

Appropriation Account 2024

Vote 34

Housing, Local Government and Heritage

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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- provided for capital supply services in 2024 out of unspent 2023 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €10.998 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 7 form part of the account.

Transfer of functions

Responsibility for foreshore administration and ministerial functions transferred to the Department of the Environment, Climate and Communications (Vote 29) with effect from 1 January 2024 (SI 236 of 2024).

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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

To facilitate the transition of the appropriation account to CGAS, the Department has received derogations in respect of the following standards.

CGAS 13 Leases

The Department is completing a review of its operating leases to ensure full compliance with the standard for inclusion in the 2025 Appropriation Account.

CGAS 17 Property, plant, and equipment

Property assets have not been recognised in the financial statements in accordance with CGAS 17.

Property, comprising land and/or buildings recognised at cost amounting to €73 million has not yet been revalued in accordance with CGAS 17:42A and 17:44.

Plans are in place to complete the valuation of property assets by class and have these properties recognised in the financial statements within the overall transition period of five years envisaged in the implementation guidance to CGAS 17. During the same period, any additional issues such as identifying asset components and analysis of historic revaluations will also be addressed so as to achieve full compliance with CGAS 17.

Valuation of assets

Ownership of seven national parks is vested in the Minister for Housing, Local Government and Heritage. These are the Burren, Connemara, Glenveagh, Páirc Náisiúnta na Mara, 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 value.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

Land is not depreciated.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Buildings	20 years	5%
Radar equipment	15 years	6.66%
Acquired/developed software	10 years	10%
Plant and machinery	10 years	10%
Furniture and fittings	10 years	10%
Motor vehicles	5 years	20%
Software licences	5 years	20%
Office and IT equipment	5 years	20%

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

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 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 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.

- 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 which I have approved. 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 and agreed by the Audit Committee, 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 have put 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, professional and other contracted services, amounted to a total of €77 million in 2024.

The Department has provided details of 32 non-competitive contracts totalling €4,223,684 in excess of €25,000 (exclusive of VAT) 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 one contract in excess of €25,000 (exclusive of VAT) totalling €87,753 (exclusive of VAT). This contract for ICT telephony services continues pending the completion of the tender procurement process, which is underway. A compliant contract is to be put in place in 2025.

The above contract has been included in the 40/2002 annual return referenced above.

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 Risk Committee and Management Board on a quarterly basis. The outcome of these assessments, and ongoing monitoring by the Business Unit, is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks 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

Internal Audit Unit (IAU) completed an audit of the Department's internal financial control framework, specifically focusing on budget management and reporting, suspense accounts, cash and bank and fixed assets. The overall audit opinion assigned to the audit is one of adequate assurance, with IAU concluding that most key controls were in place and operating effectively. The implementation of the recommendations raised and agreed in the report will further strengthen the overall control environment of the Department.

In respect of other audit assignments completed by IAU in 2024; while IAU identified required improvements to individual Business Units' controls, no weaknesses in internal financial controls that resulted in a material loss were identified by IAU.

Graham Doyle

Accounting Officer

Housing, Local Government and Heritage

27 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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.

Reporting on matters connected to Vote 34

My *Report on the Accounts of the Public Services for 2024* includes sections dealing with the following matters that relate to Vote 34, or to funds administered by the Department for Housing, Local Government and Heritage.

- Chapter 2 provides an overview of the funding provided to local authorities from central government agencies, including from Vote 34 and the Local Government Fund
- Chapter 15 examines the mechanisms in place for monitoring the link between the funding provided under the housing programme of Vote 34, and the housing output achieved.

Seamus McCarthy
Comptroller and Auditor General

19 September 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)

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 2024

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
Programme expenditure				
A	Housing			
	<i>Original</i>	4,021,066		
	<i>Deferred surrender</i>	115,000		
	<i>Supplementary</i>	1,114,200		
			5,250,266	5,320,671
				3,891,087
B	Water and Marine			
	<i>Original</i>	1,807,209		
	<i>Deferred surrender</i>	11,300		
	<i>Supplementary</i>	113,000		
			1,931,509	1,897,651
				1,757,566
C	Local Government			
	<i>Original</i>	545,089		
	<i>Deferred surrender</i>	1,700		
	<i>Supplementary</i>	68,000		
			614,789	634,424
				583,330
D	Planning			
	<i>Original</i>	233,513		
	<i>Deferred surrender</i>	8,700		
			242,213	202,764
				179,905
E	Met Éireann		58,399	43,662
F	Heritage			
	<i>Original</i>	252,149		
	<i>Deferred surrender</i>	4,300		
	<i>Supplementary</i>	4,800		
			261,249	253,886
				213,004
Gross expenditure				
	<i>Original</i>	6,917,425		
	<i>Deferred surrender</i>	141,000		
	<i>Supplementary</i>	1,300,000		
			8,358,425	8,353,058
				6,663,133
<i>Deduct</i>				
G	Appropriations-in-aid		70,854	76,485
				77,646
Net expenditure				
	<i>Original</i>	6,846,571		
	<i>Deferred surrender</i>	141,000		
	<i>Supplementary</i>	1,300,000		
			8,287,571	8,276,573
				6,585,487

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 spending in the following year.

	2024	2023
	€	€
Surplus	10,998,004	155,254,208
Deferred surrender	—	(141,000,000)
Surplus to be surrendered	<u>10,998,004</u>	<u>14,254,208</u>

Graham Doyle
Accounting Officer
Housing, Local Government and Heritage

27 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	8,211,845	6,532,971
Pay	112,678	102,411
Non pay	28,535	27,751
Gross expenditure	8,353,058	6,663,133
<i>Deduct</i>		
Appropriations-in-aid	76,485	77,646
Net expenditure	8,276,573	6,585,487
Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	(17,807)	
Depreciation	4,944	
Loss on disposals	39	
<i>Intangible assets (note 2.2)</i>		
Purchases	(3,429)	
Amortisation	189	
	(16,064)	(24,811)
Changes in net current assets		
Decrease in inventories	279	
Increase in prepayments	(1,310)	
Increase in accrued income	(2,163)	
Decrease in Housing Agency revolving acquisitions fund	54,282	
Increase in provisions	441	
Increase in accrued expenses	65,089	
	116,618	5,207
Direct expenditure	8,377,127	6,565,883
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	36,088	33,888
Notional rents	3,780	4,231
Net programme cost	8,416,995	6,604,002

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.

	2024	2023
	€000	€000
Vote 9 Office of the Revenue Commissioners	41	41
Vote 12 Superannuation and Retired Allowances	31,161	29,264
Vote 13 Office of Public Works	2,101	1,942
Vote 18 National Shared Services Office	175	174
Vote 20 Garda Síochána	259	235
Vote 43 Office of the Government Chief Information Officer	2,267	2,125
Central Fund – ministerial pensions	84	107
	36,088	33,888

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024	2023
		€000	€000
Fixed assets			
Property, plant and equipment	2.1	102,338	90,145
Intangible assets	2.2	5,666	1,505
		108,004	91,650
Current assets			
Bank and cash	2.3	51,371	183,317
Inventories	2.4	—	279
Prepayments	2.5	3,302	1,992
Accrued income	2.6	6,266	4,103
Housing Agency revolving acquisitions fund	7.2	13,706	67,987
Other debit balances	2.7	2,265	1,704
		76,910	259,382
<i>Less</i>			
Current liabilities			
Provisions	2.8	441	—
Accrued expenses	2.9	94,050	29,076
Other credit balances	2.10	49,156	43,670
Net Exchequer funding	2.11	4,480	141,351
		148,127	214,097
Net current (liabilities)/assets		(71,217)	45,285
Net assets		36,787	136,935
Represented by:			
State funding account	2.12	36,787	136,935

2.1 Property, plant and equipment

	Land and buildings ^a	Vehicles and equipment	Office and IT equipment	Furniture and fittings	Assets under development	Total
	€000	€000	€000	€000	€000	€000
Cost or valuation ^b						
At 1 January 2024	65,395	20,517	25,393	4,132	10,036	125,473
Additions	11,479	2,526	1,223	117	2,339	17,684
Assets brought into use	—	—	9,805	—	(9,805)	—
Prior year adjustment ^c	(366)	—	—	—	—	(366)
Disposals	—	(124)	(3,166)	(218)	—	(3,508)
Assets transferred out	—	—	(12)	(7)	—	(19)
At 31 December 2024	76,508	22,919	33,243	4,024	2,570	139,264
Accumulated depreciation						
At 1 January 2024	2,814	9,417	20,766	2,331	—	35,328
Depreciation for the year	448	2,564	1,866	66	—	4,944
Depreciation on disposals	—	(85)	(3,166)	(218)	—	(3,469)
Depreciation on transfers	—	—	(8)	(7)	—	(15)
Prior year adjustments ^d	116	—	22	—	—	138
At 31 December 2024	3,378	11,896	19,480	2,172	—	36,926
Net assets						
At 31 December 2024	73,130	11,023	13,763	1,852	2,570	102,338
At 31 December 2023	62,581	11,100	4,627	1,801	10,036	90,145

Note ^a Excludes State-owned land and buildings at national parks. See statement of accounting policies and principles.

^b Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

^c Land costs incorrectly included in fixed asset register 2023

^d A review identified certain assets that had incorrect depreciation in prior years.

2.2 Intangible assets

	Acquired and developed software	Assets under development	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2024	3,561	1,497	5,058
Additions	501	2,935	3,436
Assets brought into use	916	(916)	—
Adjustment ^a	997	—	997
At 31 December 2024	5,975	3,516	9,491
Accumulated amortisation			
At 1 January 2024	3,553	—	3,553
Amortisation for the year	189	—	189
Adjustment ^a	83	—	83
At 31 December 2024	3,825	—	3,825
Net assets			
At 31 December 2024	2,150	3,516	5,666
At 31 December 2023	8	1,497	1,505

Note ^a This relates to an asset omitted from the 2023 account

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances and cash	51,247	183,311
Commercial bank account balance	124	6
	51,371	183,317

2.4 Inventories

at 31 December	2024	2023
	€000	€000
Livestock	—	107
Building materials	—	117
Other	—	46
IT consumables	—	9
	—	279

2.5 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	1,571	1,341
International contribution	51	29
Administration	691	446
Other prepayments	989	176
	3,302	1,992

2.6 Accrued income

at 31 December	2024	2023
	€000	€000
Pension levy	3,526	3,413
Met Éireann receipts	2,449	681
Services and charges at National Parks and Wildlife Service sites	158	—
Miscellaneous	129	—
Audit fees	4	9
	6,266	4,103

2.7 Other debit balances

at 31 December	2024	2023
	€000	€000
Heritage projects		
LIFE Atlantic Crex ^a	449	—
Fáilte Ireland Strategic Partnership	420	397
Enhanced Decommissioning Restoration and Rehabilitation Scheme	329	185
Killarney House	161	161
Tomies Wood	142	142
LIFE IP Peatlands and People ^a	141	26
Other heritage projects	21	139
BirdWatch Ireland 2020/2021	—	164
LIFE Strategic Nature project ^a	—	31
Advances to OPW	254	135
Recoupable salary costs	217	159
Recoupable travel pass scheme	41	39
Recoupable travel costs	7	8
Imprests	2	5
Other debit suspense items	81	113
	2,265	1,704

Note ^a 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 Provisions

at 31 December	2024	2023
	€000	€000
Land acquisitions	441	—
	441	—

2.9 Accrued expenses

at 31 December	2024	2023
	€000	€000
IT services and support	40	253
Programme accrual		
A Housing	77,222	22,370
B Water Services	6,283	15
C Local Government	418	749
D Planning	142	267
E Met Éireann	92	203
F Heritage	1,390	3,906
Administration expenses	8,463	1,313
	94,050	29,076

2.10 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the State		
Income tax	1,655	1,544
Pay related social insurance	1,236	1,095
Value added tax	749	875
Professional services withholding tax	785	638
Pension contributions	437	375
Universal social charge	338	324
	<u>5,200</u>	<u>4,851</u>
Urban Development Fund ^a	11,922	14,903
ERDF Town Centre First Heritage Revival Fund (THRIVE)	7,200	—
LIFE 2022 SNaP Ireland ^b	6,101	6,101
LIFE MPA Ireland ^b	4,512	4,542
LIFE integrated project ^b	4,200	4,274
Local Support group fund – Wild Atlantic Nature LIFE project ^b	3,577	1,075
LIFE Wild Atlantic Nature ^b	2,308	2,859
LIFE on Machair ^b	983	1,885
NPWS transfer of funds from Biodiversa +	683	—
Wicklow National Park – Peatland restoration	600	—
Payroll deductions held in suspense	455	407
Rural Regeneration and Development Fund ^c	311	382
WaterLANDS project	289	123
Raised Bog LIFE restoration project ^b	171	300
Other credit suspense items	550	706
Muckross House refunds and joint tickets	47	574
LIFE Insular ^b	26	26
BirdWatch Ireland 2020/2021	21	—
LIFE Atlantic Crex ^b	—	498
Kerry LIFE Project ^b	—	164
	<u>49,156</u>	<u>43,670</u>

Note ^a See Note 7.1

^b See Note 2.7 ^a

^c 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	2024	2023
	€000	€000
Surplus to be surrendered	10,998	14,254
Deferred surrender	—	141,000
Exchequer grant undrawn	(6,518)	(13,903)
Net Exchequer funding	4,480	141,351
Represented by:		
Debtors		
Bank and cash	51,371	183,317
Debit balances: suspense	2,265	1,704
	<u>53,636</u>	<u>185,021</u>
Creditors		
Due to the State	(5,200)	(4,851)
Credit balances: suspense	(43,956)	(38,819)
	<u>(49,156)</u>	<u>(43,670)</u>
	<u>4,480</u>	<u>141,351</u>

2.12 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		136,935	117,706
Disbursements from the Vote			
Estimate provision	Account	8,287,571	
Surplus to be surrendered	Account	<u>(10,998)</u>	
Net vote		8,276,573	6,585,487
Expenditure borne elsewhere	1.1	36,088	33,888
Non-cash items			
Capital asset adjustments			
Property, plant, equipment	2.1	(504)	
Intangible assets	2.2	914	
Assets transferred to MARA	2.1	(4)	
Notional rent	1	<u>3,780</u>	
		4,186	3,856
Net programme cost	1	<u>(8,416,995)</u>	<u>(6,604,002)</u>
Balance at 31 December		<u>36,787</u>	<u>136,935</u>

2.13 Commitments

	2024	2023
a) Global commitments	€000	€000
at 31 December		
Procurement of goods and services	12,577	8,888
Non-capital grant programmes	1,394,601	1,280,513
Capital grant programmes	6,916,959	3,769,942
Public private partnership projects	527,081	546,672
Total of legally enforceable commitments	8,851,218	5,606,015
b) Non-capital grant programmes	€000	€000
Opening balance	1,280,513	1,182,917
Grants paid in the year	(1,227,604)	(1,131,537)
New grant commitments	1,341,692	1,229,133
Closing balance 31 December	1,394,601	1,280,513
c) Capital grant programmes	€000	€000
Opening balance	3,769,942	2,514,797
Grants paid in the year	(3,659,222)	(2,282,457)
New grant commitments	6,806,239	3,537,602
Closing balance	6,916,959	3,769,942

d) Major capital grant programme commitments

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Local authority housing projects					
Construction					
<i>Jointly funded^a</i>					
Poulavone, Ballincollig, Cork City					
<i>Local authority</i>	213	—	—	213	213
<i>Department</i>	14,570	7,820	970	23,360	23,360
	14,783	7,820	970	23,573	23,573
Kilternan Close, Dun Laoghaire-Rathdown					
<i>Local authority</i>	6,985	2,973	—	9,958	6,985
<i>Department</i>	2,709	4,215	5,073	11,997	14,970
	9,694	7,188	5,073	21,955	21,955
Shanganagh Castle, Dun Laoghaire-Rathdown					
<i>Local authority</i>	3,609	—	—	3,609	3,609
<i>Department</i>	21,606	46,478	5,427	73,511	73,511
	25,215	46,478	5,427	77,120	77,120
Bunratty Road (Phase 1c), Dublin 17					
<i>Local authority</i>	3,788	—	—	3,788	3,788
<i>Department</i>	23,682	10,689	2,624	36,995	25,430
	27,470	10,689	2,624	40,783	29,218
Cork Street, Chamber Street, Dublin 8					
<i>Local authority</i>	2,160	—	—	2,160	2,160
<i>Department</i>	15,396	12,111	2,158	29,665	18,293
	17,556	12,111	2,158	31,825	20,453

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
St. Finbar's Court, Kilkieran Road, Dublin 7					
<i>Local authority</i>	—	1,036	—	1,036	—
<i>Department</i>	4,045	8,294	7,069	19,408	20,444
	4,045	9,330	7,069	20,444	20,444
Cornamona, Ballyfermot, Dublin 12					
<i>Local authority</i>	1,017	—	—	1,017	1,017
<i>Department</i>	19,765	—	1,594	21,359	21,359
	20,782	—	1,594	22,376	22,376
Dominick Street (East side), Dublin City					
<i>Local authority</i>	3,434	—	—	3,434	3,434
<i>Department</i>	13,354	—	2,626	15,980	26,037
	16,788	—	2,626	19,414	29,471
O'Devaney Gardens (Phase 1A), Dublin City					
<i>Local authority</i>	1,571	—	—	1,571	1,139
<i>Department</i>	17,552	—	3,100	20,652	26,591
	19,123	—	3,100	22,223	27,730
Priory Hall, Donaghmede, Dublin 13					
<i>Local authority</i>	10,288	—	—	10,288	10,288
<i>Department</i>	24,215	—	13,697	37,912	37,912
	34,503	—	13,697	48,200	48,200
Cappaghfinn Lands (Phase 3), Cappagh Road, Finglas					
<i>Local authority</i>	5,655	—	—	5,655	5,655
<i>Department</i>	13,752	—	808	14,560	14,321
	19,407	—	808	20,215	19,976

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Church Fields (Phase 2B), Mulhuddart, Dublin 15					
<i>Local authority</i>	5,740	335	—	6,075	5,740
<i>Department</i>	15,917	—	1,490	17,407	17,579
	21,657	335	1,490	23,482	23,319
Seatown Apartments, Seatown Road, Swords, Co. Dublin					
<i>Local authority</i>	—	604	—	604	—
<i>Department</i>	—	866	19,991	20,857	—
	—	1,470	19,991	21,461	—
Balgaddy F, Griffeen Avenue, Lucan, Co. Dublin					
<i>Local authority</i>	642	1,511	—	2,153	642
<i>Department</i>	14,244	9,594	1,018	24,856	26,367
	14,886	11,105	1,018	27,009	27,009
Kilcarbery Grange, Clondalkin, Dublin 22					
<i>Local authority</i>	3,387	8,386	—	11,773	3,387
<i>Department</i>	22,697	15,755	10,979	49,431	56,557
	26,084	24,141	10,979	61,204	59,944
Nangor Road, Clondalkin, Dublin 22					
<i>Local authority</i>	2,104	—	—	2,104	2,104
<i>Department</i>	22,711	5,641	1,377	29,729	27,180
	24,815	5,641	1,377	31,833	29,284
Castle St, Ashbourne, Co. Meath					
<i>Local authority</i>	—	2	—	2	—
<i>Department</i>	15,367	9,126	2,620	27,113	26,190
	15,367	9,128	2,620	27,115	26,190

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Gort na Glaise, Farganstown, Navan, Meath					
Local authority	—	2,336	—	2,336	—
Department	12,071	12,153	5,436	29,660	31,612
	12,071	14,489	5,436	31,996	31,612
<i>Department funded</i>					
Ballincroilig, Ballyvolane, Cork City	5,556	12,522	9,530	27,608	27,609
Westside, Model Farm Road, Cork	2,409	45	18,932	21,386	—
Clover Hill Court, Bessboro Road, Mahon, Cork	2,851	—	37,007	39,858	—
St. Laurence's Park, Stillorgan, Dun Laoghaire-Rathdown	1,013	—	19,421	20,434	20,434
Newtown House (Block B), Malahide Road, Dublin 13	—	88,456	300	88,756	75,799
Bonham Street, Dublin 8	19,813	10,629	2,112	32,554	21,052
O'Devaney Gardens - Mixed Tenure Dev - Social Housing Cost	2,913	20,078	106,100	129,091	129,090
Springvale, Chapelizod, Dublin 8	26,468	11,781	2,827	41,076	29,264
Ballymastone, Donabate, Fingal	—	4,429	66,156	70,585	70,585
Kenure, Rush, Fingal	—	—	72,996	72,996	72,996
Station Road, Portmarnock, Fingal	—	13,085	7,080	20,165	20,165
Holywell, Swords, Co Dublin	2,997	—	20,340	23,337	—
Mooretown (Project 1), Swords, Co. Dublin	—	—	27,800	27,800	—
Mooretown (Project 2), Swords, Co. Dublin	—	—	55,125	55,125	—
Newtown, Ardclough Rd, Celbridge, Kildare	20,636	—	—	20,636	20,741
Old Greenfield Road, Maynooth, Kildare	3,592	5,357	20,118	29,067	29,067
Crokers Hill, Kennyswell Road, Kilkenny	18,073	15,453	2,042	35,568	35,568

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Ard Michael, Longford Town	—	—	35,720	35,720	—
Boice Court, (Phase 2), Drogheda, Co.Louth	3,861	12,586	10,774	27,221	27,138
Mount Avenue, Dundalk, Co. Louth	1,317	13,327	19,009	33,653	33,654
Lands at Dunleer, Co. Louth	6,469	570	18,526	25,565	—
Lands at Ballymakenny West, Ballymakenny Road Drogheda, Co. Louth	12,879	668	18,856	32,403	—
Lands at Mullavalley, Louth Village, Co. Louth	4,513	535	23,156	28,204	—
Sanderling Park, Narrowways, Bettystown, Co. Meath	—	16,534	13,862	30,396	30,396
Aylesbury House, Clonee, Co. Meath	—	—	26,067	26,067	—
Clonburriss 2, Dublin 22.	931	8,068	12,044	21,043	21,042
Ursuline Convent, Sligo	21,456	15	—	21,471	21,640
Robbers' Lane, Maugheraboy, Co. Sligo	4,421	3,253	16,249	23,923	—
Lissywollen, Athlone, Co. Westmeath	302	—	31,724	32,026	—
Lott Lane, Kilcoole, Co Wicklow	3,795	544	27,044	31,383	—
Total	490,511	397,860	808,974	1,697,345	1,224,114

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Capital Assistance Scheme					
<i>Jointly funded^a</i>					
25-26 Ushers Island, Ushers Quay, Dublin 8					
<i>Local authority</i>	499	—	—	499	499
<i>Department</i>	22,483	11,143	1,721	35,347	33,541
	22,982	11,143	1,721	35,846	34,040
St. Michael's Estate, Inchicore, Dublin 8					
<i>Local authority</i>	1,395	—	—	1,395	1,395
<i>Department</i>	13,413	7,819	2,937	24,169	20,668
	14,808	7,819	2,937	25,564	22,063
<i>Department funded^a</i>					
Aldborough Manor, Hawkins Wood, Greystones, Co Wicklow	37,219	—	—	37,219	37,219
O'Connell Court, Lehenaghmore, Togher, Cork City	—	—	28,607	28,607	28,607
Presentation Convent, Portlaoise, Co. Laois	2,204	10,870	14,150	27,224	26,604
Total	77,213	29,832	47,415	154,460	148,533

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Capital Advanced Leasing Facility					
<i>Department funded</i>					
Oscar Traynor Road, Dublin 5	—	—	20,174	20,174	20,174
Block 2, Parkside, Belmayne Avenue, Dublin 13	—	18,919	4,284	23,203	23,203
Merville Place, Finglas, Dublin 11	—	24,826	3,868	28,694	28,694
Airton Road, Tallaght, Dublin 24	—	26,554	1,397	27,951	—
Rathborne Wharf, Dublin 15	—	28,621	18,963	47,584	—
Pipers Square, Charlestown, Dublin 11	—	12,156	27,723	39,879	—
Cronins Wood, Killarney, Co. Kerry	—	—	25,992	25,992	—
Niven Oaks, Dublin 9	—	—	21,359	21,359	—
Total	—	111,076	123,760	234,836	72,071
Regeneration					
<i>Jointly funded ^a</i>					
Dolphin House Regeneration Phase 1, Dublin 8					
<i>Local authority</i>	1,490	—	—	1,490	1,490
<i>Department</i>	22,610	—	1,746	24,356	23,948
Total	24,100	—	1,746	25,846	25,438
<i>Department funded</i>					
Margaret Kennedy Road (formerly St Teresa's Gardens), Dublin	22,104	—	—	22,104	23,258
Cosgrave Park/Dalgaish Park, Limerick	14,008	7,955	563	22,526	22,526
Dorset Street, Flat Complex, Dublin 7	3,097	5,218	76,688	85,003	—
Total	63,309	13,173	78,997	155,479	71,222

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Cost Rental Equity Loan					
Carrigmore Woods, Citywest, Dublin 24	—	32,770	1,725	34,495	—
Piper's Square, Charlestown, Dublin 11	—	27,024	44,913	71,937	—
Rathborne Wharf, Dublin 15	—	43,820	65,492	109,312	—
Griffin Hall Phase 2, Hole in the Wall Road, Dublin 13	—	14,223	8,632	22,855	—
Airton Road, Tallaght, Dublin	—	52,766	22,026	74,792	—
Oscar Traynor Road (Turnkey), Coolock, Dublin 5	—	—	35,781	35,781	—
Oscar Traynor Road, Coolock, Dublin 5	—	4,967	27,251	32,218	—
Foxwood Barn, Citywest, Dublin 24	—	6,759	25,812	32,571	—
Whitehave, Santry Demesne, Dublin 9	—	—	42,096	42,096	—
Stoneview, Walkinstown, Dublin 12	—	—	26,406	26,406	—
Total	—	182,329	300,134	482,463	—
Croí Cónaithe Fund					
Murphystown Development, Murphystown Way, Dublin 18	—	—	27,600	27,600	—
Glenveagh Development, Blackrock, Co. Cork	—	—	39,456	39,456	—
Total	—	—	67,056	67,056	—
Secure Tenancy Affordable Rental Scheme					
Shanganagh Development, Shankill, Dublin 18	—	—	28,735	28,735	—
Total	—	—	28,735	28,735	—

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Project commitments in subsequent years	Expected total spend lifetime of project 2024	Expected total spend lifetime of project 2023
	€000	€000	€000	€000	€000
Affordable Housing Fund					
O'Devaney Gardens Affordable Purchase Scheme	3,295	18,128	8,867	30,290	23,300
Churchfields, Mulhuddart Affordable Purchase and Cost Rental Scheme	—	—	30,000	30,000	30,000
Total	3,295	18,128	38,867	60,290	53,300
Urban renewal/regeneration					
Rutland Street, NEIC, Dublin 1	3,057	2,876	16,441	22,374	21,136
Galway City transport connectivity - Ceannt Quarter regeneration, Galway	15	4,298	16,541	20,854	20,854
North Quays SDZ project, Waterford	23,126	31,477	45,997	100,600	100,600
Opera site development, site wide basement and One Opera Square Building project, Limerick City	10,357	16,760	3,250	30,367	21,143
Clonburris South Link Street project, South Dublin	607	13,717	41,726	56,050	—
Total	37,162	69,128	123,955	230,245	163,733

Note ^a 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 capital project where the expected lifetime project cost changed in 2024 by more than €1 million compared to 2023.

Bunratty Road Phase 1c, Dublin 17

Increase in expected total spend: €11.565 million

Post contract revised budget approval in May 2024.

Cork Street - Chamber Street, Dublin 8

Increase in expected total spend: €11.372 million

Post contract revised budget approval in May 2024.

Dominick Street (East side), Dublin City

Decrease in expected total spend: €10.057 million

The 2023 account included expenditure under this project that, following a review, should have been reported under regeneration.

O'Devaney Gardens - Phase 1A, Dublin City

Decrease in expected total spend: €5.507 million

The 2023 account included expenditure under this project that, following a review, should have been reported under regeneration.

Kilcarbery Grange, Clondalkin, Dublin 22

Increase in expected total spend: €1.26 million

Budget increased due to additional costs arising from inflation.

Nangor Road, Clondalkin, Dublin 22

Increase in expected total spend: €2.549 million

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

Newtown House (Block B), Malahide Road, Dublin 13

Increase in expected total spend: €12.957 million

Increased spend is as a result of additional social housing units acquired.

Bonham Street, Dublin 8

Increase in expected total spend: €11.502 million

Post contract revised budget approval in May 2024.

Springvale, Chapelizod, Dublin 8

Increase in expected total spend: €11.812 million

Post contract revised budget approval in May 2024.

25-26 Ushers Island, Ushers Quay, Dublin 8

Increase in expected total spend: €1.806 million

Due to increased construction and decanting costs, a revised post contract budget issued in June 2024.

St Michael's Estate, Inchicore, Dublin 8

Increase in expected total spend: €3.501 million

The overall cost of the project was updated following a review.

Margaret Kennedy Road (formerly St Teresa's Gardens), Dublin 8

Decrease in expected total spend: €1.154 million

The overall cost of the project was updated following a review.

O'Devaney Gardens Affordable Purchase Scheme, Dublin City

Increase in expected total spend: €6.99 million

Additional grant aid sanctioned by DPENDR to address site specific development challenges and preserve appropriate tenure mix in this city centre location.

Rutland Street, NEIC, Dublin 1

Increase in expected total spend: €1.238 million

Additional funding was approved to cover staff costs that were not previously included.

Opera site development, site wide basement and One Opera Square Building project, Limerick City

Increase in expected total spend: €9.224 million

The increase is due to a consolidation of projects in the programme and the subsequent realignment of funding arrangements.

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, maintenance and lifecycle costs for 25 years under the contract, including:

- initial construction cost of the units.
- maintenance costs.
- operating costs.
- lifecycle costs.
- 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 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 (NDFA) 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. Updating 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 in Dublin City, with one each in South Dublin, Kildare, Wicklow and Louth. Dublin City Council was engaged as the lead local authority and contracting authority for the delivery of Bundle 1.

The construction capital cost for bundle 1 amounted 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 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 amounted to €129 million (excluding VAT) or approximately €277,000 (excluding VAT) on average for each of the 465 units.

	Cumulative expenditure to 31 December 2023	Expenditure in 2024	Legally enforceable commitments to be met in subsequent years	Project total 2024 ^b	Project total 2023
	€000	€000	€000	€000	€000
Bundle 1 ^a	46,960	9,343	284,233	340,536	342,069
Bundle 2 ^a	37,771	7,646	242,847	288,264	289,334
Total	84,731	16,989	527,080	628,800	631,403

Note ^a 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.

^b The decrease in the project total in 2024 was due to the indexation adjustment of the unitary charge in 2024 being slightly lower than projected.

2.14 Matured liabilities

at 31 December	2024	2023
	€000	€000
Estimate of matured liabilities not discharged at year end	115	70

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.

2.16 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Inventory ^a	(199)
Provision ^b	(441)
Holiday accrual ^c	(3,177)
Payroll accrual ^c	(3,752)
	(7,569)
	(7,569)

- Note
- ^a CGAS 12 Inventories
 - ^b CGAS 19 Provisions, Contingent Liabilities and Contingent Assets
 - ^c CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	115,470	112,678	102,411
ii	Travel and subsistence	2,663	3,106	2,834
iii	Training and development ^a	1,710	1,485	1,380
iv	Operational services, supplies and sundry equipment ^a	3,088	2,386	2,500
v	Digital capital investment and IT expenses ^a	25,828	17,764	16,423
vi	Premises expenses	5,919	2,113	3,077
vii	Policy reviews, consultancy services and research	162	108	26
viii	Research (statistics and economics)	216	66	103
ix	Protected disclosures (investigation services)	78	—	4
x	Recruitment and HR operations	410	366	346
xi	Statistical data analytical unit	895	339	287
xii	Geographical information system	805	802	771
		157,244	141,213	130,162

Note ^a 2023 comparative figures have been re-analysed to reflect the updated categorisation of expenditure items in 2024.

Significant variations

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

v Digital capital investment and IT expenses

Estimate provision €25.828 million; outturn €17.764 million

Expenditure was €8.064 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, and delays in some IT projects that hindered the purchase of hardware.

vi Premises expenses

Estimate provision €5.919 million; outturn €2.113 million

Expenditure was €3.806 million lower than the estimate provision mainly due to works not progressing as expected in 2024 for the Custom House regeneration plan, and to delays in progressing significant refurbishment works in the main office locations. Due to the scale of consolidating these projects the works took longer than expected to complete. Also, refurbishment at Shannon Airport and the basement at Met Éireann Headquarters did not proceed as expected in 2024.

viii Research (statistics and economics)

Estimate provision €216,000; outturn €66,000

Expenditure was €150,000 lower than the estimate provision mainly due to anticipated expenditure in respect of two research projects not materialising as procurement was only finalised in late 2024. Also, there was lower than anticipated spend on research Stata econometric software.

xi Statistical data analytical unit

Estimate provision €895,000; outturn €339,000

Expenditure was €556,000 lower than the estimate provision mainly due to Metadata Registry and Díon projects not reaching payment stage by year end.

Programme A Housing

		2024		2023	
		Estimate provision	Outturn	Outturn	
		€000	€000	€000	
A.1	Administration – pay		26,697	28,853	24,251
A.2	Administration – non pay		5,088	3,642	3,295
A.3	Local authority housing				
	<i>Original</i>	1,131,000			
	<i>Deferred surrender</i>	95,000			
	<i>Supplementary</i>	552,000			
			1,778,000	1,851,147	1,169,580
A.4	Social housing current expenditure programme				
	<i>Original</i>	458,000			
	<i>Supplementary</i>	41,200			
			499,200	515,598	378,000
A.5	Rental accommodation scheme		111,000	110,905	112,993
A.6	Housing assistance payment scheme		525,000	523,430	537,367
A.7	Capital assistance scheme				
	<i>Original</i>	140,000			
	<i>Supplementary</i>	20,000			
			160,000	152,240	205,911
A.8	Capital loans and subsidy scheme		53,900	60,796	56,053
A.9	Communal facilities		500	500	245
A.10	Mortgage to rent		18,000	5,654	5,624
A.11	Capital advance leasing facility				
	<i>Original</i>	315,000			
	<i>Supplementary</i>	125,000			
			440,000	440,000	299,099
A.12	Traveller accommodation and support		28,000	27,976	30,345
A.13	Accommodation for homeless				
	<i>Original</i>	242,000			
	<i>Supplementary</i>	143,000			
			385,000	385,000	316,991
A.14	Housing for people with a disability and older people		3,300	1,594	1,322
A.15	Estate regeneration and refurbishment		50,000	54,323	37,192

		2024		2023	
		Estimate provision		Outturn	
		€000	€000	€000	
A.16	Energy efficiency – retrofitting		90,000	89,666	76,921
A.17	Repair and leasing scheme		12,000	7,100	10,061
A.18	Private housing grants				
	<i>Original</i>	75,000			
	<i>Supplementary</i>	8,000			
			83,000	82,998	72,990
A.19	Mortgage allowances		500	394	463
A.20	Affordable housing/shared ownership subsidy		1,800	1,470	2,153
A.21	Local infrastructure housing activation fund		10,000	11,927	20,145
A.22	Defective homes remediation – cash limited		70,000	69,991	43,101
A.23	Housing and Sustainable Communities Agency		57,538	66,571	128,799
A.24	Residential Tenancies Board		13,568	13,792	13,370
A.25	Rented accommodation inspection		9,000	10,000	7,302
A.26	Approved Housing Bodies Regulatory Authority		3,355	3,112	2,190
A.27	Planned maintenance/voids		31,000	30,689	46,000
A.28	Cost rental equity loan				
	<i>Original</i>	210,000			
	<i>Supplementary</i>	225,000			
			435,000	434,995	174,613
A.29	Disabled Persons Grant Scheme/improvements/remedials		25,000	23,744	19,998
A.30	First Home Scheme		50,000	49,401	40,000
A.31	Affordable Housing Fund		100,000	94,400	19,759
A.32	Croí Cónaithe Fund		50,000	50,936	7,117
A.33	Social Housing PPP Programme		30,000	26,565	21,904
A.34	Ukraine measures		5,000	4,814	—

		Estimate provision		2024	2023
		€000	€000	Outturn	Outturn
				€000	€000
A.35	Secure tenancy affordable rental scheme (STAR)				
	<i>Original</i>	64,600			
	<i>Deferred surrender</i>	20,000			
			84,600	80,997	—
A.36	Other services		5,220	5,451	5,933
			5,250,266	5,320,671	3,891,087

Significant variations

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

A.3 Local authority housing

Estimate provision €1.226 billion; outturn €1.851 billion

Includes deferred surrender of €95 million carried forward from 2023. Expenditure was €625 million higher than the original estimate provision mainly due to higher than anticipated growth in delivery on social housing in line with *Housing for All* action plan. The expansion of the Tenant in Situ acquisition programme in 2024 resulted in an outturn of €423 million. The original estimate provision for this subhead was increased as part of the supplementary estimate by €552 million. In 2024, additional scheme expenditure of €78 million was funded by LPT.

A.4 Social housing current expenditure programme

Estimate provision €458 million; outturn €515.598 million

Expenditure was €57.598 million higher than the estimate provision mainly due to increased costs incurred by SHCEP through additional units and contractual rent reviews as well as an increase in costs for new unit claims under CALF. The original estimate provision for this subhead was increased as part of the supplementary estimate by €41.2 million. In 2024, additional scheme expenditure of €59.395 million was funded by LPT.

A.7 Capital assistance scheme

Estimate provision €140 million; outturn €152.24 million

Expenditure was €12.24 million higher than the estimate provision mainly due to increased costs associated with the delivery of c600 units of accommodation for a range of priority categories of housing need. The original estimate provision for this subhead was increased as part of the supplementary estimate by €20 million.

A.8 Capital loans and subsidy scheme

Estimate provision €53.9 million; outturn €60.796 million

Expenditure was €6.896 million higher than the estimate provision mainly due to the additional level of funding required to service the Housing Finance Agency loan book as a result of three interest rate increases since late 2022. In 2024, additional scheme expenditure of €13.5 million was receipts funded by LPT.

A.10 Mortgage to rent

Estimate provision €18 million; outturn €5.654 million

Expenditure was €12.346 million lower than the estimate provision mainly 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. The new iteration of the Mortgage to Rent Scheme launched by the Department in 2023 through an expressions of interest (EOI) process was not concluded until 2024, which resulted in a temporary slowdown in the scheme.

A.11 Capital advance leasing facility

Estimate provision €315 million; outturn €440 million

Expenditure was €125 million higher than the estimate provision mainly due to an increased demand to fund the construction of large mixed tenure projects which, as they comprise apartments, are more expensive to construct. Apartment projects increased from 57% to 72% as a percentage of all approvals funded under the programme in 2024. The original estimate provision for this subhead was increased as part of the supplementary estimate by €125 million.

A.13 Accommodation for homeless

Estimate provision €242 million; outturn €385 million

Expenditure was €143 million higher than the estimate provision mainly due to continuing increase in the number of homeless presentations, the continued cost of living inflationary pressures, new services commencing to meet a steadily increasing demand for homeless services and a salary uplift awarded by the Workplace Relations Commission. Additional funding was required in order to build capacity, continue to fund Housing First, the roll out of the Youth Homeless Strategy with a number of youth specific services now operational and the funding of a suite of additional homelessness prevention measures. The original estimate provision for this subhead was increased as part of the supplementary estimate by €143 million.

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

Estimate provision €3.3 million; outturn €1.594 million

Expenditure was €1.706 million lower than the estimate provision mainly due to a pilot project not advancing as expected, resulting in a reduced number of units being delivered as planned and lower associated administrative costs.

A.15 Estate regeneration and refurbishment

Estimate provision €50 million; outturn €54.323 million

Expenditure was €4.323 million higher than the estimate provision mainly due to significant increases in new social housing activity and strong spend on thermal upgrades to existing social housing stock.

A.17 Repair and leasing scheme

Estimate provision €12 million; outturn €7.1 million

Expenditure was €4.9 million lower than the estimate provision mainly due to delays in submission of recoupment claims by local authorities and a proportion of projects not availing of the full capital loan.

A.18 Private housing grants

Estimate provision €75 million; outturn €82.998 million

Expenditure was €7.998 million higher than the estimate provision mainly due to families choosing to adapt houses as opposed to using residential care, increasing demand for the scheme reported by local authorities. The original estimate provision for this subhead was increased as part of the supplementary estimate by €8 million.

A.19 Mortgage Allowances

Estimate provision €500,000; outturn €394,000

Expenditure was €106,000 lower than the estimate provision mainly due to a decrease in the number of new applicants in 2024 and an increase in applicants finishing the subsidy. Applicants also receive lower subsidies as they progress through the 5-year payment period.

A.20 Affordable housing/shared ownership subsidy

Estimate provision €1.8 million; outturn €1.47 million

Expenditure was €330,000 lower than the estimate provision mainly due to a lower than anticipated number of eligible households under the Affordable Housing and Shared Ownership Schemes, (these schemes are not live to new applicants so only previously approved households can fall in and out of qualifying for the subsidy as the economy turns).

A.21 Local infrastructure housing activation fund

Estimate provision €10 million; outturn €11.927 million

Expenditure was €1.927 million higher than the estimate provision due to an increase in additional funding (sanctioned by DPENDPDR) to meet the claims received from the local authority sector in 2024.

A.23 Housing and Sustainable Communities Agency

Estimate provision €57.538 million; outturn €66.571 million

Expenditure was €9.033 million higher than the estimate provision mainly due to the administration of the cost rental Tenant in-Situ scheme by the Housing Agency.

A.25 Rented Accommodation Inspection

Estimate provision €9 million; outturn €10 million

Expenditure was €1 million higher than the estimate provision due to local authorities increasing the number of private rental inspections conducted throughout the year in line with *Housing for All* targets.

A.26 Approved Housing Bodies Regulatory Authority

Estimate provision €3.355 million; outturn €3.112 million

Expenditure was €243,000 lower than the estimate provision mainly due to delays experienced in recruitment campaigns to fill vacant roles, the phasing of recruitment of both new and replacement staff, delays in registration and assessment programme resulting in no Appeal Panel meetings being warranted and no expenditure.

A.28 Cost rental equity loan

Estimate provision €210 million; outturn €434.995 million

Expenditure was €224.995 million higher than the estimate provision mainly due to the large numbers of proposals received from the Approved Housing Bodies sector under the scheme in 2024 and multi-year activity under CREL. The original estimate provision for this subhead was increased as part of the supplementary estimate by €225 million to provide for additional delivery of cost rental homes across 2024, 2025 and 2026.

A.29 Disabled Persons Grant Scheme/improvements/remedials

Estimate provision €25 million; outturn €23.744 million

Expenditure was €1.256 million lower than the estimate provision mainly due to a delay in the progression of a number of adaptations and extensions, resulting in a lower than expected number of claims submitted by the local authority sector under the Disabled Person Grant Scheme.

A.31 Affordable Housing Fund

Estimate provision €100 million; outturn €94.4 million

Expenditure was €5.6 million lower than the estimate provision mainly due to the programme not progressing as anticipated in 2024.

A.33 Social Housing PPP Programme

Estimate provision €30 million; outturn €26.565 million

Expenditure was €3.435 million lower than the estimate provision mainly due to a delay in claims for the final unitary charge, and also a delay in the local authority claiming site costs as forecast.

Programme B Water and Marine

		2024		2023	
		Estimate provision		Outturn	
		€000	€000	€000	
B.1	Administration – pay		5,194	4,995	6,946
B.2	Administration – non pay		990	783	795
B.3	Water quality programme		35,400	25,803	24,952
B.4	Rural water programme		65,000	66,127	61,553
B.5	Uisce Éireann				
	<i>Original</i>	1,663,191			
	<i>Deferred surrender</i>	11,300			
	<i>Supplementary</i>	113,000			
			1,787,491	1,787,324	1,650,316
B.6	Local authorities		24,600	8,487	10,234
B.7	Legacy water environmental issues		8,000	1,718	413
B.8	Marine environment		4,800	2,346	2,348
B.12	Other services		34	68	—
—	<i>Water Advisory Body</i>		—	—	9
			1,931,509	1,897,651	1,757,566

Significant variations

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

B.3 Water quality programme

Estimate provision €35.4 million; outturn €25.803 million

Expenditure was €9.597 million lower than the estimate provision mainly due to unforeseen vacancies, and difficulties filling posts particularly scientific posts in the local authority sector in relation to the water quality programme. There were also delays in the commencement of the River Restoration Programme. 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.

B.5 Uisce Éireann

Estimate provision €1.674 billion; outturn €1.787 billion

€70 million additional capital funding provided for the temporary Uisce Éireann New Connections Refund Scheme and an additional €43 million for Uisce Éireann current operational costs. The original estimate provision for this subhead was increased as part of the supplementary estimate by €113 million.

B.6 Local authorities

Estimate provision €24.6 million; outturn €8.487 million

Expenditure was €16.113 million lower than the estimate provision mainly due to the local authority water transformation Voluntary Redundancy Scheme not advancing as anticipated in 2024 and the lower than anticipated requirement for recoupment of legacy water services loans held by local authorities.

B.7 Legacy water environmental issues

Estimate provision €8 million; outturn €1.718 million

Expenditure was €6.282 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.

B.8 Marine environment

Estimate provision €4.8 million; outturn €2.346 million

Expenditure was €2.454 million lower than the estimate provision mainly due to the delay in the passage of the Marine Protected Area legislation, which meant that estimated expenditure required for the implementation of this legislation was not incurred. A number of anticipated capital research projects did not progress in the timeframe expected. Also unfilled staff vacancies in the Marine Institute meant that certain deliverables under the Marine Institute SLA could not progress as expected.

Programme C Local Government

		2024		2023
		Estimate provision		Outturn
		€000	€000	€000
C.1	Administration – pay		10,142	11,826
C.2	Administration – non pay		1,934	1,469
C.3	Local Government Fund			
	<i>Original</i>	466,158		
	<i>Supplementary</i>	68,000		
			534,158	553,658
C.4	Fire and emergency services		53,200	57,769
C.5	Franchise		5,500	4,162
C.6	Valuation Tribunal		2,003	1,097
C.7	Shared Island LA Development Fund			
	<i>Original</i>	—		
	<i>Deferred surrender</i>	1,700		
			1,700	930
C.8	Other services		6,152	3,513
			614,789	634,424
				583,330

Significant variations

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

C.3 Local Government Fund

Estimate provision €466.158 million; outturn €553.658 million

Expenditure was €87.5 million higher than the estimate provision mainly due to increased pay and pension costs, arising from the implementation of national pay agreements, and additional funding required for stranded costs associated with water transformation. The original estimate provision for this subhead was increased as part of the supplementary estimate by €68 million.

C.4 Fire and emergency services

Estimate provision €53.2 million; outturn €57.769 million

Expenditure was €4.569 million higher than the estimate provision mainly due to increased inflation driven infrastructure construction project costs (station builds/refurbishments) and the urgent need to progress renewal of frontline emergency fleet, specialist fire appliances and equipment. The National Mobilisation and Commands system “go live” roll out at the regional control centre in Munster was brought forward from an initial projected go live date in May 2025 to November 2024. Some additional costs were incurred relating to small infrastructural works to accommodate increasing numbers and additional equipment required, as a result of the increased recruitment of fire personnel stemming from the mandated implementation of a WRC agreement of September 2023.

C.5 Franchise

Estimate provision €5.5 million; outturn €4.162 million

Expenditure was €1.338 million lower than the estimate provision mainly due to administrative election costs for polls held in 2024 being less than anticipated, and delays in the contract development costs for the national electoral registration system.

C.6 Valuation Tribunal

Estimate provision €2.003 million; outturn €1.097 million

Expenditure was €906,000 lower than the estimate provision mainly due to a delay in recruiting additional staff, a reduction in the need to hold large appeals offsite, and a delay in the upgrade of the Valuation Tribunal database. In addition, the move of the Tribunal offices from Holbrook House to Smithfield Hall is delayed until late 2025.

C.7 Shared Island LA Development Fund

Deferred surrender €1.7 million; outturn €930,000.

Expenditure was €770,000 lower than the estimate provision mainly due to anticipated projects not arising.

C.8. Other services

Estimate provision €6.152 million; outturn €3.513 million

Expenditure was €2.639 million lower than the estimate provision mainly due to the programme for the Mayoral Fund not being finalised until late 2024 which resulted in funding not being drawn down. Also, there were no claims received in respect of malicious injuries in 2024, which is demand led and difficult to predict.

Programme D Planning

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	6,655	6,101	5,821
D.2	Administration – non pay	1,268	864	1,243
D.3	An Bord Pleanála	33,933	38,245	30,879
D.4	Planning Tribunal	600	31	31
D.5	Office of the Planning Regulator	4,747	4,618	3,988
D.6	Planning policy	2,000	2,088	1,878
D.7	National, regional and urban planning	9,500	8,322	2,018
D.8	Planning spatial data	500	368	500
D.9	Urban renewal/ regeneration			
	<i>Original</i>	136,010		
	<i>Deferred surrender</i>	8,700		
		144,710	137,722	123,939
D.10	Land Development Agency	3,750	808	1,123
D.11	EU and international planning regulation	350	260	164
D.12	LA planning resources and supports	8,000	2,922	50
D.13	Other services	26,200	415	2,275
—	<i>Foreshore</i>	—	—	1,305
—	<i>Marine spatial planning</i>	—	—	438
—	<i>Maritime Area Regulatory Authority</i>	—	—	2,209
—	<i>Ordnance Survey Ireland</i>	—	—	2,044
		242,213	202,764	179,905

Significant variations

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

D3. An Bord Pleanála

Estimate provision €33.933 million; outturn €38.245 million

Expenditure was €4.312 million higher than the estimate provision mainly due to increased legal costs for the year and increased staffing costs incurred in 2024.

D.4 Planning Tribunal

Estimate provision €600,000; outturn €31,000

Expenditure was €569,000 lower than the estimate provision mainly due to a legal claim expected to be submitted in 2024 being delayed.

D.7 National regional and urban planning

Estimate provision €9.500 million; outturn €8.322 million

Expenditure was €1.178 million lower than the estimate provision mainly due to a delay in the finalisation of the first revision of the National Planning Framework, which resulted in a number of funded projects being unable to be progressed in 2024.

D.8 Planning spatial data

Estimate provision €500,000; outturn €368,000

Expenditure was €132,000 lower than the estimate provision mainly due to staffing changes, and also difficulty in procuring of appropriate IT contractor resources, impacting the progression of certain spatial data projects.

D.10 Land Development Agency

Estimate provision €3.750 million; outturn €808,000

Expenditure was €2.942 million lower than the estimate provision mainly due to exchequer funding for the Land Development Agency (LDA) only covering 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.

D.12 LA planning resources and supports

Estimate provision €8 million; outturn €2.922 million

Expenditure was €5.078 million lower than the estimate provision mainly due to market difficulties experienced by local authorities as part of the recruitment process for additional positions.

D.13 Other services

Estimate provision €26.200 million; outturn €415,000

Expenditure was €25.785 million lower than the estimate provision mainly due to delays occurred in respect of the Cork Event Centre and the North West Catalyst Project. In relation to the allocation for legal services, also provided for under D.13, it is not possible to predict legal costs as these are demand led.

Programme E Met Éireann

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	18,744	18,002	16,279
E.2	Administration – non pay	23,335	14,415	12,615
E.3	Subs to international meteorological organisations	10,300	9,639	8,038
E.4	Flood forecasting and warning service	6,020	1,606	1,309
		58,399	43,662	38,241

Significant variations

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

E.3 Subs to international meteorological organisations

Estimate provision €10.3 million; outturn €9.639 million

Expenditure was €661,000 lower than the estimate provision mainly due to a delay in the receipt of the invoice for Regional Meteorological Data Communication Network 2024 contribution.

E.4 Flood forecasting and warning service

Estimate provision €6.02 million; outturn €1.606 million

Expenditure was €4.414 million lower than the estimate provision mainly due to a delay in the Flood Forecasting Centre becoming operational, caused by difficulties recruiting the required specialist staff and similar project delays with the Coastal Modelling Review Project.

Programme F Heritage

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay	48,038	42,901	38,206
F.2	Administration – non pay	9,159	7,362	8,238
F.3	Heritage Council (part funded by the National Lottery)	16,590	16,590	14,341
F.4	Built heritage	20,150	19,415	18,425
F.5	National heritage (National Parks and Wildlife)			
	<i>Original</i>	54,400		
	<i>Deferred surrender</i>	1,300		
		55,700	56,783	62,924
F.6	Irish Heritage Trust	3,300	3,300	3,600
F.7	Built heritage investment scheme	4,000	3,983	4,116
F.8	Peatlands restoration, conservation and management			
	<i>Original</i>	14,750		
	<i>Deferred surrender</i>	3,000		
		17,750	21,220	10,030
F.9	Waterways Ireland			
	<i>Original</i>	49,769		
	<i>Supplementary</i>	4,800		
		54,569	54,569	50,068
F.10	Strategic built heritage projects	1,650	988	1,102
F.11	Climate adaptation	300	116	113
F.12	Narrow Water Bridge	30,000	26,500	750
F.13	Other services	43	159	1,091
		261,249	253,886	213,004

Significant variations

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

F.8 Peatlands restoration, conservation and management

Estimate provision €17.750 million; outturn €21.22 million

Includes deferred surrender of €3 million carried forward from 2023. Expenditure was €3.47 million higher than the estimate provision mainly due to better than expected progress being made on the Shared Island Peatlands Restoration Conservation and Management funding programme, which is linked to two separate EU infringement cases.

F.9 Waterways Ireland

Estimate provision €49.769 million; outturn €54.569 million

Expenditure was €4.8 million higher than the estimate provision mainly due to costs incurred by Waterways Ireland in respect of the settlement of a legal case. The original estimate provision for this subhead was increased as part of the supplementary estimate by €4.8 million.

F.10 Strategic built heritage projects

Estimate provision €1.65 million; outturn €988,000

Expenditure was €662,000 lower than the estimate provision mainly due to planned capital works not proceeding as anticipated in 2024.

F.11 Climate adaptation

Estimate provision €300,000; outturn €116,000

Expenditure was €184,000 lower than the estimate provision mainly due to some anticipated projects not proceeding as expected in 2024.

F.12 Narrow Water Bridge

Estimate provision €30 million; outturn €26.5 million

Expenditure was €3.5 million lower than the estimate provision mainly due to a delayed start in the commencement of construction on the Narrow Water Bridge Project, resulting in some anticipated costs for 2024 being incurred in early 2025.

F.13 Other services

Estimate provision €43,000; outturn €159,000

Expenditure was €116,000 higher than the estimate provision mainly due to higher than predicted legal costs and varying payment schedules, which are difficult to predict.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate	Realised	Realised
		provision		
		€000	€000	€000
1	Fees payable by local authorities, etc., for audit of their accounts	2,000	2,377	2,262
2	Receipt from the SIF for premises (Social Welfare (Consolidation) Act, 2005)	741	741	741
3	Met Éireann receipts	12,000	10,505	9,837
4	<i>Foreshore receipts</i>	—	—	5,759
5	Receipts from additional superannuation contributions on public service remuneration	49,098	53,993	48,846
6	ERDF receipts INTERREG environment measure	2,000	1,991	4,158
7	Dormant Accounts Fund – Housing First Implementation	3,000	3,000	3,000
8	ERDF receipts – INTERREG Atlantic Area Programme	35	6	81
9	Services and charges at national parks and wildlife sites	465	1,821	748
10	Rents (including receipts from lettings of fishing rights, etc.)	90	78	175
11	Valuation Tribunal appeal fees	50	46	343
12	Dormant Accounts Fund - traveller accommodation	620	420	382
13	<i>MARA receipts</i>	—	—	—
14	Miscellaneous receipts	755	1,507	1,250
15	<i>OSI</i>	—	—	64
		70,854	76,485	77,646

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000).

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

Estimate provision €2 million; realised €2.377 million

The increase of €377,000 is mainly due to the estimate being based on the prior year audit fees, audit fees are adjusted each year to take account of CPI and this explains the majority of the increase.

3 Met Éireann receipts

Estimate provision €12 million; realised €10.505 million

The shortfall of €1.495 million was mainly due to a delay in receipts from Transport Infrastructure Ireland and Connecting Europe Facility funding due in 2024 not received until 2025.

5 Receipts from additional superannuation contributions on public service remuneration

Estimate provision €49.098 million; realised €53.993 million

The increase of €4.895 million was mainly attributable to an increased level of recruitment and remuneration in the local authority sector along with some 2023 superannuation contributions being received in 2024.

9 Services and charges at national parks and wildlife sites

Estimate provision €465,000; realised €1.821 million

The increase of €1.356 million to receipts was mainly due to a general increase in numbers of visitors at national parks and reserves sites during peak season in addition to a higher number of visitors during months traditionally considered off peak.

12 Dormant Accounts Fund - traveller accommodation

Estimate provision €620,000; realised €420,000

The underspend of €200,000 relates to challenges encountered by a number of local authorities resulting in them being unable to complete approved Dormant Accounts projects before year end. The challenges included access issues on some sites and the availability of contractors for advancing projects.

14 Miscellaneous receipts

Estimate provision €755,000; realised €1.507 million

The increase of €752,000 was because miscellaneous receipts are difficult to predict reliably.

4.2 Extra receipts payable to the Exchequer

	2024	2023
	€000	€000
Balance at 1 January	—	—
Refunds under local authority Social Housing Investment Programme (SHIP)	225	6,066
Residential Tenancies Board pension contributions	113	122
Redemption of projects funded under the Voluntary Housing Capital Assistance Scheme	77	80
Voluntary surrender of pay	25	54
Refund of land sale deposit	15	—
Sale of foreshore lands	15	—
Housing refunds	—	8,203
Refund under repair and leasing scheme	—	41
Transferred to the Exchequer	(470)	(14,566)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end		
Department	1,738	1,675
Local Government Management Agency	27	109
An Bord Pleanála	273	241
Residential Tenancies Board	124	91
Housing and Sustainable Communities Agency	190	156
Housing Finance Agency	28	19
Office of the Planning Regulator	46	36
Land Development Agency	4	3
The Heritage Council	28	26
Approved Housing Bodies Regulatory Authority	30	27
Waterways Ireland	379	362
MARA ^a	—	23
Total ^b	2,867	2,768

Note ^a Responsibility for foreshore administration and ministerial functions including MARA transferred to the Department of the Environment, Climate and Communications (Vote 29) with effect from 1 January 2024 (SI 236 of 2024).

^b Staff numbers for agencies are only the staff funded by the Department, and not all staff of the Agency.

5.2 Pay

Remuneration of Department staff	2024	2023
	€000	€000
Pay	102,534	93,384
Higher, special or additional duties allowances	721	563
Other allowances	2,149	1,937
Overtime	1,485	1,395
Employer's PRSI	9,837	8,710
Total pay	116,726	105,989

Remuneration of agency staff		
	2024	2023
	€000	€000
Pay	60,123	58,869
Higher, special or additional duties allowances	173	155
Other allowances	1,507	1,554
Overtime	994	1,199
Employer's PRSI	6,324	5,718
Total pay	69,121	67,495

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	279	21	24,551	36,718
Other allowances	211	96	33,099	33,596
Overtime	271	36	48,511	40,476
Extra remuneration in more than one category	232	89	56,220	57,963

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

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Agency staff				
Higher, special or additional duties allowances	21	7	25,234	15,504
Other allowances	344	38	15,360	15,467
Overtime	287	26	20,362	23,213
Extra remuneration in more than one category	216	100	28,647	37,629

5.4 Department employee pay bands

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 bands (€)		Number of employees	
From	To	2024	2023
20,000	59,999	939	963
60,000	69,999	167	165
70,000	79,999	130	149
80,000	89,999	166	151
90,000	99,999	123	73
100,000	109,999	57	50
110,000	119,999	53	45
120,000	129,999	26	13
130,000	139,999	10	2
140,000	149,999	5	2
150,000	159,999	0	2
160,000	169,999	2	6
170,000	179,999	7	2
180,000	189,999	1	—
190,000	199,999	—	—
200,000	209,999	—	—
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	—	—
240,000	249,999	—	—
250,000	259,999	—	—
260,000	269,999	1	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	266	261
	266	261

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.

5.6 Other remuneration arrangements

Nineteen retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €65,225. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €317,765 in respect of 4 officers who were serving outside the Department for all or part of 2024 and whose salaries were paid by the Department.

5.7 Payroll overpayments

at 31 December	Number of recipients	2024 €	2023 €
Overpayments	80	155,157	138,531
Recovery plans in place	21	42,128	43,700

Four individuals with overpayments to the value of €4,014 transferred into the Department during the year.

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2024 €000	2024 €000	2023 €000
Fixed purpose commissions				
Housing Commission ^a	2021	2,602	397	1,947

Note ^a 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 concluded its work at end of Q2 2024.

6.2 Compensation and legal costs

Payments/costs paid by the Department in the year ^a

	Claims by		EU fines	Total 2024 €000	Total 2023 €000
	Employees €000	Members of the public €000			
Number of cases	3	8	—	11	18
Department's own legal costs	—	8	—	8	—
EU fines	—	—	—	—	1,245
Payments by/on behalf of the Department					
Compensation	—	71	—	71	164
Legal costs	—	1,962	—	1,962	2,994
Other costs	2	—	—	2	23
2024 Total ^b	2	2,041	—	2,043	4,426
2023 Total	—	3,181	1,245	4,426	

Note ^a At 31 December 2024, the Department has included in other creditors due, €676 being the total outstanding legal costs due to the State Claims Agency.

^b At 31 December 2024, ten general litigation cases were outstanding.

Cumulative costs of cases completed in 2024

	Claims by		Total
	Employees	Members of the public	
Number of cases	—	1	1
	€000	€000	€000
Department's own legal costs	—	7	7
Payments by/on behalf of Department/Office			
Compensation	—	1,000	1,000
Legal costs	—	175	175
Other costs	—	—	—
Total	—	1,182	1,182

6.3 Late payment interest

at 31 December	2024	2023
	€	€
Total of interest and compensation payments	25,043	14,522

6.4 National Lottery funding

Subhead description	2024		2023
	Estimate €000	Outturn €000	Outturn €000
A.9 Communal facilities	500	500	246
A.18 Private housing grants	4,199	4,199	4,849
F.3 Heritage Council	16,590	16,590	14,341
	21,289	21,289	19,436

6.5 EU funding

The outturn shown in subheads B.3 and B.8 includes payments in respect of activities which are co-financed by INTERREG. Estimates of expenditure and actual outturns were as follows.

		2024		2023
		Estimate	Outturn	Outturn
Subhead description		€000	€000	€000
B.3	Water quality programme	1,935	—	3,902
B.8	Marine environment	75	11	30

The outturn shown in Subheads B.3, F.5 and F.8 includes the following expenditure in respect of activities which are co-financed by the EU LIFE programme.

		2024	2023
		Outturn	Outturn
Subhead description		€000	€000
B.3	Water quality programme	750	750
F.5	Natural heritage (National Parks and Wildlife)	4,837	1,879
F.8	Peatlands restoration, conservation and management	50	116

6.6 Write-offs

The following sums were written off in the year	2024	2023
	€	€
Foreshore – fees	—	12,609

6.7 Fraud and suspected fraud

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.

Note 7 Fund Balances

7.1 Account of the Urban Development Fund

	2024	2023
	€000	€000
Opening balance	14,903	1,428
Receipts	958	18,844
Expenditure for the year	<u>(3,939)</u>	<u>(5,369)</u>
	<u>11,922</u>	<u>14,903</u>

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 2025. 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

	2024	2023
	€000	€000
Opening balance	67,987	67,754
Re-purposed to Housing First/CRTiS ^a	(54,400)	—
Non-recoverable costs ^b	(228)	(105)
Interest earned	347	338
Closing balance at 31 December	13,706	67,987

Note ^a In 2023, €30.05 million funding in the Revolving Acquisitions Fund was repurposed to the Cost Rental Tenant in Situ scheme and €15 million to the Housing First scheme. However, this was not reflected in the 2023 appropriation account. In 2024, a further €2.35 million funding has been repurposed to the Cost Rental Tenant in Situ scheme and €7 million to the Housing First scheme.

^b Certain costs incurred by the Housing Agency, such as legal and professional fees and other housing acquisition costs, are non-recoverable and, therefore, reduce the overall balance of the Fund.

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

	2024	2023
	€000	€000
Opening balance	208,718	125,000
Transfer to fund	—	114,000
Expenditure for the year	(24,492)	(31,485)
Interest earned	1,828	1,203
Closing balance at 31 December	186,054	208,718

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. The Department transferred €114 million to the Housing Agency for the Fund in 2023.

By the end of 2024, a total of 72 applications to the Fund had been approved with 24 still active and 21 acquisitions completing by 31 December 2024.