

#### MONTHLY LOCAL FUND STATEMENT AND REPORTS AS SUBMITTED UNDER THE EU/IMF FRAMEWORK

#### Background

Attached for consideration by the Elected Members in this December 2022 Council Agenda is the Local Fund Statement for the period 1<sup>st</sup> October 2022 to 30<sup>th</sup> October 2022. 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 September 2020 Council Agenda:

- A. Revised Local Fund Statement for the period 1<sup>st</sup> October 2022 to 30<sup>th</sup> October 2022
- B. Report of analysis of expenditure and income on the Revenue account for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.
- C. Report of analysis of expenditure and income on the Capital account for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.
- D. Report of all debtors (Revenue and Capital) for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.
- E. Report on payroll and superannuation costs for Quarter 3 1<sup>st</sup> July 2022 to 30<sup>th</sup> September 2022.
- F. Report on the General Government Balance (GGB) for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.

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

#### A. Revised Local Fund Statement for the period 1<sup>st</sup> October 2022 to 30<sup>th</sup> October 2022

#### Overview

Over the period  $1^{st}$  October 2022 to  $30^{th}$  October 2022 Dublin City Council made payments to the value of  $\notin 217.3$ m. Dublin City Council receipted  $\notin 142.9$  of funds with a surplus of payments over receipts of  $\notin 74.4$ m moving to a net debit balance at period end of  $\notin 44.6$ m. This value of  $\notin 44.6$ m is the maximum value applicable, as it includes the full value of payments made whether cashed or not. As at 01/10/2022 Dublin City Council had placed  $\notin 319.2$ m on investment. The net transfer to investments and refundable deposits was  $\notin 92$ m.

There were 4 weeks in October 2022 and 5 weeks October 2021.

#### Receipts

During the period Dublin City Council receipted €142.9m

€45m was receipted from the Department of Housing, Local Government and Heritage during the period as follow

- €4.4m for Covid Settlement to Comhar Housing Association Social Housing PPP Bundle 1
- €8.5m for Local Authority Housing Stock Acquisitions 2022 Acquisition of 15 homes at Charlemont Square, Dublin 2
- €4.1m for Local Authority Housing Developments 2022 O'Devaney Garden
- €22.4m for Voluntary Housing Bodies CALF. CAS and CLSS 2022 includes €14m CAS to Tuath for 32 Social Housing units at Walker Grove, D13
- €1.9m for Voluntary Housing Bodies Social Housing PPP Bundle 1 Unitary Charge: 2022 July & August

€3.2m was receipted from the other local authorities during the period including €1.8m to South Dublin County Council for Fire Brigade Contribution in September

€2.5m was receipted for Parking Meter Fees, including 3 weeks tags and mobiles compared to 4 weeks from the same month in 2021. €4.2m was receipted for Development Levies

€40m was receipted from HFA borrowings for fixed interest loan for North City Operations Depot (NCOD)

€3m was receipted from Irish Water including €2.5m for Payroll, CMC Pension and CMC costs for September 2022.

€3.8m was receipted from National Transport Authority including €2.4m for Clontarf to Amiens Street cycle scheme.

€21.3m was receipted from Rates, €7.8m was receipted from Housing Rents and €2.3m was receipted from Housing Loans.

#### Payments

During the period Dublin City Council made payments to the value of €217.3m.

€25.1m was paid to Contractors as follows:

- €1.3m to Blake & Kenny LLP for deposits and balances of 6 units of Local Authority Housing Stock D2, D8, D9, D12, D17
- €14m to AMOSS Solicitors for CAS Funding to Tuath Housing Association for the acquisition of 43 Social Housing Units at The Plaza, Parkwest Ave, D12
- €3.2m to Homeless Voluntary Body-Peter McVerry Trust Q4 2022 Funding
- €1.3m to Homeless Voluntary Body- Crosscare Q3 2022 Funding
- €3.2m to Tuath Housing Association CAS €1.9m for 22 units Social Housing at Ellis Court, D7 and CALF €1.2m for 15 units at LongBoat Quay, D2

• €2.2m to Department of Housing, Local Government and Heritage- Additional Superannuation Contribution Q3

€6.4m was paid to Revenue Commissioners.

# B. Report of analysis of expenditure and income on the Revenue Account for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.

Actual expenditure incurred to the 3<sup>rd</sup> quarter amounts to 99% of the annual budget year to date and income raised amounts to 103% this budget year to date. There was a revenue surplus of €9.4m of income over expenditure at the end of the third quarter

# C. Report of analysis of expenditure and income on the Capital Account for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.

The opening balance on the capital account was a credit balance of  $\leq$ 196.7m. Capital related expenditure incurred for the period amounted to  $\leq$ 263.8m while capital related income, including grants, non-mortgage loans and other income sources amounted to  $\leq$ 272.4m. After transfers, there was a credit balance of  $\leq$ 223.2m at the end of the third quarter.

# D. Report of all Debtors (Revenue and Capital) for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.

Total debtors i.e. capital and revenue have moved from an opening balance of €369.9m to a value of €569.7m (gross) and €400.7m net of bad debt provision of €169.1m at period end. It should be noted that the full rates debtor of €369.9m is raised at the start of the financial year.

# E. Report on Payroll and Superannuation costs for the Quarter 3 – 1st July 2022 - 30th September 2022

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.

# *F.* Report on the General Government Balance (GGB) for the period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022.

Current assets have moved from an opening balance of  $\in$ 579.8m to  $\in$ 666.8m. Current liabilities have moved from an opening balance of  $\in$ 278.3m to  $\in$ 326.4m at the end of quarter three. 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  $\in$ 46.3m in the net GGB balance from  $\in$ 126.5m to  $\in$ 172.9m, which is mainly due to improvements in Revenue and Capital funding.

Kathy Quinn Head of Finance

24<sup>th</sup> November 2022

## A. Local Fund Statement for the period 1<sup>st</sup> October 2022 to 30<sup>th</sup> October 2022

|   | LOCAL FUND FINA                  | NCIAL STATEMENT                           |                    |   |
|---|----------------------------------|---|--------------------|---|
|   | LOCAL GOVERNM                    | ENT ACT 2001                              |                    |   |
|   | Current Year                     |   | Previous Year      |   |
|   | 1st October 2022 to              | Monthly Receipts and<br>28th October 2022 |                    | r 2021 to 29th Oct                      |
| Balance   | Credit                           | 29,835,676                                | Debit              | (25,619,682)                            |
|   |                                  | · · ·                                     |                    |   |
| Payments  | (217,306,020)                    |   | (143,242,169)      |   |
| Receipts  | 142,912,135                      |   | 139,728,039        |   |
| Difference  | Debit                            | (74,393,885)                              | Debit              | (3,514,130)                             |
|   |                                  |   |                    |   |
| Balance   | Debit                            | (44,558,209)                              | Debit              | (29,133,812)                            |
|   |                                  |   |                    |   |
| Note:   |                                  |   | Note:              | 0004. 000                               |
| Overdraft facility 2022: €80m   |                                  |   | Overdraft facility |   |
| At 28th October there were investments of €319.2m                               |                                  | Cumulative Receipts an                    |                    | there were investme                     |
|   | 1st January to 28th              |   |                    | 29th October 2021                       |
|   |                                  |   |                    |   |
| Opening Balance   | Credit                           | 2,783,437                                 | Credit             | 4,367,653                               |
| Payments  | (1 260 020 574)                  |   | (1,215,110,701)    |   |
| Receipts  | (1,360,020,574)<br>1,312,678,928 |   | 1,181,609,236      |   |
|   | 1,012,010,020                    |   | 1,101,000,200      |   |
| Difference  | Debit                            | (47,341,646)                              | Debit              | (33,501,465)                            |
|   | Dahit                            | (44 559 200)                              | Dahit              | (20,422,042)                            |
|   | Debit                            | (44,558,209)                              | Debit              | (29,133,812)                            |
| RECEIPTS  |                                  | OCTOBER 2022                              |                    | OCTOBER 2021                            |
| Main Receipting Areas   |                                  | 04 004 769                                |                    | 14 494 000                              |
| Rates   |                                  | 21,304,768                                |                    | 14,484,906                              |
| Housing Rents   |                                  | 7,490,745                                 |                    | 9,152,185                               |
|   |                                  |   |                    |   |
| Housing Loans   |                                  | 2,285,255                                 |                    | 2,524,042                               |
| Department of Housing, Local Government and Heritage                            |                                  | 44,977,789                                |                    | 33,531,478                              |
|   |                                  | ,   |                    |   |
| Local Authorities   |                                  | 3,232,699                                 |                    | 6,562,379                               |
| Parking Meters  |                                  | 2,476,837                                 |                    | 3,030,069                               |
|   |                                  | 2,470,007                                 |                    | 3,030,003                               |
| Development Levies  |                                  | 4,197,060                                 |                    | 3,687,142                               |
| Individual Receipts Over €1m  |                                  | 40.000.000                                |                    |   |
| HFA Borrowings  |                                  | 40,000,000                                |                    | -                                       |
| Irish Water   |                                  | 3,001,711                                 |                    | 3,039,381                               |
|   |                                  |   |                    |   |
| National Transport Authority  |                                  |   |                    | -                                       |
|   |                                  |   |                    | 44,000,000                              |
| Net Transfer FROM Investments & Refundable Deposits<br>Other Receipts under €1m |                                  |   |                    | 44,900,000                              |
| Other Receipts  |                                  | 13,945,271                                |                    | 18,816,457                              |
|   |                                  |   |                    |   |
| Total Receipts  |                                  | 142,912,135                               |                    | 139,728,039                             |
| PAYMENTS  |                                  | OCTOBER 2022                              |                    | OCTOBER 2021                            |
| Рау   |                                  |   |                    |   |
| Payroll Payments  |                                  | (04.005.075)                              |                    | (04,000,000)                            |
| Salaries & Wages<br>Revenue PAYE/RSI  |                                  | (24,905,875)<br>(8,607,632)               |                    | (24,069,806)<br>(17,064,501)            |
|   |                                  | (0,007,002)                               |                    | (17,004,001)                            |
| Non-Pay   |                                  |   |                    |   |
| Payments Over €1m   |                                  | (0.040.000)                               |                    | /= 700 05=                              |
| Revenue Commissioners   |                                  | (6,348,360)                               |                    | (5,796,667)                             |
| Contractor Payments   |                                  | (25,141,470)                              |                    | (25,806,400)                            |
|   |                                  | (-, -, -,,                                |                    | ( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Net Transfer TO Investments & Refundable Deposits                               |                                  | (92,000,000)                              |                    | -                                       |
| Other Payments under €1m  |                                  | (60,302,683)                              |                    | (70,504,795)                            |
| Other Payments  |                                  | 00,302,6831                               |                    | 0.004.795                               |
| Other Payments Total Payments (Pay and Non-Pay)                                 |                                  | (217,306,020)                             |                    | (143,242,169)                           |

Analysis of Expenditure and Income on Revenue Account for period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022

|    |  | EXPENDITURE |                             |                         |                           |                  |             | INCOME                      |                         |                    |                    |   | NET         |  |
|----|--|-------------|-----------------------------|-------------------------|---------------------------|------------------|-------------|-----------------------------|-------------------------|--------------------|--------------------|---|-------------|--|
|    |  | Expenditure | Adopted Full<br>Year Budget | Adopted Budget<br>(YTD) | % Budget<br>Spent to date | Budget Remaining | Income      | Adopted Full<br>Year Budget | Adopted Budget<br>(YTD) | % Budget<br>Raised | Budget outstanding | Actual Overall<br>Surplus/<br>(Deficit) | Fav/(Unfav) |  |
|    |  | €           | €                           | €                       |                           | €                | €           | €                           | €                       |                    | €                  | €                                       | €           |  |
| A  | Housing & Building                       | 362,592,915 | 497,446,259                 | 373,084,694             | 97%                       | 10,491,780       | 309,553,008 | 420,630,679                 | 315,473,009             | 98%                | 5,920,001          | (53,039,906)                            | 4,571,779   |  |
| В  | Road Transport & Safety                  | 90,086,936  | 126,623,733                 | 94,967,800              | 95%                       | 4,880,864        | 42,845,732  | 53,764,247                  | 40,323,185              | 106%               | (2,522,547)        | (47,241,204)                            | 7,403,410   |  |
| С  | Water Services                           | 41,495,920  | 64,949,061                  | 48,711,796              | 85%                       | 7,215,876        | 29,530,673  | 48,704,498                  | 36,528,374              | 81%                | 6,997,701          | (11,965,247)                            | 218,175     |  |
| D  | Development Management                   | 43,968,449  | 57,150,908                  | 42,863,181              | 103%                      | (1,105,268)      | 22,208,097  | 22,952,963                  | 17,214,722              | 129%               | (4,993,375)        | (21,760,352)                            | 3,888,107   |  |
| Е  | Environmental Services                   | 168,096,804 | 224,784,062                 | 168,588,047             | 100%                      | 491,242          | 85,203,075  | 106,254,998                 | 79,691,249              | 107%               | (5,511,826)        | (82,893,730)                            | 6,003,068   |  |
| F  | Recreation & Amenity                     | 79,130,036  | 110,061,266                 | 82,545,950              | 96%                       | 3,415,914        | 11,119,367  | 12,419,289                  | 9,314,467               | 119%               | (1,804,900)        | (68,010,669)                            | 5,220,814   |  |
| G  | Agriculture, Education, Health & Welfare | 1,632,985   | 2,143,679                   | 1,607,759               | 102%                      | (25,226)         | 575,529     | 724,500                     | 543,375                 | 106%               | (32,154)           | (1,057,456)                             | 6,928       |  |
| Н  | Miscellaneous Services                   | 48,022,531  | 46,888,279                  | 35,166,209              | 137%                      | (12,856,322)     | 51,139,697  | 39,108,775                  | 29,331,581              | 174%               | (21,808,115)       | 3,117,166                               | 8,951,794   |  |
| LG | Local Property Tax                       | -           | -                           | -                       | 0%                        | -                | 17,398,278  | 23,197,704                  | 17,398,278              | 100%               | -                  | 17,398,278                              | -           |  |
| PL | Pension Levy                             | -           | -                           | -                       | 0%                        | -                | -           | -                           | -                       | 0%                 | -                  | -                                       | -           |  |
| RA | Rates                                    | -           | -                           | -                       | 0%                        | -                | 274,835,226 | 366,919,374                 | 275,189,531             | 100%               | 354,304            | 274,835,226                             | (354,304)   |  |
|    |  | 835,026,576 | 1,130,047,247               | 847,535,435             | 99%                       | 12,508,859       | 844,408,681 | 1,094,677,027               | 821,007,770             | 103%               | (23,400,911)       | 9,382,106                               | 35,909,771  |  |

В.

### Analysis of Expenditure and Income on Capital Account for period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022

|   |  | Expen                 | diture             | Income            |                           |            | Transfers           |                          |                        |                       |                       |
|---|--|-----------------------|--------------------|-------------------|---------------------------|------------|---------------------|--------------------------|------------------------|-----------------------|-----------------------|
|   |  | Balance at 01/01/2022 | Expenditure<br>YTD | Grants and<br>LPT | Non-<br>Mortgage<br>Loans | Other      | Total income<br>YTD | Transfer from<br>Revenue | Transfer to<br>Revenue | Internal<br>Transfers | Balance at 30/09/2022 |
|   |  | €                     | €                  | €                 | €                         | €          | €                   | €                        | €                      | €                     | €                     |
| A | Housing & Building                       | (32,817,726)          | 172,741,638        | 154,220,756       | -                         | 6,596,797  | 160,817,554         | 7,546,500                | 3,108                  | -                     | (37,198,418)          |
| В | Road Transport & Safety                  | 52,370,921            | 32,854,647         | 24,362,487        | -                         | 8,407,437  | 32,769,924          | 3,608,562                | -                      | -                     | 55,894,760            |
| С | Water Services                           | 5,285,950             | 3,237,389          | (963,716)         | -                         | 491,788    | (471,928)           | 37,503                   | -                      | -                     | 1,614,136             |
| D | Development Management                   | 123,133,618           | 15,537,884         | 325,671           | -                         | 62,609,003 | 62,934,674          | 795,009                  | 285,750                | (185,750)             | 170,853,917           |
| Е | Environmental Services                   | (2,300,264)           | 1,487,886          | 441,736           | -                         | 142,008    | 583,743             | 1,719,085                | 30,750                 | -                     | (1,516,072)           |
| F | Recreation & Amenity                     | 18,614,410            | 9,290,066          | 1,842,768         | -                         | 383,773    | 2,226,541           | 2,032,509                | 1,140,919              | -                     | 12,442,476            |
| G | Agriculture, Education, Health & Welfare | -                     | -                  | -                 | -                         | -          | -                   | -                        |                        | -                     | -                     |
| Н | Miscellaneous Services                   | 32,415,181            | 28,690,999         | 1,672,827         | 11,864,307                | 6,150      | 13,543,283          | 3,894,078                | 253,244                | 185,750               | 21,094,049            |
|   | Total                                    | 196,702,091           | 263,840,510        | 181,902,529       | 11,864,307                | 78,636,956 | 272,403,791         | 19,633,246               | 1,713,770              | -                     | 223,184,848           |

#### C.

D.

#### Report to Dublin City Council

## Revenue and Capital Debtors for period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022

| Analysis of Debtors - Periods 01/01/2022 to 30/09/2022 (QTR | End)            |                              |             |              |            |            |   |                       |  |
|---|-----------------|------------------------------|-------------|--------------|------------|------------|---|-----------------------|--|
|   | Gross Debtors   |                              | Curren      | t Debtors Mo | vement     |            | Closing<br>Balance (Gross<br>Debtors)<br>30/09/2022 | Bad Debt<br>Provision | Closing Balance<br>(Debtors net of<br>Provision) |
|   | Opening Balance | Invoices &<br>Accrued Income | Receipts    | Refunds      | Write Offs | Waivers    |   |                       |  |
| Trade Debtors   |                 |                              |             |              | 1          | 1          |   |                       |  |
| Government Debtors  | 145,891,718     | 479,424,739                  | 360,156,431 | -            | -          | -          | 265,160,026   | 11,308,643            | 253,851,383                                      |
| Commercial Debtors Subtotal - (As per note 5)               | 87,452,114      | 440,768,073                  | 343,523,472 | 1,849,703    | 17,422,665 | 14,005,503 | 155,118,250   | 59,330,870            | 95,787,380                                       |
| - Commercial Debtors - Rates                                | 38,124,419      | 366,446,962                  | 277,829,594 | 1,849,703    | 17,422,665 | 13,938,177 | 97,230,648  | 29,915,122            | 67,315,527                                       |
| - Commercial Debtors Other (including PEL & IW debtors)     | 49,327,695      | 74,321,111                   | 65,693,877  | -            | -          | 67,326     | 57,887,602  | 29,415,748            | 28,471,854                                       |
| Non-Commercial Debtors                                      | 42,504,113      | 89,888,553                   | 86,181,249  | 393,088      | 847,919    | -          | 45,756,587  | 34,875,825            | 10,880,762                                       |
| Other Services  | 12,036,626      | 4,748,537                    | 5,408,752   | -            | -          | -          | 11,376,411  | -                     | 11,376,411                                       |
| Other Local Authorities                                     | 4,620,649       | 49,445,753                   | 50,174,962  | -            | -          | -          | 3,891,440   | 43,780                | 3,847,660  |
| Total   | 292,505,220     | 1,064,275,654                | 845,444,865 | 2,242,791    | 18,270,583 | 14,005,503 | 481,302,715   | 105,559,118           | 375,743,596                                      |
| Other Debtors   |                 |                              |             |              |            |            |   |                       |  |
| Development Levy Debtors (Current Only)                     | 56,020,278      |                              |             |              |            |            | 65,115,989  | 63,505,191            | 1,610,798  |
| Revenue Commissioners                                       | -               |                              |             |              |            |            | -   | -                     | -  |
| Other   | -               |                              |             |              |            |            | -   | -                     | -  |
| Amounts falling due within one year                         | 13,000,000      |                              |             |              |            |            | 13,000,000  | -                     | 13,000,000                                       |
| Prepayments   | 8,351,846       |                              |             |              |            |            | 10,325,846  | -                     | 10,325,846                                       |
| Total Other Debtors   | 77,372,124      |                              | 1           | 1            | ī          |            | 88,441,834  | 63,505,191            | 24,936,644                                       |
|   |                 |                              |             |              |            |            |   |                       |  |
| Overall Current Debtors (As per Note 5 AFS)                 | 369,877,344     | 1,064,275,654                | 845,444,865 | 2,242,791    | 18,270,583 | 14,005,503 | 569,744,549   | 169,064,309           | 400,680,240                                      |

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

Payroll and Superannuation Costs (Quarter 3 – 2022)

|   | 2022 (1 July – 30 September) |
|---|------------------------------|
| <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).   | €61,912,707.00               |
| Overtime  | €6,074,557.00                |
| Allowances  | €1,092,538.00                |
| Other (e.g. payments under the 'Special Local Authority Incentive Career Break Scheme' must be included here).  | €0.00                        |
| Employers Contribution to PRSI  | €7,273,534.00                |
| <b>Total Gross Cash Remuneration</b> (before taxation) <b>including</b> 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.  | €76,353,336.00               |
| Additional Superannuation Contribution (ASC)  | <i>-</i> €2,233,273.00       |
| <b>Lump sums paid on retirement</b> (figures under this heading are Net ( <i>i.e. amounts actually paid out</i> )).   | €4,783,560.00                |
| <b>Total Superannuation payments</b> , to include benefits payable under<br>the main scheme, widows and orphans/spouses and childrens<br>pension scheme, ex-gratia pensions. To also include pensions, lump<br>sums paid on retirement and death gratuities.<br>Payments in respect of VEC/IOT pensioners and payments made to<br>other local authorities should be <b>excluded</b> . | €28,504,002.00               |

## General Government Balance for period 1<sup>st</sup> January 2022 to 30<sup>th</sup> September 2022

| Analysis of Current Assets - Table 1A             | Balances at | Quarter 3   |  |
|---|-------------|-------------|--|
|   | 31/12/2021  | 30/09/2022  |  |
|   | €           | €           |  |
| Stock   | 6,702,544   | 6,559,628   |  |
|   |             | -,,         |  |
| Trade Debtors & Prepayments                       |             |             |  |
| - Development Levy Debtors                        | 56,020,278  | 65,115,989  |  |
| - Agency Debtors                                  |             |             |  |
| - Rates Debtors                                   | 38,124,419  | 97,230,648  |  |
| - Other Debtors                                   | 254,380,801 | 384,072,067 |  |
| Amounts due within I year                         | 13,000,000  | 13,000,00   |  |
| Total Debtors Gross Debtors                       | 361,525,498 | 559,418,704 |  |
| Less Provision for Doubtful Debts                 |             |             |  |
| - Development Debtors                             | 54,493,834  | 63,505,191  |  |
| - Other Debtors                                   | 102,825,053 | 105,559,118 |  |
| Add Prepayments                                   |             |             |  |
| - Prepayments                                     | 8,351,846   | 10,325,846  |  |
| Debtors ( Per AFS )                               | 212,558,458 | 400,680,240 |  |
|   | 212,556,456 | 400,000,240 |  |
| Bank Investments                                  | 355,637,398 | 229,342,597 |  |
| Cash at Bank                                      | 4,883,150   | 30,209,245  |  |
| Cash on Hand                                      | -           | -           |  |
| Total Cash Balances                               | 360,520,547 | 259,551,843 |  |
| Total Curent Assets                               | 579,781,549 | 666,791,711 |  |
| Deposits Invested - Table No 1B                   |             |             |  |
|   | Invested    | Quarter 3   |  |
|   | 31/12/2021  | 30/09/2022  |  |
|   | €           | €           |  |
| NTMA  | -           | -           |  |
| Other Local Authorities                           |             | -           |  |
| Holdings of Short-term paper issued by HFA        | 354,200,000 | 227,200,000 |  |
| Other Financial Institutions                      | 1,437,398   | 2,142,597   |  |
| Total   | 355,637,398 | 229,342,597 |  |
| Analysis of Current Liabilities - Table 2         |             |             |  |
|   | Balances at | Quarter 3   |  |
|   | 31/12/2021  | 30/09/2022  |  |
| Bank Overdraft                                    | €           | €           |  |
|   |             |             |  |
| Creditors and Accruals General Creditors          | 57,467,880  | 46,039,438  |  |
| Accruais  | 62,455,459  | 74,230,641  |  |
| Deferred Income - Rates                           | -           | 91,611,736  |  |
| Deferred Income - Non Development Debtors (Other) | 128,388,815 | 84,495,025  |  |
| Amounts due within I year                         | 30,000,000  | 30,000,000  |  |
| Total Creditors (per AFS)                         | 278,312,154 | 326,376,839 |  |
|   | <u> </u>    |             |  |
| Finance Leases                                    | -           | -           |  |
|   |             |             |  |
| Total Current Liabilities                         | 278,312,154 | 326,376,839 |  |

F.

| Analysis of Creditors (More than one year) - Table 3  |                                  |                                  |
|---|----------------------------------|----------------------------------|
|   | Balances at                      | Quarter 3                        |
|   | 31/12/2021                       | 30/09/2022                       |
|   | €                                | €                                |
| Loans Payable   | 539,295,597                      | 518,128,122                      |
| Finance Leases  | -                                | -                                |
| Refundable Deposits   | 20,137,398                       | 20,842,597                       |
| Deferred Income - CALF  | 154,402,025                      | 154,402,025                      |
| Total   | 713,835,019                      | 693,372,744                      |
|   |                                  |                                  |
| Analysis of Long-Term Loans Payable by Lender - Table 3A  |                                  |                                  |
|   | Balances at                      | Quarter 3                        |
|   | 31/12/2021                       | 30/09/2022                       |
|   | €                                | €                                |
| HFA   | 563,635,554                      | 543,750,677                      |
| OPW   | -                                | -                                |
| NTMA  | -                                | -                                |
| National Development Finance Agency   | -                                | -                                |
| Other Financial Institutions  | E 660 040                        | 4,377,446                        |
| Other   | 5,660,043                        | 4,377,446                        |
| Sub Total   | - 569,295,597                    | -<br>548,128,122                 |
| Less amounts falling due within one year  | 30,000,000                       | 30,000,000                       |
| Total Amounts Due after one year  | 539,295,597                      | <b>518,128,122</b>               |
|   | 559,295,597                      | 510,120,122                      |
| Application of Loans of Loans Payable - Table 3B  |                                  |                                  |
|   | Balances at                      | Quarter 3                        |
|   | 31/12/2021                       | 30/09/2022                       |
|   | €                                | €                                |
| Mortgage Loans  | 203,483,461                      | 206,049,337                      |
| Assets/Grants   | 91,095,142                       | 85,507,685                       |
| Revenue Funding   | -                                | -                                |
| Bridging Finance  | 73,872,753                       | 66,718,521                       |
| Recoupable Loans (Voluntary Housing and Irish Water loans recoupable)                                     | 181,742,224                      | 172,472,656                      |
| Shared Ownership - Rented Equity  | 19,102,016                       | 17,379,923                       |
| Sub Total   | EC0 20E E07                      | E 40 400 400                     |
| Less amounts falling due within one year  | <b>569,295,597</b><br>30,000,000 | <b>548,128,122</b><br>30,000,000 |
| Total Amounts Due after one year  | 539,295,597                      |                                  |
|   | 539,295,597                      | 518,128,122                      |
| Analysis of Long Term Debtors - Table 4   |                                  |                                  |
|   | Balances at                      | Quarter 3                        |
|   | 31/12/2021                       | 30/09/2022                       |
|   | €                                | €                                |
| Long Term Mortgage Related Advances   | 223,567,712                      | 221,926,428                      |
| Tenant Purchases Advances   | 181,270                          | 122,517                          |
| Shared Ownership Rented Equity  | 21,717,160                       | 19,628,161                       |
| Recoupable Loans (Voluntary Housing and Irish Water loans recoupable)<br>Capital Advance Leasing Facility | 181,742,224                      | 172,472,656                      |
|   | 154,402,025                      | 154,402,025                      |
|   |                                  |                                  |
| Long Term Investments - Cash  |                                  |                                  |
|   |                                  | -                                |
| - Associated companies  | - (20, 700, 000)                 |                                  |
| Other Sub Total   | (29,700,000)                     | (29,700,000)                     |
|   | <b>551,910,391</b><br>13,000,000 | <b>538,851,787</b>               |
| Less amounts due within one year<br>Total Amounts Due after more than one year                            | <b>538,910,391</b>               | 13,000,000<br><b>525,851,787</b> |
|   |                                  |                                  |
| Net Balance GGB Balance   | 126,544,767                      | 172,893,914                      |
| Change in GGB   |                                  | 46,349,147                       |