

Annual Regulatory Return for the 2017 Year

Explanatory Note for Tier 2 organisations

Introduction

This document is intended to provide guidance to Tier 2 Approved Housing Bodies (AHBs) in completing the Annual Regulatory Return (ARR) required under 'Building for the Future: A Voluntary Regulation Code for Approved Housing Bodies' (the Code). Organisations will note that the ARR is in Microsoft Excel, intended to simplify and ease the submission process for AHBs.

The information provided by organisations in the ARR forms the basis for assessing an AHB's performance against the requirements and expectations of the Code. It is important, therefore, that AHBs complete the ARR in full and ensure that an accurate and true account of the organisation's activities for the 2017 year is provided.

This explanatory note is intended to be as comprehensive as possible. However, if you require additional assistance or clarification on any aspect of the ARR, please contact the Regulation Office on 01 656 4170 or at regulation@housingagency.ie.

It is recommended that organisations use the checklist provided at the end of the ARR to ensure that all required supporting documentation is enclosed with the completed document. This will help avoid any delays in assessing your organisation's Return.

Tier 2 AHBs will be aware of the phased introduction of the **Financial Standard**. This includes requirements relating to risk, stock condition surveys, asset registers, strategic and financial planning, and notifiable events. These requirements are clearly identified within the ARR. Where AHBs are not currently meeting a particular Financial Standard requirement, they are asked to explain how the organisation is working towards implementing these requirements.

Organisations should also note that the **Charter of Commitments Renewal** document is now incorporated into the Annual Regulatory Return, reducing the requirement for the Charter to be submitted separately. By submitting the document electronically, the AHB is confirming its commitment to the Code until 31st December 2019. Boards should ensure that they have approved the information within the submission.

Comply or Explain

AHBs will note additional space has been provided beneath some questions to enable text to be entered. If an organisation is non-compliant with a part of the Code, this space should be used to explain how it is working towards complying with the particular requirement or why it believes the requirement is not appropriate for the organisation.

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Completion and Submission

Data Required in Report	How to Complete	Deadline for ARR return	Where to Return
Data related to operations and activities in the 2017 year.	Excel Spreadsheet	31st October 2018 Note: Failure to return the ARR may result in the AHB being removed from the published 'List of Approved Housing Bodies Signed up to the Code'.	EMAIL your completed ARR along with all supporting documentation to: regulation@housingagency.ie

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Explanatory Tables

The Tables below are designed to help the organisation complete the ARR and provide assistance/clarification on questions where necessary. *Please note: Guidance is not provided for every question as, in many cases, the information required is self-explanatory.*

Section 1: General Information		
QUESTION		GUIDANCE
1.1-1.3	<u>Organisation Name, Contact Details, Key Contacts</u>	<ul style="list-style-type: none"> Ensure name, address, email and key contact details are provided.
1.4	<u>Declaration</u> <ul style="list-style-type: none"> Provide the date of the meeting of the Board when the Annual Regulatory Return submission was approved. Provide the electronic signature of either the Board Chairperson or Board Secretary certifying the return on behalf of the organisation. 	<ul style="list-style-type: none"> This confirms that the Board of the AHB (or a sub-committee that the Board has delegated responsibility to) has verified that the data and information provided within the Return is an accurate and true reflection of the activities of the AHB.
1.5-1.6	<u>Company Type, Core Objective</u>	<ul style="list-style-type: none"> Input the company type and the organisation's core objective using the dropdown boxes and text boxes as appropriate.
1.7	<u>Staff and Volunteer Details</u> <ul style="list-style-type: none"> Confirm if the AHB employs staff. Please also state the number of staff employed at the AHB's financial year end. AHBs are asked to provide the number of staff employed directly in the provision and management of housing. Confirm if volunteers work with the organisation. AHBs are also asked to provide the number of volunteers directly involved in the provision and management of housing. 	<ul style="list-style-type: none"> The total number of staff employed should match the information in the organisation's audited Financial Statements for the financial year end (2017).

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Section 2: Property Information		
QUESTION	GUIDANCE	
2	<p>In the <u>Property Table</u> (Property Information Tab) of the Return:</p> <ul style="list-style-type: none"> Indicate the number of units owned, leased and managed in each Local Authority area and the relevant funding mechanism/ arrangement. (Each unit should be counted under one category only). 	<ul style="list-style-type: none"> Unit refers to: A residential unit which is a single unit of property per household. For example, a group home situation where four adults with special needs are sharing common facilities equates to four units of accommodation. An example of a completed Property Table is included in the Appendix. AHBs should ensure they complete the number of units by funding type, local authority and separate units into owned, leased and managed. The workbook will automatically calculate the total number of units. AHBs should ensure that the total figure calculated by Excel matches the organisation's own records. The Appendix to this document includes definitions of funding mechanisms such as CAS and CLSS.
2.2	<p><u>Type of Units</u></p> <ul style="list-style-type: none"> Please insert the number of self-contained and non-self-contained units. If applicable, please provide the number of properties that non-self-contained units are set out across. 	<ul style="list-style-type: none"> Self-Contained Unit: A unit is considered self-contained if it has the exclusive use of a bath/shower and cooking facilities. Non-Self Contained Unit: A unit is considered non-self-contained if it does not have the exclusive use of a bath/shower and cooking facilities.
2.3	<p><u>Additional Information on Managed and/or Leased Units</u></p> <ul style="list-style-type: none"> Confirm the number of units leased to/from another AHB AND Confirm the number of units managed on behalf of another AHB. 	<ul style="list-style-type: none"> This information is applicable only where the AHB manages and/or leases units to/from other AHBs.

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2.4	<p><u>Planned Units*</u></p> <ul style="list-style-type: none"> • Indicate if the organisation has any plans to develop additional units in the coming years. • If yes, indicate the number of forecasted units for 2018, 2019 and 2020 and the method of funding to be used. • *AHBs that are demonstrating significant growth plans, with the use of private financing are expected to complete the Annual Financial Return. Those AHBs completing the AFR (2017) have been identified and contacted by the Regulation Office. 	<ul style="list-style-type: none"> • The Regulation Office requires visibility of the growth plans of the AHB. Organisations are asked to indicate projected units to the end of 2018 and planned units in 2019 and 2020 alongside the funding type anticipated. • Where an organisation is submitting the Annual Financial Return (AFR) it is NOT required to complete this section, as all information will be captured in the AFR.
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Section 3: Governance	
QUESTION	GUIDANCE
<p>3.1 <u>Board/Management Committee Details</u></p> <ul style="list-style-type: none"> State number of Non-Executive (unpaid) and Executive (paid) Board Members as at the organisation's financial year end (2017). Where there is an Executive (Paid) Director, it is anticipated that the organisation has received an exception from Revenue for such a position. State the number of times the Board or Management Committee met in 2017. Confirm if an AGM was held in respect of the 2017 year. 	<ul style="list-style-type: none"> Non-Executive means an unpaid, voluntary member of the Board. AHBs solely managed and operated by volunteers are considered to have a Non-Executive Board. An Executive member is any paid member. The information provided should match the organisation's audited Financial Statements. The total number of Board Members is automatically calculated when the number of board members is inputted within the non-executive/executive cells. Where an AHB does not meet the requirements of the Code in terms of board membership and/or the number of board meetings, it should indicate the reason why in the appropriate text box. <p>Note: One of the conditions of having Approved Housing Body status under Section 6 of the Housing (Miscellaneous Provisions) Act, 1992 as set out in Memorandum VHU: 2/02 is that the board '<i>shall consist of not less than five individuals each of whom should be ordinarily resident within the jurisdiction of the State</i>'.</p>
<p>3.2 <u>Sub-Committees</u></p> <ul style="list-style-type: none"> Confirm if the organisation has an Audit (or an Audit & Risk) Committee. Indicate if there are any other sub-committees are in place. 	<ul style="list-style-type: none"> In line with the Financial Standard requirements, Tier 2 AHBs will be required to have an Audit and Risk Committee from 2017 onwards. Organisations should indicate what other (if any) sub-committees are in place.

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<p>3.3</p>	<p><u>Board Policies</u></p> <p>AHBs are required to confirm if the following Board Policies are in place and if they have been reviewed in the last two years:</p> <ul style="list-style-type: none"> • Board Membership; • Board Membership Renewal; • Code of Conduct; • Conflict of Interest; • Register of Interest. 	<ul style="list-style-type: none"> • AHBs are expected to ensure that there is a full suite of Board policies in place. • Where an AHB is not meeting Code requirements, it should provide an explanation, in line with the Comply or Explain approach.
<p>3.4</p>	<p><u>Related parties</u></p> <ul style="list-style-type: none"> • AHBs are asked to clarify if they have a relationship with another organisation that is a parent, subsidiary or a sister entity. • AHBs are asked to confirm if the organisation's audited Financial Statements reference related parties. • AHBs are asked to state if related parties provide Management, Supports or Services to the AHB. • If yes, it is required to state if a Service Level Agreement (SLA) is in place. • AHBs are asked to confirm if there are common directors between related parties. • AHBs are asked to state if there are financial transactions/interdependent liabilities between the organisation and any related parties. <ul style="list-style-type: none"> • If yes, it is required to state if there are contractual arrangements in place relating to those financial transactions. 	<ul style="list-style-type: none"> • The Regulation Office requires an understanding of all related party relationships, with specific focus on the governance arrangements underlying the management, supports, service and financial transactions that may exist between related parties. • It is expected that where there are supports and/or services in place that the responsibility for the management and maintenance of the tenancy and the housing assets is clearly defined and set out in an SLA. <p><u>Example:</u> An AHB works closely with a sister organisation that provides all services and supports to clients/tenants. The organisations are separate independent legal entities but have a shared service model with the AHB owning the housing units and the related party providing supports and services.</p> <ul style="list-style-type: none"> • Where an organisation is unclear regarding related parties, it is expected to review the notes in the audited Financial Statements, which will clarify if such a relationship exists.

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3.5	<p><u>Relationships with Other Organisations</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if they are in receipt of funding from the HSE or other revenue funding from other state agencies. 	<ul style="list-style-type: none"> This question allows the Regulation Office to have a broader understanding of the nature of the organisation, the services provided and any key funders.
3.6	<p><u>Risk Management</u></p> <ul style="list-style-type: none"> All Tier 2 AHBs are asked to confirm if there is a risk management framework in place, with a specific focus on housing, including a risk management policy, a risk register and key risk indicators. AHBs are asked to confirm if the risk framework is linked to the organisation's strategy, financial planning and debt capacity. 	<p>Risk Management Framework</p> <ul style="list-style-type: none"> The Regulation Office requires assurances that Tier 2 organisations have robust risk management frameworks in place. Risk management is particularly pertinent where an organisation is in a growth phase and intends to access private finance for development. Risk management is a dynamic and changing process. It needs to be continuously reviewed in line with developments and adjustments to the business and should be integrated into all operations of the organisation. The Regulation Office seeks assurances that the appropriate risk management framework is in place and that the organisation proactively manages risk at all levels. The risk management framework should relate specifically to the housing asset and be proportionate to the organisation, its operational model, growth plans and use of private financing.
3.7.	<p><u>Governance Commentary:</u></p> <ul style="list-style-type: none"> AHBs are provided with an opportunity to include additional commentary regarding their organisation's Governance. 	<ul style="list-style-type: none"> AHBs should use this section to provide any additional information to the Regulation Office that could provide further understanding of the governance procedures in place.

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Section 4: Finance and Business Management	
QUESTION	GUIDANCE
<p>4.1 <u>Financial statements</u></p> <ul style="list-style-type: none"> • Confirm if the AHB has a full set of audited Financial Statements for the 2017 financial year. • Confirm if the AHB's auditor issued a modified/qualified opinion in relation to these accounts. • Confirm if the AHB's auditor provided an Audit Management Letter. 	<ul style="list-style-type: none"> • The Regulation Office is aware that, following changes in the Companies Act 2014, Companies Limited by Guarantee can avail of an audit exemption and/or not file full audited Financial Statements with the Companies Registration Office (CRO). • However, the Department Circular Memorandum VHU:2/02, which provides the conditions for Approved Housing Body status, sets out that audited financial statements shall be readily available. • The Financial Standard requires that AHBs submit a full set of audited Financial Statements. • The Regulation Office uses these Financial Statements to assess the financial viability of an AHB which is an important Code requirement. <p><u>ACTION REQUIRED:</u></p> <ul style="list-style-type: none"> • If the organisation does not submit a full set of audited Financial Statements to the Companies Registration Office, please submit a copy for the 2017 financial year directly to the Regulation Office. This could include organisations such as Co-Operatives and Friendly Societies. • Organisations should also submit a copy of its modified/qualified audit opinion and its Audit Management Letter together with the organisation's response, if applicable.
<p>4.2 <u>Tax Clearance</u></p> <ul style="list-style-type: none"> • AHBs that are in receipt of a tax clearance certificate would be considered tax compliant. 	<ul style="list-style-type: none"> • Indicate if the organisation is tax compliant.

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4.3	<p><u>Stock Condition Surveys</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if the organisation carries out stock condition surveys and if they are externally validated. If the AHB has not yet carried out a Stock Condition Survey, it is asked to explain how the organisation is working towards this requirement 	<ul style="list-style-type: none"> In line with the requirements of the Financial Standard, all Tier 2 organisations are required to perform regular Stock Condition Surveys and ensure they are externally validated. The level of sinking fund should be determined by reference to the condition of the stock and the projected future works required. This can only be ascertained by the AHB through stock condition surveys which look at all parts of a building to assess the condition and state of repair and plan for immediate and long-term future works. The Regulation Office requires assurances that the stock condition survey, and the methodology used by an AHB to determine the associated future funding requirements, is appropriate.
4.4	<p><u>Sinking Fund</u></p> <ul style="list-style-type: none"> Confirm if the organisation has a sinking fund in place. Confirm if provision to the sinking fund is based on the results of the Stock Condition Survey. Confirm if there is a policy relating to the provision of the sinking fund. Provide details of sinking fund provision. 	<ul style="list-style-type: none"> A sinking fund is required for the longer term systematic repair and refurbishment of housing stock, e.g. roof repair.
4.5	<p><u>Loan Summary</u></p> <ul style="list-style-type: none"> Indicate if the organisation has any outstanding loans. If yes, indicate the amount of the total loans outstanding at 1st January 2017. Indicate the amount of new loans acquired during the year. Detail the capital repayments made during 2017. Indicate the amount of total loans outstanding at 31st December 2017. Indicate the estimated average interest rate payable on these loans. 	<ul style="list-style-type: none"> AHBs that have private financing are required to indicate the total value of loans on the organisations balance sheet, <u>excluding</u> both CAS and CLSS funding. The Regulation Office requires visibility on the private financing of an organisation, new loans acquired and capital repayments. Financial viability is about being able to generate sufficient income to meet operating payments and debt repayments and commitments as they fall due, while maintaining the AHB's housing assets and service level.

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	<ul style="list-style-type: none"> Provide details of the source and purpose of the loans. 	<ul style="list-style-type: none"> AHBs which are demonstrating significant growth plans, with the use of private financing are expected to complete the Annual Financial Return. Those AHBs completing the AFR (2017) have been identified and contacted by the Regulation Office.
4.6	<p><u>Strategy, Development and Finance</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if the organisation has a strategic plan in place and if it has completed the Annual Financial Return (AFR). AHBs are also asked to confirm if the organisation has financial projections extrapolated over a 30-year period and if there is a business plan in place to accompany these projections. 	<ul style="list-style-type: none"> All Tier 2 organisations are asked to advise if the organisation has a strategic plan, a business plan, and financial projections extrapolated over a 30-year period. As noted, in line with the principles of the Voluntary Regulatory Code and the Financial Standard, the underlying principle is 'comply or explain'. Organisations will be required to complete the AFR based on their projected growth plans and loan financing forecast for the 2017 return. These organisations have been identified by the Regulation Office. If you have any questions about this, please contact the Regulation Office. Other Tier 2 AHBs are not required to complete the AFR based on their projected growth plans and loan forecasting and will adopt the comply or explain principle. The Regulation Office will continue to work with all Tier 2 AHBs to ensure they are meeting the Financial Standard in line with the proportionate and risk-based approach.
4.7	<p><u>Asset Register</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if there is an asset register in place relating to its housing stock. 	<ul style="list-style-type: none"> In line with the requirements of the Financial Standard, all Tier 2 AHBs will be required to have an asset register recording its housing stock and capable of reconciliation to audited Financial Statements and the Annual Regulatory Return.
4.8	<p><u>Notifiable Events</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm that the board and the senior executives of the organisation are aware of the requirement to alert the Regulation Office of notifiable events. 	<ul style="list-style-type: none"> In line with the requirements of the Financial Standard, all Tier 2 AHBs will be required to inform the Regulation Office of key notifiable events. Additional detail is outlined with the Financial Standard.

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4.9	<p><u>Financial Management Commentary</u></p> <ul style="list-style-type: none"> The AHB is provided with an opportunity to provide additional commentary regarding their organisation's Financial Management. 	<ul style="list-style-type: none"> AHBs should use this section to provide any additional information to the Regulation Office that could provide further understanding of the financial management procedures in place.
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Section 5: Performance Management		
QUESTION	GUIDANCE	
5.1	<ul style="list-style-type: none"> Confirm if tenant service policies are in place and if they have been reviewed in the last two years Where an AHB does not have a policy in place, it should provide an explanation, in line with the Comply or Explain principle. 	<ul style="list-style-type: none"> The Code requires AHBs to have tenant service policies in place relating to allocations, complaints, repairs and rent arrears. Tenant service policies should provide clarity and reassurance to tenants regarding the systems in place within the AHB in relation to the particular areas listed above.
5.2	<p><u>Rent Book, Rent Statement & Rent Receipts</u></p> <ul style="list-style-type: none"> Confirm if rent records are issued to tenants. 	<ul style="list-style-type: none"> The Code and the Housing (Rent Books) Regulations 1993 requires that tenants are issued with rent records i.e. a rent book, or statement. These should contain information relating to the rent payable and any additional service charges that are applicable. Receipts can be provided as an issued rent book, a rent statement or as a rent receipt.
5.3	<p><u>Communicating with Tenants</u></p> <ul style="list-style-type: none"> Advise how the organisation communicates and engages with tenants and how tenants are kept up to date with any organisational developments. AHBs are asked to confirm if they have pre-tenancy training and tenant handbooks in place. 	<ul style="list-style-type: none"> AHBs should highlight how they communicate with tenants, including newsletters, meetings/visits, tenant survey(s) and/or via electronic/web-site. It is noted that many AHBs may communicate using all the above formats. Pre-Tenancy training is a requirement of the Code. This does not have to be extensive but should inform tenants of what is expected of them as tenants and what they can expect of the AHB as their landlord. Tenant handbooks are also a requirement of the Code. This should provide tenants with information such as key contacts, rent collection dates, repair processes and relevant policies.
5.4	<p><u>Void Management</u></p> <ul style="list-style-type: none"> State the number of void properties in the year. 	<ul style="list-style-type: none"> A void is a property that is not tenanted.

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	<ul style="list-style-type: none"> State average length of voids. Provide the primary reason for void properties in the year. 	<ul style="list-style-type: none"> A void period is defined from the time a tenant moves out until a new tenant moves in. In the case of new properties, this is the period from the property being available for letting until a tenant moves in. Average length of a void: Total number of weeks unit(s) were void/ Number of void unit(s)
5.5	<p><u>Rent Payment and Arrears</u></p> <ul style="list-style-type: none"> AHBs should report on rent management including rent due, rent collected and rent arrears 	<ul style="list-style-type: none"> Pro-active rent management is a vital component of performance management. The Regulation Office requires assurances that the organisation is managing its income and has clearly defined policies and procedures relating to rental arrears and write-off's. AHBs are expected to provide a breakdown of rent arrears (if applicable) including a split of arrears by timelines. Where an organisation is unable to provide this split, it is asked to provide an explanation.
5.6	<p><u>Repairs</u></p> <ul style="list-style-type: none"> Provide details on repairs, the number of repair requests and the response time in days. 	<ul style="list-style-type: none"> The number of repair requests should be stated by category, i.e. emergency, urgent and routine. The average response time to repairs should be stated in the number of <u>days</u> that it has taken the organisation to respond. Where an organisation is unable to provide this information, it is asked to provide an explanation.
5.7	<p><u>Management and Maintenance Costs</u></p> <ul style="list-style-type: none"> Provide the average maintenance and management costs of the organisation relating to the housing stock. 	<ul style="list-style-type: none"> Management costs include all management and other associated costs, including service charge expenditure, but excluding the maintenance costs. This can be calculated by taking the total expenditure on management and dividing it by the number of units. Maintenance costs should only include costs relating to all repairs and maintenance. This can be calculated by looking at the complete expenditure on maintenance and dividing it by the number of units.

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5.8	<p><u>Service Performance Commentary</u></p> <ul style="list-style-type: none"> AHBs are provided with an opportunity to include any additional commentary regarding their organisation's Performance Management. 	<ul style="list-style-type: none"> AHBs should use this section to provide any additional information to the Regulation Office that could provide further understanding of the performance management procedures in place.
	<p><u>Charter of Commitments</u></p> <ul style="list-style-type: none"> The Charter of Commitment is expected to be signed off annually by Approved Housing Bodies. The submission of the Charter (within the ARR) confirms that the organisation will comply with the requirements set out in the Voluntary Regulation Code (including the Financial Standard), appropriate to the organisational type. It states that the AHB is committed to reviewing the organisational practice against the Code on an annual Basis 	<ul style="list-style-type: none"> The Charter of Commitment was incorporated into the Annual Regulatory Return in 2017. Providing the name of both Board Chairperson and Board Secretary, within the submission of the Annual Regulatory Return, acknowledges the organisation's commitment to the Code until 31st December 2019.
	<p>Supplemental Info</p> <ul style="list-style-type: none"> AHBs are provided with the opportunity to include any additional information they deem to be important for the Regulation office to review when completing the Annual Regulatory Assessment. 	<ul style="list-style-type: none"> AHBs should use this section to include any progress in relation to the key recommendations included in previous Regulatory Assessment Report(s).

Please Complete Supporting Checklist Tab of ARR to ensure all relevant documentation is included

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APPENDIX

1. Example: Annual Regulatory Return (ARR) Property Table (Tab 4 in ARR)

The **total number of units** is shown here. This is calculated automatically from the information provided by the AHB in the grey cells.

For **owned units**, insert unit numbers in the appropriate cell(s), according to location and type of funding. In the example below, the AHB had 30 CAS units located in Louth.

For **leased units**, insert unit numbers in the appropriate cell(s), according to location and leasing arrangement. In the example below, the AHB leased 25 units from Galway County Council.

For **managed units**, Insert numbers in the appropriate cell(s), according to location and management arrangement. In the example, the AHB did not manage any units and the cells have therefore been left blank.

SECTION 2: PROPERTY INFORMATION

AHB TO COMPLETE GREY BOXES ONLY

Location	SumOfNoOfUnits	Owned	CAS	CLSS	Out Of Mortgage	P&A	Non State	Leased	From LA	Private	Other AHB	Managed	OBO LA	OBO Private	OBO Other AHB
Carlow	0	0						0				0			
Cavan	0	0						0				0			
Clare	0	0						0				0			
Cork City	0	0						0				0			
Cork County	0	0						0				0			
Donegal	0	0						0				0			
Dublin City	0	0						0				0			
DunL - Rathdown	0	0						0				0			
Fingal	0	0						0				0			
Galway City	0	0						0				0			
Galway County	25	0						25	25			0			
Kerry	0	0						0				0			
Kildare	0	0						0				0			
Kilkenny	0	0						0				0			
Laois	0	0						0				0			
Leitrim	0	0						0				0			
Limerick City & County	0	0						0				0			
Longford	0	0						0				0			
Louth	30	30	30					0				0			
Mayo	0	0						0				0			
Meath	0	0						0				0			
Monaghan	0	0						0				0			
Tipperary	0	0						0				0			
Offaly	0	0						0				0			
Roscommon	0	0						0				0			
Sligo	0	0						0				0			
South Dublin	0	0						0				0			
Waterford City & County	0	0						0				0			
Westmeath	0	0						0				0			
Wexford	0	0						0				0			
Wicklow	0	0						0				0			
TOTAL	55	30	30	0	0	0	0	25	25	0	0	0	0	0	0
Check	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Regulation Office, Housing Agency 2017

Note: AHBs should ensure that the total number of units (as automatically calculated) matches with its own records.
Note: AHBs should ensure each unit is only recorded once in the table.

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2. Definitions

Reference	Description	Status in Annual Return
Unit	<p>A single unit of property per household.</p> <p>Note: In a home situation where 4 adults are sharing common facilities then this would equate to 4 units</p>	Unit
CAS	<p>The <i>Capital Assistance Scheme</i> provides up to 100% capital grant funding for AHBs for the provision of housing for people with specific categories of needs. It is secured by way of a mortgage and is only repayable if conditions of the grant provision are not adhered to.</p>	Owned Units
CLSS	<p>The <i>Capital Loan and Subsidy Scheme</i> provides up to 100% capital grant funding to AHBs to facilitate the provision of social housing for eligible families. It is secured by way of a mortgage and is only repayable if conditions of the grant provision are not adhered to.</p> <p>Note: No longer available since 2010</p>	Owned Units
P&A	<p>A <i>Payment and Availability Agreement</i> is made between AHBs agreeing to make property available for social housing for a period of 10-30 years and Local Authorities on foot of funding approval from the Department of Housing, Planning, Community and Local Government. Payment based on market rent to the AHB in question. Examples include units leased from a private property owner or a unit acquired or constructed using loan finance.</p>	Owned or Leased Units
Non-State Funded	<p>Units owned by an organisation and funded from another source not mentioned above, such as through a gift to the AHB for example</p>	Owned Units
Leased	<p>Units leased by the organisation where the owner of the property is the local authority, a private property owner or another AHB.</p>	Leased Units
Managed	<p>Units managed by the organisation (not owned or leased) that the AHB manages on behalf of a local authority, private property owner or another AHB via a service level agreement.</p>	Managed Units