

# Annual Regulatory Return Explanatory Note for Tier 2 & Tier 3 AHBs

## Introduction

This Explanatory Note provides Approved Housing Bodies (AHBs) with guidance on how to complete the Annual Regulatory Return (ARR). 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](mailto:regulation@housingagency.ie).

The information provided in the ARR forms the basis for assessing an AHB's performance against the requirements and expectations of the regulatory framework. It is important that AHBs complete the ARR in full and ensure that the information provided is as accurate as possible. Boards should ensure that they have approved the information within the ARR prior to submission.

The **Charter of Commitments Renewal** is incorporated into the ARR. By submitting the document, the AHB is confirming its commitment to the Code until 31<sup>st</sup> December 2021.

## Changes to the Annual Regulatory Return

AHBs will note some changes to the ARR this year. As you will be aware, the Regulation Office has previously operated in a lagged environment. This year, the Annual Regulatory Return has been updated to request information based on both year-end 2019 and as at September 2020. In addition, the current Return has been revised to allow AHBs to provide more information, clarity and assurances about their governance, finance, and performance management.

## Comply or Explain

The regulatory framework operates on a comply or explain basis. If an organisation is non-compliant with any aspect, it should explain how it is working towards complying with the specific requirement or why it believes the requirement is not appropriate for the organisation. Where an AHB does not meet the requirements of the regulatory framework, it should state the reason why.

## Submitting the Annual Regulatory Return

AHBs are required to complete and submit the ARR by the **31<sup>st</sup> October 2020**. ARR's should be emailed, along with supporting documentation to [regulation@housingagency.ie](mailto:regulation@housingagency.ie).

**NB: The information contained within the ARR should be reviewed and approved by the Board prior to submission.**

If an AHB does not submit the ARR, it may result in the AHB being removed from the published "List of Approved Housing Bodies Signed up to the Code."

# Annual Regulatory Return Explanatory Note for Tier 2 & Tier 3 AHBs

## The Annual Regulatory Return

<b>Section 1: General Information</b>	
1.1 - 1.3	<p><b>Organisation Name, Contact Details and Authorised Key Contacts</b></p> <ul style="list-style-type: none"> <li>AHBs should provide contact details for the AHB alongside contact details for authorised key contacts. By submitting these details, the AHB is authorising these contacts to receive communications relating to the organisation.</li> <li>The Regulation Office will only provide information to authorised key contacts within the organisation.</li> <li>Providing details for the Chair and Regulation Contact is mandatory.</li> </ul>
1.4	<p><b>Declaration - The Chair of the Board must certify that the information provided in the ARR is accurate and a fair representation of the AHB.</b></p> <ul style="list-style-type: none"> <li>AHBs are also required to provide the date of the Board meeting when the ARR was approved for submission. This confirms that the Board (or a sub-committee that the Board has delegated responsibility to) has verified that the data provided in the ARR is an accurate and true reflection of the activities of the AHB.</li> </ul>
1.5 - 1.6	<p><b>Company Type and Primary Objective</b></p> <ul style="list-style-type: none"> <li>AHBs should select the relevant company type from the dropdown menu provided.</li> <li>AHBs are asked to provide the primary objective of the AHB, as stated in the organisation's Constitution.</li> <li>AHBs should confirm if they produce an Annual Report and if so, provide a copy with the Annual Regulatory Return submission.</li> </ul>
1.7	<p><b>Staff and Volunteer Details</b></p> <ul style="list-style-type: none"> <li>AHBs should confirm if they employ staff and/or have volunteers and state the total number of staff and/or volunteers.</li> <li>AHBs are also asked to provide the number of staff employed directly in the provision and management of housing.</li> </ul>
1.8	<p><b>Notifiable Events</b></p> <ul style="list-style-type: none"> <li>AHBs should confirm that both the Board and the Executive are aware of the requirement to alert the Regulation Office of notifiable events.</li> </ul>

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### Section 2: Property Information

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#### Property Information

- In the property table, AHBs are required to provide the number of owned, leased and/or managed units in each Local Authority area and in the relevant funding column.
- The property table asks AHBs for unit numbers on 31<sup>st</sup> December 2019.
- Each unit should be counted under one category only.
- AHBs are also asked to provide the total number of owned, leased, and managed units as per 30<sup>th</sup> September 2020 in the small table at the bottom of this page. AHBs should ensure they scroll to the bottom of this page and complete this box.
- An example of a completed Property Table is included in the Appendix.

#### Definitions:

- **Unit:** For example, a group home situation where four adults with special needs are sharing common facilities equates to four units of accommodation. Unit numbers should align with the original funding provided.
- **CAS:** The Capital Assistance Scheme 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.
- **CLSS:** The Capital Loan and Subsidy Scheme 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&A:** A Payment and Availability Agreement is made between AHBs agreeing to make property available for social housing for a period of between 10 & 30 years and Local Authorities on foot of funding approval from the Department of Housing, Planning, 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.

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	<ul style="list-style-type: none"> <li>• <b>Non-State Funded:</b> Units owned by an organisation and funded from another source not mentioned above, for example through a gift to the AHB.</li> <li>• <b>Leased:</b> Units leased by the organisation where the owner of the property is the local authority, a private property owner or another AHB.</li> <li>• <b>Managed:</b> 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.</li> </ul>
2.2	<p><b>Unit Type</b></p> <ul style="list-style-type: none"> <li>• AHBs are required to provide the number of self-contained and non-self-contained units.</li> <li>• Where there are non-self-contained units, AHBs should state the number of properties that these units are located in.</li> </ul> <p><b>Definitions:</b></p> <ul style="list-style-type: none"> <li>• <b>Self-Contained:</b> A unit is considered self-contained if it has the exclusive use of a bath/shower and cooking facilities.</li> <li>• <b>Non-Self Contained:</b> A unit is considered non-self-contained if it does not have the exclusive use of a bath/shower and cooking facilities.</li> </ul>
2.3	<p><b>Additional Information on Managed and/or Leased Units</b></p> <ul style="list-style-type: none"> <li>• Where an AHB manages and/or leases units to <b>or</b> from another AHB or any other organisation (e.g. HSE), they are asked to provide the number of units leased and/or managed and to provide details about any agreements that are in place relating to these units.</li> <li>• AHBs should submit a copy of the agreement in place.</li> </ul>
2.4	<p><b>Growth Plans</b></p> <ul style="list-style-type: none"> <li>• This tab has changed from previous years. AHBs are asked to complete the grey boxes only. There are two tables to complete: Property Summary and Property Report.</li> <li>• Firstly, AHBs are asked to state if the organisation has any plans to develop/add units in the next three years. If yes, then organisations should also complete the two tables.</li> </ul>

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	<p><b>Property Summary</b></p> <ul style="list-style-type: none"><li>• Where AHBs have reported that they do have plans to develop or add units in the coming years, they should insert the number of additional units forecasted for 2020, 2021 and 2022.</li><li>• The green boxes will auto calculate the organisation's opening units each year based on the information AHBs provide in the grey boxes.</li></ul> <p><b>Properties Report</b></p> <ul style="list-style-type: none"><li>• In this table, AHBs are asked to provide the breakdown of all units (inclusive of new units) by funding type for each year.</li><li>• The green boxes along the bottom will auto calculate the organisation's closing units for each year.</li><li>• The closing units for each year should match the closing units in the Property Summary Table above.</li></ul>
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<b>Section 3: Governance</b>	
3.1	<p><b>The Board</b></p> <ul style="list-style-type: none"> <li>AHBs are asked to provide the number of Board Members/Directors/Trustees on the 31st December 2019 and on the 30th September 2020.</li> <li>Organisations should also provide the number of meetings and the date of the last AGM, as well as confirming that they have a suite of governance policies in place.</li> <li>The information provided for 31st December 2019 should match the organisation's Financial Statements.</li> </ul> <p><b>Note:</b> 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	<p><b>Board Renewal, Appraisal and Succession Planning</b></p> <ul style="list-style-type: none"> <li>AHBs are asked to provide information relating to the Board renewal and succession planning, including stating the number of directors that are on the Board longer than 10 years, how many directors are expected to resign in the next 12 months, and to confirm if there is a succession plan in place for the Board.</li> <li>AHBs should also state if they are currently seeking new directors and to indicate what specific skills they are looking for and to state if they publicly advertise for Board members.</li> <li>AHBs should state if they have recently completed a Board appraisal and to provide details of the outcomes, including any actions taken.</li> <li>AHBs are also asked to describe what Board training has been carried out in the past 12 months.</li> </ul>
3.3	<p><b>Sub-Committees</b></p> <ul style="list-style-type: none"> <li>AHBs are asked to confirm if there is an Audit &amp; Risk (or Finance, Audit &amp; Risk) Committee in place and provide the number of meetings held in 2019 and in 2020 (up to September 2020).</li> </ul>

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	<ul style="list-style-type: none"> <li>• Provide the names of all members of all sub-committees, including the Chairperson.</li> <li>• Organisations should submit the Terms of Reference for each sub-committee.</li> </ul>
3.4	<p><b>Risk Management</b></p> <ul style="list-style-type: none"> <li>• Ensure that your organisation’s most recent risk register and risk management policy are submitted.</li> <li>• In addition, there are narrative questions to complete relating to the organisation’s approach to risk management.</li> <li>• The Regulation Office requires assurances that Tier 2 &amp; Tier 3 AHBs have robust risk management frameworks in place. Risk management is particularly important where an organisation is in a growth phase and intends to access private finance for development.</li> <li>• The Regulation Office seeks assurances that an appropriate risk management framework is in place and that the organisation pro-actively manages risk at all levels. Risk needs to be continuously reviewed in line with developments and adjustments to the business and should be integrated into all operations of the organisation.</li> </ul>
3.5	<p><b>Relationships with Other Organisations</b></p> <ul style="list-style-type: none"> <li>• In this section the Regulation Office is trying to get a sense of the various relationships between organisations that exist in the sector. The Regulation Office requires an understanding of all related party relationships and the governance arrangements that are in place.</li> <li>• It is expected that where there are supports and services in place that the responsibility for the management and maintenance of the tenancy and the housing asset is clearly defined and set out in appropriate documentation.</li> <li>• AHBs should state if they are part of a group structure or if they have related parties and to outline the nature of the relationship.</li> <li>• 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.</li> </ul>

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	<ul style="list-style-type: none"> <li>• AHBs are asked to state if there are financial transactions/ interdependent liabilities between the organisation and any related parties. If yes, AHBs should state if there are appropriate contractual arrangements in place.</li> <li>• AHBs are asked to confirm if there are common directors between related parties and if any employee of the related party is on the Board or on a sub-committee of the AHB.</li> <li>• AHBs should state if they are in receipt of funding from any public body such as HSE, TUSLA or the DRHE and to provide details of these organisations.</li> <li>• In addition, AHBs are asked to state if they are currently addressing any compliance issues or improvement plans with key funders and if so, to provide further details.</li> </ul>
3.6	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• AHBs are asked to indicate if they have an Internal Audit plan in place and if this is provided internally or by an external consultant.</li> <li>• Organisations should also describe how the internal audit plan is linked to the organisation’s risk framework and to outline the areas included in the most recent Internal Audit programme.</li> </ul>
3.7	<p><b>Governance Oversight and Assurance</b></p> <ul style="list-style-type: none"> <li>• AHBs are asked to outline the types of information that the Board receives and to provide information relating to the forms of assurance that the Board rely on.</li> </ul>
3.8	<p><b>Governance Commentary</b></p> <ul style="list-style-type: none"> <li>• Provide any governance areas that the organisation will be reviewing in the next 12 months.</li> <li>• In addition, AHBs can provide any additional commentary in relation to complying with the Governance Standard.</li> </ul>



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<b>Section 4: Finance and Business Management</b>	
4.1	<p><b>Financial Statements &amp; Management Accounts</b></p> <ul style="list-style-type: none"><li>• AHBs are required to submit a full set of audited Financial Statements for the 2019 financial year where it does not file a full set of audited accounts to the Companies Registration Office (e.g. Co-operatives and Friendly Societies).</li><li>• AHBs are also asked to submit a copy of their Audit Management Letter if one has been provided by the Auditor.</li><li>• The Regulation Office also asks organisations to provide copies of the most up to date set of Management Accounts.</li></ul>
4.2	<p><b>Financial Management &amp; Controls</b></p> <p>In this section, AHBs are asked to provide information relating to financial management and controls. These are a combination of yes/no and narrative questions.</p> <ul style="list-style-type: none"><li>• AHBs are asked to indicate if they have a Board approved Annual Budget in place and the date it was approved by the Board.</li><li>• Organisations should also indicate if they have a Board approved suite of financial policies and procedures and a scheme of delegated authority in place. AHBs should outline the key areas in the narrative box provided.</li><li>• AHBs are asked to confirm if any aspect of its finance function is outsourced and if yes, to provide further detail.</li><li>• State if the organisation has a financial forecast past the current financial year.</li><li>• AHBs are asked to confirm that there is an asset &amp; liabilities register in place. All AHBs are required to have an asset register recording its housing stock that is capable of reconciliation to the audited Financial Statements and the Annual Regulatory Return.</li></ul>
4.3	<p><b>Financial Viability</b></p> <p>In this section, AHBs are asked to provide some information regarding their view of the organisation's financial viability.</p>

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	<ul style="list-style-type: none"> <li>• State if the organisation has any concerns about its short-term viability and to provide details.</li> <li>• State if the organisation has any concerns regarding its medium-term financial viability and to provide details.</li> </ul> <p><b>Definitions:</b></p> <p><b>Short term viability</b> This refers to whether or not the organisation has enough funds to meet its ongoing costs and expenses as the fall due in the short term (12 months).</p> <p><b>Medium term viability</b> This refers to the organisation’s ability to meet all future financial obligations as they fall due in the medium term (1-2 years). The asset and liabilities of the organisation are also considered when looking at medium-term viability.</p> <p><b>Key indicators of financial viability include (but not limited to):</b></p> <ul style="list-style-type: none"> <li>• Positive cashflow from operations (should be cash generative).</li> <li>• Sources of income (including a reliance on funding).</li> <li>• Funds are readily available to meet current liabilities (liquidity).</li> <li>• Profitability of the AHB, with a focus on operating margins and financial efficiency.</li> <li>• Level of debt to equity (as applicable).</li> </ul>
4.4	<p><b>Debt Profile – AHBs should not complete this question where they are submitting the Annual Financial Return (AFR)</b></p> <ul style="list-style-type: none"> <li>• State if the organisation has any private finance, including HFA, Clann Credo etc. If yes, the organisation should provide further details.</li> <li>• AHBs should also state if the organisation expects any significant changes to its debt levels over the next 12 months and to provide further detail if so.</li> </ul>

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4.5	<p><b>Strategy and Business Planning - AHBs should not complete this question where they are submitting the Annual Financial Return (AFR)</b></p> <ul style="list-style-type: none"> <li>• AHBs are asked to confirm if the organisation has a strategic plan and a business plan in place and to indicate if they have a financial forecast or budget reflecting its Business Plan.</li> </ul>
4.6	<p><b>Financial Oversight and Assurance</b></p> <ul style="list-style-type: none"> <li>• Outline the types of financial information that the Board receives and how it assures itself that financial controls are operating effectively, and that the financial information is accurate.</li> <li>• In addition, AHBs should outline how the Board evaluates the organisation's financial performance.</li> </ul>
4.7	<p><b>Finance Commentary</b></p> <ul style="list-style-type: none"> <li>• Outline any finance areas that the AHB will be focusing on over the next 12 months.</li> <li>• In addition, AHBs can provide any additional commentary in relation to complying with the Finance Standard.</li> </ul>

### Section 5: Performance Management

5.1	<p><b>Tenants and Service Users</b></p> <p>In this section, the Regulation Office is trying to get an understanding of the types of tenants or residents that live in the properties of AHBs.</p> <ul style="list-style-type: none"> <li>• AHBs are asked to provide the number of units that have tenancies/ tenancy agreements in place and the number of units that have service user/licensee agreements in place.</li> <li>• Where there are service user or licensee agreements in place, AHBs are asked to provide further details about this agreement and what it entails.</li> </ul>
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	<ul style="list-style-type: none"> <li>• AHBs should state if all tenancies are registered with the RTB and where they are not, the organisation should provide an explanation.</li> <li>• Confirm if tenant and housing service policies, a tenant handbook, and pre-tenancy training are in place.</li> <li>• Outline the types of communication methods AHBs use to communicate with tenants and service users in relation to housing management and to state what tenant/service user feedback opportunities are in place.</li> </ul> <p><b>Definitions</b></p> <ul style="list-style-type: none"> <li>• <b>Pre-tenancy Training:</b> This is a support mechanism for new tenants and should identify what is expected of the tenant and the landlord.</li> </ul>
5.2	<p><b>Rent &amp; Income Management</b></p> <ul style="list-style-type: none"> <li>• AHBs will note that the Regulation Office is asking for rental information for 2019 <b>and</b> for 2020, up to 30th September 2020.</li> <li>• AHBs should indicate if they charge rent and if they receive any contribution from service users relating to housing. If yes, AHBs should provide further details about these contributions.</li> <li>• AHBs should state if they have an income management policy in place and if they provide rent records to tenants.</li> <li>• AHBs are expected to be able to provide detail on rental information including rent due, rent collected and rent arrears, including a breakdown in the numbers of tenancies in arrears by timeframe.</li> </ul> <p><b>Definitions</b></p> <ul style="list-style-type: none"> <li>• <b>Income Management Policy:</b> Refers to a policy outlining the organisation’s approach to the management of rental income, rent setting and reviews, rent records, arrears management, bad debts and service charges.</li> <li>• <b>Rent Records:</b> The Housing (Rent Books) Regulations 1993 requires that tenants be 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.</li> </ul>

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5.3	<p><b>Void Management</b></p> <ul style="list-style-type: none"><li>• AHBs are asked to provide information relating to 2019 <b>and</b> up to September 2020 in relation to void management.</li><li>• AHBs should state if there is a void policy in place.</li><li>• AHBs are asked to provide the total number of void properties in 2019 <b>and</b> up to September 2020 and to provide the average length of void properties.</li><li>• AHBs are also asked to provide the breakdown in duration of void properties. Of the properties that were void on 31st December 2019 <b>and</b> the properties that were void at 30th September 2020, AHBs are asked to provide the numbers that were void for 0-6 weeks, 6-12 weeks, 12-26 weeks, and 26+ weeks.</li><li>• AHBs are also asked to split the numbers of properties void at 31st December 2019 <b>and</b> 30th September 2020 between lettable and unlettable voids.</li><li>• Finally, AHBs are asked to provide the reasons for voids properties and to outline any actions taken to reduce the number of voids.</li></ul> <p><b>Definitions</b></p> <ul style="list-style-type: none"><li>• A void is a property that is not tenanted.</li><li>• 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.</li><li>• <b>Average length of a Void:</b> Total number of weeks unit(s) were void divided by number of void unit(s)</li></ul>
5.4	<p><b>Repairs and Maintenance</b></p> <ul style="list-style-type: none"><li>• AHBs are asked to provide data on repairs relating to 2019 <b>and</b> up to 30th September 2020.</li><li>• AHBs are asked to provide the number of requests received and to state what the organisation's target timescale is to address reported repairs, alongside the percentage of repairs addressed within that timescale.</li><li>• As with previous years, AHBs are asked to provide the information relating to emergency, urgent and routine repairs.</li></ul>

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5.5	<p><b>Management and Maintenance Costs</b></p> <ul style="list-style-type: none"><li>• Provide the average maintenance and management costs relating to housing management for 2019 <b>and</b> up to 30th September 2020.</li><li>• <b>Maintenance costs</b> should include all costs relating to repairs and maintenance. This can be calculated by looking at the complete expenditure on maintenance and dividing it by the number of units.</li><li>• <b>Management costs</b> should include all management and other associated costs, including service charge expenditure, but excluding any maintenance costs. This can be calculated by taking the total management expenditure and dividing it by the number of units.</li></ul>
5.6	<p><b>Maintenance Plan, Stock Condition Surveys &amp; Asset Management</b></p> <ul style="list-style-type: none"><li>• State if the organisation has an annual maintenance plan in place.</li><li>• AHBs are asked to provide details on their maintenance budgets. Organisations should state their budgeted spend on planned, cyclical and responsive repairs and to state the actual spend. This information is required for 2019 <b>and</b> 2020. In addition, AHBs are asked to explain any variances between budgeted and actual spend.</li><li>• AHBs are asked to state if they have carried out stock condition surveys, the date of the most recent survey, the percentage of stock included and the percentage of completed surveys that have been externally validated.</li><li>• Organisations should also indicate how they intend to meet the long-term maintenance requirements of their housing stock from the drop-down menu provided.</li><li>• AHBs should provide further detail on the actions taken where there is a reliance on grants to fund long-term maintenance or where there is a gap in funding arrangements and the long-term maintenance requirements.</li><li>• AHBs should state if there is a long-term asset management strategy in place.</li></ul>

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5.7	<b>Statutory Requirements</b> <ul style="list-style-type: none"><li>• AHBs should state if the Board is satisfied that it is meeting its statutory and regulatory requirements relating to housing management.</li><li>• In addition, AHBs should describe how the Board evaluates the organisation's performance relating to its statutory obligations.</li></ul>
5.8	<b>Value for Money</b> <ul style="list-style-type: none"><li>• AHBs are asked to state if they have a value for money policy in place. If yes, organisations should provide a copy.</li></ul>
5.9	<b>Performance Management Commentary</b> <ul style="list-style-type: none"><li>• Outline any performance management areas that the AHB will be focusing on over the next 12 months.</li><li>• In addition, AHBs can provide any additional commentary in relation to complying with the Performance Standard.</li></ul>

	<b>Charter of Commitment</b> <ul style="list-style-type: none"><li>• AHBs are required to submit the Charter of Commitment annually. Submitting the Charter confirms that the AHB will comply with the requirements set out in the Voluntary Regulation Code, and additional the Standards, appropriate to the organisational type.</li><li>• The Charter of Commitment renewal has been incorporated into the Annual Regulatory Return.</li><li>• Providing the name of both the Board Chairperson and Board Secretary, within the Annual Regulatory Return, acknowledges the organisation's commitment to the Code until 31<sup>st</sup> December 2021.</li></ul>
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	<p><b>Supplemental Information</b></p> <ul style="list-style-type: none"><li>• AHBs should use this section to include any information that it deems important for the Regulation Office to review.</li><li>• This is an important section for AHBs to ensure that the Regulation Office has all the relevant information required to carry out a Regulatory Assessment on the AHB.</li></ul>
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**Please Complete Supporting Checklist Tab of the ARR to ensure that all relevant documentation is included**



# Annual Regulatory Return

## Explanatory Note for Tier 2 & Tier 3 AHBs

### APPENDIX

Example: Annual Regulatory Return (ARR) Property Table (Property Information tab 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
	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.