

## **Appropriation Account 2020**

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### **Vote 34**

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

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## Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2020 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

- (a) granted by Dáil Éireann under the Appropriation Act 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2020 out of unspent 2019 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €12.544 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.

### ***Transfers of functions***

The account has been prepared in accordance with the *Revised Estimates for Public Services 2020*, which took account of the alteration of the title of the Department of Housing, Planning, and Local Government to the Department of Housing, Local Government and Heritage with effect from 30 September 2020 (SI 408 of 2020) and the following transfers of functions from the former Department of Culture, Heritage and Gaeltacht (Vote 33) to this Department with effect from 9 September 2020

- the transfer of heritage functions (SI 339 of 2020).
- the transfer of Inland Waterways and Waterways Ireland functions (SI 340 of 2020).

Once the Planning and Development, Heritage and Broadcasting (Amendment) Bill 2021 is enacted and commenced, the remainder of the heritage powers and functions, including certain functions regarding commenting on planning applications and draft development plans from a heritage perspective will be transferred to the Minister for Housing, Local Government and Heritage by a further transfer of functions order.

In line with the accounting arrangements set out by Government Accounting, the *Revised Estimates for Public Services 2020* reflect the transfer of the Department functions on a full-year basis.

The appropriation account, which must follow the form and format of the relevant estimate, also reflects the above transfer of functions on a full-year basis. Therefore, all the transferred functions are accounted for in the 2020 appropriation account.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in circular 22 of 2020, have been applied in the preparation of the account except for the following.

### **Capital assets**

The Department will continue to apply the threshold of €1,000, for inclusion of capital assets on the statement of capital assets, and will defer the introduction of the new threshold of €10,000 until the 2021 appropriation account as provided for in circular 21 of 2020: *Increase in the Value Threshold for Inclusion of Assets in Asset Registers*.

### **Valuation of assets**

Heritage assets such as national parks are not valued. These assets are listed in Appendix A to this account.

### **Depreciation**

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

- buildings 5% per annum
- motor vehicles 20% per annum
- plant and machinery 10% per annum
- radar equipment 6.66% per annum.

## Statement on Internal Financial Control

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

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

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

### **Shared services**

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

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

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

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

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

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

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

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- 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***

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

### ***Procurement compliance***

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

The Department complied with the guidelines with the exception of three contracts (in excess of €25,000), totalling €642,372 (ex. VAT), as set out below.

- An ICT telephony services contract with expenditure during the year of €114,858 (ex. VAT) that was originally awarded with a competitive process, was rolled over pending the completion of a procurement process.
- A one-year ICT maintenance and support contract with expenditure during the year of €27,514 (ex. VAT) was awarded without a competitive process on the basis of urgency/expediency to maintain support for the hardware and the license subscription to the Commvault backup system.
- A contract for ecological, database and GIS support contractors with expenditure of €500,000 (ex. VAT) that was originally awarded with a competitive process was rolled over pending the completion of a review of all the Heritage Division information systems (following the transfer of Heritage Division to this Department), which is needed to inform the next cycle of procurement.

The Department has provided details of non-competitive contracts in the annual return in respect of circular 40 of 2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

***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 and updated by the Management Board on a regular basis. The outcome of these assessments 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***

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

***Covid-19 pandemic***

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

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

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2020 that resulted in, or may result in, a material loss.

**Graham Doyle**  
Accounting Officer  
Department of Housing, Local Government and Heritage

21 September 2021

## **Comptroller and Auditor General**

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

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

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

I have audited the appropriation account for Vote 34 Housing, Local Government and Heritage for the year ended 31 December 2020 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 2020, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

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

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of 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 *Preface to the Appropriation Accounts*.

##### ***Non-compliance with procurement rules***

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with public procurement rules occurred in respect of certain contracts that operated in 2020.

##### ***Oversight of the housing assistance payment (HAP)***

Chapter 8 of my report on the accounts of the public services for 2020 deals with oversight of the housing assistance payment (HAP) scheme.

***Payment of EU fine***

The Accounting Officer has disclosed in note 2.10 that, in 2020, the Department paid a fine to the European Commission arising from a judgement of the Court of Justice of the European Union in November 2019. The case before the Court concerned the failure to ensure that a retrospective environmental impact assessment is carried out in relation to a windfarm constructed in County Galway. The fine imposed by the Court comprises a €5 million lump-sum payment, plus a daily fine of €15,000 while the infringement continues, plus legal costs. The amount paid to the Commission in 2020 totalled €7.745 million. A further liability of €2.745 million had accrued by the end of 2020. The daily fine is ongoing and could result in a potential further liability of €5.5 million in respect of 2021.

**Seamus McCarthy**  
Comptroller and Auditor General

23 September 2021

## Vote 34 Housing, Local Government and Heritage

### Appropriation Account 2020

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Housing			
	<i>Original</i>	2,598,553		
	<i>Supplementary</i>	60,000		
			2,658,553	2,365,240
B	Water Services			
	<i>Original</i>	1,336,630		
	<i>Supplementary</i>	72,000		
			1,408,630	1,288,395
C	Local Government			
	<i>Original</i>	787,377		
	<i>Supplementary</i>	300,000		
			1,087,377	210,935
D	Planning			
	<i>Original</i>	182,662		
	<i>Deferred surrender</i>	33,500		
			216,162	68,002
E	Met Éireann		35,767	27,951
F	Heritage		92,783	—
<b>Gross expenditure</b>				
	<i>Original</i>	5,036,197		
	<i>Supplementary</i>	432,000		
	<i>Deferred surrender</i>	33,500		
			<b>5,501,697</b>	<b>5,272,561</b>
	<i>Deduct</i>			
G	<b>Appropriations-in-aid</b>		<b>57,910</b>	<b>63,231</b>
<b>Net expenditure</b>				
	<i>Original</i>	4,978,287		
	<i>Supplementary</i>	432,000		
	<i>Deferred surrender</i>	33,500		
			<b>5,443,787</b>	<b>5,217,243</b>
				<b>3,897,292</b>

**Surplus**

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €214 million of unspent allocations in respect of the capital elements of Programmes A, B, D and F was carried forward to 2021.

	<b>2020</b>	<b>2019</b>
	€	€
Surplus	226,544,445	40,011,020
Deferred surrender	<u>(214,000,000)</u>	<u>(33,500,000)</u>
<b>Surplus to be surrendered</b>	<b><u>12,544,445</u></b>	<b><u>6,511,020</u></b>

**Graham Doyle**

Accounting Officer

Department of Housing, Local Government and Heritage

31 March 2021

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	5,181,338	3,894,399
Pay	74,562	48,637
Non pay	16,661	17,487
<b>Gross expenditure</b>	<b>5,272,561</b>	<b>3,960,523</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>55,318</b>	<b>63,231</b>
<b>Net expenditure</b>	<b>5,217,243</b>	<b>3,897,292</b>
<b>Changes in capital assets</b>		
Purchases cash	(4,403)	
Depreciation	1,128	
Loss on disposal	5	(4,596)
	(3,270)	
<b>Changes in net current assets</b>		
Increase in closing accruals	1,095	
Increase in stock	(394)	9,163
	701	
<b>Direct expenditure</b>	<b>5,214,674</b>	<b>3,901,859</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	26,062	24,759
Notional rents	3,949	3,233
<b>Net programme cost</b>	<b>5,244,685</b>	<b>3,929,851</b>

#### 1.1 Net allied services expenditure

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

	2020	2019
	€000	€000
Vote 9 Office of the Revenue Commissioners	14	164
Vote 12 Superannuation and Retired Allowances	24,391	22,769
Vote 13 Office of Public Works	1,305	1,636
Vote 18 National Shared Services Office	124	78
Vote 43 Office of the Government Chief Information Officer	121	—
Central Fund – ministerial pensions	107	112
	<b>26,062</b>	<b>24,759</b>

## Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
<b>Capital assets</b>	2.1	57,163	10,176
<b>Current assets</b>			
Bank and cash	2.2	233,112	51,553
Stocks	2.3	575	181
Prepayments		1,536	1,447
Accrued income		7,492	2,382
Housing Agency revolving acquisitions fund	7.2	68,460	69,393
Other debit balances	2.4	2,816	714
<b>Total current assets</b>		<b>313,991</b>	<b>125,670</b>
<b>Less current liabilities</b>			
Accrued expenses		18,250	13,838
Deferred income		9,160	8,561
Other credit balances	2.5	21,461	18,720
Net Exchequer funding	2.6	214,467	33,547
<b>Total current liabilities</b>		<b>263,338</b>	<b>74,666</b>
<b>Net current assets</b>		<b>50,653</b>	<b>51,004</b>
<b>Net assets</b>		<b>107,816</b>	<b>61,180</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.7	<b>107,816</b>	<b>61,180</b>

## 2.1 Capital assets

	Land and buildings <sup>a</sup>	Plant, machinery and motor vehicles	Furniture and fittings	Office and IT equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
<b>Gross assets</b>						
Cost or valuation at 1 January 2020	668	328	1,740	20,400	6,733	29,869
Additions	411	678	64	1,570	1,330	4,053
Assets brought into use	—	—	—	477	(477)	—
Transferred in <sup>b</sup>	40,202	9,047	2,300	3,185	—	54,734
Disposals	—	(63)	(103)	(1,084)	—	(1,250)
Cost or valuation at 31 December 2020	41,281	9,990	4,001	24,548	7,586	87,406
<b>Accumulated depreciation</b>						
Opening balance at 1 January 2020	73	239	1,514	17,867	—	19,693
Depreciation for the year	13	52	56	1,007	—	1,128
Depreciation on transfers <sup>b</sup>	47	6,883	968	2,769	—	10,667
Depreciation on disposals	—	(63)	(103)	(1,079)	—	(1,245)
Cumulative depreciation at 31 December 2020	133	7,111	2,435	20,564	—	30,243
<b>Net assets at 31 December 2020</b>	<b>41,148</b>	<b>2,879</b>	<b>1,566</b>	<b>3,984</b>	<b>7,586</b>	<b>57,163</b>
Net assets at 31 December 2019	595	89	226	2,533	6,733	10,176

Notes <sup>a</sup> State-owned lands and buildings controlled or managed by the Department which do not have valuations are set out in Appendix A.

<sup>b</sup> The transferred in assets are non-ICT heritage assets. The figures have been provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM) as the assets only transferred to this Department on 31 December 2020. However, under an administrative arrangement, DTCAGSM continued to record heritage assets purchased prior to 29 October 2020 on their asset register in 2020 pending a validation process to be completed in 2021 to record the assets on the Department of Housing, Local Government and Heritage asset register. The heritage ICT managed assets are not included in the above figures as they are related to the provision of an ICT service by DTCAGSM, and are recorded on that Vote appropriation account for 2020. Those assets are subject to a separate transfer process that should be concluded in 2021.

**2.2 Bank and cash**

at 31 December	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
PMG balances and cash	233,088	51,424
Commercial bank account balance	24	129
	<b>233,112</b>	<b>51,553</b>

**2.3 Stocks**

at 31 December	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Meteorological consumables	170	86
Building materials	129	—
Livestock	85	—
Stationery	43	49
Fuels and fertilisers	33	—
IT consumables	28	27
Cleaning materials	23	4
Other	64	15
	<b>575</b>	<b>181</b>

**2.4 Other debit balances**

at 31 December	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Advances to OPW	1,354	218
Heritage projects	1,154	—
Recoupable salary costs	92	56
Recoupable travel pass scheme	41	208
Recoupable travel costs	6	9
Imprests	3	19
Other debit suspense items	166	204
	<b>2,816</b>	<b>714</b>

## 2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
<b>Amounts due to the State</b>		
Income tax	1,027	716
Pay related social insurance	664	401
Value added tax	653	289
Professional services withholding tax	337	189
Pension contributions	233	143
Universal social charge	207	143
	<u>3,121</u>	<u>1,881</u>
Payroll deductions held in suspense	308	219
Urban Development Fund <sup>a</sup>	8,385	14,111
LIFE integrated project <sup>b</sup>	2,164	1,870
LIFE Wild Atlantic Nature <sup>b</sup>	2,710	—
LIFE Atlantic Crex <sup>b</sup>	1,306	—
Raised Bog LIFE restoration project <sup>b</sup>	1,242	—
RRDF <sup>c</sup>	1,257	—
Kerry LIFE Project <sup>b</sup>	201	—
Other credit suspense items	767	639
	<u><b>21,461</b></u>	<u><b>18,720</b></u>

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

<sup>b</sup> The LIFE programme is the EU's funding instrument supporting environment, nature conservation and climate action projects through the EU. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value. The balances shown above relate to advanced funding from the EU pending receipt of verified claims in respect of individual projects.

<sup>c</sup> The balance shown above relates to advanced funding from the Rural Regeneration and Development Fund (RRDF) pending receipt of verified claims in respect of individual projects. The RRDF was established as part of Project Ireland 2040 and provides investment to support rural renewal for suitable projects in towns and villages with a population of less than 10,000, and outlying areas. It is administered by the Department of Rural and Community Development. Key outcomes are to support sustainable community and economic development in rural Ireland, including through regenerating smaller towns and villages and encouraging entrepreneurship and innovation to support job creation in rural areas. Under the first call for projects, funding of circa €5.4 million has been assigned to more than 30 individual projects across the network of NPWS sites. The funding represents 75% of the project costs and projects include the upgrading and development of trails across the parks and reserves network, increased visitor facilities and improved signage/branding. Electric buses in selected national parks will also be purchased to assist in lowering the carbon footprint of visitor activities.

**2.6 Net Exchequer funding**

at 31 December	2020	2019
	€000	€000
Surplus	12,544	6,511
Deferred surrender	214,000	33,500
Exchequer grant undrawn	(12,077)	(6,464)
<b>Net Exchequer funding</b>	<b>214,467</b>	<b>33,547</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	233,112	51,553
Debit balances: suspense	2,816	714
	235,928	52,267
<b>Creditors</b>		
Due to the State	(3,121)	(1,881)
Credit balances: suspense	(18,340)	(16,839)
	(21,461)	(18,720)
	<b>214,467</b>	<b>33,547</b>

**2.7 State funding account**

	Note	2020	2019
		€000	€000
Balance at 1 January		61,180	65,749
Disbursements from the Vote			
Estimate provision	Account	5,443,787	
Deferred surrender	Account	(214,000)	
Surplus to be surrendered	Account	(12,544)	
Net vote		5,217,243	3,897,292
Expenditure (cash) borne elsewhere	1.1	26,062	24,759
Non cash expenditure – notional rent	1	3,949	3,233
Assets transferred in to the Department	2.1	44,067	(2)
Net programme cost	1	(5,244,685)	(3,929,851)
<b>Balance at 31 December</b>		<b>107,816</b>	<b>61,180</b>

## 2.8 Commitments

<b>a) Global commitments</b>		
at 31 December	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Procurement of goods and services	4,126	2,106
Non-capital grant programmes	1,074,726	982,895
Capital grant programmes	2,333,985	1,543,599
Public private partnership projects	627,511	631,034
<b>Total of legally enforceable commitments</b>	<b><u>4,040,348</u></b>	<b><u>3,159,634</u></b>
<b>b) Non-capital grant programmes</b>		
	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Opening balance	982,895	875,993
Grants paid in the year	(864,018)	(723,643)
New grant commitments	955,849	830,545
<b>Closing balance</b>	<b><u>1,074,726</u></b>	<b><u>982,895</u></b>
<b>c) Capital grant programmes</b>		
	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Opening balance	1,543,599	1,024,676
Grants paid in the year	(1,347,099)	(1,383,738)
New grant commitments	2,137,485	1,902,661
<b>Closing balance</b>	<b><u>2,333,985</u></b>	<b><u>1,543,599</u></b>

## d) Major capital projects

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
<b>Housing projects</b>					
<b>Construction</b>					
<i>Jointly funded <sup>a</sup></i>					
Beechgrove, Clonakilty, Cork County:					
Local authority	17	330	—	347	17
Department	1,056	6,613	9,173	16,842	17,172
	1,073	6,943	9,173	17,189	17,189
Priory Hall refurbishment, Donaghmede, Dublin 13:					
Local authority	10,288	—	—	10,288	10,288
Department	24,216	—	13,696	37,912	37,912
	34,504	—	13,696	48,200	48,200
Dominick Street (East Side), Dublin City:					
Local authority	—	3,434	—	3,434	—
Department	10,057	13,354	2,458	25,869	29,303
	10,057	16,788	2,458	29,303	29,303
Bunratty Road (Phase 1), Dublin 17:					
Local authority	—	1,224	—	1,224	—
Department	2,115	11,414	14,465	27,994	29,218
	2,115	12,638	14,465	29,218	29,218
O'Devaney Gardens (Phase 1A):					
Local authority	—	1,139	—	1,139	—
Department	5,508	4,024	9,998	19,530	20,669
	5,508	5,163	9,998	20,669	20,669
Cornamona, Ballyfermot, Dublin 12:					
Local authority	—	1,017	—	1,017	—
Department	3,488	5,277	12,335	21,100	22,117
	3,488	6,294	12,335	22,117	22,117
Rosemount Court, Dun Laoghaire-Rathdown:					
Local authority	5,413	—	—	5,413	5,413
Department	6,205	—	305	6,510	6,510
	11,618	—	305	11,923	11,923
Fitzgerald Park, Dun Laoghaire-Rathdown:					
Local authority	5,041	—	—	5,041	5,041
Department	4,630	—	412	5,042	5,042
	9,671	—	412	10,083	10,083

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Racecourse Common, Lusk (Phase 2.1) Fingal:					
Local authority	2,260	—	—	2,260	2,260
Department	9,174	169	5	9,348	9,348
	11,434	169	5	11,608	11,608
St Aiden's, Brookfield, Tallaght:					
Local authority	4,276	—	—	4,276	4,276
Department	12,847	2,095	604	15,546	15,546
	17,123	2,095	604	19,822	19,822
St. Cuthbert's, Clondalkin (Phase 1) South Dublin:					
Local authority	2,950	38	—	2,988	2,950
Department	8,405	—	817	9,222	9,260
	11,355	38	817	12,210	12,210
Ballyboden, Rathfarnham:					
Local authority	2,295	8	—	2,303	2,295
Department	9,766	—	762	10,528	10,536
	12,061	8	762	12,831	12,831
Riversdale, Clondalkin, Dublin 22:					
Local authority	—	101	—	101	—
Department	40	196	12,520	12,756	—
	40	297	12,520	12,857	—
Ballymoneen Road,(Phase 2) Galway City:					
Local authority	—	48	—	48	—
Department	4,248	10,549	2,443	17,240	17,288
	4,248	10,597	2,443	17,288	17,288
<i>Department funded</i>					
Tullow Road, Carlow:	2,512	4,651	5,979	13,142	13,142
Ashline, Kilrush Road, Ennis, County Clare:	156	511	9,867	10,534	—
Church Road, Cork City:	11,851	—	139	11,990	11,990
Whites Street, Cork City:	9,053	3,484	163	12,700	12,700
Deanrock, Togher, Cork City:	15,924	218	1,087	17,229	17,229
Denroche's Cross, Glasheen Road, Cork City:	—	—	14,185	14,185	—
Watercourse Road, Blackpool, Cork, Cork City:	—	1,680	9,967	11,647	—

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Mill Road, Avoncore, Bloomfield, Midleton, Cork County:	—	2,585	8,426	11,011	11,011
Hazelbrook, Ballyvinter, Mallow, Cork County:	5,130	2,970	8,424	16,524	16,524
Clarendon Brooks, Carrs Hill, Douglas, Cork County:	3,346	8,343	1,585	13,274	12,901
Kilmoney, Carrigaline, County Cork:	—	—	17,118	17,118	—
Convent Road, Carndonagh, Donegal:	—	—	11,720	11,720	11,711
Admiran, Stranorlar, Donegal:	—	—	10,588	10,588	—
<b>Housing projects</b>					
Cherry Orchard, Ballyfermot/ Woodbank/ Rathvilly	16,728	—	3,145	19,873	19,873
North King Street – Sean Foster Place, Dublin 7	1,718	3,865	7,343	12,926	12,926
Springvale, Chapelizod, Dublin 8	2,698	10,276	16,290	29,264	29,181
Bonham Street, Dublin 8	2,820	7,116	11,116	21,052	20,995
Cork Street – Chamber Street, Dublin 8	2,209	4,876	13,368	20,453	20,393
Kilternan Close, Dun Laoghaire-Rathdown	—	—	21,955	21,955	—
Cappagh Lands (Phase 3), Cappagh Road, Finglas	—	15	18,675	18,690	—
Radharc na Gréine, (Glasshouse site), Monivea Road (Phase 1), Galway City	6,452	11,409	1,223	19,084	18,370
Garraí Beag, Monivea Road, Ballybaan More, Galway City	734	2,071	11,345	14,150	—
Garraí Caol (Coast Road Site) Dublin Road, Galway City	—	1,000	13,266	14,266	—
Tullahill, Loughrea, Galway	—	14,439	2,130	16,569	14,060
Kylebroughlan, Moycullen, Galway	—	4,464	8,707	13,171	13,171
Fána Bhuí, Tuam, Galway	—	883	9,682	10,565	—

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Gort an Choire, Tubber Road, Gort, Galway	—	—	13,497	13,497	—
Lohercannon, Tralee, Kerry	504	3,738	11,372	15,614	15,593
Hebron Road, Kilkenny	—	802	15,411	16,213	—
Old Christians site, Rathbane, Limerick	124	6,554	4,666	11,344	11,343
Gort Buí, Ballymakenny Road, Drogheda, Louth	—	6,830	7,421	14,251	14,251
Wadman Park, Haynestown, Dundalk, Louth	—	17,329	88	17,417	—
Mount William, Williamstown, Waterford City	—	325	13,384	13,709	—
Clonhasten, Enniscorthy, Wexford	—	—	11,255	11,255	—
Merrymeeting View, Rathnew, Wicklow	7,240	4,200	377	11,817	11,817
Kilbride Lane, Bray, Wicklow	13,048	3,803	491	17,342	17,108
Ashtown Lane, Wicklow Town	209	1,602	11,217	13,028	—
<b>Total</b>	<b>236,751</b>	<b>191,069</b>	<b>406,665</b>	<b>834,485</b>	<b>588,750</b>
<b>Capital Assistance Scheme</b>					
Block 70, The Plaza, Parkwest, Dublin 12	—	—	14,199	14,199	—
25-26 Ushers Island, Ushers Quay, Dublin 8	—	—	32,116	32,116	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>46,315</b>	<b>46,315</b>	<b>—</b>
<b>Regeneration</b>					
<i>Jointly funded <sup>a</sup></i>					
Dolphin House, Dublin 8:					
Local authority	1,490	—	—	1,490	1,490
Department	22,610	—	1,747	24,357	24,357
	24,100	—	1,747	25,847	25,847
<i>Department funded</i>					
St Teresa's Gardens, Dublin	7,315	13,100	685	21,100	21,100

	Cumulative expenditure to 31 December 2019	Expenditure in 2020	Project commitments in subsequent years	Expected total spend lifetime of project 2020	Expected total spend lifetime of project 2019
	€000	€000	€000	€000	€000
Cork Regeneration (Phase 2), Knocknaheeny/ Hollyhill, Cork City	10,230	1,187	436	11,853	11,853
Lord Edward Street, Limerick	17,342	2,118	128	19,588	19,472
Southill Area Centre, Limerick	10,727	1,990	109	12,826	11,002
<b>Total</b>	<b>69,714</b>	<b>18,395</b>	<b>3,105</b>	<b>91,214</b>	<b>89,274</b>
<b>Infrastructure</b>					
South Docks, Cork City	695	3,673	7,342	11,710	11,631
Dodder Bridge, Dublin City	348	290	11,172	11,810	11,813
Cherrywood, Dun Laoghaire-Rathdown	2,111	1,075	8,444	11,630	11,392
Donabate Distributor Road, Fingal	10,700	85	—	10,785	10,780
Maynooth, Co. Kildare	366	275	10,359	11,000	10,875
Adamstown, Co. Dublin	630	3,186	11,313	15,129	15,000
<b>Total</b>	<b>14,850</b>	<b>8,584</b>	<b>48,630</b>	<b>72,064</b>	<b>71,491</b>

Note <sup>a</sup> Some projects are funded jointly by the Department and by certain local authorities own funds from Local Property Tax 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 Local Property Tax retention.

### Significant variations

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €500,000 compared to 2019.

#### Radharc na Gréine

*Increase in expected total spend: €714,000*

The expected total spend in relation to the Radharc na Gréine project has increased by €714,000 as an opportunity arose for Galway City Council to acquire a further two units in the development.

#### Tullahill

*Increase in expected total spend: €2.509 million*

The expected total spend in relation to the Tullahill project has increased by €2.509 million as an opportunity arose for Galway County Council to acquire a further nine units in the development.

**Southill Area Centre**

*Increase in expected total spend: €1.824 million*

The expected total spend in relation to the Southill Area Centre project has increased by €1.824 million following post contract changes arising from design and specification changes and other construction costs such as technical fees, surveys and utility connection changes.

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

The Department has committed to the development of a Social Housing PPP Programme comprising three bundles of projects. To date, the contracts for two bundles have been entered into. These utilise what is termed as an 'availability-based' PPP model, in which a private sector company designs, builds, finances and maintains 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 completion of construction on each site. It incorporates all costs under the contract, including the initial construction costs of the units, as well as maintenance, operation, life-cycle, tenancy management and financing costs. The payments are comprised of two elements, a fixed-cost element and a variable (indexed) element, which changes in line with inflation.

**Bundle 1**

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

**Bundle 2**

Bundle 2 will provide 465 units across eight sites. Three of the sites are located in the Cork County local authority area, with one each in Galway City, Waterford, Clare, Kildare and Roscommon. Cork County Council is acting as lead local authority and contracting authority for Bundle 2.

	<b>Cumulative expenditure to 31 December 2019 €000</b>	<b>Expenditure in 2020 €000</b>	<b>Legally enforceable commitments to be met in subsequent years €000</b>	<b>Project total 2020<sup>a</sup> €000</b>	<b>Project total 2019 €000</b>
Social Housing Bundle 1	—	1,498	338,133	339,631	341,785
Social Housing Bundle 2	—	—	289,378	289,378	289,249
<b>Total</b>	<b>—</b>	<b>1,498</b>	<b>627,511</b>	<b>629,009</b>	<b>631,034</b>

Note This table reflects unitary charge (UC) obligations for Social Housing PPP bundles undertaken to date, including projected VAT on construction and estimated VAT on the UC payments. The first 384 units were completed as part of Bundle 1 in 2020, resulting in pro rata payments of the annual UC for these from the date of their service commencement.

<sup>a</sup> The €2.025 million reduction in the overall project cost of the two bundles is due to delays in the projects resulting in monthly unitary charge payments not being liable due to the unavailability of the homes. The 25 year contract period begins at a set date for each site under the contract, and if units are not delivered at this date, the moneys due are foregone and are not added on at the end of the contract.

## 2.9 Matured liabilities

at 31 December	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	34	38

## 2.10 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.

During 2020, the Department paid €5 million in a lump sum payment and daily fines totalling €2.745 million in relation to case C-261/18 - Commission v Ireland (Derrybrien Wind Farm) following a judgement by the Court of Justice of the European Union. There are ongoing daily fines in relation to this case, which could give rise to a potential liability of €5.5 million in 2021.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

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

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	75,807	74,562	48,637
ii	Travel and subsistence	1,723	1,002	1,460
iii	Training and development and incidental expenses	2,394	1,792	1,603
iv	Postal and telecommunications services	1,533	1,000	1,026
v	Office equipment and external IT services	15,116	10,728	11,859
vi	Office premises expenses	6,992	2,025	1,431
vii	Consultancy services and value for money and policy reviews	78	14	—
viii	Research (statistics and economics)	199	1	61
ix	Protected disclosures (investigation services)	199	39	2
x	Recruitment and HR operations	119	60	45
		<b>104,160</b>	<b>91,223</b>	<b>66,124</b>

### Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

#### ii Travel and subsistence

*Estimate provision €1.723 million; outturn €1.002 million*

The saving of €721,000 relative to the estimate provision was due to lower than anticipated expenditure on travel because of the Covid-19 travel restrictions.

#### iii Training and development and incidental expenses

*Estimate provision €2.394 million; outturn €1.792 million*

The savings of €602,000 relative to the estimate provision was due to lower than anticipated expenditure on staff training and development due to the impact of Covid-19 restrictions and the significant move of training delivery to online classrooms and forums.

#### iv Postal and telecommunications services

*Estimate provision €1.533 million; outturn €1 million*

The savings of €533,000 relative to the estimate provision was due to lower than anticipated expenditure on telecommunications projects in the Department and Met Éireann due to the impact of Covid-19 restrictions along with savings from migrating of the phone system to the Office of the Government Chief Information Officer.

**v Office equipment and external IT services**

*Estimate provision €15.116 million; outturn €10.728 million*

The expenditure was €4.388 million lower than the estimate provision mainly due to the impact of Covid-19 restrictions on a number of projects, primarily the Aviation Modernisation and Automation Project (AMAP) and radar modernisation which are being implemented by Met Éireann.

**vi Office premises expenses**

*Estimate provision €6.992 million; outturn €2.025 million*

The expenditure was €4.967 million lower than the estimate provision due to the impact of Covid-19 restrictions on a number of projects, primarily the conservation and capacity work on the Custom House and visitor centre along with upgrading the Wexford office premises.

**viii Research (statistics and economics)**

*Estimate provision €199,000; outturn €1,000*

The savings of €198,000 relative to the estimate provision was due to the impact of Covid-19 restrictions on the initiation of relevant research and review projects.

**ix Protected disclosures (investigation services)**

*Estimate provision €199,000; outturn €39,000*

The savings of €160,000 relative to the estimate provision was due to expenditure on protected disclosures being lower than anticipated because of the impact of Covid-19 on staff resources and subsequent delays in finishing assessments.

**Programme A Housing**

		2020		2019
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay	16,956	17,409	15,331
A.2	Administration – non pay	6,275	3,135	3,080
A.3	Local authority housing	789,087	890,575	955,745
A.4	Social housing current expenditure programme	190,886	197,357	139,127
A.5	Rental accommodation scheme	133,000	132,964	134,290
A.6	Housing assistance payment scheme	479,729	464,649	382,408
A.7	Capital assistance scheme	94,875	90,749	88,364
A.8	Capital loans & subsidy scheme	53,500	53,087	51,686
A.9	Communal facilities	500	78	25
A.10	Mortgage to rent	23,000	11,732	17,998
A.11	Capital advance leasing facility	143,800	158,799	139,399
A.12	Traveller accommodation and support	19,210	19,818	14,036
A.13	Accommodation for homeless			
	<i>Original</i>	196,000		
	<i>Supplementary</i>	60,000		
		256,000	270,900	165,000
A.14	Housing for people with a disability and older people	500	512	167
A.15	Estate regeneration/remedial works	71,750	65,203	78,511
A.16	Energy efficiency - retrofitting	88,238	66,092	47,454
A.17	Repair and leasing scheme	10,700	4,003	3,772
A.18	Private housing grants	59,000	44,407	51,912
A.19	Mortgage allowances	600	408	403
A.20	Affordable housing/shared ownership subsidy	3,000	2,325	2,397
A.21	Infrastructure fund	148,250	31,650	22,279
A.22	Pyrite and mica remediation – cash limited	40,000	13,775	30,000
A.23	Housing and Sustainable Communities Agency	10,500	8,750	7,500
A.24	Residential Tenancies Board	9,951	6,870	12,460
A.25	Rental accommodation inspection	6,250	4,555	—
A.26	Other services	2,996	1,982	1,896
		<b>2,658,553</b>	<b>2,561,784</b>	<b>2,365,240</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €36.769 million lower than originally provided. There was an underspend of €2.687 million, which related to administration expenditure and has already been explained, and the balance of the variance, an underspend of €34.082 million, was mainly due to a combination of the following.

**A.3 Local authority housing**

*Estimate provision €789.087 million; outturn €890.575 million*

The increase in expenditure of €101.488 million relative to the original estimate provision was to support local authorities in the acquisition of properties in excess of original targets as a response to the impact of the Covid-19 restrictions on the construction sector and the delivery of social housing. There were 815 local authority acquisitions delivered under this subhead versus a target of 100 in 2020.

However, while the Covid-19 related construction delays meant that this subhead did not fully deliver on the local authority social housing targets in 2020 (target 3,639 versus actual 2,933) significant progress was made on advancing housing projects through the on-site construction phase, which incurred significant expenditure. At end-2020, there were nearly 30% more social homes on site/under construction compared with 2019 and these construction projects incurred significant expenditure in 2020 even though, due to Covid-19 related delays, they did not reach completion stage within the year.

**A.9 Communal facilities**

*Estimate provision €500,000; outturn €78,000*

The underspend of €422,000 relative to the estimate provision was due to the impact of Covid-19 restrictions, which led to lower than anticipated demand. Communal facility projects are in the main additional facilities (e.g. communal dining/kitchen facilities, laundries, sitting/activity areas) to complement Capital Assistance Scheme construction projects. The underspend was allocated to other housing programmes.

**A.10 Mortgage to rent**

*Estimate provision €23 million; outturn €11.732 million*

The expenditure was €11.268 million lower than the estimate provision due to the impact of Covid-19, which caused significant delays in processing applications through all stages of the process resulting in a lower than anticipated number of completed cases. At the end of 2020, there were 342 approvals in place for active cases progressing through the scheme. €3 million of this underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

**A.11 Capital advance leasing facility**

*Estimate provision €143.8 million; outturn €158.799 million*

The increase in expenditure of €14.999 million relative to the estimate provision was due to an increase in demand for accelerated Capital Advance Leasing Facility (CALF) projects in 2020, which are used to pay deposits and to facilitate stage payments on construction projects.

**A.13 Accommodation for homeless**

*Estimate provision €196 million; outturn €270.9 million*

The subhead includes a supplementary estimate of €60 million, which was necessary due to the increasing demands for homeless accommodation, related services and the response to Covid-19. The increase in expenditure of €74.9 million (€60 million plus €14.9 million) relative to the estimate provision was due to the following.

Despite a total of 5,886 adults exiting homelessness to tenancies in 2020 and a significant reduction in family homelessness, there continued to be a high number of presentations of single individuals to homeless services. This led to a continued demand for emergency accommodation and related supports in 2020. New services continued to be introduced including additional capacity in Dublin for rough sleepers, expansion of the Housing First Programme along with the provision of other essential support services to those at risk of homelessness including outreach, prevention and tenancy sustainment measures.

Ensuring the protection of households experiencing homelessness during Covid-19 was also a priority and funding was made available to local authorities to put in place measures to protect homeless households as advised by the HSE. The funding provided allowed for the introduction of significant additional accommodation to meet the social distancing requirements and de-congregation of existing facilities, accommodation to allow for self-isolation when required and additional 24 hour services including all food and support services.

**A.15 Estate regeneration/remedial works**

*Estimate provision €71.75 million; outturn €65.203 million*

The expenditure was €6.547 million lower than the estimate provision due to site closures and restrictions caused by Covid-19 resulting in some construction work and the issuance of construction certificates being delayed leading to a reduction in the number of recoupment claims under the scheme. The underspend arising was allocated to other housing programmes.

**A.16 Energy efficiency - retrofitting**

*Estimate provision €88.238 million; outturn €66.092 million*

The expenditure was €22.146 million lower than the estimate provision due to construction related working restrictions caused by Covid-19 and lower than anticipated expenditure on the Midlands Retrofit Programme for Local Authority Homes. €19.7 million of this underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

**A.17 Repair and leasing scheme**

*Estimate provision €10.7 million; outturn €4.003 million*

The expenditure was €6.697 million lower than the estimate provision due to construction related working restrictions caused by Covid-19. As a demand led scheme, the delivery was lower than expected. Following a review, the maximum funding limit under the scheme was increased to €60,000 in November 2020 to incentivise activity under the scheme and lead to increased take up and delivery. €3.5 million of the underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

**A.18 Private housing grants**

*Estimate provision €59 million; outturn €44.407 million*

The expenditure was €14.593 million lower than the estimate provision due to construction related working restrictions caused by Covid-19 and it being demand led and it being difficult to predict the precise level of funding drawdown. Individual grants ranged from €200 to €24,000 and there were 8,137 grants paid in 2020. €2 million of the underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

**A.19 Mortgage allowances**

*Estimate provision €600,000; outturn €408,000*

The underspend of €192,000 relative to the estimate provision was due to a decrease in the number of applications under the scheme. The underspend arising was allocated to other housing programmes.

**A.20 Affordable housing/shared ownership subsidy**

*Estimate provision €3 million; outturn €2.325 million*

The underspend of €675,000 relative to the estimate provision was due to a lower than anticipated number of eligible households under the Affordable Housing and Shared Ownership Schemes. The underspend arising was allocated to other housing programmes.

**A.21 Infrastructure fund**

*Estimate provision €148.25 million; outturn €31.65 million*

The estimate relates to the Local Infrastructure Housing Activation Fund (LIHAF), which is to provide public off-site infrastructure to relieve critical infrastructure blockages and accelerate the delivery of housing in key areas and development sites, and to the Serviced Sites Fund (SSF), which is to provide infrastructure on local authority land banks to facilitate the delivery of affordable housing.

The expenditure was €116.6 million lower than the estimate provision due to the following:

Expenditure on 25 LIHAF projects did not materialise as quickly as expected (three projects were completed in 2020). At the start of 2020, many of the LIHAF projects were at the design stage where costs are modest and involved mainly design and consultancy fees. Expenditure is expected to ramp up significantly in 2021 as more projects move to the construction phase.

At the end of 2020, under the SSF scheme, funding of €127 million had been approved in principle to provide infrastructural work that will support 35 projects in 14 local authorities, delivering 3,200 homes. There was no drawdown in 2020 as projects were at design and planning stages. Drawdown will begin in 2021 as projects move to the construction stage.

€70 million of this underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

**A.22 Pyrite and mica remediation — cash limited**

*Estimate provision €40 million; outturn €13.775 million*

The expenditure was €26.225 million lower than the estimate provision due to Covid-19 restrictions affecting the scheduling and implementation of remediation works for the Pyrite remediation scheme.

In addition, the Defective Concrete Blocks Grant Scheme expenditure was lower than anticipated as the scheme only commenced in June 2020 and given the lead-in times in approving applications, and the commencement of works, it's expected that significant expenditure for this scheme will not happen until 2021 and subsequent years. €24 million of this underspend was carried forward to 2021 as deferred surrender. The remaining amount was allocated to other housing programmes in 2020.

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

*Estimate provision €10.5 million; outturn €8.75 million*

The underspend of €1.75 million relative to the estimate provision was due to delays in the establishment of the AHB Regulatory Authority and the impact of Covid-19 restrictions, which led to reduced training and information activities provided to housing practitioners and delays in recruitment. The underspend was allocated to other housing programmes.

**A.24 Residential Tenancies Board**

*Estimate provision €9.951 million; outturn €6.87 million*

The expenditure was €3.081 million lower than the estimate provision due to the impact of Covid-19 on the work programme of the Residential Tenancies Board. In addition, there were delays in the full roll out of the customer relationship management system, which resulted in savings.

**A.25 Rental accommodation inspection**

*Estimate provision €6.25 million; outturn €4.555 million*

The underspend of €1.695 million relative to the estimate provision was due to the impact of the Covid-19 restrictions, which caused inspections to be stopped for periods in 2020 along with delays in staff recruitment and the ability of local authorities to carry out work.

**A.26 Other services**

*Estimate provision €2.996 million; outturn €1.982 million*

The underspend of €1.014 million relative to the estimate provision was due to the impact of the Covid-19 restrictions, which meant that a number of construction industry research, planning and development projects were not completed. In addition, expenditure on the development of a national market surveillance authority at the National Building Control Office in Dublin City Council was lower than anticipated because the project was in the early development set up phase during 2020 and did not incur significant expenditure.

**Programme B Water**

		2020		2019	
		Estimate provision		Outturn	
		€000	€000	€000	
B.1	Administration – pay		4,112	5,686	5,418
B.2	Administration – non pay		1,526	828	1,122
B.3	Water quality programme		25,848	22,618	19,888
B.4	Rural water programme		49,000	43,988	41,104
B.5	Irish Water				
		<i>Original</i>	1,231,500		
		<i>Supplementary</i>	72,000		
			1,303,500	1,303,189	1,208,000
B.6	Local authorities		12,690	12,374	12,760
B.7	Legacy water environmental issues		9,000	43	76
B.8	Marine environment		2,700	945	—
B.9	Water Advisory Body		220	18	27
B.10	Other services		34	5	—
			<b>1,408,630</b>	<b>1,389,694</b>	<b>1,288,395</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €53.064 million higher than originally provided. There was an overspend of €876,108, which related to administration expenditure and has already been explained, and the balance of the variance, an overspend of €52.188 million, was mainly due to the following.

**B.3 Water quality programme**

*Estimate provision €25.848 million; outturn €22.618 million*

The expenditure was €3.23 million lower than the estimate provision mainly due to the EU INTERREG V (Environment Measures) programme because the drawdown by projects was slower than anticipated.

Additional underspend arose because of the impact of Covid-19 restrictions on recruitment and some 2020 claims not being received until 2021.

**B.4 Rural water programme**

*Estimate provision €49 million; outturn €43.988 million*

The expenditure was €5.012 million lower than the estimate provision due to the late announcement of the Multi-Annual Rural Water Programme 2019-2021 in October 2019 and the impact of Covid-19 restrictions on the advancement of projects across all the measures of the programme. The underspend was partially offset by increased expenditure from group water schemes availing of the new subsidy rates and schemes continuing works deferred from the previous period of reduced subsidy rates.

**B.5 Irish Water**

*Estimate provision €1.231 billion; outturn €1.303 billion*

The subhead includes a supplementary estimate of €72 million, of which €44 million was used to accelerate the delivery of essential major Irish Water infrastructure and €28 million arose from an income shortfall in 2020 from non-domestic customers of Irish Water due to Covid-19 related impacts on the business sector.

**B.7 Legacy water environmental issues**

*Estimate provision €9 million; outturn €43,000*

The expenditure was €8.957 million lower than the estimate provision mainly because the submission, approvals and allocations on the Developer Provided Infrastructure programme were slower than anticipated (allocations were announced in mid-September 2020) due to the impact of Covid-19 restrictions. The subsequent advancement of projects was delayed to some extent due to the impact of the Covid-19 restrictions.

Additional underspend arose as a result of the Lead Remediation Grant Scheme being a demand-led scheme under which expenditure is difficult to predict. €7.9 million of the underspend was carried forward to 2021 as deferred surrender.

**B.8 Marine environment**

*Estimate provision €2.7 million; outturn €945,000*

The underspend of €1.755 million relative to the estimate provision was mainly due to the impact of Covid-19 restrictions on a number of work programmes and research projects. Funding to the Marine Institute was lower than anticipated as its activities were impacted by Covid-19 restrictions.

In addition, work could not be advanced on a number of INTERREG Atlantic Area programmes due to both difficulties with EU Atlantic Area Platform and Covid-19 restrictions. Time extensions have been granted for these programmes.

**B.9 Water Advisory Body**

*Estimate provision €220,000; outturn €18,000*

The underspend of €202,000 relative to the estimate provision was due to the impact of Covid-19 restrictions on the work programme of the Water Advisory Body.

**Programme C Local Government**

		2020		2019	
		Estimate provision	Outturn	Outturn	
		€000	€000	€000	
C.1	Administration – pay		8,898	10,728	9,616
C.2	Administration – non pay		3,285	1,752	1,585
C.3	Local Government Fund				
	<i>Original</i>	756,060			
	<i>Supplementary</i>	300,000			
			1,056,060	1,056,060	185,180
C.4	Fire and emergency services		16,150	15,557	13,316
C.5	Franchise		1,889	365	343
C.6	Other services		1,095	1,667	895
			<b>1,087,377</b>	<b>1,086,129</b>	<b>210,935</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €298.752 million higher than originally provided. There was an overspend of €296,258, which related to administration expenditure and has already been explained, and the balance of the variance, an overspend of €298.456 million, was mainly due to the following.

**C.3 Local Government Fund**

*Estimate provision €756.06 million; outturn €1.056 billion*

The increase in expenditure of €300 million relates to a supplementary estimate, which was necessary in order to fund the cost of a three month extension of the commercial rates waiver for eligible businesses to continue to support both the local government sector and the ratepayers impacted by the Covid-19 pandemic.

**C.5 Franchise**

*Estimate provision €1.889 million; outturn €365,000*

The Department's franchise function relates to policy and legislation concerning administrative aspects of the electoral system. Expenditure was €1.524 million lower than the estimate provision primarily due to the Voter.ie system commencing later than anticipated due to the general election in February 2020 and the impact of the Covid-19 restrictions on the tender process.

**C.6 Other services**

*Estimate provision €1.095 million; outturn €1.667 million*

The increase in expenditure of €572,000 relative to the estimate provision was mainly due to support for the severe weather related response of local authorities in the aftermath of major flooding events in 2020.

**Programme D Planning**

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D.1	Administration – pay	7,555	5,000	5,290
D.2	Administration – non pay	2,796	1,345	1,887
D.3	An Bord Pleanála	19,531	19,531	18,548
D.4	Planning Tribunal	4,236	4,322	781
D.5	Office of the Planning Regulator	2,569	2,481	1,637
D.6	Planning policy	420	366	532
D.7	National, regional and urban planning	240	219	220
D.8	My plan	135	115	123
D.9	Urban renewal/regeneration			
	<i>Original</i>	96,510		
	<i>Deferred surrender</i>	33,500		
		130,010	39,564	18,600
D.10	Development contribution rebate scheme	1	—	637
D.11	Ordnance Survey Ireland	17,763	18,055	15,763
D.12	Land Development Agency	17,500	14,100	2,409
D.13	Foreshore	2,400	803	1,138
D.14	Marine spatial planning	750	188	335
D.15	Environmental planning policy	159	65	—
D.16	Other services	10,097	7,750	102
		<b>216,162</b>	<b>113,904</b>	<b>68,002</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €102.25 million lower than originally provided. There was an underspend of €4.005 million, which related to administration expenditure and has already been explained, and the balance of the variance, an underspend of €98.245 million, was mainly due to the following.

**D.9 Urban renewal/regeneration**

*Estimate provision €130.01 million; outturn €39.564 million*

The subhead includes deferred surrender of €33.5 million carried forward from 2019. Overall the expenditure was €90.446 million lower than the estimate provision due to the nature and type of the projects being supported by the Urban Regeneration and Development Fund programme that have to go through design and planning before they incur significant expenditure.

In addition, the impact of Covid-19 including the shutdown of construction projects early in 2020 resulted in a slow-down on the advancement of projects. €72 million of this underspend was carried forward to 2021 as deferred surrender. The remaining underspend was allocated to Programme A – Housing in 2020.

**D.12 Land Development Agency**

*Estimate provision €17.5 million; outturn €14.1 million*

The expenditure was €3.4 million lower than the estimate provision mainly due to the impact of Covid-19 restrictions on the pre development work of the Land Development Agency (LDA) such as environmental surveys and other pre planning processes that were unable to be undertaken. This resulted in a capital underspend of €3.9 million, which was carried forward to 2021 as deferred surrender.

In addition, there was an increase in current expenditure of €600,000 to meet the ongoing operational and administrative costs related to interim arrangements for the LDA, pending the enactment of primary legislation to establish the LDA on a statutory basis.

**D.13 Foreshore**

*Estimate provision €2.4 million; outturn €803,000*

The underspend of €1.597 million relative to the estimate provision was due to expenditure on legal cases and contingency for emergency works on the foreshore being lower than anticipated in 2020.

**D.14 Marine spatial planning**

*Estimate provision €750,000; outturn €188,000*

The underspend of €562,000 relative to the estimate provision was mainly due to the impact of the Covid-19 restrictions whereby many elements of the final National Marine Planning Framework had to be delayed or cancelled such as public events and consultation meetings. The final stage of the Strategic Environmental Assessment and Appropriate Assessment was also delayed until 2021.

An additional underspend materialised as the finalisation of the service level agreement between the Department, the Department of Agriculture, Food and the Marine and the Marine Institute was also delayed.

**D.16 Other services**

*Estimate provision €10.097 million; outturn €7.75 million*

The underspend of €2.347 million relative to the estimate provision was mainly due to the impact of the Covid-19 restrictions on the development of the Cork Event Centre. This resulted in a capital underspend of €5 million, which was carried forward to 2021 as deferred surrender.

In addition, there was an increase in current expenditure of €2.653 million to meet a European Court of Justice fine and penalties of €7.745 million (lump sum fine of €5 million plus penalties of €2.745 million) in case C-261/18 – Derrybrien Wind Farm.

**Programme E Met Éireann**

		<b>2020</b>		<b>2019</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
E.1	Administration – pay	16,117	13,573	12,982
E.2	Administration – non pay	12,790	8,577	9,813
E.3	Subs to international meteorological organisations	5,100	5,101	4,814
E.4	Flood forecasting and warning service	1,760	1,016	342
		<b>35,767</b>	<b>28,267</b>	<b>27,951</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme E was €7.501 million lower than originally provided. There was an underspend of €6.757 million, which related to administration expenditure and has already been explained, and the balance of the variance, an underspend of €743,697, was mainly due to the following.

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

*Estimate provision €1.76 million; outturn €1.016 million*

The underspend of €744,000 relative to the estimate provision was due to a delay in staff recruitment and the flood forecasting and warning service modelling systems not yet being operational.

**Programme F Heritage**

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
F.1	Administration – pay	22,169	22,166	—
F.2	Administration – non pay	1,681	1,024	—
F.3	Heritage Council (part funded by National Lottery)	7,505	7,394	—
F.4	Built Heritage	6,113	7,165	—
F.5	Natural Heritage (National Parks and Wildlife Service)	17,927	17,979	—
F.6	Irish Heritage Trust	650	650	—
F.7	Built heritage investment scheme	2,500	2,404	—
F.8	Peatlands restoration, conservation and management	10,850	6,988	—
F.9	Waterways Ireland	25,813	27,013	—
		<b>95,208</b>	<b>92,783</b>	—

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme F was €2.425 million lower than originally provided. There was an underspend of €659,633, which related to administration expenditure and has already been explained, and the balance of the variance, an underspend of €1.765 million, was mainly due to the following.

**F.4 Built heritage**

*Estimate provision €6.113 million; outturn €7.165 million*

The increase in expenditure of €1.052 million relative to the estimate provision was to fund additional built heritage and archaeological protection projects including roof repairs at St. Patrick's Cathedral and works at State-owned heritage properties in the care of the Office of Public Works.

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

*Estimate provision €10.85 million; outturn €6.988 million*

The expenditure was €3.862 million lower than the estimate provision due to the impact of Covid-19 restrictions whereby many elements of the peatlands restoration programme particularly in relation to stakeholder engagement were delayed. The Cessation of Turf Cutting Compensation scheme was also affected due to the length of time it takes to process and close these types of files as they depend on the applicant returning relevant information and legal agreements. €3 million of the underspend was carried forward to 2021 as deferred surrender.

**F.9 Waterways Ireland**

*Estimate provision €25.813 million; outturn €27.013 million*

The increase in expenditure of €1.2 million relative to the estimate provision was to fund additional capital works on the Shannon Navigation (including Meelick weir), the Ulster Canal, the Grand Canal and the Royal Canal.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
1 Fees payable by local authorities, etc., for audit of their accounts	1,956	1,747	1,979
2 Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 2005)	741	741	741
3 Met Éireann receipts	9,800	6,361	9,692
4 Miscellaneous receipts	755	1,060	325
5 Foreshore receipts	2,100	1,776	2,211
6 OSI	398	377	384
7 Receipts from additional superannuation contributions on public service remuneration	35,978	36,002	43,811
8 ERDF receipts INTERREG V environment measures	2,500	4,073	1,088
9 Dormant Accounts Fund – Housing First Implementation	3,000	3,000	3,000
10 ERDF receipts – INTERREG Atlantic Area Programme	108	—	—
11 ERDF receipts – RAGES Project	14	15	—
12 Services and charges at national parks and wildlife sites	465	137	—
13 Rents (incl receipts from lettings and fishing rights etc.)	95	29	—
<b>Total</b>	<b>57,910</b>	<b>55,318</b>	<b>63,231</b>

#### Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €2.592 million less than the estimate. Explanations for variances are set out below.

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

*Estimate €1.956 million; realised €1.747 million*

The shortfall of €209,125 was because demands for audit fees are issued on an ongoing basis as audits are completed and income was lower than expected as there were a number of outstanding fees at the end of 2020.

#### 3 Met Éireann receipts

*Estimate €9.8 million; realised €6.361 million*

The shortfall of €3.439 million was due to the impact of Covid-19 on the commercial activities of Met Éireann especially in relation to aviation receipts.

**4 Miscellaneous receipts***Estimate €755,000; realised €1.06 million*

Miscellaneous receipts are difficult to predict reliably.

**5 Foreshore receipts***Estimate €2.1 million; realised €1.776 million*

The shortfall of €324,000 reflects the difficulty of predicting foreshore receipts precisely due to the complex nature of the foreshore leasing/licencing process.

**8 ERDF receipts INTERREG V environment measures***Estimate €2.5 million; realised €4.073 million*

The increase of €1.573 million was because the INTERREG V environment measures receipts are difficult to predict due to the timing of the claims submitted by lead partners to the Special EU Programmes Body (SEUPB) and subsequent recoupment claims to the EU.

**10 ERDF receipts – INTERREG Atlantic Area Programme***Estimate €108,000; realised €nil*

The shortfall of €108,000 was due to difficulties with the Atlantic Area INTERREG IT platform operated by the EU, which affected the submission of claims for the Atlantic Area INTERREG programmes and Covid-19 restrictions.

**12 Services and charges at national parks and wildlife sites***Estimate €465,000; realised €137,000*

The shortfall of €328,000 was due to the impact of Covid-19 restrictions on the national parks, which were closed for extended periods in 2020. In addition, the significant drop in foreign tour groups visiting the national parks negatively impacted on receipts.

**4.2 Extra receipts payable to the Exchequer**

	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	—	—
Refunds under Local Authority Social Housing Investment Programme (SHIP)	3,423	1,879
Foreshore lease	3,066	6,561
Recoveries under Pyrite Resolution Act 2013	2,330	—
Residential Tenancies Board pension contributions	91	55
Irish Water – unused funding for domestic water charge refunds	—	6,749
Personal injury settlement	—	12
Transferred to the Exchequer	(8,910)	(15,256)
<b>Balance at 31 December</b>	<b>—</b>	<b>—</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2020	2019
<b>Number of staff at year end</b>		
Department	1,207	782
Ordnance Survey Ireland	220	226
Local Government Management Agency	104	85
An Bord Pleanála	184	174
Residential Tenancies Board	89	87
Housing and Sustainable Communities Agency	111	82
Housing Finance Agency	15	14
Office of the Planning Regulator	21	15
Land Development Agency	39	11
The Heritage Council	13	—
Waterways Ireland	333	—
<b>Total</b>	<b>2,336</b>	<b>1,476</b>

### 5.2 Pay – Department

	2020	2019
	€000	€000
Pay	66,516	43,472
Higher, special or additional duties allowances	721	295
Other allowances	1,711	1,666
Overtime	1,028	742
Employer's PRSI	5,613	3,297
<b>Total pay</b>	<b>75,589</b>	<b>49,472</b>

### 5.2 Pay – agencies

	2020	2019
	€000	€000
Pay	54,652	36,365
Higher, special or additional duties allowances	87	70
Other allowances	937	82
Overtime	695	152
Employer's PRSI	4,966	2,886
<b>Total pay</b>	<b>61,337</b>	<b>39,555</b>

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

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Higher, special or additional duties allowances	184	18	27,290	20,874
Other allowances	261	74	28,134	28,146
Overtime	227	28	31,120	36,496
Extra remuneration in more than one category	204	80	48,159	52,706

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

### 5.3 Allowances and overtime payments – agencies

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020	2019
			€	€
Higher, special or additional duties allowances	30	2	23,325	12,365
Other allowances	274	22	15,556	7,585
Overtime	296	11	30,663	27,844
Extra remuneration in more than one category	204	56	25,014	21,945

### 5.4 Other remuneration arrangements

Seven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €33,530. The payments were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €173,541 in respect of three officers who were serving outside the Department for all or part of 2020 and whose salaries were paid by the Department.

### 5.5 Payroll overpayments

	Number of recipients	2020 €	2019 €
Overpayments	29	69,799	38,265
Recovery plans in place	12	20,422	7,396

Seven individuals with overpayments to the value of €13,510 transferred into the Department during the year.

### **5.6 Severance/redundancy**

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During 2020, two former Ministerial staff whose employment was terminated with the charge of Government in 2020 were paid redundancy payments of €4,248 and €4,164 and severance payments totalling €41,673 and €11,346 respectively.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

	Year of appointment	Cumulative expenditure to the end of 2020 €000	2020 €000	2019 €000
Tribunal of inquiry into certain planning matters and payments <sup>a</sup>	1997	140,643	4,322	781

Note <sup>a</sup> Expenditure to the end of 2020 was €140.6 million. There will be further payments associated with the Tribunal. Final costs cannot be determined at this point pending the determination of third party legal costs in respect of the period since 2002. On the basis of a Tribunal estimate and expenditure to the end of 2020, additional costs of some €6.8 million may arise, primarily relating to third party legal representation.

### 6.2 Compensation and legal costs

	Number of cases	Legal costs paid by the Department €000	Compensation awarded €000	Legal costs awarded €000	2020 Total €000	2019 Total €000
Claims by members of the public	13	49	529	283	861	217
EU fines <sup>a</sup>	1	—	—	7,745	7,745	—
	<b>14</b>	<b>49</b>	<b>529</b>	<b>8,028</b>	<b>8,606</b>	<b>217</b>

Note <sup>a</sup> A payment of a €5 million fine plus daily fines totalling €2.745 million (€7.745 million in total) were made following a Court of Justice of the European Union judgement in case C-261/18, in respect of the validity of retention planning permission for a wind farm in Derrybrien, Co Galway, in line with Department of Public Expenditure and Reform sanction.

This Department is working closely with Department of the Environment, Climate and Communications and the Department of Public Expenditure and Reform, with respect to the resolution of the judgement and the payment of the daily fines.

### 6.3 Late payment interest

	2020 €	2019 €
Total of interest and compensation payments	13,385	3,372

### 6.4 National Lottery funding

	2020	2020	2019
	Estimate	Outturn	Outturn
	€000	€000	€000
<b>Subhead</b>			
A.9 Communal facilities	500	78	25
A.18 Private housing grants	5,829	5,829	7,327
F.3 Heritage Council	7,505	7,394	—
	<b>13,834</b>	<b>13,301</b>	<b>7,352</b>

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

### 6.5 EU funding

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

	2020	2020	2019
	Estimate	Outturn	Outturn
	€000	€000	€000
<b>Subhead description</b>			
B.3 Water quality programme	7,643	5,472	3,583
D.13 Foreshore	—	—	11
	<b>7,643</b>	<b>5,472</b>	<b>3,594</b>

### 6.6 Write-offs

The following sums were written off in the year.

	2020	2019
	€	€
Public Procurement Reforms Training Programme	—	21,990

## Note 7 Fund Balances

### 7.1 Account of the Urban Development Fund

	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Opening balance	14,111	17,543
Receipts	—	—
Expenditure for the year	5,726	3,432
	<b>8,385</b>	<b>14,111</b>

The Urban Development Fund is a European Regional Development Fund (ERDF) programme to support integrated regeneration initiatives in designated urban centres. The scheme is operated by regional assemblies who are managing authorities responsible for verifying eligible expenditure on approved projects. The Department makes funds available (on instruction by the managing authority and subject to the managing authority's verification) to reimburse local authorities on a matching funding basis. Applications for eligibility under the Fund were adjudicated on in December 2015 with the programme running for the period to the end of 2020. Payments under the programme will continue until early 2023. The balance in the Fund reflects pre-financing made available from the ERDF pending receipt of verified claims in respect of projects concerned.

### 7.2 Housing Agency Revolving Acquisitions Fund

	<b>2020</b>	<b>2019</b>
	<b>€000</b>	<b>€000</b>
Opening balance	69,393	70,941
Non-recoverable costs <sup>a</sup>	(983)	(1,611)
Rental income	50	63
<b>Closing balance at 31 December</b>	<b>68,460</b>	<b>69,393</b>

Note <sup>a</sup> Certain costs incurred by the 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 non-recoverable costs figure for 2020 is €983,000.

The Housing Agency Acquisitions Fund, which is a revolving fund, was established with effect from 1 January 2017 with the objective of acquiring some 1,600 units over the period to 2021 for social housing use. In the period since the fund's inception in 2017 to the end of 2020, the Housing Agency had acquired 826 properties. The Housing Agency is using this Fund to acquire vacant properties from banks, investors and the general public in areas with high levels of social housing demand. In doing this, the Agency is working in close consultation with local authorities to ensure that suitable properties are only purchased in areas where there is a demand for social housing. The Agency sells the houses, at cost, to approved housing bodies in order to replenish the Fund. On completion of the programme, the Agency will refund the Department any closing balance of the Fund.

## **Appendix A State-owned land and buildings managed by the Department which do not have valuations**

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The Department currently manages six national park locations, namely

Ballycroy National Park

The Burren National Park

Connemara National Park

Glenveagh National Park

Killarney National Park

Wicklow Mountains National Park

## Appendix B Accounts of bodies and funds under the aegis of the Department of Housing, Local Government and Heritage

The following table lists the bodies under the aegis of the Department in 2020 and where the Department has an obligation to present financial statements. It indicates, as at end March 2021, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

Body/Departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
An Bord Pleanála	2019	12 Jun 2020	30 Jun 2020	27 Jul 2020
Ervia and Gas Networks Ireland	2019	31 Mar 2020	10 Jun 2020	29 Jul 2020
Housing Finance Agency	2019	26 Mar 2020	6 Apr 2020	25 Jun 2020
Housing and Sustainable Communities Agency <sup>a</sup>	2019	2 Dec 2020	27 Feb 2021	23 Mar 2021
Irish Water	2019	30 Mar 2020	15 May 2020	29 Jul 2020
Local Government Fund	2019	19 Nov 2020	19 Nov 2020	23 Nov 2020
Local Government Management Agency	2019	30 Jun 2020	16 Oct 2020	24 Nov 2020
Residential Tenancies Board	2019	5 Jun 2020	30 Jun 2020	2 Sep 2020
Ordnance Survey Ireland	2019	26 Jun 2020	30 Jun 2020	30 Jul 2020
Office of Planning Regulator	2019	14 Dec 2020	15 Dec 2020	23 Dec 2020
Land Development Agency	2019	30 Jun 2020	30 Jun 2020	14 Oct 2020
The Heritage Council	2019	23 Dec 2020	22 Feb 2021	—
Waterways Ireland	2018	10 Jul 2019	17 Jul 2019	4 Nov 2019

Note <sup>a</sup> Includes Pyrite Resolution Board