

Annual Regulatory Return for the 2017 Year

Explanatory Note for Tier 1 organisations

Introduction

This document is intended to provide guidance to Tier 1 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 for Tier 1 AHBs can be completed online or an Excel version is also available on our website: www.housingagency.ie/regulation. If your organisation requires any assistance in completing the online document, a training manual is also available on our [website](#). This document provides detail on saving and printing pages of the online form, uploading any supporting documentation, as well as instructions on completing the Return.

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

This explanatory note is intended to be as comprehensive as possible. However, if you require additional assistance completing the ARR 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 all required supporting documentation is uploaded with the completed document. This will help avoid any delays in assessing your Return.

Organisations should also note that the **Charter of Commitments Renewal** document is now incorporated into the Annual Regulatory Return, thereby 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 this 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 particular aspect of the Code, this space should be used to explain how it is working towards complying with the requirements or why it believes the requirement is not appropriate for that organisation.

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Completion and Submission

Data Required in ARR	How to complete	Deadline for ARR Return	How to Return
Data related to operations and activities in the 2017 year	Web based form OR Excel based ARR	31 st October 2018 Note: Failure to return ARR may result in the AHB being removed from the published 'List of Approved Housing Bodies Signed up to the Code'.	Once the web-based form is completed and submitted, it is sent automatically to the Regulation Office. AHBs completing the Excel-based solution are asked to email the completed ARR along with all supporting documentation to: regulation@housingagency.ie

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Annual Regulatory Return Guidance Notes

The Tables below are organised to help you complete the ARR via Excel or online and provide assistance/ clarification on questions where necessary.

Section 1: General Information		
QUESTION		GUIDANCE
1.1 – 1.3	<u>Organisation Name, Contact Details, Key Contacts</u>	Ensure name, address, email and key contact details are provided.
1.4	<u>Declaration</u> <ul style="list-style-type: none"> • Provide the <u>date</u> of the meeting of the Board where the Annual Regulatory Return was approved. • Provide the name and position of the person certifying the Return on behalf of the organisation. 	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 – 1.6.1	<u>Company Type, Core Objective</u>	Input the company type and the organisation's core objective using the 6 clickable options available and free text boxes as appropriate.
1.6.2	<u>Other Services or Supports</u> <ul style="list-style-type: none"> • Please confirm if the organisation provides any other services or supports, such as Meal Services, Childcare etc. 	This question provides the Regulation Office with important data about the range of additional services and supports provided by AHBs.
1.7.1 – 1.7.4	<u>Staff and Volunteer Details</u> <ul style="list-style-type: none"> • Confirm if the organisation employs paid staff. • AHBs are also 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. 	Information provided by the AHB should only relate to employees and volunteers directly employed/involved in the provision and management of housing.

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Section 2: Property Breakdown		
QUESTION		GUIDANCE
2.1.1 - 2.1.2	<ul style="list-style-type: none"> Indicate the number of units owned, leased and managed in each Local Authority area and the funding used. (Each unit should be counted under one category only). 	<p>A Unit refers to: a residential unit which is a single unit of property per household. For example, in a group home situation, where four adults with special needs are sharing common facilities, that equates to four units of accommodation.</p> <p>The Appendix to this document includes an example of completing the Property Table both online and in Excel.</p>
2.2.1 - 2.2.2	<p><u>Types of Unit</u></p> <ul style="list-style-type: none"> Please insert the number of self-contained and non-self-contained units. Where applicable, please provide the number of properties that the 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.
2.3.1 - 2.3.3	<p><u>Additional Information on Managed and/or Leased Units</u></p> <ul style="list-style-type: none"> If applicable, confirm the number of units leased to/from another AHB. <p style="text-align: center;"><u>AND</u></p> <ul style="list-style-type: none"> If applicable, 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 another AHB. If this section is not relevant to the organisation, users can move onto the next question.
2.4.1 - 2.4.2	<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 planned units for 2018, 2019 and 2020 and the method of funding to be used. 	<ul style="list-style-type: none"> The Regulation Office requires visibility of the growth plans of AHBs. Organisations are asked to indicate projected units to the end of 2018 and planned units in 2019 and 2020 alongside the anticipated funding type.

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Section 3: Governance		
QUESTION		GUIDANCE
3.1.1 – 3.1.4	<p><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 a non-paid member of the Board. AHBs solely managed and operated by volunteers are considered to have Non-Executive Board members. An Executive member is any paid staff member. The information provided should match the organisation’s Financial Statements. Where an AHB does not meet the requirements of the Code in terms of board membership and/or the number of board meetings, or in relation to any area of Governance, it should provide detail in the ‘Governance Commentary’ box (Q 3.7) at the end of this section. (Excel and online) <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>
3.2.1 – 3.2.2	<p><u>Sub-Committees</u></p> <ul style="list-style-type: none"> Please confirm if there are any Board sub-committees in place. If applicable, confirm which sub-committees are in place. 	<p>Relevant Board sub-committees can be selected from the following list which is provided in the ARR, if applicable.</p> <ul style="list-style-type: none"> Audit and Risk; Finance; Allocations/Lettings; Maintenance/Repairs; Policy and Procedure/Governance.

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3.3	<p><u>Board Policies</u></p> <p>AHBs are asked to confirm if the following policies are in place and if they have been reviewed in last two years:</p> <ul style="list-style-type: none"> • Board Membership; • Board Membership Renewal; • Code of Conduct; • Conflict of Interest; • Register of Interests. 	<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 principle.
3.4.1 – 3.4.7	<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 <u>yes</u>, the AHB should indicate 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. • If <u>yes</u>, AHBs should 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/services in place, that the responsibility for the management and maintenance of the tenancy and the housing assets are clearly defined and set out in an SLA. <p>Example:</p> <p>An AHB works closely with a sister organisation that provides all services and supports to tenants/ clients/ services users. 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 asked to review the notes in the organisation’s audited Financial Statement for the 2017 year which will clarify if such a relationship exists.

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3.5.1 – 3.5.2	<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, services provided and key funders.
3.6.1	<p><u>Risk Register</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if they have a Risk Register in place, specifically related to the organisation's housing assets. 	<ul style="list-style-type: none"> A Risk Register is a tool used to manage and assess potential risks that could affect the operations of an organisation. It is important that the Risk Register is reviewed and updated regularly to keep account of changing operational risk environments.
3.7.1	<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 in relation to the organisation's governance.

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Section 4: Financial and Business Management		
QUESTION		GUIDANCE
4.1.1 – 4.1.3	<p><u>Audited Accounts</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 auditor has issued a modified/qualified opinion in relation to these accounts. • Confirm if the auditor has 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 made available. • The Financial Standard requires that AHBs submit a full set of audited Financial Statements. • The Regulation Office uses these Financial Statements to assess financial viability which is an important Code requirement. <p>Actions Required:</p> <p>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.</p> <p>Organisations should also submit a copy of its modified/qualified audit opinion and its Audit Management Letter, if applicable.</p>
4.2.1	<p><u>Tax Compliance</u></p> <ul style="list-style-type: none"> • AHBs whom are in receipt of a tax clearance certificate would be considered tax compliant. 	<ul style="list-style-type: none"> • Please indicate if the organisation is tax compliant.

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<p>4.3.1 – 4.3.4</p>	<p><u>Sinking Fund</u></p> <ul style="list-style-type: none"> • Please confirm if the organisation has a sinking fund in place. • <u>If yes</u>, the AHB is required to state the level of the sinking fund provision at year end 2017. • Please confirm if the organisation has completed a Stock Condition Survey. 	<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. • 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. <p>Please Note: In line with the Financial Standard, from 2018 Tier 1 AHBs will be required to perform a stock condition survey to ensure appropriate levels of provisions are being made to a sinking fund.</p> <p>All AHBs will also be required to have these stock condition surveys externally validated by an appropriately qualified and independent third party.</p>
<p>4.4</p>	<p><u>Financial Management Commentary</u></p> <ul style="list-style-type: none"> • AHBs are provided with an opportunity to include 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 and any procedures in place within the organisation.

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Section 5: Performance Management		
QUESTION		GUIDANCE
5.1.1 – 5.1.2	<ul style="list-style-type: none"> Confirm if Tenant Service Policies are in place and have been reviewed in the last two years. Where an AHB does not have a policy in place, it is expected to provide an explanation, in line with Comply or Explain. 	<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.
5.2.1	<p><u>Rent Records</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.
5.3.1 – 5.3.3	<p><u>Communicating with Tenants</u></p> <ul style="list-style-type: none"> Advise how tenants are engaged with and kept up to date with organisational developments. AHBs are asked to confirm if they have pre-tenancy training and a tenant handbook in place. 	<ul style="list-style-type: none"> Tier 1 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 of 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 a requirement of the Code. This should provide tenants with information such as key contacts, rent collection dates, repair processes and relevant policies.

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<p>5.4.1 – 5.4.3</p>	<p><u>Void Management</u></p> <ul style="list-style-type: none"> • State the number of void properties in the year. • State the average length of voids. • AHBs are asked to provide the primary reason for void properties in the year. 	<ul style="list-style-type: none"> • A void is a property that is not tenanted. • A void period is defined from the time the previous 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. <p><u>Average Length of Void Calculation</u> Total Number Weeks Unit(s) were void / Number of void unit(s)</p>
<p>5.5.1 – 5.5.6</p>	<p><u>Rent Payment and Arrears</u></p> <ul style="list-style-type: none"> • 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 policy and procedures relating to rental arrears and write-offs.
<p>5.6.1 – 5.6.2</p>	<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"> • Number of repair requests should be stated by category i.e. emergency, urgent and routine. • The average response time to repairs should be stated by the number of days that it has taken the organisation to respond. • Where an organisation is unable to provide this information, it is asked to provide an explanation.
<p>5.7.1. – 5.7.2</p>	<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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5.8.1	<p><u>Asset Register</u></p> <ul style="list-style-type: none"> AHBs are asked to confirm if they maintain an Asset Register in respect to its housing stock. 	<ul style="list-style-type: none"> In line with the Financial Standard, Tier 1 AHBs will be required to have an asset register recording its housing stock and to be capable of reconciliation to audited Financial Statements and the Annual Regulatory Return.
5.9	<p><u>Service Performance Commentary</u></p> <ul style="list-style-type: none"> AHBs are provided with an opportunity to provide additional commentary regarding their organisation's Performance Management. 	<ul style="list-style-type: none"> Any information added provides additional information to the Regulation Office in understanding performance management procedures in place within an organisation.
6.0	<p><u>Charter of Commitments Renewal 2018- 2019</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 is incorporated into the Annual Regulatory Return in 2017 (both Excel and online). 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><u>Supplemental Information</u></p> <ul style="list-style-type: none"> AHBs are provided with the opportunity to include 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 recommendation from previous Regulatory Assessment Report(s).

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

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APPENDIX

1. Completing Web-based Annual Regulatory Return Property Table (Section 2.1.1)

	Location	Number of Units	Funding Type
Owned 1	Laois	6	CAS(Owned)
Owned 2	Laois	1	CLSS(Owned)
Owned 3	Kildare	10	CLSS(Owned)
Leased 1	Laois	4	From private property owners (Leased)
Leased 2			
Leased 3			
Managed 1	Laois	2	On behalf of a Private Property Owner(Managed)
Managed 2			
Managed 3			

- Start with Owned units of the AHB (First Column)
- Select Local Authority from drop-down where organisation units are located, e.g. Laois.
- Select from drop-down number of units relevant for each funding method selected, e.g. 12.
- Select from drop-down funding method relevant to units identified, e.g. CAS(Owned).

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- Same process is repeated for both Managed and Leased units (Section 2.1, questions 2 & 3).
- Table above can be summarised as follows:

Category	Local Authority	Units	Funding
Owned 1	Laois	12	CAS
Owned 2	Kildare	8	P&A
Owned 3	Laois	1	CLSS
Leased 1	Laois	2	From private property owners
Leased 2			
Leased 3			
Managed 1	Laois	2	On behalf of a Private Property Owner (Managed)
Managed 2			
Managed 3			

Note:

- Total Number of all Owned, Leased and Managed Units should combine to equal the value for Total Number of all Units.
- Only count each unit once in table provided, i.e. Once as a CAS(Owned) unit and not again as Leased Property.

The final question in this section is to confirm the total number of units owned, leased or managed by the AHB. This should match the numbers of units selected from the drop-down choices.

Please enter the overall total number of units that are owned, leased or managed by the organisation in 2016:

Total Number of all Owned, Leased and Managed Units should combine to equal the value for Total Number of all Units.

Please Enter Total

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2. Completing Excel-based 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	55	30	30	0	0	0	0	25	25	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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1. Definitions

Reference	Description	Status in Annual Return
Unit	A single unit of property per household. Note: In a home situation where 4 adults are sharing common facilities then this would equate to 4 units	Unit
CAS	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 provided by ways of a mortgage and is only repayable if conditions of the grant provision are not adhered to.	Owned Units
CLSS	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 provided by ways of a mortgage and is only repayable if conditions of the grant provision are not adhered to. Note: No longer available since 2010	Owned Units
P&A	A <i>Payment and Availability Agreement</i> is made to property owners agreeing to make a property available for social housing for a period of 10-30 years via Department of Housing, Planning, Community and Local Government. Payment based on market rent to the AHB in question. Examples include a unit leased from a private property owner or a unit acquired or constructed using loan finance.	Owned Units
Non-State Funded	Units owned by an organisation and funded from another source not mentioned above, such as through a gift to the AHB for example	Owned Units
Leased	Units leased by the organisation where the owner of the property is the local authority, a private property owner or another AHB.	Leased Units
Managed	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.	Managed Units