



With Reference to Revised Expenditure for 2021 Submitted in Accordance with Section 104 Local Government Act 2001

Section 104 of the Local Government Act 2001 provides that the Elected Members be informed of additional expenditure incurred, above the values agreed by the members in the adopted budget.

Actual incurred expenditure for the financial year 2021 amounted to €1,165.8m. The value of budgeted expenditure for this year as adopted during the 2021 adopted budgeting process was €1,079.6m, resulting in a variance of (€86.2m) incurred expenditure over budgeted expenditure.

Service Divisions	Budgeted Expenditure 2021 €	Actual Expenditure 2021 €	Expenditure (Over)/ Under Adopted Budget €
Housing & Building	468,116,388	464,884,070	3,232,318
Roads Transportation & Safety	123,083,626	118,382,521	4,701,105
Water Services	63,806,882	56,009,738	7,797,144
Development Management	52,414,939	60,072,031	(7,657,092)
Environmental Services	213,443,787	214,227,547	(783,760)
Recreation & Amenity	106,410,940	102,130,581	4,280,359
Agriculture, Education, Health & Welfare	2,020,507	1,166,891	853,616
Miscellaneous Services	50,275,346	148,907,239	(98,631,893)
Total Service Divisions Groups	1,079,572,415	1,165,780,618	(86,208,203)

Actual expenditure was above the Adopted Budget value in the following service divisions: Development Management, Environmental Services and Miscellaneous Services. All incurred expenditure above budgeted values, was offset by increased income or by savings made in other areas of expenditure.

The background to each service where incurred expenditure was above budgeted values is listed below.

Development Management (€7,657,092)

The increase in expenditure in 2021 of €7.6m, compared to the Adopted Budget is mainly due to Covid-19 related payments of Outdoor Dining Grant, City Activation Recovery expenditure and Local Enterprise Office support to Dublin Business through the Small Business Assistance Scheme and Online Training Voucher. The additional expenditure was funded through an increase in Income mainly due to Grants received from Government Departments.

Environmental Services (€783,760)

The increase in expenditure in 2021 of €0.8m, compared to the Adopted Budget relates to increased Fire Brigade costs due to Covid-19 and was funded by savings made in other areas of expenditure.

Miscellaneous Services (€98,631,893)

The increase in expenditure in 2021 of €98.6m is attributed to the rates waiver. This expenditure was fully recouped by the Department of Housing, Local Government and Heritage.

Transfers to Capital Accounts

Approval of the members is sought for transfers to Capital, not specifically provided for in the budget. The net transfers to/from Capital are €37.9m in the Income & Expenditure Account.

Transfers to Capital	€39.1m
Transfers from Capital	€1.2m
Net transfers	<u>€37.9m</u>

Of the net €37.9m transferred to Capital, €8.2m was not specifically provided for in the budget. The details are as follows:

	€ m
Contribution to Housing Capital Program and Development Management Projects	1.1
Contribution to Fire Services Projects:-Uniforms (€250k), Pension Reserve(€740k), Stardust Inquiry (€500k), Shanette Insulated Unit at The National Kennel Club in Swords (€110k)	1.6
Contribution to Culture, Recreation & Economic Services Projects :-Art Program Projects (€170k), Culture, Recreation & Economic Services Projects (€210k), Sports Pool Projects (€110k), Tree Programme / Park Projects(€380k)	0.9
Contribution to Area Offices Projects	2.8
Contribution to Finance and Corporate Services Projects: - Local Election (€250k), Capital Project for Accessibility in Mansion House and Gardens (€250k), Corporate Services Projects including Telephony Upgrade, Business Continuity and Sinking Fund (€230k), Hardware, Software and Services for Stores NCOD Project (€860k)	1.8
Total	8.2

Approval is sought of the Elected Members for the:

- a) Revised expenditure as detailed above, in accordance with Section 104 of the Local Government Act 2001, and
- b) Transfers to the Capital Account.

Owen P. Keegan
Chief Executive
Dublin City Council

22nd March, 2022.