue Account for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.***

Actual expenditure incurred to the 1st quarter amounts to 101% of the annual budget year to date and income raised amounts to 105% this budget year to date. There was a revenue surplus of €11.2m of income over expenditure at the end of the first quarter.

***D. Report of analysis of expenditure and income on the Capital Account for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.***

The opening balance on the capital account was a credit balance of €319.3m. Capital related expenditure incurred for the period amounted to €115.1m while capital related income, including grants, non-mortgage loans and other income sources amounted to €109.5m. After transfers, there was a credit balance of €320.1m at the end of the first quarter.

***E. Report of all Debtors (Revenue and Capital) for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.***

Total debtors i.e. capital and revenue have moved from an opening balance of €500m to a value of €882.4m (gross) and €690.2m net of bad debt provision of €192.2m at period end. It should be noted that the full rates debtor of €399.7m is raised at the start of the financial year.

***F. Report on Payroll and Superannuation costs for the Quarter 1 – 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024.***

This report provides values for specific cost elements of pay expenditure but does not represent the full pay spend for the period. Each cost element of pay expenditure listed is accompanied by an analysis.

***G. Report on the General Government Balance (GGB) for the period 31<sup>st</sup> December 2023 to 31<sup>st</sup> March 2024.***

Current assets have moved from an opening balance of €693.1m to €1,000m. Current liabilities have moved from an opening balance of €269.8m to €604.2m at the end of quarter one. These movements principally relate to the raising of the full year Rates debtor at the start of the financial year. Overall there has been a favourable movement of €5.5m in the net GGB balance from €223.3m to €228.8m, which is mainly due to improvements in Revenue account.

**Victor Leonov**  
**A/Head of Finance**

**18<sup>th</sup> June 2024**

## A. Local Fund Statement for the period 30<sup>th</sup> March 2024 to 26<sup>th</sup> April 2024

<b>LOCAL FUND FINANCIAL STATEMENT</b>					
<b>LOCAL GOVERNMENT ACT 2001</b>					
Current Year			Previous Year		
<b>Monthly Receipts and Payments</b>					
<b>30th March to 26th April 2024</b>			<b>1st April to 28th April 2023</b>		
Balance	Debit	(41,029,129)	Debit	(23,829,483)	
Payments	(161,557,362)		(118,544,473)		
Receipts	137,006,684		113,929,124		
Difference	Debit	(24,550,678)	Debit	(4,615,349)	
Balance	Debit	<b>(65,579,807)</b>	Debit	<b>(28,444,832)</b>	
Note:			Note:		
Overdraft facility 2024: €80m			Overdraft facility 2023: €80m		
At 26th April there were investments of €340.3m			At 28th April there were investments of €398m		
<b>Cumulative Receipts and Payments</b>					
<b>1st January to 26th April 2024</b>			<b>1st January to 28th April 2023</b>		
Opening Balance	Credit	10,864,364	Credit	2,300,602	
Payments	(687,791,056)		(574,503,162)		
Receipts	611,346,884		543,757,728		
Difference	Debit	(76,444,172)	Debit	(30,745,434)	
	Debit	<b>(65,579,807)</b>	Debit	<b>(28,444,832)</b>	
<b>RECEIPTS</b>		<b>APRIL 2024</b>			<b>APRIL 2023</b>
<b>Main Receipting Areas</b>					
Rates		47,263,301			35,590,734
Housing Rents		7,693,114			8,005,409
Housing Loans		2,016,794			1,998,040
Department of Housing, Local Government and Heritage		16,551,405			8,641,482
Local Authorities		9,211,045			2,607,998
Parking Meters		2,874,953			2,313,627
Development Levies		2,201,765			3,164,114
Local Property Tax		4,644,728			4,364,559
<b>Individual Receipts Over €1m</b>					
Irish Water		2,275,785			3,294,832
Department of Enterprise, Trade & Employment		19,575,016			-
Dublin Waste to Energy Ltd		2,203,258			-
Health Service Executive		1,530,349			2,388,414
Disposal of Sites		8,796,250			-
Net Transfer FROM Investments & Refundable Deposits		-			26,000,000
<b>Other Receipts under €1m</b>					
Other Receipts		10,168,920			15,559,915
<b>Total Receipts</b>		<b>137,006,684</b>			<b>113,929,124</b>
<b>PAYMENTS</b>		<b>APRIL 2024</b>			<b>APRIL 2023</b>
<b>Pay</b>					
<b>Payroll Payments</b>					
Salaries & Wages		(28,157,817)			(26,551,353)
Revenue PAYE/RSI		(9,287,475)			(8,975,343)
<b>Non-Pay</b>					
<b>Payments Over €1m</b>					
Contractor Payments		(49,148,651)			(20,728,689)
Net Transfer TO Investments & Refundable Deposits		(6,500,000)			-
<b>Other Payments under €1m</b>					
Other Payments		(68,463,419)			(62,289,088)
<b>Total Payments (Pay and Non-Pay)</b>		<b>(161,557,362)</b>			<b>(118,544,473)</b>
<b>Victor Leonov</b>					
<b>Acting Head of Finance</b>					

## B. Local Fund Statement for the period 27<sup>th</sup> April to 31<sup>st</sup> May 2024

<b>LOCAL FUND FINANCIAL STATEMENT</b>					
<b>LOCAL GOVERNMENT ACT 2001</b>					
Current Year			Previous Year		
<b>Monthly Receipts and Payments</b>			<b>Monthly Receipts and Payments</b>		
<b>27 April to 31st May 2024</b>			<b>29th April to 26th May 2023</b>		
Balance	Debit	(65,579,807)	Debit	(28,444,832)	
Payments	(261,584,721)		(147,845,987)		
Receipts	281,248,154		114,648,821		
Difference	Credit	19,663,433	Debit	(33,197,166)	
Balance	Debit	(45,916,375)	Debit	(61,641,998)	
Note:			Note:		
Overdraft facility 2024: €80m			Overdraft facility 2023: €80m		
At 31st May there were investments of €261.3m			At 26th May there were investments of €399.5m		
<b>Cumulative Receipts and Payments</b>					
<b>1st January to 31st May 2024</b>			<b>1st January to 26th May 2023</b>		
Opening Balance	Credit	10,864,364	Credit	2,300,602	
Payments	(949,375,778)		(722,349,149)		
Receipts	892,595,039		658,406,549		
Difference	Debit	(56,780,739)	Debit	(63,942,600)	
	Debit	(45,916,375)	Debit	(61,641,998)	
<b>RECEIPTS</b>		<b>MAY 2024</b>			<b>MAY 2023</b>
<b>Main Receiving Areas</b>					
Rates		33,099,300			29,489,164
Housing Rents		10,423,852			7,376,501
Housing Loans		2,067,784			1,747,912
Department of Housing, Local Government and Heritage		100,603,632			46,777,077
Local Authorities		6,343,665			4,307,119
Parking Meters		3,373,051			2,594,590
Development Levies		7,060,977			1,339,123
<b>Individual Receipts Over €1m</b>					
Irish Water		2,385,612			3,288,133
Dublin Waste to Energy Ltd		1,260,751			5,932,374
Health Service Executive		2,375,690			-
Department of Rural & Community Affairs		2,018,863			-
IPB Insurance CLG		1,893,666			4,386,505
Transport Infrastructure Ireland		2,517,173			-
Contractor Receipts		10,325,000			-
Net Transfer FROM Investments & Refundable Deposits		79,000,000			-
<b>Other Receipts under €1m</b>					
Other Receipts		16,499,138			7,410,323
<b>Total Receipts</b>		<b>281,248,154</b>			<b>114,648,821</b>
<b>PAYMENTS</b>		<b>MAY 2024</b>			<b>MAY 2023</b>
<b>Pay</b>					
<b>Payroll Payments</b>					
Salaries & Wages		(42,520,823)			(26,394,766)
Revenue PAYE/RSI		(9,869,836)			(9,487,791)
<b>Non-Pay</b>					
<b>Payments Over €1m</b>					
Revenue Commissioners		(5,638,916)			(5,485,089)
Contractor Payments		(110,854,259)			(35,551,608)
HFA Loan Redemptions & Payments		(1,874,298)			-
Net Transfer TO Investments & Refundable Deposits		-			(1,500,000)
<b>Other Payments under €1m</b>					
Other Payments		(90,826,590)			(69,426,733)
<b>Total Payments (Pay and Non-Pay)</b>		<b>(261,584,721)</b>			<b>(147,845,987)</b>
<b>Victor Leonov</b>					
Acting Head of Finance					



C.

### Report to Dublin City Council

#### Analysis of Expenditure and Income on Revenue Account for period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024

	EXPENDITURE					INCOME					NET	
	Expenditure	Adopted Full Year Budget	Adopted Budget (YTD)	% Budget Spent to date	Budget Remaining	Income	Adopted Full Year Budget	Adopted Budget (YTD)	% Budget Raised	Budget outstanding	Actual Overall Surplus/ (Deficit)	Fav/(Unfav)
	€	€	€		€	€	€		€	€	€	
Housing & Building	168,636,721	637,614,441	159,403,610	106%	(9,233,111)	148,239,085	539,718,040	134,929,510	110%	(13,309,575)	(20,397,636)	4,076,465
Road Transport & Safety	34,537,922	139,913,471	34,978,368	99%	440,446	17,220,419	69,123,235	17,280,809	100%	60,390	(17,317,502)	380,057
Water Services	13,885,676	61,200,718	15,300,180	91%	1,414,504	9,270,397	42,430,937	10,607,734	87%	1,337,337	(4,615,279)	77,167
Development Management	15,389,413	66,597,045	16,649,261	92%	1,259,849	6,833,590	27,652,363	6,913,091	99%	79,501	(8,555,823)	1,180,348
Environmental Services	65,505,436	258,037,816	64,509,454	102%	(995,982)	34,282,548	123,520,708	30,880,177	111%	(3,402,371)	(31,222,887)	2,406,390
Recreation & Amenity	30,811,021	129,634,584	32,408,646	95%	1,597,625	4,225,438	14,974,538	3,743,635	113%	(481,803)	(26,585,583)	2,079,428
Agriculture, Education, Health & Welfare	894,685	3,846,242	961,561	93%	66,876	237,630	984,950	246,238	97%	8,607	(657,055)	58,268
Miscellaneous Services	11,187,435	46,668,902	11,667,226	96%	479,790	15,666,665	60,971,115	15,242,779	103%	(423,886)	4,479,229	903,676
Local Property Tax	-	-	-	0%	-	6,967,093	27,868,370	6,967,093	100%	-	6,967,093	-
Pension Levy	-	-	-	0%	-	-	-	-	0%	-	-	-
Rates	-	-	-	0%	-	99,915,680	399,662,721	99,915,680	100%	-	99,915,680	-
	<b>340,848,308</b>	<b>1,343,513,219</b>	<b>335,878,305</b>	<b>101%</b>	<b>(4,970,003)</b>	<b>342,858,545</b>	<b>1,306,906,977</b>	<b>326,726,744</b>	<b>105%</b>	<b>(16,131,801)</b>	<b>2,010,237</b>	<b>11,161,798</b>

D.

Report to Dublin City Council

Analysis of Expenditure and Income on Capital Account for period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024

	Expenditure		Income				Transfers			Balance at 31/3/2024
	Balance at 01/01/2024	Expenditure YTD	Grants and LPT	Non-Mortgage Loans	Other	Total income YTD	Transfer from Revenue	Transfer to Revenue	Internal Transfers	
	€	€	€	€	€	€	€	€	€	€
Housing & Building	(46,053,651)	88,298,283	80,030,237	-	852,692	80,882,929	3,432,381	-	451,036	(49,585,588)
Road Transport & Safety	82,859,239	7,768,679	4,551,460	-	2,719,739	7,271,199	1,051,500	-	-	83,413,259
Water Services	5,790,892	597,974	151,214	-	-	151,214	12,501	-	-	5,356,633
Development Management	180,884,313	12,086,562	293,916	-	17,771,365	18,065,281	146,589	95,001	(2,716,509)	184,198,111
Environmental Services	15,938,071	560,352	40,000	-	198,410	238,410	378,726	75,000	-	15,919,855
Recreation & Amenity	19,170,980	4,225,770	1,659,387	-	587,958	2,247,345	893,748	339,096	2,265,473	20,012,680
Agriculture, Education, Health & Welfare	-	-	-	-	-	-	-	-	-	-
Miscellaneous Services	60,703,534	1,547,805	214,997	474,909	2,361	692,267	964,996	-	-	60,812,992
<b>Total</b>	<b>319,293,377</b>	<b>115,085,425</b>	<b>86,941,211</b>	<b>474,909</b>	<b>22,132,525</b>	<b>109,548,645</b>	<b>6,880,441</b>	<b>509,097</b>	<b>-</b>	<b>320,127,941</b>

E.

### Report to Dublin City Council

#### Revenue and Capital Debtors for period 1<sup>st</sup> January 2024 to 31<sup>st</sup> March 2024

	Gross Debtors Opening Balance at 01/01/2024	Current Debtors Movement					Closing Balance (Gross Debtors) 31/3/2024	Bad Debt Provision	Closing Balance (Debtors net of Provision)
		Invoices & Accrued Income	Receipts	Refunds	Write Offs	Waivers			
<b>Trade Debtors</b>									
Government Debtors	236,015,340	230,176,696	150,573,095	-	-	-	315,618,942	7,183,516	308,435,426
Commercial Debtors Subtotal - (As per note 5)	98,080,464	430,219,543	159,124,189	709,091	1,165,367	-	368,719,542	67,055,298	301,664,244
- Commercial Debtors - Rates	28,471,225	398,343,402	136,566,554	709,091	1,165,367	-	289,791,795	22,820,755	266,971,041
- Commercial Debtors Other (including PEL & IW debtors)	69,609,240	31,876,141	22,557,634	-	-	-	78,927,746	44,234,543	34,693,203
Non-Commercial Debtors	44,702,868	33,591,645	30,855,481	85,496	325,703	-	47,198,825	34,045,512	13,153,313
Other Services	10,947,280	4,755,063	2,683,749	-	-	-	13,018,594	-	13,018,594
Other Local Authorities	3,288,358	18,067,228	14,677,077	-	-	-	6,678,509	43,780	6,634,728
<b>Total</b>	<b>393,034,310</b>	<b>716,810,175</b>	<b>357,913,590</b>	<b>794,586</b>	<b>1,491,070</b>	<b>-</b>	<b>751,234,411</b>	<b>108,328,106</b>	<b>642,906,305</b>
<b>Other Debtors</b>									
Development Levy Debtors (Current Only)	70,776,264						85,425,115	83,884,026	1,541,088
Revenue Commissioners	-						-	-	-
Other	-						-	-	-
Amounts falling due within one year	12,000,000						12,000,000	-	12,000,000
Prepayments	24,191,731						33,788,117	-	33,788,117
<b>Total Other Debtors</b>	<b>106,967,995</b>						<b>131,213,231</b>	<b>83,884,026</b>	<b>47,329,205</b>
<b>Overall Current Debtors (As per Note 5 AFS)</b>	<b>500,002,305</b>	<b>716,810,175</b>	<b>357,913,590</b>	<b>794,586</b>	<b>1,491,070</b>	<b>-</b>	<b>882,447,642</b>	<b>192,212,132</b>	<b>690,235,510</b>

F.

**Report to Dublin City Council**

**Reporting arrangements under the IMF and EU Financial Support Programme**

**Payroll and Superannuation Costs (Quarter 1 – 2024)**

Reporting arrangements under the IMF and EU Financial Support Programme Payroll and Superannuation Costs (Quarter 1- 2024)	
Local Authority:	
	2024 (1January – 31 March)
<b>Core Pay</b> (i.e. Basic pay <b>excluding</b> all other pay, overtime, allowances, bonus, pension related deduction, employers & employees PRSI and employees contribution to superannuation).	<b>€68,754,779.00</b>
<b>Overtime</b>	<b>€6,257,318.00</b>
<b>Allowances</b>	<b>€1,181,764.00</b>
<b>Other</b> (e.g. payments under the ' <b>Special Local Authority Incentive Career Break Scheme</b> ' must be <b>included</b> here).	<b>€0.00</b>
<b>Employers Contribution to PRSI</b>	<b>€8,147,833.00</b>
<b>Total Gross Cash Remuneration</b> (before taxation) including wages, salaries, allowances in the nature of pay, bonuses, overtime or any other payments and employers contribution to social security but <b>excluding</b> employees contribution to superannuation.	<b>€84,341,694.00</b>
<b>Additional Superannuation Contribution (ASC)</b>	<b>-€2,833,089.00</b>
<b>Lump sums paid on retirement</b> (figures under this heading are Net (i.e. amounts actually paid out)).	<b>€3,099,440.00</b>
<b>Total Superannuation payments</b> , to include benefits payable under the main scheme, widows and orphans/spouses and childrens pension scheme, ex-gratia pensions. To also include pensions, lump sums paid on retirement and death gratuities. <u>Payments in respect of VEC/IOT pensioners and payments made to other local authorities should be <b>excluded</b>.</u>	<b>€29,329,194.00</b>

G.

## Report to Dublin City Council

### General Government Balance for period 31<sup>st</sup> December 2023 to 31<sup>st</sup> March 2024

Analysis of Current Assets - Table 1A		
	Balances at 31/12/2023	Quarter 1 31/03/2024
	€	€
Stock	6,565,673	6,821,205
<b>Trade Debtors &amp; Prepayments</b>		
- Development Levy Debtors	70,776,264	85,425,115
- Agency Debtors		
- <b>Rates Debtors</b>	28,471,225	289,791,795
- Other Debtors	364,563,085	461,442,615
Amounts due within 1 year	12,000,000	12,000,000
<b>Total Debtors Gross Debtors</b>	<b>475,810,574</b>	<b>848,659,525</b>
<b>Less Provision for Doubtful Debts</b>		
- Development Debtors	69,228,692	83,884,026
- Other Debtors	105,606,177	108,328,106
<b>Add Prepayments</b>		
- <b>Prepayments</b>	24,191,731	33,788,117
<b>Debtors ( Per AFS )</b>	<b>325,167,436</b>	<b>690,235,510</b>
Bank Investments	347,598,537	333,888,970
Cash at Bank	13,805,547	-
Cash on Hand	-	-
<b>Total Cash Balances</b>	<b>361,404,084</b>	<b>333,888,970</b>
<b>Total Current Assets</b>	<b>693,137,192</b>	<b>1,030,945,685</b>
Deposits Invested - Table No 1B		
	Invested 31/12/2023	Quarter 1 31/03/2024
	€	€
NTMA	-	-
Other Local Authorities	-	-
Holdings of Short-term paper issued by HFA	302,550,000	288,800,000
Other Financial Institutions	45,048,537	45,088,970
<b>Total</b>	<b>347,598,537</b>	<b>333,888,970</b>
Analysis of Current Liabilities - Table 2		
	Balances at 31/12/2023	Quarter 1 31/03/2024
	€	€
Bank Overdraft	-	40,720,572
<b>Creditors and Accruals</b>		
General Creditors	93,072,707	56,358,931
<b>Accruals</b>	55,513,126	61,614,412
<b>Deferred Income - Rates</b>	-	297,674,989
<b>Deferred Income - Non Development Debtors (Other)</b>	88,198,779	114,869,936
Amounts due within 1 year	33,000,000	33,000,000
<b>Total Creditors (per AFS)</b>	<b>269,784,613</b>	<b>563,518,267</b>
Finance Leases	-	-
<b>Total Current Liabilities</b>	<b>269,784,613</b>	<b>604,238,839</b>

<b>Analysis of Creditors (More than one year) - Table 3</b>		
	<b>Balances at 31/12/2023</b>	<b>Quarter 1 31/03/2024</b>
	<b>€</b>	<b>€</b>
Loans Payable	526,473,963	518,486,991
Finance Leases	-	-
Refundable Deposits	22,848,537	23,388,970
<b>Deferred Income - CALF</b>	252,442,417	252,442,417
<b>Total</b>	<b>801,764,917</b>	<b>794,318,378</b>
<b>Analysis of Long-Term Loans Payable by Lender - Table 3A</b>		
	<b>Balances at 31/12/2023</b>	<b>Quarter 1 31/03/2024</b>
	<b>€</b>	<b>€</b>
HFA	557,217,375	549,622,404
OPW	-	-
NTMA	-	-
National Development Finance Agency	-	-
Other Financial Institutions	2,256,588	1,864,588
Other	-	-
<b>Sub Total</b>	<b>559,473,963</b>	<b>551,486,991</b>
<b>Less amounts falling due within one year</b>	<b>33,000,000</b>	<b>33,000,000</b>
<b>Total Amounts Due after one year</b>	<b>526,473,963</b>	<b>518,486,991</b>
<b>Application of Loans of Loans Payable - Table 3B</b>		
	<b>Balances at 31/12/2023</b>	<b>Quarter 1 31/03/2024</b>
	<b>€</b>	<b>€</b>
Mortgage Loans	199,127,996	196,740,081
Assets/Grants	130,212,834	127,686,554
Revenue Funding	-	-
Bridging Finance	57,045,140	57,045,140
Recoupable Loans (Voluntary Housing and Irish Water loans recoupable)	157,882,484	155,075,814
Shared Ownership - Rented Equity	15,205,510	14,939,403
<b>Sub Total</b>	<b>559,473,963</b>	<b>551,486,991</b>
<b>Less amounts falling due within one year</b>	<b>33,000,000</b>	<b>33,000,000</b>
<b>Total Amounts Due after one year</b>	<b>526,473,963</b>	<b>518,486,991</b>
<b>Analysis of Long Term Debtors - Table 4</b>		
	<b>Balances at 31/12/2023</b>	<b>Quarter 1 31/03/2024</b>
	<b>€</b>	<b>€</b>
Long Term Mortgage Related Advances	217,063,695	214,922,754
Tenant Purchases Advances	78,797	72,692
Shared Ownership Rented Equity	15,960,019	15,570,664
Recoupable Loans (Voluntary Housing and Irish Water loans recoupable)	157,882,484	155,075,815
<b>Capital Advance Leasing Facility</b>	252,442,417	252,442,417
Long Term Investments		
- Cash	-	-
- Associated companies	-	-
Other	(29,700,000)	(29,700,000)
<b>Sub Total</b>	<b>613,727,411</b>	<b>608,384,342</b>
<b>Less amounts due within one year</b>	<b>12,000,000</b>	<b>12,000,000</b>
<b>Total Amounts Due after more than one year</b>	<b>601,727,411</b>	<b>596,384,342</b>
<b>Net Balance GGB Balance</b>	<b>223,315,074</b>	<b>228,772,809</b>
<b>Change in GGB</b>		<b>5,457,735</b>