

An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
Department of Housing,
Local Government and Heritage



Ms. Sarah O'Farrell
Clerk to the Committee
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2

06 July 2023

Dear Ms. O'Farrell,

I refer to your letter dated 22 June 2023 regarding the request for information by the Committee arising from the meeting of the Committee on Thursday 01 June 2023 and for response by Thursday 6 July.

Please find attached at Appendix A the detailed response to the 7 questions.

If you have any questions on the attached, please do not hesitate to contact me.

Yours sincerely,

Graham Doyle
Secretary General

**Appendix A****Response to PAC Letter of 22 June 2023 – Matters arising at
PAC Meeting 01 June 2023**

Question 1: A breakdown of the figures in relation to the First Homes Scheme and the Help to Buy scheme (pg. 19).

Department Response:

The First Home Scheme, launched on 7 July 2022, supports first-time buyers in purchasing new houses and apartments in the private market through the use of an equity share model.

Full details of the First Home Scheme are available at: www.firsthomescheme.ie

The Scheme is overseen and managed by the First Home Scheme Ireland Designated Activity Company (First Home DAC), on behalf of scheme founders (the State and participating mortgage lenders). This body is responsible for collating and issuing statistical information as it pertains to the scheme.

The First Home DAC has published its Q1 2023 Public Update covering the period from 7 July to 31 March, which can be found on its website at: www.firsthomescheme.ie/about-the-company/quarterly-updates/ copy also attached for information.

The Help to Buy scheme is a function administered by Revenue and the Department of Finance. Revenue's most recently published statistics for the Help to Buy Scheme are available at:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/tax-expenditures/htb/htb-monthly.aspx>

For ease of reference, the tables attached at **Appendix B** are an extract from the HTB statistical return which gives details on claims by county to date since inception in 2017, claims by county per year, in addition to claims by county for Q1 2023.



Question 2: How many Local Authorities met their targets in relation to housing delivery in 2022 (pg. 25).

Department Response:

In 2022 a total of 19,938 households had their housing need met by a Department supported programme. Across the Build (7,433) Acquisition (960) and Lease ((1,870) delivery streams 10,263 households were supported.

The Housing Assistance Payment supported 8,634 new households and the Rental Accommodation Scheme supported 1,041 new households, meaning that just under 20,000 additional households were supported in 2022.

Targets for new build homes were issued to local authorities in September 2021 for the period 2022-2026. The table below sets out each local authorities 2022 new build social housing target and delivery.

2022 New Build Social Housing Target and Delivery

Local Authority	2022 New Build Target	2022 Delivered
CARLOW	80	81
CAVAN	150	98
CLARE	200	256
CORK CITY	515	517
CORK COUNTY	560	551
DUN LAOGHAIRE RATHDOWN	450	203
DONEGAL	220	83
DUBLIN CITY	895	613
FINGAL	360	361
GALWAY CITY	305	150
GALWAY COUNTY	230	224
KERRY	315	246
KILDARE	370	372
KILKENNY	170	144
LAOIS	200	229
LEITRIM	30	32
LIMERICK	565	383
LONGFORD	75	27
LOUTH	660	227
MAYO	90	89
MEATH	340	449
MONAGHAN	125	140
OFFALY	180	115
ROSCOMMON	40	3
SLIGO	45	13
SOUTH DUBLIN	400	391



TIPPERARY	230	196
WATERFORD	170	149
WESTMEATH	220	162
WEXFORD	420	355
WICKLOW	390	574
TOTAL	9,000	7,433

Question 3: Information on the average cost of housing being built by local authorities per local authority and how that compares to similar houses built and sold on the private market (pg. 26).

Department Response:

Table 1 below provides information, on a local authority basis, on the average cost of housing being built by local authorities (i.e. the average Construction Costs per housing unit for local authority own builds) for projects tendered over 2022 and to date in 2023. It compares those costs to housing that the local authorities designed and built by private developers and acquired by the local authorities as Turnkey developments.

Overall, there is an average cost differential of 1.02%, with private-sector delivered housing being marginally more expensive. However, which type of housing is more costly varies from one local authority to another and this illustrates that there is not a consistent pattern of one type of housing construction delivery being notably different in cost from another (local authority own build versus private developed).

Also individual construction projects have their own variables such as site costs, abnormal costs, infrastructure and service connections, etc. and these factors can have a direct influence in the costs illustrated for any individual local authority. DHLGH monitors tender costs for local authority housing projects and therefore is in a position to provide the local authorities with guide costs for their new projects.

However, the Department always allows for cost variations in local authority projects for the reasons stated above (the individual variables of individual construction projects such as site abnormal costs, infrastructure/service costs, etc.).

Note that the period covered by this data is recent in order to make it as relevant as possible but in that period of time, data on build projects in some local authorities was not suitable for comparison purposes, for example, developments involving refurbishment schemes, which would skew comparable data.



Table 1

County	Construction Costs Average Cost Per Unit €	Houses built and sold on the private market, purchased as Turnkeys by LA's Average Cost Per Unit €
Clare	279,726	300,313
Cork City	302,262	296,350
Cork County	292,865	288,667
Dublin City	386,391	343,202
Dun Laoghaire Rathdown	311,235	375,000
Fingal	248,256	364,610
Galway City	225,561	289,913
Galway County	229,886	307,285
Kerry	283,388	262,100
Kildare	317,175	350,608
Kilkenny	340,559	271,409
Longford	236,571	277,127
Louth	317,477	318,268
Mayo	267,041	204,329
Meath	304,398	287,677
Monaghan	248,656	259,464
Offaly	263,567	261,519
Roscommon	194,389	203,200
Sligo	242,150	278,982
South Dublin	356,789	320,050
Waterford City	283,777	185,757
Wicklow	366,878	407,991

Capital Advance Leasing Facility (CALF)

The following tables show 2021 and 2022 Local Authority Delivery and Average Capital Costs under P&A CALF funding. CALF funding is capital support provided to AHBs by local authorities to facilitate the funding of construction, acquisition or refurbishment of new social housing units. This loan facility can support up to 30% of the eligible capital cost of the housing project, with the housing units provided to local authorities for social housing use under long-term lease arrangements known as Payment and Availability Agreements.



Delivery 2021 by LA area	Total Homes	Average Capital Cost (Build, Part V & Acq)
Carlow	120	€ 211,437.81
Cavan	22	€ 207,806.70
Clare	24	€ 233,065.22
Cork City	42	€ 262,634.96
Cork County	25	€ 290,501.44
DLR	139	€ 398,612.03
Donegal	33	€ 146,897.85
Dublin City	118	€ 374,881.36
Fingal	398	€ 319,241.93
Galway City	54	€ 333,565.71
Galway County	28	€ 275,884.62
Kerry	115	€ 225,925.77
Kildare	302	€ 275,804.07
Kilkenny	54	€ 236,012.04
Laois	82	€ 210,386.51
Limerick	147	€ 288,322.33
Louth	234	€ 244,524.79
Mayo	12	€ 183,080.32
Meath	147	€ 273,757.16
Monaghan	45	€ 162,755.67
Offaly	28	€ 165,595.29
Sligo	8	€ 151,206.50
South Dublin	246	€ 318,480.94
Waterford	26	€ 253,538.00
Westmeath	71	€ 228,325.03
Wexford	184	€ 223,569.50
Wicklow	95	€ 250,354.12
Grand Total	2799	€ 275,694.74



Delivery 2022 by LA	Total Homes	Average Capital Cost (Build, PV, Acq)	
Carlow	58	€	231,943
Cavan	44	€	214,239
Clare	66	€	267,470
Cork City	342	€	329,372
Cork County	175	€	296,833
DLR	152	€	362,793
Dublin City	208	€	335,256
Fingal	170	€	332,212
Galway City	124	€	293,535
Galway County	27	€	271,341
Kerry	89	€	228,072
Kildare	205	€	297,868
Kilkenny	23	€	293,479
Laois	170	€	268,581
Limerick	217	€	294,867
Longford	3	€	198,333
Louth	130	€	277,799
Mayo	21	€	247,244
Meath	273	€	312,905
Monaghan	25	€	210,710
Offaly	42	€	251,297
South Dublin	208	€	285,987
Tipperary	21	€	212,000
Waterford	73	€	245,789
Westmeath	28	€	214,200
Wexford	164	€	226,649
Wicklow	349	€	368,809
Grand Total	3,407	Total Avg.	€272,948

- Note 1:** The information above is calculated using the financial information available to the Department.
- Note 2:** The CALF Average Capital Cost figures are based on application details and may be subject to change as the project progresses.
- Note 3:** The Average CALF Amount represents the average amount of CALF funding provided. (A maximum of 30%)
- Note 4:** These figures include Part V homes.

Agreement on Part V arrangements are a matter for the local authorities. In some cases the Part V average is affected by delivery of homes that were subject to agreements prior to the current Part V arrangements. Complete details of PART V arrangements are available from the local authorities.



Question 4: Details of any audits of high-rise buildings that have been carried out in the State (pg. 36).

Department Response:

Following the tragic Grenfell Tower fire in London in June, 2017, the Minister established the Fire Safety Task Force, to examine fire safety in Ireland, and make recommendations. As part of the early work of the Task Force, fire services were requested to identify medium-to-high rise buildings with cladding systems in their functional areas, and to consider if use of the power under section 18(6) of the Fire Services Acts 1981 and 2003, to require the person having control of the building to provide a fire safety assessment, was warranted. The survey and related work has continued, and reports have been received twice yearly from fire services. This work has been supported and facilitated by preparation and issue, of: Fire safety guidance note 01-2017 – Assessing existing cladding systems in buildings of more than six storeys, or more than 18m in height.

In addition, Circular FIRE 04-17 – Fire Safety in Local Authority-Controlled Multi-Storey Social Housing was issued to local authorities where they were requested to review their multi-storey social housing buildings to ensure that they were meeting their statutory obligations in regards to fire safety, with the emphasis on life safety. The May, 2018 report of the Fire Safety Task Force was broadly encouraging in respect of fire safety in Ireland, indicating that the combination of factors seen to have contributed to the Grenfell Tower fire did not seem to be present in Ireland. The report, however, included a range of recommendations for improvements in relation to fire safety including periodic reviews/overview reports of fire safety in local authority provided social housing. A review similar to the one issued in 2017 was initiated in March 2023 with results expected in September 2023.

Question 5: A breakdown of full-time and part-time staff employed in relation to building control in Local Authorities (pg. 39).

Department Response:

Under section 159 of the Local Government Act 2001, each Chief Executive is responsible for the staffing and organisational arrangements necessary for carrying out the functions of the local authority for which he or she is responsible.



This Department oversees workforce planning for the local government sector, including the monitoring of local government sector employment levels. To this end, the Department gathers aggregate quarterly data on staff numbers in each local authority on a whole time equivalent basis. Granular data, such as the number of full-time and part-time staff employed in relation to building control in local authorities is not collected and consequently not available.

However, a recent survey, undertaken by the National Building Control & Market Surveillance Office (NBCMSO) in April 2023, of the 31 local building control authorities, shows there are 58 full-time equivalent Building Control Officers and 37.15 full-time equivalent Administrative Staff servicing this function nationally.

Question 6: A breakdown of the different housing programmes in which there has been an underspend over the past four years (pg. 43).

Department Response:

See **Appendix C** for the requested breakdown of Housing subheads showing expenditure against allocation in the years 2019-2022.

Covid-19 and subsequently in 2022 the Russian invasion of Ukraine, which led to significant interruption to infrastructure delivery, is a critical backdrop to any review of output against expected delivery over recent years. Since 2020, three construction closures, followed by significant operational challenges in terms of how sites operated in a pandemic, impacted and delayed delivery. In terms of the life cycle of a project, it does not just impact on projects on-site being built. Disruptions to on-site work, uncertainty as to costs, supply chain difficulties and interest rate changes affected forward planning of projects. It meant new sites were not initiated, as well as resulting delays in completing sites.

Capital projects have multi-annual lifecycles and to reflect this, Capital ceilings were agreed under the NDP to support the delivery of multi-annual programmes. Capital allocations are assigned on an annual basis under the Estimate process, but ceilings are agreed on a multi-annual basis, and the ceiling for 2021 to 2025 was agreed under the NDP Review.

This creates some challenge in terms of large scale capital delivery which is not scheduled in one-year calendar format and crosses multiple reporting periods. The most significant of these is Housing.



Section 91 of the Finance Act, 2004 recognised the practical requirement to manage capital budgets more flexibly across calendar years. The 2004 provision allows for all or part of any unspent appropriations for capital supply services to be carried over for spending in the following year, i.e. the carryover of up to 10% of the REV allocation (Capital) from one year to the next. Capital carry over does not represent unspent monies, Capital Carryover is spent in the following year and forms part of the available funding provision and outturn for that year.

The Department always endeavours to utilise its budget according to priorities and delivery trajectories at the time of Estimate. Public Financial Procedures require that in almost all scenarios, expenditure follows delivery. In the context of constrained delivery, as has been well documented, a corresponding underspend emerged. It is also important to note that while a number of significant projects were delayed, that is not to say that they did not go ahead, but the costs were incurred later than anticipated. That is why capital carryover is absolutely critical to ensure that committed funds can remain with the project. All Housing has a lead-in, so pivoting to alternative capital delivery in-year is not always possible.

As noted above **Appendix C** provides a breakdown of Housing subheads showing expenditure against allocation in the years 2019-2022. The following summary table shows Overall Expenditure on Programme A Housing and Capital Carried over for the years 2019 to 2022.

Year	Programme A Housing - Exchequer Total Outturn	LPT Self-Funding	Programme A Housing – Total expenditure including LPT Self-funding	Programme A - Capital Carryover Carried Forward
2019	€2.346bn	€92.7m	€2.439bn	
2020	€2.542bn	€90.5m	€2.632bn	€117m
2021	€2.764bn	€91.5m	€2.855bn	€247.3m
2022	€3.361bn	€84.05m	€3.445bn	€305m

Question 7: A copy of the proposal that was brought to the Department of Public Expenditure, National Development Plan Delivery and Reform by the Local Government Management Agency in relation to the retained fire services and a note on the implementation of the recommendations contained within (pgs. 47-48).

Department Response:

Retained Review Report

Minister O'Brien is acutely aware that Retained firefighters provide an invaluable service that is essential to their communities. That is why, in May 2021, following the Ministers direction,



a review report was commissioned into Retained Fire Services with a particular emphasis on the issues of 'Recruitment and Retention'

The Department published that report, entitled "Retained Fire Services in Ireland – A Review of Recruitment and Retention and the Future Sustainability of Service Delivery" in December 2022, available at link <https://www.gov.ie/en/publication/cac13-retained-fire-services-in-ireland-a-review-of-recruitment-and-retention-and-the-future-sustainability-of-service-delivery/>

Minister O'Brien brought a Memo to Cabinet in January 2023 to inform the Government of the report's conclusions. Government noted and accepted the thirteen recommendations contained to address the issues of recruitment and retention and ensure the sustainability of retained fire services into the future.

Discussions on a New Retained Fire Service Delivery Model

Discussions on behalf of the local authorities are led by the Local Government Management Agency (LGMA) and supported by representatives of the Chief Fire Officers Association (CFOA) and officials from the Department of Housing, Local Government and Heritage.

Throughout the development of the Retained review report, Management had engaged with the union side through the Fire Services National Oversight and Implementation Group (FSNOIG), which is chaired by Mr David Begg. Discussions between staff and employer representatives on the implementation of recommendations began in January 2023 via the FSNOIG forum.

Following a proposal by SIPTU staff representatives, it was agreed that the priority issues to be addressed would be more appropriate for discussion through an independently mediated facilitation forum. Mr Ultan Courtney was subsequently engaged by the Local Government Management Agency (LGMA) at the behest of SIPTU to chair those discussions. The key deliverable, agreed by all stakeholders, is a revised composite agreement that will standardise future retained fire service employment terms and conditions across all local authorities.

To date however, it has not been possible to reach a positive conclusion to the satisfaction of all parties of that process, which has ultimately led to the intervention of the Labour Court.

Implementation of Report Recommendations

The implementation of the report recommendations is currently part of a sensitive deliberative process of industrial relations negotiations under the auspices of the Labour Court.



During April 2023, an outline presentation was provided to the Department of Public Expenditure, National Development Plan Delivery and Reform by the LGMA that provided an overview of a new model of retained fire service delivery, highlighting the key cost increasing measures.

Those agreed proposals, outlined below, were tabled during discussions on the priority IR issues and substantial progress was made on the provision of a revised model of retained fire service delivery that would provide both an effective service delivery and a suitable work/life balance,

1. An increase in overall staff number circa 20% with a minimum of 12 firefighters in all fire stations (currently ranges from 8 to 18)
2. Structured time off (typically week on/ week off)
3. Individual flexibility with regard to availability
4. 50 additional promotional positions nationally for retained fire fighters
5. Flexibility to attend calls when scheduled on leave, if desired
6. More earnings potential from additional Community based activity
7. Increased premium rate payment hours (day/night bands would become 8am – 8pm, 8pm – 8am respectively)
8. Introduction of a new standardised Sick Pay Scheme
9. No reduction of the retainer payment despite a much lower level of commitment to be available.

Labour Court Intervention

Following the dissolution of the facilitation forum discussions chaired by Mr Ultan Courtney on 10 May, SIPTU Retained firefighters commenced a period of Industrial Action on 06 June. This action was significantly escalated on 13 June, however, following the intervention of the Labour Court on Monday 19 June, SIPTU Retained firefighters suspended the operational aspects of their industrial action pending the outcome of a formal hearing of the Labour Court that was held on 26 June.

The intervention of the Labour Court in the Industrial relations aspects of the dispute is to be welcomed and a recommendation will issue shortly that will be considered by both staff side and management representatives.

The LGMA recognises the positive steps SIPTU have taken in suspending the operational aspects of their industrial action to allow the resumption of fire service provision on the basis of a scheduled full Labour Court hearing.



While a low level of industrial action through non-cooperation remains in place affecting training and records, the de-escalation of the operational elements of industrial action by SIPTU is a commendable act of good faith, indicative of retained firefighters enduring commitment to public safety and in recognition of the vital role they play ensuring the safety of their communities.

The tabled proposals are a strong foundation to build on in addressing retained firefighters concerns, the key outstanding issue at dispute is the Retainer payment. It is acknowledged that the fixed element of retained firefighter remuneration needs to be addressed to meet of the legitimate needs of firefighters within the confines of Building Momentum.

Minister O'Brien has committed, in good faith, to advocate for retained firefighters in the upcoming national pay talks to ensure that the retainer payment is positively dealt with.

Another key finding of the retained review report was in relation to substantial issues around inclusion and diversity that will require significant change in the service to alleviate aspects of the recruitment and retention issue. Less than 3% of firefighters are female, for example, which is an entirely unsustainable situation. A broader cultural study of fire services in Ireland is planned to investigate underlying barriers to recruitment of a more diverse workforce that is more reflective of the communities which they serve.

It is acknowledged that no single 'silver bullet' solution exists to resolving the issues of recruitment and retention facing the retained fire services. The issues can only be addressed through the aggregated full implementation of each of the Retained Review report's thirteen recommendations.



Appendix B Tables with Extracts from HTB statistical return

1. Claims by county to date since inception in 2017

Geographical Breakdown of HTB Claims by County Since 2017		
County	No. Claims	Claim Amount (€m)
Carlow	391	7.2
Cavan	396	7.0
Clare	684	13.2
Cork	5,168	111.6
Donegal	698	11.7
Dublin	8,919	183.1
Galway	1,956	39.7
Kerry	527	9.5
Kildare	4,968	111.6
Kilkenny	608	12.5
Laois	834	16.1
Leitrim	111	1.9
Limerick	1,265	24.9
Longford	153	2.6
Lout	1,508	28.6
Mayo	823	15.3
Meath	4,598	90.8
Monaghan	425	7.8
Offaly	576	11.9
Roscommon	357	6.6
Sligo	332	6.0
Tipperary	676	12.3
Waterford	1,000	18.1
Westmeath	549	10.7
Wexford	1,207	23.2
Wicklow	1,682	35.1
Total	40,411	819.2

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2. Claims by county per year

	Carlow	Cavan	Clare	Cork	Donegal	Dublin	Galway	Kerry	Kildare	Kilkenny	Laois	Leitrim	Limerick
Claim Started	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage
2017 H1	12	14	30	245	25	982	96	18	262	17	31		72
2017 H2	36	35	62	510	43	2008	207	45	520	37	65		165
2018 H1	52	52	102	767	68	2834	308	65	755	60	109		240
2018 H2	72	76	136	1074	93	3589	430	86	993	86	154		321
2019 H1	101	95	183	1416	131	4450	560	123	1261	124	191		425
2019 H2	132	137	263	1886	185	5281	724	171	1670	173	240		536
2020 H1	160	167	307	2184	235	5746	879	223	1945	235	291		620
2020 H2	192	206	369	2697	301	6436	1060	272	2442	319	383	58	750
2021 H1	237	247	451	3260	363	7045	1269	324	2953	380	503	74	868
2021 H2	300	297	536	3810	449	7553	1479	380	3434	442	609	88	1009
2022 H1	328	327	582	4283	526	8202	1637	433	3953	498	691	96	1091
2022 H2	362	371	633	4789	637	8624	1821	500	4483	563	760	106	1188

	Longford	Louth	Mayo	Meath	Monaghan	Offaly	Roscommon	Sligo	Tipperary	Waterford	Westmeath	Wexford	Wicklow
Claim Started	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage	Claim Stage
2017 H1		56	23	269	11	26	17		30	67	32	30	141
2017 H2	19	132	66	606	34	56	34	28	83	130	62	66	260
2018 H1	27	209	101	913	54	69	49	43	128	183	100	111	353
2018 H2	37	319	146	1197	78	92	67	68	170	243	134	165	472
2019 H1	48	420	203	1620	103	114	91	95	227	304	170	257	616
2019 H2	72	538	293	2052	147	151	133	122	283	388	216	359	779
2020 H1		621	350	2335	173	180	164	136	327	455	253	436	854
2020 H2	94	730	427	2803	213	232	194	162	383	552	313	531	1005
2021 H1	107	886	503	3225	256	277	234	199	444	657	369	656	1146
2021 H2	123	1073	591	3674	315	368	275	237	517	746	409	834	1321
2022 H1	138	1246	687	4028	352	468	305	267	565	830	466	987	1439
2022 H2	148	1389	763	4319	399	526	339	307	632	911	517	1128	1576



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3. Claims by county for Q1 2023.

Geographical Breakdown of HTB Claims by County Q1 2023	
County	Q1 2023
Carlow	<10
Cavan	15
Clare	24
Cork	204
Donegal	34
Dublin	180
Galway	68
Kerry	16
Kildare	250
Kilkenny	19
Laois	43
Leitrim	<10
Limerick	35
Longford	<10
Louth	65
Mayo	37
Meath	129
Monaghan	16
Offaly	32
Roscommon	11
Sligo	18
Tipperary	22
Waterford	34
Westmeath	20
Wexford	46
Wicklow	62

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Appendix C Programme A: Housing - Breakdown of underspend by Subhead, 2019 to 2022¹

2019							
Subhead	Current		Capital		Total		Variance €000
	Provision €000	Outturn €000	Provision €000	Outturn €000	Provision €000	Outturn €000	
Programme A - Housing							
A.3. LOCAL AUTHORITY HOUSING			747,471	955,745	747,471	955,745	208,274
A.4. SOCIAL HOUSING CURRENT EXPENDITURE PROGRAM	154,886	139,127			154,886	139,127	- 15,759
A.5. RENTAL ACCOMMODATION SCHEME	134,300	134,290			134,300	134,290	- 10
A.6. HOUSING ASSISTANCE PAYMENT SCHEME	422,729	382,408			422,729	382,408	- 40,321
A.7 - CAPITAL ASSISTANCE SCHEME			94,875	88,364	94,875	88,364	- 6,511
A.8. CAPITAL LOANS & SUBSIDY SCHEME	54,750	51,686			54,750	51,686	- 3,064
A.9. COMMUNAL FACILITIES			500	25	500	25	- 475
A.10. MORTGAGE TO RENT			23,000	17,999	23,000	17,999	- 5,001
A.11. CAPITAL ADVANCE LEASING FACILITY			94,400	139,399	94,400	139,399	44,999
A.12. TRAVELLER ACCOMMODATION & SUPPORT	4,710	5,378	13,000	8,658	17,710	14,036	- 3,674
A.13. ACCOMMODATION FOR HOMELESS	146,000	165,000			146,000	165,000	19,000
A.14. HOUSING FOR PEOPLE WITH A DISABILITY	345	167			345	167	- 178
A.15. ESTATE REGENERATION / REMEDIAL WORKS			71,750	78,511	71,750	78,511	6,761
A.16. ENERGY EFFICIENCY - RETROFITTING			30,454	47,454	30,454	47,454	17,000
A.17. REPAIR AND LEASING SCHEME			38,000	3,772	38,000	3,772	- 34,228
A.18. PRIVATE HOUSING GRANTS			57,000	51,912	57,000	51,912	- 5,088
A.19. MORTGAGE ALLOWANCES			600	403	600	403	- 197
A.20. AFFORDABLE HOUSING / SHARED OWNERSHIP SUBS	4,000	2,397			4,000	2,397	- 1,603
A.21. INFRASTRUCTURE FUND			130,000	22,279	130,000	22,279	- 107,721
A.22. PYRITE RESOLUTION BOARD			32,000	30,000	32,000	30,000	- 2,000
A.23. HOUSING & SUSTAINABLE COMMUNITIES AGENCY	10,000	7,500			10,000	7,500	- 2,500
A.24. RESIDENTIAL TENANCIES BOARD	11,511	11,510	950	950	12,461	12,460	- 1
A.25. OTHER SERVICES	2,496	1,896			2,496	1,896	- 600



2020							
Subhead	Current		Capital		Total		Variance €000
	Provision €000	Outturn €000	Provision €000	Outturn €000	Provision €000	Outturn €000	
Programme A - Housing							
A.3. LOCAL AUTHORITY HOUSING			789,087	890,575	789,087	890,575	101,488
A.4. SOCIAL HOUSING CURRENT EXPENDITURE PROGRAMME	190,886	197,356			190,886	197,356	6,470
A.5. RENTAL ACCOMMODATION SCHEME	133,000	132,964			133,000	132,964	- 36
A.6. HOUSING ASSISTANCE PAYMENT SCHEME	479,729	464,649			479,729	464,649	- 15,080
A.7 - CAPITAL ASSISTANCE SCHEME			94,875	90,749	94,875	90,749	- 4,126
A.8. CAPITAL LOANS & SUBSIDY SCHEME	53,500	53,087			53,500	53,087	- 413
A.9. COMMUNAL FACILITIES			500	78	500	78	- 422
A.10. MORTGAGE TO RENT			23,000	11,732	23,000	11,732	- 11,268
A.11. CAPITAL ADVANCE LEASING FACILITY			143,800	158,799	143,800	158,799	14,999
A.12. TRAVELLER ACCOMMODATION & SUPPORT	4,710	5,320	14,500	14,498	19,210	19,818	608
A.13. ACCOMMODATION FOR HOMELESS	256,000	270,900			256,000	270,900	14,900
A.14. HOUSING FOR PEOPLE WITH A DISABILITY & OLDER PEOPLE	500	512			500	512	12
A.15. ESTATE REGENERATION / REMEDIAL WORKS			71,750	65,203	71,750	65,203	- 6,547
A.16. ENERGY EFFICIENCY - RETROFITTING			88,238	66,092	88,238	66,092	- 22,146
A.17. REPAIR AND LEASING SCHEME			10,700	4,003	10,700	4,003	- 6,697
A.18. PRIVATE HOUSING GRANTS			59,000	44,407	59,000	44,407	- 14,593
A.19. MORTGAGE ALLOWANCES			600	408	600	408	- 192
A.20. AFFORDABLE HOUSING / SHARED OWNERSHIP SUBSIDY	3,000	2,325			3,000	2,325	- 675
A.21. INFRASTRUCTURE FUND			148,250	31,650	148,250	31,650	- 116,600
A.22. PYRITE & MICA REMEDIATION - CASH LIMITED			40,000	13,775	40,000	13,775	- 26,225
A.23. HOUSING & SUSTAINABLE COMMUNITIES AGENCY	10,500	8,750			10,500	8,750	- 1,750
A.24. RESIDENTIAL TENANCIES BOARD	9,001	6,300	950	570	9,951	6,870	- 3,081
A.25. RENTED ACCOMMODATION INSPECTION	6,250	4,555			6,250	4,555	- 1,695
A.26. OTHER SERVICES	2,996	1,981			2,996	1,981	- 1,015



2021								
Subhead	Current		Capital		Total		Capital Carryover to 2022 €000	Variance '€000
	Provision €000	Outturn €000	Provision €000	Outturn €000	Provision €000	Outturn €000		
Programme A - Housing								
A.3. LOCAL AUTHORITY HOUSING			1,136,559	960,676	1,136,559	960,676	175,000	- 883
A.4. SOCIAL HOUSING CURRENT EXPENDITURE PROGRAMME*	250,000	271,900			250,000	271,900		21,900
A.5. RENTAL ACCOMMODATION SCHEME	133,000	121,995			133,000	121,995		- 11,005
A.6. HOUSING ASSISTANCE PAYMENT SCHEME	558,000	541,693			558,000	541,693		- 16,307
A.7. CAPITAL ASSISTANCE SCHEME			96,000	93,047	96,000	93,047	2,900	- 53
A.8. CAPITAL LOANS & SUBSIDY SCHEME	54,500	53,880			54,500	53,880		- 620
A.9. COMMUNAL FACILITIES			500	122	500	122		- 378
A.10. MORTGAGE TO RENT			23,000	13,988	23,000	13,988	1,000	- 8,012
A.11. CAPITAL ADVANCE LEASING FACILITY			220,350	220,350	220,350	220,350		-
A.12. TRAVELLER ACCOMMODATION & SUPPORT	5,810	5,801	15,500	15,500	21,310	21,301		- 9
A.13. ACCOMMODATION FOR HOMELESS	218,000	223,500			218,000	223,500		5,500
A.14. HOUSING FOR PEOPLE WITH A DISABILITY & OLDER PEOPLE	870	838	500	0	1,370	838	500	- 32
A.15. ESTATE REGENERATION / REMEDIAL WORKS			73,000	43,779	73,000	43,779	4,200	- 25,021
A.16. ENERGY EFFICIENCY - RETROFITTING**			65,000	25,284	65,000	25,284	20,500	- 19,216
A.17. REPAIR AND LEASING SCHEME			11,000	4,276	11,000	4,276		- 6,724
A.18. PRIVATE HOUSING GRANTS			60,000	53,990	60,000	53,990		- 6,010
A.19. MORTGAGE ALLOWANCES			500	471	500	471		- 29
A.20. AFFORDABLE HOUSING / SHARED OWNERSHIP SUBSIDY	3,000	1,855			3,000	1,855		- 1,145
A.21. INFRASTRUCTURE FUND			88,000	19,903	88,000	19,903	30,500	- 37,597
A.22. PYRITE & MICA REMEDIATION - CASH LIMITED***			40,000	19,050	40,000	19,050	700	- 20,250
A.23. HOUSING & SUSTAINABLE COMMUNITIES AGENCY	10,875	9,456			10,875	9,456		- 1,419
A.24. RESIDENTIAL TENANCIES BOARD	11,012	11,012			11,012	11,012		-
A.25. RENTED ACCOMMODATION INSPECTION	12,500	5,263			12,500	5,263		- 7,237
A.26. APPROVED HOUSING BODIES REGULATORY AUTHORITY	1,274	1,050			1,274	1,050		- 224
A.27. PLANNED MAINTENANCE / VOIDS			13,000	32,146	13,000	32,146	12,000	31,146
A.28. AFFORDABLE PURCHASE			110,000	9,253	110,000	9,253		- 100,747
A.29. OTHER SERVICES	3,194	3,033			3,194	3,033		- 161

* Provision includes €58m of Capital Carryover, all of which was spent and is reflected in the Outturn

** Provision includes €40m of Capital Carryover, of which €25.284m was spent and is reflected in the Outturn

*** Provision includes €19m of Capital Carryover, of which €3.913m was spent and is reflected in the Outturn



2022								
Subhead	Current		Capital		Total		Capital C/O to 2023 €000	Variance '€000
	Provision €000	Outturn €000	Provision €000	Outturn €000	Provision €000	Outturn €000		
Programme A - Housing								
A.3. LOCAL AUTHORITY HOUSING*			1,248,194	1,088,785	1,248,194	1,088,785	60,000	- 99,409
A.4. SOCIAL HOUSING CURRENT EXPENDITURE PROGRAMME	344,650	368,786			344,650	368,786		24,136
A.5. RENTAL ACCOMMODATION SCHEME	133,000	113,910			133,000	113,910		- 19,090
A.6. HOUSING ASSISTANCE PAYMENT SCHEME	584,650	538,961			584,650	538,961		- 45,689
A.7. CAPITAL ASSISTANCE SCHEME			168,000	167,982	168,000	167,982		- 18
A.8. CAPITAL LOANS & SUBSIDY SCHEME	54,500	62,728			54,500	62,728		8,228
A.9. COMMUNAL FACILITIES			500	79	500	79		- 421
A.10. MORTGAGE TO RENT			23,000	7,602	23,000	7,602	10,000	- 5,398
A.11. CAPITAL ADVANCE LEASING FACILITY			293,905	207,560	293,905	207,560	85,000	- 1,345
A.12. TRAVELLER ACCOMMODATION & SUPPORT	6,510	6,320	18,000	20,600	24,510	26,920		2,410
A.13. ACCOMMODATION FOR HOMELESS	193,850	242,450			193,850	242,450		48,600
A.14. HOUSING FOR PEOPLE WITH A DISABILITY & OLDER PEOPLE	1,491	1,136	1,250	54	2,741	1,190	1,000	- 551
A.15. ESTATE REGENERATION & REFURBISHMENT			50,000	37,547	50,000	37,547		- 12,453
A.16. ENERGY EFFICIENCY - RETROFITTING			85,000	64,142	85,000	64,142	1,000	- 19,858
A.17. REPAIR AND LEASING SCHEME			12,000	9,949	12,000	9,949		- 2,051
A.18. PRIVATE HOUSING GRANTS			65,000	66,334	65,000	66,334		1,334
A.19. MORTGAGE ALLOWANCES			500	397	500	397		- 103
A.20. AFFORDABLE HOUSING / SHARED OWNERSHIP SUBSIDY	3,000	1,457			3,000	1,457		- 1,543
A.21. LIHAF			32,000	17,028	32,000	17,028	10,000	- 4,972
A.22. PYRITE & MICA REMEDIATION - CASH LIMITED			60,000	28,753	60,000	28,753	31,000	- 247
A.23. HOUSING & SUSTAINABLE COMMUNITIES AGENCY	11,594	10,294	125,000	125,000	136,594	135,294		- 1,300
A.24. RESIDENTIAL TENANCIES BOARD	11,018	11,138			11,018	11,138		120
A.25. RENTED ACCOMMODATION INSPECTION	10,130	6,878			10,130	6,878		- 3,252
A.26. APPROVED HOUSING BODIES REGULATORY AUTHORITY	2,484	2,189			2,484	2,189		- 295
A.27. PLANNED MAINTENANCE / VOIDS			30,000	28,945	30,000	28,945		- 1,055
A.28 - COST RENTAL EQUITY LOAN			70,000	50,873	70,000	50,873	10,000	- 9,127
A.29. COMMISSION ON HOUSING	716	259			716	259		- 457
A.30. DPGs/IMPROVEMENTS/REMEDIALS			25,000	18,266	25,000	18,266		- 6,734
A.31. FIRST HOME SCHEME			44,000	40,000	44,000	40,000	4,000	-
A.32. AFFORDABLE HOUSING FUND			60,000	8,839	60,000	8,839	48,000	- 3,161
A.33. CROÍ CÓNAITHE (CITIES) FUND			50,000	1,473	50,000	1,473	45,000	- 3,527
A.34. OTHER SERVICES	5,604	4,640			5,604	4,640		- 964

* Provision includes €247.3m of Capital Carryover, all of which was spent and is reflected in the Outturn

¹ Please note that virements between subheads throughout the year may result in differing provision totals than those listed in tables below, which are taken from the published REV of that year. These virements are in line with Public Financial Procedures and are formally approved by DPENDR.