

## **Appropriation Account 2023**

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### **Vote 34**

### **Housing, Local Government and Heritage**

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## Introduction

As Accounting Officer for Vote 34, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of the Office of the Minister for Housing, Local Government and Heritage, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2023 out of unspent 2022 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €14.254 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles, the statement on internal financial control and notes 1 to 7 form part of the account.

### ***Transfer of functions***

Funding of the Electoral Commission, formerly under Local Government programme subhead C.5 in Vote 34 Housing, Local Government and Heritage, transferred to the newly established Vote 23 An Coimisiún Toghcháin with effect from 9 February 2023 under SI 31 of 2023 Electoral Reform Act 2022 (Establishment Day) Order 2023.

Ordnance Survey Ireland, formerly funded under Planning programme subhead D.11 in Vote 34 Housing, Local Government and Heritage transferred to Tailte Éireann (Vote 16) with effect from 1 March 2023 under SI 66 of 2023 Tailte Éireann Act 2022 (Establishment Day) Order 2023.

## Statement of Accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account except for the following.

### ***Valuation of assets***

Ownership of six national parks is vested in the Minister for Housing, Local Government and Heritage. These are the Burren, Connemara, Glenveagh, Killarney, Wicklow Mountains and Wild Nephin national parks.

Land and buildings located within the national parks have not been valued, and are not reflected in the statement of fixed assets. Other assets located at the parks, such as equipment and vehicles, are included in the statement of fixed assets.

Heritage assets, the value of which cannot be adequately expressed in financial terms, are valued at a nil cost.

### ***Depreciation***

Land is not depreciated. Other assets are depreciated monthly on a straight line basis over their estimated useful life starting in the month the asset was placed in service on the following basis

- buildings 5% per annum
- motor vehicles 20% per annum
- plant and machinery 10% per annum
- radar equipment 6.66% per annum
- software licences 20% per annum
- acquired/developed software 10% per annum.

## **Statement on internal financial control**

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### ***Shared services***

Payroll and human resources functions are provided to the Department on a shared services basis by the National Shared Services Office (Vote 18).

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Services Office for the provision of payroll and human resources and shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Department.

### ***Financial control environment***

A control environment comprising the following elements is in place.

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

### ***Administrative controls and management reporting***

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

### ***Internal audit and Audit Committee***

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

### ***Procurement***

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €76 million in 2023.

The Department has provided details of 37 non-competitive contract in excess of €3.41 million in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

### *Non-compliance with procurement rules*

The Department complied with the guidelines with the exception of three contract extensions in excess of €25,000 (exclusive of VAT) undertaken without a competitive process, totalling €419,484 (exclusive of VAT) as set out below:

- An extension of a contract with a value of €26,385 (ex. VAT) for the supply and hosting of audit management software was required to allow the adequate time to complete the tender process and the implementation of the selected solution.
- An extension of the contract for renewal of the WebEx licences with a value of €322,501 (ex. VAT) was required to allow the continuation of a critical business system used by Department on a daily basis prior to the upcoming move to Microsoft Teams. The Office of the Government Chief Information Officer (OGCIO) postponed their rollout of Microsoft Teams to 2024, necessitating the renewal of the current Cisco Webex licence. The Microsoft Teams project is now underway and further extensions to the Webex licence are not anticipated.
- An extension of an ICT telephony services contract, with expenditure during the 2023 of €70,598 (ex. VAT), continues pending the completion of a procurement process. Preparation and research for the procurement process is ongoing with the tender for telephony expected to issue in Q4 2024.

### ***Risk and control framework***

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Department and these have been identified, evaluated and graded according to their significance. The register is reviewed by the Management Board and assists the Management Board to respond accordingly, allocating resources if required, to ensure risks are managed to an acceptable level.

The risk register details mitigation measures and responsibility for operation of controls assigned to specific staff.

### ***Ongoing monitoring and review***

The risk register is reviewed centrally and the high-level risks are reviewed on a regular basis by the Management Board. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

### ***Review of effectiveness***

The Department has procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2023 that resulted in, or may result in, a material loss.

**Graham Doyle**

Accounting Officer

Department of Housing, Local Government and Heritage

27 March 2024

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 34 Housing, Local Government and Heritage**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2023 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

##### ***Basis of opinion***

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

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

##### **Report on the statement on internal financial control, and on other matters**

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

##### ***Exceptional State funding of the Peter McVerry Trust***

Chapter 11 of my report on the accounts of the public services for 2023 examined the Department's oversight arrangements in respect of regular funding provided to the Trust, the factors giving rise to the need for additional funding on an exceptional basis in 2023 and 2024, and the Department's monitoring of the conditions attached to the exceptional funding.

*Delivery of Local Infrastructure Housing Activation Fund (LIHAF) projects*

Chapter 12 of my report on the accounts of the public services for 2023 examined progress made in completing LIHAF target infrastructure projects, and the fund's impact on housing development to date in the project areas.

**Seamus McCarthy**  
Comptroller and Auditor General

9 September 2024

## Appendix to the report

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

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

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

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

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

I report by exception if, in my opinion,

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

### Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

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

### Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

## Vote 34 Housing, Local Government and Heritage

### Appropriation Account 2023

		2023		2022
		Estimate provision		Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Housing			
	<i>Original</i>	3,668,201		
	<i>Deferred surrender</i>	240,000		
	<i>Supplementary</i>	95,209		
			4,003,410	3,891,087
B	Water Services			
	<i>Original</i>	1,687,504		
	<i>Deferred surrender</i>	95,800		
	<i>Supplementary</i>	(21,087)		
			1,762,217	1,757,566
C	Local Government			
	<i>Original</i>	470,710		
	<i>Supplementary</i>	105,493		
			576,203	583,330
D	Planning			
	<i>Original</i>	224,051		
	<i>Supplementary</i>	(45,392)		
			178,659	179,905
E	Met Éireann			
	<i>Original</i>	56,428		
	<i>Supplementary</i>	(1,109)		
			55,319	38,241
F	Heritage			
	<i>Original</i>	215,537		
	<i>Deferred surrender</i>	4,200		
	<i>Supplementary</i>	13,120		
			232,857	213,004
			232,857	213,004
			6,808,665	6,663,133
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	<b>Estimate provision</b>		<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>	<b>Outturn</b>	<b>Outturn</b>
			<b>€000</b>	<b>€000</b>
<b>Net expenditure</b>				
<i>Original</i>	6,247,260			
<i>Deferred surrender</i>	340,000			
<i>Supplementary</i>	153,481			
			<b>6,740,741</b>	<b>6,585,487</b>
				<b>5,561,103</b>

### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €141 million of unspent allocations in respect of the capital elements of the Vote was carried forward to 2024 (note 6.8).

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Surplus	155,254,208	586,735,590
Deferred surrender	(141,000,000)	(340,000,000)
<b>Surplus to be surrendered</b>	<b>14,254,208</b>	<b>246,735,590</b>

### Graham Doyle

Accounting Officer

Department of Housing, Local Government and Heritage

27 March 2024

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	<u>2023</u>	<u>2022</u>
	<u>€000</u>	<u>€000</u>
Programme cost	6,532,971	5,516,315
Pay	102,411	91,782
Non pay	<u>27,751</u>	<u>24,384</u>
<b>Gross expenditure</b>	<b>6,663,133</b>	<b>5,632,481</b>
<i>Deduct</i>		
Appropriations-in-aid	<u>77,646</u>	<u>71,378</u>
<b>Net expenditure</b>	<b>6,585,487</b>	<b>5,561,103</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment</i></b>		
<b><i>(note 2.1)</i></b>		
Purchases	(26,563)	
Depreciation	3,106	
Loss on disposals	22	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(1,396)	
Amortisation	<u>20</u>	
	(24,811)	(3,656)
<b>Changes in net current assets</b>		
Increase in inventories	(196)	
Increase in prepayments	(427)	
Decrease in accrued income	5,763	
Increase in Housing Agency revolving fund	(233)	
Increase in accrued expenses	4,948	
Decrease in deferred income	<u>(4,648)</u>	
	5,207	(2,394)
<b>Direct expenditure</b>	<b>6,565,883</b>	<b>5,555,053</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	33,888	31,906
Notional rents	<u>4,231</u>	<u>4,231</u>
<b>Net programme cost</b>	<b><u>6,604,002</u></b>	<b><u>5,591,190</u></b>

**1.1 Net allied services expenditure**

The net allied services expenditure amount is made up of the following amounts in relation to Vote 34 borne elsewhere.

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Vote 9 Office of the Revenue Commissioners	41	41
Vote 12 Superannuation and Retired Allowances	29,264	27,848
Vote 13 Office of Public Works	1,942	2,130
Vote 18 National Shared Services Office	174	156
Vote 20 Garda Síochána	235	9
Vote 43 Office of the Government Chief Information Officer	2,125	1,615
Central Fund – ministerial pensions	107	107
	<b><u>33,888</u></b>	<b><u>31,906</u></b>

## Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	90,145	67,125
Intangible assets	2.2	1,505	28
<b>Total fixed assets</b>		<b>91,650</b>	<b>67,153</b>
<b>Current assets</b>			
Bank and cash	2.3	183,317	364,675
Inventories	2.4	279	83
Prepayments	2.5	1,992	1,565
Accrued income	2.6	4,103	9,866
Housing Agency revolving acquisitions fund	7.2	67,987	67,754
Other debit balances	2.7	1,704	2,109
<b>Total current assets</b>		<b>259,382</b>	<b>446,052</b>
<b>Less current liabilities</b>			
Accrued expenses	2.8	29,076	24,067
Deferred income	2.9	—	4,648
Other credit balances	2.10	43,670	21,377
Net Exchequer funding	2.11	141,351	345,407
<b>Total current liabilities</b>		<b>214,097</b>	<b>395,499</b>
<b>Net current assets</b>		<b>45,285</b>	<b>50,553</b>
<b>Net assets</b>		<b>136,935</b>	<b>117,706</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.12	<b>136,935</b>	<b>117,706</b>

**2.1 Property, plant and equipment <sup>a</sup>**

	<b>Land and buildings</b>	<b>Vehicles and equipment</b>	<b>Office and IT equipment</b>	<b>Furniture and fittings</b>	<b>Assets under development</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>						
At 1 January 2023 <sup>b</sup>	48,525	14,617	22,546	4,185	10,887	100,760
Adjustment <sup>c</sup>	(343)	(584)	(122)	(240)	—	(1,289)
Additions	17,213	6,906	1,307	200	897	26,523
Transfers	—	—	1,748	—	(1,748)	—
Disposals	—	(422)	(86)	(13)	—	(521)
<b>At 31 December 2023</b>	<b>65,395</b>	<b>20,517</b>	<b>25,393</b>	<b>4,132</b>	<b>10,036</b>	<b>125,473</b>
<b>Accumulated depreciation</b>						
At 1 January 2023 <sup>b</sup>	2,568	8,841	19,803	2,423	—	33,635
Adjustments <sup>c</sup>	—	(573)	(207)	(134)	—	(914)
Depreciation for the year	246	1,550	1,255	55	—	3,106
Depreciation on disposals	—	(401)	(85)	(13)	—	(499)
<b>At 31 December 2023</b>	<b>2,814</b>	<b>9,417</b>	<b>20,766</b>	<b>2,331</b>	<b>—</b>	<b>35,328</b>
<b>Net assets</b>						
<b>At 31 December 2023</b>	<b>62,581</b>	<b>11,100</b>	<b>4,627</b>	<b>1,801</b>	<b>10,036</b>	<b>90,145</b>
At 31 December 2022	45,957	5,776	2,743	1,762	10,887	67,125

- Note <sup>a</sup> State-owned lands and buildings controlled or managed by the Department which do not have valuations are listed in the statement of accounting policies and principles.
- <sup>b</sup> With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment to intangible assets (see note 2.2).
- <sup>c</sup> Adjustment represents removal of assets acquired for less than €10,000 prior to 1 January 2021.

**2.2 Intangible assets**

	<b>Acquired and developed software</b>	<b>Assets under development</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>			
At 1 January 2023 <sup>a</sup>	3,561	—	3,561
Additions	—	1,497	1,497
<b>At 31 December 2023</b>	<b>3,561</b>	<b>1,497</b>	<b>5,058</b>
<b>Accumulated amortisation</b>			
At 1 January 2023	3,533	—	3,533
Amortisation	20	—	20
<b>At 31 December 2023</b>	<b>3,553</b>	<b>—</b>	<b>3,553</b>
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>8</b>	<b>1,497</b>	<b>1,505</b>
At 31 December 2022	28	—	28

Note <sup>a</sup> With effect from 1 January 2023, software acquisition and development assets were reclassified from property, plant and equipment (note 2.1).

**2.3 Bank and cash**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
PMG balances and cash	183,311	364,386
Commercial bank account balance	6	289
	<b>183,317</b>	<b>364,675</b>

**2.4 Inventories**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Building materials	117	—
Livestock	107	51
IT consumables	9	21
Other	46	11
	<b>279</b>	<b>83</b>

**2.5 Prepayments**

at 31 December	2023	2022
	€000	€000
Software support	1,341	1,248
International contribution	29	100
Administration	446	31
Other prepayments	176	186
	<b>1,992</b>	<b>1,565</b>

**2.6 Accrued income**

at 31 December	2023	2022
	€000	€000
Pension levy	3,413	3,367
Met Éireann receipts	681	77
Audit fees	9	3
Foreshore receipts	—	6,418
Services and charges at National Parks and Wildlife Service sites	—	1
	<b>4,103</b>	<b>9,866</b>

**2.7 Other debit balances**

at 31 December	2023	2022
	€000	€000
Heritage projects		
Fáilte Ireland Strategic Partnership	397	388
BirdWatch Ireland 2020/2021	164	253
Killarney House	161	161
Tomies Wood	142	142
LIFE Strategic Nature project <sup>a</sup>	31	—
LIFE IP Peatlands and People <sup>a</sup>	26	—
Raised bog LIFE restoration project <sup>a</sup>	—	241
Other projects	324	336
Advances to OPW	135	301
Recoupable salary costs	159	152
Recoupable travel pass scheme	39	27
Recoupable travel costs	8	3
Imprests	5	14
Other debit suspense items	113	91
	<b>1,704</b>	<b>2,109</b>

Note <sup>a</sup> The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

**2.8 Accrued expenses**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
IT services and support	253	286
Programme accrual		
A Housing	22,370	19,325
B Water Services	15	26
C Local Government	749	141
D Planning	267	1,990
E Met Éireann	203	46
F Heritage	3,906	1,264
Administration expenses	1,313	989
	<u><b>29,076</b></u>	<u><b>24,067</b></u>

**2.9 Deferred income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Foreshore licences <sup>a</sup>	—	4,648
	<u>—</u>	<u><b>4,648</b></u>

Note <sup>a</sup> Deferred foreshore licence income has been derecognised as responsibility for the foreshore transferred to the Department of the Environment, Climate and Communications and the Maritime Area Regulatory Authority in 2023.

**2.10 Other credit balances**

at 31 December	2023	2022
	€000	€000
<b>Amounts due to the State</b>		
Income tax	1,544	1,368
Pay related social insurance	1,095	939
Value added tax	875	827
Professional services withholding tax	638	728
Pension contributions	375	325
Universal social charge	324	276
	<u>4,851</u>	<u>4,463</u>
Urban Development Fund <sup>a</sup>	14,903	1,428
LIFE 2022 SNaP Ireland <sup>b</sup>	6,101	—
LIFE MPA Ireland <sup>b</sup>	4,542	—
LIFE integrated project <sup>b</sup>	4,274	3,984
LIFE Wild Atlantic Nature <sup>b</sup>	2,859	3,364
LIFE on Machair <sup>b</sup>	1,885	2,338
Local Support group fund – Wild Atlantic Nature LIFE project <sup>b</sup>	1,075	—
LIFE Atlantic Crex <sup>b</sup>	498	881
Payroll deductions held in suspense	407	340
Rural Regeneration and Development Fund <sup>c</sup>	382	2,273
Raised Bog LIFE restoration project <sup>b</sup>	300	—
Kerry LIFE Project <sup>b</sup>	164	367
WaterLANDS project	123	734
LIFE Insular <sup>b</sup>	26	26
Other credit suspense items	1,280	1,179
	<u><b>43,670</b></u>	<u><b>21,377</b></u>

Note <sup>a</sup> See note 7.1.

<sup>b</sup> The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value.

<sup>c</sup> The balance shown above relates to advanced funding from the Rural Regeneration and Development Fund (RRDF) pending receipt of verified claims in respect of individual projects. The RRDF was established as part of Project Ireland 2040 and provides investment to support rural renewal for suitable projects in towns and villages with a population of less than 10,000, and outlying areas. It is administered by the Department of Rural and Community Development.

**2.11 Net Exchequer funding**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Surplus	14,254	246,736
Deferred surrender	141,000	340,000
Exchequer grant undrawn	<u>(13,903)</u>	<u>(241,329)</u>
<b>Net Exchequer funding</b>	<b><u>141,351</u></b>	<b><u>345,407</u></b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	183,317	364,675
Debit balances: suspense	<u>1,704</u>	<u>2,109</u>
	185,021	366,784
<b>Creditors</b>		
Due to the State	(4,851)	(4,463)
Credit balances: suspense	<u>(38,819)</u>	<u>(16,914)</u>
	<u>(43,670)</u>	<u>(21,377)</u>
	<b><u>141,351</u></b>	<b><u>345,407</u></b>

**2.12 State funding account**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		117,706	111,763
Disbursements from the Vote			
Estimate provision	Account	6,740,741	
Deferred surrender	Account	(141,000)	
Surplus to be surrendered	Account	<u>(14,254)</u>	
Net vote		6,585,487	5,561,103
Expenditure (cash) borne elsewhere	1.1	33,888	31,906
Non cash expenditure – notional rent	1	4,231	4,231
Prior year adjustment	2.1	(375)	(107)
Net programme cost	1	<u>(6,604,002)</u>	<u>(5,591,190)</u>
<b>Balance at 31 December</b>		<b><u>136,935</u></b>	<b><u>117,706</u></b>

**2.13 Commitments**

<b>a) Global commitments</b>		
at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Procurement of goods and services	8,888	5,791
Non-capital grant programmes	1,280,513	1,182,917
Capital grant programmes	3,769,942	2,514,797
Public private partnership projects	546,672	573,156
<b>Total of legally enforceable commitments</b>	<b><u>5,606,015</u></b>	<b><u>4,276,661</u></b>
<b>b) Non-capital grant programmes</b>		
	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Opening balance	1,182,917	1,174,083
Grants paid in the year	(1,131,537)	(1,116,559)
New grant commitments	1,229,133	1,125,393
<b>Closing balance</b>	<b><u>1,280,513</u></b>	<b><u>1,182,917</u></b>
<b>c) Capital grant programmes</b>		
	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Opening balance	2,514,797	2,075,841
Grants paid in the year	(2,282,457)	(1,752,402)
New grant commitments	3,537,602	2,191,358
<b>Closing balance</b>	<b><u>3,769,942</u></b>	<b><u>2,514,797</u></b>

**d) Major capital project commitments**

		<b>Cumulative expenditure to 31 December 2022</b>	<b>Expenditure in 2023</b>	<b>Project commitments in subsequent years</b>	<b>Expected total spend lifetime of project 2023</b>	<b>Expected total spend lifetime of project 2022</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Housing projects</b>						
<b>Construction</b>						
<i>Jointly funded<sup>a</sup></i>						
Ashline, Kilrush Road, Ennis, Clare						
	Local authority	1,548	—	—	1,548	1,548
	Department	8,752	—	866	9,618	8,986
		10,300	—	866	11,166	10,534
Poulavone, Ballincollig, Cork City						
	Local authority	213	—	—	213	213
	Department	2,747	11,823	8,790	23,360	23,360
		2,960	11,823	8,790	23,573	23,573
Watercourse Road, Blackpool, Cork City						
	Local authority	—	873	—	873	—
	Department	9,469	1,876	311	11,656	11,647
		9,469	2,749	311	12,529	11,647
Beechgrove, Clonakilty, Cork						
	Local authority	1,565	—	—	1,565	1,565
	Department	15,426	45	1,350	16,821	15,624
		16,991	45	1,350	18,386	17,189
Kilmoney, Carrigaline, Cork						
	Local authority	—	2,170	—	2,170	—
	Department	10,281	4,439	718	15,438	17,607
		10,281	6,609	718	17,608	17,607

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Ballyogan Square, Ballyogan, Dun Laoghaire-Rathdown					
Local authority	9,013	1,358	—	10,371	9,013
Department	6,783	1,289	607	8,679	10,037
	15,796	2,647	607	19,050	19,050
Fitzgerald Park, Dun Laoghaire-Rathdown					
Local authority	5,041	—	—	5,041	5,041
Department	4,630	—	412	5,042	5,042
	9,671	—	412	10,083	10,083
Kilternan Close, Dun Laoghaire-Rathdown					
Local authority	6,985	—	—	6,985	6,985
Department	2,709	—	12,261	14,970	14,970
	9,694	—	12,261	21,955	21,955
Rosemount Court, Dun Laoghaire-Rathdown					
Local authority	5,413	—	—	5,413	5,413
Department	6,205	—	305	6,510	6,510
	11,618	—	305	11,923	11,923
Shanganagh Castle, Dun Laoghaire-Rathdown					
Local authority	—	3,609	—	3,609	—
Department	6,422	15,184	51,905	73,511	77,120
	6,422	18,793	51,905	77,120	77,120

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Bunratty Road, (Phase 1c,) Dublin 17					
Local authority	3,788	—	—	3,788	3,788
Department	23,618	64	1,748	25,430	25,430
	27,406	64	1,748	29,218	29,218
Cork Street , Chamber Street Dublin 8					
Local authority	2,160	—	—	2,160	2,160
Department	15,332	64	2,897	18,293	18,293
	17,492	64	2,897	20,453	20,453
Cornamona, Ballyfermot, Dublin 12					
Local authority	1,017	—	—	1,017	1,017
Department	19,701	64	1,594	21,359	21,359
	20,718	64	1,594	22,376	22,376
Dominick Street (East side) Dublin City					
Local authority	3,434	—	—	3,434	3,434
Department	23,411	—	2,626	26,037	25,869
	26,845	—	2,626	29,471	29,303
North King Street, Sean Foster Place, Dublin 7					
Local authority	882	—	—	882	882
Department	10,957	1,040	47	12,044	12,044
	11,839	1,040	47	12,926	12,926

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
O'Devaney Gardens, (Phase 1A), Dublin City					
Local authority	1,139	—	—	1,139	1,139
Department	22,445	1,046	3,100	26,591	26,591
	23,584	1,046	3,100	27,730	27,730
Priory Hall, Donaghmede, Dublin 13					
Local authority	10,288	—	—	10,288	10,288
Department	24,216	—	13,696	37,912	37,912
	34,504	—	13,696	48,200	48,200
Cappagh Lands (Phase 3), Cappagh Road, Finglas					
Local authority	4,896	759	—	5,655	4,896
Department	11,411	2,341	569	14,321	13,794
	16,307	3,100	569	19,976	18,690
Church Fields, (Phase 2B), Mulhuddart, Dublin 15					
Local authority	4,733	1,007	—	5,740	4,733
Department	11,873	4,044	1,662	17,579	16,358
	16,606	5,051	1,662	23,319	21,091
Racecourse Common, Lusk (Phase 2.1), Fingal					
Local authority	2,260	—	—	2,260	2,260
Department	9,608	—	13	9,621	9,621
	11,868	—	13	11,881	11,881

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Ballymoneen Road (Phase 2), Galway City					
Local authority	663	—	—	663	663
Department	17,443	—	432	17,875	17,875
	18,106	—	432	18,538	18,538
Garraí Beag, Monivea Rd, Ballybaan More, Galway City					
Local authority	327	—	—	327	327
Department	5,793	1,538	—	13,824	13,823
	6,120	1,538	6,493	14,151	14,150
Balgaddy F, Griffeen Avenue, Lucan, Dublin					
Local authority	102	540	—	642	102
Department	458	13,786	12,123	26,367	26,907
	560	14,326	12,123	27,009	27,009
Ballyboden, Rathfarnham, Dublin					
Local authority	2,303	—	—	2,303	2,303
Department	9,793	—	735	10,528	10,528
	12,096	—	735	12,831	12,831
Kilcarbery Grange, Clondalkin, Dublin					
Local authority	—	3,387	—	3,387	—
Department	11,849	10,848	33,860	56,557	—
	11,849	14,235	33,860	59,944	—

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Nangor Road, Clondalkin, Dublin 22					
Local authority	995	1,109	—	2,104	995
Department	8,872	13,839	4,469	27,180	28,289
	9,867	14,948	4,469	29,284	29,284
Riversdale, Clondalkin, Dublin					
Local authority	1,187	—	—	1,187	1,187
Department	6,747	4,339	584	11,670	11,670
	7,934	4,339	584	12,857	12,857
St Aidan's, Brookfield, Tallaght, Dublin					
Local authority	4,276	—	—	4,276	4,276
Department	14,952	—	594	15,546	15,546
	19,228	—	594	19,822	19,822
St. Cuthbert's, Clondalkin, Dublin					
Local authority	2,988	—	—	2,988	2,988
Department	8,475	—	747	9,222	9,222
	11,463	—	747	12,210	12,210
St. Marks Avenue, Clondalkin, Dublin					
Local authority	1,372	545	—	1,917	1,372
Department	5,913	2,185	1,673	9,771	9,247
	7,285	2,730	1,673	11,688	10,619

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Ashtown Lane, Wicklow Town, Wicklow					
Local authority	1,220	—	—	1,220	1,220
Department	11,301	—	507	11,808	11,808
	12,521	—	507	13,028	13,028
<i>Department funded</i>					
Lissaturrin, Kingscourt, Cavan	—	—	10,966	10,966	—
Cluain Greine, Ennis, Clare	17,110	133	35	17,278	17,278
Ballincrokig, Ballyvolane , Cork City	—	5,556	22,053	27,609	—
Church Road, Black Rock, Cork City	2,043	5,269	3,941	11,253	11,253
Church Road, Cork City	11,851	—	139	11,990	11,990
Deanrock, Togher, Cork City	16,286	—	943	17,229	17,229
Denroche's Cross, Glasheen Road, Cork City	6,819	6,446	1,565	14,830	14,830
Errigal Heights, The Glen, Cork City	192	1,194	10,293	11,679	—
Farranferris, Cork City	—	—	10,063	10,063	—
Former Bolands Mill, Old Mallow Road, Cork City	12,903	6,161	244	19,308	17,897
Greenvally, Douglas, Cork City	—	—	10,904	10,904	—
Hawkes Road, Bishopstown Road, Bishopstown, Cork City	6,224	5,012	134	11,370	—
Killeens, Cork City	2,030	11,884	2,004	15,918	—
Kinsale Road, Cork City	—	—	16,661	16,661	—
Meadow Broome, Cooneys Lane, Grange, Cork City	—	—	10,304	10,304	—
Wolsey Court, Blackpool, Cork City	—	—	18,678	18,678	15,914
Clarendon Brooks, Carrs Hill, Douglas, Cork	13,153	—	121	13,274	13,274
Crann Ard, Fermoy, Cork	—	—	16,713	16,713	—
Hazelbrook, Ballyvinter, Mallow, Cork	16,266	—	258	16,524	16,524

	<b>Cumulative expenditure to 31 December 2022</b>	<b>Expenditure in 2023</b>	<b>Project commitments in subsequent years</b>	<b>Expected total spend lifetime of project 2023</b>	<b>Expected total spend lifetime of project 2022</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
St. Laurence's Park, Stillorgan, Dun Laoghaire-Rathdown	1,013	—	19,421	20,434	—
Admiran, Stranorlar, Donegal	—	—	10,588	10,588	10,588
Convent Road, Carndonagh, Donegal	—	—	11,720	11,720	11,720
Newtown House ( Block B), Malahide Road, Dublin 13	—	—	75,799	75,799	—
194-198 Clonliffe Road, Drumcondra, Dublin 9	—	—	18,966	18,966	—
Bonham Street Dublin 8	19,749	64	1,239	21,052	21,052
Cherry Orchard, Ballyfermot-Woodbank-Rathvilly, Dublin City	16,728	—	3,023	19,751	19,873
Clanbrassil Street Upper, Dublin 8	—	—	15,760	15,760	—
Glin Court, Coolock, Dublin 17	757	2,157	11,675	14,589	—
O'Devaney Gardens - Mixed Tenure Dev - Social Housing Cost	—	2,913	126,177	129,090	129,090
Springvale Chapelizod Dublin 8	26,404	64	2,796	29,264	29,264
St. Finbar's Court, Kilkieran Road, Dublin 7	1,087	2,958	16,398	20,443	—
York Road, Ringsend, Dublin 4	—	—	14,878	14,878	—
Ballymastone, Donabate, Finglas	—	—	70,585	70,585	70,585
Church Fields, (Phase 3), Finglas	—	—	13,710	13,710	—
Hands Lane, Lusk, Finglas	—	—	16,683	16,683	—
Kenure, Rush, Finglas	—	—	72,996	72,996	—
Station Road, Portmarnock, Finglas	—	—	20,165	20,165	—
Kilgarve, Ballinasloe, Galway	—	—	10,593	10,593	—
Kylebroughlan, Moycullen, Galway	13,229	—	100	13,329	13,329
Lohercannon, Tralee, Kerry	15,024	736	404	16,164	15,614
Ambassador Site, Kill, Kildare	1,940	422	12,352	14,714	—
Newtown, Ardclough Rd, Celbridge, Kildare	20,588	48	105	20,741	20,741
Old Greenfield Road, Maynooth, Kildare	2,951	641	25,475	29,067	—
Crokers Hill, Kennyswell Road, Kilkenny	3,554	14,519	17,495	35,568	—

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
Hebron Road, Kilkenny	16,086	41	86	16,213	16,213
Old Christians Site, Rathbane, Limerick	10,964	—	380	11,344	11,344
Boice Court, (Phase 2), Drogheda, Louth	3,861	—	23,277	27,138	27,138
Ellwood, Ballymakenny Road, Drogheda, Louth	2,055	8,478	2,802	13,335	—
Mount Avenue, Dundalk, Louth	1,317	—	32,336	33,653	33,653
Golf Course Road, Westport, Mayo	451	5,500	8,975	14,926	14,926
Rehins Fort, Foxford Rd., Ballina, Mayo	6,976	3,845	746	11,567	11,567
Turlough Road, Castlebar, Mayo	—	—	10,891	10,891	—
Castle St., Ashbourne, Meath	2,824	12,543	10,823	26,190	26,190
Convent Lands, Kildalkey, Athboy, Meath	—	5,321	4,679	10,000	—
Gort na Glaise, Farganstown, Navan, Meath	4,631	7,440	19,541	31,612	31,612
Lagore, Dunshaughlin, Meath	3,887	6,466	612	10,965	10,965
Sanderling Park, Narrowways, Bettystown, Meath	—	—	30,396	30,396	—
Ard an Radhairc, Carrickmacross, Monaghan	10,421	42	106	10,569	10,569
Raheen, Clara, Offaly	2,026	5,308	7,859	15,193	15,193
Clonburris 2, Dublin	376	555	20,111	21,042	—
Ursuline Convent, Sligo	2,139	19,317	184	21,640	21,740
Thomas Street, Clonmel, Tipperary	—	—	17,977	17,977	—
An Garrán, Crobally Upper, Tramore, Waterford	—	4,184	13,963	18,147	—
Ballygunner, Waterford City	5,376	8,751	5,223	19,350	19,350
Wexford St, Gorey, Wexford	—	1,870	10,575	12,445	—
Kilbride Lane, Bray (Murphy's Lands), Wicklow	17,079	—	1,057	18,136	17,342
Merrymeeting View, Rathnew, Wicklow	11,468	—	349	11,817	11,817
Three Trouts, Greystones, Wicklow	5,768	8,000	3,894	17,662	17,662
<b>Total</b>	<b>763,006</b>	<b>269,049</b>	<b>1,119,658</b>	<b>2,151,713</b>	<b>1,408,223</b>

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
<b>Capital Assistance Scheme</b>					
<i>Jointly funded<sup>a</sup></i>					
25-26 Ushers Island, Ushers Quay, Dublin 8					
Local authority	265	234	—	499	265
Department	10,772	11,711	11,058	33,541	33,775
	11,037	11,945	11,058	34,040	34,040
St. Michael's Estate, Inchicore, Dublin 8					
Local authority	167	1,228	—	1,395	167
Department	1,364	12,049	7,255	20,668	21,896
	1,531	13,277	7,255	22,063	22,063
<i>Department funded</i>					
Block 70, The Plaza, Parkwest, Dublin 12	13,986	192	21	14,199	14,199
Ellis Court, Benburb Street, Dublin 7	9,604	436	931	10,971	10,971
Parkview, Ballymun, Dublin 11	—	—	12,689	12,689	—
Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow	36,980	239	—	37,219	37,551
O'Connell Court, Lehenaghmore, Togher, Cork City	—	—	28,607	28,607	—
Clai Mór, Monivea Road, Ballybrit, Galway	—	—	15,938	15,938	—
Presentation Convent, Portlaoise	1,530	674	24,400	26,604	—
<b>Total</b>	<b>74,668</b>	<b>26,763</b>	<b>100,899</b>	<b>202,330</b>	<b>118,824</b>

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
<b>Regeneration</b>					
<i>Jointly funded<sup>a</sup></i>					
Dolphin House Regeneration Phase 1, Dublin 8					
Local authority	1,490	—	—	1,490	1,490
Department	22,610	—	1,338	23,948	24,357
	<b>24,100</b>	<b>—</b>	<b>1,338</b>	<b>25,438</b>	<b>25,847</b>
<i>Department funded</i>					
Margaret Kennedy Road (formerly St Teresa's Gardens), Dublin	22,104	—	1,154	23,258	22,979
Cork Regeneration Phase 2A, Knocknaheeny Cork City	11,417	—	1,078	12,495	11,853
Cork Regeneration Phase 2B, Knocknaheeny Cork City	2,124	2,887	9,422	14,433	15,118
Cork Regeneration Phase 1C, Knocknaheeny Cork City	1,106	3,583	10,990	15,679	16,141
Lord Edward Street, Limerick	19,258	—	330	19,588	19,588
Churchfield (formally Southill Area Centre) Phase 1, Limerick	12,793	—	33	12,826	12,826
Churchfield (formally Southill Area Centre) Phase 2, Limerick	3,856	4,200	4,646	12,702	12,702
Cosgrave Park/Dalgaish Park, Limerick	5,286	8,722	8,518	22,526	22,526
Sligo Building and Environmental Works, Phase 3, Sligo	—	257	11,713	11,970	—
<b>Total</b>	<b>102,044</b>	<b>19,649</b>	<b>49,222</b>	<b>170,915</b>	<b>159,580</b>

	Cumulative expenditure to 31 December 2022	Expenditure in 2023	Project commitments in subsequent years	Expected total spend lifetime of project 2023	Expected total spend lifetime of project 2022
	€000	€000	€000	€000	€000
<b>Infrastructure</b>					
South Docks, Cork City	7,223	19	7,728	14,970	11,630
Dodder Bridge, Dublin City	638	—	11,172	11,810	11,810
Cherrywood, Dun Laoghaire-Rathdown	3,670	72	20,698	24,440	11,390
Maynooth, Co Kildare	964	355	15,877	17,196	13,065
Adamstown, South Dublin	15,348	1,596	—	16,944	16,000
Glanmire, Cork City	4,130	1,680	7,720	13,530	—
Mungret,	5,423	7,802	3,721	16,946	—
<b>Total</b>	<b>37,396</b>	<b>11,524</b>	<b>66,916</b>	<b>115,836</b>	<b>63,895</b>
<b>Urban renewal/regeneration</b>					
Rutland Street, NEIC, Dublin 1	2,750	307	18,079	21,136	—
Tallaght Town Centre - South Dublin	2,625	7,071	640	10,336	10,336
Galway City Transport Connectivity - Ceannt Quarter Regeneration, Galway	—	15	20,839	20,854	—
Opera Site's Shared Basement, Limerick	—	5,178	5,574	10,752	—
Limerick City and County - One Opera Square, Limerick	—	5,178	5,213	10,391	—
North Quays SDZ Project, Waterford	7,572	15,554	77,474	100,600	—
<b>Total</b>	<b>12,947</b>	<b>33,303</b>	<b>127,819</b>	<b>174,069</b>	<b>10,336</b>

Note <sup>a</sup> Some projects are funded jointly by the Department and by certain local authority's own funds from Local Property Tax (LPT) retentions (80% of LPT receipts in a local authority area are retained locally). There is potential for the Department's commitments in subsequent years to be reduced if local authorities are in a position to use their own funds from LPT retention.

**Significant variations**

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €500,000 compared to 2022.

**Ashline, Kilrush Road, Ennis, Clare**

*Increase in expected total spend: €632,000*

Approved budget costs increased mainly due to unforeseen underground works, site security, utilities, and professional fees. Final account issued May 2023.

**Watercourse Road, Blackpool, Cork City**

*Increase in expected total spend: €882,000*

Revised increased budget approval issued in April 2023 due to increased costs as a result of inflation.

**Beechgrove, Clonakilty, Cork**

*Increase in expected total spend: €1.197 million*

Revised increased budget approval issued in February 2023 due to the inclusion of additional site costs.

**Cappagh Lands Phase 3, Cappagh Road, Finglas**

*Increase in expected total spend: €1.286 million*

Budget increased under the Inflation/Supply Chain Co-Operation Framework.

**Church Fields, Phase 2B, Mulhuddart, Dublin 15**

*Increase in expected total spend: €2.228 million*

Budget increased under the Inflation/Supply Chain Co-Operation Framework.

**Kilcarbery Grange, Clondalkin, Dublin**

*Increase in expected total spend: €1.587 million*

Budget increased under the Inflation/Supply Chain Co-Operation Framework. Project was omitted from 2022 Accounts due to the project being progressed in phases prior to 2023, with each phase being less than €10 million. The all-in cost for all phases in 2022 was €58.357 million.

**St. Marks Avenue, Clondalkin, Dublin**

*Increase in expected total spend: €1.069 million*

Budget increased under the Inflation/Supply Chain Co-Operation Framework.

**Former Bolands Mill, Old Mallow Road, Cork City**

*Increase in expected total spend: €1.411 million*

Revised increased budget approval issued in Aug 2023 due to increased costs as a result of inflation.

**Wolsey Court, Blackpool, Cork City**

*Increase in expected total spend: €2.764 million*

Revised increased budget approval issued in May 2023 due to increased costs as a result of inflation.

**Crokers Hill, Kennyswell Road, Kilkenny**

*Omitted from the 2022 Account in error*

**Lohercannon, Tralee, Kerry**

*Increase in expected total spend: €550,000*

Post contract revised budget approval in August 2023.

**Kilbride Lane, Bray (Murphy's Lands) , Wicklow**

*Increase in expected total spend: €794,000*

Final account issued in December 2023.

**Cork Regeneration Phase 2A, Knocknaheeny, Cork City**

*Increase in expected total spend: €642,000*

Project sanctioned costs increased in Final Account. The increase was mainly due to increased construction costs, technical fee and Covid 19.

**Cork Regeneration Phase 2B, Knocknaheeny, Cork City**

*Decrease in expected total spend: €685,000*

There was an error in the 2022 published figure.

**South Docks, Cork City**

*Increase in expected total spend: €3.34 million*

Revised increased budget due to cost estimates for phase 2 and 3 being updated, approval issued in December 2023.

**Cherrywood, Dun Laoghaire-Rathdown**

*Increase in expected total spend: €13.05 million*

Revised increased budget approval issued in December 2023. The increase is due to tender cost for phase 2 being over the original estimate, and phase 3 programme extension costs increased due to inflation.

**Maynooth, Co Kildare**

*Increase in expected total spend: €4.131 million*

Revised increased budget due to inflation and detailed design costs, approval issued in December 2023.

**Adamstown, South Dublin**

*Increase in expected total spend: €944,000*

Revised increased budget mainly due to Covid-19 and increased building inflation costs, approval issued in 2023.

### **e) Unitary payments of public private partnership projects**

The Department has committed to the development of a Social Housing PPP Programme. To date, the contracts for two bundles have been entered into. These utilise what is termed an 'availability-based' PPP model, in which a private sector company designs, builds, finances, maintains and operates the social housing units in return for a monthly unitary charge payment. This payment commences upon completion of the units, and runs for 25 years from the completion of construction on each site. It incorporates all construction and lifecycle costs for 25 years under the contract, including

- initial construction cost of the units
- maintenance costs
- operating costs
- lifecycle cost
- tenancy management
- financing costs
- service provision, which includes building and asset management, void management, tenant helpdesk services etc.

The figures also include forecast inflation for the full 25-year-contract period. The payments comprise two elements, a fixed-cost element and a variable (indexed) element, which changes in line with inflation.

The only way of directly comparing different models of social housing delivery is by looking at the overall costs incurred. Guidelines from the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR) on the use of PPPs, requires a comprehensive value for money process to confirm that a PPP project provides value for money (VFM) to the State.

There are four VFM tests performed by the National Development Finance Agency for the social housing PPPs as follows:

1. A preliminary appraisal of a programme.
2. The preparation of the comprehensive Public Sector Benchmark (PSB) which represents the full estimated life costs of procuring the project using traditional public sector procurement methods.
3. Comparison of the cost of the highest-rated tender to the PSB.
4. Updates the third VFM test with any changes that may have occurred during the Preferred Tender stage in order to confirm that the winning bid compares favourably to the PSB and represents VFM.

#### **Bundle 1**

Bundle 1 was completed in Q2 2021, and provides 534 units across six sites in the Greater Dublin Area. Two of the sites are located in Dublin City, with one each in South Dublin, Kildare, Wicklow and Louth. Dublin City Council was appointed as the lead local authority and contracting authority for the delivery of Bundle 1.

The construction capital cost for bundle 1 amounts to €119 million (excluding VAT) or approximately €222,000 (excluding VAT) on average for each of the 534 units.

#### **Bundle 2**

Bundle 2 was completed in Q4 2021 and provides 465 units across eight sites. Three of the sites are located in the Cork County local authority area, with one each in Galway City, Waterford, Clare, Kildare and Roscommon. Cork County Council was engaged as the lead local authority and contracting authority for Bundle 2.

The construction capital cost for bundle 2 amounts to €129 million (excluding VAT) or approximately €277,000 (excluding VAT) on average for each of the 465 units.

	<b>Cumulative expenditure to 31 December 2022</b>	<b>Expenditure in 2023</b>	<b>Legally enforceable commitments to be met in subsequent years</b>	<b>Project total 2023 <sup>b</sup></b>	<b>Project total 2022</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Bundle 1 <sup>a</sup>	36,771	10,189	295,109	342,069	344,847
Bundle 2 <sup>a</sup>	29,187	8,584	251,563	289,334	294,267
<b>Total</b>	<b>65,958</b>	<b>18,773</b>	<b>546,672</b>	<b>631,403</b>	<b>639,114</b>

Note <sup>a</sup> This table reflects unitary charge (UC) obligations for social housing PPP bundles undertaken to date, including VAT on construction and estimated VAT on the UC payments.

<sup>b</sup> The decrease in the project totals in 2023 are due to the outturn VAT on UC payments in 2023 being lower than the 8% previously estimated. As such, the assumed VAT rate for the remainder of the contracts out to 2046 has been decreased to 7%.

## 2.14 Matured liabilities

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	70	45

## 2.15 Contingent liabilities

The Department is involved in a number of legal proceedings, which may generate liabilities, depending on the outcome of current, pending and possible future EU and other legal actions. Any actual amount or the timing of potential liabilities is uncertain.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	<i>Original</i> 112,217 <i>Supplementary</i> (7,000)		
			105,217	102,411
ii	Travel and subsistence		2,124	2,834
iii	Training and development and incidental expenses		3,122	3,344
iv	Postal and telecommunications services		1,828	1,543
v	Office equipment and external IT services		25,844	15,416
vi	Office premises expenses		6,104	3,077
vii	Consultancy services and value for money and policy reviews		117	26
viii	Research (statistics and economics)		220	103
ix	Protected disclosures (investigation services)		79	4
x	Recruitment and HR operations		351	346
xi	Statistical data analytical unit		534	287
xii	Geographical information system		825	771
			<b>146,365</b>	<b>130,162</b>
				<b>116,166</b>

### Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

#### ii Travel and subsistence

*Estimate provision €2.124 million; outturn €2.834 million*

Expenditure in this subhead was €710,000 higher than the estimate provision. The majority of expenditure is demand led and cannot be accurately calculated in advance. There was a higher level of foreign and domestic travel than expected.

**v Office equipment and external IT services**

*Estimate provision €25.844 million; outturn €15.416 million*

Expenditure in this subhead was €10.428 million lower than the estimate provision mainly due to delays experienced in the progression of a number of Met Éireann projects as a result of factors outside the control of Met Éireann. €6.901 million was carried forward to 2024 as deferred surrender.

**vi Office premises expenses**

*Estimate provision €6.104 million; outturn €3.077 million*

Expenditure in this subhead was €3.027 million lower than the estimate provision. €1.34 million of the underspend was largely due to works not progressing as expected in 2023 for the Custom House regeneration plan, due to factors outside the Department's control. The remaining underspend is due to the majority of the expenditure being demand led which cannot be accurately calculated in advance. €1.34 million was carried forward to 2024 as deferred surrender.

**viii Research (statistics and economics)**

*Estimate provision €220,000; outturn €103,000*

Expenditure in this subhead was €117,000 lower than the estimate provision largely due to delays in the procurement of market survey services to a research project focused on social housing household-level outcomes, which arose because of a lack of industry capacity (three tender processes were required to secure a market survey firm), and tenders received for research work were lower than anticipated.

**xi Statistical data analytical unit**

*Estimate provision €534,000; outturn €287,000*

Expenditure in this subhead was €247,000 lower than the estimate provision due to procurement for the Metadata registry project not being completed in 2023.

**Programme A Housing**

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
A.1	Administration – pay				
	<i>Original</i>	20,879			
	<i>Supplementary</i>	<u>(1,491)</u>			
			19,388	24,251	22,089
A.2	Administration – non pay		4,177	3,295	3,085
A.3	Local authority housing				
	<i>Original</i>	1,184,101			
	<i>Deferred surrender</i>	240,000			
	<i>Supplementary</i>	<u>(220,000)</u>			
			1,204,101	1,169,580	1,088,785
A.4	Social housing current expenditure programme				
	<i>Original</i>	367,000			
	<i>Supplementary</i>	<u>11,000</u>			
			378,000	378,000	368,786
A.5	Rental accommodation scheme		113,000	112,993	113,910
A.6	Housing assistance payment scheme		543,800	537,367	538,961
A.7	Capital assistance scheme				
	<i>Original</i>	137,000			
	<i>Supplementary</i>	<u>80,000</u>			
			217,000	205,911	167,982
A.8	Capital loans and subsidy scheme		53,900	56,053	62,728
A.9	Communal facilities		500	245	79
A.10	Mortgage to rent				
	<i>Original</i>	18,000			
	<i>Supplementary</i>	<u>(10,800)</u>			
			7,200	5,624	7,602
A.11	Capital advance leasing facility		309,599	299,099	207,560
A.12	Traveller accommodation and support				
	<i>Original</i>	26,670			
	<i>Supplementary</i>	<u>4,000</u>			
			30,670	30,345	26,920
A.13	Accommodation for homeless				
	<i>Original</i>	215,000			
	<i>Supplementary</i>	<u>102,000</u>			
			317,000	316,991	242,450

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.14	Housing for people with a disability and older people			
	<i>Original</i>	3,100		
	<i>Supplementary</i>	<u>(800)</u>		
			2,300	1,322
A.15	Estate regeneration and refurbishment			1,190
	<i>Original</i>	50,000		
	<i>Supplementary</i>	<u>(10,000)</u>		
			40,000	37,192
A.16	Energy efficiency – retrofitting		87,000	76,921
A.17	Repair and leasing scheme			64,142
	<i>Original</i>	12,000		
	<i>Supplementary</i>	<u>(1,000)</u>		
			11,000	10,061
A.18	Private housing grants			9,949
	<i>Original</i>	67,000		
	<i>Supplementary</i>	<u>6,000</u>		
			73,000	72,990
A.19	Mortgage allowances		500	463
A.20	Affordable housing/shared ownership subsidy		2,200	2,153
A.21	LIHAF		10,000	20,145
A.22	Defective homes remediation – cash limited			17,028
	<i>Original</i>	65,000		
	<i>Supplementary</i>	<u>(24,000)</u>		
			41,000	43,101
A.23	Housing and Sustainable Communities Agency			28,753
	<i>Original</i>	15,230		
	<i>Supplementary</i>	<u>114,000</u>		
			129,230	128,799
A.24	Residential Tenancies Board		13,370	13,370
A.25	Rental accommodation inspection		9,000	7,302
A.26	Approved Housing Bodies Regularity Authority		3,085	2,190

		2023		2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.27	Planned maintenance/voids			
	<i>Original</i>	31,000		
	<i>Supplementary</i>	<u>15,000</u>		
			46,000	28,945
A.28	Cost rental equity loan			
	<i>Original</i>	75,000		
	<i>Supplementary</i>	<u>120,000</u>		
			195,000	50,874
A.29	DPGS/improvements/remedials		25,000	18,266
A.30	First Home Scheme		50,000	40,000
A.31	Affordable Housing Fund			
	<i>Original</i>	90,000		
	<i>Supplementary</i>	<u>(70,000)</u>		
			20,000	8,839
A.32	Croí Cónaithe Fund			
	<i>Original</i>	30,000		
	<i>Supplementary</i>	<u>(18,700)</u>		
			11,300	1,473
A.33	Social Housing PPP Programme		30,000	—
A.34	Other services		6,090	4,640
			<u>4,003,410</u>	<u>3,386,529</u>

### Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

#### A.3 Local authority housing

*Estimate provision €1.424 billion; outturn €1.169 billion*

Includes deferred surrender of €240 million carried forward from 2022. Expenditure was €254.521 million lower than the original estimate provision mainly due to local authority own build and turnkey projects not advancing at the rate envisaged in their Housing Delivery Action Plans, for a range of reasons including construction inflation and pent-up delays in tendering in 2020 and 2021 due to Covid-19. A number of Tenant-in-Situ (TiS) acquisitions completed or in train did not seek recoupment by end 2023 and a higher proportion of TiS delivery than anticipated was by AHBs under the CAS (A7) programme. €220 million of the underspend was transferred to other programmes that support current and future housing delivery, including €64 million to the Land Acquisition Fund to support further local authority own build, via supplementary estimate in November and €36.021 million was carried forward to 2024 as deferred surrender. In 2023, additional scheme expenditure of €34.704 million was funded by LPT.

**A.7 Capital assistance scheme**

*Estimate provision €137 million; outturn €205.911 million*

Expenditure was €68.911 million higher than the estimate provision mainly due to construction inflation affecting the building of new homes and the acquisition and refurbishment of second hand homes. There was also additional spend in relation to tenant-in-situ activity. The original estimate provision for this subhead was increased as part of the supplementary estimate by €80 million. €11.089 million of the underspend was carried forward to 2024 as deferred surrender. In 2023, additional scheme expenditure of €14.31 million was funded by LPT.

**A.9 Communal facilities**

*Estimate provision €500,000; outturn €245,000*

Expenditure was €255,000 lower than the estimate provision as communal facility projects are demand-led and they provide additional facilities to complement CAS construction projects. €255,000 was carried forward to 2024 as deferred surrender.

**A.10 Mortgage to rent**

*Estimate provision €18 million; outturn €5.624 million*

Expenditure was €12.376 million lower than the estimate provision due to Mortgage to rent being a demand led scheme and case completion rates being dependent on the level of borrower engagement that can be achieved by lenders. In 2023 the Department launched a new iteration of the Mortgage to rent scheme which resulted in a temporary slowdown in the scheme. €10.8 million was transferred to other subheads via supplementary estimate. €1.576 million of the underspend was carried forward to 2024 as deferred surrender.

**A.12 Traveller accommodation and support**

*Estimate provision €26.67 million; outturn €30.345 million*

Expenditure was €3.675 million higher than the estimate provision mainly due to an increase in construction costs and an increase in local authority activity. The original estimate provision for this subhead was increased as part of the supplementary estimate by €4 million. The additional activity related to an increase in the delivery of Traveller Group Housing schemes, Traveller acquisitions and to increased activity on the provision and refurbishment of halting site bays. As in previous years LPT funding was used to fund additional scheme expenditure, the value in 2023 was €5.781 million. €2,000 was carried forward to 2024 as deferred surrender.

**A.13 Accommodation for homeless**

*Estimate provision €215 million; outturn €316.991 million*

Homeless services came under significant pressure in 2023 due to increased numbers of presentations and increased numbers of households requiring emergency accommodation and related supports. Expenditure was €101.991 million higher than the original estimate provision mainly due to the increase in the number of households in emergency homeless accommodation, the increased cost of providing emergency accommodation, significant cost of living increases and the lack of accommodation capacity in the non-government sector. The original estimate provision for this subhead was increased as part of the supplementary estimate by €102 million. The funding also provided for an expansion of Housing First, development and roll out of the Youth Homeless Strategy and funding of additional homelessness prevention measures. On 28 November 2023, Government approved, on an exceptional basis, funding of up to €15 million to be paid to the Peter McVerry Trust, between 1 December 2023 and 31 March 2024 on a phased basis. The final outturn for 2023 includes exceptional funding payments of €3.9 million paid to the Trust in 2023.

**A.14 Housing for people with a disability and older people**

*Estimate provision €3.1 million; outturn €1.322 million*

Expenditure was €1.778 million lower than the estimate provision due to delays in a pilot project. There was also a small underspend on the Tenancy Sustainment Project due to delays relating to Q4 claims. €800,000 of the underspend was transferred to other programmes via supplementary estimate. €328,000 of the underspend was carried forward to 2024 as deferred surrender.

**A.15 Estate regeneration and refurbishment**

*Estimate provision €50 million; outturn €37.192 million*

Expenditure was €12.808 million lower than the estimate provision mainly due to fewer claims being received from local authorities than forecast. This was due in part to supply chain issues and various delays in the delivery of projects. €10 million of the underspend was transferred to other programmes via supplementary estimate. €2.808 million of the underspend was carried forward to 2024 as deferred surrender.

**A.16 Energy efficiency - retrofitting**

*Estimate provision €87 million; outturn €76.921 million*

Expenditure was €10.079 million lower than the estimate provision due to a reduced number of claims submitted by local authorities. €10.079 million of the underspend was carried forward to 2024 as deferred surrender.

**A.17 Repair and leasing scheme**

*Estimate provision €12 million; outturn €10.061 million*

Expenditure was €1.939 million lower than the estimate provision due to lower than expected delivery and to delays in local authorities submitting invoices. €1 million of the underspend was transferred to other programmes via supplementary estimate. €939,000 of the underspend was carried forward to 2024 as deferred surrender.

**A.18 Private housing grants**

*Estimate provision €67 million; outturn €72.99 million*

Expenditure was €5.99 million higher than the estimate provision mainly due to increased demand for the scheme post Covid-19. The original estimate provision for this subhead was increased as part of the supplementary estimate by €6 million. Similar to previous years, LPT funding was used to fund additional scheme expenditure, the value in 2023 was €2.648 million. €10,000 was carried forward to 2024 as deferred surrender.

**A.21 LIHAF**

*Estimate provision €10 million; outturn €20.145*

Local Infrastructure Housing Activation Fund (LIHAF) expenditure was €10.145 million higher than the estimate provision due to an increase in projects reaching payment stage in 2023 and was funded through virements from other subhead programmes. €6,000 of funding vired in to the subhead was carried forward to 2024 as deferred surrender.

**A.22 Defective homes remediation cash limited**

*Estimate provision €65 million; outturn €43.101 million*

Expenditure was €21.899 million lower than the estimate provision due to the Enhanced Defective Concrete Block Grant Scheme opening for applications in July 2023. Expenditure was lower than anticipated as there is a period from receipt of an application in which homeowners are assessed and grant determined before they can receive payments from the scheme. There is also a considerable time lag between grant approval and the drawdown of funding. €24 million of this underspend was transferred to other programs via supplementary estimate. €9,000 of funding vired into the subhead was carried forward to 2024 as deferred surrender.

**A.23 Housing and Sustainable Communities Agency**

*Estimate provision €15.23 million; outturn €128.799 million*

Expenditure was €113.569 million higher than the estimate provision due to Government approving the extension of the Housing for All Land Acquisition Fund. The original estimate provision for this subhead was increased as part of the supplementary estimate by €114 million which was transferred to the Housing Agency to fund the Land Acquisition Fund.

**A.25 Rented accommodation inspection**

*Estimate provision €9 million; outturn €7.302 million*

Expenditure was €1.698 million lower than the estimate provision due to lower than expected inspections by a number of local authorities, with many experiencing difficulties with staff recruitment and retention. Progress is being made on meeting targets nationally, after the levels of inspection activity fell significantly during lockdown.

**A.26 Approved Housing Bodies Regulatory Authority**

*Estimate provision €3.085 million; outturn €2.19 million*

Expenditure was €895,000 lower than the estimate provision mainly due to difficulties experienced in recruitment campaigns to fill vacant roles and delayed expenditure emanating from awaiting for legislative amendments to be enacted, which has resulted in knock-on delays to the registration programme and its related costs.

**A.27 Planned maintenance/voids**

*Estimate provision €31 million; outturn €46 million*

Expenditure was €15 million higher than the estimate provision due to the provision of support for an additional number of dwellings over and above the original target allocation which were refurbished and re-let in 2023 and for additional funding per property for specific cases. The original estimate provision for this subhead was increased as part of the supplementary estimate by €15 million. LPT funding was used to fund additional scheme expenditure, the value in 2023 was €22,000.

**A.28 Cost rental equity loan**

*Estimate provision €75 million; outturn €174.613 million*

Expenditure was €99.613 million higher than the estimate provision mainly due to funding of €60 million for the new Secure Tenancy Affordable Rental (STAR) scheme included under this subhead for 2023, and an increase in cost rental projects requiring funding in 2023. The original estimate provision for this subhead was increased as part of the supplementary estimate by €120 million. €20.387 million was carried forward to 2024 as deferred surrender, of which €20 million is ring fenced for the STAR scheme.

**A.29 DPGS/improvements/remedials**

*Estimate provision €25 million; outturn €19.998 million*

Expenditure was €5.002 million lower than the estimate provision due to a lower number of claims submitted to the Department, by local authorities under the Disabled Person Grant Scheme, than anticipated. €5.002 million of the underspend was carried forward to 2024 as deferred surrender. Similar to previous years, LPT funding was used to fund additional scheme expenditure, the value in 2023 was €558,000.

**A.30 First Home Scheme**

*Estimate provision €50 million; outturn €40 million*

The First Home Scheme Ireland DAC drew down €40 million in fulfilment of the commitments of the state as part of the joint venture. The remaining €10 million was transferred to other programs via virement.

**A.31 Affordable Housing Fund**

*Estimate provision €90 million; outturn €19.759 million*

Expenditure was €70.241 million lower than the estimate provision as fewer local authorities than anticipated submitted AHF claims in 2023. Expenditure will increase significantly as projects progress through construction. €70 million of this underspend was transferred to other programs via supplementary estimate. €241,000 was carried forward to 2024 as deferred surrender.

**A.32 Croí Cónaithe Fund**

*Estimate provision €30 million; outturn €7.117 million*

Expenditure was €22.883 million lower than the estimate provision. The subhead funds schemes under Croí Cónaithe Cities and Croí Cónaithe Towns. €17.26 million underspend relates to the Croí Cónaithe Towns scheme: the main scheme, the Vacant Property Refurbishment Grant, was only commenced in July 2022, and there is a time lag of approx. 13 months between grant approval and drawdown as works have to be completed before drawdown occurs. €5.623 million underspend relates to the Croí Cónaithe Cities scheme which had a delay in concluding agreements pending state aid approval from the EU Commission, which was not received until February 2023. Funding under the scheme can only be paid out after an apartment is sold, with apartment construction taking two years to complete. No funding was paid out during 2023 and expenditure was thus constrained to administrative costs. €18.7 million of this underspend was transferred to other programs via supplementary estimate. €2.073 million of this underspend was carried forward to 2024 as deferred surrender.

**A.33 Social Housing PPP Programme**

*Estimate provision €30 million; outturn €21.904 million*

Expenditure was €8.096 million lower than the estimate provision due to a lower level of claims being received than anticipated in relation to professional fees to support the design and development of new projects. €8.096 million of the underspend was carried forward to 2024 as deferred surrender.

**Programme B Water Services**

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
B.1	Administration – pay				
	<i>Original</i>	3,855			
	<i>Supplementary</i>	<u>(487)</u>			
			3,368	6,946	6,571
B.2	Administration –non pay		703	795	647
B.3	Water quality programme				
	<i>Original</i>	31,787			
	<i>Supplementary</i>	<u>(2,100)</u>			
			29,687	24,952	20,646
B.4	Rural water programme				
	<i>Original</i>	67,650			
	<i>Supplementary</i>	<u>(10,000)</u>			
			57,650	61,553	54,520
B.5	Uisce Éireann				
	<i>Original</i>	1,557,200			
	<i>Deferred Surrender</i>	95,800			
	<i>Supplementary</i>	<u>(2,500)</u>			
			1,650,500	1,650,316	1,415,040
B.6	Local authorities		13,600	10,234	12,771
B.7	Legacy water environmental issues				
	<i>Original</i>	8,000			
	<i>Supplementary</i>	<u>(6,000)</u>			
			2,000	413	287
B.8	Marine environment		4,355	2,348	1,688
B.9	Water Advisory Body		320	9	47
B.10	Other services		34	—	—
			<u>1,762,217</u>	<u>1,757,566</u>	<u>1,512,217</u>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

**B.3 Water quality programme**

*Estimate provision €31.787 million; outturn €24.952 million*

Expenditure was €6.835 million lower than the estimate provision mainly due to the delay in the finalisation of the river basin management plan, which resulted in delays in the approval of and start of various work programmes, events and activities. Other delays on programme costs were caused by staffing challenges such as unforeseen job vacancies and difficulties filling posts in the local authority sector. Also funding in regard to the EU INTERREG V (environmental measures) Programme is multiannual, with the amount required in any given year being dependent on the amount drawn down in the previous year. €161,000 of the underspend was carried forward to 2024 as deferred surrender.

**B.4 Rural water programme**

*Estimate provision €67.650 million; outturn €61.553 million*

Expenditure was €6.097 million lower than the estimate provision and reflects the fact that projects under the rural water programme can be complex, taking a number of years to complete which can impact on expenditure compared to projections. Additionally, the measure for waste water collection and treatment needs for villages without access to public waste water services had no expenditure in 2023 as approval of funding for seven specific projects was not announced until late Q4 2023. €3.146 million of this underspend was carried forward to 2024 as deferred surrender.

**B.6 Local authorities**

*Estimate provision €13.6 million; outturn €10.234 million*

Expenditure was €3.366 million lower than the estimate provision mainly due to a lower than anticipated requirement for recoupment of legacy water services loans held by local authorities and the varying finance costs of the loans. In addition, savings arose as a result of lower than anticipated requirement for recoupment of expenditure by local authorities on the operation of the Water Services Transition Office and in relation to work on water services asset transfers to Úisce Éireann.

**B.7 Legacy water environmental issues**

*Estimate provision €8 million; outturn €413,000*

Expenditure was €7.587 million lower than the estimate provision mainly due to an underspend on developer provided infrastructure projects. There was also a lower than expected uptake on the demand-led lead remediation grant scheme. €1.587 million of this underspend was carried forward to 2024 as deferred surrender.

**B.8 Marine environment**

*Estimate provision €4.355 million; outturn €2.348 million*

Expenditure was €2.007 million lower than the estimate provision mainly due to a reduced funding drawdown by external agencies because of a delay in commencing some elements of support work. €436,000 of this underspend was carried forward to 2024 as deferred surrender.

**B.9 Water Advisory Body**

*Estimate provision €320,000; outturn €9,000*

Expenditure was €311,000 lower than the estimate provision as a result of the Water Advisory Body being dissolved with effect from 28 April 2023.

**Programme C Local Government**

		Estimate provision		2023	2022
				Outturn	Outturn
		€000	€000	€000	€000
C.1	Administration – pay				
	<i>Original</i>	9,080			
	<i>Supplementary</i>	<u>(641)</u>			
			8,439	10,908	10,315
C.2	Administration – non pay		1,890	1,565	1,471
C.3	Local Government Fund				
	<i>Original</i>	421,318			
	<i>Supplementary</i>	<u>83,664</u>			
			504,982	520,216	387,501
C.4	Fire and emergency services				
	<i>Original</i>	23,815			
	<i>Supplementary</i>	<u>8,000</u>			
			31,815	32,853	23,716
C.5	Franchise		4,032	3,003	2,084
C.6	Valuation Tribunal		1,995	1,167	1,148
C.7	Shared Island LA Development Fund		5,000	3,328	—
C.8	Other services				
	<i>Original</i>	3,580			
	<i>Supplementary</i>	<u>14,470</u>			
			18,050	10,290	1,323
			<u>576,203</u>	<u>583,330</u>	<u>427,558</u>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

**C.3 Local Government Fund**

*Estimate provision €421.318 million; outturn €520.216 million*

Expenditure was €98.898 million higher than the estimate provision reflecting the provision of a supplementary estimate of €83.664 million and the virement of additional funds into the Subhead. The requirement for additional funds beyond the original estimate was due to the need for additional supports in a number of areas within the sector including the transfer of a number of Shannon heritage sites, support to Dublin City Council following the city riots in November and funds to be carried over for payment in 2024, in relation to stranded costs associated with the water transformation programme.

**C.4 Fire and emergency services**

*Estimate provision €23.815 million; outturn €32.853 million*

Expenditure was €9.038 million higher than the estimate provision and reflects an €8 million additional funds provided in the supplementary estimate and also the virement of additional funds into the Subhead. These were necessary due to additional expenditure being incurred to support local authorities with the costs associated with the Workplace Relations Commission (WRC) agreement and also increased infrastructure construction project costs (station builds/refurbishments) as a result of ongoing inflation in the construction sector. Additional costs were also incurred in progressing the renewal of frontline emergency fleet and specialist fire appliances. €44,000 was carried forward to 2024 as deferred surrender.

**C.5 Franchise**

*Estimate provision €4.032 million; outturn €3.003 million*

Expenditure was €1.029 million lower than the estimate provision mainly due to lower than anticipated expenditure on data quality work for the electoral registration modernisation project due to timing issues; in addition, funds set aside for unplanned polls were not required in 2023 and no expenditure was incurred in relation to Limerick Mayor election as the Bill was not yet enacted. €215,000 was carried forward to 2024 as deferred surrender.

**C.6 Valuation Tribunal**

*Estimate provision €1.995 million; outturn €1.167 million*

Expenditure was €828,000 lower than the estimate provision due to a number of factors, which include, a delay in recruiting additional staff, a delay in the upgrade of the Valuation Tribunal database and a reduction in the need for appeals to be held offsite. €225,000 was carried forward to 2024 as deferred surrender.

**C.7 Shared Island LA Development Fund**

*Estimate provision €5 million; outturn €3.328 million*

Expenditure was €1.672 million lower than the estimate provision due to 2023 project costs being lower than expected with some projects not expected to be concluded until June 2024, and one project not proceeding. €1.672 million was carried forward to 2024 as deferred surrender from this subhead.

**C.8 Other services**

*Estimate provision €3.58 million; outturn €10.29 million*

Expenditure was €6.71 million higher than the estimate provision. The original estimate provision for this subhead was increased by a supplementary estimate of €14.47 million in November to meet projected expenditure to local authorities related to response and clean up following severe weather events that caused exceptional damage and for recoupment of claims received in respect of malicious injuries, which is demand led and difficult to predict. Savings arose due to the election of the Mayor of Limerick not taking place in 2023 and the cost to local authorities relating to the response and clean up following severe weather events being less than predicted. €2,000 was carried forward to 2024 as deferred surrender.

**Programme D Planning**

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
D.1	Administration – pay				
	<i>Original</i>	7,720			
	<i>Supplementary</i>	(392)			
			7,328	5,821	5,522
D.2	Administration – non pay		1,585	1,243	1,099
D.3	An Bord Pleanála		26,879	30,879	22,166
D.4	Planning Tribunal		1,600	31	1,364
D.5	Office of the Planning Regulator		4,408	3,988	3,588
D.6	Planning policy		2,000	1,878	603
D.7	National, regional and urban planning		2,283	2,018	2,011
D.8	Planning spatial data		500	500	263
D.9	Urban renewal/regeneration				
	<i>Original</i>	136,010			
	<i>Supplementary</i>	(28,000)			
			108,010	123,939	45,156
D.10	Ordnance Survey Ireland		2,045	2,044	19,578
D.11	Land Development Agency		5,750	1,123	534
D.12	Foreshore		3,726	1,305	687
D.13	Marine spatial planning		2,205	438	733
D.14	EU and international planning regulation		350	164	123
D.15	Maritime Area Regulatory Authority		4,345	2,209	471
D.16	LA planning resources and supports				
	<i>Original</i>	5,400			
	<i>Supplementary</i>	(2,000)			
			3,400	50	—
D.17	Other services				
	<i>Original</i>	17,245			
	<i>Supplementary</i>	(15,000)			
			2,245	2,275	2,813
			<b>178,659</b>	<b>179,905</b>	<b>106,711</b>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

**D.3 An Bord Pleanála**

*Estimate provision €26.879 million; outturn €30.879 million*

Expenditure was €4 million higher than the estimate provision. Funding was provided via a virement from other subheads to meet additional legal costs.

**D.4 Planning Tribunal**

*Estimate provision €1.6 million; outturn €31,000*

Expenditure was €1.569 million lower than the estimate provision due to expenditure drawdown being dependent on the submission of claims for third party costs which are difficult to predict. A significant third party claim had been anticipated in 2023 but did not materialise.

**D.5 Office of the Planning Regulator**

*Estimate provision €4.408 million; outturn €3.988 million*

Expenditure was €420,000 lower than the estimate provision due to recruitment issues and the timing of drawdowns.

**D.6 Planning policy**

*Estimate provision €2 million; outturn €1.878 million*

Expenditure was €122,000 lower than the estimate provision due to expenditure on ePlanning Project being lower than expected.

**D.7 National regional and urban planning**

*Estimate provision €2.283 million; outturn €2.018 million*

Expenditure was €265,000 lower than the estimate provision primarily due to a research and evidence-based project for Urban Development Zones not proceeding, as the supporting legislation was delayed.

**D.9 Urban renewal/regeneration**

*Estimate provision €136.01 million; outturn €123.939 million*

Expenditure was €12.071 million lower than the original estimate provision due to a number of the larger scale capital projects not progressing as early as anticipated in 2023. €66,000 from the subhead is carried forward to 2024 as deferred surrender.

**D.11 Land Development Agency**

*Estimate provision €5.75 million; outturn €1.123 million*

Expenditure in 2023 was €4.627 million lower than the estimate provision due to capital expenditure being lower than expected for non-economic functions. In addition, exchequer funding for the Land Development Agency (LDA) only covers specific non-economic functions as detailed under S.29 of the LDA Act, where the scope of work eligible under the section was lower than predicted. €4.096 million from the subhead is carried forward to 2024 as deferred surrender.

**D.12 Foreshore**

*Estimate provision €3.726 million; outturn €1.305 million*

Expenditure was €2.421 million lower than the estimate provision due to spend on legal fees settlements being less than estimated.

**D.13 Marine spatial planning**

*Estimate provision €2.205 million; outturn €438,000*

Expenditure was €1.767 million lower than the estimate provision due to delays in the development of a number of schemes, including a new consent management system, and lower than expected Marine Institute staffing costs.

**D.14 EU and international planning regulation**

*Estimate provision €350,000; outturn €164,000*

Expenditure was €186,000 lower than the estimate provision due to delays in the commencement of some projects requiring Strategic Environmental Assessment. In addition, no transboundary consultations arose in 2023.

**D.15 Maritime Area Regulatory Authority**

*Estimate provision €4.345 million; outturn €2.209 million*

Expenditure was €2.136 million lower than the estimate provision due to delays with recruitment of staff and consultancy contracts relating to the establishment of MARA as an agency.

**D.16 LA planning resources and supports**

*Estimate provision €5.4 million; outturn €50,000*

Expenditure was €5.35 million lower than the estimate provision due to the timing of DPENDR staffing approval (end Q3 2023) and the subsequent HR processes involved in filling 100 new full-time permanent posts in local authority planning departments.

**D.17 Other services**

*Estimate provision €17.245 million; outturn €2.275 million*

Expenditure was €14.97 million lower than the estimate provision due to delays incurred on the Cork Event Centre project.

**Programme E Met Éireann**

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>		<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
E.1	Administration – pay			
	<i>Original</i>	17,311		
	<i>Supplementary</i>	(1,109)		
			16,202	16,279
E.2	Administration – non pay		23,062	12,615
E.3	Subs to international meteorological organisations		8,850	8,038
E.4	Flood forecasting and warning service		7,205	1,309
			<b>55,319</b>	<b>38,241</b>
				<b>36,118</b>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

**E.3 Subs to international meteorological organisations**

*Estimate provision €8.85 million; outturn €8.038 million*

Expenditure was €812,000 lower than the estimate provision due to a revision downwards from the estimated cost.

**E.4 Flood forecasting and warning service**

*Estimate provision €7.205 million; outturn €1.309 million*

Expenditure was €5.896 million lower than the estimate provision due to delays in flood forecast development projects and some modelling systems not yet being operational. The delays resulted from resourcing and supply chain issues. €5.874 million of the underspend was carried forward into 2024 as deferred surrender.

**Programme F Heritage**

		Estimate provision		2023	2022
		€000	€000	Outturn	Outturn
				€000	€000
F.1	Administration – pay				
	<i>Original</i>	53,372			
	<i>Supplementary</i>	<u>(2,880)</u>			
			50,492	38,206	32,414
F.2	Administration – non pay		9,731	8,238	6,008
F.3	Heritage Council (part funded by the National Lottery)		14,341	14,341	11,445
F.4	Built heritage		19,970	18,425	15,711
F.5	National heritage (National Parks and Wildlife)				
	<i>Original</i>	42,582			
	<i>Supplementary</i>	<u>21,000</u>			
			63,582	62,924	31,523
F.6	Irish Heritage Trust		2,850	3,600	2,500
F.7	Built heritage investment scheme		4,000	4,116	3,739
F.8	Peatlands restoration, conservation and management				
	<i>Estimate provision</i>	10,280			
	<i>Deferred surrender</i>	<u>4,200</u>			
			14,480	10,030	9,094
F.9	Waterways Ireland		50,068	50,068	44,952
F.10	Strategic built heritage projects				
	<i>Original</i>	7,350			
	<i>Supplementary</i>	<u>(5,000)</u>			
			2,350	1,102	2,917
F.11	Climate adaptation		200	113	119
F.12	Narrow Water bridge		750	750	2,899
F.13	Other services		43	1,091	27
			<b>232,857</b>	<b>213,004</b>	<b>163,348</b>

**Significant variations**

The following outlines the reasons for significant variations in non-administration programme expenditure (+/- 5% and €100,000).

**F.4 Built heritage**

*Estimate provision €19.970 million; outturn €18.425 million*

Expenditure was €1.545 million lower than the estimate provision due to projects progressing slower than anticipated. €943,000 of this underspend was carried forward to 2024 as deferred surrender.

**F.5 National heritage (National Parks and Wildlife)**

*Estimate provision €42.582 million; outturn €62.924 million*

Expenditure was €20.342 million higher than estimated due to additional funding being provided to meet the cost of strategic land acquisition for the creation of a new national park at Dowth and increased land held by the Department within the Burren - a globally important ecological site. The original estimate provision was increased as part of the supplementary estimate by €21 million. €202,000 was carried forward to 2024 as deferred surrender.

**F.6 Irish Heritage Trust**

*Estimate provision €2.85 million; outturn €3.6 million*

Expenditure was €750,000 higher than the estimate provision due to essential repair works to the roof at Johnstown Castle. €750,000 was vired into this programme.

**F.8 Peatlands restoration, conservation and management**

*Estimate provision €14.48 million; outturn €10.03 million*

Includes deferred surrender of €4.2 million carried forward from 2022. Expenditure levels were €4.45 million lower than the estimate provision due to lower than anticipated level of expenditure on the NPWS protected raised bog restoration programme as some peatlands conservation projects works did not progress as expected due to extremely wet weather and poor ground conditions in late 2023. €4.45 million of this underspend was carried forward to 2024 as deferred surrender.

**F.10 Strategic built heritage projects**

*Estimate provision €7.35 million; outturn €1.102 million*

Expenditure was €6.248 million lower than the estimate provision mainly due to revisions to the scope of the Trinity Old Library Project, resulting in delays to the commencement of construction and Moore Street national monument works not proceeding as expected in 2023. €98,000 of this underspend was carried forward to 2024 as deferred surrender.

**F.13 Other services**

*Estimate provision €43,000; outturn €1.091 million*

Expenditure was €1.048 million higher than the estimate provision due to legal expenses paid in 2023. Given that litigation costs are demand led it is not always possible to correctly predict costs or payment schedules for legal cases in a given year. €1.049 million was vired into this programme.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2023		2022
	Estimated €000	Realised €000	Realised €000
1 Fees payable by local authorities, etc., for audit of their accounts		1,930	2,262
2 Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 2005		741	741
3 Met Éireann receipts	10,000	9,837	9,723
4 Foreshore receipts	2,400	5,759	7,682
5 OSI	70	64	398
6 Receipts from additional superannuation contributions on public service remuneration	41,050	48,846	43,368
7 ERDF receipts INTERREG V environment measure	2,500	4,158	2,157
8 Dormant Accounts Fund – Housing First Implementation	3,000	3,000	3,000
9 ERDF receipts – INTERREG Atlantic Area Programme	120	81	67
10 ERDF receipts – RAGES Project	—	—	—
11 Services and charges at national parks and wildlife sites	465	748	400
12 Rents (incl. receipts from lettings of fishing rights etc.)	90	175	78
13 Valuation Tribunal appeal fees	430	343	61
14 Dormant Account Fund - traveller accommodation	620	382	288
15 MARA receipts			
	<i>Original</i>	11,000	
	<i>Supplementary</i>	<u>(7,247)</u>	
		3,753	—
16 Miscellaneous receipts		755	1,250
		<b>67,924</b>	<b>77,646</b>
			<b>71,378</b>

### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, the appropriation in-aid were €2.475 million greater than the estimate.

#### 1 Fees payable by local authorities, etc., for audit of their accounts

*Estimate provision €1.93 million; realised: €2.262 million*

The increase of €332,000 was due to higher than expected demands for audit fees being issued and income received in 2023.

#### 4 Foreshore receipts

*Estimate provision €2.4 million; realised: €5.759 million*

The increase of €3.359 million was mainly due to the receipt of rental arrears following a revision in 2023 of arrears collection procedures.

#### 6 Receipts from additional superannuation contributions on public service remuneration

*Estimate provision €41.05 million; realised €48.846 million*

The increase of €7.796 million was mainly attributable to an increased level of recruitment and remuneration in the local authority sector along with some 2022 superannuation contributions being received in 2023.

#### 7 ERDF receipts INTERREG V environment measure

*Estimate provision €2.5 million; realised €4.158 million*

The increase of €1.658 million relates directly to drawdown in B.3.4, this can vary based on how much is drawn down in any one year.

#### 11 Services and charges at national parks and wildlife sites

*Estimate provision €465,000; realised €748,000*

The increase of €283,000 is mainly due to Glenveagh National Park visitor centre being open for the full year in 2023 along with an increase in licence fees and the sale of livestock in other parks.

#### 14 Dormant Account Fund - traveller accommodation

*Estimate provision €620,000; realised €382,000*

The shortfall of €238,000 relates mainly to a number of local authorities experiencing issues with material supply, availability of contractors and delays in accessing training services, resulting in some approved Dormant Account projects not being completed before year end.

**15 MARA receipts***Estimate provision €11 million; realised €nil*

The shortfall of €11 million relates mainly to MARA receipts received by Department of the Environment, Climate and Communications being returned in error to the Central Exchequer and the provision was adjusted downwards through supplementary estimates.

**16 Miscellaneous receipts***Estimate provision €755,000; realised €1.25 million*

The increase of €495,000 was because miscellaneous receipts are difficult to predict reliably.

**4.2 Extra receipts payable to the Exchequer**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	—	—
Housing refunds	8,203	—
Refunds under Local Authority Social Housing Investment Programme (SHIP)	6,066	80
Residential Tenancies Board pension contributions	122	121
Redemption of projects funded under the Voluntary Housing Capital Assistance scheme	80	310
Voluntary surrender of pay	54	53
Refund under repair and leasing scheme	41	—
Transferred to the Exchequer	(14,566)	(564)
<b>Balance at 31 December</b>	<b>—</b>	<b>—</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2023	2022
<b>Number of staff at year end</b>		
Department	1,675	1,560
Ordnance Survey Ireland	—	213
Local Government Management Agency	109	107
An Bord Pleanála	241	197
Residential Tenancies Board	91	90
Housing and Sustainable Communities Agency	156	133
Housing Finance Agency	19	19
Office of the Planning Regulator	36	28
Land Development Agency	3	70
The Heritage Council	26	25
Approved Housing Bodies Regulatory Authority	27	19
Waterways Ireland	362	340
MARA	23	—
<b>Total <sup>a</sup></b>	<b>2,768</b>	<b>2,801</b>

Note <sup>a</sup> Staff numbers for agencies are only the staff funded by the Department, and not all staff of the Agency.

### 5.2 Pay – Department

	2023	2022
	€000	€000
Pay	93,384	83,832
Higher, special or additional duties allowances	563	481
Other allowances	1,937	1,831
Overtime	1,395	1,150
Employer's PRSI	8,710	7,562
<b>Total pay</b>	<b>105,989</b>	<b>94,856</b>

### 5.2 Pay – agencies

	2023	2022
	€000	€000
Pay	58,869	68,282
Higher, special or additional duties allowances	155	86
Other allowances	1,554	1,699
Overtime	1,199	1,104
Employer's PRSI	5,718	6,395
<b>Total pay</b>	<b>67,495</b>	<b>77,566</b>

**5.3 Allowances and overtime payments – Department <sup>a</sup>**

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	220	13	36,718	40,482
Other allowances	201	85	33,596	36,350
Overtime	267	30	40,476	36,994
Extra remuneration in more than one category	212	79	57,963	45,859

Note <sup>a</sup> The pay, allowance and other remuneration details above relate to the Department's staff paid directly from the Vote under programmes A to F.

**5.3 Allowances and overtime payments – agencies**

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	29	5	15,504	8,000
Other allowances	285	55	15,467	18,496
Overtime	335	30	23,213	27,000
Extra remuneration in more than one category	228	143	37,629	38,279

### 5.4 Department staffing by pay band

The number of Department employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay band		Number of employees	
From (€)	To (€)	2023	2022
20,000	59,999	963	946
60,000	69,999	165	111
70,000	79,999	149	167
80,000	89,999	151	122
90,000	99,999	73	54
100,000	109,999	50	50
110,000	119,999	45	24
120,000	129,999	13	8
130,000	139,999	2	4
140,000	149,999	2	1
150,000	159,999	2	—
160,000	169,999	6	6
170,000	179,999	2	1
180,000	199,999	—	—
200,000	209,999	—	1
210,000	219,999	—	—
220,000	229,999	—	1
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	1	—

### 5.5 Other remuneration arrangements

Twenty retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €49,944. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €175,288 in respect of three officers who were serving outside the Department for all or part of 2023 and whose salaries were paid by the Department.

**5.6 Payroll overpayments**

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	58	138,531	124,139
Recovery plans in place	9	43,700	12,034

**5.7 Remuneration and benefits of Accounting Officer**

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	2023 €000	2022 €000
Basic pay	261 <sup>a</sup>	224
	<b>261</b>	<b>224</b>

Note <sup>a</sup> Includes arrears of €19,000.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the 2013 Single Public Service Pension Scheme and his entitlements to retirement benefits do not extend beyond the standard terms of that scheme.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2023 €000	2023 €000	2022 €000
Tribunal of inquiry into certain planning matters and payments <sup>a</sup>	1997	142,695	31	1,364
<b>Fixed purpose commissions</b>				
Housing Commission <sup>b</sup>	2021	2,206	1,947	259
		<b>144,901</b>	<b>1,978</b>	<b>1,623</b>

Note <sup>a</sup> There will be further payments associated with the Tribunal. Final costs cannot be determined at this point pending the determination of third party legal costs in respect of the period since 2002. On the basis of an estimate of expenditure to the end of 2024, additional costs of some €1.5 million may arise, primarily relating to third party legal representation.

<sup>b</sup> In line with commitments in the *Programme for Government* and *Housing for All: A New Housing Plan for Ireland*, the Housing Commission was established by Government in December 2021 to independently examine and review the housing system in Ireland. The Commission's terms of reference cover a wide range of issues connected to housing, one of which is to consider the complex constitutional issues arising in this area and to propose appropriate wording for a referendum on housing. The Commission is scheduled to conclude its work by end of Q2 2024.

## 6.2 Compensation and legal costs

Payments/costs paid by the Department in the year <sup>a</sup>					
	Claims by		EU fines	Total 2023	Total 2022
	employees	members of the public			
Number of cases	—	17	1	18	14
	€000	€000	€000	€000	€000
Department's own legal costs	—	—	—	—	241
EU fines <sup>b</sup>	—	—	1,245	1,245	2,760
Payments by/on behalf of Department					
Compensation	—	164	—	164	9
Legal costs	—	2,994	—	2,994	—
Other legal costs	—	23	—	23	8
<b>Total</b>	<b>—</b>	<b>3,181</b>	<b>1,245</b>	<b>4,426</b>	<b>3,018</b>
<b>2022 Total</b>	<b>27</b>	<b>231</b>	<b>2,760</b>	<b>3,018</b>	<b>—</b>

Note <sup>a</sup> At 31 December 2023, the Department has included in other creditors due, €96,862 being the total outstanding legal costs due to the State Claims Agency.

<sup>b</sup> EU fines – Derrybrien Windfarm  
 Court of Justice of the Europe Union Case C261/18- Commission v Ireland (Derrybrien Wind Farm) required a retrospective environmental impact assessment to be carried out with respect to prior development consents granted for the windfarm. An Bord Pleanála refused the application on Friday 4 February 2022 and the ESB subsequently decided to decommission the wind farm. Correspondence from the Commission received 1 February 2023, indicates that Ireland has now met the terms of the judgement and daily fines being applied against the State will cease. The final instalment of €1.245 million for daily fines covering the period 13 November 2021 and 4 February 2022 was paid to the European Commission on 8 March 2023. This brings the total amount paid to €17,226,000.

### Cumulative costs of cases completed in 2023

	Claims by members of the public	Total
Number of cases	8	8
	€000	€000
Department's own legal costs	—	—
EU fines	—	—
Payments by/on behalf of Department		
Compensation	100	100
Legal costs	1,859	1,859
<b>Total</b>	<b>1,959</b>	<b>1,959</b>

**6.3 Late payment interest**

	2023	2022
	€	€
Total of interest and compensation payments	<b>14,522</b>	<b>10,149</b>

**6.4 National Lottery funding**

Subhead description	2023		2022
	Estimate	Outturn	Outturn
	€000	€000	€000
A.9 Communal facilities	500	246	78
A.18 Private housing grants	4,849	4,849	6,209
F.3 Heritage Council	14,341	14,341	11,445
	<b>19,690</b>	<b>19,436</b>	<b>17,732</b>

These payments are part funded by the National Lottery and details are available on the Department's website at <https://www.gov.ie/en/collection/129d3-national-lottery-funding/>

**6.5 EU funding**

The outturn shown in Subhead B.3 and B.8 includes payments in respect of activities which are co-financed by the European Regional Development Fund. Estimates of expenditure and actual outturns were as follows.

Subhead description	2023		2022
	Estimate	Outturn	Outturn
	€000	€000	€000
B.3 Water quality programme	5,262	3,902	2,176
B.8 Marine environment	75	30	30

### 6.6 Write-offs

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The following sums were written off in the year

	<b>2023</b>	<b>2022</b>
	€	€
Foreshore – fees	<u>12,609</u>	<u>—</u>

### 6.7 Fraud and suspected fraud

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The Department is aware of an alleged fraud involving a local authority relating to payments for the provision of water services. This case is under investigation by An Garda Síochána and the Department awaits the outcome of the investigation.

## 6.8 Deferred surrender

Deferred surrender comprises of savings in 2023 of €141 million in capital expenditures in the following subheads that were carried over to 2024.

	<b>€000</b>
v Office equipment and external IT services	6,901
vi Office premises expenses	1,340
A.3 Local authority housing	36,021
A.7 Capital assistance scheme	11,089
A.9 Communal facilities	255
A.10 Mortgage to rent	1,576
A.11 Capital advance leasing facility	10,500
A.12 Traveller accommodation and support	2
A.14 Housing for people with a disability and older people	328
A.15 Estate regeneration and refurbishment	2,808
A.16 Energy efficiency - retrofitting	10,079
A.17 Repair and leasing scheme	939
A.18 Private housing grants	10
A.19 Mortgage allowances	37
A.21 LIHAF	6
A.22 Defective homes remediation – cash limited	9
A.28 Cost rental equity loan	20,387
A.29 DPGS/improvements/remedials	5,002
A.31 Affordable Housing Fund	241
A.32 Croí Cónaithe Fund	2,073
A.33 Social housing PPP Programme	8,096
B.3 Water quality programme	161
B.4 Rural water programme	3,146
B.7 Legacy water environmental issues	1,587
B.8 Marine environment	436
C.4 Fire and emergency services	44
C.5 Franchise	215
C.6 Valuation Tribunal	225
C.7 Shared Island LA Development Fund	1,672
C.8 Other services	2
D.9 Urban renewal/regeneration	66
D.11 Land Development Agency	4,096
E.4 Flood forecasting and warning service	5,874
F.4 Build heritage	943
F.5 National heritage (National Parks and Wildlife)	202
F.7 Built heritage investment scheme	84
F.8 Peatlands restoration, conservation and management	4,450
F.10 Strategic built heritage projects	98
	<b>141,000</b>

## Note 7 Fund Balances

### 7.1 Account of the Urban Development Fund

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Opening balance	1,428	6,683
Receipts	18,844	—
Expenditure for the year	<u>(5,369)</u>	<u>(5,255)</u>
	<b><u>14,903</u></b>	<b><u>1,428</u></b>

The Urban Development Fund is a European Regional Development Fund (ERDF) programme to support integrated regeneration initiatives in designated urban centres. The scheme is operated by regional assemblies who are managing authorities responsible for verifying eligible expenditure on approved projects. The Department makes funds available (on instruction by the managing authority and subject to the managing authority's verification) to reimburse local authorities on a matching funding basis. Applications for eligibility under the Fund were adjudicated on in December 2015 with the programme running for the period to the end of 2020. Payments under the programme will continue into the first half of 2024. The balance in the Fund reflects pre-financing made available from the ERDF pending receipt of verified claims in respect of projects concerned.

**7.2 Housing Agency Revolving Acquisitions Fund**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Opening balance	67,754	68,070
Non-recoverable costs <sup>a</sup>	(105)	(363)
Interest earned	338	44
Rental income	—	3
<b>Closing balance at 31 December <sup>b</sup></b>	<b>67,987</b>	<b>67,754</b>

Note <sup>a</sup> Certain costs incurred by the Housing Agency (HA), such as legal and professional fees and other housing acquisition costs, are non-recoverable and, therefore, reduce the overall balance of the Fund.

<sup>b</sup> €40.05 million of this balance has been repurposed for the Housing First and Cost Rental Tenant in Situ schemes.

The Housing Agency Acquisitions (HAA) fund was set up as a revolving fund that was established with effect from 1 January 2017 with the objective of acquiring vacant properties from banks, investors and from the open market (primarily for Housing First properties) in areas with high levels of social housing demand over the period to 2021. The Agency sold the houses, at cost, to approved housing bodies in order to replenish the Fund.

Under the commitment in *Housing for All*, a review of the HAA fund was completed in 2022. This review investigated the challenges faced by the Fund, the most significant of which was the reduced availability of suitable units from banks and equity funds. This was primarily due to the sale of non-performing loans to non-banking entities and changes in how non-performing loans were being dealt with. The review also explored opportunities that centred on potentially re-purposing the fund to support other initiatives within *Housing for All*, particularly for social housing applicants experiencing homelessness. During 2023 and early 2024, the Department secured the approval of the Department of Public Expenditure, NDP Delivery and Reform to re-purpose the fund for the Housing First and Cost Rental Tenant in Situ schemes.

### 7.3 Land Acquisition Fund

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Opening balance	125,000	—
Transfer to fund	114,000	125,000
Expenditure for the year	(31,485)	—
Interest earned	1,203	—
<b>Closing balance at 31 December</b>	<b>208,718</b>	<b>125,000</b>

The Land Acquisition Fund was established in December 2022. A review of land available to local authorities completed in 2022, highlighted a shortage of land available to meet *Housing for All* social housing build targets. The fund was established to facilitate the purchasing of land on behalf of local authorities, to ensure that the necessary land banks are available to meet delivery targets. The management of the fund is overseen by the Department of Housing, Local Government and Heritage and the Housing Agency is responsible for the day-to-day operation of the fund, including financial management, the acquisition process and onward transfer of the land acquired to local authorities.

An allocation of €125 million was made to the Housing Agency in December 2022 to establish the fund. In November 2023, the Fund was extended for 2024 and its remit expanded to acquire sites for affordable and mixed tenure housing delivery. €114 million was transferred to the Housing Agency in December 2023.

By the end of 2023, a total of 46 applications to the Fund had been approved with 11 acquisitions completing by 31 December 2023.