

D. O' Donoghue

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ABSTRACT OF ACCOUNTS

of the

LIMERICK CORPORATION

FOR THE FOUR YEARS

1976, 1977, 1978, 1979

LIMERICK CORPORATION

AUDIT REPORT

ON

ACCOUNTS

FOR THE FOUR YEARS

1976, 1977, 1978 & 1979

CORPORATION OF THE COUNTY BOROUGH OF LIMERICK

The Minister for the Environment,
Custom House,
Dublin 1.

I have audited the accounts of the County Borough of Limerick for the four years ended 31st December, 1979. Certified copies of the Abstracts of Accounts together with copies of the Gas Department Accounts are enclosed.

The accounts for the four years under audit were compiled in accordance with the provisions of the Public Bodies (Amendment) Order 1977 and are in the same form as the Estimates of Expenses which group services according to their objectives.

Attached to this report are schedules showing in summary form the Revenue and Capital Accounts of the Corporation for the period under audit together with other financial and statistical support schedules.

The total expenditure of the Corporation—including transfers—for the period under audit was as follows:—

Year	Revenue Expenditure £	Capital Expenditure £	Total Expenditure £
1976	5,354,821	2,283,624	7,638,445
1977	6,084,427	2,257,154	8,341,581
1978	7,456,700	2,926,658	10,383,358
1979	8,931,569	4,106,128	13,037,697

Estimates of Expenses

The following statement shows the Estimated Net Revenue Expenditure adopted by the Corporation for each of the four years under audit and the Actual Net Revenue Expenditure incurred.

Year	Estimated Net Revenue Expenditure £	Actual Net Revenue Expenditure £	Variations £
1976	2,475,000	2,495,658	+ 20,658
1977	2,961,000	2,779,469	— 181,531
1978	3,378,500	2,983,722	— 394,778
1979	3,884,000	4,030,771	+ 146,771

While the overall Estimates of Net Revenue Expenditure are—with the exception of those for 1978—reasonably close to the Actual Net Revenue Expenditure incurred, the detailed estimates show considerable variations and this is a matter which has been drawn to the specific attention of the City Manager.

Where actual expenditure exceeded estimated expenditure Supplementary Estimates in respect of these items were in accordance with Section 11 of the City and County Management (Amendment) Act 1955, placed before and approved by the Corporation.

Balances on Revenue and Capital Accounts

There was an adverse balance on the Revenue Account at the 1st January 1976 of £460,334 which was reduced to an adverse balance of £40,000 at the 31st December 1979. This was a welcome improvement in the finances of the Corporation particularly as the Capital Account operated on a substantial adverse balance. This improvement came about by the actual net expenditure being less than the estimated net expenditure.

The balance on the Capital Account improved from an adverse balance of £965,812 at the 1st January 1976 to an adverse balance of £679,206 at the 31st December 1979. This adverse balance was due to expenditure on the advance Acquisition of Land; to Preliminary Expenditure on various projects and to a shortfall in Loan Advances.

Transfers

In 1978 a sum of £100,000 was transferred from Revenue to Capital Account in order to clear certain adverse balances in respect of Parks and Open Spaces in the Recreation and Amenity Programme. Portions of this transfer was provided for in the Estimate of Expenses and the balance was approved by the Corporation under the terms of Section 11 of the City and County Management (Amendment) Act 1955.

In the last audit report, reference was made to the transfer of funds out of the Capital Housing Redemption Fund for purposes other than housing. At the 31st December 1979 these transfers consisted of £113,000 paid to the Gas Department and £19,000 expended on various Recreation and Amenity Scheme projects. As sanction for these transfers was refused by the Department of the Environment, the Gas Department refunded the £113,000 to the Capital Housing Redemption Fund and the City Manager has undertaken to make the necessary transfers in the 1980 Accounts in order to rectify the position with regard to the £19,000.

Net Current Liabilities

The short term indebtedness of the Corporation improved substantially over the period under audit and at the close of each of the four years was as follows:—

Net Current Liabilities as at the 31st December 1976	£861,017
Net Current Liabilities as at the 31st December 1977	£281,594
Net Current Liabilities as at the 31st December 1978	£ 41,628
Net Current Liabilities as at the 31st December 1979	£ 83,933

Rates

Rates provided 46.03% of the Revenue Receipts of the Corporation for the year 1976. This contribution amounted to 40.25% in 1977; to 18.38% in 1978 and to 18.20% in 1979.

The percentage decrease in the Rate Contributions to the Revenue Receipts of the Corporation was due to the introduction in 1977 of a 25% Allowance of Rates on Domestic Dwellings and to the increase of this Allowance to 100% in 1978.

The rate in the £ levied in 1978 was restricted to an increase of 11% of the rate in the £ levied in 1977 and the rate in the £ levied in 1979 was restricted to an increase of 10% of the rate in the £ levied in 1978.

Housing

The heaviest individual programme of expenditure for the period under audit was in respect of Housing. 49.30% of total expenditure was spent on Housing in 1976; 48.60% was spent in 1977; 44.93% was spent in 1978 and 46.20% was spent in 1979. Actual expenditure on Housing was £3,766,063 in 1976; £4,054,248 in 1977; £4,665,522 in 1978 and £6,023,900 in 1979.

During the period under audit 375 new houses were built and 381 houses were sold outright or became time expired under Tenant Purchase schemes.

At the 31st December 1979, 6,001 houses were on the Rental of the Corporation of which 4,374 were rented and 1,627 were on Tenant Purchase.

There was a noticeable drop in the Rent Collectable for 1978 and 1979 which was due to the abolition of rates on private dwellings.

The Rent Collection for the period under audit was good and varied from a collection of 97.93% in 1976 to a collection of 99.47% in 1979. Rent Arrears outstanding at the 31st December 1979 amounted to £4,544 or 0.46%.

Road Transportation and Safety

Expenditure on Road Transportation and Safety for each of the four years under audit was as follows:—

1976	£ 754,475
1977	£ 976,694 (+ 29.5%)
1978	£1,356,749 (+ 38.9%)
1979	£1,556,749 (+ 14.7%)

At the 31st December 1979, 157.21 kilometers (97.71 miles) of roads were being maintained by the Corporation, details of which are as follows:—

National Primary Roads	10.84 Kilometers (6.74 miles)
National Secondary Roads	2.54 Kilometers (1.58 miles)
Trunk and Link Roads	8.40 Kilometers (5.22 miles)
County Borough Roads	135.43 Kilometers (84.17 miles)
	157.21 Kilometers (97.71 miles)

During the period under audit, 4.05 Kilometers (2.52 miles) of roads were taken in charge by the Corporation.

Health and Welfare

The final levy for Health Services was made by the Corporation in 1976. This levy was restricted to 12 ½ % of the rate in the £ levied for 1972/73 and amounted to £154,710. As from the 1st January 1977 Health Services were no longer a charge on the rates.

The net expenditure on Welfare Services for each of the four years under audit was 1976—£134,471; 1977—£192,985; 1978—£228,189; and 1979—£307,526.

House Purchase and Reconstruction Loans Issued

During the four years under audit the following amounts were issued by the Corporation by way of Loans under the terms of the Housing Act 1966:—

1976	£149,058
1977	£104,115
1978	£232,233
1979	£231,765

At the 31st December 1979 there were 1,864 House Purchase and Reconstruction Loans outstanding and the capital balance due to the Corporation in respect of these loans amounted to £3,662,157.

The percentage Loan Collections for each of the four years under audit was 94.31% for 1976; 91.60% for 1977; 94.85% for 1978, and 93.65% for 1979. Arrears outstanding at the 31st December 1979 were £24,983.

Repayments of Housing Loans are made monthly and while arrears at the 31st December 1979 appear high they represent about three-quarters of one months collection and are mostly current. There are relatively few old arrears. When considered necessary legal action is taken to recover arrears.

Loans Raised

During the four years under audit a total of £8,951,570 was borrowed by the Corporation. These borrowings were for the following purposes:—

	£	£
1. Housing and Building		
(a) Local Authority Housing	6,230,000	
(b) Assistance to Persons Housing Themselves	380,000	
(c) Assistance to Persons Improving Houses	15,000	
(d) Itinerant Housing	26,770	6,651,770
2. Water Supply and Sewerage		
(a) Public Water Supply Schemes	1,203,000	
(b) Public Sewerage Schemes	353,000	1,556,000
3. Environmental Protection		
(a) Waste Disposal	227,000	
(b) Burial Ground	75,000	
(c) Fire Protection	48,300	350,300
4. Recreation and Amenity		
(a) Swimming Pools	88,500	
(b) Open Spaces	100,000	188,500
5. Miscellaneous		
(a) Abattoir	85,000	
(b) Harbour Commissioners	120,000	205,000
		8,951,570

Capital Debt

The statement of Capital Debt shows a balance outstanding in respect of Loans at the 31st December 1979 of £24,416,728. A summary of the Corporation's Loan Account for the four years under audit is as follows:—

Amount due to Lenders at the 31st January 1976	16,855,802
Amounts Borrowed during the four years	8,951,570
Interest Accrued during the four years	6,588,959
	32,396,331
Amounts Repaid to Lenders during the four years including interest and principal	7,979,603
	24,416,728

Included in the balance of loans outstanding at the 31st December 1979 is a sum of £4,283,788 borrowed for re-issue as Housing Loans. These loans are self balancing being repayable by borrowers.

Gas Department

The Net Trading Results of the Gas Department as shown by the Gas Department Accounts for the four years under audit were as follows:—

1976 Net Profit	12,420
1977 Net Profit	54,018
1978 Net Loss	4,054
1979 Net Loss	317,310

The estimated net loss for 1980 is £500,000.

Loans borrowed by the Corporation on behalf of the Gas Department are being repaid by the Corporation and do not appear as a charge in the accounts of the Gas Department. These loan repayments for each of the four years under audit were as follows: 1976, £28,355; 1977, £25,388; 1978, £22,285; and 1979, £12,203.

The Corporation also gives temporary advances to the Gas Department from time to time of sums of up to £120,000 on which no interest is charged.

While many factors have contributed to the grave financial position of the Gas Department, such as increases in loan repayments, wages, maintenance, etc., the increase in the cost of "Naphta"—the light oil from which Town Gas is manufactured—was the main factor. Expenditure on this product for 1979 was £403,817 and shows an increase of £154,451 on the expenditure for the previous year.

The following is a comparative summary of the Trading operations of the Gas Department for the years 1978 and 1979—the two years in which losses occurred:—

	1978	1979	Variations
	£	£	£
Manufacturing Costs	357,280	573,093	+ 215,813
Distribution Costs	80,674	113,679	+ 33,005
Administrative Costs	156,173	186,017	+ 29,844
Establishment Costs	53,361	99,319	+ 45,958
Financial Costs	52,220	110,589	+ 58,369
	699,708	1,082,697	+ 382,989
Receipts	695,654	765,387	+ 69,733
Net Losses	4,054	317,310	+ 313,256

Depreciation charged in the accounts for 1978 was £57,022 and for 1979 it was £78,343.

The Gas Department Balance Sheet at the 31st December 1979 shows Fixed Assets at £1,062,875. A summary of the Fixed Assets Account for the four years under audit is as follows:—

	£	£
Book Value as at the 1st January 1976		672,142
Add Expenditure 1976	39,399	
1977	112,039	
1978	360,709	
1979	231,438	743,585
		1,415,727
Deduct Sales		3,010
		1,412,717
Deduct Amounts written off to Capitalisation Account—Obsolete Plant, Meters and Equipment		100,437
		1,312,280
Deduct Depreciation		249,405
Book Value as at the 31st December 1979		1,062,875

The major portion of the expenditure for the period under audit was incurred in the provision of a New Gas Holder £573,661. Work on this project commenced in February 1978 and finished in October 1979.

Other items of expenditure for the period under audit included the provision of Mains and Services £62,960; Meters £32,000; Gas Works Improvements £52,212; Oil Plant £8,000, and Vehicles £8,892.

The financial position of the Gas Department is serious and in the event of the Gas Department having to close, the Corporation would be faced with very heavy financial liabilities.

General

The Finance Officer has certified that current premiums on insurances and bonds held by the Corporation have been paid.

Some difficulty was experienced in the conduct of this audit due to records not being written up or balanced. However, with the appointment of a Finance Officer immediate steps were taken to rectify this position. While the progress to date has been most satisfactory, some work still remains to be done in getting all records up to date and all activities of the Corporation under proper financial control. These matters have been discussed in detail with the City Manager and it is anticipated that such defects as still exist will be rectified in the immediate future.

With current expenditure running in excess of 17 million pounds a year and considering the diverse activities engaged in by the Corporation the establishment of an internal audit section is urgently needed.

On behalf of my colleagues and myself I would like to express my appreciation of the co-operation and assistance which we received from the Officials of the Corporation in the conduct of this audit.

FRANCIS CORBETT,

Local Government Auditor.

20th February, 1981.

SCHEDULES ATTACHED TO THE 1976/1979 AUDIT REPORT

Schedule No. 1	Summary of Revenue Account.
2	Summary of Capital Account.
3	Summary of Revenue Receipts.
4	Summary of Revenue Expenditure.
5	Summary of Capital Expenditure.
6	Summary of Capital Receipts.
7	Statement of Sources of Revenue Receipts.
8	Statement of Rate Collection.
9	Statement of Rent Collection.
10	Statement of House Purchase and Reconstruction Loan Collection.
11	Statement of the Net Charge on Revenue in respect of the Provision of Houses.
12	Statement of Net Current Liabilities.
13	Gas Department Balance Sheet.
14	Explanatory Notes on the Accounts.

SUMMARY OF THE REVENUE ACCOUNT FOR THE FOUR YEARS UNDER AUDIT

	1976 £	1977 £	1978 £	1979 £
Balance in Favour at beginning of year				93,777
Amounts Received during year as per Schedule No. 3	5,297,638	6,244,114	7,908,307	8,797,791
Balance Against at close of year	517,517	357,831	—	40,000
	<u>5,815,155</u>	<u>6,601,945</u>	<u>7,908,307</u>	<u>8,931,568</u>
Balance Against at beginning of year	460,334	517,518	357,831	—
Amounts Expended during year as per Schedule No. 4	5,354,821	6,084,427	7,456,699	8,931,568
Balance in Favour at close of year			93,777	
	<u>5,815,155</u>	<u>6,601,945</u>	<u>7,908,307</u>	<u>8,931,568</u>

Schedule No. 2.

SUMMARY OF THE CAPITAL ACCOUNT FOR THE FOUR YEARS UNDER AUDIT

	1976 £	1977 £	1978 £	1979 £
Balance Against at beginning of year	965,812	703,835	543,548	1,820,544
Add Expenditure during year as per Schedule No. 5	2,283,624	2,257,154	2,926,658	4,106,128
	<u>3,249,436</u>	<u>2,960,989</u>	<u>3,470,206</u>	<u>4,926,672</u>
Deduct Amounts Received during year as per Schedule No. 6	2,545,601	2,417,441	2,649,662	4,247,466
Leaving Balance Against at close of year of	703,835	543,548	820,544	679,206

Schedule No. 3.

SUMMARY OF REVENUE RECEIPTS FOR THE FOUR YEARS UNDER AUDIT

	1976 £	1977 £	1978 £	1979 £
Revenue Receipts:				
1. Housing and Building	1,887,172	1,982,392	2,823,198	2,805,013
2. Road Transport and Safety	637,057	936,641	1,352,245	1,527,765
3. Water Supply and Sewerage	404,404	541,462	610,500	719,846
4. Development Incentives and Controls	91,384	74,700	94,270	161,348
5. Environmental Protection	746,493	1,111,329	1,046,504	1,361,320
6. Recreation and Amenity	343,084	414,516	592,489	730,108
7. Agriculture, Education, Health and Welfare	533,605	484,024	503,375	491,196
8. Miscellaneous Services	654,439	699,050	885,726	1,001,195
	<u>5,297,638</u>	<u>6,244,114</u>	<u>7,908,307</u>	<u>8,797,791</u>

Schedule No. 4.

SUMMARY OF REVENUE EXPENDITURE FOR THE FOUR YEARS UNDER AUDIT

	1976 £	1977 £	1978 £	1979 £
Revenue Expenditure:				
1. Housing and Building	2,100,008	2,373,185	2,662,242	2,895,203
2. Road Transport and Safety	665,557	938,380	1,315,992	1,525,745
3. Water Supply and Sewerage	383,693	414,365	543,397	730,991
4. Development Incentives and Controls	113,906	56,512	51,666	151,058
5. Environmental Protection	657,673	777,873	963,687	1,405,014
6. Recreation and Amenity	326,584	354,573	633,260	770,634
7. Agriculture, Education, Health and Welfare	471,414	416,311	519,007	581,945
8. Miscellaneous Services	635,986	753,228	767,448	870,978
	<u>5,354,821</u>	<u>6,084,427</u>	<u>7,456,699</u>	<u>8,931,568</u>

SUMMARY OF CAPITAL EXPENDITURE FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Capital Expenditure:				
1. Housing and Building	1,666,055	1,681,064	2,003,280	3,128,697
2. Road Transport and Safety	88,918	38,315	40,757	30,409
3. Water Supply and Sewerage	138,898	271,597	412,859	697,179
4. Development Incentives and Controls	149,458	49,277	79,919	104,701
5. Environmental Protection	64,633	108,394	102,859	131,309
6. Recreation and Amenity	105,349	58,973	166,799	10,334
7. Agriculture, Education, Health and Welfare	—	—	—	—
8. Miscellaneous Services	70,313	49,534	120,185	3,499
	<u>2,283,624</u>	<u>2,257,154</u>	<u>2,926,658</u>	<u>4,106,128</u>

Schedule No. 6.

SUMMARY OF CAPITAL RECEIPTS FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Capital Receipts:				
1. Housing and Building	2,140,699	1,728,557	1,937,147	2,811,532
2. Road Transport and Safety	56,757	36,763	35,192	57,019
3. Water Supply and Sewerage	48,304	251,298	507,717	755,694
4. Development Incentives and Controls	155,289	38,876	13,690	277,209
5. Environmental Protection	42,300	160,744	42,176	222,981
6. Recreation and Amenity	52,312	75,010	113,500	71,171
7. Agriculture, Education, Health and Welfare	—	—	—	—
8. Miscellaneous Services	49,940	126,193	240	51,860
	<u>2,545,601</u>	<u>2,417,441</u>	<u>2,649,662</u>	<u>4,247,466</u>

Schedule No. 7.

SUMMARY OF SOURCES OF REVENUE RECEIPTS FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Rates	2,438,475	2,513,291	1,453,830	1,671,522
Domestic Rates Relief Grant	—	424,755	1,979,279	2,224,361
Agricultural Grant	—	1,110	2,220	1,110
Other State Grants	1,140,669	1,600,552	2,258,221	2,561,120
Provision of Goods and Services	1,578,869	1,564,007	2,008,169	2,240,052
Contributions from other Local Authorities	139,625	140,399	206,588	99,626
	<u>5,297,638</u>	<u>6,244,114</u>	<u>7,908,307</u>	<u>8,797,791</u>

Schedule No. 8.

STATEMENT OF RATE COLLECTION FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Rate in the £	9.00	10.50	11.65	12.80
Total Rates for Collection	2,153,063	2,382,282	1,639,364	1,847,745
Total Rates Collected	2,016,842	2,202,749	1,453,953	1,660,689
Rates Irrecoverable	11,907	18,414	30,682	23,165
Rate Arrears	124,314	161,119	154,729	163,891
Percentage Collected	93.67	92.46	88.70	89.88
Percentage Irrecoverable	.56	.78	1.87	1.25
Percentage Arrears	5.77	6.76	9.43	8.87

STATEMENT OF RENT COLLECTION FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Opening Arrears	23,002	17,790	10,296	3,384
Total for Collection	1,066,870	1,130,738	849,754	985,354
Total Collected	1,044,837	1,116,654	844,669	980,171
Rents Irrecoverable	4,243	3,788	1,701	639
Closing Arrears	17,790	10,296	3,384	4,544
Percentage Collected	97.93%	98.75%	99.40%	99.47%
Percentage Irrecoverable	.40%	.34%	.20%	.07%
Percentage Arrears	1.67%	.91%	.40%	.46%

Schedule No. 10.

STATEMENT OF HOUSE PURCHASE AND RECONSTRUCTION LOAN COLLECTION FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Opening Arrears	16,424	21,927	32,836	20,678
Total for Collection	385,678	390,986	401,843	393,470
Total Collected	363,751	358,150	381,165	368,487
Closing Arrears	21,927	32,836	20,678	24,983
Percentage Collected	94.31%	91.60%	94.85%	93.65%
Percentage Arrears	5.69%	8.40%	5.15%	6.35%

Schedule No. 11.

STATEMENT OF THE NET CHARGE ON REVENUE IN RESPECT OF THE PROVISION OF HOUSES FOR THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Total Number of Houses	6,069	6,049	6,080	6,001
Expenditure including Loan Charges	1,524,122	1,822,655	2,067,138	2,230,030
Receipts including State Grants	1,360,220	1,594,389	2,188,964	2,256,143
Deficit/ Surplus	-163,902	-228,266	+121,826	+26,113
Deficit/ Surplus per House	-27	-38	+20	+4

Schedule No. 12.

STATEMENT OF NET CURRENT LIABILITIES AT THE CLOSE OF EACH OF THE FOUR YEARS UNDER AUDIT

	1976	1977	1978	1979
	£	£	£	£
Amount due to Treasurer	957,552	740,996	552,519	393,270
Sundry Creditors	399,130	181,689	224,242	327,467
Amounts due on Refundable Deposits	2,970	2,495	2,905	2,735
	<u>1,359,652</u>	<u>925,180</u>	<u>779,666</u>	<u>723,472</u>
Cash in Hands of Officers	26,119	23,802	52,898	4,266
Sundry Debtors	472,516	619,784	685,140	635,213
	<u>498,635</u>	<u>643,586</u>	<u>738,038</u>	<u>639,479</u>
Net Current Liabilities	<u>861,017</u>	<u>281,594</u>	<u>41,628</u>	<u>83,993</u>

GAS DEPARTMENT BALANCE SHEET AS AT THE 31st DECEMBER, 1979

Assets Employed:	£	£
Fixed Assets		1,062,875
Investments		1,355
		<u>1,064,230</u>
Current Assets:		
Stocks	129,948	
Debtors	150,041	
Cash at Bank	2,712	
	<u>282,701</u>	
Current Liabilities:		
Creditors and Accrued	340,514	
Bank Overdraft	462,503	
Short Term Loan	150,000	
	<u>953,017</u>	
Net Current Liabilities	(670,316)	
	<u>393,914</u>	
Financed as Follows:		
Capitalisation Account	(222,649)	
Long Term Loans	404,647	
Long Term Liability	211,916	
	<u>393,914</u>	

Schedule No. 14.

EXPLANATORY NOTES ON THE ACCOUNTS FOR THE FOUR YEARS UNDER AUDIT

- Note 1. While the Net Debit Balance of £965,811 on the Capital Account on the 1st January 1976 agrees with the Net Debit Balance on the Capital Account at the 31st December 1975, both the debit and credit balances at the 1st January 1976 are each £509,179 less than those at the 31st December 1975. This difference is due to the regrouping in 1976 of various capital accounts.
2. Housing Receipts from the sale of dwellings to tenants by way of annuities, instalment of purchase repayments, lump-sum repayments, redemptions, fines, etc., were apportioned between Capital and Revenue for each of the four years under audit in accordance with instructions contained in Departmental Circulars covering this period.
3. Pending legislation, payments of Superannuation were made for each of the four years under audit to former employees of the Corporation and to widows and orphans of former employees in accordance with Departmental Circulars and the Superannuation Revision Scheme 1977.

ABSTRACT OF ACCOUNTS of the Limerick County Borough Council for 1976

Schedule No. 15.

1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614	613	612	611	610	609	608	607	606	605	604	603	602	601	600	599	598	597	596	595	594	593	592	591	590	589	588	587	586	585	584	583	582	581	580	579	578	577	576	575	574	573	572	571	570	569	568	567	566	565	564	563	562	561	560	559	558	557	556	555
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CREDITED TO ACCOUNTS		RECEIPTS	
	£		£
Programme Group:			
1. Housing and Building	130500.00	RATES	1950900.14
2. Road Transportation and Safety	320000.00	Agricultural Grant.	—
3. Water Supply and Sewerage	212950.00	Increases in Rents of Small Dwellings	487575.00
4. Development Incentives and Controls	78000.00	Total	2438475.14
5. Environmental Protection	695675.00		
6. Recreation and Amenity	324525.00		
7. Agriculture, Education, Health and Welfare	352100.00		
8. Miscellaneous Services	324725.14		
Total	2438475.14		

PROGRAMME GROUP 1
HOUSING & BUILDING

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
1.1 Local Authority Housing	1524122.06			614500.00	745719.84		1360219.84		
1.2 Assistance to Persons Housing Themselves	464279.82				393919.50		393919.50		
1.3 Assistance to Persons Improving Houses	15693.60				109.56		109.56		
1.8 Administration and Miscellaneous	95912.30			2422.72			2422.72		
				616922.72	1139748.90		1756671.62		
				Rates Appropriated			130500.00		
Total Expenditure	2100007.78			Total Receipts			1887171.62		
Balance Against on 1st January, 1976	—			Balance in Favour on 1st January 1976			300010.00		
Sub-Total	2100007.78			Sub-Total			2187181.62		
Balance in Favour on 31st December, 1976 .	87173.84			Balance Against on 31st December 1976			—		
Total	2187181.62			Total			2187181.62		
	£						£		
Gross Salaries and Wages	411727.56			Superannuation Contributions			14870.00		
				Rents from Houses			448550.70		
Transfers to Capital Account	40260.18			Purchase Annuities and Sales			276270.00		
				Repayment of Housing Loans			364221.22		
				Transfers from Capital Account			165708.03		

PROGRAMME GROUP 2

ROAD TRANSPORTATION & SAFETY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
2.1 Road Upkeep.....	426806.66			101230.00	13285.11		114515.11		
2.2 Road Improvement.....	96669.89			123230.00	30.00		123260.00		
2.3 Road Traffic.....	66710.28			—	43138.79		43138.79		
2.8 Administration and Miscellaneous	75370.36			—	36142.85		36142.85		
				224460.00	92596.75		317056.75		
				Rates Appropriated			320000.00		
Total Expenditure	665557.19			Total Receipts			637056.75		
Balance Against on 1st January 1976	247363.00			Balance in Favour on 1st January 1976			—		
Sub-Total	912920.19			Sub-Total			637056.75		
Balance in Favour on 31st December 1976 ..	—			Balance Against on 31st December 1976			275863.44		
Total	912920.19			Total			912920.19		
	£						£		
Gross Salaries and Wages.....	178405.69			Superannuation Contributions.....			6443.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 3

WATER SUPPLY & SEWERAGE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
3.1 Public Water Supply Schemes	253729.74			38061.00	90149.87	53026.40	181237.27		
3.2 Public Sewerage Schemes	84239.14			10217.00	—	—	10217.00		
3.3 Private Installations	787.95								
3.8 Administration and Miscellaneous	44936.21			48278.00	90149.87	53026.40	191454.27		
				Rates Appropriated			212950.00		
Total Expenditure	383693.04			Total Receipts			404404.27		
Balance Against on 1st January 1976	88443.00			Balance in Favour on 1st January 1976			—		
Sub-Total	472136.04			Sub-Total			404404.27		
Balance in Favour on 31st December 1976 ..	—			Balance Against on 31st December 1976			67731.77		
Total	472136.04			Total			472136.04		
	£						£		
Gross Salaries and Wages.....	137111.54			Superannuation Contributions.....			4952.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		
				Water Charges.....			140738.80		

DEVELOPMENT INCENTIVES & CONTROLS

17

PROGRAMME GROUP 5

ENVIRONMENTAL PROTECTION

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
5.1 Waste Disposal	283207.54			—	3810.60	5000.00	8810.60		
5.2 Burial Grounds	21509.45			—	6.00	—	6.00		
5.3 Safety of Structures and Places	25453.72			4240.23	993.46	—	5233.69		
5.4 Fire Protection.....	284557.03			—	—	36633.70	36633.70		
5.5 Pollution Control.....	199.80			—	—	—	—		
5.8 Administration and Miscellaneous	42745.11			—	133.97	—	133.97		
				4240.23	4944.03	41633.70	50817.96		
				Rates Appropriated			695675.00		
Total Expenditure.....	657672.65			Total Receipts			746492.96		
Balance Against on 1st January 1976	146840.00			Balance in Favour on 1st January 1976			—		
Sub-Total	804512.65			Sub-Total			746492.96		
Balance in Favour on 31st December 1976 ..	—			Balance Against on 31st December 1976			58019.69		
Total	804512.65			Total			804512.65		
	£						£		
Gross Salaries and Wages.....	669206.78			Superannuation Contributions.....			24169.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 6

RECREATION & AMENITY

PROGRAMME	EXPENDITURE			RECEIPTS					
	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
6.1 Swimming Pools.....	75498.48			3837.00	9209.11	—	13046.11		
6.2 Libraries.....	82499.74			3048.25	1745.13	—	4793.38		
6.3 Parks, Open Spaces, Recreation Centres, etc.	125171.33			—	720.11	—	720.11		
6.4 Other Recreation and Amenity	1243.06			6885.25	11674.35	—	18559.60		
6.8 Administration and Miscellaneous	42171.26								
				Rates Appropriated			324525.00		
Total Expenditure.....	326583.87			Total Receipts			343084.60		
Balance Against on 1st January 1976	87836.00			Balance in Favour on 1st January 1976			—		
Sub-Total	414419.87			Sub-Total			343084.60		
Balance in Favour on 31st December 1976 ..	—			Balance Against on 31st December 1976			71335.27		
Total	414419.87			Total			414419.87		
	£						£		
Gross Salaries and Wages.....	175996.69			Superannuation Contributions.....			6356.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 7

AGRICULTURE, EDUCATION, HEALTH & WELFARE

PROGRAMME	EXPENDITURE			RECEIPTS					
	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
7.1 Agriculture.....	—			—	—	—	—		
7.2 Education.....	156489.28			65538.39	272.00	32817.90	98628.29		
7.3 Health and Welfare.....	289181.48			62930.00	10754.99	9123.15	82808.14		
7.8 Administration and Miscellaneous	25743.49			—	68.40	—	68.40		
				128468.39	11095.39	41941.05	181504.83		
				Rates Appropriated			352100.00		
Total Expenditure.....	471414.25			Total Receipts			533604.83		
Balance Against on 1st January 1976	60999.00			Balance in Favour on 1st January 1976			—		
Sub-Total	532413.25			Sub-Total			533604.83		
Balance in Favour on 31st December 1976 ..	1191.58			Balance Against on 31st December 1976			—		
Total	533604.83			Total			533604.83		
	£						£		
Gross Salaries and Wages.....	34747.44			Superannuation Contributions.....			1255.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 8
MISCELLANEOUS SERVICES

PROGRAMME	EXPENDITURE			RECEIPTS					
	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
8.1 Land Acquisition and Development	—	—	—	—	—	—	—	—	—
8.2 Plant and Materials	106746.95	—	—	—	122367.62	—	122367.62	—	—
8.3 Financial Management	88270.50	—	—	—	804.50	—	804.50	—	—
8.4 Elections	4090.41	—	—	3010.00	22.21	—	3032.21	—	—
8.5 Administration of Justice and Consumer Protection	35522.20	—	—	—	2855.48	—	2855.48	—	—
8.6 Property Damage	102270.83	—	—	45220.00	—	—	45220.00	—	—
8.7 Markets, Fairs and Abattoirs	81019.35	—	—	—	55266.90	—	55266.90	—	—
8.8 Administration and Miscellaneous	218066.25	—	—	63184.15	33959.08	3023.67	100166.90	—	—
				111414.15	215275.79	3023.67	329713.61		
				Rates Appropriated			324725.14		
Total Expenditure	635986.49			Total Receipts			654438.75		
Balance Against on 1st January 1976	115322.46			Balance in Favour on 1st January 1976			—		
Sub-Total	751308.95			Sub-Total			654438.75		
Balance in Favour on 31st December 1976	—			Balance Against on 31st December 1976			96870.20		
Total	751308.95			Total			751308.95		
	£						£		
Gross Salaries and Wages	169920.88			Superannuation Contributions			6137.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1976	Paid 1976	Total	Under-expended 1st Jan. 1976	Received 1976			Total	Balance on 31st Dec. 1976	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
1. Housing and Building:										
1.1 Local Authority Housing	106893.72	1486660.27	1593553.99	—	—	1205000.00	326168.64	1531168.64	62385.35	—
1.2 Assistance to Persons Housing Themselves	—	149057.93	149057.93	85736.12	—	330000.00	156491.20	572227.32	—	423169.39
1.3 Assistance to Persons Improving Houses	—	—	—	—	—	—	—	—	—	—
1.8 Miscellaneous	84935.78	30336.93	115272.71	—	—	16770.00	106269.59	123039.59	—	7766.88
Total	191829.50	1666055.13	1857884.63	85736.12	—	1551770.00	588929.43	2226435.55	62385.35	430936.27
2. Road Transportation and Safety:										
2.1 Road Upkeep	276.75	—	276.75	—	—	—	—	—	276.75	—
2.2 Road Improvement	184263.91	49098.32	233362.23	—	—	—	240.00	240.00	233122.23	—
2.3 Road Traffic	—	39819.73	39819.73	13591.76	—	—	56516.57	70108.33	—	30288.60
Total	184540.66	88918.05	273458.71	13591.76	—	—	56756.57	70348.33	233398.98	30288.60
Fwd.	376370.16	1754973.18	2091343.34	99327.88	—	1551770.00	645686.00	2296783.88	295784.33	461224.87

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1976	Paid 1976	Total	Under-expended 1st Jan. 1976	Received 1976			Total	Balance on 31st Dec. 1976	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
1. Land Acquisition and Development : Fwd.	376370.16	1754973.18	2091343.34	99327.88	—	1551770.00	645686.00	2303783.88	295784.33	461224.87
3. Water Supply and Sewerage:										
3.1 Public Water Supply Schemes	—	138588.30	138588.30	82099.80	—	20000.00	3123.59	105223.39	33364.91	—
3.2 Public Sewerage Schemes	26380.40	310.00	26690.40	—	—	25000.00	180.00	25180.00	1510.40	—
TOTAL	26380.40	138898.30	165278.70	82099.80	—	45000.00	3303.59	130403.39	34875.31	—
4. Development Incentives & Controls:										
4.1 Land Use Planning	—	1663.11	1663.11	36449.13	—	—	12240.00	48689.13	—	47026.02
4.2 Industrial Development	167504.60	52453.19	219957.79	—	—	—	134363.34	134363.34	85594.45	—
4.3 Other Dev. and Promotion	118218.08	95341.57	213559.65	—	—	—	8685.65	8685.65	204874.00	—
Total	285722.68	149457.87	435180.55	36449.13	—	—	155288.99	191738.12	290468.45	47026.02
5. Environmental Protection:										
5.1 Waste Disposal	117434.43	13234.46	130668.89	—	—	25000.00	—	25000.00	105668.89	—
5.2 Burial Grounds	—	51398.16	51398.16	35956.63	—	—	—	35956.63	15441.53	—
5.3 Safety of Structures	25217.50	—	25217.50	—	—	—	—	—	25217.50	—
5.4 Fire Protection	50446.82	—	50446.82	—	—	17300.00	—	17300.00	33146.82	—
Total	193098.75	64632.62	257731.37	35956.63	—	42300.00	—	78256.63	179474.74	—
Fwd.	881571.99	2107961.97	2949533.96	253833.44	—	1639070.00	804278.58	2704182.02	800602.83	508250.89

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1976	Paid 1976	Total	Under-expended 1st Jan. 1976	Received 1976			Total	Balance on 31st Dec. 1976	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	881571.99	2107961.97	2949533.96	253833.44	—	1639070.00	804278.58	2704182.02	800602.83	508250.89
6. Recreation and Amenity:										
6.1 Swimming Pools	88904.39	51456.44	140360.83	—	—	50000.00	2312.77	52312.77	88048.06	—
6.2 Libraries	7706.98	—	7706.98	—	—	—	—	—	7706.98	—
6.4 Recreational and Amenity	83313.42	53892.41	137205.83	—	—	—	—	—	137205.83	—
Total	179924.79	105348.85	285273.64	—	—	50000.00	2312.77	52312.77	232960.87	—
7. Agriculture, Education, Health and Welfare:										
7.3 Health and Welfare	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
Total	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
8. Miscellaneous Services:										
8.3 Financial Management	641.17	368.26	1009.43	—	—	—	—	—	1009.43	—
8.5 Administration of Justice	4765.60	3813.62	8579.22	—	—	—	—	—	8579.22	—
8.7 Markets, Fairs, Abattoirs	86577.89	305.25	86883.14	—	—	35000.00	—	35000.00	51883.14	—
8.8 Administration and Miscellaneous ...	59696.70	65826.40	125523.10	—	—	—	14939.62	14939.62	110583.48	—
Total	151681.36	70313.53	221994.89	—	—	35000.00	14939.62	49939.62	172055.27	—
Gross Total	1219644.89	2283624.35	3463269.24	253833.44	—	1724070.00	821530.97	2806434.41	1212085.72	508250.89

SUMMARY OF PROGRAMME GROUPS

REVENUE AND CAPITAL ACCOUNTS

PROGRAMME GROUP	EXPENDITURE			RECEIPTS		
	Revenue	Capital	Total	Revenue	Capital	Total
	£	£	£	£	£	£
1. Housing and Building	2100007.78	1666055.13	3766062.91	1887171.62	2140699.43	4027871.05
2. Road Transportation and Safety	665557.19	88918.05	754475.24	637056.75	56756.57	693813.32
3. Water Supply and Sewerage	383693.04	138898.30	522591.34	404404.27	48303.59	452707.86
4. Development Incentives and Controls	113905.67	149457.87	263363.54	91384.04	155288.99	246673.03
5. Environmental Protection	657672.65	64632.62	722305.27	746492.96	42300.00	788792.96
6. Recreation and Amenity	326583.87	105348.85	431932.72	343084.60	52312.77	395397.37
7. Agriculture, Education, Health and Welfare	471414.25	—	471414.25	533604.83	—	533604.83
8. Miscellaneous Services	635986.49	70313.53	706300.02	654438.75	49939.62	704378.37
Total	5354820.94	2283624.35	7638445.29	5297637.82	2545600.97	7843238.79
Balance against on 1st January 1976	460334.46	965811.45	1426145.91	—	—	—
Sub-Total	5815155.40	3249435.80	9064591.20	5297637.82	2545600.97	7843238.79
Balance against on 31st December 1976	—	—	—	517517.58	703834.83	1221352.41
Total	5815155.40	3249435.80	9064591.20	5815155.40	3249435.80	9064591.20

STATEMENT OF BALANCES AS AT 31st DECEMBER, 1976

CR.	£	DR.	£
Due to Treasurer	957551.94	Cash in Hands of Treasurer	—
Due to Officers	—	Cash in Hands of Officers	26118.95
Due to Sundry Creditors (Unpaid Bills)	286949.42	Cash Invested at Call or Short Notice	—
Due on Short-term Loans (Revenue)	—		
Due on Refundable Deposits	2970.00		
Balance in Favour of—		Balance Against—	
Capital Account	—	Capital Account	703834.83
Revenue Account	—	Revenue Account	517517.58
Urban Authorities Account	—	Urban Authorities Account	—
Civic Improvement Fund	—		
Due on Long-term Loans (Capital)	18290317.11	Investments (at cost) (Note 2)	—
		Capital Debt	18290317.11
Total	19537788.47	Total	19537788.47

Sums totalling £ Nil (Note 1) are on joint deposit in the names of the Council and other parties.

NOTE 1 If there is no money on joint deposit the word "Nil" should be inserted.

NOTE (2) The market value of these investments at close of year is £Nil.

STATEMENT OF SUNDRY DEBTORS

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
RATES	124314.00	—	Forward		325274.91
Agricultural Grant	1110.00	—	3. Water Supply and Sewerage:		
Mortgage Rates	18123.00	143547.00	Water Rents	3400.00	
PROGRAMME GROUP:			Fluoridation of Water	5760.83	9160.83
1. Housing and Building:			4. Development Incentives and Controls:		
Rents and Annuities	17790.00	1823118.6	Petrol Pump Licences	258.50	258.50
S.D.A.	21927.00	18300313.1	Forward		334694.24
Ground Rents	2750.69	—			
Lease Rents	2910.01	—			
Reconstruction Loans	145.49	—			
Wayleaves	495.30	—			
Itinerants—Loan Charges	2422.72	48441.21			
2. Road Transportation and Safety:					
Road Fund Grant	43251.00	—			
Motor Taxation	28288.00	—			
Agency Services	61747.70	133286.70			
Forward		325274.91			

STATEMENT OF SUNDRY DEBTORS (Contd.)

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
Forward		334694.24	Forward		360123.72
5. Environmental Protection:			7. Agriculture, Education, Health and Welfare:		
Contributions for Dumping Facilities	5000.00	—	School Meals Grant	13216.38	—
Civil Defence	7762.82	—	Higher Education Grants	45501.56	—
Contributions for Fire Services	12666.66	25429.48	V.E.C. Pensions	3921.38	—
6. Recreation and Amenity	—	—	Cheap Fuel	15701.12	—
Forward		360123.72	Contributions to Superannuation	1117.03	79457.47
			8. Miscellaneous Services:		
			Register of Electors	536.00	—
			Veterinary Laboratory Fees	229.68	—
			Market Trustees	5600.00	—
			Abattoir Fees	3719.72	—
			Gas Department: Audit Fees and Salaries	6003.00	—
			V.A.T. Recoupment	9791.68	—
			Fisheries Recoupment	3259.93	—
			Miscellaneous	3795.02	32935.03
			Total		472516.22

The amounts due by various categories of Debtors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

STATEMENT OF SUNDRY CREDITORS

PROGRAMME GROUP	Amount	Group Sub-Total	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS		
				Grants Overpaid	Received in Advance	Total
	£	£	£	£	£	£
1. Housing and Building:	128314.00	—	—	—	—	—
1.1 Local Authority Housing	1110.00	—	53915.30	105000.00	6642.13	—
1.2 Assistance to Persons Housing Themselves	—	—	2355.64	—	—	—
1.3 Assistance to Persons Improving Houses	—	—	—	—	—	—
1.8 Administration and Miscellaneous	—	—	1434.02	—	—	—
2. Road Transportation and Safety:	21927.00	—	—	—	—	—
2.1 Road Upkeep	2750.69	—	17567.65	—	—	—
2.2 Road Improvement	2910.01	—	6637.02	—	—	—
2.3 Road Traffic	145.99	—	2280.91	—	—	—
2.8 Administration and Miscellaneous	—	—	5166.97	—	—	—
Forward	13088.88	32430.48	89357.51	105000.00	6642.13	200999.64
3. Water Supply and Sewerage:	48990.00	—	—	—	—	—
3.1 Public Water Supply Schemes	28268.00	—	—	—	—	—
3.2 Public Sewerage Schemes	61742.70	334894.34	—	—	—	—
3.8 Administration and Miscellaneous	—	133286.70	—	—	—	—
Forward	—	—	—	—	—	—
4. Development Incentives and Controls:	—	—	—	—	—	—
4.1 Land Use Planning	—	—	—	—	—	—
4.3 Other Development and Promotion	—	—	—	—	—	—
4.8 Administration and Miscellaneous	—	—	—	—	—	—
Forward	—	—	—	—	—	—
5. Consumer Protection:	—	—	—	—	—	—
5.1 Consumer Protection	—	—	—	—	—	—
5.8 Administration and Miscellaneous	—	—	—	—	—	—
Forward	—	—	—	—	—	—
6. Miscellaneous:	—	—	—	—	—	—
6.1 Miscellaneous	—	—	—	—	—	—
6.8 Administration and Miscellaneous	—	—	—	—	—	—
Forward	—	—	—	—	—	—
Total	—	—	—	—	—	—

STATEMENT OF SUNDRY DEBTORS (Contd.)

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS		
		Grants Overpaid	Received in Advance	Total
	£	£	£	£
Forward	89357.51	105000.00	6642.13	200999.64
3. Water Supply and Sewerage:	—	—	—	—
3.1 Public Water Supply Schemes	7108.03	—	—	—
3.2 Public Sewerage Schemes	4049.30	—	—	—
3.8 Administration and Miscellaneous	923.97	—	—	—
4. Development Incentives and Controls:	—	—	—	—
4.1 Land Use Planning	1009.60	—	—	—
4.3 Other Development and Promotion	2804.06	—	—	—
4.8 Administration and Miscellaneous	177.81	—	—	—
Forward	104430.28	105000.00	6642.13	216072.41
5. Consumer Protection:	—	—	—	—
5.1 Consumer Protection	—	—	—	—
5.8 Administration and Miscellaneous	—	—	—	—
Forward	—	—	—	—
6. Miscellaneous:	—	—	—	—
6.1 Miscellaneous	—	—	—	—
6.8 Administration and Miscellaneous	—	—	—	—
Forward	—	—	—	—
Total	208947.42	105000.00	6642.13	320589.55

STATEMENT OF SUNDRY CREDITORS (Contd.)

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
1. Housing and Forward	104430.28	105000.00	6642.13	—	216072.41
5. Environmental Protection:					
5.1 Waste Disposal	16103.98	—	—	—	—
5.2 Burial Grounds	12230.28	—	—	—	—
5.3 Safety of Structures and Places	556.87	—	—	—	—
5.4 Fire Protection	8472.61	—	—	—	—
5.8 Administration and Miscellaneous	1536.81	—	—	—	—
6. Recreation and Amenity:					
6.1 Swimming Pools	6374.43	—	—	—	—
6.2 Libraries	3382.09	—	—	—	—
6.3 Parks and Open Spaces	2985.32	—	—	—	—
6.4 Other Recreation and Amenity	—	—	—	—	—
6.8 Administration and Miscellaneous	749.35	—	—	—	—
Forward	156822.02	105000.00	6642.13	—	268464.15

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	156822.02	105000.00	6642.13	—	268464.15
7. Agriculture, Education, Health and Welfare:					
7.2 Education	8265.22	538.75	—	—	—
7.3 Health and Welfare	99.10	—	—	—	—
7.8 Administration and Miscellaneous	977.97	—	—	—	—
8. Miscellaneous Services:					
8.2 Plant and Materials	10033.65	—	—	—	—
8.3 Financial Management	45117.05	—	—	—	—
8.4 Elections	66.10	—	—	—	—
8.5 Administration of Justice and Consumer Protection	3996.34	—	—	—	—
8.6 Property Damage	37868.55	—	—	—	—
8.7 Markets, Fairs and Abattoirs	12778.66	—	—	—	—
8.8 Administration and Miscellaneous	10924.76	—	—	—	—
Total	286949.42	105538.75	6642.13	—	399130.30

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1976

Description	Number or Quantity	Value	Description	Number or Quantity	Value
		£			£
MACHINERY:			Forward		
Vans	10	11350	— Rollers (Specify types)		
Lorry	3	7300			
Side-Loaders	3	9000			
Refuse Collection Vehicles	8	89500			
Sweeper	3	27000			
Tractor	4	10000			
Grass Mowers	8	3730			
Rotovator	1	950	— Excavators (Specify types)		
Rollers	1	200			
Harrow	—	—			
Aerator	—	—			
Chain Saw/Scythe	3	245			
Fire Tenders	4	72500			
Pumps	—	—			
Stocks	—	68027			
Ancillary Equipment in other Departments	—	16290			
Total		316092	Forward		

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1976

Description	Number or Quantity	Value	Description	Number or Quantity	Value
		£			£
Typewriters	25	10315	SUMMARY		
Tables and Desks	157	6874	Machinery, Equipment Stocks		316092
Chairs	283	4849	Office Furniture and Equipment		85541
Presses	34	1735			
Filing Cabinets	160	8817			401633
Office Calculators	14	835			
Pocket Calculators	4	30			
Totting Machines	8	660			
Dictating Machines	4	360			
Franking Machines	1	400			
Surveying Equipment	41	1515			
Drafting Equipment	22	1056			
Computer	1	46000			
Copying Equipment	1	100			
Cleaning Equipment	2	112			
Miscellaneous	157	1883			
Total	914	85541			

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
	£	£	£	£	£	£
1. Housing and Building:						
1.1 Local Authority Housing	10655642.72	1205000.00	833047.36	12693690.08	955956.85	11737733.23
1.2 Assistance to Persons Housing Themselves	4782726.68	330000.00	388541.18	5501267.86	470653.04	5030614.82
1.3 Assistance to Persons Improving Houses	47237.92	—	2960.78	50198.70	5423.80	44774.90
1.8 Administration and Miscellaneous	24527.54	16770.00	2837.32	44134.86	3057.40	41077.46
Total	15510134.86	1551770.00	1227386.64	18289291.50	1435091.09	16854200.41
2. Road Transportation and Safety:						
2.2 Road Improvement	300.00	—	38.81	338.81	338.81	—
Total	300.00	—	38.81	338.81	338.81	—
Forward	15510434.86	1551770.00	1227425.45	18289630.31	1435429.90	16854200.41

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
	£	£	£	£	£	£
Forward	15510434.86	1551770.00	1227425.45	18289630.31	1435429.90	16854200.41
3. Water Supply and Sewerage:						
3.1 Public Water Supply Schemes	686678.48	20000.00	60509.61	767188.09	73644.48	693543.61
3.2 Public Sewerage Schemes	185646.98	25000.00	14416.12	225063.10	19015.06	206048.04
Total	872325.46	45000.00	74925.73	992251.19	92659.54	899591.65
4. Development Incentives and Controls	—	—	—	—	—	—
Total	—	—	—	—	—	—
5. Environmental Protection:						
5.1 Waste Disposal	19590.00	25000.00	4098.19	48688.19	15458.19	33230.00
5.2 Burial Grounds	93000.00	—	7938.77	100938.77	21222.77	79716.00
5.4 Fire Protection	7380.00	17300.00	2067.10	26747.10	5027.10	21720.00
Total	119970.00	42300.00	14104.06	176374.06	41708.06	134666.00
Forward	16502730.32	1639070.00	1316455.24	19458255.56	1569797.50	17888458.06

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing and Building:	£	£	£	£	£	£
1.1 Local Authorities:						
1.1.1 Forward	16502730.32	1639070.00	1316455.24	19458255.56	1569797.50	17888458.06
6. Recreation and Amenity:						
6.1 Swimming Pools	49453.11	50000.00	5076.40	104529.51	7132.62	97396.89
6.2 Libraries	256.80	—	13.00	269.80	50.46	219.34
6.4 Other Recreation and Amenity	51545.33	—	5440.14	56985.47	8449.79	48535.68
Total	101255.24	50000.00	10529.54	161784.78	15632.87	146151.91
7. Agriculture, Education, Health and Welfare:						
7.2 Education	25052.14	—	1360.38	26412.52	2615.66	23796.86
Total	25052.14	—	1360.38	26412.52	2615.66	23796.86
8. Miscellaneous Services:						
8.7 Markets, Fairs, Abattoirs	116773.87	35000.00	13269.78	165043.65	20808.94	144234.71
8.8 Administration and Miscellaneous	109990.38	—	11133.45	121123.83	33448.26	87675.57
Total	226764.25	35000.00	24403.23	286167.48	54257.20	231910.28
Gross Total	16855801.95	1724070.00	1352748.39	19932620.34	1642303.23	18290317.11

ARTICLE 9.

CERTIFICATE BY SECRETARY OR CLERK
OF CORRECTNESS OF ABSTRACT

I certify that the foregoing figures are correctly abstracted from the books and accounts of the County Borough of Limerick.

Dated this 30th day of January, 1981.

TOMÁS MAC DIARMADA,
City Manager and Town Clerk.

FORMM AS 8.

ARTICLE 10.

CERTIFICATE BY LOCAL GOVERNMENT AUDITOR
OF CORRECTNESS OF ABSTRACT

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Limerick Corporation for the year ended the 31st day of December, 1976, and I hereby certify the foregoing to be a true abstract therefrom.
Dated this 20th day of February, 1981.

FRANCIS CORBETT,
Local Government Auditor.

FORMM AS 9.

LIMERICK CORPORATION

In our opinion, the Accounts set out in the Statement of Sources and Application of Funds for the year ended on 31st December, 1976, and of the Profit and Source and Application of Funds for the year ended on 31st June, 1977, are true and correct.

15	Auditors Report
16	We obtained all the information and explanations we considered necessary. In our opinion, proper records have been kept and the Accounts are in agreement with the Balance Sheet and the Statement of Sources and Application of Funds.
17	Balance Sheet
18	Statement of Sources and Application of Funds
19	Notes on the Accounts
20	Manufacturing and Trading Accounts
21	Detailed Schedule

GAS DEPARTMENT ACCOUNTS

For Year Ended 31st December, 1976

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AUDITORS REPORT TO LIMERICK GAS COMPANY

In our opinion, the Accounts set out on pages 42 to 47 give a true and fair view of the state of the Company's affairs at 31st December, 1976, and of the Profit and Source and Application of Funds for the year ended on that date.

We obtained all the information and explanations we considered necessary. In our opinion, proper Books of Account have been kept by the Company and the Accounts are in agreement therewith.

88, O'Connell Street, Limerick.

REYNOLDS McCARRON,

24th June, 1977.

Chartered Accountants.

Current Liabilities		
Creditors	181566	1 181566
Bank Overdraft	242847	2 212848
Short Term Loan	100000	1 100000
	524413	1 484734
Excess of Current Liabilities over Current Assets	(305323)	(3 385514)
	280584	2 283020
Financed as follows:		
Limerick Corporation Capitalisation Account	6	30708
Long Term Loans		185572
Bills of Exchange	7	41304
		257584
		1 283020

LIMERICK GAS COMPANY

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1976

	Note	1976	1975
Turnover		£ 636413	£ 492586
Operating Profit/(Loss)	3	12420	(13396)
Add: Dividends Receivable		14	14
Transferred to Limerick Corporation Capitalisation Account		12434	(13382)
Manufacturing and Trading Accounts			
Detailed Schedules			

LIMERICK GAS COMPANY

BALANCE SHEET AS AT 31st DECEMBER, 1976

	Note	1976	1975
		£	£
Assets Employed			
Fixed Assets	2	624604	6 672142
Investments	4	1303	392
		625907	6 672534
Current Assets			
Stocks	5	62631	37975
Debtors		85371	67157
Cash and Bank		11088	88
		159090	1 105220
Current Liabilities			
Creditors		181566	1 181886
Bank Overdraft		242847	2 212848
Short Term Loan		100000	1 100000
		524413	4 494734
Excess of Current Liabilities over Current Assets		(365323)	(3 389514)
		260584	2 283020
Financed as follows:			
Limerick Corporation Capitalisation Account	6	30708	8270
Long Term Loans		188572	1 192143
Bills of Exchange	7	41304	82607
		260584	2 283020

LIMERICK GAS COMPANY

STATEMENT AND SOURCE OF APPLICATION OF FUNDS YEAR ENDED 31st DECEMBER, 1976

	£	£
Source of Funds		
Profit for year	12434	
Adjustments for items not involving the Movement of Funds Depreciation	56946	
	69380	
Funds from Other Sources		
Long Term Loans	40000	
Loan Interest Waived	39995	
	149375	
Application of Funds		
Additions to Fixed Assets	39399	
Long Term Loan Repayments	43571	
Bills of Exchange	41303	
Purchase of Investments	911	
	(125184)	
	24191	
Increase/(Decrease) in Working Capital		
Increase in Stocks	24656	
Increase in Debtors	18214	
Decrease in Creditors	320	
Movement in Net Liquid Funds		
Increase in Cash at Bank	11000	
Increase in Bank Overdraft	(29999)	
	(18999)	
	24191	

LIMERICK GAS COMPANY

NOTES ON THE ACCOUNTS — 31st DECEMBER, 1976

Note 1. Significant Accounting Policies

(a) Turnover

Turnover comprises the Sales of Goods and Services by the company in the ordinary course of business for goods supplied and for services provided less Sales Taxes.

(b) Depreciation of Fixed Assets

Depreciation is calculated on a Reducing Balance or Straight Line Basis to write off the cost of the Assets over their estimated useful lives at the following annual rates: —

Premises	Nil
Butane Conversion	Nil
Gas Works	12 ½ % Straight Line
Plant and Machinery	5% and 30% Reducing Balance
Office Equipment	10% Reducing Balance
Motor Vehicles	30% Reducing Balance

A decision was taken in the year under review to provide for depreciation on the Gas Works at Dock Road, at the rate of 12 ½ % per annum on the Straight Line basis.

(c) Stocks

Stocks are stated consistently with prior years at the lower of cost and net realisable value.

(d) Debtors

Known bad debts are written off and a general provision is made for debts considered doubtful of collection.

Note 7. Bills of Exchange

The balance due at 31st December, 1976, was £41303 of which £41303 is payable in 1977 and £41304 payable in 1978.

LIMERICK GAS COMPANY

Note 2.		Fixed Assets		Premises	Gas Works	Butane Conversion	Plant and Machinery	Office Equipment	Motor Vehicles	Total
		£	£	£	£	£	£	£	£	£
Cost										
Balance at 1st January, 1976		12786	356334	8169	488414	2765	6343			874811
Additions		—	21917	—	17482	—	—			39399
Written off against Limerick Corporation Capitalisation Account		—	(29991)	—	—	—	—			(29991)
Balance at 31st December, 1976		12786	348260	8169	505896	2765	6343			884219
Depreciation										
Balance at 1st January, 1976		—	—	—	197452	1859	3358			202669
Additions		—	43533	—	12427	91	895			56946
Balance at 31st December, 1976		—	43533	—	209879	1950	4253			259615
Nett Book Value										
31st December, 1976.		12786	304727	8169	296017	815	2090			624604
31st December, 1975.		12786	356334	8169	290962	906	2985			672142

LIMERICK GAS COMPANY

Note 3. Trading Profit	1976 £	1975 £
The Trading Profit/(Loss) is arrived at after charging		
Depreciation	56946	13897
Loan Interest	22209	14679
Auditors Remuneration	800	750
Note 4. Investments		
The market value of the investments which are quoted on The Stock Exchange, Dublin was £1150.		
Note 5. Stocks	1976 £	1975 £
Light Distillate Feedstock	31158	17672
Fittings and Appliances	6664	7736
General Store Stocks	24809	12567
	62631	37975
Note 6. Limerick Corporation Capitalisation Account	1976 £	1975 £
Balance at 1st January	8270	61652
Add: Advances	—	60000
Loan Interest waived	39995	—
Profit for year	12434	—
	52429	60000
Less: Gas Works Plant written off	29991	1 100000
Loss for year	—	13382
	29991	1 113382
Balance at 31st December	30708	8270
Note 7. Bills of Exchange		
The balance due at 31st December, 1976, was £82607 of which £41303 is payable in 1977 and £41304 payable in 1978.		

LIMERICK GAS COMPANY

MANUFACTURING AND TRADING ACCOUNT YEAR ENDED 31st DECEMBER, 1976

	1976 £	1975 £
Sales of Gas	596414	445248
Less: Discounts Allowed	—	61
	596414	445187
Meter Rents	4425	4474
Sale of Coke	—	353
	600839	450014
Less: Manufacturing Costs (Schedule 1)	323281	247216
Distribution Costs (Schedule 2)	50741	74192
	374022	321408
	226817	128606
Add: Profit on Sale of Appliances and Fittings (Schedule 3)	3686	3002
Sundry Receipts (Schedule 4)	3755	8072
	234258	139680
Less: Overhead Expenses (Schedule 5)	110995	95099
Establishment	50396	5363
Financial	60447	52614
	221838	153076
Trading Profit(Loss)	12420	(13396)

LIMERICK GAS COMPANY

Schedule 1

MANUFACTURING EXPENSES

	1976 £	1975 £
Light Distillate Feedstock	221532	12090985
Electricity and Electrical Maintenance	14450	2010145
Purification	96	4 418
Propane Gas	847	191903
Salaries	9120	808059
Oil for C.W.G. Plant	—	1 175
Loss on Sale of Coal	—	2 281
Repairs to Holder	8258	2373740
Wages and Plant Operatives	48752	5272734
Repairs and Maintenance	4930	626258
Depreciation: Plant and Machinery	12427	1252518
Catalyst	2869	—
	323281	24727216

Schedule 2

DISTRIBUTION EXPENSES

	1976 £	1975 £
Repairs and Maintenance of Mains and Services	36756	4848820
Salaries	4892	4 4489
Repair and Renewal of Meters	9093	1919542
Installation of Appliances	—	1 198
Resetting Meters	—	1 1143
	50741	7474192

Schedule 3

APPLIANCES AND FITTINGS ACCOUNT—YEAR ENDED 31st DECEMBER, 1976

	1976 £	1975 £
Sales	34589	4242374
Installation of Appliances	985	198
	35574	4242572
Less: Cost of Sales:—		
Opening Stock	7736	8 8271
Purchases	23617	2525395
	31353	3333666
Closing Stock	6664	7 7736
	24689	2525930
	10885	1616642
Less: Wages	—	3 3394
Salary Showroom Attendants	5534	3 3668
Salary H.P. Collector	1016	870
Rent of Showrooms	56	56
Discount and Bad Debts	260	607
Refunds	32	15
Reserve for Bad Debts	—	£ 5000
Sundry Expenses	301	30
	7199	13 13640
Nett Profit to Manufacturing and Trading Account	3686	3 3002

**Schedule 4
SUNDRY RECEIPTS**

	1976 £	1975 £
Sale of Scrap	2180	7137
Rent Realised	186	186
Copper Portage	7	5
Sundries	1382	744
	<u>3755</u>	<u>8072</u>

**Schedule 5
OVERHEAD EXPENSES**

	1976 £	1975 £
Administration		
Administration Charge	500	500
Office Salaries	34990	30369
Collectors' Salaries	28239	22759
Collectors' Travel Allowance	312	427
Pensions	26471	21620
Telephones	2115	1713
Postage	939	687
Contribution under Gas Regulation Act	67	48
Audit and Accountancy	1281	1526
Legal Expenses	301	642
Printing, Stationery and Advertising	3955	3395
Gas Engineer Travelling Expenses	2474	1976
Motor Expenses	3777	2795
Sundry Traveling Expenses	379	525
Sick Pay	2723	1942
Death Gratuity	—	1250
Depreciation: Motor Vehicles	895	1279
Accounting Machines	91	100
Sundry Expenses	1486	1546
	<u>110995</u>	<u>95099</u>
Establishment		
Rent	430	472
Rates	945	832
Insurance	5488	4059
Depreciation of Gas Works	43533	—
	<u>50396</u>	<u>5363</u>
Financial		
Bank Interest	36894	37935
Loan Interest	22209	14679
Bad Debts	1344	—
	<u>60447</u>	<u>52614</u>

ABSTRACT OF ACCOUNTS of the Limerick County Borough Council for 1977

RATE ACCOUNT

CREDITED TO ACCOUNTS		RECEIPTS	
	£		£
Programme Group:			
1. Housing and Building	6500.00	RATES	2088529.64
2. Road Transportation and Safety	429620.00	Dom. Rates Subsidy	424754.77
3. Water Supply and Sewerage	334500.00	Agricultural Grant	1110.00
4. Development Incentives and Controls	74700.00	Increases in Rents of Small Dwellings	424762.00
5. Environmental Protection	1069300.00		
6. Recreation and Amenity	386740.00		
7. Agriculture, Education, Health and Welfare	248940.00		
8. Miscellaneous Services	388856.41		
Total	2939156.41	Total	2939156.41

PROGRAMME GROUP 1

HOUSING & BUILDING

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
1.1 Local Authority Housing	1822654.80			825300.00	769089.03	—	1594389.03		
1.2 Assistance to Persons Housing Themselves	492534.34			—	381488.00	—	381488.00		
1.3 Assistance to Persons Improving Houses	8451.86			—	—	—	—		
1.8 Administration and Miscellaneous	49543.67			—	15.00	—	15.00		
				825300.00	1150592.03	—	1975892.03		
				Rates Appropriated			6500.00		
Total Expenditure	2373184.67			Total Receipts			1982392.03		
Balance Against on 1st January, 1977	—			Balance in Favour on 1st January, 1977			87173.84		
Sub-Total	2373184.67			Sub-Total			2069565.87		
Balance in Favour on 31st December, 1977	—			Balance Against on 31st December, 1977			303618.80		
Total	2373184.67			Total			2373184.67		
	£	EXPENDITURE			RECEIPTS			£	
Gross Salaries and Wages	429566.00			Superannuation Contributions			15375.00		
Transfers to Capital Account	140508.00			Rents from Houses			653705.00		
				Purchase Annuities and Sales			183785.00		
				Repayment of Housing Loans			358110.00		
				Repayment of Housing Loans			363193.00		
				Transfers from Capital Account			63497.00		

PROGRAMME GROUP 2

ROAD TRANSPORTATION & SAFETY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
2.1 Road Upkeep.....	380289.10			—	20101.99	—	20101.99		
2.2 Road Improvement.....	321636.19			400180.00	—	—	400180.00		
2.3 Road Traffic.....	65915.58			40315.91	32457.50	—	72773.41		
2.8 Administration and Miscellaneous	170538.71			—	13965.49	—	13965.49		
				440495.91	66524.98	—	507020.89		
				Rates Appropriated			429620.00		
Total Expenditure.....	938379.58			Total Receipts			936640.89		
Balance Against on 1st January, 1977.....	275863.44			Balance in Favour on 1st January, 1977			—		
Sub-Total	1214243.02			Sub-Total			936640.89		
Balance in Favour on 31st December, 1977..	—			Balance Against on 31st December, 1977.....			277602.13		
Total	1214243.02			Total			1214243.02		
							£		
Gross Salaries and Wages.....	232329.00			Superannuation Contributions.....			8316.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			200000.00		

PROGRAMME GROUP 3

WATER SUPPLY & SEWERAGE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
3.1 Public Water Supply Schemes	270745.61			35231.42	85362.32	72883.44	193477.18		
3.2 Public Sewerage Schemes	100938.41			12761.29	—	—	12761.29		
3.3 Private Installations	79.02			—	—	—	—		
3.8 Administration and Miscellaneous	42601.44			—	723.81	—	723.81		
				47992.71	86086.13	72883.44	206962.28		
				Rates Appropriated			334500.00		
Total Expenditure.....	414364.48			Total Receipts			541462.28		
Balance Against on 1st January, 1977.....	67731.77			Balance in Favour on 1st January, 1977			—		
Sub-Total	482096.25			Sub-Total			541462.28		
Balance in Favour on 31st December, 1977..	59366.03			Balance Against on 31st December, 1977.....			—		
Total	541462.28			Total			541462.28		
							£		
Gross Salaries and Wages.....	146517.00			Superannuation Contributions.....			5244.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		
				Water Charges			158224.00		

PROGRAMME GROUP 4

DEVELOPMENT INCENTIVES & CONTROLS

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
4.1 Land Use Planning	311.07			—	—	—	—		
4.2 Industrial Development	—			—	—	—	—		
4.3 Other Development and Promotion	49883.56			—	—	—	—		
4.8 Administration and Miscellaneous	6317.79			—	—	—	—		
Total Expenditure	56512.42								
Balance Against on 1st January, 1977	36062.63								
Sub-Total	92575.05								
Balance in Favour on 31st December, 1977 ..	—								
Total	92575.05								
	£						£		
Gross Salaries and Wages	16103.00								
Transfers to Capital Account	—								
Transfers to Capital Account									

PROGRAMME GROUP 5

ENVIRONMENTAL PROTECTION

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
5.1 Waste Disposal	346314.85			—	1989.25	3000.00	4989.25		
5.2 Burial Grounds	23984.61			—	—	—	—		
5.3 Safety of Structures and Places	11783.06			4235.90	617.59	—	4853.49		
5.4 Fire Protection.....	328077.36			—	277.93	31125.00	31402.93		
5.5 Pollution Control.....	13128.46			—	—	—	—		
5.8 Administration and Miscellaneous	54584.93			—	783.22	—	783.22		
				4235.90	3667.99	34125.00	42028.89		
				Rates Appropriated			1069300.00		
Total Expenditure.....	777873.27			Total Receipts			1111328.89		
Balance Against on 1st January, 1977.....	58019.69			Balance in Favour on 1st January, 1977			—		
Sub-Total	835892.96			Sub-Total			1111328.89		
Balance in Favour on 31st December, 1977..	275435.93			Balance Against on 31st December, 1977			—		
Total	1111328.89			Total			1111328.89		
	£						£		
Gross Salaries and Wages.....	663451.00			Superannuation Contributions.....			23747.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

PROGRAMME GROUP 6

RECREATION & AMENITY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
6.1 Swimming Pools.....	63257.11			6007.29	9841.18	—	15848.47		
6.2 Libraries.....	100604.37			3105.75	1214.56	—	4320.31		
6.3 Parks, Open Spaces, Recreation Centres, etc.	145559.52			7607.00	—	—	7607.00		
6.4 Other Recreation and Amenity	18745.82			—	—	—	—		
6.8 Administration and Miscellaneous	26406.46			—	—	—	—		
				16720.04	11055.74	—	27775.78		
				Rates Appropriated			386740.00		
Total Expenditure	354573.28			Total Receipts			414515.78		
Balance Against on 1st January, 1977	71335.27			Balance in Favour on 1st January, 1977.....			—		
Sub-Total	425908.55			Sub-Total			414515.78		
Balance in Favour on 31st December, 1977..	—			Balance Against on 31st December, 1977.....			11392.77		
Total	425908.55			Total			425908.55		
	£						£		
Gross Salaries and Wages.....	185732.00			Superannuation Contributions.....			6648.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 7

AGRICULTURE, EDUCATION, HEALTH & WELFARE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
7.1 Agriculture.....	—			—	—	—	—		
7.2 Education.....	188918.88			76686.14	266.46	22941.30	99893.90		
7.3 Health and Welfare.....	192984.71			118908.58	10650.00	5631.48	135190.06		
7.8 Administration and Miscellaneous	34407.63			—	—	—	—		
				195594.72	10916.46	28572.78	235083.96		
				Rates Appropriated			248940.00		
Total Expenditure	416311.22			Total Receipts			484023.96		
Balance Against on 1st January, 1977	—			Balance in Favour on 1st January, 1977			1191.58		
Sub-Total	416311.22			Sub-Total			485215.54		
Balance in Favour on 31st December, 1977..	68904.32			Balance Against on 31st December, 1977.....			—		
Total	485215.54			Total			485215.54		
	£						£		
Gross Salaries and Wages.....	56696.00			Superannuation Contributions.....			2029.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 8

MISCELLANEOUS SERVICES

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
8.1 Land Acquisition and Development	£ —	£ —	£ —	£ —	£ —	£ —	£ —	£ —	£ —
8.2 Plant and Materials	143084.00			—	142382.35	—	142382.35		
8.3 Financial Management	167632.33			—	1823.35	—	1823.35		
8.4 Elections	2552.13			3131.00	111.51	—	3242.51		
8.5 Administration of Justice and Consumer Protection	35893.26			—	9154.80	—	9154.80		
8.6 Property Damage	69965.91			—	—	—	—		
8.7 Markets, Fairs and Abattoirs	76282.82			—	69349.92	—	69349.92		
8.8 Administration and Miscellaneous	257817.58			67081.53	12341.41	4818.02	84240.96		
				70212.53	235163.34	4818.02	310193.89		
				Rates Appropriated			388856.41		
Total Expenditure	753228.03			Total Receipts			699050.30		
Balance Against on 1st January, 1977	96870.20			Balance in Favour on 1st January, 1977			—		
Sub-Total	850098.23			Sub-Total			699050.30		
Balance in Favour on 31st December, 1977	—			Balance Against on 31st December, 1977			151047.93		
Total	850098.23			Total			850098.23		
	£						£		
Gross Salaries and Wages	166643.00			Superannuation Contributions			5965.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1977	Paid 1977	Total	Under-expended 1st Jan. 1977	Received 1977			Total	Balance on 31st Dec. 1977	
					State Grants	Loans	Other		Over-expended	Under-expended
1. Housing and Building:	£	£	£	£	£	£	£	£	£	£
1.1 Local Authority Housing	162385.35	1535426.75	1597812.10	—	—	1327000.00	176736.03	1503736.03	94076.07	—
1.2 Assistance to Persons Housing Themselves	—	102980.83	102980.83	423169.39	—	50000.00	174421.41	647590.80	—	544609.97
1.3 Assistance to Persons Improving Houses	—	1134.00	1134.00	—	—	—	400.00	400.00	734.00	—
1.8 Miscellaneous	—	41522.12	41522.12	7766.88	—	—	—	7766.88	33755.24	—
Total	62385.35	1681063.70	1743449.05	430936.27	—	1377000.00	351557.44	2159493.71	128565.31	544609.97
2. Road Transportation and Safety:										
2.1 Road Upkeep	276.75	—	276.75	—	—	—	—	—	276.75	—
2.2 Road Improvement	233122.23	24750.21	257872.44	—	—	—	1012.66	1012.66	256859.78	—
2.3 Road Traffic	—	13564.54	13564.54	30288.60	—	—	35750.40	66039.00	—	52474.46
Total	233398.98	38314.75	271713.73	30288.60	—	—	36763.06	67051.66	257136.53	52474.46
Fwd.	295784.33	1719378.45	2015162.78	461224.87	—	1377000.00	388320.50	2226545.37	385701.84	597084.43

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1977	Paid 1977	Total	Under-expended 1st Jan. 1977	Received 1977			Total	Balance on 31st Dec. 1977	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	295784.33	1719378.45	2015162.78	461224.87	—	1377000.00	388320.50	2226545.37	385701.84	597084.43
3. Water Supply and Sewerage:										
3.1 Public Water Supply Schemes	33364.91	177580.71	210945.62	—	—	150000.00	—	150000.00	60945.62	—
3.2 Public Sewerage Schemes	1510.40	94016.81	95527.21	—	—	100000.00	1298.38	101298.38	—	5771.17
TOTAL	34875.31	271597.52	306472.83	—	—	250000.00	1298.38	251298.38	60945.62	5771.17
4. Development Incentives & Controls:										
4.1 Land Use Planning	—	—	—	47026.02	—	—	945.00	47971.02	—	47971.02
4.2 Industrial Development	85594.45	—	85594.45	—	—	—	22012.88	22012.88	63581.57	—
4.3 Other Dev. and Promotion	204874.00	49276.67	254150.67	—	—	—	15918.00	15918.00	238232.67	—
Total	290468.45	49276.67	339745.12	47026.02	—	—	38875.88	85901.90	301814.24	47971.02
5. Environmental Protection:										
5.1 Waste Disposal.	105668.89	66283.65	171952.54	—	—	127000.00	2743.58	129743.58	42208.96	—
5.2 Burial Grounds	15441.53	40794.74	56236.27	—	—	—	—	—	56236.27	—
5.3 Safety of Structures	25217.50	—	25217.50	—	—	—	—	—	25217.50	—
5.4 Fire Protection	33146.82	1316.00	34462.82	—	—	31000.00	—	31000.00	3462.82	—
Total	179474.74	108394.39	287869.13	—	—	158000.00	2743.58	160743.58	127125.55	—
Fwd.	800602.83	2148647.03	2949249.86	508250.89	—	1785000.00	431238.34	2724489.23	875587.25	650826.62

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1977	Paid 1977	Total	Under-expended 1st Jan. 1977	Received 1977			Total	Balance on 31st Dec. 1977	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	800602.83	2148647.03	2949249.86	508250.89	—	1785000.00	431238.34	2724489.23	875587.25	650826.62
6. Recreation and Amenity:										
6.1 Swimming Pools	88048.06	357.33	88405.39	—	—	25000.00	—	25000.00	63405.39	—
6.2 Libraries	7706.98	—	7706.98	—	—	—	—	—	7706.98	—
6.4 Recreational and Amenity	137205.83	58615.99	195821.82	—	—	50000.00	10.00	50010.00	145811.82	—
Total	232960.87	58973.32	291934.19	—	—	75000.00	10.00	75010.00	216924.19	—
7. Agriculture, Education, Health and Welfare:										
7.3 Health and Welfare	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
Total	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
8. Miscellaneous Services:										
8.3 Financial Management	1009.43	6187.32	7196.75	—	—	—	6028.46	6028.46	1168.29	—
8.5 Administration of Justice	8579.22	906.69	9485.91	—	—	—	—	—	9485.91	—
8.7 Markets, Fairs, Abattoirs	51883.14	38031.80	89914.94	—	—	—	—	—	89914.94	—
8.8 Administration and Miscellaneous ...	110583.48	4408.04	114991.52	—	—	120000.00	164.58	120164.58	—	5173.06
Total	172055.27	49533.85	221589.12	—	—	120000.00	6193.04	126193.04	100569.14	5173.06
Gross Total	1212085.72	2257154.20	3469239.92	508250.89	—	1980000.00	437441.38	2925692.27	1199547.33	655999.68

SUMMARY OF PROGRAMME GROUPS

REVENUE AND CAPITAL ACCOUNTS

PROGRAMME GROUP	EXPENDITURE			RECEIPTS		
	Revenue	Capital	Total	Revenue	Capital	Total
	£	£	£	£	£	£
1. Housing and Building	2373184.67	1681063.70	4054248.37	1982392.03	1728557.44	3710949.47
2. Road Transportation and Safety	938379.58	38314.75	976694.33	936640.89	36763.06	973403.95
3. Water Supply and Sewerage	414364.48	271597.52	685962.00	541462.28	251298.38	792760.66
4. Development Incentives and Controls	56512.42	49276.67	105789.09	74700.00	38875.88	113575.88
5. Environmental Protection	777873.27	108394.39	886267.66	1111328.89	160743.58	1272072.47
6. Recreation and Amenity	354573.28	58973.32	413546.60	414515.78	75010.00	489525.78
7. Agriculture, Education, Health and Welfare	416311.22	—	416311.22	484023.96	—	484023.96
8. Miscellaneous Services	753228.03	49533.85	802761.88	699050.30	126193.04	825243.34
Total	6084426.95	2257154.20	8341581.15	6244114.13	2417441.38	8661555.51
Balance against on 1st January 1977	517517.58	703834.83	1221352.41	—	—	—
Sub-Total	6601944.53	2960989.03	9562933.56	6244114.13	2417441.38	8661555.51
Balance against on 31st December 1977	—	—	—	357830.40	543547.65	901378.05
Total	6601944.53	2960989.03	9562933.56	6601944.53	2960989.03	9562933.56

STATEMENT OF BALANCES AS AT 31st DECEMBER, 1977

CR.	£	DR.	£
Due to Treasurer	740996.24	Cash in Hands of Treasurer	—
Due to Officers	—	Cash in Hands of Officers	23801.91
Due to Sundry Creditors (Unpaid Bills)	181688.72	Cash Invested at Call or Short Notice	50817.38
Due on Short-term Loans (Revenue)	—	7. Agriculture, Education, Health and Welfare	
Due on Refundable Deposits	2495.00	School Meals Grant	2905.50
Balance in Favour of—		Balance Against—	
Capital Account	—	Capital Account	543547.65
Revenue Account	—	Revenue Account	357830.40
Urban Authorities Account	—	Urban Authorities Account	—
Civic Improvement Fund	—	Investments (at cost) (Note 2)	—
Due on Long-term Loans (Capital)	19916688.63	Capital Debt	19916688.63
Total	20841868.59	Total	20841868.59

Sums totalling £ Nil (Note 1) are on joint deposit in the names of the Council and other parties.

NOTE 1 If there is no money on joint deposit the word "Nil" should be inserted.

NOTE (2) The market value of these investments at close of year is £Nil.

STATEMENT OF SUNDRY DEBTORS

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
	£	£		£	£
RATES	161119.00		Forward		473855.78
1. Agricultural Grant	1110.00		3. Water Supply and Sewerage:		
2. Mortgage Rates	28676.00	190905.00	Water Rents	2895.54	
PROGRAMME GROUP:			Fluoridation of Water	5760.83	
1. Housing and Building:			Loan Charges Subsidy	1095.10	9751.47
Rents and Annuities	10296.00		4. Development Incentives and Controls:		
S.D.A.	32836.00		Petrol Pump Licences	697.00	697.00
Ground Rents	3646.81		Forward		484304.25
Lease Rents	307.92				
Subsidy L.A. Housing	39015.00				
Reconstruction Loans	194.13				
Wayleaves	523.95				
Disabled Persons Grant	167.00				
Itinerants—Loan Charges	7472.26	94459.07			
2. Road Transportation and Safety:					
Road Fund Grant	108000.00				
Motor Taxation	13636.34				
Traffic Fines	11922.00				
Agency Services	51628.57				
Miscellaneous	3304.80	188491.71			
Forward		473855.78			

STATEMENT OF SUNDRY DEBTORS (Contd.)

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
	£	£		£	£
Forward		484304.25	Forward		509107.38
5. Environmental Protection:			7. Agriculture, Education, Health and Welfare:		
Contributions for Dumping Facilities	8510.00		School Meals Grant	6905.50	
Civil Defence	5976.47		Higher Education Grants	54007.31	
Contributions for Fire Services	10166.66	24653.13	V.E.C. Pensions	4607.84	
6. Recreation and Amenity:			Cheap Fuel	13687.35	
Swimming Pool Fees	150.00	150.00	Contributions to Superannuation	289.77	79497.77
Forward		509107.38	8. Miscellaneous Services:		
			Register of Electors	1866.00	
			V.A.T. Recoupment	8657.17	
			Fisheries Recoupment	3903.16	
			Gas Department: Audit Fees and Salaries	6629.00	
			Abattoir Fees	4965.59	
			Veterinary Laboratory Fees	1084.70	
			Miscellaneous	4073.15	31178.77
			Total		619783.92

The amounts due by various categories of Debtors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

STATEMENT OF SUNDRY CREDITORS

PROGRAMME	PROGRAMME GROUP	Amount	Programme Group Sub-Total	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS				Total
					Grants Overpaid	Received in Advance	Other		
		£	£	£	£	£	£	£	£
RATES		181119.00							
1. Housing and Building:		1110.00							
1.1 Local Authority Housing				16200.21	—	—	—	—	
1.2 Assistance to Persons Housing Themselves				25.00	—	—	—	—	
1.8 Administration and Miscellaneous				889.74	—	—	—	—	
2. Road Transportation and Safety:									
2.1 Road Upkeep				17425.15	—	—	—	—	
2.2 Road Improvement				2210.49	—	—	—	—	
2.3 Road Traffic				1211.94	—	—	—	—	
2.8 Administration and Miscellaneous				6991.45	—	—	—	—	
Forward				44953.98	—	—	—	—	
3. Water Supply and Sewerage:									
3.1 Public Water Supply Schemes									
3.2 Public Sewerage Schemes									
3.8 Administration and Miscellaneous									
4. Development Incentives and Controls:									
4.1 Land Use Planning									
4.3 Other Development and Promotion									
4.8 Administration and Miscellaneous									
Forward				56486.27					
5. Environmental Protection:									
5.1 Air Pollution									
5.3 Salmon and Fisheries									
5.8 Administration and Miscellaneous									
Forward				10516.17					
Total				187088.72					

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	44953.98	—	—	—	—
3. Water Supply and Sewerage:	100423.48	—	—	—	—
3.1 Public Water Supply Schemes	6499.60	—	—	—	—
3.2 Public Sewerage Schemes	1143.67	—	—	—	—
3.8 Administration and Miscellaneous	550.58	—	—	—	—
4. Development Incentives and Controls:	4381.18	—	—	—	—
4.1 Land Use Planning	186.60	—	—	—	—
4.3 Other Development and Promotion	2984.43	—	—	—	—
4.8 Administration and Miscellaneous	167.41	—	—	—	—
Forward	56486.27	—	—	—	—
5. Environmental Protection:	83351.66	—	—	—	—
5.1 Air Pollution	10516.17	—	—	—	—
5.3 Salmon and Fisheries	20408.51	—	—	—	—
5.8 Administration and Miscellaneous	20408.51	—	—	—	—
Total	187088.72	—	—	—	—

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	56486.27	—	—	—	—
5. Environmental Protection:					
5.1 Waste Disposal	8222.70	—	—	—	—
5.3 Safety of Structures and Places	227.27	—	—	—	—
5.4 Fire Protection	6518.20	—	—	—	—
5.8 Administration and Miscellaneous	912.37	—	—	—	—
6. Recreation and Amenity:					
6.1 Swimming Pools	6711.35	—	—	—	—
6.2 Libraries	4384.18	—	—	—	—
6.3 Parks and Open Spaces	13223.67	—	—	—	—
6.4 Other Recreation and Amenity	3332.60	—	—	—	—
6.8 Administration and Miscellaneous	444.87	—	—	—	—
Forward	100463.48	—	—	—	—

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	100463.48	—	—	—	—
7. Agriculture, Education, Health and Welfare:					
7.2 Education	12500.42	—	—	—	—
7.3 Health and Welfare	252.97	—	—	—	—
7.8 Administration and Miscellaneous	580.61	—	—	—	—
8. Miscellaneous Services:					
8.2 Plant and Materials	17858.98	—	—	—	—
8.3 Financial Management	1701.70	—	—	—	—
8.4 Elections	98.42	—	—	—	—
8.5 Administration of Justice and Consumer Protection	1837.80	—	—	—	—
8.6 Property Damage	32348.01	—	—	—	—
8.7 Markets, Fairs and Abattoirs	3530.16	—	—	—	—
8.8 Administration and Miscellaneous	10516.17	—	—	—	—
Total	181688.72	—	—	—	—

The amounts due to various categories of Creditors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st December, 1977

Description	Number or Quantity	Value	Description	Number or Quantity	Value
		£			£
MACHINERY:			Forward		
Vans	12	14700	— Rollers (Specify types)		
Lorries	4	9000			
Side-Loaders	4	12500			
Refuse Collection Vehicles	12	131500			
Sweeper	3	23000			
Tractor	4	11000			
Grass Mowers	10	3300			
Rotovator	1	950	— Excavators (Specify types)		
Rollers	1	175			
Harrow	—	—			
Aerator	—	—			
Chain Saw/Scythe	3	200			
Fire Tenders	4	65250			
Stocks	—	82350			
Ancillary Equipment in other Departments	—	24309			
Total		378234	Forward		

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1977

Description	Number or Quantity	Value	Description	Number or Quantity	Value
		£			£
Typewriters	25	10375	SUMMARY		
Tables and Desks	157	6855	Machinery, Equipment Stocks		378234
Chairs	281	4864	Office Furniture and Equipment		87482
Presses	36	1875			
Filing Cabinets	160	8759			
Office Calculators	14	835			
Pocket Calculators	4	30			
Totting Machines	9	720			
Dictating Machines	4	360			
Franking Machines	1	400			
Surveying Equipment	32	1502			
Drafting Equipment	25	982			
Micro Film Reader	1	594			
Computer	1	46000			
Copying Equipment	2	1100			
Cleaning Equipment	2	112			
Miscellaneous	162	2119			
Total	916	87482			

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

INDEBTEDNESS ON FOOT OF LOANS

PROGRAMME GROUP	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing and Building:	£	£	£	£	£	£
1.1 Local Authority Housing	11737733.23	1327000.00	976549.82	14041283.05	1137410.31	12903872.74
1.2 Assistance to Persons Housing Themselves	5030614.82	50000.00	409342.87	5489957.69	498033.31	4991924.38
1.3 Assistance to Persons Improving Houses	44774.90	—	2802.65	47577.55	5423.80	42153.75
1.8 Administration and Miscellaneous	41077.46	—	4139.66	45217.12	4414.86	40802.26
Total	16854200.41	1377000.00	1392835.00	19624035.41	1645282.28	17978753.13
2. Road Transportation and Safety:	—	—	—	—	—	—
Forward	16854200.41	1377000.00	1392835.00	19624035.41	1645282.28	17978753.13

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

INDEBTEDNESS ON FOOT OF LOANS

PROGRAMME GROUP	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
3. Water Supply and Sewerage:						
3.1 Public Water Supply Schemes	693543.61	75000.00	61849.07	830392.68	75433.33	754959.35
3.2 Public Sewerage Schemes	206048.04	175000.00	20807.00	401855.04	25522.58	376332.46
Total	899591.65	250000.00	82656.07	1232247.72	100955.91	1131291.81
4. Development Incentives and Controls	—	—	—	—	—	—
Total	—	—	—	—	—	—
5. Environmental Protection:						
5.1 Waste Disposal	33230.00	127000.00	5955.10	166185.10	22080.10	144105.00
5.2 Burial Grounds	79716.00	—	10457.84	90173.84	23741.84	66432.00
5.4 Fire Protection	21720.00	31000.00	3661.18	56381.18	10566.18	45815.00
Total	134666.00	158000.00	20074.12	312740.12	56388.12	256352.00
Forward	17888458.06	1785000.00	1495565.19	21169023.25	1802626.31	19366396.94

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
	£	£	£	£	£	£
1. Housing and Building:						
1.1 Local Authorities Forward	17888458.06	1785000.00	1495565.19	21169023.25	1802626.31	19366396.94
6. Recreation and Amenity:						
6.1 Swimming Pools	97396.89	25000.00	10819.22	133216.11	13005.51	120210.60
6.2 Libraries	219.34	—	11.01	230.35	50.46	179.89
6.4 Other Recreation and Amenity	48535.68	50000.00	6211.61	104747.29	17236.25	87511.04
Total	146151.91	75000.00	17041.84	238193.75	30292.22	207901.53
7. Agriculture, Education, Health and Welfare:						
7.2 Education	23796.86	—	1294.94	25091.80	2615.66	22476.14
Total	23796.86	—	1294.94	25091.80	2615.66	22476.14
8. Miscellaneous Services:						
8.7 Markets, Fairs, Abattoirs	144234.71	—	14603.15	158837.86	24782.24	134055.62
8.8 Administration and Miscellaneous	87675.57	120000.00	8565.90	216241.47	30383.07	185858.40
Total	231910.28	120000.00	23169.05	375079.33	55165.31	319914.02
Gross Total	18290317.11	1980000.00	1537071.02	21807388.13	1890699.50	19916688.63

INDEBTEDNESS ON FOOT OF LOANS

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

ARTICLE 9.

CERTIFICATE BY SECRETARY OR CLERK OF CORRECTNESS OF ABSTRACT

I certify that the foregoing figures are correctly abstracted from the books and accounts of the County Borough of Limerick.

Dated this 30th day of January, 1981.

TOMÁS MAC DIARMADA,
City Manager and Town Clerk.

FORM AS 8.

ARTICLE 10.

CERTIFICATE BY LOCAL GOVERNMENT AUDITOR OF CORRECTNESS OF ABSTRACT

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Limerick Corporation for the year ended the 31st day of December, 1977, and I hereby certify the foregoing to be a true abstract therefrom.

Dated this 20th day of February, 1981.

FRANCIS CORBETT,
Local Government Auditor.

FORM AS 9.

LIMERICK CORPORATION

GAS DEPARTMENT ACCOUNTS

For Year Ended 31st December, 1977

LIMERICK GAS COMPANY
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Profit and Loss Account	82
Balance Sheet	83
Statement of Source and Application of Funds	84
Notes on the Accounts	85
Manufacturing and Trading Accounts	88
Detailed Schedules	89

AUDITORS REPORT TO LIMERICK GAS COMPANY

In our opinion, the Accounts set out on pages 82 to 87 give a true and fair view of the state of the Company's affairs at 31st December, 1977, and of the Profit and Source and Application of Funds for the year ended on that date.

We obtained all the information and explanations we considered necessary. In our opinion, proper Books of Account have been kept by the Company and the Accounts are in agreement therewith.

88, O'Connell Street, Limerick.
30th May, 1978.

REYNOLDS McCARRON,
Chartered Accountants.

Cash and Bank	1977	1978
	185100	185000
Current Liabilities		
Creditors	184830	181938
Bank Overdraft	165465	242947
Short Term Loan	100000	100000
	350295	324885
Excess of Current Liabilities over Current Assets	(244193)	(385323)
	366265	260584
Financed as follows:		
Limerick Corporation Capitalisation Account	6	49478
Long Term Loans	7	316787
Bills of Exchange	8	188572
		41304
	366265	260584

The Notes on pages 84 to 87 form part of these Accounts.

LIMERICK GAS COMPANY
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1977

	Note	1977 £	1976 £
Turnover		766395	636413
Operating Profit	3	54018	12420
Add: Dividends Receivable		198	14
Transferred to Limerick Corporation Capitalisation Account.		54216	12434

The Notes on pages 84 to 87 form part of these Accounts.

LIMERICK GAS COMPANY

BALANCE SHEET AS AT 31st DECEMBER, 1977

	Note	1977 £	1976 £
Assets Employed			
Fixed Assets	2	609103	624604
Investments	4	1355	1303
		610458	625907
Current Assets			
Stocks	5	90039	62631
Debtors		93492	85371
Cash and Bank		2571	11088
		186102	159090
Current Liabilities			
Creditors		164830	181566
Bank Overdraft		165465	242847
Short Term Loan		100000	100000
		430295	524413
Excess of Current Liabilities over Current Assets		(244193)	(365323)
		366265	260584
Financed as follows:			
Limerick Corporation Capitalisation Account	6	49478	30708
Long Term Loans	7	316787	188572
Bills of Exchange	8	—	41304
		366265	260584

The Notes on pages 84 to 87 form part of these Accounts.

LIMERICK GAS COMPANY

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
YEAR ENDED 31st DECEMBER, 1977

	1977	1976
Source of Funds	£	£
Profit for year	54216	12434
Adjustment for items not involving the Movement of Funds:		
Depreciation	57094	56946
	111310	69380
Funds from Other Sources		
Cash Injection—Limerick Corporation	35000	—
Long Term Loans	165000	40000
Loan Interest Waived	—	39995
	311310	149375
Application of Funds		
Additions to Fixed Assets	112039	39399
Long Term Loan Repayments	36785	43571
Bills of Exchange	41304	41303
Purchase of Investments	52	911
	190180	125184
	121130	24191
Increase/(Decrease) in Working Capital		
Increase in Stocks	27408	24656
Increase in Debtors	8121	18214
Decrease in Creditors	16736	320
	52265	43190
	68865	(18999)
Movement in Net Liquid Funds		
Increase/(Decrease) in Cash at Bank	(8517)	11000
(Increase)/Decrease in Bank Overdraft	77382	(29999)
	68865	(18999)

LIMERICK GAS COMPANY

NOTES ON THE ACCOUNTS — 31st DECEMBER, 1977

Note 1. Significant Accounting Policies

(a) Turnover

Turnover comprises the Sales of Goods and Services by the company in the ordinary course of business for goods supplied and for services provided less Sales Taxes.

(b) Depreciation of Fixed Assets

Depreciation is calculated on a Reducing Balance or Straight Line Basis to write off the cost of the Assets over their estimated useful lives at the following annual rates:—

Premises	Nil
Butane Conversion	Nil
Gas Works	12½ % Straight Line
Plant and Machinery	5% and 30% Reducing Balance
Office Equipment	10% Reducing Balance
Motor Vehicles	30% Reducing Balance

(c) Stocks

Stocks are stated consistently with prior years at the lower of cost and net realisable value.

(d) Debtors

Known bad debts are written off and a general provision is made for debts considered doubtful of collection.

Note 7. Long Term Loans

Allied Irish Banks Ltd.	172500
Northern Bank Finance Corporation	94257
Bank of Nova Scotia	50000

The Northern Bank Finance Corporation holds as security three mortgages for £40,000 each on the revenues of the Limerick Corporation for the advances made to the Company.

Note 8. Bills of Exchange

The balance due at 31st December, 1977 was £91303, which is payable in 1978.

Note 9. Capital Commitments

Authorised and Contracted for

Authorised but not Contracted for

LIMERICK GAS COMPANY

Note 2.	Fixed Assets	Premises	Gas Works	Butane Conversion	Plant and Machinery	Office Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£	£	£
Balance at 1st January, 1977	12786	348260	8169	505896	2765	6343	884219	
Additions	—	13700	—	97955	384	—	112039	
Written off against Limerick Corporation Capitalisation Account	—	—	(8169)	(62277)	—	—	(70446)	
Balance at 31st December, 1977	12786	361960	—	541574	3149	6343	925812	
Depreciation								
Balance at 1st January, 1977	—	43533	—	209879	1950	4253	259615	
Charge for Year	—	45000	—	11348	120	626	57094	
Balance at 31st December, 1977	—	88533	—	221227	2070	4879	316709	
Nett Book Value								
31st December, 1977	12786	273427	—	320347	1079	1464	609103	
31st December, 1976	12786	304727	8169	296017	815	2090	624604	

	1977	1976
	£	£
Note 3. Trading Profit		
The Trading Profit is arrived at after charging		
Depreciation	57094	56946
Loan Interest	11759	22209
Auditors Remuneration	1100	800
Note 4. Investments		
The market value of the investments which are quoted on the Stock Exchange, Dublin at 31st December, 1977 was £1300 (1976 £1150).		
Note 5. Stocks		
Light Distillate Feedstock	33737	31158
Fittings and Appliances	16722	6664
General Store Stocks	39580	24809
	90039	62631
Note 6. Limerick Corporation Capitalisation Account		
Balance at 1st January	30708	8270
Add: Advances	35000	—
Loan Interest waived	—	39995
Profit for year	54216	12434
	119924	60699
Less: Gas Works Plant written off	70446	29991
Balance at 31st December	49478	30708
Note 7. Long Term Loans		
Allied Irish Banks Ltd.	172500	120000
Northern Bank Finance Corporation	94287	68572
Bank of Nova Scotia	50000	—
	316787	188572
The Northern Bank Finance Corporation holds as security three mortgages for £40,000 each on the revenues of the Limerick Corporation for the advances made to the Company.		
Note 8. Bills of Exchange		
The balance due at 31st December, 1977 was £41304, which is payable in 1978.		
Note 9. Capital Commitments		
Authorised and Contracted for	407735	23617
Authorised but not Contracted for	46500	31253
	454235	54870
Less: Salary Showroom Attendants and Salary H.P. Collector	4930	6550
Rent of Showrooms	58	58
Discount and Bad Debts	455	280
Refunds	—	32
Reserve for Bad Debts	—	—
Sundry Expenses	301	301
	54870	7121
Net Profit to Manufacturing and Trading Accounts	10007	3836

LIMERICK GAS COMPANY

MANUFACTURING AND TRADING ACCOUNT YEAR ENDED 31st DECEMBER, 1977

	1977 £	1976 £
Sales of Gas	713750	596414
Meter Rents	4291	4425
	718041	600839
Less: Manufacturing Costs (Sch. 1)	385158	323281
Distribution Costs (Sch. 2)	63476	50741
	448634	374022
	269407	226817
Add: Profit on Sale of Appliances and Fittings (Sch. 3)	10007	3686
Sundry Receipts (Sch. 4)	5135	3755
	284549	234258
Less: Overhead Expenses (Sch. 5)	125420	110995
Establishment (Sch. 5)	52523	50396
Financial (Sch. 5)	52588	60447
	230531	221838
Trading Profit	54018	12420

LIMERICK GAS COMPANY

Schedule 1

MANUFACTURING EXPENSES

	1977 £	1976 £
Light Distillate Feedstock	286173	221532
Electricity and Electrical Maintenance	18809	14450
Purification	206	96
Propane Gas	—	847
Salaries	9595	9120
Repairs to Holder	—	8258
Wages and Plant Operatives	53197	48752
Repairs and Maintenance	5830	4930
Depreciation: Plant and Machinery	11348	12427
Catalyst	—	2869
	385158	323281

Schedule 2

DISTRIBUTION EXPENSES

	1977 £	1976 £
Repairs and Maintenance of Mains and Services	36803	36756
Salaries	4940	4892
Repair and Renewal of Meters	21733	9093
	63476	50741

Schedule 3

APPLIANCES AND FITTINGS ACCOUNT—YEAR ENDED 31st DECEMBER, 1977

	1977 £	1976 £
Sales	48354	34589
Installation of Appliances	—	985
	48354	35574
Less: Cost of Sales:—		
Opening Stock	6664	7736
Purchases	42594	23617
	49258	31353
Closing Stock	16722	6664
	32536	24689
	15818	10885
Less: Salary Showroom Attendants and Salary H.P. Collector	4939	6550
Rent of Showrooms	56	56
Discocunt and Bad Debts	455	260
Refunds	—	32
Reserve for Bad Debts	—	—
Sundry Expenses	361	301
	5811	7199
Nett Profit to Manufacturing and Trading Account	10007	3686

**ABSTRACT OF
ACCOUNTS
of the
Limerick County
Borough Council
for 1978**

PROGRAMME GROUP 1
HOUSING & BUILDING

PROGRAMME	EXPENDITURE		Other incl. Separate Charges	RECEIPTS		Other incl. Separate Charge
	TOTAL	County at large		Contributions from other Local Authorities	County at large	
1.1 Local Authority Housing	£ 2067138.10					
1.2 Assistance to Persons Housing Transfers	568245.20					
1.3 Assistance to Persons Improving Housing	6255.70					
1.5 Administration and Miscellaneous	82453.15					
1. Miscellaneous Grants						
1. Voluntary Education' Health and Welfare						
2. Recreation and Welfare						
2. Education and Welfare						
Total Expenditure incurred and Contingencies	2652942.15					
Expenditure incurred and Contingencies	303515.30					
Sub-Total Expenditure and Contingencies	2952426.85					
Balance Forward from 31st December, 1977						
Total Expenditure	2952426.85					
Receipts						
Contributions from other Local Authorities						
Provision of Goods and						
State Grants						
Other incl. Separate Charges						
Total Receipts						
Balance Forward from 1st January, 1978						
Total Receipts						
Balance Forward from 31st December, 1978						
Total Receipts						
Balance Forward from 1st January, 1979						
Total Receipts						
Balance Forward from 31st December, 1979						
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Balance Forward from 1st January, 2014						
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Balance Forward from 31st December, 2014						
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Balance Forward from 1st January, 2015						
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Balance Forward from 31st December, 2015						
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Balance Forward from 1st January, 2016						
Total Receipts						
Balance Forward from 31st December, 2016						
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Balance Forward from 1st January, 2017						
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Balance Forward from 31st December, 2017						
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Balance Forward from 1st January, 2018						
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Balance Forward from 31st December, 2018						
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Balance Forward from 1st January, 2019						
Total Receipts						
Balance Forward from 31st December, 2019						
Total Receipts						
Balance Forward from 1st January, 2020						
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Balance Forward from 31st December, 2020						
Total Receipts						
Balance Forward from 1st January, 2021						
Total Receipts						
Balance Forward from 31st December, 2021						
Total Receipts						
Balance Forward from 1st January, 2022						
Total Receipts						
Balance Forward from 31st December, 2022						
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Balance Forward from 1st January, 2023						
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Balance Forward from 31st December, 2023						
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Balance Forward from 1st January, 2024						
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Balance Forward from 31st December, 2024						
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Balance Forward from 1st January, 2025						
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Balance Forward from 31st December, 2025						
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Balance Forward from 1st January, 2026						
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Balance Forward from 31st December, 2031						
Total Receipts						
Balance Forward from 1st January, 2032						
Total Receipts						
Balance Forward from 31st December, 2032						
Total Receipts						
Balance Forward from 1st January, 2033						
Total Receipts						
Balance Forward from 31st December, 2033						
Total Receipts						

RATE ACCOUNT

CREDITED TO ACCOUNTS		RECEIPTS	
Programme Group:	£		£
1. Housing and Building	242100.00	RATES	1453829.61
2. Road Transportation and Safety	590300.00	Dom. Rates Subsidy	1979279.15
3. Water Supply and Sewerage	358000.00	Agricultural Grant	2220.00
4. Development Incentives and Controls	82900.00	Increases in Rents of Small Dwellings	—
5. Environmental Protection	975400.00		
6. Recreation and Amenity	451700.00		
7. Agriculture, Education, Health and Welfare	252830.00		
8. Miscellaneous Services	482098.76		
Total	3435328.76	Total	3435328.76

PROGRAMME GROUP 1

HOUSING & BUILDING

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
1.1 Local Authority Housing	2067138.10			1234762.00	954201.73	—	2188963.73		
1.2 Assistance to Persons Housing Themselves	506345.20			—	392133.88	—	392133.88		
1.3 Assistance to Persons Improving Houses	5265.73			—	—	—	—		
1.8 Administration and Miscellaneous	83493.15			—	—	—	—		
				1234762.00	1346335.61	—	2581097.61		
				Rates Appropriated			242100.00		
Total Expenditure	2662242.18			Total Receipts			2823197.61		
Balance Against on 1st January, 1978	303618.80			Balance in Favour on 1st January, 1978			—		
Sub-Total	2965860.98			Sub-Total			2823197.61		
Balance in Favour on 31st December, 1978	—			Balance Against on 31st December, 1978			142663.37		
Total	2965860.98			Total			2965860.98		
	£	EXPENDITURE			RECEIPTS				
Gross Salaries and Wages	565355.00			Superannuation Contributions			16183.00		
Transfers to Capital Account	153679.00			Rents from Houses			648566.00		
				Purchase Annuities and Sales			196103.00		
				Repayment of Housing Loans			381129.00		
				Transfers from Capital Account			86063.00		

PROGRAMME GROUP 2

ROAD TRANSPORTATION & SAFETY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
2.1 Road Upkeep.....	573270.89			—	7024.53	—	7024.53		
2.2 Road Improvement.....	443975.51			474240.89	200000.00	—	674240.89		
2.3 Road Traffic.....	111292.04			27502.84	53177.11	—	80679.95		
2.8 Administration and Miscellaneous	187453.42			—	—	—	—		
				501743.73	260201.64	—	761945.37		
				Rates Appropriated			590300.00		
Total Expenditure	1315991.86			Total Receipts			1352245.37		
Balance Against on 1st January, 1978.....	277602.13			Balance in Favour on 1st January, 1978			—		
Sub-Total	1593593.99			Sub-Total			1352245.37		
Balance in Favour on 31st December, 1978 ..	—			Balance Against on 31st December, 1978			241348.62		
Total	1593593.99			Total			1593593.99		
	£						£		
Gross Salaries and Wages.....	296414.00			Superannuation Contributions.....			8485.00		
Transfers to Capital Account	—			Transfers from Capital Account			200000.00		

PROGRAMME GROUP 3

WATER SUPPLY & SEWERAGE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
3.1 Public Water Supply Schemes	342994.81			52173.34	89150.78	95362.52	236686.64		
3.2 Public Sewerage Schemes	149675.28			13281.70	2532.03	—	15813.73		
3.3 Private Installations	—			—	—	—	—		
3.8 Administration and Miscellaneous	50727.47			—	—	—	—		
				65455.04	91682.81	95362.52	252500.37		
				Rates Appropriated			358000.00		
Total Expenditure	543397.56			Total Receipts			610500.37		
Balance Against on 1st January, 1978	—			Balance in Favour on 1st January, 1978			59366.03		
Sub-Total	543397.56			Sub-Total			669866.40		
Balance in Favour on 31st December, 1978 ..	126468.84			Balance Against on 31st December, 1978			—		
Total	669866.40			Total			669866.40		
	£						£		
Gross Salaries and Wages	181304.00			Superannuation Contributions			5190.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		
				Water Charges			182564.00		

PROGRAMME GROUP 4

DEVELOPMENT INCENTIVES & CONTROLS

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
4.1 Land Use Planning	423.46			—	—	—	—		
4.2 Industrial Development	—			—	—	—	—		
4.3 Other Development and Promotion	42641.47			—	11370.20	—	11370.20		
4.8 Administration and Miscellaneous	8601.44			—	—	—	—		
				—	11370.20	—	11370.20		
				Rates Appropriated			82900.00		
Total Expenditure	51666.37			Total Receipts			94270.20		
Balance Against on 1st January, 1978	17875.05			Balance in Favour on 1st January, 1978			—		
Sub-Total	69541.42			Sub-Total			94270.20		
Balance in Favour on 31st December, 1978. .	24728.78			Balance Against on 31st December, 1978.			—		
Total	94270.20			Total			94270.20		
	£						£		
Gross Salaries and Wages	11584.00			Superannuation Contributions			332.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

PROGRAMME GROUP 5

ENVIRONMENTAL PROTECTION

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
5.1 Waste Disposal	461318.46			—	3644.05	3850.00	7494.05		
5.2 Burial Grounds	33265.17			—	5030.00	—	5030.00		
5.3 Safety of Structures and Places	13394.01			6331.53	—	373.00	6704.53		
5.4 Fire Protection	388078.13			—	—	51875.00	51875.00		
5.5 Pollution Control	144.84			—	—	—	—		
5.8 Administration and Miscellaneous	67486.84			—	—	—	—		
				6331.53	8674.05	56098.00	71103.58		
				Rates Appropriated			975400.00		
Total Expenditure	963687.45			Total Receipts			1046503.58		
Balance Against on 1st January, 1978	—			Balance in Favour on 1st January, 1978			275435.93		
Sub-Total	963687.45			Sub-Total			1321939.51		
Balance in Favour on 31st December, 1978. .	358252.06			Balance Against on 31st December, 1978.			—		
Total	1321939.51			Total			1321939.51		
	£						£		
Gross Salaries and Wages	788131.00			Superannuation Contributions			22560.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

PROGRAMME GROUP 6

RECREATION & AMENITY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
6.1 Swimming Pools.....	73900.42			7639.96	8757.03	—	16396.99		
6.2 Libraries.....	114014.95			3084.50	1308.83	—	4393.33		
6.3 Parks, Open Spaces, Recreation Centres, etc.	290511.57			—	—	—	—		
6.4 Other Recreation and Amenity	121956.81			119999.00	—	—	119999.00		
6.8 Administration and Miscellaneous	32875.85			—	—	—	—		
				130723.46	10065.86	—	140789.32		
Total Expenditure	633259.60								
Balance Against on 1st January, 1978.....	11392.77								
Sub-Total	644652.37								
Balance in Favour on 31st December, 1978..	—								
Total	644652.37								
Transfers to Capital Account	£						£		
Gross Salaries and Wages.....	315563.00						9033.00		
Transfers to Capital Account	100000.00						—		

PROGRAMME GROUP 7

AGRICULTURE, EDUCATION, HEALTH & WELFARE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
7.1 Agriculture.....	219186.83			102731.60	33.84	27432.21	130197.65		
7.2 Education.....	247926.18			96200.00	11441.25	12705.97	120347.22		
7.3 Health and Welfare.....	228189.24			—	—	—	—		
7.8 Administration and Miscellaneous	42891.30			198931.60	11475.09	40138.18	250544.87		
Total Expenditure	519006.72								
Balance Against on 1st January, 1978.....	—								
Sub-Total	519006.72								
Balance in Favour on 31st December, 1978..	53272.47								
Total	572279.19								
Gross Salaries and Wages.....	74242.00						2125.00		
Transfers to Capital Account	—						—		

PROGRAMME GROUP 8
MISCELLANEOUS SERVICES

PROGRAMME	EXPENDITURE			RECEIPTS					
	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
8.1 Land Acquisition and Development	—	—	—	—	—	—	—	—	—
8.2 Plant and Materials	163353.20	—	—	—	168278.22	—	168278.22	—	—
8.3 Financial Management	166512.95	—	—	—	2118.50	—	2118.50	—	—
8.4 Elections	4493.63	—	—	4965.00	60.10	—	5025.10	—	—
8.5 Administration of Justice and Consumer Protection	43540.28	—	—	—	4171.53	—	4171.53	—	—
8.6 Property Damage	9055.57	—	—	32905.01	—	—	32905.01	—	—
8.7 Markets, Fairs and Abattoirs	94322.39	—	—	—	76537.25	—	76537.25	—	—
8.8 Administration and Miscellaneous	286169.75	—	—	82403.32	17198.61	14989.49	114591.42	—	—
				120273.33	268364.21	14989.49	403627.03		
				Rates Appropriated			482098.76		
Total Expenditure	767447.77			Total Receipts			885725.79		
Balance Against on 1st January, 1978	151047.93			Balance in Favour on 1st January, 1978			—		
Sub-Total	918495.70			Sub-Total			885725.79		
Balance in Favour on 31st December, 1978	—			Balance Against on 31st December, 1978			32769.91		
Total	918495.70			Total			918495.70		
	£						£		
Gross Salaries and Wages	196088.00			Superannuation Contributions			5613.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1978	Paid 1978	Total	Under-expended 1st Jan. 1978	Received 1978			Total	Balance on 31st Dec. 1978	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
1. Housing and Building:										
1.1 Local Authority Housing	94076.07	1713853.40	1807929.47	—	—	1520000.00	238016.65	1758016.65	49912.82	—
1.2 Assistance to Persons Housing Themselves	—	219186.83	219186.83	544609.97	—	15000.00	160959.92	720569.89	—	501383.06
1.3 Assistance to Persons Improving Houses	734.00	13045.78	13779.78	—	—	—	3171.00	3171.00	10608.78	—
1.8 Miscellaneous	33755.24	57194.20	90949.44	—	—	—	—	—	90949.44	—
Total	128565.31	2003280.21	2131845.52	544609.97	—	1535000.00	402147.57	2481757.54	151471.04	501383.06
2. Road Transportation and Safety:										
2.1 Road Upkeep	276.75	518.10	794.85	—	—	—	518.10	518.10	276.75	—
2.2 Road Improvement	256859.78	17807.62	274667.40	—	—	—	1580.00	1580.00	273087.40	—
2.3 Road Traffic	—	22431.06	22431.06	52474.46	—	—	33093.48	85567.94	—	—
Total	257136.53	40756.78	297893.31	52474.46	—	—	35191.58	87666.04	273364.15	63136.88
Fwd.	385701.84	2044036.99	2429738.83	597084.43	—	1535000.00	437339.15	2569423.58	424835.19	564519.94

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1978	Paid 1978	Total	Under-expended 1st Jan. 1978	Received 1978			Total	Balance on 31st Dec. 1977	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	385701.84	2044036.99	2429738.83	597084.43	—	1535000.00	437339.15	2569423.58	424835.19	564519.94
3. Water Supply and Sewerage:										
3.1 Public Water Supply Schemes	60945.62	394052.27	454997.89	—	—	491000.00	—	491000.00	—	36002.11
3.2 Public Sewerage Schemes	—	18806.58	18806.58	5771.17	—	15000.00	1716.86	22488.03	—	3681.45
TOTAL	60945.62	412858.85	473804.47	5771.17	—	506000.00	1716.86	513488.03	—	39683.56
4. Development Incentives & Controls:										
4.1 Land Use Planning	—	—	—	47971.02	—	—	4635.00	52606.02	—	52606.02
4.2 Industrial Development	63581.57	3000.00	66581.57	—	—	—	8458.29	8458.29	58123.28	—
4.3 Other Dev. and Promotion	238232.67	76918.95	315151.62	—	—	—	596.34	596.34	314555.28	—
Total	301814.24	79918.95	381733.19	47971.02	—	—	13689.63	61660.65	372678.56	52606.02
5. Environmental Protection:										
5.1 Waste Disposal	42208.96	34474.00	76682.96	—	—	42000.00	81.27	42081.27	34601.69	—
5.2 Burial Grounds	56236.27	68139.11	124375.38	—	—	—	94.68	94.68	124280.70	—
5.3 Safety of Structures	25217.50	—	25217.50	—	—	—	—	—	25217.50	—
5.4 Fire Protection	3462.82	245.77	3708.59	—	—	—	—	—	3708.59	—
Total	127125.55	102858.88	229984.43	—	—	42000.00	175.95	42175.95	187808.48	—
Fwd.	875587.25	2639673.67	3515260.92	650826.62	—	2083000.00	452921.59	3186748.21	985322.23	656809.52

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1978	Paid 1978	Total	Under-expended 1st Jan. 1978	Received 1978			Total	Balance on 31st Dec. 1978	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	875587.25	2639673.67	3515260.92	650826.62	—	2083000.00	452921.59	3186748.21	985322.23	656809.52
6. Recreation and Amenity:										
6.1 Swimming Pools	63405.39	27.00	63432.39	—	—	13500.00	—	13500.00	49932.39	—
6.2 Libraries	7706.98	—	7706.98	—	—	—	—	—	7706.98	—
6.4 Recreational and Amenity	145811.82	166772.43	312584.25	—	—	—	100000.00	100000.00	212584.25	—
Total	216924.19	166799.43	383723.62	—	—	13500.00	100000.00	113500.00	270223.62	—
7. Agriculture, Education, Health and Welfare:										
7.3 Health and Welfare	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
Total	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
8. Miscellaneous Services:										
8.3 Financial Management	1168.29	7.20	1175.49	—	—	—	—	—	1175.49	—
8.5 Administration of Justice	9485.91	100.00	9585.91	—	—	—	—	—	9585.91	—
8.7 Markets, Fairs, Abattoirs	89914.94	78.05	89992.99	—	—	—	—	—	89992.99	—
8.8 Administration and Miscellaneous ...	—	120000.00	120000.00	5173.06	—	—	240.00	5413.06	114586.94	—
Total	100569.14	120185.25	220754.39	5173.06	—	—	240.00	5413.06	215341.33	—
Gross Total	1199547.33	2926658.35	4126205.68	655999.68	—	2096500.00	553161.59	3305661.27	1477353.93	656809.52

NOTE 1 If there is no money on joint deposit the word "Nil" should be inserted.

NOTE 2 The market value of the assets should be stated.

SUMMARY OF PROGRAMME GROUPS

REVENUE AND CAPITAL ACCOUNTS

PROGRAMME GROUP	EXPENDITURE			RECEIPTS		
	Revenue	Capital	Total	Revenue	Capital	Total
	£	£	£	£	£	£
1. Housing and Building	2662242.18	2003280.21	4665522.39	2823197.61	1937147.57	4760345.18
2. Road Transportation and Safety	1315991.86	40756.78	1356748.64	1352245.37	35191.58	1387436.95
3. Water Supply and Sewerage	543397.56	412858.85	956256.41	610500.37	507716.86	1118217.23
4. Development Incentives and Controls	51666.37	79918.95	131585.32	94270.20	13689.63	107959.83
5. Environmental Protection	963687.45	102858.88	1066546.33	1046503.58	42175.95	1088679.53
6. Recreation and Amenity	633259.60	166799.43	800059.03	592489.32	113500.00	705989.32
7. Agriculture, Education, Health and Welfare	519006.72	—	519006.72	503374.87	—	503374.87
8. Miscellaneous Services	767447.77	120185.25	887633.02	885725.79	240.00	885965.79
Total	7456699.51	2926658.35	10383357.86	7908307.11	2649661.59	10557968.70
Balance in favour/against on 1st January 1978	357830.40	543547.65	901378.05	—	—	—
Sub-Total	7814529.91	3470206.00	11284735.91	7908307.11	2649661.59	10557968.70
Balance in favour/against on 31st December 1978	93777.20	—	93777.20	—	820544.41	820544.41
Total	7908307.11	3470206.00	11378513.11	7908307.11	3470206.00	11378513.11

STATEMENT OF BALANCES AS AT 31st DECEMBER, 1978

CR.	£	DR.	£
Due to Treasurer	552518.62	Cash in Hands of Treasurer	—
Due to Officers	—	Cash in Hands of Officers	52898.22
Due to Sundry Creditors (Unpaid Bills)	224241.81	Cash Invested at Call or Short Notice	—
Due on Short-term Loans (Revenue)	—	7. Agriculture, Education, Health and Welfare: (Specify)	
Due on Refundable Deposits	2905.00	School Meals Grant	8561.00
Balance in Favour of—		Balance Against—	
Capital Account	—	Capital Account	820544.41
Revenue Account	93777.20	Revenue Account	—
Urban Authorities Account	—	Urban Authorities Account	—
Civic Improvement Fund	—	Investments (at cost) (Note 2)	—
Due on Long-term Loans (Capital)	21627250.50	Capital Debt	21627250.50
Total	22500693.13	Total	22500693.13

Sums totalling £ Nil (Note 1) are on joint deposit in the names of the Council and other parties.

NOTE 1 If there is no money on joint deposit the word "Nil" should be inserted.

NOTE (2) The market value of these investments at close of year is £Nil.

STATEMENT OF SUNDRY DEBTORS

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
RATES	154729.00		Forward		436472.08
Mortgage Rates	26582.00	181311.00	3. Water Supply and Sewerage: (specify)		
PROGRAMME GROUP:			Water Rents	2190.27	
1. Housing and Building: (Specify):			Fluoridation of Water	13671.69	
Rents and Annuities	3384.00		Loan Charges Subsidy	2124.39	17986.35
Small Dwellings	20678.00		4. Development Incentives and Controls: (Specify)		
Ground Rents	6274.24		Petrol Pump Licences	915.00	915.00
Lease Rents	159.02		Forward		455373.43
Wayleaves	585.50				
Reconstruction Loans	206.11				
Itinerants Sites	11947.54				
Disabled Persons Grant	3350.00	46584.41			
2. Road Transportation and Safety:					
Road Fund Grant	79000.00				
Motor Taxation	13571.82				
Traffic Fines	7220.00				
Agency Services	107284.85				
Miscellaneous	1500.00	208576.67			
Forward		436472.08			

STATEMENT OF SUNDRY DEBTORS (Contd.)

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
Forward		455373.43	Forward		495638.66
5. Environmental Protection: (Specify)			7. Agriculture, Education, Health and Welfare: (Specify)		
Contributions for Dumping Facilities	18990.00		School Meals Grant	8561.00	
Civil Defence Recoupment	7408.57		Higher Education Grants	76733.26	
Contributions to Fire Services	13666.66	40065.23	V.E.C. Pensions	11970.82	
6. Recreation and Amenity:			Cheap Fuel	30742.96	
Swimming Pool Fees	200.00	200.00	Contributions to Superannuation	658.19	
Forward		495638.66	Miscellaneous	3.10	128669.33
			8. Miscellaneous Services:		
			Veterinary Laboratory Fees	1536.23	
			Abattoir Fees	5245.29	
			Gas Department: Audit Fees and Salaries	7255.00	
			V.A.T. Recoupment	41656.51	
			Contributions to Superannuation	1840.61	
			Grazing Rents	632.00	
			Miscellaneous	2666.58	60832.22
			Total		685140.21

The amounts due by various categories of Debtors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

STATEMENT OF SUNDRY CREDITORS

PROGRAMME GROUP	Amount	Group Sub-Total	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			Total
				Grants Overpaid	Received in Advance	Other	
	£	£	£	£	£	£	£
1. Housing and Building:	154729.00						
1.1 Local Authority Housing	26592.00	181311.00	25728.02	—	—	—	—
1.2 Assistance to Persons Housing Themselves			1250.00	—	—	—	—
1.8 Administration and Miscellaneous			2037.33	—	—	—	—
2. Road Transportation and Safety:	20678.00	159938.00					
2.1 Road Upkeep	6274.24		42353.49	—	—	—	—
2.2 Road Improvement	300.00	300.00	14687.44	—	—	—	—
2.3 Road Traffic			4644.84	—	—	—	—
2.8 Administration and Miscellaneous	1228.32	45933.76	6861.39	—	—	—	—
Forward	11982.51		97562.51	—	—	—	—
3. Water Supply and Sewerage:	1022.20						
3.1 Public Water Supply Schemes			12297.37	—	—	—	—
3.2 Public Sewerage Schemes			2264.28	—	—	—	—
3.8 Administration and Miscellaneous			1288.07	—	—	—	—
4. Development Incentives and Controls:	217.00						
4.1 Land Use Planning			217.00	—	—	—	—
4.3 Other Development and Promotion			562.46	—	—	—	—
4.8 Administration and Miscellaneous			263.66	—	—	—	—
Forward	114455.35		114455.35	—	—	—	—
5. Environmental Protection:	38394.50						
5.1 Swimming Pools			2115.11	—	—	—	—
5.2 Recreation and Amenity				—	—	—	—
5.3 Miscellaneous				—	—	—	—
5.8 Administration and Miscellaneous				—	—	—	—
Forward	38394.50			—	—	—	—
6. Miscellaneous:	1800.00	20678.00					
6.1 Miscellaneous				—	—	—	—
6.8 Administration and Miscellaneous				—	—	—	—
Forward	1800.00	20678.00		—	—	—	—

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	Grants Overpaid	Received in Advance	OTHER CREDITORS		Total
				Other		
	£	£	£	£		£
Forward	97562.51	—	—	—		—
3. Water Supply and Sewerage:	1022.20	—	—	—		—
3.1 Public Water Supply Schemes	12297.37	—	—	—		—
3.2 Public Sewerage Schemes	2264.28	—	—	—		—
3.8 Administration and Miscellaneous	1288.07	—	—	—		—
4. Development Incentives and Controls:	217.00	—	—	—		—
4.1 Land Use Planning	217.00	—	—	—		—
4.3 Other Development and Promotion	562.46	—	—	—		—
4.8 Administration and Miscellaneous	263.66	—	—	—		—
Forward	114455.35	—	—	—		—
5. Environmental Protection:	38394.50	—	—	—		—
5.1 Swimming Pools	2115.11	—	—	—		—
5.2 Recreation and Amenity		—	—	—		—
5.3 Miscellaneous		—	—	—		—
5.8 Administration and Miscellaneous		—	—	—		—
Forward	38394.50	—	—	—		—
6. Miscellaneous:	1800.00	—	—	—		—
6.1 Miscellaneous		—	—	—		—
6.8 Administration and Miscellaneous		—	—	—		—
Forward	1800.00	—	—	—		—

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	114466.35	—	—	—	—
5. Environmental Protection:					
5.1 Waste Disposal	28394.21	—	—	—	—
5.2 Burial Grounds	101.01	—	—	—	—
5.3 Safety of Structures and Places	573.27	—	—	—	—
5.4 Fire Protection	7518.07	—	—	—	—
5.8 Administration and Miscellaneous	2164.68	—	—	—	—
6. Recreation and Amenity:					
6.1 Swimming Pools	5112.11	—	—	—	—
6.2 Libraries	7764.75	—	—	—	—
6.3 Parks, Open Spaces, Recreation	6456.11	—	—	—	—
6.4 Other Recreation and Amenity	2600.00	—	—	—	—
6.8 Administration and Miscellaneous	1055.50	—	—	—	—
Forward	176195.06	—	—	—	—

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	176195.06	—	—	—	—
7. Agriculture, Education, Health and Welfare:					
7.2 Education	19046.07	—	—	—	—
7.3 Health and Welfare	—	—	—	—	—
7.8 Administration and Miscellaneous	1377.52	—	—	—	—
8. Miscellaneous Services:					
8.2 Plant and Materials	6998.21	—	—	—	—
8.4 Elections	100.71	—	—	—	—
8.5 Administration of Justice and Consumer Protection	2037.10	—	—	—	—
8.6 Property Damage	68.72	—	—	—	—
8.7 Markets, Fairs and Abattoirs	10465.31	—	—	—	—
8.8 Administration and Miscellaneous	7953.11	—	—	—	—
Total	224241.81	—	—	—	—

The amounts due to various categories of Creditors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1978

Description	Number or Quantity	Value	Description	Number or Quantity	Value
MACHINERY:			Forward		
Vans	13	14300.00	— Rollers (Specify types)		
Lorries	6	15250.00			
Side-Loaders	4	13500.00			
Refuse Collection Vehicles	9	92500.00			
Sweeper	3	17000.00			
Tractor	4	14800.00			
Grass Mowers	15	7400.00			
Rotovator	2	1700.00	— Excavators (Specify types)		
Rollers	1	150.00			
Aerator	1	900.00			
Chain Saw/Scythe	5	475.00			
Fire Tenders	4	58725.00			
Stocks	—	86766.00			
Ancillary Equipment in other Departments	—	32783.00			
Total		356249.00			

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1978

Description	Number or Quantity	Value	Description	Number or Quantity	Value
		£			£
Typewriters	25	10420.00	SUMMARY		
Tables and Desks	156	7248.00	Machinery, Equipment Stocks		356249.00
Chairs	284	5175.00	Office Furniture and Equipment		90033.00
Filing Cabinets	165	9436.00			
Presses	42	2305.00			
Office Calculators	14	835.00			
Pocket Calculators	5	80.00			
Totting Machines	9	720.00			
Dictating Machines	4	360.00			
Franking Machines	1	800.00			
Surveying Equipment	25	1403.00			
Drafting Equipment	29	1046.00			
Micro Film Reader	1	594.00			
Computer	1	46000.00			
Copying Equipment	1	100.00			
Cleaning Equipment	3	250.00			
Miscellaneous	222	3261.00			
Total	987	90033.00			

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing and Building:	£	£	£	£	£	£
1.1 Local Authority Housing	12903872.74	1520000.00	1108717.73	15532590.47	1283651.84	14248938.63
1.2 Assistance to Persons Housing Themselves	4991924.38	—	406480.97	5398405.35	500427.87	4897977.48
1.3 Assistance to Persons Improving Houses	42153.75	15000.00	2658.28	59812.03	5342.70	54469.33
1.8 Administration and Miscellaneous	40802.26	—	4167.16	44969.42	4475.28	40494.14
Total	17978753.13	1535000.00	1522024.14	21035777.27	1793897.69	19241879.58
2. Road Transportation and Safety:	—	—	—	—	—	—
Forward	17978753.13	1535000.00	1522024.14	21035777.27	1793897.69	19241879.58

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
Forward	£ 17978753.13	£ 1535000.00	£ 1522024.14	£ 21035777.27	£ 1793897.69	£ 19241879.58
3. Water Supply and Sewerage:						
3.1 Public Water Supply Schemes	754959.35	458000.00	76954.75	1289914.10	91408.49	1198505.61
3.2 Public Sewerage Schemes	376332.46	48,000.00	37680.31	462012.77	43052.89	418959.88
Total	1131291.81	506000.00	114635.06	1751926.87	134461.38	1617465.49
4. Development Incentives and Controls	—	—	—	—	—	—
Total	—	—	—	—	—	—
5. Environmental Protection:						
5.1 Waste Disposal	144105.00	42000.00	16676.73	202781.73	36375.40	166406.33
5.2 Burial Grounds	66432.00	—	6497.41	72929.41	19781.41	53148.00
5.4 Fire Protection	45815.00	—	4454.25	50269.25	13574.25	36695.00
Total	256352.00	42000.00	27628.39	325980.39	69731.06	256249.33
Forward	19366396.94	2083000.00	1664287.59	23113684.53	1998090.13	21115594.40

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing and Building	£ 34	£ 00	£ 29	£ 23	£ 13	£ 40
1.1 Local Authority Forward	19366396.94	2083000.00	1664287.59	23113684.53	1998090.13	21115594.40
6. Recreation and Amenity:						
6.1 Swimming Pools	120210.60	13500.00	13923.18	147633.78	15835.92	131797.86
6.2 Libraries	179.89	—	8.90	188.79	50.46	138.33
6.4 Other Recreation and Amenity	87511.04	—	8113.85	95624.89	24755.03	70869.86
Total	207901.53	13500.00	22045.93	243447.46	40641.41	202806.05
7. Agriculture, Education, Health and Welfare:						
7.2 Education	22476.14	—	1226.01	23702.15	2615.66	21086.49
Total	22476.14	—	1226.01	23702.15	2615.66	21086.49
8. Miscellaneous Services:						
8.7 Markets, Fairs, Abattoirs	134055.62	—	11710.60	145766.22	22041.13	123725.09
8.8 Administration and Miscellaneous	185858.40	—	17408.23	203266.63	39228.16	164038.47
Total	319914.02	—	29118.83	349032.85	61269.29	287763.56
Gross Total	19916688.63	2096500.00	1716678.36	23729866.99	2102616.49	21627250.50

ARTICLE 9.

CERTIFICATE BY SECRETARY OR CLERK OF CORRECTNESS OF ABSTRACT

I certify that the foregoing figures are correctly abstracted from the books and accounts of the County Borough of Limerick.

Dated this 30th day of January, 1981.

TOMÁS MAC DIARMADA,
City Manager and Town Clerk.

FORM AS 8.

ARTICLE 10.

CERTIFICATE BY LOCAL GOVERNMENT AUDITOR OF CORRECTNESS OF ABSTRACT

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Limerick Corporation for the year ended the 31st day of December, 1978, and I hereby certify the foregoing to be a true abstract therefrom.

Dated this 20th day of February, 1981.

FRANCIS CORBETT,
Local Government Auditor.

FORM AS 9.

LIMERICK CORPORATION

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We obtained all the information and explanations we considered necessary in our opinion, proper books of account have been kept by the Company and the Accounts are in agreement with the statements of the Company.

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30th May, 1979 124

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GAS DEPARTMENT ACCOUNTS

For Year Ended 31st December, 1978

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AUDITORS REPORT TO LIMERICK GAS COMPANY

In our opinion, the Accounts set out on pages 122 to 127 give a true and fair view of the state of the Company's affairs at 31st December, 1978, and of the Profit and Source and Application of Funds for the year ended on that date.

We obtained all the information and explanations we considered necessary. In our opinion, proper Books of Account have been kept by the Company and the Accounts are in agreement therewith.

88, O'Connell Street, Limerick.
30th May, 1979.

REYNOLDS McCARRON,
Chartered Accountants.

The Notes on pages 125 to 127 form part of these Accounts	
Current Liabilities	175288
Creditors and Accrued Charges	216838
Bank Overdraft	243002
Short Term Loan - Hill Samuel	100000
	560140
Net Current Liabilities	560140
Financed as follows:	
Limerick Corporation Capitalisation Account	81540
Long Term Loans	282545
Long Term Capital Liability	155297
	519382

The Notes on pages 125 to 127 form part of these Accounts

LIMERICK GAS COMPANY
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1978

Note	1978	1977
	IR£	IR£
Turnover	750593	766395
2 Operating Profit/(Loss)	(4054)	54018
Add: Dividends Receivable	216	198
Transferred to Limerick Corporation Capitalisation Account	(3838)	54216

The Notes on pages 125 to 127 form part of these Accounts.

LIMERICK GAS COMPANY
BALANCE SHEET AS AT 31st DECEMBER, 1978

Note	1978	1977
	IR£	IR£
Assets Employed		
3 Fixed Assets	910599	609103
4 Investments	1355	1355
	911954	610458
Current Assets		
5 Stocks	84490	90039
Debtors	88241	93492
Cash and Bank	2537	2571
	175268	186102
Current Liabilities		
Creditors and Accrued Charges	216838	164830
Bank Overdraft	243802	165465
Short Term Loan—Hill Samuel	100000	100000
	560640	430295
Nett Current Liabilities	(385372)	(244193)
	526582	366265
Financed as follows:		
6 Limerick Corporation Capitalisation Account	81640	49478
7 Long Term Loans	289645	316787
8 Long Term Capital Liability	155297	—
	526582	366265

The Notes on pages 125 to 127 form part of these Accounts.

LIMERICK GAS COMPANY

SOURCE AND APPLICATION OF FUNDS YEAR ENDED 31st DECEMBER, 1978

	1978	1977
	IR£	IR£
Source of Funds		
Profit/(Loss) for year	(3838)	54216
Adjustment for Non Cash Items:		
Depreciation	58818	57094
Profit on Sale of Motor Vehicle	(625)	
	58193	57094
	54355	111310
Funds from Other Sources:		
Long Term Loans	40000	165000
Sale of Motor Vehicle	1021	
Cash Injection—Limerick Corporation	36000	35000
	77021	200000
	131376	311310
Application of Funds:		
Additions to Fixed Assets	143411	112039
Long Term Loan Repayments	67143	36785
Bills of Exchange	—	41304
Purchase of Investments	—	52
	210554	190180
	(79178)	121130
Increase/(Decrease) in Working Capital	(807)	52265
Increase/(Decrease) in Liquid Funds	(78371)	68865
	(79178)	121130

The Notes on pages 125 to 127 form part of these Accounts.

LIMERICK GAS COMPANY

NOTES ON THE ACCOUNTS — 31st DECEMBER, 1978

Note 1. Significant Accounting Policies

(a) Turnover

Turnover comprises the Sales of Goods and Services by the company in the ordinary course of business for goods supplied and for services provided less Sales Taxes.

(b) Depreciation of Fixed Assets

Depreciation is calculated to write off the cost of the assets over their estimated useful lives at the following annual rates and bases:—

Premises	2% Straight Line
Gas Works	12½ % Straight Line
Plant and Machinery	5% and 30% Reducing Balance
Office Equipment	10% Reducing Balance
Motor Vehicles	30% Reducing Balance

(c) Stocks

Stocks are stated consistently with prior years at the lower of cost and net realisable value.

(d) Debtors

Known bad debts are written off and a general provision is made for debts considered doubtful of collection.

2. Trading Profit

The Trading Profit/(Loss) is arrived at after charging:—

	1978	1977
	IR£	IR£
Depreciation	58818	57094
Loan Interest	52220	52588
Auditors Remuneration	1300	1100
and after crediting:—		
Investment Income	216	198

LIMERICK GAS COMPANY

Note 3.	Fixed Assets	Premises	Gas Works	Plant and Machinery	Office Equipment	Motor Vehicles	Total
		IR£	IR£	IR£	IR£	IR£	IR£
Cost							
Balance at 1st January, 1978		12786	361960	541574	3149	6343	925812
Additions		—	17595	335453	1582	6079	360709
(Disposals)		—	—	—	—	(2191)	(2191)
Balance at 31st December, 1978		12786	379555	877027	4731	10231	1284330
Accumulated Depreciation							
Balance at 1st January, 1978		—	88533	221227	2070	4879	316709
Charge for Year (Note)		256	45000	12244	174	1143	58817
(On Disposals)		—	—	—	—	(1795)	(1795)
Balance at 31st December, 1978		256	133533	233471	2244	4227	373731
Nett Book Amount							
At 31st December, 1978		12530	246022	643556	2487	6004	910599
At 31st December, 1977		12786	273427	320347	1079	1464	609103

Note:
In accordance with the requirements of S.S.A.P. No. 12 issued by the accounting bodies, the Company revised its Depreciation policy to include Depreciation of Premises. If this policy was in operation in the previous year, the effect would have been to reduce the profits for that year by £256.

LIMERICK GAS COMPANY

Note 4. Investments:

The market value of the Investments which are quoted on the Stock Exchange, Dublin was £2151 (1977 £1300).

Note 5. Stocks:

	1978 IR£	1977 IR£
Light Distillate Feedstock	14794	33737
Fittings and Appliances	10464	16722
General Store Stocks	59232	39580
	84490	90039

Note 6. Limerick Corporation Capitalisation Account:

	1978 IR£	1977 IR£
Balance at 1st January	49478	30708
Add: Advances	36000	35000
	85478	65708
Profit/(Loss) for year	(3838)	54216
	81640	119924
Less: Gas Works Plant written off	—	70446
Balance at 31st December, 1978	81640	49478

Note 7. Long Term Loans:

	1978 IR£	1977 IR£
Allied Irish Banks Ltd.	132500	172500
Northern Bank Finance Corporation	114288	94287
Bank of Nova Scotia	42857	50000
	289645	316787

The Northern Bank Finance Corporation holds as security four mortgages for £40,000 each on the revenues of the Limerick Corporation for the advances made to the Company.

Note 8. Long Term Capital Liability:

This relates to signed Bills of Exchange in favour of Clayton Son & Co. Ltd. in respect of new Gas Holder maturing between 1st June, 1980 and 1st December, 1983.

Note 9. Capital Commitments:

	1978 IR£	1977 IR£
Authorised and Contracted for	176372	407735
Authorised but Not Contracted for	72000	46500

Note 10. Increase/(Decrease) in Working Capital:

	1978 IR£	1977 IR£
Stocks—(Decrease)	(5549)	27408
Debtors—(Decrease)	(5251)	8121
Creditors—Increase	9993	16736
	(807)	52265

Note 11. Increase/(Decrease) in Liquid Funds:

	1978 IR£	1977 IR£
Cash at Bank—(Decrease)	(78337)	77382
Bank Overdraft—(Decrease)	(78371)	68865

LIMERICK GAS COMPANY

MANUFACTURING AND TRADING ACCOUNT YEAR ENDED 31st DECEMBER, 1978

Schedules	1978	1977
	IRE	IRE
Sales of Gas	669642	713750
Meter Rents	4486	4291
	674128	718041
1 Less: Manufacturing Costs	357280	385158
Distribution Costs	80674	63476
	437954	448634
	236174	269407
3 Add: Profit on Sale of Appliances & Fittings	17111	10007
4 Sundry Receipts	4415	5135
	21526	15142
	257700	284549
5 Less Overhead Expenses:		
Administration	156173	125420
Establishment	53361	52523
Financial	52220	52588
	261754	230531
Trading (Loss)/Profit for year	(4054)	54018

LIMERICK GAS COMPANY

Schedule 1

MANUFACTURING EXPENSES

	1978	1977
	IRE	IRE
Light Distiller Feedstock	249366	286173
Electricity and Electrical Maintenance	17521	18809
Purification	—	206
Salaries	10476	9595
Wages and Plant Operatives	61946	53197
Repairs and Maintenance	5727	5830
Depreciation: Plant and Machinery	12244	11348
	357280	385158

Schedule 2

DISTRIBUTION EXPENSES

	1978	1977
	IRE	IRE
Repairs and Maintenance of Mains and Services	62363	36803
Salaries	5435	4940
Repairs and Renewal of Meters	12876	21733
	80674	63476

Schedule 3

APPLIANCES AND FITTINGS ACCOUNT — YEAR ENDED 31st DECEMBER, 1978

	1978	1977
	IRE	IRE
Sales	76465	48354
Less: Cost of Sales: —		
Opening Stock	16722	6664
Purchases	45429	42594
	62151	49258
Closing Stock	10463	16722
	51688	32536
	24777	15818
Less: Salaries, Showroom Attendants and H.P. Collector	5959	4939
Rent of Showrooms	56	56
Discounts and Bad Debts	1081	455
Sundry Expenses	570	361
	7666	5811
Nett Profit to Manufacturing and Trading Account	17111	10007

Schedule 4

SUNDRY RECEIPTS

	1978 IR£	1977 IR£
Profit on Sale of Motor Vehicles	625	—
Employment Incentive Scheme	820	1020
Sale of Scrap	233	2482
Sale of Residual Tar	2075	—
Rent Received	232	140
Insurance Claim	40	200
Sundries	390	235
Bank Interest	—	1008
	<u>4415</u>	<u>5135</u>
Manufacturing Costs	357280	365158
Distribution Costs	30674	63476

Schedule 5

OVERHEAD EXPENSES

	1978 IR£	1977 IR£
Administration		
Administration Charge	500	500
Office Salaries	39130	38862
Collectors Salaries	37961	30194
Collectors Travel Allowance	1031	711
Pensions	44430	28248
Telephones	3884	2681
Postage	769	798
Contribution under Gas Regulation Act	625	82
Audit and Accountancy	1701	1576
Legal Expenses	1122	242
Printing, Stationery and Advertising	8424	6001
Gas Engineers Travelling Expenses	4699	3363
Motor Expenses	5143	4038
Sundry Travelling Expenses	1303	661
Sick Pay	2714	2950
Death Gratuity	—	2449
Depreciation: Motor Vehicles	1143	626
Accounting Machines	174	120
Sundry Expenses	1966	1318
	<u>156173</u>	<u>125420</u>
Establishment		
Rent	388	388
Rates	1359	1045
Insurance	6358	6090
Depreciation of Gas Works	45000	45000
Depreciation of Premises	256	—
	<u>53361</u>	<u>52523</u>
Financial		
Bank and Loan Interest	52220	52588

ABSTRACT OF ACCOUNTS of the Limerick County Borough Council for 1979

RATE ACCOUNT

CREDITED TO ACCOUNTS		RECEIPTS	
Programme Group:	£		£
1. Housing and Building	130100.00	RATES	1671522.30
2. Road Transportation and Safety	645900.00	Dom. Rates Subsidy	2224360.79
3. Water Supply and Sewerage	384700.00	Agricultural Grant	1110.00
4. Development Incentives and Controls	158500.00	Increases in Rents of Small Dwellings	—
5. Environmental Protection	1252100.00		
6. Recreation and Amenity	558500.00		
7. Agriculture, Education, Health and Welfare	237300.00		
8. Miscellaneous Services	529893.09		
Total	3896993.09	Total	3896993.09

PROGRAMME GROUP 1

HOUSING & BUILDING

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
1.1 Local Authority Housing	2230029.88			1321112.00	935031.30	—	2256143.30		
1.2 Assistance to Persons Housing Themselves	500184.39			—	384402.41	—	384402.41		
1.3 Assistance to Persons Improving Houses	9784.26			—	—	—	—		
1.8 Administration and Miscellaneous	155204.95			11416.49	22950.81	—	34367.30		
				1332528.49	1342384.52	—	2674913.01		
				Rates Appropriated			130100.00		
Total Expenditure	2895203.48			Total Receipts	2805013.01				
Balance Against on 1st January, 1979	142663.37			Balance in Favour on 1st January, 1979			—		
Sub-Total	3037866.85			Sub-Total	2805013.01				
Balance in Favour on 31st December, 1979	—			Balance Against on 31st December, 1979			232853.84		
Total	3037866.85			Total	3037866.85				
Gross Salaries and Wages	£ 650660.00			Superannuation Contributions	18724.00				
Transfers to Capital Account	188420.00			Rents from Houses	755216.00				
				Purchase Annuities and Sales	179815.00				
				Repayment of Housing Loans	373028.00				
				Transfers from Capital Account	64517.00				

PROGRAMME GROUP 2

ROAD TRANSPORTATION & SAFETY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
2.1 Road Upkeep.....	651283.56			66000.00	57969.00	—	123969.00		
2.2 Road Improvement.....	502326.08			568226.00	—	—	568226.00		
2.3 Road Traffic.....	128744.73			27000.00	43631.29	—	70631.29		
2.8 Administration and Miscellaneous.....	243390.53			—	119038.87	—	119038.87		
				661226.00	220639.16	—	881865.16		
				Rates Appropriated.....			645900.00		
Total Expenditure.....	1525744.90			Total Receipts.....			1527765.16		
Balance Against on 1st January, 1979.....	241348.62			Balance in Favour on 1st January, 1979.....			—		
Sub-Total.....	1767093.52			Sub-Total.....			1527765.16		
Balance in Favour on 31st December, 1979..	—			Balance Against on 31st December, 1979.....			239328.36		
Total.....	1767093.52			Total.....			1767093.52		
	£						£		
Gross Salaries and Wages.....	442282.00			Superannuation Contributions.....			8273.00		
Transfers to Capital Account.....	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 4

DEVELOPMENT INCENTIVES & CONTROLS

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
4.1 Land Use Planning.....	66520.35			—	—	—	—		
4.2 Industrial Development.....	205.00			—	—	—	—		
4.3 Other Development and Promotion....	37776.66			—	—	—	—		
4.8 Administration and Miscellaneous.....	46556.00			—	2847.97	—	2847.97		
				—	2847.97	—	2847.97		
				Rates Appropriated.....			158500.00		
Total Expenditure.....	151058.01			Total Receipts.....			161347.97		
Balance Against on 1st January, 1979.....	—			Balance in Favour on 1st January, 1979.....			24728.78		
Sub-Total.....	151058.01			Sub-Total.....			186076.75		
Balance in Favour on 31st December, 1979..	35018.74			Balance Against on 31st December, 1979.....			—		
Total.....	186076.75			Total.....			186076.75		
	£						£		
Gross Salaries and Wages.....	97969.00			Superannuation Contributions.....			1249.00		
Transfers to Capital Account.....	—			Transfers from Capital Account.....			—		
Transfers to Capital Account.....	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 3
WATER SUPPLY & SEWERAGE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
3.1 Public Water Supply Schemes	450254.60			85361.64	222164.11	—	307525.75		
3.2 Public Sewerage Schemes	170191.86			17933.07	—	—	17933.07		
3.3 Private Installations	—			—	—	—	—		
3.8 Administration and Miscellaneous	110544.16			—	9687.18	—	9687.18		
Total Expenditure	730990.62			103294.71	231851.29	—	335146.00		
Balance Against on 1st January, 1979	—			Rates Appropriated			384700.00		
Sub-Total	730990.62			Total Receipts			719846.00		
Balance in Favour on 31st December, 1979 ..	115324.22			Balance in Favour on 1st January, 1979			126468.84		
Total	846314.84			Sub-Total			846314.84		
Sub-Total	176793.52			Balance Against on 31st December, 1979			—		
				Total			846314.84		
	£						£		
Gross Salaries and Wages	279423.00			Superannuation Contributions			10417.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		
Gross Salaries and Wages	442282.00			Water Charges			221398.00		

PROGRAMME GROUP 5
ENVIRONMENTAL PROTECTION

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
5.1 Waste Disposal	708488.29			—	3633.25	9760.00	13393.25		
5.2 Burial Grounds	67857.97			—	19682.37	—	19682.37		
5.3 Safety of Structures and Places	33242.83			7408.57	99.39	—	7507.96		
5.4 Fire Protection	497259.66			—	156.00	63700.00	63856.00		
5.5 Pollution Control	6789.01			—	—	—	—		
5.8 Administration and Miscellaneous	91376.64			—	4780.60	—	4780.60		
Total Expenditure	1405014.40			7408.57	28351.61	73460.00	109220.18		
Balance Against on 1st January, 1979	—			Rates Appropriated			1252100.00		
Sub-Total	1405014.40			Total Receipts			1361320.18		
Balance in Favour on 31st December, 1979 ..	314557.84			Balance in Favour on 1st January, 1979			358252.06		
Total	1719572.24			Sub-Total			1719572.24		
	£			Balance Against on 31st December, 1979			—		
Gross Salaries and Wages	1070384.00			Total			1719572.24		
Transfers to Capital Account	—						£		
				Superannuation Contributions			35354.00		
				Transfers from Capital Account			—		

PROGRAMME GROUP 6 RECREATION & AMENITY

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
6.1 Swimming Pools.....	82749.95			7932.29	9493.51	—	17425.80		
6.2 Libraries.....	134693.42			—	796.72	—	796.72		
6.3 Parks, Open Spaces, Recreation Centres, etc.	299242.24			—	9087.18	—	9087.18		
6.4 Other Recreation and Amenity	200278.72			128830.00	—	—	128830.00		
6.8 Administration and Miscellaneous	53669.63			—	24554.96	—	24554.96		
				136762.29	34845.19	—	171607.48		
				Rates Appropriated			558500.00		
Total Expenditure.....	770633.96			Total Receipts			730107.48		
Balance Against on 1st January, 1979.....	52163.05			Balance in Favour on 1st January, 1979			13533.32		
Sub-Total	822797.01			Sub-Total			730107.48		
Balance in Favour on 31st December, 1979..	—			Balance Against on 31st December, 1979.....			92689.53		
Total	822797.01			Total			822797.01		
Transfers to Capital Account				Transfers from Capital Account					
Gross Salaries and Wages.....	416491.00			Superannuation Contributions.....			5200.00		
Transfers to Capital Account	—			Transfers from Capital Account.....			—		

PROGRAMME GROUP 7 AGRICULTURE, EDUCATION, HEALTH & WELFARE

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
7.1 Agriculture.....	8500.18			—	—	—	—		
7.2 Education.....	249074.06			115872.47	—	23031.54	138904.01		
7.3 Health and Welfare.....	307525.97			109654.69	—	—	109654.69		
7.8 Administration and Miscellaneous	25345.04			—	5337.77	3132.00	5337.77		
				225527.16	5337.77	23031.54	253896.47		
				Rates Appropriated			237300.00		
Total Expenditure.....	581945.07			Total Receipts			491196.47		
Balance Against on 1st January, 1979.....	—			Balance in Favour on 1st January, 1979			53272.47		
Sub-Total	581945.07			Sub-Total			544468.94		
Balance in Favour on 31st December, 1979..	—			Balance Against on 31st December, 1979.....			37476.13		
Total	581945.07			Total			581945.07		
Gross Salaries and Wages.....				Superannuation Contributions.....					
	63724.00						1038.00		
Transfers to Capital Account				Transfers from Capital Account.....					
	—						—		

PROGRAMME GROUP 8
MISCELLANEOUS SERVICES

EXPENDITURE				RECEIPTS					
PROGRAMME	TOTAL	County at large	Other incl. Separate Charges	State Grants	Provision of Goods and Services	Contributions from other Local Authorities	TOTAL	County-at-large	Other incl. Separate Charges
	£	£	£	£	£	£	£	£	£
8.1 Land Acquisition and Development	—	—	—	—	—	—	—	—	—
8.2 Plant and Materials	183916.94	—	—	—	187156.70	—	187156.70	—	—
8.3 Financial Management	140769.16	—	—	—	—	—	—	—	—
8.4 Elections	12609.84	—	—	3155.00	—	—	3155.00	—	—
8.5 Administration of Justice and Consumer Protection	35562.57	—	—	—	—	—	—	—	—
8.6 Property Damage	49843.53	—	—	—	—	—	—	—	—
8.7 Markets, Fairs and Abattoirs	157281.38	—	—	—	112707.07	—	112707.07	—	—
8.8 Administration and Miscellaneous	290994.77	—	—	91217.92	73930.26	3135.00	168283.18	—	—
				94372.92	373794.03	3135.00	471301.95		
				Rates Appropriated			529893.09		
Total Expenditure	870978.19			Total Receipts			1001195.04		
Balance Against on 1st January, 1979	32769.91			Balance in Favour on 1st January, 1979			—		
Sub-Total	903748.10			Sub-Total			1001195.04		
Balance in Favour on 31st December, 1979	97446.94			Balance Against on 31st December, 1979			—		
Total	1001195.04			Total			1001195.04		
	£						£		
Gross Salaries and Wages	287078.00			Superannuation Contributions			4162.00		
Transfers to Capital Account	—			Transfers from Capital Account			—		

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1979	Paid 1979	Total	Under-expended 1st Jan. 1979	Received 1979			Total	Balance on 31st Dec. 1979	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
1. Housing and Building:										
1.1 Local Authority Housing	49912.82	2895921.82	2945834.64	—	—	2178000.00	487435.49	2665435.49	280399.15	—
1.2 Assistance to Persons Housing Themselves	—	224727.71	224727.71	501383.06	—	—	133593.71	634976.77	—	410249.06
1.3 Assistance to Persons Improving Houses	10608.78	7037.31	17646.09	—	—	—	2503.00	2503.00	15143.09	—
1.8 Miscellaneous	90949.44	1010.00	91959.44	—	—	10000.00	—	10000.00	81959.44	—
Total	151471.04	3128696.84	3280167.88	501383.06	—	2188000.00	623532.20	3312915.26	377501.68	410249.06
2. Road Transportation and Safety:										
2.1 Road Upkeep	276.75	—	276.75	—	—	—	276.75	276.75	—	—
2.2 Road Improvement	273087.40	14354.67	287442.07	—	—	—	8698.93	8698.93	278743.14	—
2.3 Road Traffic	—	16054.51	16054.51	63136.88	—	—	48042.94	111179.82	—	95125.31
Total	273364.15	30409.18	303773.33	63136.88	—	—	57018.62	120155.50	278743.14	95125.31
Fwd.	424835.19	3159106.02	3583941.21	564519.94	—	2188000.00	680550.82	3433070.76	656244.82	505374.37

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1979	Paid 1979	Total	Under-expended 1st Jan. 1979	Received 1979			Total	Balance on 31st Dec. 1979	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	424835.19	3159106.02	3583941.21	564519.94	—	2188000.00	680550.82	3433070.76	656244.82	505374.37
3. Water Supply and Sewerage:										
3.1 Public Water Supply Schemes	—	670131.13	670131.13	36002.11	—	710000.00	663.80	746665.91	—	76534.78
3.2 Public Sewerage Schemes	—	27048.34	27048.34	3681.45	—	45000.00	30.74	48712.19	—	21663.85
TOTAL	—	697179.47	697179.47	39683.56	—	755000.00	694.54	795378.10	—	98198.63
4. Development Incentives & Controls:										
4.1 Land Use Planning	—	—	—	52606.02	—	—	10560.00	63166.02	—	63166.02
4.2 Industrial Development	58123.28	4358.63	62481.91	—	—	—	140595.83	140595.83	—	78113.92
4.3 Other Dev. and Promotion	314555.28	100342.70	414897.98	—	—	—	126052.99	126052.99	288844.99	—
Total	372678.56	104701.33	477379.89	52606.02	—	—	277208.82	329814.84	288844.99	141279.94
5. Environmental Protection:										
5.1 Waste Disposal	34601.69	66037.50	100639.19	—	—	33000.00	67017.15	100017.15	622.04	—
5.2 Burial Grounds	124280.70	18357.33	142638.03	—	—	75000.00	52.17	75052.17	67585.86	—
5.3 Safety of Structures	25217.50	—	25217.50	—	—	—	—	—	25217.50	—
5.4 Fire Protection	3708.59	46914.39	50622.98	—	—	—	47911.43	47911.43	2711.55	—
Total	187808.48	131309.22	319117.70	—	—	108000.00	114980.75	222980.75	96136.95	—
Fwd.	985322.23	4092296.04	5077618.27	656809.52	—	3051000.00	1073434.93	4781244.45	1041226.76	744852.94

ARTICLE 10.

FORM AS 1.

PAYMENTS AND RECEIPTS ON CAPITAL ACCOUNT

Programme Group	Over-expended 1st Jan. 1979	Paid 1979	Total	Under-expended 1st Jan. 1979	Received 1979			Total	Balance on 31st Dec. 1979	
					State Grants	Loans	Other		Over-expended	Under-expended
	£	£	£	£	£	£	£	£	£	£
Fwd.	985322.23	4092296.04	5077618.27	656809.52	—	3051000.00	1073434.93	4781244.45	1041226.76	744852.94
6. Recreation and Amenity:										
6.1 Swimming Pools	49932.39	—	49932.39	—	—	—	90.00	90.00	49842.39	—
6.2 Libraries	7706.98	—	7706.98	—	—	—	—	—	7706.98	—
6.4 Recreational and Amenity	212584.25	10333.57	222917.82	—	—	50000.00	21081.53	71081.53	151836.29	—
Total	270223.62	10333.57	280557.19	—	—	50000.00	21171.53	71171.53	209385.66	—
7. Agriculture, Education, Health and Welfare:										
7.3 Health and Welfare	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
Total	6466.75	—	6466.75	—	—	—	—	—	6466.75	—
8. Miscellaneous Services:										
8.3 Financial Management	1175.49	1809.17	2984.66	—	—	—	—	—	2984.66	—
8.5 Administration of Justice	9585.91	—	9585.91	—	—	—	—	—	9585.91	—
8.7 Markets, Fairs, Abattoirs	89992.99	1689.30	91682.29	—	—	50000.00	—	50000.00	41682.29	—
8.8 Administration and Miscellaneous	114586.94	—	114586.94	—	—	—	1859.61	1859.61	112727.33	—
Total	215341.33	3498.47	218839.80	—	—	50000.00	1859.61	51859.61	166980.19	—
Gross Total	1477353.93	4106128.08	5583482.01	656809.52	—	3151000.00	1096466.07	4904275.59	1424059.36	744852.94

Sums totalling £ Nil (Note 1) are on joint deposit in the names of the Council and other parties.
NOTE 1 If there is no market value for investments at close of year, the value should be inserted.
NOTE 2 The market value of these investments at close of year is £Nil.

SUMMARY OF PROGRAMME GROUPS

REVENUE AND CAPITAL ACCOUNTS

PROGRAMME GROUP	EXPENDITURE			RECEIPTS		
	Revenue	Capital	Total	Revenue	Capital	Total
	£	£	£	£	£	£
1. Housing and Building	2895203.48	3128696.84	6023900.32	2805013.01	2811532.20	5616545.21
2. Road Transportation and Safety	1525744.90	30409.18	1556154.08	1527765.16	57018.62	1584783.78
3. Water Supply and Sewerage	730990.62	697179.47	1428170.09	719846.00	755694.54	1475540.54
4. Development Incentives and Controls	151058.01	104701.33	255759.34	161347.97	277208.82	438556.79
5. Environmental Protection	1405014.40	131309.22	1536323.62	1361320.18	222980.75	1584300.93
6. Recreation and Amenity	770633.96	10333.57	780967.53	730107.48	71171.53	801279.01
7. Agriculture, Education, Health and Welfare	581945.07	—	581945.07	491196.47	—	491196.47
8. Miscellaneous Services	870978.19	3498.47	874476.66	1001195.04	51859.61	1053054.65
Total	8931568.63	4106128.08	13037696.71	8797791.31	4247466.07	13045257.38
Balance in favour/against on 1st January, 1979	— 93777.20	+ 820544.41	726767.21	—	—	—
Sub-Total	8837791.43	4926672.49	13764463.92	8797791.31	4247466.07	13045257.38
Balance in favour/against on 31st December, 1979	—	—	—	40000.12	679206.42	719206.54
Total	8837791.43	4926672.49	13764463.92	8837791.43	4926672.49	13764463.92

STATEMENT OF BALANCES AS AT 31st DECEMBER, 1979

CR.	£	DR.	£
Due to Treasurer	393270.29	Cash in Hands of Treasurer	—
Due to Officers	—	Cash in Hands of Officers	4265.71
Due to Sundry Creditors (Unpaid Bills)	327466.96	Cash Invested at Call or Short Notice	—
Due on Short-term Loans (Revenue)	—	Agriculture, Education, Health and Welfare: (Specify)	
Due on Refundable Deposits	2735.00	School Meals Grant	—
Balance in Favour of —		Balance Against —	
Capital Account	—	Capital Account	679206.42
Revenue Account	—	Revenue Account	40000.12
Urban Authorities Account	—	Urban Authorities Account	—
Civic Improvement Fund	—	Investments (at cost) (Note 2)	801.00
Due on Long-term Loans (Capital)	24416728.16	Capital Debt	24416728.16
Total	25140200.41	Total	25140200.41

Sums totalling £ Nil (Note 1) are on joint deposit in the names of the Council and other parties.

NOTE 1 If there is no money on joint deposit the word "Nil" should be inserted.

NOTE (2) The market value of these investments at close of year is £Nil.

STATEMENT OF SUNDRY DEBTORS

PROGRAMME	Amount	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
RATES	163891.00		Forward		388821.78
Mortgage Rates	26582.00	190473.00	3. Water Supply and Sewerage: (Specify)		
PROGRAMME GROUP:			Water Rents	4149.78	
1. Housing and Building: (Specify)			Fluoridation of Water	17404.41	
Rents and Annuities	4544.00		Loan Charges Subsidy	201.61	21755.80
Small Dwellings	24983.00		4. Development Incentives and Controls: (Specify)		
Ground Rents	5726.45		Petrol Pump Licences	801.00	801.00
Subsidy L.A. Housing	40610.00		Forward		411378.58
Disabled Persons Grant	5892.00				
Itinerants	531.05				
Lease Rents, Wayleaves, Reconstruction Loans	1001.64	83288.14			
2. Road Transportation and Safety: (Specify)					
Road Fund Grant	10700.00				
Motor Taxation	22529.58				
Traffic Fines	30834.00				
Agency Services	49497.06				
Miscellaneous	1500.00	115060.64			
Forward		388821.78			

STATEMENT OF SUNDRY DEBTORS (Contd.)

PROGRAMME	Amount*	Programme Group Sub-Total	PROGRAMME	Amount	Programme Group Sub-Total
£	£		£	£	
Forward		411378.58	Forward		462015.50
5. Environmental Protection: (Specify)			7. Agriculture, Education, Health and Welfare: (Specify)		
Contributions for Dumping Facilities	17230.49		School Meals Grant	15773.00	
Civil Defence Recoupment	8028.10		Higher Education Grant	78381.18	
Contributions to Fire Services	2666.66		Cheap Fuel	30527.89	
Miscellaneous	103.62	28028.87	V.E.C. Loan Charges	1307.83	
6. Recreation and Amenity: (Specify)			Contributions to Superannuation	447.10	126437.00
Environmental Improvement Scheme	21974.00		8. Miscellaneous Services: (Specify)		
Swimming Pool Fees	318.00		Veterinary Laboratory Fees	7208.53	
Contributions to Superannuation	316.05	22608.05	Fisheries Recoupment	4978.74	
Forward		462015.50	V.A.T. Recoupment	14203.92	
			Abattoir Fees	8106.06	
			Gas Department: Audit Fees and Salaries	7881.00	
			Salary Recoupment	985.00	
			Contributions to Superannuation	1400.84	
			Miscellaneous	1996.27	46760.36
			Total		635212.86

The amounts due by various categories of Debtors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

STATEMENT OF SUNDRY CREDITORS

PROGRAMME GROUP	Amount	Sub-Total	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS		
				Grants Overpaid	Received in Advance	Total
RATES	163891.00		£	£	£	£
1. Housing and Building:	26582.00	190472.00				
1.1 Local Authority Housing			40018.55	—	—	—
1.8 Administration and Miscellaneous		190472.00	5324.00	—	—	—
2. Road Transportation and Safety:	318300.00	35008.00				
2.1 Road Upkeep			11721.88	—	—	—
2.2 Road Improvement			33032.54	—	—	—
2.3 Road Traffic			4441.77	—	—	—
2.8 Administration and Miscellaneous		8225.29	8225.29	—	—	—
Forward			102764.03	—	—	—
Motor Taxation	22529.58	411338.29				
Traffic Fines	30834.00					
Agency Services	43497.06					
Miscellaneous	150.00					
Forward						

STATEMENT OF SUNDRY DEBTORS (Contd.)

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Amount	Sub-Total	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS		
				Grants Overpaid	Received in Advance	Total
Forward			102764.03	—	—	—
3. Water Supply and Sewerage:						
3.1 Public Water Supply Schemes			10430.23	—	—	—
3.2 Public Sewerage Schemes			4624.36	—	—	—
3.8 Administration and Miscellaneous			2857.88	—	—	—
4. Development Incentives and Controls:						
4.1 Land Use Planning			2134.45	—	—	—
4.2 Industrial Development			740.63	—	—	—
4.3 Other Development and Promotion			794.45	—	—	—
4.8 Administration and Miscellaneous				—	—	—
Forward			124346.03	—	—	—
8.8 Administration and Miscellaneous				—	—	—
Total						

STATEMENT OF SUNDRY CREDITORS (Contd.)

STATEMENT OF SUNDRY CREDITORS (Contd.)

PROGRAMME GROUP	Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
		Grants Overpaid	Received in Advance	Other	Total
	£	£	£	£	£
Forward	124346.03	—	—	—	—
5. Environmental Protection:					
5.1 Waste Disposal	37026.23	—	—	—	—
5.2 Burial Grounds	2446.93	—	—	—	—
5.3 Safety of Structures and Places	340.30	—	—	—	—
5.4 Fire Protection	12744.99	—	—	—	—
5.5 Pollution Control	2565.36	—	—	—	—
5.8 Administration and Miscellaneous	3520.82	—	—	—	—
6. Recreation and Amenity:					
6.1 Swimming Pools	3054.81	—	—	—	—
6.2 Libraries	2752.54	—	—	—	—
6.3 Parks, Open Spaces, Recreation Centres	15942.42	—	—	—	—
6.4 Other Recreation and Amenity	10777.32	—	—	—	—
6.8 Administration and Miscellaneous	1603.28	—	—	—	—
Forward	217121.03	—	—	—	—

STATEMENT OF SUNDRY CREDITORS (Contd.)

STATEMENT OF SUNDRY CREDITORS (Contd.)						
PROGRAMME GROUP		Included in Expenditure (Unpaid Bills)	OTHER CREDITORS			
Description	Number or Quantity		Grants Overpaid	Received in Advance	Other	Total
		£	£	£	£	£
Forward	2	217121.03	—	—	—	—
7. Agriculture, Education, Health and Welfare:						
7.2 Education	105	50288.52	—	—	—	—
7.3 Health and Welfare	173	26118.67	—	—	—	—
7.8 Administration and Miscellaneous:	344	1924.98	—	—	—	—
8. Miscellaneous Services:						
8.2 Plant and Materials	1215	8083.36	—	—	—	—
8.3 Financial Management	23	617.72	—	—	—	—
8.4 Elections	10	505.26	—	—	—	—
8.5 Administration of Justice and Consumer Protection	1	841.83	—	—	—	—
8.6 Property Damage	118	8033.37	—	—	—	—
8.7 Markets, Fairs and Abattoirs.	133	7289.99	—	—	—	—
8.8 Administration and Miscellaneous	1	6642.23	—	—	—	—
Total		327466.96	—	—	—	—

The amounts due to various categories of Creditors should be entered with sufficient details to render feasible the identification of the nature of the amounts due.

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1979

PROGRAMME GROUP			OTHER CREDITORS			
Description	Number or Quantity	Value	Description	Number or Quantity	Total Value	
MACHINERY:			Forward		£	
Vans	13	1500.00	— Rollers (Specify types)			
Lorries	6	11750.00				
Side-Loaders	4	19500.00				
Refuse Collection Vehicles	10	125250.00				
Sweeper	3	12000.00				
Tractor	4	12000.00				
Grass Mowers	15	10780.00				
Rotovator	2	1500.00	— Excavators (Specify types)			
Rollers	1	100.00				
Harrow	1	230.00				
Aerator	1	800.00				
Chain Saw/Scythe	5	350.00				
Fire Tenders	5	100800.00				
Pumps	1	2565.00				
Stocks	—	79057.00				
Ancillary Equipment in other Departments	—	38297.00				
Total		430479.00	Forward			

SUMMARY OF MACHINERY, EQUIPMENT AND STOCKS

VALUE AS AT 31st DECEMBER, 1979

PROGRAMME GROUP			INDEBTEDNESS ON FOOT OF LOANS			
Description	Number or Quantity	Value	Description	Number or Quantity	Value	
SUMMARY					£	
Typewriters	26	11005.00	Machinery, Equipment Stocks		430479.00	
Tables and Desks	166	7549.00	Office Furniture and Equipment		110579.00	
Chairs	290	5343.00				
Filing Cabinets	173	9916.00				
Presses	44	2445.00				
Office Calculators	15	935.00				
Pocket Calculators	5	80.00				
Totting Machines	9	720.00				
Dictating Machines	5	510.00				
Franking Machines	1	850.00				
Surveying Equipment	18	1354.00				
Drafting Equipment	33	1624.00				
Micro Film Reader	1	594.00				
Computer	1	56000.00				
Copying Equipment	3	7248.00				
Cleaning Equipment	3	250.00				
Miscellaneous	229	4156.00				
Total	1022	110579.00				

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP		INDEBTEDNESS ON FOOT OF LOANS					
		Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing and Building:		£	£	£	£	£	£
1.1 Local Authority Housing		14248938.63	2178000.00	1289198.09	17716136.72	1433317.15	16282819.57
1.2 Assistance to Persons Housing Themselves		4897977.48	—	400319.32	5298296.80	499900.28	4798396.52
1.3 Assistance to Persons Improving Houses		54469.33	—	4101.65	58570.98	7384.26	51186.72
1.8 Administration and Miscellaneous		40494.14	10000.00	4709.40	55203.54	5047.33	50156.21
Total		19241879.58	2188000.00	1698328.46	23128208.04	1945649.02	21182559.02
2. Road Transportation and Safety:		—	—	—	—	—	—
Forward		19241879.58	2188000.00	1698328.46	23128208.04	1945649.02	21182559.02
Office Furniture and Equipment							110218'00
Machinery, Equipment Stocks							430438'00
SUMMARY							£
Auxiliary Equipment in other Departments							
Total							

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP		INDEBTEDNESS ON FOOT OF LOANS					
		Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
Forward		19241879.58	2188000.00	1698328.46	23128208.04	1945649.02	21182559.02
3. Water Supply and Sewerage:							
3.1 Public Water Supply Schemes		1198505.61	650000.00	139230.11	1987735.72	155830.96	1831904.76
3.2 Public Sewerage Schemes		418959.88	105000.00	42435.08	566394.96	48333.44	518061.52
Total		1617465.49	755000.00	181665.19	2554130.68	204164.40	2349966.28
4. Development Incentives and Controls		—	—	—	—	—	—
Total		—	—	—	—	—	—
5. Environmental Protection:							
5.1 Waste Disposal		166406.33	33000.00	25132.05	224538.38	48933.57	175604.81
5.2 Burial Grounds		53148.00	75000.00	14319.59	142467.59	32961.59	109506.00
5.4 Fire Protection		36695.00	—	5103.27	41798.27	14223.27	27575.00
Total		256249.33	108000.00	44554.91	408804.24	96118.43	312685.81
Forward		21115594.40	3051000.00	1924548.56	26091142.96	2245931.85	23845211.11

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

PROGRAMME GROUP	INDEBTEDNESS ON FOOT OF LOANS					
	Balance due at close of Last Year	Instalments Received	Interest Accrued	Total	Instalment of Principal and Interest Repaid (Note 1 & 2)	Balance due at close of Year
1. Housing	£ 5542.23	£ 10000.00	£ 4024.81	£ 4024.81	£ 4024.81	£ 31382.81
Forward	21115594.40	3051000.00	1924548.56	26091142.96	2245931.85	23845211.11
6. Recreation and Amenity:						
6.1 Swimming Pools	131797.86	—	14367.38	146165.24	15864.58	130300.66
6.2 Libraries	138.33	—	6.69	145.02	50.46	94.56
6.4 Other Recreation and Amenity	70869.86	50000.00	12604.67	133474.53	26024.07	107450.46
Total	202806.05	50000.00	26978.74	279784.79	41939.11	237845.68
7. Agriculture, Education, Health and Welfare:						
7.2 Education	21086.49	—	1153.42	22239.91	2615.76	19624.15
Total	21086.49	—	1153.42	22239.91	2615.76	19624.15
8. Miscellaneous Services:						
8.7 Markets, Fairs, Abattoirs	123725.09	50000.00	12531.02	186256.11	23025.44	163230.67
8.8 Administration and Miscellaneous	164038.47	—	17259.20	181297.67	30481.12	150816.55
Total	287763.56	50000.00	29790.22	367553.78	53506.56	314047.22
Gross Total	21627250.50	3151000.00	1982470.94	26760721.44	2343993.28	24416728.16

INDEBTEDNESS ON FOOT OF LOANS

STATEMENT OF CAPITAL DEBT (OTHER THAN STOCK)

ARTICLE 9.

CERTIFICATE BY SECRETARY OR CLERK
OF CORRECTNESS OF ABSTRACT

I certify that the foregoing figures are correctly abstracted from the books and accounts of the County Borough of Limerick.

Dated this 31st day of January, 1981.

TOMÁS MAC DIARMADA,
City Manager and Town Clerk.

FORM AS 8.

ARTICLE 10.

CERTIFICATE BY LOCAL GOVERNMENT AUDITOR
OF CORRECTNESS OF ABSTRACT

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Limerick Corporation for the year ended the 31st day of December, 1979, and I hereby certify the foregoing to be a true abstract therefrom.
Dated this 20th day of February, 1981.

FRANCIS CORBETT,
Local Government Auditor.

FORM AS 9.

LIMERICK CORPORATION

GAS DEPARTMENT ACCOUNTS

For Year Ended 31st December, 1979

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AUDITORS REPORT TO LIMERICK GAS COMPANY

In our opinion the Accounts and Notes set out on pages 162 to 167 give under the Historical Cost Convention a true and fair view of the state of the Company's affairs at 31st December, 1979 and of the loss and source and application of funds for the year ended on that date.

We have obtained all the information and explanations which we considered necessary, and in our opinion the Company has kept proper Books with which the Accounts are in agreement.

88, O'Connell Street, Limerick.
2nd May, 1980.

REYNOLDS McCARRON,
Chartered Accountants.

Current Assets		
Stocks.....	129948	84490
Debtors.....	159941	88241
Cash and Bank.....	2712	2537
	282701	175268
Current Liabilities		
Creditors and Accrued Charges.....	16838	21833
Bank Overdraft.....	10550	263812
Short Term Loan.....	28000	10000
	95387	580645
Net Current Liabilities.....	(670316)	385372
	393914	526592
Financed as follows:		
Limerick Corporation Capitalisation Account.....	(227649)	81640
Long Term Loans.....	404847	289548
Long Term Liability.....	211818	155297
	338115	526592

The Notes on pages 165 to 167 form part of these Accounts.

LIMERICK GAS COMPANY

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1979

Notes	1979	1978
	IR£	IR£
Turnover	815882	750593
2 Operating Profit/(Loss)	(317310)	(4054)
Add: Dividends Receivable	21	216
Transfer to Limerick Corporation Capitalisation Account	(317289)	(3838)

The Notes on pages 165 to 167 form part of these Accounts.

LIMERICK GAS COMPANY

BALANCE SHEET AS AT 31st DECEMBER, 1979

Note	1979	1978
	IR£	IR£
Assets Employed		
Fixed Assets	1062875	910599
Investments	1355	1355
	1064230	911954
	1064230	911954
Current Assets		
Stocks	129948	84490
Debtors	150041	88241
Cash and Bank	2712	2537
	282701	175268
Current Liabilities		
Creditors and Accrued Charges	340514	216838
Bank Overdraft	462503	243802
Short Term Loan	150000	100000
	953017	560640
Net Current Liabilities	(670316)	385372
	393914	526582
Financed as follows:		
Limerick Corporation Capitalisation Account	(222649)	81640
Long Term Loans	404647	289645
Long Term Liability	211916	155297
	393914	526582

The Notes on pages 165 to 167 form part of these Accounts.

LIMERICK GAS COMPANY

SOURCE AND APPLICATION OF FUNDS FOR THE YEAR ENDED 31st DECEMBER, 1979

	1979	1978
	IR£	IR£
Source of Funds		
Profit/(Loss) for Year	(317289)	(3838)
Adjustment for Non-Cash Items		
Loss on Conversion of Foreign Bills	10462	
Depreciation	79087	58818
Profit on Sale of Motor Vehicles	(375)	(625)
	89174	58193
	(228115)	54355
9 Prior Year Adjustment	(12000)	—
	240115	54355
Funds from Other Sources		
Short Term Loan	50000	
Bills of Exchange	123639	
Long Term Loans	170000	40000
Sale of Motor Vehicles	450	1021
Cash Injection—Limerick Corporation	25000	36000
	369089	77021
	128974	131376
Application of Funds		
Additions to Fixed Assets	231438	143411
Long Term Loan Repayments	54998	67143
Bills of Exchange	77482	—
Purchase of Investments	—	—
	(363918)	(210554)
	(234944)	(79178)
10 Increase/(Decrease) in Working Capital	(16418)	(807)
11 Increase/(Decrease) in Liquid Funds	(218526)	(78371)
	(234944)	(79178)

The Notes on pages 165 to 167 form part of these Accounts.

LIMERICK GAS COMPANY

NOTES ON THE ACCOUNTS — 31st DECEMBER, 1979

Note 1. Significant Accounting Policies

(a) Turnover

Turnover comprises sales of goods and services by the Company in the ordinary course of business for goods supplied and for services provided less relevant sales taxes.

(b) Depreciation of Fixed Assets

Depreciation is calculated to write off the cost of the Assets over their estimated useful lives at the following annual rates and bases:—

Premises	2% Straight Line
Gas Works	12 ½ % Straight Line
Plant and Machinery	5% and 30% Reducing Balance
Office Equipment	10% Reducing Balance
Motor Vehicles	30% Reducing Balance

(c) Stocks

Stocks are stated consistently with prior years at the Lower of Cost and Net Realisable Value.

(d) Debtors

Known Bad Debts are written off and a general provision is made for debts considered doubtful of collection.

Note 2. Trading Profit

The Trading Profit/(Loss) is arrived at after charging:—

	1979	1978
	IR£	IR£
Depreciation	79087	58818
Loan Interest	97097	52220
Auditors Remuneration	1800	1300

Allied Irish Banks Ltd.
Northern Bank Finance Corporation
Bank of Nova Scotia
Hill Samuel Ireland Limited
Alegemene Bank

Note 3. Long Term Capital Liability

This relates to Bills of Exchange in favour of Clayton Son & Co. Limited in respect of the new Gas Holders maturing between 1st June, 1980 and 1st December, 1983.

Note 4. Capital Commitments

	1979	1978
	IR£	IR£
Authorised and Contracted for	41000	176372
Authorised but Not Contracted for	24000	72000

Note 5. Increase/(Decrease) in Working Capital

	1979	1978
	IR£	IR£
Stocks—Increase	45458	(5459)
Debtors—Increase	61800	(5251)
Creditors—(Decrease)	123676	9993
	(16418)	(807)

Note 6. Increase/(Decrease) in Liquid Funds

	1979	1978
	IR£	IR£
Cash at Bank—Increase	175	13
Bank Overdraft—(Decrease)	(218526)	(78371)

LIMERICK GAS COMPANY

Note 3.	Fixed Assets	Premises	Gas Works	Plant and Machinery	Office Equipment	Motor Vehicles	Total
		IR£	IR£	IR£	IR£	IR£	IR£
Cost							
Balance at 1st January, 1979	12786	379555	877027	4731	10231	1284330	
Additions	—	7000	221625	—	2813	231438	
(Disposals)	—	—	—	—	(819)	(819)	
Balance at 31st December, 1979	12786	386555	1098652	4731	12225	1514949	
Accumulated Depreciation							
Balance at 1st January, 1979	256	133533	233471	2244	4228	373731	
Charge for Year (Note)	256	48000	28058	149	2624	79087	
(On Disposals)	—	—	—	—	(744)	(744)	
Balance at 31st December, 1979	512	181533	261529	2393	6108	452074	
Nett Book Amount							
At 31st December, 1979	12274	205022	837123	2338	6117	1062875	
At 31st December, 1978	12530	246022	643556	2487	6007	910599	

Note 4. Investments

The Market Value of the Investments which are quoted on the Stock Exchange, Dublin was £1654 (1978 £2151).

Note 5. Stocks

	1979	1978
IR£	IR£	IR£
Light Distillate Feed Stocks	54034	14794
Fittings and Appliances	15447	10464
General Store Stocks	60466	59232
	129947	84490

Note 6. Limerick Corporation Capital Account

	1979	1978
IR£	IR£	IR£
Balance at 1st January, 1979	81640	49478
Less: Prior Year Adjustment (see below)	(12000)	36000
	69640	85478
Add: Advance	25000	—
Less: Loss for Year	(317289)	(3838)
	(222649)	81640
Balance at 31st December, 1979		

The Prior Year Adjustment relates to an old debt for which invoices were only received in 1979.

Agreement to pay off this debt (which relates to Hire of Machinery) has been reached and the full amount has now been accrued in the Accounts.

Note 7. Long Term Loans

	1979	1978
IR£	IR£	IR£
Allied Irish Banks Ltd.	112500	132500
Northern Banks Finance Corporation	91432	114288
Bank of Nova Scotia	35715	42857
Hill Samuel Ireland Limited	65000	—
Alegemene Bank	100000	—
	404647	289645

The Northern Bank Finance Corporation holds as security four mortgages for £40,000 each on the revenues of the Limerick Corporation for the advances made to the Company.

Note 8. Long Term Capital Liability

This relates to Bills of Exchange in favour of Clayton Son & Co. Limited in respect of the new Gas Holders maturing between 1st June, 1980 and 1st December, 1983.

Note 9. Capital Commitments

	1979	1978
IR£	IR£	IR£
Authorised and Contracted for	44000	176372
Authorised but Not Contracted for	24000	72000

Note 10. Increase/(Decrease) in Working Capital

	1979	1978
IR£	IR£	IR£
Stocks—Increase	45458	(5459)
Debtors—Increase	61800	(5251)
Creditors—(Decrease)	(123676)	9993
	(16418)	(807)

Note 11. Increase/(Decrease) in Liquid Funds

	1979	1978
IR£	IR£	IR£
Cash at Bank—Increase	175	(34)
Bank Overdraft—(Decrease)	(218701)	(78337)
	(218526)	(78371)

LIMERICK GAS COMPANY

MANUFACTURING & TRADING ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1979

Schedules	1979	1978
	IR£	IR£
Sales of Gas	739870	669642
Meter Rents	5465	4486
	<u>745335</u>	<u>674128</u>
Less:		
1 Manufacturing Expenses	573093	357280
2 Distribution Expenses	113679	80674
	<u>686772</u>	<u>437954</u>
	58563	236174
3 Add:		
Profit on Sale of Appliances and Fittings ...	12404	17111
Sundry Receipts	7648	4415
	<u>20052</u>	<u>21526</u>
	78615	227700
5 Less Overhead Expenses		
Administration	186017	156173
Establishment	99319	53361
Financial	110589	52220
	<u>395925</u>	<u>261754</u>
Trading Loss for Year	(317310)	(4054)

LIMERICK GAS COMPANY

Schedule 1

MANUFACTURING EXPENSES

	1979	1978
	IR£	IR£
Light Distillate Feedstocks	403817	249366
Electricity and Electrical Maintenance	22310	17521
Salaries	13708	10476
Wages and Plant Operatives	58978	61946
Repairs and Maintenance	46221	5727
Depreciation: Plant and Machinery	28058	12244
	<u>573093</u>	<u>357280</u>

Schedule 2

DISTRIBUTION EXPENSES

	1979	1978
	IR£	IR£
Repairs and Maintenance of Mains and Services	91312	62363
Salaries	6789	5435
Repairs and Renewal of Meters	15578	12876
	<u>113679</u>	<u>80674</u>

Schedule 3

APPLIANCES AND FITTING ACCOUNT

	1979	1978
	IR£	IR£
Sales	70547	76465
Less: Cost of Sales:		
Opening Stock	10464	16722
Purchases	56093	45429
	<u>66557</u>	<u>62151</u>
Closing Stock	15448	51109
	<u>19438</u>	<u>24777</u>
Less: Salaries, Showroom Attendants and H.P. Collector	6137	5959
Rent of Showrooms	56	56
Discounts and Bad Debts	841	1081
Sundry Expenses	—	570
	<u>7034</u>	<u>7666</u>
Net Profit to Manufacturing and Trading Account	12404	17111

Schedule 4

SUNDRY RECEIPTS

	IR£	1979 IR£	1978 IR£
Profit on Sale of Motor Vehicles	375		625
Employment Incentive Scheme	—		820
Sale of Scrap	4503		233
Sale of Residual Tar	—	2075	
Rent Received	145		232
Insurance Claim	—		40
Sundries	1335		390
Bank Interest	1290		—
		<u>7648</u>	<u>4415</u>

Schedule 5

OVERHEAD EXPENSES

	IR£	1979 IR£	1978 IR£
Administration			
Administration Charge	500		500
Office Salaries	44782		39130
Collectors Salaries	41454		37961
Collectors Travel Allowances	1487		1031
Pensions	59174		44430
Telephone	3654		3884
Postage	—		769
Contribution under Gas Regulation Act.	86		79
Audit and Accountancy	2094		1701
Legal Expenses	16		1122
Printing, Stationery and Advertising	5538		8424
Gas Engineers Travelling Expenses	4209		4699
Motor Expenses	5484		5143
Sundry Travelling Expenses	1667		1303
Sick Pay	1346		2714
Retirement Gratuities	4626		—
Depreciation: Motor Vehicles	2624		1143
Accounting Machines	149		174
Sundry Expenses	7127		1966
		<u>186017</u>	<u>156173</u>
Financial			
Bank and Loan Interest	97097		52220
Loss on Exchange	3030		—
Loss on Conversion of Foreign Bills	10462		—
		<u>110589</u>	<u>52220</u>
Establishment			
Rent	443		388
Rates	1368		1359
Insurance	8661		6358
Depreciation: Gas Works	48000	45000	
Premises	256		256
Wages: Works Maintenance Men	23591		—
Demolition of Retort House	17000		—
		<u>99319</u>	<u>53361</u>