

Appropriation Account 2019

Vote 42

Rural and Community Development

Introduction

As Accounting Officer for Vote 42, 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 2019 for the salaries and expenses of the Office of the Minister for Rural and Community Development, including certain services administered by that Office and for the payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2019 including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €10.304 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

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 and Reform in circular 27 of 2019, have been applied in the preparation of the account, except for the following:

Payments to Pobal

Funds are advanced to Pobal in relation to the delivery of certain programmes on an agency basis. The total amount paid to Pobal in the year was charged against the relevant subheads in the year. (See Note 6.3)

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 of Rural and Community Development.

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 resource functions are being provided 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 human resources and payroll shared services.

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

Financial shared services are provided by the Financial Shared Service Centre of the Department of Justice and Equality (Vote 24). I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department and the Financial Shared Service Centre of the Department of Justice and Equality.

I rely on a letter of assurance from the Accounting Officer of the Vote for Justice and Equality that the appropriate controls are exercised in the provision of financial shared services to my Department.

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

Financial control environment

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

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

Administrative controls and management reporting

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- the Office of the Government Chief Information Officer (OGCIO) has a delegated responsibility for ensuring the security of ICT under a memorandum of understanding
- there are appropriate capital investment control guidelines in place.

Internal audit and Audit Committee

I confirm that 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 the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. As part of the continued development of the internal audit function, it will be periodically reviewed by me and the audit committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement compliance

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

In 2019, the Department complied with national guidelines and EU regulations for all procurement. However, two contracts were directly awarded in the year but are considered to be compliant with procurement rules, as the justification for awarding these contracts falls within the exceptions to a competitive process permitted in national and EU legislation. These contracts with a total value of €245,000 (excluding VAT) have been included on the annual return for 2019 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform under Circular 40/02.

It is the policy of this Department to avail of all centrally available frameworks as soon as they come on stream and to engage with the Office of Government Procurement in relation to more specific requirements. Controls remain in place to ensure compliance in this area.

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 risk register also details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

A Risk Committee is also in place to oversee the system of risk management and its implementation. The committee includes all members of the Management Board and meets on a quarterly basis. The risk register is reviewed and updated at each quarterly meeting.

The outcome of these assessments are used to plan and allocate resources to ensure risks are managed to an acceptable level.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. 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

I confirm that 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 2019 that resulted in, or may result in, a material loss. The Department will continue to apply a strong focus on the operation and continuous review of internal financial controls in 2020.

Kevin McCarthy

Accounting Officer

Department of Rural and Community Development

26 March 2020

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 42 Rural and Community Development

Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development for the year ended 31 December 2019 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 42 Rural and Community Development for the year ended 31 December 2019, and
- has been prepared in the form prescribed by the Minister for Public Expenditure 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 Preface to the Appropriation Accounts. I am independent of the Department of Rural and Community Development 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 Preface to the Appropriation Accounts.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

21 September 2020

Vote 42 Rural and Community Development

Appropriation Account 2019

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Rural Development and Regional Affairs	138,371	137,080	87,626
B Community Development	148,225	149,733	145,764
C Charities Regulatory Authority	4,606	3,870	4,093
Gross expenditure	291,202	290,683	237,483
<i>Deduct</i>			
D Appropriations-in-aid	30,520	40,305	26,893
Net expenditure	260,682	250,378	210,590

Surplus

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

	2019	2018
	€	€
Surplus to be surrendered	10,303,538	5,410,518

Kevin McCarthy

Accounting Officer

Department of Rural and Community Development

26 March 2020

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	279,929	228,414
Pay	8,755	7,515
Non pay	1,999	1,554
Gross expenditure	290,683	237,483
<i>Deduct</i>		
Appropriations-in-aid	40,305	26,893
Net expenditure	250,378	210,590
Changes in capital assets		
Purchases cash	(133)	
Depreciation	85	(299)
Changes in net current assets		
Decrease in closing accruals	(25,229)	(8,387)
Decrease in stock	—	3
Direct expenditure	225,101	201,907
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	1,932	2,044
Net programme cost	227,033	203,951

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

	2019	2018
	€000	€000
Vote 11 Department of Public Expenditure and Reform	131	—
Vote 12 Superannuation and Retired Allowances	363	190
Vote 13 Office of Public Works	1,091	1,516
Vote 18 National Shared Services Office	18	7
Vote 24 Justice and Equality	329	331
	1,932	2,044

Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
Capital assets	2.1	388	340
Current assets			
Bank and cash		300	(1,206)
Prepayments	2.2	28,349	9,605
Other debit balances	2.3	309	69
Net Exchequer funding	2.4	45	1,707
Accrued income	2.5	11,931	5,469
Total current assets		<u>40,934</u>	<u>15,644</u>
Less current liabilities			
Accrued expenses		235	258
Other credit balances	2.6	654	570
Total current liabilities		<u>889</u>	<u>828</u>
Net current assets		<u>40,045</u>	<u>14,816</u>
Net assets		<u>40,433</u>	<u>15,156</u>
Represented by:			
State funding account	2.7	<u>40,433</u>	<u>15,156</u>

2.1 Capital assets

	IT equipment and office equipment	Furniture and fittings	Total
	€000	€000	€000
Gross assets			
Cost or valuation at 1 January 2019	840	116	956
Additions	33	100	133
Disposals	—	(5)	(5)
Cost or valuation at 31 December 2019	873	211	1,084
Accumulated depreciation			
Opening balance at 1 January 2019	609	7	616
Depreciation for the year	63	22	85
Depreciation on disposals	—	(5)	(5)
Cumulative depreciation at 31 December 2019	672	24	696
Net assets at 31 December 2019	201	187	388
Net assets at 31 December 2018	231	109	340

2.2 Prepayments

at 31 December	2019	2018
	€000	€000
Rural Regeneration and Development Fund	16,929	—
Library development and archive service	5,935	—
Regional Economic Development	1,946	1,560
National Rural Development Schemes	1,642	—
Leader – Rural Economy Sub Programme	1,252	942
Supports for community and voluntary Administration	457	1,117
Town and Village Regeneration	180	8
Local Improvement Schemes	8	—
	—	5,978
	28,349	9,605

2.3 Other debit balances

at 31 December	2019	2018
	€000	€000
Travel pass schemes	62	52
Office of Public Works	10	17
Leader – food initiative	215	—
Other suspense items	22	—
	309	69

2.4 Net Exchequer funding

at 31 December	2019	2018
	€000	€000
Surplus to be surrendered	10,304	5,411
Exchequer grant undrawn	(10,349)	(7,118)
Net Exchequer funding	(45)	(1,707)
Represented by:		
Debtors		
Bank and cash	300	(1,206)
Debit balances: suspense	309	69
	609	(1,137)
Creditors		
Credit balances: suspense	(654)	(570)
	(654)	(570)
	(45)	(1,707)

2.5 Accrued income

at 31 December 2019	2019	2018
	€000	€000
Subhead	Description	
A.5	Leader – Rural Economy Sub Programme	5,042
A.9	Local improvement schemes	—
B.8	Programme for Peace and Reconciliation	427
C.3	Charities Regulatory Authority	—
	11,931	5,469

2.6 Other credit balances

at 31 December	2019	2018
	€000	€000
Amounts due to the State		
Income tax	171	150
Pay related social insurance	84	78
Professional services withholding tax	97	31
Value added tax	13	—
	<u>365</u>	<u>259</u>
Tidy Towns competition	230	274
Other	59	37
	<u>654</u>	<u>570</u>

2.7 State funding account

	Note	2019	2018
		€000	€000
Balance at 1 January		15,156	6,473
Disbursements from the Vote			
Estimate provision	Account	260,682	216,001
Surplus to be surrendered	Account	<u>(10,304)</u>	<u>(5,411)</u>
Net vote		250,378	210,590
Expenditure (cash) borne elsewhere	1.1	1,932	2,044
Net programme cost	1	<u>(227,033)</u>	<u>(203,951)</u>
Balance at 31 December		<u>40,433</u>	<u>15,156</u>

2.8 Commitments

a) Global commitments		
At 31 December	2019	2018
	€000	€000
Procurement of goods and services	237	—
Non-capital grant programmes	110,497	42,564
Capital grant programmes	232,283	241,795
Total of legally enforceable commitments	343,017	284,359
b) Non-capital grant programmes		
	2019	2018
	€000	€000
Opening balance	42,564	40,228
Grants paid in year	(136,966)	(130,265)
New grant commitments	204,899	132,601
Closing balance	110,497	42,564
c) Capital grant programmes		
	2019	2018
	€000	€000
Opening balance	241,795	209,028
Grants paid in year	(137,729)	(94,857)
New grant commitments	128,217	127,624
Closing balance	232,283	241,795

Note 3 Vote Expenditure

Analysis of administration expenditure

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

	2019		2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i Salaries, wages and allowances	8,457	8,755	7,515
ii Travel and subsistence	604	455	306
iii Training and development and incidental expenses	539	777	711
iv Postal and telecommunication services	207	66	52
v Office equipment and external IT services	1,697	258	364
vi Office premises expenses	325	214	108
vii Consultancy services and value for money and policy reviews	90	229	13
	11,919	10,754	9,069

Significant variations

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

ii Travel and subsistence

Estimate provision: €604,000, outturn: €455,000

The shortfall in expenditure of €149,000 relative to the estimate provision was due to delays in hiring to expected staffing levels and reduced overall travel.

iii Training and development and incidental expenses

Estimate provision: €539,000, outturn: €777,000

The increase in expenditure of €238,000 relative to the estimate provision was due to incidental expenses, which are variable in nature, being greater than anticipated.

iv Postal and telecommunication services

Estimate provision: €207,000, outturn: €66,000

The shortfall in expenditure of €141,000 relative to the estimate provision was due to postage costs being significantly less than anticipated.

v Office equipment and external IT services

Estimate provision: €1.697 million, outturn: €258,000

The shortfall in expenditure of €1.439 million relative to the estimate provision was due to lower than anticipated expenditure on equipment and IT services. In particular, an appropriate recharge model was not developed by OGCI0 until late 2019 and therefore ICT shared service costs were not charged directly to the Vote for 2019.

vi Office premises expenses

Estimate provision: €325,000, outturn: €214,000

The shortfall in expenditure of €111,000 relative to the estimate provision was due to expenditure on office premises and facilities in both Ballina and Trinity Point sites being less than anticipated due to delays in planned upgrades.

vii Consultancy services and value for money and policy reviews

Estimate provision: €90,000, outturn: €229,000

The increase in expenditure of €139,000 relative to the estimate provision was as a result of the commissioning of a review of possible additional dormant account assets and other independent reviews to support policy development in the Department.

Programme A Rural Development and Regional Affairs

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	4,711	4,902	4,208
A.2	Administration – non pay	1,931	1,123	876
A.3	Western Development Commission	2,028	2,015	1,436
A.4	National rural development schemes	20,300	23,867	20,426
A.5	Leader – Rural Economy Sub Programme	30,000	45,188	24,587
A.6	Tidy Towns competition	1	1	1
A.7	Town and village regeneration	15,000	12,999	12,755
A.8	Regional economic development	2,400	2,071	2,616
A.9	Local improvement schemes	10,000	13,629	16,401
A.10	Rural Regeneration and Development Fund	52,000	31,285	—
	<i>Dormant accounts measures</i>	—	—	4,320
		138,371	137,080	87,626

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €1.291 million lower than originally provided. €617,000 of this related to administration expenditure and has already been explained and the balance of the variance of €674,000 was mainly due to the following:

A.4 National rural development schemes

Estimate provision: €20.3 million, outturn: €23.867 million

This subhead provides funding for a number of schemes including the Outdoor Recreation Infrastructure Scheme (ORIS), the Walks Scheme and CLÁR, as well as some other initiatives supporting rural development. The increase in expenditure of €3.567 million relative to the estimate provision was largely due to the fact that projects within ORIS and CLÁR schemes were completed earlier than originally envisaged.

A.5 Leader – Rural Economy Sub Programme

Estimate provision: €30 million, outturn: €45.188 million

The increase in expenditure of €15.188 million relative to the estimate provision was due to Leader being a demand led programme and the timeframe for project approvals being completed was faster than originally envisaged.

A.7 Town and village regeneration

Estimate provision: €15 million, outturn: €12.999 million

The shortfall in expenditure of €2.001 million relative to the estimate provision was largely due to delays in progressing capital projects resulting in lower than anticipated drawdown of funding.

A.8 Regional economic development

Estimate provision: €2.4 million, outturn: €2.071 million

The shortfall in expenditure of €329,000 relative to the estimate provision was due to delays in signing the National Broadband Plan Intervention area contract.

A.9 Local improvement schemes

Estimate provision: €10 million, outturn: €13.629 million

The increase in expenditure of €3.629 million relative to the estimate provision was due to additional investment on improvement works on minor roads and laneways in rural areas (not under the normal maintenance of local authorities). The work was undertaken in the context of an overall remit to improve the quality of life of people living in rural areas and meet the larger than expected applications in this demand led scheme.

A.10 Rural Regeneration and Development Fund

Estimate provision: €52 million, outturn: €31.285 million

Significant capital funding was approved under this new multi-annual scheme (introduced in 2019) to promote large-scale, integrated, rural capital projects involving a number of project partners. Due to this complexity, the design, procurement and delivery of these projects has taken longer to progress than originally anticipated and resulted in a shortfall in expenditure of €20.715 million relative to the estimate provision in the Fund's first year of operation.

Programme B Community Development

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	3,670	3,765	3,232
B.2	Administration – non pay	1,501	857	664
B.3	Supports for community and voluntary sector (National Lottery)	12,588	13,241	14,974
B.4	SICAP, local/regional development supports (National Lottery)	43,230	43,165	43,185
B.5	Local community development committees (support)	1,905	1,904	2,123
B.6	Supports for disadvantaged communities	7,000	7,000	5,678
B.7	Dormant account measures	12,570	12,756	5,750
B.8	Programme for Peace and Reconciliation	4,967	8,345	3,986
B.9	Irish Water Safety	1,118	1,118	1,254
B.10	Library development and archive service	7,151	7,331	8,062
B.11	Community Enhancement Programme	4,000	4,000	10,515
B.12	Community Services Programme	46,190	43,855	43,525
B.13	Social inclusion units	550	546	531
B.14	Public participation networks	1,750	1,750	2,206
B.15	Other services	35	100	79
		148,225	149,733	145,764

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €1.508 million higher than originally provided. There was a shortfall of €549,000 related to administration expenditure and this has already been explained; the balance of the variance of €2.057 million was mainly due to the following:

B.3 Supports for community and voluntary sector (National Lottery)

Estimate provision: €12.588 million, outturn: €13.241 million

The increase in expenditure of €653,000 relative to the estimate provision was due to additional funding allocated to the new iteration of the scheme to support national organisations, launched on 1 July 2019.

B.8 Programme for Peace and Reconciliation

Estimate provision: €4.967 million, outturn: €8.345 million

The increase in expenditure of €3.378 million relative to the estimate provision was due to the Peace Programme being a demand led programme with increased activity and costs incurred by beneficiaries in 2019.

B.12 Community Services Programme

Estimate provision: €46.19 million, outturn: €43.855 million

The shortfall in expenditure of €2.335 million relative to the estimate provision arose because a number of new organisations commenced activity later than anticipated during 2019. In addition, some organisations claimed less than originally envisaged.

Programme C Charities Regulatory Authority

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	76	88	75
C.2	Administration – non pay	30	19	13
C.3	Charities Regulatory Authority	4,490	3,762	4,005
C.4	Charities Appeals Tribunal	10	1	—
		4,606	3,870	4,093

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €736,000 lower than provided. There was an overspend of €1,000 related to administration expenditure and this has already been explained. The balance of this variance of €737,000 was mainly due to the following:

C.3 Charities Regulatory Authority

Estimate provision: €4.49 million, outturn: €3.762 million

The shortfall in expenditure of €728,000 relative to the estimate provision arose due to pay related programme costs in the Charities Regulatory Authority being less than anticipated due to recruitment delays.

Note 4 Receipts

4.1 Appropriations-in-aid

	2019		2018
	Estimated €000	Realised €000	Realised €000
1 Leader – Rural Economy Sub Programme	15,000	24,355	13,835
2 Programme for Peace and Reconciliation	2,500	2,566	2,344
3 Dormant accounts – programme expenditure	12,570	12,756	10,070
4 SICAP – Social Inclusion and Community Activation Programme	—	35	15
5 Receipts from additional superannuation contributions on public service remuneration ^a	400	445	455
6 Miscellaneous	50	148	174
Total	30,520	40,305	26,893

Note ^a The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

Significant variations

Overall, appropriations-in-aid were €9.785 million more than the original estimate. Explanations for variances are set out below:

1 Leader – Rural Economy Sub Programme

Estimate: €15 million, realised: €24.355 million

The excess receipts of €9.355 million was due to greater than anticipated EU Leader approvals and payments during 2019 which resulted in the Department receiving a greater amount of EU Leader receipts during 2019.

4.2 Extra receipts payable to the Exchequer

	2019 €000	2018 €000
Balance at 1 January	—	—
Voluntary surrender of Ministerial salaries	15	—
Transferred to the Exchequer	—	—
Balance at 31 December	15	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2019	2018
Number of staff at year end		
Department	149	147
Agencies ^a	71	64
Total	220	211

Note ^a The agencies staff include the Charities Regulatory Authority, Western Development Commission and Water Safety Ireland.

5.2 Pay

Remuneration of Department staff

	2019 €000	2018 €000
Pay	8,018	6,954
Higher, special or additional duties allowance	115	67
Overtime	33	18
Employer's PRSI	589	476
Total pay	8,755	7,515

5.3 Allowances and overtime payments ^a

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
			€	€
Higher, special or additional duties	14	4	22,029	20,613
Overtime	12	1	26,433	13,792
Extra remuneration in more than one category	1	1	31,654	17,246

Note ^a The pay, allowances and other remuneration details in 5.2 and 5.3 above relate to the Department's staff paid directly from the Vote. Detailed information in relation to employee numbers and pay in respect of the Department's agencies is available from the relevant annual reports or directly from the agencies concerned.

5.4 Payroll overpayments

at 31 December	Number of recipients	2019 €	2018 €
Overpayments	18	12,768	15,283

Recovery plans were put in place for all overpayments that occurred in 2019.

Note 6 Miscellaneous

6.1 National Lottery funding

Subhead	Description	2019	2019	2018
		Estimate	Outturn	Outturn
		€000	€000	€000
B.3	Supports for community and voluntary sector (part funded by the National Lottery)	10,560	10,560	10,292
B.4	SICAP local/regional development supports (part funded by the National Lottery)	2,683	2,683	2,974
		13,243	13,243	13,266

6.2 EU funding ^a

The outturn shown in Subheads A.5 and B.8 includes payments in respect of activities co-financed by the European Agricultural Fund for Rural Development and European Regional Development Fund respectively. Estimates of EU funding and actual outturns, based on expenditure and co-financing rates were as follows:

Subhead	Description	2019	2019	2018
		Estimate	Outturn	Outturn
		€000	€000	€000
A.5	Leader – Rural Economy Sub Programme	17,584	25,963	13,950
B.8	Programme for Peace and Reconciliation	4,222	7,094	3,388
		21,806	33,057	17,338

Note ^a Payments made under A.5 and B.8 are co-financed 62.8% and 85% respectively by the EU.

6.3 Payments to Pobal

Pobal administers a number of grant programmes on behalf of the Department. In 2019, the Department transferred amounts totalling €61.61 million to support these programmes as outlined below.

Subhead	Description	2019	2018
		Outturn €000	Outturn €000
A.4	National Rural Development Scheme	1,371	1,454
A.5	Leader – Rural Economy Sub Programme	1,874	1,529
B.3	Supports for community and voluntary sector	10,421	12,892
B.4	SICAP, local regional development supports	2,027	1,867
B.6	Supports for disadvantaged communities	1,000	660
B.7	Dormant account measures	1,142	2,370
B.12	Community Services Programme	43,775	43,525
Total		61,610	64,297

Pobal has identified amounts totalling €4.63 million which remain unspent in relation to 2019 payments made by the Department. In line with circular 13/2014, any such balances are taken into account by the Department when making subsequent payments to Pobal.

Appendix A Accounts of bodies and funds under the aegis of the Department of Rural and Community Development

The following table lists the bodies and funds under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at the account signing date, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Body/departmental fund	Last accounting period	Date of audit report	Date received by Department	Date presented to the Oireachtas
Pobal	2018	8 Oct 2019	30 Oct 2019	13 Nov 2019
Charities Regulatory Authority	2018	18 Jun 2019	21 Jun 2019	28 Jun 2019
Western Development Commission	2018	24 Dec 2019	14 Jan 2020	—
Irish Water Safety (dissolved) ^a	2017	13 Dec 2018	14 Dec 2018	19 Dec 2018

Note ^a Irish Water Safety (IWS) was dissolved on 17 February 2019 under SI No. 55/2019 - Water Safety Ireland (Transfer of Assets and Liabilities) Order 2019. The financial year for IWS was extended under the Order and covers the period from 1 January 2018 to 17 February 2019 in order to close off IWS accounts. It is expected the financial statements will be completed later this year. Under SI No. 55/2019 all assets and liabilities of Irish Water Safety were transferred to Water Safety Ireland on 17 February 2019.