



With Reference to Revised Expenditure for 2022 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 2022 amounted to €1,143.9m. The value of budgeted expenditure for this year as adopted during the 2022 adopted budgeting process was €1,130m, resulting in a variance of (€13.9m) incurred expenditure over budgeted expenditure.

Service Divisions	Budgeted Expenditure 2022 €	Actual Expenditure 2022 €	Expenditure (Over) / Under Adopted Budget €
Housing & Building	497,446,259	490,632,769	6,813,490
Roads Transportation & Safety	126,623,733	123,313,684	3,310,049
Water Services	64,949,061	57,286,589	7,662,472
Development Management	57,150,908	58,964,137	(1,813,229)
Environmental Services	224,784,062	230,152,002	(5,367,940)
Recreation & Amenity	110,061,266	111,186,003	(1,124,737)
Agriculture, Education, Health & Welfare	2,143,679	2,389,742	(246,063)
Miscellaneous Services	46,888,279	69,981,140	(23,092,861)
Total Service Divisions Groups	1,130,047,247	1,143,906,065	(13,858,818)

Actual expenditure was above the Adopted Budget value in the following service divisions: Development Management, Environmental Services, Recreation & Amenity, Agriculture, Education, Health & Welfare 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 (€1,813,229)

The increase in expenditure in 2022 of €1.8m, compared to the Adopted Budget is mainly due to the Social Inclusion and Community Activation Programme (SICAP), Community Enhance Programme, Slaintecare and increased Local Enterprise Office support to Dublin Business. The additional expenditure was funded through an increase in income due to grants received from Government Departments.

Environmental Services (€5,367,940)

The increase in expenditure in 2022 of €5.4m, compared to the Adopted Budget relates to increased Fire Brigade costs due to Impact of National Pay Agreement (NPA) and increased expenditure on overtime. This increased spend was funded by increased payroll compensation for NPA from the Department of Housing, Local Government and Heritage and the increased income from the Dublin Local Authorities.

Recreation & Amenity (€1,124,737)

The increase in expenditure in 2022 of €1.1m, compared to the Adopted Budget is due to additional expenditure on the Local Live Performance, Cruinniú na nÓg, Dublin Writers Festival and Decade of Commemorations. This additional expenditure was funded through an increase in the grant income from The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media together with savings made in other areas of expenditure.

Agriculture, Education, Health & Welfare (€246,063)

The increase in expenditure in 2022 of €0.2m, compared to the Adopted Budget relates to increased cost of Dog Pound provision and cost of School Meals funded by grants from the Department of Social Protection and savings made in other areas of expenditure.

Miscellaneous Services (€23,092,861)

The increase in expenditure in 2022 of €23.1m is mainly attributed to the Q1 2022 rates waiver, pension reserve contribution, additional contribution to capital reserves to fund a number of upgrade, replacement and maintenance works to the Civic Offices, Wood Quay and costs increase from NIS2 directive implementation across DCC with substantial change to the level of network and information security in use in DCC. The rates waiver was fully recouped from the Department of Housing, Local Government and Heritage and additional costs are funded from savings made in other areas of expenditure.

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 €43.0m in the Income & Expenditure Account.

Transfers to Capital	€47.5m
Transfers from Capital	€4.5m
Net transfers	<u>€43.0m</u>

Of the net €43.0m transferred to Capital, €17.6m was not specifically provided for in the budget. The details are as follows:

	€ m
Contribution to Various Environment and Transportation Projects	3.5
Contribution to Planning and Development Projects	0.3
Contribution to Culture, Recreation & Economic Services Projects	2.1
Contribution to Various Finance, IS and Corporate Services Projects	10.2
Contribution to Area Offices Projects	1.5
	17.6

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