



Rialtas na hÉireann
Government of Ireland

Local Government Fund Account 2021

Prepared by the Department of Housing, Local Government and Heritage
[gov.ie/housing](https://www.gov.ie/housing)

Contents

Statement on Internal Financial Control	1 - 2
Statement of Accounting Policies	3
Report of the Comptroller and Auditor General	4 - 5
Statement of Income and Expenditure	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Account.....	9 - 17

Local Government Fund Account 2021

Statement by Accounting Officer on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department of Housing, Local Government and Heritage. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under on-going review.

The position in regard to the financial control environment, the framework of administrative procedures, managing reporting and internal audit is as follows:

Financial control environment

I confirm that a control environment containing the following elements is in place:

- Financial responsibilities have been assigned at management level with corresponding accountability
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performances against forecasts
- A risk management system operates within the Department
- There are systems aimed at ensuring the security of the ICT systems.

Internal audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls, on a rolling basis, over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Significant financial risks

The Department continues to have regard to significant financial and other business related risks in relation to the fund via the Departmental Risk Register. There are no significant financial risks or other business related risks in relation to the fund on the Departmental Risk Register. The Register is a living document and is updated to take account of new risks identified or of changes to existing risks.

Internal financial control issues


No weaknesses in internal financial control were identified in relation to 2021 that resulted in, or may result in, a material loss.

Covid-19 pandemic

The Department developed a Covid-19 Risk Register in parallel with its Covid-19 Response Plan. The Covid-19 Risk Register was drawn up with input from the Risk Management Committee and from the Audit Committee. Its purpose is to help manage Covid-19 related risks and to keep them under review. It ranges from risks to staff wellbeing through to ICT security risks and is available to local and Departmental Covid-19 Committees to assist in monitoring and managing the particular risks presented by Covid-19.

The Internal audit function adapted its audits to also consider the risks posed by the Covid-19 pandemic on the control environment and the effectiveness of the corresponding controls and mitigation strategies that have been put in place by management.

Signed: _____



Graham Doyle
Secretary General

Date: 28 July 2022

Local Government Fund Account 2021

Statement of Accounting Policies

1. Basis of accounting

The Local Government Fund (LGF) was established by the Local Government Act 1998 with effect from 1 January 1999. The proceeds of Local Property Tax (LPT) are paid directly into the LGF by the Office of the Revenue Commissioners.

The LGF comprises a commercial bank account and an investment account which are managed and controlled by the Minister for Housing, Local Government and Heritage. The LGF is managed by the Department of Housing, Local Government and Heritage and the associated administration costs are charged to Vote 34.

The account has been prepared for the year ending 31 December 2021 in the form and manner approved by the Minister for Housing, Local Government and Heritage. The account has been prepared on an accruals basis in accordance with the accounting policies set out below.

2. Funding policy

The LGF is funded through exchequer funding and LPT receipts. LPT receipts lodged into the Investment Account by the Office of the Revenue Commissioners. Sums payable from the LGF are paid out of the commercial bank account. The funds are transferred to the commercial bank account from the investment account before payments are disbursed to the relevant payees.

3. Income

Income to the fund is recognised as follows:

- LPT is paid directly into the investment account by the Office of the Revenue Commissioners. The amount recognised in the year is the amount received by the Revenue Commissioners in the year of account.
- Exchequer funding from Vote 34, Department of Housing, Local Government and Heritage is recognised on a cash receipts basis.

4. Expenditure

Expenditure from the Fund is in accordance with section 6 of the Local Government Act 1998 and subsequent amendments to this Act as outlined below:

- Expenditure authorised by the Minister
- LPT allocations calculated to be due to local authorities in 2021



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Local Government Fund

Opinion on the account

I have audited the financial statements of the Local Government Fund prepared by the Department of Housing, Local Government and Heritage for the year ended 31 December 2021 under section 3 of the Local Government Act 1998. The financial statements comprise

- the statement of income and expenditure
- the statement of financial position
- the statement of cash flows, and
- the related notes, including the statement of accounting policies.

In my opinion, the financial statements properly present

- the transactions on the Local Government Fund for 2021, and
- the balance of the Fund at 31 December 2021.

Basis of opinion

I conducted my audit of the account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Department of Housing, Local Government and Heritage and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on statement on internal financial control and on other matters

The Accounting Officer has presented a statement on internal financial control together with the financial statements. My responsibilities to report in relation to the information in the statement on internal financial control, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

31 July 2022

Appendix to the report

Responsibilities of the Department of Housing, Local Government and Heritage

The Department is responsible for

- the preparation of the annual account
- ensuring that the account properly presents the receipt and disposal of the money collected
- ensuring the regularity of transactions, and
- implementing such internal control as is necessary to enable the preparation of an account that is free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3(7) of the Local Government Act 1998 to audit the annual account of the Local Government Fund, and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the account as a whole is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with the Department regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the account to be readily and properly audited, or
- the account is not in agreement with the accounting records.

Statement on Internal Financial Control

My opinion on the account does not cover the statement on internal financial control presented with this account, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the account, I am required under the ISAs to read the statement on internal financial control presented and, in doing so, consider whether the information therein is materially inconsistent with the account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Local Government Fund

Statement of Income and Expenditure for the year ended 31 December 2021

<u>Income</u>	<u>Notes</u>	2021 €000	2020 €000
Exchequer funding (Vote 34, Subhead C.3)	1	699,300	1,056,060
Local property tax	2	550,475	481,520
Total Income		<u>1,249,775</u>	<u>1,537,580</u>
 <u>Expenditure</u>			
Local property tax payments	3	530,486	516,820
Covid-19 rates waiver	4	483,732	728,997
Local authority pay and pensions contribution	5	130,300	109,529
Covid-19 additional supports	6	59,957	132,662
Rates related payments - power stations	7	7,200	-
Energy efficiency program project management fees	8	4,709	-
Tourism support	9	3,618	400
Elected members remuneration costs	10	3,400	-
Local government innovation and reform	11	2,624	2,553
Municipal supports	12	1,000	-
Creative Ireland	13	1,000	1,000
Fire services and emergency planning	14	525	961
Single Pension Scheme reimbursements	15	478	-
Economic development initiative	16	445	-
Committee of the regions (EU affairs unit)	17	174	177
Public area enhancement	18	165	-
National oversight and audit commission	19	149	128
Other	20	430	692
Water rates related payment		-	2,300
Total Expenditure		<u>1,230,392</u>	<u>1,496,219</u>
 Surplus for the year		 <u>19,383</u>	 <u>41,361</u>

The statement of accounting policies on page 3 and notes 1 to 22 form part of this Account.

Signed:



Graham Doyle
Secretary General

Date: 28 July 2022

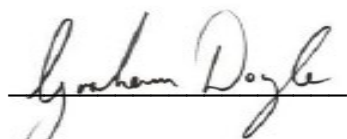
Local Government Fund

Statement of Financial Position as at 31 December 2021

	<u>Notes</u>	2021 €000	2020 €000
Financial assets			
Investment and bank account		285,220	266,330
Current assets			
Prepayment		-	3,500
Accrued income	21	662	5,257
		<u>285,882</u>	<u>275,087</u>
Current liabilities			
Sundry creditors	22	126,534	135,122
Net assets			
		<u>159,348</u>	<u>139,965</u>
Represented by			
Reserves at 1 January		139,965	98,604
Surplus for the year		19,383	41,361
Reserves at 31 December			
		<u>159,348</u>	<u>139,965</u>

The statement of accounting policies on page 3 and notes 1 to 22 form part of this Account.

Signed:



Graham Doyle
Secretary General

Date: 28 July 2022

Local Government Fund

Statement of Cash Flows as at 31 December 2021

	2021 €000	2020 €000
Reconciliation of surplus/(deficit) to net cash inflow from operating activities		
Surplus for the year	19,383	41,361
Decrease/(Increase) in debtors	8,095	(6,399)
(Decrease)/increase in creditors	(8,588)	134,572
Net cash inflow from operating activities	18,890	169,534
Statement of cash flows		
Net cash flow from operating activities	18,890	169,534
Increase in cash	18,890	169,534
Reconciliation of net cash flows to movement in net funds		
Changes in net funds resulting from cash flow		
Net funds at beginning of the year	266,330	96,796
Net funds at the end of the year	285,220	266,330
Increase in cash in the year	18,890	169,534

The statement of accounting policies on page 3 and notes 1 to 22 form part of this Account.

Signed:



Graham Doyle
Secretary General

Date: 28 July 2022

Notes to the Account

1. Exchequer funding (Vote 34, Subhead C.3)

	2021 €000	2020 €000
Base funding	192,000	156,060
Additional Covid-19 supports funding	507,300	900,000
Total	699,330	1,056,060

This figure represents the moneys provided by the Oireachtas in accordance with Section 4 of the Local Government Act 1998 as amended by Section 17 of the Financial Emergency Measures in the Public Interest Act 2009. The amount is determined annually by the Minister for Housing, Local Government and Heritage, with the consent of the Minister for Public Expenditure and Reform. Additional funding was provided in 2021 to support local authorities as a result of the impact of Covid-19 on commercial rates and to provide additional support to the local government sector impacted by the Covid-19 pandemic.

2. Local property tax

This figure represents the amount of LPT received by the Office of the Revenue Commissioners in 2021. LPT is received in accordance with section 157 of the Finance (Local Property Tax) Act 2012 (as amended by section 54 of the Water Services Act 2017) in each financial year commencing with the year 2018, the Revenue Commissioners shall pay into the LGF the LPT (including any interest or penalties paid thereon) received by them during that year. The increase in receipts in 2021 is as a result of a higher number of prepayments for 2022.

3. Local property tax payments

This figure represents payments to local authorities in respect of the year ended 31 December 2021 in accordance with the Government Decision on local retention of Local Property Tax (LPT). This includes an exchequer contribution of €35.1 million to meet the shortfall between the LPT allocations to individual local authorities and the estimated LPT yield for the 2021 liability year. The allocations were based on 2021 LPT forecasted income and took into account the decisions by 25 councils to vary the LPT rates in their respective areas. The LPT allocations to individual local authorities for 2021, including detailed information in respect of equalisation funding, and the associated impact of any local variation decisions are published on the Department of Housing, Local Government and Heritage's website. An additional payment of €630,000 was made to Sligo County Council in respect of a financial plan.

Notes to the Account (continued)

4. Covid-19 rates waiver

Commercial rates are the single biggest source of income for local authorities and are critical to their ability to provide services. The local authorities had budgeted to collect €1.7 billion in rates in 2021 from approximately 150,000 commercial and industrial properties. In response to the Covid-19 pandemic, Government put in place a commercial rates waiver for Q1 to Q3 2021, at a total cost of €422.3 million. An additional €61.4 million was distributed for Q4 2021. This means a total of €483.7 million was recouped to local authorities to fund the cost of commercial rates waivers for 2021. In line with the regulations the commercial rates waiver was applied on all eligible commercial rates accounts by the local authorities. The local authorities then provided certified financial returns, which were reviewed by the Department.

5. Local authority pay and pensions contribution

This figure represents payments to local authorities to assist in meeting additional costs in 2021 associated with the unwinding of the Financial Emergency Measures in the Public Interest (FEMPI) legislation and the cumulative effect of implementing National Pay Agreements up to and including the Public Sector Stability Agreement (PSSA). The overall aim of this contribution was to ease the burden of increases in rates of pay for existing staff and changes to Public Sector Pension Reduction (PSPR) rates since the end of 2015 as a direct consequence of the unwinding of FEMPI.

6. Covid-19 additional supports

While the impact on rates was by far the most significant for most local authorities and was addressed by the waiver, since 12th March 2020 the public health measures taken to deal with Covid-19 impacted on the ability of local authorities to deliver on a number of these income sources for 2021 such as Parking Fines/Charges, Planning Fees etc.

Additional expenditure was incurred by the sector in dealing with the public health emergency. Extra costs included costs adapting office space and other facilities, PPE equipment purchased outside of the OGP contract, cleaning contracts across services and public spaces and communications, signage and advertisements. This funding amounted to €59.9 million (€132.7 million in 2020).

Notes to the Account (continued)

7. Rates related payments - power stations

On 31 October 2020 it was announced that funding of €3.3 million would be provided to Offaly County Council in 2021 and €1.4 million would be provided to Longford County Council in 2021. This funding is being provided in recognition of the closure of peat fired power plants in both counties at the end of 2020. The package of funding recognises the serious impact that these closures will have on the commercial rates income for the authorities in question. In 2019, Lanesboro accounted for some 15% of Longford County Council rates income, and Shannonbridge accounted for approximately 20% of Offaly County Council's rates income.

In 2020 €2.5 million was pre-funded to Clare County Council to mitigate the loss incurred as a result of a rates valuation for Moneypoint power station which resulted in a 25% reduction of income of €2.7 million to Clare County Council.

8. Energy efficiency programme project management fees

In 2021 the Department launched a newly revised and enhanced Energy Efficiency Retrofitting Programme (EERP) for local authority social housing. In addition to the €65 million funding provided in 2021 towards the energy retrofitting of local authority owned social housing, a further €5 million for Project Management Fees (PMF) was made available within the LGF to help local authorities deliver on the EERP, from 2022 onwards the €5 million funding provision for PMF will continue to be made available to local authorities through the EERP, the LGF will have no further input after 2021.

The PMF designed to resource local authorities, are to be directed at ensuring staff are either recruited for the programme and/or upskilled where required, so as to minimise the reliance on external consultants out to 2030, and to also assist in the administration of the Programme. In 2021 the local authority sector indicated 78 full time staff were in employment on the EERP project.

The PMF funding will also support additional Housing Delivery and Co-ordination Office (HDCO) staff employed to drive performance and guide local authorities in their administration of the scheme. Discussions with the LGMA/HDCO are ongoing and two new members of staff have been deployed within the HDCO in Q4 2021.

Notes to the Account (continued)

9. Tourism support

€3.62 million, from the miscellaneous schemes allocation, was provided to assist local authorities in supporting an outdoor summer for locals and visitors alike. A proportional allocation, linked to population size was provided for most local authorities, along with a flat allocation for Dublin, Cork and Galway City Councils given their position as congregation centres for the surrounding areas.

The scheme was designed not to be prescriptive but included, for example, the provision and cleaning of portaloos and litter bins in public places, the pedestrianisation of streets and the provision of outdoor dining facilities, or any other measures which facilitated people in outdoor sites around the country. These sites included parks, beaches, greenways, pedestrianised streets or other popular visitor sites in a local authority area.

10. Elected members remuneration costs

On 18th May 2021 the Government approved proposals to reform the remuneration payable to elected members of local authorities, taking into account the recommendations of the Moorhead Report. The reforms came into effect from 1 July 2021. There was also a Government commitment to fund the cost of these reforms for the 6 month period of 2021. Following a necessary 6 month delay in the compulsory introduction of one aspect of the new remuneration package, the estimated cost of the funding required was reduced to €3.4 million for 2021.

11. Local government innovation and reform

Vouched expenditure totalling €2.6 million (€2.6 million in 2020) was incurred in respect of projects associated with the Local Government efficiency and reform agenda as well as the broader Public Service agenda. It supports projects that incentivise innovation, promotes efficiencies in the operation and delivery of local government services, and supports the establishment of shared services among local authorities. These are delivered through the Project Management Office (PMO) of the Local Government Management Agency.

12. Municipal supports

A once off, exceptional allocation of €1 million was pre-funded to Galway County Council in 2020. These funds were used to help strengthen the municipal districts and the MD budgetary process, in line with objectives in the Programme for Government.

Notes to the Account (continued)

13. Creative Ireland

Creative Ireland is a five-year all-of-Government initiative, from 2017 to 2022, to place creativity at the centre of public policy. It is a culture-based programme designed to promote individual, community and national wellbeing. The core proposition is that participation in cultural activity drives personal and collective creativity, with significant implications for individual and societal wellbeing and achievement. There are five pillars to the programme:

1. Creative Youth - Enabling the Creative Potential of Every Child
2. Creative Communities - Enabling Creativity in Every Community
3. Cultural Investment - Investing in our Creative and Cultural Infrastructure
4. Creative Industries - Ireland as a Centre of Creative Excellence
5. Global Reputation - A Creative and Cultural Nation

The fund contributed €1 million (just over €32,000 to each local authority) towards Pillar Two to support local community initiatives delivered through the local authorities and support the implementation of each local authority's Cultural and Creativity Strategy.

Local authorities were requested to deliver the following outcomes:

- Facilitate local community involvement in their Culture and Creativity Strategy to the greatest extent possible
- Support a variety of local cultural events/projects
- Ensure that all events/projects are inclusive, appropriate, respectful, and engage people of all ages and backgrounds
- Ensure that all events/projects are feasible and can be successfully completed within the timeframe, and
- Ensure all events/projects represent value for money and all funding is used effectively and only in accordance with the objectives of the event/project.

The Culture and Creativity Team in each local authority decides on an expansive creative programme in accordance with the priorities of the Creative Ireland Programme, designed to maximise use of the funding available. Over 1500 events and initiatives were funded across the country under Pillar Two in 2021.

Notes to the Account (continued)

14. Fire services and emergency planning

This expenditure represents, the cost of secondments from local authorities to the National Directorate for Fire and Emergency Management to work on priority projects. This model of collaborative approach is a key and cost effective method of harnessing the knowledge and experience of practitioners in the local authority sector to assist in policy implementation. It is seen as both necessary and appropriate to extend this arrangement to have local authority fire service personnel lead the implementation stage of significant projects.

15. Single Pension Scheme reimbursements

The Single Pension Scheme (SPS) introduced a new public service wide pension scheme inclusive of the local government sector for all new entrants effective from 01 January 2013. Contributions are remitted on an ongoing basis to the Exchequer. A mechanism has been established to allow local authorities recoup liabilities arising from the operation of the SPS for categories of expense incurred for pension and death in service benefits, a budget of €400,000 was allocated based on a departmental survey for a period from 2013 – 2018.

The allocated budget for the period 2013 – 2020 was surpassed mainly owing to expense incurred in years not included in the aforementioned survey, an additional amount requested was €77,877 bringing the total to €477,877 reimbursed for the period 2013 - 2020 as the members in the new scheme increase, liabilities would be expected to increase year on year for the foreseeable future.

16. Economic development initiative

Local authorities encourage people to support their local economy and shop in town centres as part of their local economic development role. This is important for towns and villages and indeed the small businesses which are at the heart of these communities. This funding supported local initiatives to achieve this goal after a challenging year. The majority of this funding was a contribution towards local expenditure for Christmas lights in the public realm, with some additional funding for outdoor Christmas events and also supported a dedicated learn to cycle park beside the very successful greenway in Dungarvan, Co. Waterford.

Notes to the Account (continued)

17. Committee of the regions (EU affairs unit)

Funding of €173,834 (€177,604 in 2020) was provided in 2021 for servicing the Irish Delegation to the Committee of the Regions (CoR), administered by an EU Affairs Unit which is based in the Eastern and Midland Regional Assembly. The EU Affairs Unit has offices and staff in both Dublin and Brussels and supports the Irish delegation with local and regional government interests on the CoR. CoR is an EU assembly established under treaty with particular functions within the wider EU legislative structures, and consisting of delegates from the 27 EU countries. It represents local and regional government in the EU decision-making process.

18. Public area enhancement

This funding provided a contribution towards a variety of schemes across Westmeath which improved public areas for locals and visitors alike.

These initiatives were all consistent with local and national objectives and are aligned with national policy relevant to DHLGH and broader Government policy. These projects included improvements to greenways, making walking areas wheelchair accessible and the refurbishment of historic buildings.

19. National oversight and audit commission

The National Oversight and Audit Commission (NOAC) is the national independent oversight body for the local government sector in Ireland. It was established in July 2014 under the Local Government Reform Act 2014 to provide independent oversight of the sector (local authorities and associated bodies), including Regional Assemblies. NOAC's functions are wide ranging, covering all local authority activities and involving the scrutiny of performance generally and financial performance specifically. NOAC also has a role in supporting best practice, overseeing implementation of national local government policy and monitoring and evaluating implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

Notes to the Account (continued)

20. Other

Funding is also provided to assist the costs of miscellaneous projects as follows:

	2021	2020
	€000	€000
<u>Local authorities</u>		
All island steering forum	97	66
Environmental supports	70	-
Town and village enhancements	39	330
Community sports facilities	38	-
International events supports	25	25
Local government boundary review	1	20
Staff mobility program	-	45
Directly elected mayor plebiscites	-	39
	<u>270</u>	<u>525</u>
<u>Non-local authorities</u>		
Local partnership	75	75
Household charge administration	55	59
Bank charges	20	14
Town and village enhancements	10	10
Recoupment of economic consultancy fees	-	9
Total	<u>430</u>	<u>692</u>

21. Accrued income

This represents accrued income as follows:

	2021	2020
	€000	€000
Local property tax	418	2,432
Covid-19 rates waiver refunds	242	2,825
Tourism support refund	2	-
Total	<u>662</u>	<u>5,257</u>

Notes to the Account (continued)

22. Sundry creditors

This represents accrued liabilities as follows:

	2021	2020
	€000	€000
Covid-19 rates waiver	61,740	1,907
Covid-19 additional supports	59,957	132,662
Elected members remuneration costs	3,400	-
Economic development initiative	445	-
Local government innovation and reform	358	191
Fire services and emergency planning	231	50
Committee of the regions	174	178
Public area enhancement	165	-
Household charge administration	39	45
International events support	25	-
Local property tax allocations	-	70
Payment due to the revenue commissioners in respect of 2020	-	19
Total	<u>126,534</u>	<u>135,122</u>

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Department of Housing, Local Government and Heritage



Rialtas na hÉireann
Government of Ireland



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An Ciste Rialtais Áitiúil

Cuntas 2021

Clár Ábhar

Ráiteas maidir le Rialú Airgeadais Inmheánach	1 - 2
Ráiteas maidir le Beartais Chuntasaíochta	3
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste	4 - 5
Ráiteas maidir le hloncam agus Caiteachas	6
Ráiteas maidir leis an Staid Airgeadais	7
Ráiteas maidir le Sreafaí Airgid	8
Nótaí leis an gCuntas	9 - 17

Cuntas Chiste Rialtais Áitiúil 2021

Ráiteas an Oifigigh Cuntasaíochta maidir leis an gCóras um Rialú Airgeadais Inmheánach

Freagracht as córas rialaithe airgeadais inmheánaigh

Mar Oifigeach Cuntasaíochta, aithním an fhreagracht atá orm a chinntiú go bhfuil córas éifeachtach rialaithe airgeadais inmheánaigh á chothabháil agus á chur i bhfeidhm ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta. Déantar an fhreagracht seo a chleachtadh i gcomhthéacs na n-acmhainní atá ar fáil dom agus i gcomhthéacs mo chuid dualgas eile mar Ard-Rúnaí. Chomh maith leis sin, ní féidir le haon chóras rialaithe airgeadais inmheánaigh ach deimhniú réasúnta seachas deimhniú cinnte a thabhairt go bhfuil sócmhainní cosanta, idirbhearta údaraithe agus taifeadta go cuí agus go seachnaítear botúin nó neamhrialtachtaí ábhartha nó go dtabharfaí faoi deara iad go tráthúil. Is próiseas leanúnach é an córas rialaithe airgeadais inmheánaigh a chothabháil agus bíonn an córas agus a éifeachtúlacht faoi athbhreithniú leanúnach.

Is mar seo a leanas an staid maidir leis an timpeallacht rialaithe airgeadais, leis an gcreat nósanna riaracháin agus le tuairisciú agus iniúchadh inmheánach a bhainistiú:

Timpeallacht um Rialú Airgeadais

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- Sannadh freagrachtaí airgeadais ag leibhéal bainistíochta le cuntasacht chomhfhreagrach
- Bunaíodh socruithe tuairiscithe ag gach leibhéal ag ar sannadh freagracht i leith bainistíocht airgeadais
- Bunaíodh nósanna imeachta foirmiúla chun teipeanna suntasacha rialaithe a thuairisciú agus chun gníomhaíocht cheartaitheach chuí a áirithiú.
- Tá Coiste Iniúcháireachta ann chun comhairle a chur orm le linn dom mo chuid freagrachtaí as an gcóras rialaithe airgeadais inmheánaigh a chomhlíonadh.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Dearbhaím go bhfuil creat nósanna imeachta riaracháin agus tuairiscithe bainistíochta rialta i bhfeidhm lena n-áirítear dualgais a dheighilt agus córas tarmligin agus cuntasachta agus, go háirithe:

- go bhfuil córas buiséadaithe iomchuí ann agus buiséad bliantúil a bhíonn faoi athbhreithniú ag bainistíocht shinsearach
- go ndéanann an lucht bainistíochta sinsearaí athbhreithnithe rialta ar thuarascálacha airgeadais tréimhsiúla agus bliantúla ina léirítear feidhmíocht airgeadais i gcoinne réamhaisnéisí
- go bhfuil córas bainistithe riosca i bhfeidhm laistigh den Roinn
- go bhfuil córais ann ina ndírítear ar shlándáil na gcóras TFC a chinntiú

Iniúchadh Inmheánach agus an Coiste Iniúchóireachta

Deimhním go bhfuil feidhm iniúchóireachta inmheánaí ag an Roinn agus go bhfuil pearsanra atá oilte go cuí ina bun, a fheidhmíonn de réir cairt scríofa cheadaithe. Téann anailís de na rioscaí airgeadais sin atá os comhair na Roinne i bhfeidhm ar a cuid oibre agus tá a cuid pleananna bliantúla iniúchóireachta inmheánaí, atá faofa agam féin, bunaithe ar an anailís seo. Féachtar leis na pleananna seo na príomhrialuithe a chlúdach ar bhonn atrátha thar thréimhse réasúnach. Déanaimse agus déanann an Coiste Iniúchóireachta athbhreithniú ar an bhfeidhm iniúchóireachta inmheánaí ar bhonn tréimhsiúil. Tá mé sásta go bhfuil nósanna imeachta curtha i bhfeidhm lena chinntiú go leantar suas tuairiscí na feidhme iniúchóireachta inmheánaí.

Rioscaí Móra Airgeadais

Tugann an Roinn aird go fóill ar rioscaí móra airgeadais agus ar rioscaí a bhaineann le gnó maidir leis an gciste trí Chlár Rioscaí na Roinne. Níl aon riosca mór airgeadais ná aon riosca eile a bhaineann le gnó ann maidir leis an gciste ar Chlár Rioscaí na Roinne. Doiciméad beo is ea an Clár agus nuashonraítear é chun rioscaí úra a sainathnódh nó athruithe ar na rioscaí reatha a chur san áireamh.

Saincheisteanna Rialaithe Airgeadais Inmheánaigh


Níor sainathnódh aon laigí eile i rialú airgeadais inmheánach maidir leis an mbliain 2021 as ar eascair cailteanas ábhartha nó as a bhféadfadh cailteanas ábhartha eascairt.

Paindéim Covid-19

D'fhorbair an Roinn Clár Rioscaí Covid-19 in éineacht le Plean Freagartha Covid-19. Cuireadh an Clár Rioscaí Covid-19 i dtoll a chéile le hionchur ón gCoiste Bainistithe Riosca agus ón gCoiste Iniúchóireachta. Is é is cuspóir leis cabhrú le rioscaí a bhaineann le Covid-19 a bhainistiú agus athbhreithniú a dhéanamh orthu. Áirítear ar a bhfuil ann rioscaí d'fholláine na foirne agus rioscaí slándála TFC agus tá sé ar fáil do Choistí áitiúla agus Ranna Covid-19 chun cuidiú le monatóireacht agus bainistiú a dhéanamh ar na rioscaí ar leith a thagann chun cinn de dheasca Covid-19.

Cuireadh an fheidhm iniúchóireachta inmheánaí in oiriúint chun measúnú a dhéanamh freisin ar na rioscaí atá ann de dheasca phaindéim Covid-19 ar an timpeallacht rialaithe agus ar chomh éifeachtacht is atá an rialú agus na straitéisí maolaithe comhfhreagracha atá curtha i bhfeidhm ag an mbainistíocht.

Sínithe ag:



Graham Doyle
An tArd-Rúnaí

Dáta: 28 Lúil 2022

Cuntas Chiste Rialtais Áitiúil 2021

Ráiteas ar Bheartais Chuntasaíochta

1. An Bunús Cuntasaíochta

Bunaíodh an Ciste Rialtais Áitiúil (CRÁ) leis an Acht Rialtais Áitiúil, 1998 le héifeacht ón 1 Eanáir 1999. Íocann Oifig na gCoimisinéirí Ioncaim fáltais a eascraíonn as Cáin Mhaoine Áitiúil (CMÁ) díreach isteach sa Chiste Rialtais Áitiúil.

Cuimsítear sa CRÁ cuntas bainc tráchtála agus cuntas infheistíochta arna bhainistiú agus arna rialú ag an Aire Tithíochta, Rialtais Áitiúil agus Oidhreachta. Is í an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a bhainistíonn an CRÁ agus déantar na costais riaracháin ghaolmhara a ghearradh ar Vóta 34.

Ullmhaíodh an cuntas don bhliain dar chríoch an 31 Nollaig 2021 san fhoirm agus ar an modh atá ceadaithe ag an Aire Tithíochta, Rialtais Áitiúil agus Oidhreachta. Is ar bhonn fabhráithe a ullmhaíodh an cuntas de réir na mbeartas cuntasaíochta atá leagtha amach thíos.

2. Beartas Maoinithe

Maoinítear an CRÁ trí chistiú ón státchiste agus trí fháltais ón gCáin Mhaoine Áitiúil. Lóisteálann Oifig na gCoimisinéirí Ioncaim fáltais ón gCáin Mhaoine Áitiúil isteach sa Chuntas Infheistíochta. Íoctar suimeanna iníochta ón CRÁ amach as an gcuntas bainc tráchtála. Aistrítear na suimeanna chuig an gcuntas bainc tráchtála ón gcuntas infheistíochta sula ndéantar na híocaíochtaí a íoc leis na híocaithe ábhartha.

3. Ioncam

Aithnítear ioncam chuig an gciste mar seo a leanas:

- Íocann Oifig na gCoimisinéirí Ioncaim Cáin Mhaoine Áitiúil díreach isteach sa chuntas infheistíochta. Is ionann an méid a aithnítear sa bhliain agus an méid a fhagheann na Coimisinéirí Ioncaim i mbliain an chuntais.
- Aithnítear maoiniú státchiste ó Vóta 34, an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta ar bhonn fáltais airgid.

4. Caiteachas

Déantar caiteachas as an gCiste i gcomhréir le halt 6 den Acht Rialtais Áitiúil, 1998, agus leis na leasuithe ina dhiaidh sin ar an Acht mar a léirítear thíos:

- Caiteachas arna cheadú ag an Aire
- Leithdháiltí Cánach Maoine Áitiúla a mheastar a bheidh dlíthe do na húdaráis áitiúla sa bhliain 2021



An tArd-Reachtair Cuntas agus Ciste

An tArd-Reachtair Cuntas agus Ciste

Tuarascáil le tíolacadh do Thithe an Oireachtais

An Ciste Rialtais Áitiúil

Tuairim maidir leis an gCuntas

Tá iniúchadh déanta agam ar ráitis airgeadais an Chiste Rialtais Áitiúil arna n-ullmhú ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht don bhliain dar chríoch 31 Nollaig

2021 faoi alt 3 den Acht Rialtais Áitiúil 1998. Cuimsítear sna ráitis airgeadais

- an ráiteas maidir le hioncam agus caiteachas
- an ráiteas maidir leis an staid airgeadais
- an ráiteas maidir le sreafaí airgid agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar na beartais chuntasaíochta.

Is é mo thuairim go dtugann na ráitis airgeadais léargas ceart

- ar na hidirbhearta ar an gCiste Rialtais Áitiúil don bhliain 2021, agus
- ar iarmhéid an Chiste amhail an 31 Nollaig 2021.

Bunús na Tuairime

Thug mé faoi m'iniúchadh ar an gcuntas de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (CIIInna) faoi mar atá fógartha ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Déantar cur síos ar na freagrachtaí atá orm faoi na caighdeáin sin i bhfoscáil na tuarascála seo. Táim neamhspleách ar an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht agus tá mo chuid freagrachtaí eitiúla eile comhlíonta agam de réir na gcaighdeán sin.

Measaim go bhfuil an fhianaise iniúchta atá aimsithe agam leordhóthanach agus ábhartha chun bunús a chur le mo thuairim.

Tuairisc ar an ráiteas maidir le rialú airgeadais inmheánach agus ar nithe eile

Tá ráiteas ar an rialú airgeadais inmheánach chomh maith leis na ráitis airgeadais curtha faoi mo bhráid ag an Oifigeach Cuntasaíochta. Déantar cur síos ar na freagrachtaí atá orm i ndáil le tuairisc a thabhairt ar fhaisnéis sa ráiteas maidir le rialú airgeadais inmheánach, agus ar ábhair áirithe eile lena dtuairiscím trí eisceacht, i bhfoscáil na tuarascála seo.

Níl aon ní le tuairisciú agam ina leith sin.

Seamus McCarthy
An tArd-Reachtair Cuntas agus Ciste

31 Iúil 2022

Aguisín a ghabhann leis an tuarascáil

Ullmhaithe ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht

Tá an Roinn seo freagrach as

- an gcuntas bliantúil a ullmhú,
- as a chinntiú go dtugann an cuntas léiriú cuí ar ghlacadh isteach agus ar dhiúscairt airgid a bailíodh,
- as rialtacht na n-idirbheart a chinntiú, agus
- as pé rialú inmheánach atá riachtanach d'fhonn cuntas a ullmhú atá saor ó mhíríteas ábhartha, cibé mar thoradh ar chalaos nó earráid, a chur i bhfeidhm.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Éilítear orm faoi alt 3(7) den Acht Rialtais Áitiúil, 1998, ráitis airgeadais an Chiste Rialtais Áitiúil a iniúchadh agus tuairisciú ina leith chuig Tithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á chur i gcrích agam ná teacht ar dhearbhu réasúnach ar cibé an bhfuil na ráitis airgeadais tríd is tríd saor ó aon mhíríteas ábhartha mar thoradh ar chalaos nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhairthe ach ní hionann é is barántas go dtiocfar i gcónaí, le linn iniúchadh a dtugtar faoi de réir na CIlInna, ar mhírítis ábhartha nuair is ann dóibh. D'fhéadfadh míráitis eascairt ó chalaos nó ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin nó le chéile, tionchar ar chinntí eacnamaíochta úsáideoirí a dhéantar bunaithe ar an gcuntas seo.

Mar chuid d'iniúchadh de réir na CIlInna, cuirim breithiúnas gairmiúil i bhfeidhm agus cloím le sceipteachas gairmiúil i rith an iniúchta. Lena linn sin déanaim,

- na rioscaí a bhaineann le míráiteas ábhartha ar na ráitis airgeadais, bíodh sin mar thoradh ar chalaos nó earráid a shainaithint agus a mheas; nósanna imeachta iniúchta a leagan amach agus a chur i gcrích atá freagrúil do na rioscaí sin; fianaise iniúchóireachta a fháil atá leordhóthanach agus ábhartha chun bonn a chur faoi mo thuairim. Tá riosca níos mó ann nach dtiocfar ar mhíríteas ábhartha mar gheall ar chalaos seachas mar gheall ar earráid, ós rud é go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nó rialú inmheánach a shárú a bheith i gceist.
- tuiscint a fháil ar rialú inmheánach a bhaineann leis an iniúchadh d'fhonn nósanna imeachta iniúchta a leagan amach atá oiriúnach sna himthosca, ach gan chun críche tuairim a chur in iúl maidir le héifeachtúlacht na rialuithe inmheánacha.
- oiriúnacht na mbeartas cuntasáíochta a úsáidtear agus réasúnacht na meastachán cuntasáíochta agus na nochtaí ábhartha a mheas.

Déanaim teagmháil leis an Roinn maidir le, i measc ábhair eile, scóip agus tráthúlacht bheartaithe an iniúchta agus fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaithnínm le linn dom m'iniúchadh a chur i gcrích.

Tuairiscím trí eisceacht chomh maith más rud é, de réir mo thuairime,

- nach bhfaighim an fhaisnéis agus na mínithe go léir a theastaíonn uaim chun m'iniúchadh a dhéanamh, nó
- nach raibh taifid chuntasaíochta leordhóthanacha ann chun go bhféadfaí na ráitis airgeadais a iniúchadh go hiomchuí agus go réidh, nó
- nach bhfuil an cuntas ag teacht leis na taifid chuntasaíochta.

Ráiteas ar Rialú Aireadais Inmheánach

Ní bhaineann mo thuairim ar an gcuntas leis an ráiteas maidir le rialú airgeadais inmheánach a chuirtear i láthair leis an gcuntas seo, agus ní thugaim aon deimhniú conclúideach de chineál ar bith ina leith.

Maidir le m'iniúchadh ar an gcuntas, tá sé de cheanglas orm faoi na CIlInna an ráiteas maidir le rialú airgeadais inmheánach a chuirtear i láthair a léamh agus lena linn sin, a bhreithniú cibé an bhfuil an fhaisnéis atá ann ag teacht go hábhartha leis an gcuntas nó le heolas a fuarthas le linn an iniúchta, sin nó an léir go bhfuil míráiteas ábhartha i gceist. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha i gceist san fhaisnéis seo, éilítear orm tuairisciú ina leith sin.

Tuairisciú ar ábhair eile

Déanaim m'iniúchadh trí thagairt a dhéanamh do bhreithnithe speisialta a ghabhann le comhlachtaí Stáit maidir lena mbainistíocht agus lena n-oibríocht. Tuairiscím má fhaighim nithe ábhartha ann a bhaineann leis an tslí a ndearnadh gnó poiblí.

Lorgaim fianaise faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím ar aon chás ábhartha nach bhfeidhmítear airgead poiblí chun na críocha dá bhfuil sé beartaithe, nó sa chás nach mbíonn na hidirbhearta ag teacht leis na húdaráis a dhéanann rialú orthu.

An Ciste Rialtais Áitiúil


Ráiteas maidir le hloncam agus Caiteachas don bhliain dar chríoch an 31 Nollaig 2021

<u>loncam</u>	<u>Nótaí</u>	2021 €000	2020 €000
Maoiniú Státhchiste (Vóta 34, Fo-mhírcheann C.3)	1	699,300	1,056,060
Cáin mhaoine áitiúil	2	550,475	481,520
loncam iomlán		<u>1,249,775</u>	<u>1,537,580</u>

Caiteachas

Íocaíochtaí Cánach Maoine Áitiúla	3	530,486	516,820
Tarscaoileadh Rátaí Covid-19	4	483,732	728,997
Ranníocaíocht ón Údarás Áitiúil i leith Pá agus Pinsin	5	130,300	109,529
Tacaíochtaí breise Covid-19	6	59,957	132,662
Íocaíochtaí a bhaineann le rátaí - stáisiúin chumhachta	7	7,200	-
Táillí maidir le bainistiú tionscadal do chlár éifeachtúlachta fuinnimh	8	4,709	-
Tacaíocht don turasóireacht	9	3,618	400
Costais luacha saothair comhaltaí tofa	10	3,400	-
Nuálaíocht agus Athchóiriú Rialtais Áitiúil	11	2,624	2,553
Tacaíochtaí Bardasacha	12	1,000	-
Éire Ildánach	13	1,000	1,000
Seirbhísí Dóiteáin agus Pleanáil Éigeandála	14	525	961
Aisíocaíochtaí na Scéime Pinsin Aonair	15	478	-
An Tionscnamh Forbartha Eacnamaíochta	16	445	-
Coiste na Réigiún (aonad Ghnóthaí AE)	17	174	177
Feabhsú limistéar poiblí	18	165	-
An Coimisiún Náisiúnta Maoirseachta agus Iniúchóireachta	19	149	128
Eile	20	430	692
Íocaíochtaí a bhain le Rátaí Uisce		-	2300
Caiteachas iomlán		<u>1,230,392</u>	<u>1,496,219</u>
Barrachas don bhliain		<u>19,383</u>	<u>41,361</u>

Is cuid den chuntas iad an Ráiteas ar Bheartais Chuntasaíochta ar leathanach 3 agus nótaí 1 go 22.

Sínithe ag: 
Graham Doyle
An tArd-Rúnaí


Dáta: 28 Lúil 2022

An Ciste Rialtais Áitiúil

Ráiteas maidir leis an Staid Airgeadais amhail an 31 Nollaig 2021

	<u>Nótaí</u>	2021 €000	2020 €000
Sócmhainní Airgeadais			
Cuntas infheistíochta agus cuntas bainc		285,220	266,330
Sócmhainní reatha			
Réamhíocaíocht		-	3,500
Ioncam fabhraithe	21	662	5,257
		<u>285,882</u>	<u>275,087</u>
Dliteanais Reatha			
Ilchreidiúnaithe	22	126,534	135,122
		<u>159,348</u>	<u>139,965</u>
Glansócmhainní			
Arna léiriú ag			
Cúlchistí amhail an 1 Eanáir		139,965	98,604
Barrachas don bhliain		19,383	41,361
		<u>159,348</u>	<u>139,965</u>
Cúlchistí amhail an 31 Nollaig			

Is cuid den chuntas iad an Ráiteas ar Bheartais Chuntasaíochta ar leathanach 3 agus nótaí 1 go 22.

Sínithe ag: 
Graham Doyle
An tArd-Rúnaí

Dáta: 28 Lúil 2022

An Ciste Rialtais Áitiúil

Ráiteas maidir le Sreafaí Airgid amhail an 31 Nollaig 2021

	2021 €000	2020 €000
Réiteach ar bharrachas/(easnamh) chuig glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin		
Barrachas don bhliain	19,383	41,361
Laghdú/(méadú) ar fhéichiúnaithe	8,095	(6,399)
(Laghdú)/méadú i gcreidiúnaithe	(8,588)	134,572
Glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin	<u>18,890</u>	<u>169,534</u>

Ráiteas maidir le Sreafaí Airgid


Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	18,890	169,534
Méadú ar airgead tirim	<u>18,890</u>	<u>169,534</u>

Réiteach ar ghlansreafaí airgid chuig gluaiseacht i glanchistí

Athruithe ar ghlanchistí ó shreabhadh airgid

Glanchistí ag tús na bliana	266,330	96,796
Glanchistí ag deireadh na bliana	285,220	266,330
Méadú ar airgead tirim sa bhliain	<u>18,890</u>	<u>169,534</u>

Is cuid den chuntas iad an Ráiteas ar Bheartais Chuntasaíochta ar leathanach 3 agus nótaí 1 go 22.

Sínithe ag: 
Graham Doyle
An tArd-Rúnaí

Dáta: 28 Lúil 2022

Nótaí leis an gCuntas

1. Maoiniú Stáitchiste (Vóta 34, Fo-mhírcheann C.3)

	2021 €000	2020 €000
Bunmhaoiniú	192,000	156,060
Maoiniú breise do thacaíochtaí Covid-19	507,300	900,000
Iomlán	699,330	1,056,060

Léirítear san fhiigiúr seo an t-airgead a chuir an tOireachtas ar fáil i gcomhréir le hAlt 4 den Acht Rialtais Áitiúil, 1998, arna leasú le hAlt 17 den Acht um Bearta Airgeadais Éigeandála ar Mhaithe le Leas an Phobail, 2009. Is é an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta a chinneann an tsuim sin gach bliain, le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe. Cuireadh maoiniú breise ar fáil in 2021 chun tacú le húdaráis áitiúla mar thoradh thionchar Covid-19 ar rátaí tráchtála agus chun tacaíocht bhreise a chur ar fáil d'earnáil an rialtais áitiúil ar imir paidéim Covid-19 tionchar uirthi.

2. Cáin Mhaoine Áitiúil

Léirítear san fhiigiúr seo an méid Cánach Maoine Áitiúla a fuair Oifig na gCoimisinéirí Ioncaim sa bhliain 2021. Faightear CMÁ i gcomhréir le hAlt 157 den Acht Airgeadais (Cáin Mhaoine Áitiúil) 2012 (arna leasú ag alt 54 den Acht um Sheirbhísí Uisce 2017). I ngach bliain airgeadais ag tosú leis an mbliain 2018, íocfaidh na Coimisinéirí Ioncaim isteach sa Chiste Rialtais Áitiúil aon CMÁ a fuair siad i rith na bliana sin (lena n-áirítear aon ús nó aon phionós a íocadh uirthi). Is de thoradh líon níos airde réamhíocaíochtaí don bhliain 2022 a bhí méadú ar fháltais in 2021.

3. Íocaíochtaí Cánach Maoine Áitiúla

Léirítear san fhiigiúr seo íocaíochtaí a rinneadh le húdaráis áitiúla i ndáil leis an mbliain dár críoch an 31 Nollaig 2021 i gcomhréir le Cinneadh an Rialtais ar Cháin Mhaoine Áitiúil a choinneáil go háitiúil. Áirítear leis seo ranníocaíocht stáitchiste €35.1 milliún chun freastal ar an easnamh idir leithdháiltí CMÁ d'údaráis áitiúla aonair agus an ioncam réamh-mheasta CMÁ don bhliain dliteanais 2021. Bhí na leithdháiltí bunaithe ar ioncam réamh-mheasta CMÁ 2021 agus cuireadh san áireamh freisin na cinntí a rinne 25 comhairle na rátaí CMÁ ina gceantair féin faoi seach a athrú. Tá na leithdháiltí CMÁ chuig údaráis áitiúla aonair don bhliain 2021, lena n-áirítear faisnéis mhionsonraithe i ndáil le maoiniú um chomhionannú, agus an tionchar gaolmhar ag cinntí athraithe áitiúla ar bith, foilsithe ar láithreán gréasáin na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta. Rinneadh íocaíocht sa bhreis ar fiú €630,000 í le Comhairle Chontae Shligigh i ndáil le plean airgeadais.

Nótaí leis an gCuntas (ar lean)

4. Tarscaoileadh Rátaí Covid-19

Is iad rátaí tráchtála an fhoinsé ioncaim is mó atá ag na húdaráis áitiúla agus tá siad fíorthábhachtach chun go mbeidh ar chumas na n-údarás áitiúil seirbhísí a chur ar fáil. Bhí foráil bhuiséid déanta ag na húdaráis áitiúla chun rátaí €1.7 billiún a bhailiú sa bhliain 2021 ó thart ar 150,000 réadmhaoin tráchtála agus tionscail. Mar fhreagairt ar an bpaindéim Covid-19, chuir an Rialtas tarscaoileadh rátaí tráchtála i bhfeidhm do R1 go R3 2021, ar chostas iomlán €422.3 milliún. Leithdháileadh €61.4 milliún sa bhreis do R4 2021. Ciallaíonn sé sin gur forchúitíodh €483.7 milliún san iomlán leis na húdaráis áitiúla chun costas na dtarscaoiltí rátaí tráchtála don bhliain 2021 a mhaoiniú. De réir na rialachán, chur na húdaráis áitiúla an tarscaoileadh rátaí tráchtála i bhfeidhm ar gach cuntas incháilithe rátaí tráchtála. Chuir na húdaráis áitiúla tuairisceáin airgeadais deimhnithe ar fáil ansin agus rinne an Roinn athbhreithniú orthu.

5. Ranníocaíocht ón Údarás Áitiúil i leith Pá agus Pinsin

Léirítear san fhigiúr sin íocaíocht a rinneadh le húdaráis áitiúla chun cuidiú leis na costais bhreise sa bhliain 2021 a bhain le foirceannadh na reachtaíochta maidir le Bearta Éigeandála Airgeadais ar Mhaithe le Leas an Phobail (BÉAML) a íoc agus éifeacht charnach na gComhaontuithe Náisiúnta Pá a chur i bhfeidhm, suas go dtí Comhaontú Cobhsaíochta na Seirbhíse Poiblí, agus é sin san áireamh. Ba é an aidhm fhoriomlán leis an gcúiteamh sin an t-ualach a mhaolú maidir le méaduithe ar rátaí pá don fhoireann reatha agus athruithe ar rátaí Laghdú Pinsean na hEanála Poiblí ó dheireadh na bliana 2015 i leith mar iarmhairt dhíreach ar fhoirceannadh BÉAML.

6. Tacaíochtaí breise Covid-19

Cé gurbh é an tionchar a bhí ann ar rátaí an tionchar ba mhó a bhí ann don chuid is mó de na húdaráis áitiúla, agus go ndeachaigh an tarscaoileadh i ngleic leis, bhí tionchar ag na bearta sláinte poiblí Covid-19, a cuireadh i bhfeidhm ar an 12 Márta 2020, ar chumas na n-údarás áitiúil leas a bhaint as roinnt fhoinsí ioncaim eile in 2021, ar nós Fíneálacha/Táillí Páirceála, Táillí Pleanála etc.

Tabhaíodh caiteachas breise san earnáil fad a bhíodhas ag tabhairt aghaidh ar an éigeandáil sláinte poiblí. Áiríodh ar na costais bhreise oifigí agus saoráidí eile a chur in oiriúint, trealamh cosanta pearsanta a ceannaíodh taobh amuigh de chonradh na hOifige um Sholáthar Rialtais, conarthaí glantacháin ar fud seirbhísí agus spásanna poiblí, agus cumarsáid, comharthaíocht agus fógraí. Ba ionann an maoiniú sin agus €59.9 milliún (€132.7 milliún in 2020).

Nótaí leis an gCuntas (ar lean)

7. **Íocaíochtaí a Bhaineann le Rátaí - Stáisiún Chumhachta**

Fógraíodh ar an 31 Deireadh Fómhair 2020 go gcuirfí maoiniú €3.3 milliún ar fáil do Chomhairle Chontae Uíbh Fhailí in 2021 agus go gcuirfí €1.4 milliún ar fáil do Chomhairle Chontae an Longfoirt in 2021. Tá an maoiniú seo á chur ar fáil mar aitheantas ar dhúnadh móinstáisiún chumhachta sa dá chontae ag deireadh na bliana 2020. Aithnítear leis an bpacáiste maoinithe an diantionchar a bheidh ag dúnadh na stáisiún seo ar ioncam ó rátaí tráchtála do na húdaráis lena mbaineann. Tháinig tuairim is 15% d'ioncam Chomhairle Chontae an Longfoirt ó rátaí don bhliain 2019 ón stáisiún cumhachta i mBéal Átha Liag, agus ón stáisiún i nDroichead na Sionainne a fuair Comhairle Chontae Uíbh Fhailí thart ar 20% dá hioncam ó rátaí don bhliain chéanna.

Tugadh €2.5 milliún do Chomhairle Contae an Chláir sa bhliain 2020 chun an cailteanas a thabhódh sí mar thoradh ar luacháil ar rátaí do stáisiún cumhachta Ghob na Muine a mhaolú sular tharla sé. Ba é thoradh na luachála sin gur tháinig laghdú €2.7 milliún ar ioncam Chomhairle Contae an Chláir.

8. **Táillí maidir le Bainistiú Tionscadal do Chlár Éifeachtúlachta Fuinnimh**

Sa bhliain 2021, sheol an Roinn Clár Éifeachtúlachta Fuinnimh Iarfheistithe (CÉFI) maidir le tithíocht shóisialta na n-údarás áitiúil, a ndearnadh athbhreithniú air go gairid roimhe sin agus ar cuireadh feabhas air. Sa bhreis ar an maoiniú €65 milliún a cuireadh ar fáil in 2021 i dtreo iarfheistiú fuinnimh a dhéanamh ar thithíocht shóisialta ar leis na húdaráis áitiúla í, cuireadh €5 milliún ar fáil i leith Táillí maidir le Bainistiú Tionscadal (TBT) laistigh den Chiste Rialtais Áitiúil chun cuidiú le húdaráis áitiúla an CÉFI a sheachadadh. Ó 2022 ar aghaidh, leanfar leis an bhforáil maoinithe €5 milliún do TBT a chur ar fáil d'údaráis áitiúla tríd an CÉFI, ach ní bheidh baint ag an gCiste Rialtais Áitiúil leis tar éis na bliana 2021.

Tá an TBT, a ceapadh chun acmhainní a chur ar fáil d'údaráis áitiúla, le díriú ar a chinntiú go ndéantar baill foirne a earcú don chlár, sin nó go gcuirtear uasoiliúint orthu de réir mar is gá, chun an spleáchas ar shainchomhairleoirí seachtracha a laghdú go dtí an bhliain 2030, agus chun cuidiú le riar an Chláir freisin. Thug earnáil na n-údarás áitiúil le fios in 2021 go raibh 78 ball foirne earcaithe go lánaimseartha ar an tionscadal CÉFI.

Tacóidh an maoiniú TBT le baill foirne breise in Oifig Chomhordú an tSoláthair Tithíochta (OCST) a fhostaítear chun feidhmíocht a bhrú chun cinn agus chun treoir a thabhairt d'údaráis áitiúla i ndáil le riar na scéime. Tá cainteanna ag dul ar aghaidh leis an nGníomhaireacht Bainistíochta Rialtais Áitiúil/OCST faoi láthair agus lonnóidh beirt bhall foirne nua laistigh den OCST in R4 2021.

Nótaí leis an gCuntas (ar lean)

9. **Tacaíocht don turasóireacht**

Cuireadh €3.62 milliún ó leithdháileadh na scéimeanna ilghnéitheacha ar fáil chun cuidiú le húdarais áitiúla a bheith in ann tacú le samhradh amuigh faoin spéir do chuartheoirí agus daoine áitiúla araon. Cuireadh leithdháileadh comhréireach a bhí bunaithe ar líon an daonra ar fáil don chuid is mó de na húdarais áitiúla, chomh maith le leithdháileadh comhréidh do Chomhairlí Contae Bhaile Átha Cliath, Chorcaí agus na Gaillimhe, i bhfianaise a staide mar ionaid chruinnithe do na ceantair mórtimpeall orthu.

Níor ceapadh an scéim le bheith forordaitheach ach áiríodh ann, mar shampla, soláthar agus glanadh leithreas inaistrithe agus boscaí bruscair in áiteanna poiblí, teorannú sráideanna do choisithe agus soláthar áiteanna faoin aer chun greim a ithe, nó bearta ar bith eile a chuidigh le daoine ar láithreacha lasmuigh ar fud na tíre. Áiríodh ar na láithreacha seo páirceanna, tránna, glasbhealaí, sráideanna teorannaithe do choisithe nó láithreacha eile i limistéar údarais áitiúil a raibh tóir ag cuairteoirí orthu.

10. **Costais Luacha Saothair Comhaltaí Tofa**

Ar an 18 Bealtaine 2021, cheadaigh an Rialtas tograí chun an luach saothair a bhí iníoctha le comhaltaí tofa na n-údarás áitiúil a leasú, ag cur na moltaí i dTuarascáil Moorhead san áireamh. Tháinig na leasuithe in éifeacht ar an 1 Iúil 2021. Rinne an Rialtas gealltanús go maoineodh sé costas na leasuithe seo ar feadh na tréimhse 6 mí sin in 2021. Tar éis moill 6 mí, a raibh gá léi, ar thabhairt isteach éigeantach gné amháin den pacáiste nua luacha saothair, laghdaíodh costas measta an mhaoinithe arna theastáil go €3.4 milliún don bhliain 2021.

11. **Nuálaíocht agus Athchóiriú Rialtais Áitiúil**

Tabhaíodh caiteachas deimhnithe €2.6 milliún (€2.6 milliún in 2020 freisin) i ndail le tionscadail a bhain le clár an Rialtais Áitiúil um éifeachtúlacht agus athchóiriú, mar aon leis an gclár Seirbhíse Poiblí i gcoitinne. Tacaíonn sé le tionscadail a spreagann an nuálaíocht, a chuireann éifeachtúlachtaí chun cinn i bhfeidhmiú agus i seachadadh seirbhísí údarás áitiúil, agus tacaíonn le bunú seirbhísí comhroinnte i measc údarais áitiúla. Déantar iad seo a sheachadadh trí Oifig Bainistithe Tionscadal den Ghníomhaireacht Bainistíochta Rialtais Áitiúil.

12. **Tacaíochtaí Bardasacha**

Tugadh leithdháileadh eisceachtúil aon uaire ar fiú €1 milliún é do Chomhairle Chontae na Gaillimhe mar réamh-mhaoiniú in 2020. Baineadh leas as na cistí seo chun cuidiú leis na ceantair bardasacha agus an próiseas buiséid na gCeantar Bardasach a láidriú, de réir na gcuspóirí i gClár an Rialtais.

Nótaí leis an gCuntas (ar lean)

13. Éire Ildánach

Tionscnamh uile-Rialtais cúig bliana is ea Éire Ildánach, idir na blianta 2017 agus 2022, chun cruthaitheacht a chur i gcroílár beartais phoiblí. Clár bunaithe ar chultúr atá ann a dearadh chun folláine an duine aonair, folláine an phobail agus folláine an náisiúin a chur chun cinn. Is é an bunsmaoineamh a bhaineann leis go spreagann rannpháirtíocht i ngníomhaíocht chultúrtha an chruthaitheacht phearsanta agus choiteann, a mbaineann impleachtaí suntasacha leis sin do dhaoine aonair agus d'fholláine agus do ghnóthú na sochaí. Tá cúig cholún sa chlár:

1. Óige Ildánach - Cumas Cruthaitheach gach Linbh agus Duine Óig a Chumasú
2. Pobail Ildánacha - Cruthaitheacht a Chumasú i ngach Pobal
3. Infheistíocht Ildánach - Infheistíocht a Dhéanamh i mBonneagar Cruthaitheachta agus Cultúir na Tíre
4. Tionscail Ildánacha - Éire ina hIonad Barr Feabhais ó thaobh na Cruthaitheachta
5. Cáil Domhanda - Náisiún Cruthaitheach agus Cultúrtha

Cuireadh €1 milliún ar fáil (díreach os cionn €32,000 do gach údarás áitiúil) ón gciste i dtreo Cholún a Dó chun tacú le tionscnaimh laistigh de phobail áitiúla trí údaráis áitiúla agus tacú le Straitéis Chultúir agus Chruthaitheachta gach údaráis a chur i bhfeidhm.

Iarradh ar údaráis áitiúla na torthaí seo a leanas a sheachadadh:

- Rannpháirtíocht pobail áitiúil sa Straitéis Chultúir agus Chruthaitheachta atá acu a éascú a mhéid is féidir
- Tacú le réimse leathan imeachtaí/tionscadal cultúir áitiúil
- A chinntiú go mbíonn gach imeacht/tionscadal ionchuimsitheach agus oiriúnach, go léirítear meas leo agus go meallann siad daoine de gach aois agus de gach cineál cúlra.
- A chinntiú go mbeidh gach imeacht/tionscadal indéanta agus go mbeifear ábalta iad a chur i gcrích laistigh den achar ama, agus
- A chinntiú go mbeidh luach ar airgead i gceist le gach imeacht/tionscadal agus go mbainfear úsáid éifeachtach as an maoiniú ar fad, de réir chuspóirí an imeachta/an tionscadail amháin.

Is í an Fhoireann Chultúir agus Chruthaitheachta i ngach údarás áitiúil a shocraíonn ar chlár cruthaitheachta fairsing de réir na dtosaíochtaí atá leagtha síos i gClár Éire Ildánach. Tá sé mar aidhm an leas a bhaintear as an maoiniú atá ar fáil a uasmhéadú. Tugadh maoiniú do níos mó má 1500 imeacht agus tionscnamh ar fud na tíre faoi Cholún a Dó sa bhliain 2021.

Nótaí leis an gCuntas (ar lean)

14. Seirbhísí Dóiteáin agus Pleanáil Éigeandála

Léiríonn an caiteachas sin an costas a bhaineann le daoine ó na húdaráis áitiúla a bheith ar iasacht leis an Stiúrthóireacht Náisiúnta um Dhóiteáin agus Bainistíocht Éigeandála chun oibriú ar thograí a bhfuil tús áite tugtha dóibh. Is príomh-mhúnla atá éifeachtúil ó thaobh costais í an tsamhail chomhoibrithe seo chun an t-eolas agus an taithí atá ag cleachtóirí in earnáil na n-údarás áitiúil a chothú ar mhaithe le beartais a chur i bhfeidhm. Feictear gur riachtanach agus iomchuí an socrú sin a leathnú ionas go mbeidh pearsanra sheirbhís dóiteáin na n-údarás áitiúil i gceannas ar chéim chur chun feidhme tionscadal tábhachtach.

15. Aisíocaíochtaí na Scéime Pinsin Aonair

Leis an Scéim Pinsin Aonair (SPA) tugadh isteach scéim pinsin nua ar fud na seirbhíse poiblí a bhfuil earnáil an rialtais áitiúil mar chuid de do gach iontrálaí nua a bhfuil feidhm aici ón 1 Eanáir 2013. Déantar ranníocaíochtaí a chur ar ais chuig an Státchiste ar bhonn leanúnach. Rinneadh meicníocht a bhunú chun a chur ar chumas údarás áitiúil dliteanais a fhorchúiteamh a eascraíonn as feidhmiú an SPA do chatagóirí costas a thabhaítear i leith sochair pinsin agus 'bás le linn seirbhíse'; leithdháileadh buiséad €400,000 bunaithe ar shuirbhé ón roinn a bhain le tréimhse ó 2013 – 2018.

Sáraíodh an buiséad a leithdháileadh don tréimhse 2013 – 2020 de bharr costais a tabhaíodh i mblianta nár áiríodh sa suirbhé thuasluaite den chuid is mó; €77,877 a bhí ar méid breise airgid a iarradh arbh é €477,877 an t-iomlán a cúitíodh don tréimhse 2013 - 2020 de réir mar a thioctadh méadú ar líon na gcomhaltaí sa scéim nua, bheifí ag súil go dtiocfadh méadú ar dhliteanais bliain i ndiaidh bliana don tréimhse amach anseo.

16. An Tionscnamh Forbartha Eacnamaíochta

Molann údaráis áitiúla do dhaoine tacú lena ngeilleagair áitiúla agus siopadóireacht a dhéanamh i láir bailte mar chuid den ról maidir le forbairt eacnamaíochta áitiúla atá acu. Tá sé seo tábhachtach do bhailte agus do shráidbhailte agus do na gnóthaí beaga go deimhin atá i gcroílár na bpobal sin. Tacaíodh le tionscnaimh áitiúla leis an maoiniú seo chun an sprioc seo a bhaint amach i ndiaidh bliain dhúshlánach. B'ionann formhór an mhaoinithe seo agus ranníocaíocht i leith caiteachas áitiúil do shoilse na Nollag sa réimse poiblí, a tugadh roinnt maoiniú breise d'imeachtaí na Nollag amuigh faoin aer agus a tacaíodh le páirc tiomnaithe 'foghlaim an tslí le rothaíocht a dhéanamh' in aice leis an mbealach glas a bhfuil an-rath air i nDún Garbháin, Co. Phort Láirge.

Nótaí leis an gCuntas (ar lean)

17. Coiste na Réigiún (aonad Ghnóthaí AE)

Cuireadh maoiniú €173,834 (€177,604 sa bhliain 2020) ar fáil sa bhliain 2021 chun freastal ar Thoscaireacht na hÉireann ar Choiste na Réigiún. Is é an tAonad Gnóthaí AE, atá lonnaithe i dTionól Réigiúnach an Oirthir agus na Lár Tíre, a riarann an maoiniú. Tá oifigí agus foireann ag an Aonad Gnóthaí AE i mBaile Átha Cliath agus sa Bhruiséil agus tacaíonn sé le toscaireacht na hÉireann le leasanna rialtais áitiúil agus réigiúnaigh ar Choiste na Réigiún. Is tionól AE é Coiste na Réigiún a bunaíodh faoi chonradh agus a bhfuil feidhmeanna faoi leith aige laistigh de struchtúir reachtacha níos forleithne an AE, agus tá sé comhdhéanta de thoscáirí as 27 ballstát an AE. Déanann sé ionadaíocht ar an rialtas áitiúil agus réigiúnach i bpróiseas an AE maidir le cinnteoireacht.

18. Feabhsú limistéar poiblí

Cuireadh ranníocaíocht ar fáil i leith réimse scéimeanna ar fud na hIarmhí leis an maoiniú seo, lena n-áirítear feabhas ar limistéir phoiblí do dhaoine áitiúla agus do chuiditheoirí araon.

Bhí na tionscnaimh seo go léir i gcomhréir le cuspóirí áitiúla agus náisiúnta agus tá siad ag teacht leis an mbeartas náisiúnta is ábhartha do RTRAO agus do bheartas rialtais níos leithne. Áiríodh ar na tionscadail seo feabhsúcháin ar bhealaí glasa, chun iad a bheith oiriúnach do chathaoir rothaí agus athchóiriú foirgneamh stairiúla.

19. An Coimisiún Náisiúnta Maoirseachta agus Iniúchóireachta

Is é an Coimisiún Náisiúnta Maoirseachta agus Iniúchóireachta (CNMI) an comhlacht maoirseachta náisiúnta neamhspleách d'earnáil an rialtais áitiúil in Éirinn. Bunaíodh i mí Iúil 2014 é faoin Acht um Athchóiriú Rialtais Áitiúil, 2014 chun maoirseacht neamhspleách a dhéanamh ar earnáil an rialtais áitiúil (údarás áitiúla agus comhlachtaí gaolmhara), lena n-áirítear Tionóil Réigiúnacha. Tá raon leathan feidhmeanna ag an gCoimisiún, lena gcumhdaítear gníomhaíochtaí uile údarás áitiúil agus lena n-áirítear grinnscrúdú a dhéanamh ar fheidhmíocht ghinearálta agus ar fheidhmíocht airgeadais go sonrath. Tá ról ag an CNMI i dtacú le dea-chleachtas, i maoirseacht a dhéanamh ar chur chun feidhme beartas náisiúnta rialtais áitiúil agus i bhfaireachán agus measúnú a dhéanamh ar chur chun feidhme pleananna corparáideacha, ar chomhlíonadh na gcomhaontuithe seirbhíse agus ar athchóiriú na seirbhíse poiblí ag comhlachtaí rialtais áitiúil.

Nótaí leis an gCuntas (ar lean)

20. Eile

Cuirtear maoiniú ar fáil freisin chun cabhrú leis na costais a bhaineann le tionscadail ilghnéitheacha mar seo a leanas a fóc:

	2021 €000	2020 €000
<u>Údaráis Áitiúla</u>		
Fóram Stiúrtha Uile-Oileánda	97	66
Tacaíochtaí don Chomhshaol	70	-
Feabhsúcháin na mBailte agus na Sráidbhailte	39	330
Saoráidí Spóirt Pobail	38	-
Tacaíochtaí d'Imeachtaí Idirnáisiúnta	25	25
Athbhreithniú Teorann Rialtais Áitiúil	1	20
Clár Luaineachta Foirne	-	45
Pobalbhreitheanna Méara Dírthoghcháin	-	39
	270	525
<u>Údaráis Neamháitiúla</u>		
Comhpháirtíocht Áitiúil	75	75
Riarachán an Mhuirir Theaghlaigh	55	59
Muirir Bhainc	20	14
Feabhsúcháin na mBailte agus na Sráidbhailte	10	10
Forchúiteamh Táillí Sainchomhairleoireachta Eacnamaíochta	-	9
Iomlán	430	692

21. Ioncam fabhraithe

Léirítear mar seo a leanas an t-ioncam fabhraithe:

	2021 €000	2020 €000
Cáin Mhaoine Áitiúil	418	2,432
Aisíocaíochtaí Tarscaoileadh Rátaí Covid-19	242	2,825
Aisíocaíocht i leith Tacaíocht don Turasóireacht	2	-
Iomlán	662	5,257

Nótaí leis an gCuntas (ar lean)

22. Ilchreidiúnaithe

Léirítear leis an bhfigiúr seo dliteanais fhabhráithe mar seo a leanas:

	2021	2020
	€000	€000
Tarscaoileadh Rátaí Covid-19	61,740	1,907
Tacaíochtaí breise Covid-19	59,957	132,662
Costais Luacha Saothair Comhaltaí Tofa	3,400	-
An Tionscnamh Forbartha Eacnamaíochta	445	-
Nuálaíocht agus Athchóiriú Rialtais Áitiúil	358	191
Seirbhísí Dóiteáin agus Pleanáil Éigeandála	231	50
Coiste na Réigiún	174	178
Feabhsú Limistéar Poiblí	165	-
Riarachán an Mhuirir Theaghlaigh	39	45
Tacaíocht d'Imeachtaí Idirnáisiúnta	25	-
Leithdháiltí Cánach Maoine Áitiúla	-	70
Íocaíocht dlite do na Coimisinéirí Ioncaim maidir leis an mbliain 2020	-	19
iomlán	<u>126,534</u>	<u>135,122</u>

