



Local Authority Performance Indicators Guidelines for Report on 2025 Activity



NOAC (the National Oversight and Audit Commission) was established under the 2014 Local Government Reform Act to provide independent oversight of the local government sector.

The statutory functions assigned to NOAC include the scrutiny of the performance of local government bodies against, or in comparison with, relevant indicators.

Preparation is now underway for the twelfth Performance Indicator Report. These guidelines are being published as your go-to guide for the submission of the data and include some FAQs to aid you in areas of uncertainty.

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Introduction

The National Oversight and Audit Commission (NOAC) is the national independent oversight body for the local government sector in Ireland. It was established under the Local Government Reform Act 2014, to provide independent oversight of the local government sector (local authorities and associated bodies), including Regional Assemblies.

Purpose and Scope

- NOAC gathers and validates data on local authority performance indicators annually.
- The 2025 data collection will inform NOAC's **twelfth performance indicator report**, which will enable trend analysis and sector-wide insights.

Key Deadlines

- **Data submission deadline: Friday, 17 April 2026** via the **LG Returns system**.
- Data must reflect activity as at **31 December 2025** (e.g. ICT reports and social media metrics, such as followers on X).
- Printed copies of these Guidelines will be distributed at the Workshop on **24 February 2026**.

Process and Requirements

- Data Co-ordinators must:
 - Run all relevant ICT and system reports immediately.
 - Familiarise themselves with the updated guidelines and use them for reference throughout the process.
 - Any issues should be raised in LG Returns comment boxes and/or by email to info@noac.ie.

Changes for 2025

- Minor adjustments to improve clarity on a small number of indicators.
- Continued emphasis on accurate, timely data submission for trend analysis.

Acknowledgement

The completion of this report relies on the work of Data Co-ordinators, whose role is vital to NOAC's oversight function.

Changes to 2025 Report

Page 10-14 Section 1: Housing – further details included, for clarity.

Page 20-21 **E2** - Number of environmental complaints closed. This data now relates to environmental complaints as opposed to pollution cases and will be provided by the Environmental Protection Agency (EPA).

Page 23 **P2** – Name of indicator changed to *Number/percentage of planning decisions confirmed by An Coimisiún Pleanála*.

Page 29 **L1C** clarification note.

Page 38 **J2** clarification note.

Page 40 **J5** clarification note.

Please note that changes for 2025 are highlighted in red throughout the guidelines.

Key Dates for the 2025 Report

1	Workshop for Data Co-ordinators	Tuesday 24 February 2026
2	LG Returns opens	Wednesday 25 February 2026
3	LG Returns closes	Friday 17 April 2026
4	Audit Queries	From 27 April 2026
5	Validation Meetings	May to July 2026
6	Drafting of the report	May to September 2026
7	Publication of the report	September 2026

The LG Returns closing date of Friday 17 April 2026 cannot be extended under any circumstances.

Instructions for Submitting Performance Indicator Data

“Data” versus “Indicators”

An important consideration for staff compiling the data is that the information supplied by local authorities (i.e. the raw data) may not be exactly the same as what will be presented in the final report. For example, a number of indicators report on percentages, whereas local authorities are asked to submit whole numbers from which the percentages will be derived.

The detailed guidance shows both the final indicator as well as the data that local authorities should submit, where this is different from the indicator.

Other sources of Performance Indicator Data

While local authorities will submit most of the indicator data, other bodies that are involved are outlined in the table below:

Name	Indicator(s)
Department of Climate, Energy & the Environment (DCEE)	E3A: Percentage of LA area within the 5 levels of litter pollution.
Department of Housing, Local Government & Heritage (DHLGH)	H5B: Number of rented dwellings inspected. H5C: Percentage of inspected dwellings not compliant with Standards Regulations on first inspection. H5D: Number of dwellings deemed compliant (including those originally deemed non-compliant). H5E: The number of inspections (including re-inspections) undertaken by the local authority. C1A: Total Number of Whole Time Equivalents (WTE).
Department of Transport (Vehicle Registrations Unit)	R3: % of motor tax transactions conducted online.
Enterprise Ireland	J1: Number of jobs created. J2: Trading Online Vouchers. J3: Number of mentoring recipients.
Environmental Protection Agency (EPA)	W1: Percentage drinking water in private schemes in compliance with statutory requirements. E2: Number of environmental complaints closed.
IPB Insurance	M3: Public Liability Claims.
LGMA	E7: Climate Change. L1C: Library Active Members per head of population. H7: Social Housing Retrofit.

Name	Indicator(s)
National Waste Collection Permit Office (NWCPO)	E1: Number/Percentage of households with access to a 3-bin service.
Road Management Office (RMO)	R1: Pavement Surface Condition Index (PSCI) Ratings. R2: Road Works, Strengthened and Resealed. R4: Road Opening Licensing and Inspections. E6: Public Lighting.
Residential Tenancies Board (RTB)	H5A: The total number of registered tenancies.
The Sustainable Energy Authority of Ireland (SEAI)	E5: Percentage Energy Efficiency Performance.
An Taisce: The National Trust for Ireland	E4: Percentage of Schools that currently hold and have renewed their green flag status.

External datasets: In the case of these indicators, data will be obtained from the relevant suppliers. If the data is received before the closure of LG Returns, local authorities **will be required to validate and approve it when it is uploaded**. When a dataset is not received before the closure of LG Returns, dummy data, which does not require validation by local authorities will be entered, so that the system can close. The dummy data will be replaced by the dataset when it is received and **no action** will be required on the part of local authorities at this point.

Local Authorities and Data Management

Data Co-ordinators have the important role of ensuring that local authorities provide complete and accurate data in respect of the 2025 performance indicators. Data Co-ordinators have overall responsibility for this, along with a range of staff working in various sections that are tasked with collecting data throughout the year.

It is crucial that local authorities can verify the data that they submit at all stages. This means that local authorities must be in a position to show how data was gathered, how calculations were made, and thus, how results were arrived at. Local authorities should keep records of all data gathering for quality checking and validation purposes, for example in spreadsheet format, as NOAC may need to seek these records if areas of inconsistency or lack of clarity come to light in the preparation of the final report.

Contextual Notes and Issue Reporting – LG Returns System

Local authorities can submit **contextual notes** alongside performance indicator data in the LG Returns system. These notes serve to:

- Explain **data anomalies** or **special circumstances** specific to the local authority.
- Provide information requested by indicator guidelines.

Notes should only be included when **essential** to clarify a data issue unique to the authority. Do not include notes on matters common to all local authorities.

Major Issues:

- If a significant issue arises with any indicator:
 - **Contact the NOAC Secretariat immediately** by email at info@noac.ie.
 - Include a text note with the LG Returns submission.
- For issues related to the **uploading of data**, the **LGMA** should be contacted.
- Ensure that issues are resolved before the deadline on **Friday, 17 April 2026**.

Population

Some of the indicators present information in relation to the population of the area in which the activity is undertaken by the local authority. This is in order to make it possible to compare between different areas, which may have very different sized populations. The 2025 Performance Indicators Report will be presented with reference to the population of local authority areas as identified by **Census 2022**.

Local authorities are required to submit total amounts for indicator data, instead of calculations based on population. The population calculations will be carried out automatically on the LG Returns system.

What to do when an Indicator is not applicable to a Local Authority area

If certain data is not relevant to a local authority area, then the local authority should input "N/A" into the "Comment" cell concerned on LG Returns to indicate that it is not applicable. A contextual note setting out the reasons for the "not applicable" return must be included in these cases where the data would have been relevant in the previous year.

Tasks to be completed before Performance Indicator data is submitted on LG Returns

Data Co-ordinators should use the following checklist to ensure that they are fully satisfied with the accuracy and verifiability of the data before signing off on its submission to the LG Returns system:

- Check all figures against the equivalent for previous years where they exist;
- If there are any significant variances or other anomalies between data for 2025 and previous years, query these;
- Include contextual notes for data where necessary;
- Data Co-ordinators should contact the NOAC Secretariat in relation to issues of particular concern. If the issue relates to uploading data, queries should be sent to the LGMA;
- All calculations should be retained, so that they can be reviewed by the LGMA or NOAC, if required. Data should not be estimates. All calculations should be rechecked and peer-reviewed by more than one person;
- Check that data provided is consistent with the instructions in this guidance document and with any relevant returns to DHLGH and/or other agencies;
- If the data is not consistent with these other returns for some reason, include a contextual note explaining why this is the case.

IMPORTANT NOTE: All local authorities must review their social housing delivery figures published by the DHLGH, for reference when completing the NOAC return. Where a variance arises between the published delivery figures and the NOAC return, a short explanatory note must be submitted on LG Returns.



N.B. Have you checked that the closing figure for H1E at 31/12/2024 match the opening figure for H1A at 01/01/2025. Sample data below, for reference.

Local Authority	Housing H1E. Number of dwellings in the ownership of the local authority at 31/12/2024	Housing H1A. Number of dwellings in the ownership of the local authority at 1/1/2025 <u>should be</u>
Fingal	6,176	6,176
Kerry	4,526	4,526
Offaly	2,193	2,193
Westmeath	2,362	2,362

Changes to Performance Indicator Data after the closure of LG Returns

Once all local authority data is submitted, **NOAC conducts a quality assurance (QA) exercise.**

- It is **not exhaustive**; local authorities should not rely on it to detect errors.
- It is **not an opportunity to amend data** after the deadline.

Responsibilities during QA:

- Local authorities must respond promptly to additional information requests.
- When NOAC raises an audit query on LG Returns:
 - An **automatic reminder** will issue if no response is received within one week - ideally all responses should be submitted before then.
 - In 2025, as in previous years, some local authorities failed to respond promptly—this must be avoided.

- Data Co-ordinators and Topic Co-ordinators must be available to respond to queries during NOAC's QA exercise.
- If not, please **notify NOAC and provide details of an alternative contact person** during periods of leave/absence.

List of Performance Indicators

H1	Social Housing Stock
H2	Housing Vacancies
H3	Average Re-letting Time and Direct Costs
H4	Housing Maintenance Direct Costs
H5	Private Rented Sector Inspections
H6	Long-term Homeless Adults
H7	Social Housing Retrofit
R1	Pavement Surface Condition Index (PSCI) Ratings
R2	Road Works
R3	Percentage of motor tax transactions conducted online
R4	Road Opening Licensing and Inspections
W1	Percentage of drinking water in private schemes in compliance with statutory requirements
W2	Percentage of registered schemes monitored
E1	Number/percentage of households with access to a 3-bin service
E2	Number of environmental complaints closed
E3	Percentage of local authority areas within the 5 levels of litter pollution
E4	Percentage of schools that currently hold and have renewed their green flag status
E5	Percentage Energy Efficiency Performance
E6	Public Lighting
E7	Climate Change
P1	New Buildings Inspected
P2	Number/ percentage of planning decisions confirmed by An Coimisiún Pleanála*
P3	Percentage of Planning Enforcement cases closed as resolved
P4	Cost per capita of the Planning Service
P5	Applications for Fire Safety Certificates
F1	Cost per capita of the Fire Service
F2	Service Mobilisation
F3	Percentage Attendance Time at Scenes
L1	Library Visits, Issues and Registered Members
L2	Cost per capita of operating a Library Service and per capita expenditure on collections
Y1	Participation in Comhairle na nÓg scheme
Y2	Groups associated with the Public Participation Network (PPN)
C1	Total Number of Whole-Time Equivalent (WTEs)
C2	Working Days lost to Sickness
C3	Local Authority website and social media usage
C4	Overall cost of ICT provision per WTE
C5	Overall cost of ICT as a proportion of Revenue expenditure
M1	Five-year summary of Revenue Account balance
M2	Five-year percentage summary of collection levels for major revenue sources
M3	Public Liability Claims
M4	Overheads
J1	Number of jobs created
J2	Trading Online Vouchers
J3	Number of mentoring recipients
J4	Tourism
J5	Economic Development Spend

*An Bord Pleanála was renamed An Coimisiún Pleanála in June 2025.

Guidelines for completing the indicator report are listed in the same order as they appear on LG Returns.

The following indicators will be presented in the Performance Indicators Report 2025:

The Performance Indicators



ECONOMIC DEVELOPMENT
(J1 TO J5)



HOUSING
(H1 TO H7)



ROADS
(R1 TO R4)



WATER
(W1 AND W2)



**WASTE/
ENVIRONMENT**
(E1 TO E7)



PLANNING
(P1 TO P5)



FIRE SERVICE
(F1 TO F3)



**LIBRARY/
RECREATION**
(L1 AND L2)



**YOUTH/
COMMUNITY**
(Y1 AND Y2)



CORPORATE
(C1 TO C5)



FINANCE
(M1 TO M4)



Housing (H1 to H7)

H1: Social Housing Stock

Local authorities are asked to submit the data at A to F below to LG Returns.

A. Number of dwellings in the ownership of the LA at 01/01/2025;

EXPLANATORY NOTES:

The figure at A is the total number of dwellings owned by the LA on the 01/01/2025 per the authority's stock master file of permanent dwelling units.

✓ Include in H1A figure

- All permanent dwelling units owned by the local authority.
- **Emergency accommodation houses** (since they are available for tenanting, albeit temporarily).
- **Local Authority Mortgage-to-Rent (LAMTR) units** (fully owned by the local authority).

✗ Exclude from H1A figure

- Demountables
- Halting bays
- Traveller specific accommodation
- Family HUBs
- Stock managed and maintained by Approved Housing Bodies
- Leased units
- Dwellings used for non-housing purposes, including community use, crèches, estate management, administration etc.



Where a variance arises between the LA's 31/12/2024 H1E figure published in NOAC's 2024 report and H1A at 01/01/2025, a detailed explanation for the variance must be provided in the comments.

B. Number of dwellings added to the LA owned stock during 2025 (whether constructed or acquired);

SHIP Construction + Regen Construction + SHCIP Part Vs = Construction total.

Construction Total + LA Acquisitions = H1B figure

EXPLANATORY NOTES:

A dwelling is counted as 'built' or 'constructed' when the keys are handed over to the local authority and the ESB meter has been connected. A dwelling is counted as 'purchased' or 'acquired' on the date the **closing** of the contract to purchase is signed.

If any of the dwellings added to the local authority stock during 2025 were funded from the local authority's own resources or Local Property Tax, include them in the number at B and add a note identifying the number.

✓ Include in H1B figure

- **Units already in stock that were previously being used for non- housing purposes**, but which were returned to use for housing purposes during the year.
- **Emergency accommodation houses** (since they are available for tenanting, albeit temporarily).
- **Local Authority Mortgage-to-Rent (LAMTR) units** (fully owned by the local authority).

✗ Exclude from H1B figure

- Demountables
- Halting bays
- Traveller specific accommodation
- Family HUBs
- Stock managed and maintained by Approved Housing Bodies
- Leased units
- Dwellings used for non-housing purposes, including community use, crèches, estate management, administration etc.



All local authorities **must** review their social housing delivery figures published by the DHLGH, for reference when completing the NOAC return. Where a variance arises between the published delivery figures and the NOAC return, a short explanatory note **must** be submitted on LG Returns.

C. Number of LA owned dwellings sold in 2025;

EXPLANATORY NOTES:

The figure at C should equal the total of Incremental and Tenant Purchase Scheme units at Question 18.c in Schedule 3 of your authority's Statistical Quarterly Return for Quarter 4 2025 to the DHLGH, plus any other dwellings otherwise sold in 2025. Also include stock used for housing purposes that was removed due to a change of use in the year.

D. Number of LA owned dwellings demolished in 2025;

EXPLANATORY NOTES:

The figure at D should equal the total of 'Demolished' units in projects under a Remedial Works or Regeneration Programme in the final column of Schedule 1 of the Q4 2025 Statistical Return, plus any other dwellings demolished outside of those schemes in 2025. It should also include any units lost by their incorporation into another dwelling, e.g. if two separate units are merged into a single dwelling, the reduction of one dwelling should be included in the figure at D.

E. Number of dwellings in the ownership of the LA at 31/12/2025;

EXPLANATORY NOTES:

The figures at A and B less the figures at C and D should equal the figure at E.

✓ Include in H1E figure

- Emergency accommodation houses (since they are available for tenanting, albeit temporarily).
- Local Authority Mortgage-to-Rent (LAMTR) units (fully owned by the local authority).

✗ Exclude from H1E figure

- Demountables
- Halting bays
- Traveller specific accommodation
- Family HUBs
- Stock managed and maintained by Approved Housing Bodies (Approved Housing Bodies)
- Leased units
- Dwellings used for non-housing purposes including, community use, crèche, estate management, administration, etc.

F. Number of LA owned dwellings planned for demolition under a DHLGH approved scheme at 31/12/2025

EXPLANATORY NOTES:

The figure at F is the number of dwellings that are unoccupied for the reason that their demolition is an integral part of an estate-wide planned regeneration, refurbishment or reconstruction scheme for which approval in principle has been received from the DHLGH.

NOTES:

When all of the data has been compiled and validated, NOAC will decide the format of the presentation of the housing stock information in the 2025 Performance Indicators Report. As part of the validation process, local authorities should be in a position to reconcile the figures provided to LG Returns with their stock master file in response to any queries referred by NOAC.

FAQ

Q: A local authority has one stand-alone property for demolition under an approved scheme for 2025. Should this property be included?

A: Yes, properties for demolition under an approved scheme in 2025, should be included.

H2: Housing Vacancies

- **The percentage of the total number of LA owned dwellings that were vacant on 31/12/2025.**

In order to compile this information, local authorities should submit the following data to LG Returns:

- The number of dwellings within their overall stock that were not tenanted on 31/12/2025.
- ✓ **Include in H2 figure**
- All untenanted dwellings, regardless of the reason for the non-occupation or how long the dwelling has been unoccupied.
- Empty dwellings awaiting necessary repair works.
- Empty dwellings awaiting re-tenanting.
- Illegally occupied dwellings (i.e. those occupied by persons not given a tenancy by the local authority).
- Houses reserved for emergency accommodation as they are available for tenanting (albeit on a temporary basis)
- Units earmarked for demolition as per H1F.

✗ **Exclude from H2 figure**

- Demountables
- Halting bays
- Traveller specific accommodation
- Family HUBs
- Stock managed and maintained by Approved Housing Bodies
- Leased units
- Dwellings used for non-housing purposes, including community use, crèches, estate management, administration etc.

The LG Returns system will calculate the percentage from the data returned.

H3: Average Re-letting Time and Direct Costs

- A. **The time taken from the date of vacation of a dwelling to the date in 2025 when the dwelling is re-tenanted, averaged across all dwellings re-let during 2025.**

Local authorities should submit the following data to LG Returns:

- The number of dwellings that were re-tenanted on any date in 2025 (but excluding those that had been vacant due to an estate-wide refurbishment scheme)
- The number of weeks from the date of vacation to the date the dwelling is re-tenanted.

EXPLANATORY NOTES:

- Date of vacation is the date the keys are handed back.
- Date of re-tenanting is the date the keys have been issued to the tenant.

✓ **Include in H3A figure**

- Any dwelling not re-tenanted in 2025 will be included in the indicator for the year in which the re-tenanting occurs.
- Individual units that were vacant due to standalone refurbishment work for whatever reason (including dereliction) are to be included.
- All dwellings re-let in 2025 are to be included in the indicator regardless of the duration of the vacancy period.

✗ **Exclude from H3A figure**

- Newly purchased dwellings for their first tenancy should be **excluded** in the calculation of these averages.
- Dwellings that have been vacant due to their inclusion in an estate-wide refurbishment project, with no cost impact on the tenant, are **excluded** from the indicator.
- Re-lets include dwellings allocated to households previously accommodated in another social housing dwelling. However, transfer of title or succession tenancies (e.g. where a tenant dies and the tenancy is transferred to a person who had been residing with the deceased tenant or any other instance where one or more of the previous occupants continue in occupation) are **excluded**.

B. The cost expended on getting the dwellings re-tenanted in 2025, averaged across all dwellings re-let in 2025.

Local authorities should submit the following data to LG Returns:

- Total expenditure on works necessary to enable re-letting of the dwellings, using direct cost calculations.

EXPLANATORY NOTES:

- Expenditure on re-letting includes direct labour, contracted works, plant and machinery and materials costs.
- The average re-letting cost is the expenditure necessary to enable re-letting of the dwellings, divided by the number of dwellings involved.
- Where a dwelling re-let in 2025 was vacated in a previous year, all re-letting expenditure since the previous date of vacation should be included, regardless of the year in which said expenditure was incurred. If expenditure incurred is not available, this should be stated and an explanation provided in a text note.

The following costs are excluded:

- Overheads
- Central Management Charge
- Administration and technical Salaries
- Newly purchased dwellings for their first tenancy.

H4: Housing Maintenance Direct Costs

A. Expenditure during 2025 on the maintenance of LA housing compiled from 1 January 2025 to 31 December 2025, divided by the number of dwellings in the LA stock at 31/12/2025, i.e. the H1E less H1F indicator figure.

Local authorities should submit the following data to the LG Returns;

- Expenditure on maintenance of LA stock compiled from 1 January 2025 to 31 December 2025.
- Expenditure includes Direct Labour, Contracted works, Plant and Machinery and Material costs.

- Planned maintenance and expenditure that qualified for grants ie: Sustainable Energy Authority of Ireland (SEAI) grants for energy efficient retrofitting works are included.
- Improvement works carried out under the Energy Efficiency Retrofitting Programme (EERP), funded by the DHLGH are included.

The following costs are excluded:

- Expenditure on vacant properties.
- Expenditure under approved major refurbishment schemes i.e Approved Regeneration or under the Remedial Works Scheme.
- Overhead
- Central Management Charge
- Administration and technical salaries
- Management fees
- Local Property Tax
- Expenditure on accommodation provided under the Traveller Accommodation Programme
- Estate management costs
- The cost of insuring the stock
- The cost of disability adaptations to stock
- Expenditure on dwellings being prepared for re-letting (this is included in the data provided for H3).

The LG Returns system will calculate the percentage from the data returned.

FAQ

Q: The guidelines state to include planned maintenance & also expenditure on energy efficiency in the gross maintenance cost. Is this expenditure meant to be net of receipts received for these schemes?

Q: Exclusion of expenditure on vacant properties. As above, should this be net expenditure i.e. less receipts received for voids?

A: The guidelines refer to expenditure with no mention of expenditure net of grant income.

Q: With regard to improvement works carried out under the EERP, should the full cost of works be included, when it exceeded the DHLGH's average funding limits? For example, if a property cost €40k to upgrade but the DHLGH covered €35k, the total amount paid by the local authority and the amount recouped would differ.

A: The full cost of works should be included in the H4 return, i.e. funding from the DHLGH plus any costs directly incurred by the local authority.

H5: Private Rented Sector Inspections

A. Total number of registered tenancies in the LA area at 31 December 2025;

The total number of registered tenancies at 31 December 2025, will be supplied directly to the LGMA by the Residential Tenancies Board (RTB).

B. Number of rented dwellings inspected in 2025;

C. Percentage of inspected dwellings in 2025 not compliant with Standards Regulations on first inspection;

D. Number of dwellings deemed compliant in 2025 (including those originally deemed non-compliant);

E. The number of inspections (including re-inspections) undertaken by the local authority in 2025.

Figures for H5B, H5C, H5D and H5E will be supplied by the DHLGH.

FAQ

Q: Should “H5(b) Number of Rented dwellings inspected in 2025” include all dwellings (HAP/RTB/AHB) for first inspections only or all inspections over the course of the year excluding follow up inspections?

A: In H5B, as with the annual return template to the DHLGH, the number of dwellings inspected is to include all private rented dwellings inspected for compliance with the minimum rental standards in 2025. This includes dwellings first inspected in 2024 but re-inspected in 2025, e.g. first inspection in November 2024 and re-inspection in January 2025.

A: H5E is the number of inspections (including re-inspections).

H6: Long-term Homeless Adults

A. Number of adult individuals in emergency accommodation that are long-term (i.e. 6 months or more within the previous year) homeless as a percentage of the total number of homeless adult individuals in emergency accommodation at the end of 2025.

In order to compile this information, local authorities should submit the following data to LG Returns:

- The number of adult individuals classified as homeless and in emergency accommodation on the night of 31 December 2025 as recorded on the Pathway Accommodation and Support System (PASS) system.
- The number out of those individuals who, on 31/12/2025, had been in emergency accommodation for 6 months continuously, or for 6 months cumulatively within the previous 12 months.

Note: If Own Front Door (OFD) emergency accommodation is recorded on PASS, it should be included in the return.

FAQ

Q: The number out of those individuals who, on 31/12/2025, had been in emergency accommodation for 6 months continuously, or for 6 months cumulatively within the previous 12 months. My understanding of the previous 12 months refers back to 01/01/2025 and not from the 6-month cumulative date, is this correct?

A: The previous 12 months in this case refers to the 2025 calendar year, from 01/01/2025 to 31/12/2025.

H7: Social Housing Retrofit

- A. (1) Total number of houses retrofitted between 01/01/2025 and 31/12/2025 under the *Social Housing Retrofit Programme*.
- (2) Number of houses that achieve a BER rating of B2 or above between 01/01/2025 and 31/12/2025 under the *Social Housing Retrofit Programme*.
- (3) Number of heat pumps installed in those houses between 01/01/2025 and 31/12/2025 under the *Social Housing Retrofit Programme*.
- B. Total annual energy savings in MWH from houses retrofitted between 01/01/2025 and 31/12/2025 under the *Social Housing Retrofit Programme*.
- C. Total carbon emission reduction tCo2 from houses retrofitted between 01/01/2025 and 31/12/2025 under the *Social Housing Retrofit Programme*.

EXPLANATORY NOTES:

The data is provided by the Housing Delivery Co-ordination Office (HDCO). It is extracted from the Energy Retrofit Information Capture and Analysis (ERICA) tracker system. The data is reconciled with the DHLGH list of recoupments for all units fully completed within the calendar year and satisfactorily claimed, with all supporting documentation required.



Roads (R1 to R3)

Data for all indicators in respect of roads will be provided by the Road Management Office (RMO) or Department of Transport (DoT) as appropriate.

R1: Pavement Surface Condition Index (PSCI) Ratings

- A.** The percentage of (a) Regional, (b) Local Primary and (c) Local Secondary roads that received a PSCI condition rating in the 24 month period prior to 31/12/2025 and the percentage of (d) Local Tertiary roads that received a PSCI condition rating in the 60 month period prior to 31/12/2025;
- B.** The percentage length of (a) Regional, (b) Local Primary and (c) Local Secondary roads that received a PSCI condition rating in the 24-month period prior to 31/12/2025 and the percentage length of (d) Local Tertiary roads that received a PSCI condition rating in the 60-month period prior to 31/12/2025, in each of the following PSCI rating categories: 1-4, 5-6, 7-8 and 9-10.

In order to compile this information, the RMO will extract the following data from MapRoad and submit it to the LGMA:

R1A:

- Percentage of total Regional road kilometres that received a PSCI condition rating between 01/01/2024 and 31/12/2025.
- Percentage of total Local Primary road kilometres that received a PSCI condition rating between 01/01/2024 and 31/12/2025.
- Percentage of total Local Secondary road kilometres that received a PSCI condition rating between 01/01/2024 and 31/12/2025.
- Percentage of total Local Tertiary road kilometres that received a PSCI condition rating between 01/01/2021 and 31/12/2025.

R1B:

- At 31/12/2025, the number of Regional road kilometres having a PSCI rating of (a) 1-4, (b)5-6, (c) 7-8 and (d) 9-10 expressed as a percentage of total Regional road kilometres in the local authority area between 01/01/2024 and 31/12/2025.
- At 31/12/2025 the number of Local Primary road kilometres having a PSCI rating of (a)1-4, (b) 5-6, (c) 7-8 and (d) 9-10 expressed as a percentage of total Local Primary road kilometres in the local authority area between 01/01/2024 and 31/12/2025.
- At 31/12/2025 the number of Local Secondary road kilometres having a PSCI rating of (a) 1-4, (b) 5-6, (c) 7-8 and (d) 9-10 expressed as a percentage of total Local Secondary road kilometres in the local authority area between 01/01/2024 and 31/12/2025.
- At 31/12/2025 the number of Local Tertiary road kilometres having a PSCI rating of (a) 1-4, (b) 5-6, (c) 7-8 and (d) 9-10 expressed as a percentage of total Local Tertiary road kilometres in the local authority area between 01/01/2021 and 31/12/2025.

EXPLANATORY NOTES:

- The data will be taken from the MapRoad system and provided to LG Returns directly by the RMO.
- The data will also be supplied by the RMO as a percentage of the 'Minimum Survey Requirement' for each local authority, as set out in the DoT Pavement Survey Standard for Regional and Local Roads (February 2018).

R2: Road Works

- A. Kilometres of regional road strengthened* during 2025, the amount expended on that work and the average unit cost of such works in Euro per square metre (€/m²).
- B. Kilometres of regional road resealed* during 2025, the amount expended on that work and the average unit cost of such works in Euro per square metre (€/m²).
- C. Kilometres of local road (i.e. total of primary, secondary and tertiary) strengthened during 2025, the amount expended on that work and the average unit cost of such works in Euro per square metre (€/m²).
- D. Kilometres of local road resealed during 2025, the amount expended on that work and the average unit cost of such works in Euro per square metre (€/m²).

These figures will be provided to the LG Returns system directly by the RMO and will relate to all strengthening and resealing works regardless of the funding source.

*Strengthened is the application of a structural overlay that strengthens the existing pavement and adds to its residual structural life, or an inlay in which damaged layers of the pavement are removed and replaced to improve the functional performance and, potentially, the structural performance. For the purpose of these performance indicators, it also includes road reconstruction.

* Resealing refers to the use of thin surfacing (e.g. surface dressing) that rejuvenates the pavement surface, increases skid resistance, macro-texture and seal cracks.

R3: Percentage of motor tax transactions conducted online

- A. The percentage of motor tax transactions which were dealt with online (i.e. transaction is processed and the tax disc is issued) in 2025.

In order to compile this information, data will be obtained directly from the Department of Transport's Vehicle Registration Unit for upload to LG Returns of the total number of all motor tax type transactions (however conducted) involving a payment in the period 01/01/2025 to 31/12/2025 and the number of such transactions conducted online.

R4: Road Opening Licensing and Inspections

- A. Total number of T2, T2¹, T3, T4s issued by the local authority between 01/01/2025 and 31/12/2025.
- B. Total number of T5 notifications received from licence holders between 01/01/2025 and 31/12/2025.
- C. Percentage of licences that have been reviewed by the local authority prior to entering the Guarantee Period.
- D. Percentage of licences that have been subject of an inspection prior to entering the Guarantee period.

EXPLANATORY NOTES:

This indicator relates to local authority actions on the national online road licensing system, MRL.

There are 4 types of licence/notification (T2/ T2¹, T3 and T4) issued by each authority through the MRL system. The type depends on the scale, location and purpose of the proposed works and are defined in the Guidelines for Managing Openings in Public Roads 2017 ("The Purple Book"), published by the Department of Transport. The T2¹ licence is used as part of the T1 process for high impact works. The licence holder is required to sign off the licensed works by submitting a T5 notification which can be reviewed by the local authority before the licence then progresses to the guarantee period.

In order to compile this information, the RMO will extract the relevant data from MRL and submit to the LGMA following local authority review. The indicators will be presented on a per-authority basis.

R4A and R4B are a measure of the total numbers of licences and T5 notifications received by the local authority.

R4C is the percentage of licences that pass into the Guarantee Period through local authority user action. The Guarantee Period is a period of at least 24 months during which the licence holder remains responsible for works defects. If a T5 has not been actioned by a local authority within 90 days, it will normally pass to the Guarantee Period by an automated MRL action.

R4D is the percentage of licences that have a local authority inspection carried out at any stage after the licence is granted and prior to it entering the Guarantee Period. An inspection is a site inspection which is published on the MRL system using the inspection module. The inspection can be generated and published either through the MRL desktop or using the MRL mobile inspection App on a mobile tablet device.



Water (W1 and W2)

W1: Percentage of drinking water in private schemes in compliance with statutory requirements

The indicator that will be presented in the performance indicators report is the data supplied by the EPA in respect of the monitoring of the quality of private drinking water supplies during 2025.

In order to compile this information, data will be obtained directly from the EPA.

W2: Percentage of registered schemes monitored

The following data should be provided in LG Returns:

- How many local authority registered schemes were monitored in 2025.
- The total number of registered schemes in 2025.

EXPLANATORY NOTES:

Both figures should agree with those held by the EPA.

LG Returns will calculate a percentage from the above two figures.



Waste/Environment (E1 to E7)

E1: Number/percentage of households with access to a 3-bin service

- A The number of households, which availed of a 3-bin service offered by a licensed operator at 31/12/2025.
- B. The percentage of households within the local authority that the number at A represents.

In order to compile this information, data will be obtained directly from the National Waste Collection Permit Office.

E2: Number of environmental complaints closed

The 2025 environmental complaints data reported under E2 will align with the Recommended Minimum Criteria for Environmental Inspections (RMCEI) complaints data reported to the EPA via the National Environmental Management Information System (NEMIS). This data will be provided by the EPA following submission of the annual data by local authorities.

- A The total number of environmental complaints made during 2025, the number of environmental complaints closed from 01/01/2025 to 31/12/2025, and the total number of environmental complaints open at 31/12/2025.

NOTE:

One complaint should be recorded per interaction with a complainant.

In order to compile this information, data provided by local authorities, via the RMCEI data through NEMIS, will be submitted by the EPA.

- A. The opening number of environmental complaints carried forward from year end 2024.



N.B. Have you checked your opening figure matches your closing figure from 2024?

EXPLANATORY NOTES:

One complaint should be recorded per interaction with a complainant. If a complainant contacts the local authority to provide an update to an earlier complaint, the inspector will not be required to log a new complaint. An interaction with a complainant which does not identify a valid issue/theme of complaint for the local authority should not be recorded as a complaint. However, if an investigation is required to determine the validity of the complaint, then it should be recorded as a complaint.

	A. Total number of environmental complaints open at 31/12/2024	A. The opening number of environmental complaints in 2025 carried forward from 2024
Carlow County	10	10
Cavan County	42	42
Clare County	372	372
Cork City	267	267

- B. Total number of environmental complaints of all types (e.g. air/noise/water/waste pollution) made through any medium and whether initiated by the public or by the local authority itself from 01/01/2025 to 31/12/2025.

EXPLANATORY NOTES:

The figures to be provided are the total environmental complaint numbers. A breakdown into the different types of environmental complaints is not required.

C. Total number of environmental complaints of all types which were closed during 2025 (regardless of when the case commenced).

EXPLANATORY NOTES:

The opening environmental complaint figure plus new environmental complaints should equal the number of environmental complaints closed plus cases carried forward to 2026.

An environmental complaint should be closed when the issue is resolved, such as the waste is cleared, the cause of the odour or noise has ceased etc. If legal action is ongoing for these cases, the environmental complaint should remain open until the issue of the complaint is resolved.

An environmental complaint should be closed if the issue is not substantiated following investigation or if the complaint issue is not under the local authority's remit and has been transferred to another organisation.

D. Total number of environmental complaints of all types that arose in 2025 that were not closed at 31/12/2025.

E3: Percentage of local authority area within the 5 levels of litter pollution

A. The percentage of the area within the local authority that when surveyed in 2025 was

- 1) Unpolluted or litter free.
- 2) Slightly polluted.
- 3) Moderately polluted.
- 4) Significantly polluted.
- 5) Grossly polluted.

1	2	3	4	5
Unpolluted	Litter free	Moderately Polluted	Significantly Polluted	Grossly Polluted

The data will be submitted by the Department of Climate, Energy and the Environment (DCEE) directly to the LGMA.

FAQ

Q: In previous years a dummy data figure was entered on to LG returns.

A: The LGMA only enter dummy data for external data sets that are not available for the LG Returns closing date, to allow the system to close. Local authorities do not enter data for external data sets but validate and approve the data entered by the external providers.

E4: Percentage of schools that currently hold and have renewed their green flag status

A. The percentage of schools that have been awarded/renewed green flag status in the two years to 31 December 2025.

In order to compile this information, data will be obtained directly from An Taisce: The National Trust for Ireland.

Please note the following data is obtained from An Taisce:

- Those schools which attained a Green Flag for the first time in 2025;
- Those schools which renewed their Green Flag in 2025;
- Those schools which held a Green Flag from 2024 and therefore do not require **renewal until 2026.**

E5: Percentage Energy Efficiency Performance

A. The cumulative percentage of energy savings achieved by 31/12/2025 relative to baseline year (2009).

In order to compile this information, data will be obtained directly from the SEAI as part of the local authority's annual Monitoring & Reporting (M&R) return to SEAI.

E6: Public Lighting

- A. Total annual consumption of the public lighting system.**
- B. Average wattage of each public light.**
- C. Percentage of the total system that LED lights represent**
 - Number of LED lights in the public lighting system;
 - Number of non-LED lights.

In order to compile this information, data for all local authorities will be obtained directly from the RMO.

E7: Climate Change

- 1. Does the local authority have designated FTE climate action resources under the following headings??**
 - Climate Action Coordinator (Yes/No/WIP)
 - Climate Action Officer (Yes/No/WIP)
- 2. Does the local authority have a climate action team?**

The data for this indicator will be collected directly from the LGMA.



Planning (P1 to P5)

P1: New Buildings Inspected

A Buildings inspected as a percentage of new buildings notified to the local authority.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total number of new buildings notified to the local authority i.e. buildings where a valid Commencement Notice was served in the period 01/01/2025 to 31/12/2025 by a builder or developer to the local authority, in accordance with section 6(2)(k) of the Building Control Act 1990 and Part II of the Building Control Regulations 1997 (S.I. No. 496 of 1997), as amended by the Building Control (Amendment) Regulations 2004 (S.I. no. 85 of 2004) and the Building Control (Amendment) Regulations 2009 (S.I. No. 351 of 2009).
- Number of new buildings notified to the local authority in 2025 that were the subject of at least one on-site inspection during 2025, undertaken by the local authority under section 11 of the Building Control Act 1990.

EXPLANATORY NOTES:

In both sets of data for this indicator, return only commencement notices and inspection figures for new buildings. If a commencement notice or an inspection covers multiple new buildings, the number included in both parts of the indicator should be the actual number of inspections.

This indicator is not limited to residential developments and includes developments such as shops, offices and industrial buildings.

P2: Number/percentage of planning decisions confirmed by An Coimisiún Pleanála

- #### A. Number of local authority planning decisions which were the subject of an appeal to An Coimisiún Pleanála that were determined by the Board on any date in 2025.

- #### B. Percentage of the determinations at A which confirmed (either with or without variation of the plan) the decision made by the local authority.

EXPLANATORY NOTES:

The number of appealed decisions and the number of determinations confirming the local authority's decision are to be provided in aggregate and not broken down by development type.

In order to compile the information, local authorities should submit the following data to LG Returns:

- P2B: Number of An Coimisiún Pleanála determinations confirming the local authority's decision (either with or without variation).

FAQ

Q: The return concerning the No. & % of planning decisions confirmed by An Coimisiún Pleanála - should Strategic Housing Development (SHD) and Large Scale Residential Development (LRD) applications be included in the return figures?

A: Strategic Housing Development (SHD) applications were made directly to An Coimisiún Pleanála, so would not be included in the P2 figures. Large Scale Residential Development (LRD) applications, which have been introduced to replace SHD applications, should be included, as these are made to planning authorities directly and can be appealed

FAQ

Q: There have been cases where a planning permission that has been granted by a local authority, has been the subject of an appeal by an objector, and has also been the subject of a simultaneous appeal against the financial conditions by the planning applicant. Should such cases be included under P2A?

A: Yes, such cases should be included in the return under P2A.

P3: Percentage of Planning Enforcement cases closed as resolved

EXPLANATORY NOTES:

- The number of cases in each of the categories B to F are to be provided and the percentages at C to E will be derived from those numbers. The number of cases in categories C, D, and E (from which the percentages will be derived) should, when totalled, equal the number at B.
- Do not include any Part V/Withering Levy/ Planning Contribution cases that may be recorded on the same ICT system in the figures for this indicator.
- If a conclusion is made straightaway that there is insufficient information to process a case or that the development is not unauthorised, the case should not be included in any of the figures; it is only if such a conclusion is made following a level of investigation that the case should be included in the figures at A, B and C.

A. Total number of planning cases referred to or initiated by the local authority in the period 01/01/2025 to 31/12/2025 that were investigated;

EXPLANATORY NOTES:

- The total number of planning cases at A refers to cases where written complaints were reported to the local authority from external sources, as well as any cases that were identified internally within the local authority during 2025. Multiple complaints relating to the same planning issue count as one case.

- The figure at A relates to cases referred or initiated in 2025 only, but includes also any case previously formally closed that the authority decided to re-open during 2025.

N.B. Do not count routine spot checks of planning permissions granted as cases instigated by the authority, unless an enforcement issue comes to light.

N.B. If a case referred by the public and not either dismissed, resolved through negotiations, or the subject of enforcement proceedings was subsequently withdrawn by the complainant, and the local authority accepted the withdrawal, then that case **should not be included in the number at A.**

B. Total number of investigated cases that were closed during 2025;

EXPLANATORY NOTES:

- The figure at B (as sub-divided into C, D and E) relates to all cases closed during 2025, regardless of what year the case was opened and whatever the reason for closing the case, out of those listed below for categories C, D and E.
- If none of the listed reasons apply, the case should not be included in the figure at B.

N.B. If a case referred by the public and not either dismissed, resolved through negotiations, or the subject of enforcement proceedings was subsequently withdrawn by the complainant, and the local authority accepted the withdrawal, then that case **should not be included in the number at B.**

C. Percentage of the cases at B that were dismissed as trivial, minor, or without foundation or were closed because statute barred or an exempted development;

EXPLANATORY NOTES:

- The figure at C relates to cases that the local authority closed because, on investigation, it deemed the issue too trivial, or too minor to pursue, or the case was not a planning matter, was without foundation, or was vexatious, or was not capable of being pursued because it was statute barred. Cases may also be closed when, on investigation, the local authority concluded that it was an exempt development or that there was insufficient information to pursue the case further.

N.B. If a case was closed because it was discovered, subsequent to an enforcement action, that it was without foundation, include it at C.

D. Percentage of the cases at B that were resolved to the local authority's satisfaction through negotiations;

EXPLANATORY NOTES:

- The figure at D relates to cases that the local authority closed because, on investigation, remedial action to resolve the issue was taken by the subject of the complaint and the matter never got to the stage of the local authority having to issue a warning letter or an enforcement notice.
- This includes cases where the subject of the complaint, who was not issued a warning letter or enforcement notice, submitted a retention application.
- Cases 'withdrawn' by the local authority because of resolution through negotiation are to be included at D.

N.B. If the matter was resolved subsequent to the issue of a section 152 warning letter, it should be included in the number at E and not here.

E. Percentage of the cases at B that were closed due to enforcement proceedings (i.e. remedied in response to a warning letter issued under section 152 of the Act, or to an enforcement notice issued under section 154 of the Act, or where a prosecution was brought under section 157 or an injunction was sought under section 160 of the Act);

EXPLANATORY NOTES:

- The figure at E relates to cases closed subsequent to any type of enforcement action having been taken, from issuing a warning letter up to and including prosecution or injunction proceedings.
- If a prosecution is unsuccessful and the case is closed, it should be included in the number at E.
- If a retention permission is granted subsequent to the issue of a warning letter/enforcement notice in 2025, the case should be included at E.
- Cases 'withdrawn' because of action to the authority's satisfaction on foot of a warning letter or enforcement notice are to be included at E.

F. Total number of planning cases being investigated as at 31/12/2025.

EXPLANATORY NOTES:

- The total number of planning cases at F refers to cases where written complaints were reported to the local authority from external sources, as well as any cases that were identified internally within the local authority during 2025. Multiple complaints relating to the same planning issue count as one case.
- If an appeal by the local authority of an unsuccessful prosecution was not yet determined by 31/12/2025, the case should be included in the number at F.
- A case appealed by the subject of a successful prosecution brought by the authority that was not determined by end of 2025 should be included in the number at F as it is not yet resolved.

N.B. The figure at F relates to all cases on hand at 31/12/2025, regardless of when opened.

P4: Cost per Capita of the Planning Service

A. The 2025 Annual Financial Statement (AFS) Programme D data divided by the population of the local authority area per the 2022 Census.

In order to compile this information, local authorities should submit the following data to LG Returns:

- AFS Programme D data consisting of:
 1. D01 - Forward Planning,
 2. D02 - Development Management,
 3. D03 - Enforcement (inclusive of the relevant Programme D proportion of the central management charge) for 2025.

EXPLANATORY NOTES:

- The gross expenditure figures are to be provided without any deduction in respect of Programme D income. If the Programme D figures that the local authority provides for this indicator do not relate to 2025, an explanation is to be provided.
- As expenditure on forward planning is not evenly incurred, any costs related to forward planning should be added to the Programme D AFS figures on an apportioned basis over the forward planning cycle.

- The number of applications for fire safety certificates received in 2025 that were decided (granted or refused) within two months of the date of receipt of the application.
- The number of applications for fire safety certificates received in 2025 that were decided (granted or refused) within an agreed extended time period.

EXPLANATORY NOTES:

- The percentages will be calculated by the LG Returns system from the inputted figures.
- The figures supplied should relate to fire safety certificates only.
- The date of receipt of the fire safety certificate application is the date on which the original application was received.
- The data supplied should relate to applications for fire safety certificates received in 2025 and should include any applications received during 2025 that were dealt with up to the date of completing the return.

N.B. Exclude revised Fire Safety Certificates, Regularisation Certificates, Seven Day Notices or applications received in 2024 that were dealt with during 2025.

P5: Applications for Fire Safety Certificates

- A. The percentage of applications for fire safety certificates received in 2025 that were decided (granted or refused) within two months of their receipt.
- B. The percentage of applications for fire safety certificates received in 2025 that were decided (granted or refused) within an extended period agreed with the applicant.

In order to compile this information, local authorities should submit the following data to LG Returns:

- The total number of applications for fire safety certificates received in 2025 that were not withdrawn by the applicant.



Fire Service (F1 to F3)

F1: Cost per Capita of the Fire Service

- A. The Annual Financial Statement (AFS) Programme E expenditure data for 2025 divided by the population of the local authority area per the 2022 Census figures for the population served by the fire authority as per the Risk Based Approach Phase One reports.

In order to compile this information, local authorities should submit the following data to LG Returns:

- AFS Programme E expenditure data consisting of E11 - Operation of Fire Service and E12 - Fire Prevention (inclusive of the relevant Programme E proportion of the central management charge) for 2025.

EXPLANATORY NOTES:

- The gross expenditure figures are to be provided without any deduction in respect of Programme E income (whether charges or contributions from other local authorities).
- If the Programme E figures that the local authority provides for this indicator do not relate to 2025 an explanation is to be provided.
- Dublin City, Mayo and Limerick City and County Councils are to include a note with the Programme E data identifying the amount included with the expenditure figure supplied that arises from their role as a contracting authority for a regional call centre.
- Exclude costs associated with the provision of an emergency ambulance service on behalf of the HSE.

F2: Service Mobilisation

- A. Average time taken, in minutes, to mobilise fire brigades in Full-Time Stations in respect of fire;
- B. Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of fire;
- C. Average time taken, in minutes, to mobilise fire brigades in Full-Time Stations in respect of all other (non-fire) emergency incidents;
- D. Average time taken, in minutes, to mobilise fire brigades in Part-Time Stations (retained fire service) in respect of all other (non-fire) emergency incidents.

EXPLANATORY NOTES:

- The four indicators are to be calculated on the basis of the number of minutes (with seconds decimalised to two places) between the time of the call-out to the time that the responders leave the fire station in respect of all call-outs from 01/01/2025 to 31/12/2025, divided by the number of fires/other emergencies concerned, with the data coming from the Computer Aided Mobilisation Project (CAMP) system, where available.
- In the case of the retained part time fire service, the time of the call-out is to be taken as the time that the alert is activated.
- 'Other emergency incident' includes road traffic incidents, hazardous material incidents, and special services, etc.

F3: Percentage Attendance Times at Scenes

- A. Percentage of cases in respect of fire in which first attendance at the scene is within 10 minutes;
- B. Percentage of cases in respect of fire in which first attendance at the scene is after 10 minutes but within 20 minutes;
- C. Percentage of cases in respect of fire in which first attendance at the scene is after 20 minutes;
- D. Percentage of cases in respect of all other emergency incidents in which first attendance at the scene is within 10 minutes;
- E. Percentage of cases in respect of all other emergency incidents in which first attendance at the scene is after 10 minutes but within 20 minutes;
- F. Percentage of cases in respect of all other emergency incidents in which first attendance at the scene is after 20 minutes.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total number of call-outs in respect of fires from 01/01/2025 to 31/12/2025;
- Number of these fire cases where first fire tender attendance at the scene is within 10 minutes;
- Number of these fire cases in which first fire tender attendance at the scene is after 10 minutes but within 20 minutes;
- Number of these fire cases in which first fire tender attendance at the scene is after 20 minutes;
- Total number of call-outs in respect of all other emergency incidents (i.e. not including fire) from 01/01/2025 to 31/12/2025;
- Number of these non-fire cases in which first fire tender attendance at the scene is within 10 minutes;
- Number of these non-fire cases in which first fire tender attendance at the scene is after 10 minutes but within 20 minutes;
- Number of these non-fire cases in which first fire tender attendance at the scene is after 20 minutes.

EXPLANATORY NOTES:

- In order to determine which of the three categories of response time applies to each incident that occurred from 01/01/2025 to 31/12/2025, the number of minutes (with seconds decimalised to two places) between the time of the call-out to the time that the first tender arrives at the scene should be taken from the Computer Aided Mobilisation Project (CAMP) system, where available.
- In the case of the retained fire service, the time of the call-out is to be taken as the time that the alert is activated.
- 'Other emergency incident' includes road traffic incidents, hazardous material incidents, and special services, etc.



Library/Recreation Services (L1 and L2)

L1: Library Visits, Issues and Registered Members

A. Number of visits to libraries per head of population for the local authority area per the 2022 Census;

For L1A local authorities should submit the following data to LG Returns:

- No. of visits to its libraries from 01/01/2025 to 31/12/2025 per automatic counters if used.

EXPLANATORY NOTES:

- For any libraries in which there is no electronic count of visits, the number of visits in the six day period from the first Monday in October to the following Saturday inclusive (manually counted) multiplied by 50 for the yearly total.
- If the library for which there is no electronic count of visits is open for less than 50 weeks a year, the multiplier used should be the number of actual weeks open.
- If there is a manual count available for the full year, that figure should be utilised rather than extrapolated from the count for one week in October.
- Where there is a mixture of libraries with and without automatic counters the automatic count figures should be combined with the manual count calculated figures to give an overall total for the authority.

B. Number of items issued to library borrowers in the year;

For L1B local authorities should submit the following data to LG Returns:

- Total number of items (books, DVDs, audio, e-books, e-magazines, e-audio, ProQuest, etc.) borrowed by library users in the period from 01/01/2025 to 31/12/2025, whether the items were borrowed through physical attendance at a library building/mobile unit or were borrowed online.

C. Library active members per head of population;

D. Number of registered members of the library in the year.

For L1C, the data for this indicator will be obtained centrally from the national library management system. The indicator will measure:

- Anyone who checked out or renewed or returned at least one physical item (including laptops, tablets, etc.);
- Anyone who used a digital resource that authenticates the patron ID against the Library Management System (LMS) (for example the BorrowBox platform for lending eBooks and Audiobooks);
- Anyone who used library Wi-Fi or public internet access where a login is required.

EXPLANATORY NOTES:

- Data in respect of this indicator should be collected in all libraries (regardless of the amount of weekly opening hours).
- All library visits for library related purposes should be counted in the first part of the indicator.
- **The sum of users at branch level does not equal the L1C figure. Each user within a local authority is only counted once, even though they may use more than one library.**
- Where library spaces are used for activities that do not have a library, cultural, learning or reading relevance, e.g. meeting of a local residents' association, those visits are to be excluded.
- The indicator is trying to capture the extent of the usage of the services offered by the library, so the essential principle is to include any items made available to users for which the local authority has figures. This means that magazine reports downloaded to an app or read on a web browser as items issued, should be included.

- In relation to ProQuest and similar facilities, if a count is available of the individual articles actually opened up during the login session, include each article as an item issued. The ProQuest statistic to be counted is the total of 'Cit/Abstract' plus 'Any FT Format' for the authority.
- The Zinio statistic to be counted is the sum of the 'Checkouts' figures. For Mango Languages, count the 'Total Course Uses'.
- For E-Books and E-Audio Books count the 'Loans' but not the Reserves/Renewals. If a breakdown of statistics per local authority is available for Universal Class in respect of 2025, count the total of 'Videos Watched' plus 'Lessons Viewed'.
- If the system does not keep a record of the individual articles actually downloaded or opened, just count the login as one issue.
- Similarly, if a search can mean entering a search term and hitting a search button but not necessarily opening up any of the returned results, then just count the login as one issue and do not count the searches.
- Include the number of sessions within the Library Press Display as library issues.
- In relation to physical items borrowed from the library, do not include reserves or renewals.
- If it is not possible to exclude the renewals from the items borrowed, please add a text note to that effect.

L2: Cost per capita of operating a Library Service and per capita expenditure on collections

- A. The Annual Financial Statement (AFS) Programme F data for 2025 divided by the population of the local authority area per the 2022 Census.**
- B. The annual per capita expenditure on collections over the period 01/01/2025 to 31/12/2025.**

In order to compile this information, local authorities should submit the following data to LG Returns:

- AFS Programme F data consisting of F02 - Operation of Library and Archival Service (inclusive of the relevant proportion of the central management charge for Programme F) for 2025.
- The annual expenditure on new stock acquired by the library in the year. LG Returns will calculate a per capita amount.

EXPLANATORY NOTES (L2A):

- The gross expenditure figures are to be provided without any deduction in respect of Programme F income (whether charges/fines or contributions from other authorities).
- If the Programme F figures that the local authority provides for this indicator do not relate to 2025, an explanation is to be provided.
- If transfers to capital (e.g. for purposes of a library building loan) are included in F02 of the Programme F data for the AFS, then they should be included in the figure returned.



Youth/Community (Y1 and Y2)

Y1: Participation in Comhairle na nÓg scheme

A. Percentage of schools involved in the local Youth Council/Comhairle na nÓg scheme.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total number of second level schools in the local authority area at 31/12/2025.
- Number of second level schools in the local authority area from which representatives attended the local Comhairle na nÓg AGM held in 2025.

Y2: Groups associated with the Public Participation Network (PPN)

A. The number of organisations included in the County Register at 31/12/2025 and the proportion of those organisations that opted to be part of the Social Inclusion College within the PPN.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total number of organisations included in the County Register (maintained in accordance with section 128 of the Local Government Act 2001) for the local authority area as at 31/12/2025.
- Total number of those organisations that registered for the first time in 2025.
- Number of organisations that opted to join the Social Inclusion Electoral College on whatever date they registered for the PPN.



Corporate (C1 and C5)

C1: Total Number of Whole-Time Equivalent (WTEs)

A. The whole-time equivalent (WTE) staffing number as at 31 December 2025.

This figure will be obtained from the figures provided by authorities to DHLGH in the local government quarterly staffing returns for end December 2025.

EXPLANATORY NOTES:

- In relation to the collection of quarterly staffing numbers, local authorities should not include employees who are on a career break or other form of unpaid leave or availing of the Shorter Working Year scheme, if they are doing so on the relevant date of collection.
- All Corporate figures (C1 to C5) must be input on LG Returns before any of them can be approved.

C2: Working Days lost to Sickness

A. Percentage of paid working days lost to sickness absence through medically certified leave in 2025.

B. Percentage of paid working days lost to sickness absence through self-certified leave in 2025.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total number of working days lost to sickness absence through medically certified leave in 2025;
- Total number of working days lost to sickness absence through self-certified leave in 2025;
- Number of unpaid working days lost to sickness absence included within the total of medically certified sick leave days in 2025;

- Number of unpaid working days lost to sickness absence included within the total of self-certified sick leave days in 2025.

EXPLANATORY NOTES:

- The percentages will be calculated from the C1 indicator data. Sick leave absence should be calculated using the standard 'Organisational Lost Time Rate' methodology issued by the Local Government Management Services Board (LGMSB) in July 2006 (and unchanged in the Attendance Management Guideline Document issued in November 2011). The records used should relate to those staff counted in the local authority's WTE total in the quarterly staffing returns for end December 2025 (i.e. the staff included in the C1 indicator).
- When downloading the sick leave data from your records, please remember to manually add in the sick days taken by any staff included in your WTE total for 2025 that subsequently retired and were removed from the record system.
- If a staff member is counted under C1A: WTE staffing number at 31/12/2025, any sick leave taken should be included under indicator C2, even if they retired at any point before 31/12/2025.
- If a staff member resigns and is not counted under C1A: WTE staffing number at 31/12/2025, any sick leave taken should not be included in the C2 figure.

FAQ

Q: When viewing the sick leave data in the sectoral dashboard, it is including staff on unpaid maternity leave, these are not returned in the staff numbers return, so it is assumed that those days are discounted. Is it correct that any form of maternity leave would not be accounted for as sick leave?

Q: Antenatal appointments are also being included in the dashboard figure, should these be removed as they are not sick leave?

A: With regard to these two queries which refer to a sectoral dashboard, the figures need to align to the DPER returns, taking account of the advice in the Guidelines. The data needs to be consistent with the data provided to NOAC last year and in previous years.

FAQ

Q: Are the number of sick leave days for staff who were on sick leave during the year but who retired before Q4 of that year to be excluded from the sick leave total for that same year, i.e. if a member of staff had 15 days' sick leave in July 2025 and retired in August 2025 – would those 15 days' sick leave be excluded from the total number of sick leave days reported in performance indicator C2 for 2025?

A: If a member of staff has retired prior to quarter 4 of 2025, they are not included in C1A and therefore their sick leave days would not be included in the C2 figure.

C3: Local Authority website and social media usage

The following indicators will be presented in the performance indicators report:

- A. The per capita total page views of the local authority's websites in 2025**
- B. The per capita total number of followers at end 2025 of the local authority's social media accounts (if any).**

In order to compile this information, local authorities should submit the following data to LG Returns:

- The cumulative total page views of all websites operated by the local authority for the period from 01/1/2025 to 31/12/2025 obtained from a page tagging on-site web analytics service or equivalent;
- The total number of social media users who, at 31/12/2025, were following the local authority on any social media sites (e.g. Facebook, X, LinkedIn, Pinterest, Tumblr, Instagram). If the local authority does not have any social media presence, this fact should be stated. In the case of Facebook, only count 'fans' or 'friends' and not 'likes';
- The number of social media accounts operated by the local authority (this data will not be included in the Table but will be used to provide context).

EXPLANATORY NOTES:

Please obtain the number of X followers at 31/12/2025 before 31 March 2026.

Each local authority should confirm by way of a comment if there was a change to its cookie policies and what date this came into effect as this will impact on the tracking figures for the local authorities.

C4: Overall cost of ICT provision per WTE

- A. All ICT expenditure in the period from 01/01/2025 to 31/12/2025, divided by the WTE number supplied under the C1 indicator.**

In order to compile this information, local authorities should use the below heading codes for the Financial Management System and submit the following data:

The total under the headings at the relevant code supplied below:

- All revenue expenditure on Account Elements.
- 67500 Non-capital equipment purchase – computers;
- 69250 Repairs and maintenance – computer equipment; and

- 75000 Computer software and maintenance fees.
- All expenditure (under IT Department control) in job codes ZIA*, ZPC* and ZCA* on Account Elements.
- 76000 Communication expenses; and
- 79900 Consultancy/professional fees and expenses.
- 56% of the total LGMA General Charge.
- All additional expenditure with the LGMA on Account Element 75100 LGCSB.
- 20% of the value of IT assets in the Fixed Asset Register (newer than 5 years old)
- All expenditure (under IT Department control) in job code ZIA* and ZPC* on Account Elements
- 60040 Payroll; and
- 60100 PRSI.

N.B. The total is not to be divided by the value of the C1 indicator, as this will be calculated automatically by the LG Returns system.

EXPLANATORY NOTES:

Include the costs associated with any traffic management system. Exclude supervisory control and data acquisition (SCADA) associated costs.

FAQ

Q: The LGMA general charge appears to be recorded under 75100 so it is unclear as to what is the additional expenditure that should be included?

A: The LGMA General Charge is recorded under account element 75100, the figure of 56% of that should be included. If any other miscellaneous expenditure related to the LGMA falls under account element 75100, it should also be included here.

C5: Overall cost of ICT as a proportion of Revenue expenditure

A. All ICT expenditure calculated in C4 as a proportion of Revenue expenditure.

In order to compile this information, local authorities should submit the following data to LG Returns:

- Total Revenue expenditure from 01/01/2025 to 31/12/2025 before transfers to or from reserves.
- The LG Returns system will calculate a percentage based on the figure for ICT expenditure submitted under C4.



Finance (M1 to M4)

M1: Five-year summary of Revenue Account balance

- A. The cumulative surplus/deficit balance at 31/12/2021 the Revenue Account from the Income and Expenditure Account Statement of the Annual Financial Statement (AFS);
- B. The cumulative surplus/deficit balance at 31/12/2022
- C. The cumulative surplus/deficit balance at 31/12/2023
- D. The cumulative surplus/deficit balance at 31/12/2024
- E. The cumulative surplus/deficit balance at 31/12/2025*;
- F. The cumulative surplus or deficit at 31/12/2025 as a percentage of Total Income in 2025 from the Income and Expenditure Account Statement of the AFS*;
- G. Revenue expenditure per capita in 2025;
- H. Revenue expenditure per capita in 2025 excluding significant out of county/shared service expenditure.

EXPLANATORY NOTES:

Indicator M1H records the expenditure per- capita when out of county/shared service expenditure is omitted for the service providers of HAP, MyPay, DRHE and Dublin Fire Service and is only applicable to Dublin City, Laois and Limerick. **All local authorities, other than Dublin City, Laois and Limerick, should have zero for M1H, and only these three local authorities will be able to enter this cell on LG Returns for 2025.**

In order to compile this information, local authorities should submit the following data to LG Returns:

- The cumulative surplus/deficit balance denoting which net of transfers to or from reserves at 31/12/2025 in the Revenue Account from the Income and Expenditure Account Statement of the AFS*;
- The 2025 Total Income figure from the Income and Expenditure Account Statement of the AFS*, from which the percentage will be derived;
- The 2025 Total Expenditure figure on the Income and Expenditure Account Statement (i.e. excluding transfers) of the AFS* from which the per capita expenditure will be derived.

M1H is only applicable to Dublin City, Laois and Limerick

H. Revenue expenditure per capita in 2022 excluding significant out of county / shared service expenditure: 

In order to compile this information, the following must be provided:

The 2022 Total Income figure from the Income and Expenditure Account Statement of the AFS: € 

The 2022 Total Expenditure figure from the Income and Expenditure Account Statement of the AFS: € 

The following is only applicable to Dublin City, Laois and Limerick. All other authorities should leave this blank.

The 2022 Revenue expenditure excluding county / shared service expenditure for the service providers of HAP, MyPay, DRHE and Dublin Fire Services: € 

M2: Five-year percentage summary of collection levels for major revenue sources

Please note that in the case of **Limerick City & County Council** only, M2 (b) Rent and Annuities will be reported in two parts, to account for the collection of the Housing Assistance Payment (HAP) separately.

- A. The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans in the final column of Appendix 7 of the Annual Financial Statement (AFS) for 2021;
- B. The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans for 2022;
- C. The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans for 2023;
- D. The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans for 2024;
- E. The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans for 2025*.

In order to compile this information, local authorities should submit the following data to LG Returns:

- The individual percentage figures for each of (a) Rates, (b) Rent and Annuities and (c) Housing Loans in the final column of Appendix 7 of the AFS* for 2025.

* The figures in the unaudited AFS are to be used where the audit by the Local Government Audit Service has not taken place by 17 April 2026.

EXPLANATORY NOTES:

Data relating to prior years will be carried over from the 2024 Performance Indicators Report so unless there is an error with earlier data that requires amendment, there is no need to resend the 2021 to 2024 data. If there is any error, then this should be corrected by way of a text note.

The 2025 Total Income figure includes Rates, LPT and Pension Related Deduction Income as identified on the Income and Expenditure Account in the 2025 AFS.

The 2025 Total Expenditure figure (excluding transfers) is the sub-total in the first shaded column of the Income and Expenditure Account Statement.

For Limerick City & County Council only: The collection level for HAP is reported separately in LG Returns.

M2: Five-year percentage summary of collection levels for major revenue sources

Data for 2019 to 2022 is provided by the LGMA

Percentage figures for Rates, Rent & Annuities and Housing Loans from the Annual Financial Statement.

Collection Levels by Year	(a) % Rates	(b) % Rent & Annuities	(c) % Housing Loans
A. 2019	88.0 %	96.0 %	78.0 %
B. 2020	91.0 %	79.6 %	96.5 %
C. 2021	88.0 %	96.0 %	86.0 %
D. 2022			

2023 Percentage figures for Rates, Rent & Annuities, Housing Loans from the Annual Financial Statement.

E. (a) Collection level of Rates in Appendix 7 of the AFS for 2023: %

E. (b) Collection level of Rent & Annuities in Appendix 7 of the AFS for 2023: %

E. (c) Collection level of Housing Loans in Appendix 7 of the AFS for 2023: %

2023 Percentage figure for HAP: This is only applicable to Limerick City & County Council

E. (d) Collection level of HAP for 2023:

M3: Public Liability Claims

A. Per capita total cost of settled claims for 2025.

In order to compile this information, the following data will be obtained directly from Irish Public Bodies Insurances, as well as from the LGMA, via LG Returns;

- Number of notified claims for 2025;
- Number of settled claims for 2025;
- Total cost of settled claims for 2025.

The following data is required for claims settled under excess and should be entered by local authorities in the data field provided;

- Total cost of claims settled under excess for 2025.

The following data is required for self-insured local authorities and should be entered by local authorities in the data field provided;

- Number of notified claims for 2025;
- Number of settled claims for 2025;
- Total cost of settled claims for 2025.

M4: Overheads

A. Overall central management charge as a percentage of total expenditure on revenue account;

Data for this indicator will be obtained from the Local Authority FMS and submitted to LG Returns.

EXPLANATORY NOTES:

Data is contained in the local authority FMS, is defined in the Annual Budget and includes the following overheads:

- Corporate Affairs;
- Corporate Buildings;
- Finance Function;
- Human Resource Function;
- IT Services Function;
- Pension and Lump Sum.

Please include the full overhead costs and add a comment listing any overheads not included on the NOAC guidelines list.

B. Total payroll costs as a percentage of revenue expenditure.

Data for this indicator will be obtained from the Local Authority AFS and submitted to LG Returns.

EXPLANATORY NOTES:

Data is contained in Appendix 1 of the Annual Financial Statement (AFS) and includes Salaries and Wages and Pensions.

M4: Overheads

A. Overall central management charge as a percentage of total expenditure on revenue account: 

B. Total payroll costs as a percentage of revenue expenditure: 

In order to compile this information, the following must be provided:

Overall central management charge from the Local Authority FMS and defined in the Annual Budget: 

Data is contained in a local authority FMS and is defined in the Annual Budget and includes the following overheads:

- Corporate Affairs
- Corporate Buildings
- Finance Function
- Human Resource Function
- IT Services Function
- Pension and Lump Sum

Please include the full overhead costs and add a comment listing any overheads not included in this list

Total payroll costs from Appendix 1 of the AFS for 2022 (including Salaries, Wages and Pensions): 

Data is contained in Appendix 1 of the Annual Financial Statement (AFS) and includes Salaries and Wages and Pensions.



Economic Development (J1 and J5)

J1: Number of jobs created

- A. The number of jobs created with assistance from the Local Enterprise Office during the period 01/01/2025 to 31/12/2025 per 100,000 of population.

J2: Trading Online Vouchers

- A. The number of trading online voucher applications approved by the Local Enterprise Office in 2025 per 100,000 of population.
- B. The number of those trading online vouchers that were drawn down in 2025 per 100,000 of population.

In relation to J2, the number of trading online vouchers drawn down in 2025 figure supplied by Enterprise Ireland may include vouchers approved in earlier years and not just those that were approved in 2025.

N.B. In any such cases, it will be necessary for the local authority to amend the figure supplied by Enterprise Ireland, **so as to count only those that were issued in 2025, in the figure for vouchers drawn down in 2025.** If any authority is unable to provide the requested information, **as J2 data in LG Returns cannot be amended by the user,** a text note should be added to LG Returns indicating that the figure at J2B includes vouchers issued in prior years.

NOAC notes that the Trading Online Voucher (TOV) scheme closed for applications on 13 December 2024. However, as some approvals and subsequent drawdowns occurred in 2025, there will be figures for the scheme in 2025. It is expected that these will be significantly lower than in previous years and that some LEOs may not have approved or issued any TOVs in 2025.

J3: Number of mentoring recipients

- A. The number of participants who received mentoring during the period 01/1/2025 to 31/12/2025 per 100,000 of population.

Figures for these indicators will be obtained directly from Enterprise Ireland, based on the information provided to them by the Local Enterprise Offices.

J4: Tourism

- A. Does the local authority have a current tourism strategy?
- B. Does the local authority have a designated Tourism Officer?

J5: Economic Development Spend

It is imperative that Data Co-ordinators ensure that finance sections are provided with the detailed guidelines. A review by the CCMA Finance Committee revealed that many Finance sections did not receive the details contained in the Guidelines specifying which accounts in Agresso data was to be extracted from, resulting in inaccurate data. Details of the figures to be supplied for the spend on local economic development (per head of population) made annually by each local authority.

This indicator shows the revenue spend (per head of population) on local economic development. Local authorities will provide the overall spend and the LG Returns system will calculate the spend per head of population. Please include expenses under the following headings:

D0101 – D0299 Forward Planning

D0401 – D0499 Industrial and Commercial

D0501 – D0599 Tourism Dev and Promo

D0601 – D0699 Community and Enterprise
*Excluded D0602 and D0603

D0901 – D0905 & D0999 Economic
Development Promotion

E0501 – E0599 Litter Management

E0601 – E0699 Street Cleaning

F0301 – F0399 Outdoor Leisure

F0502 – F0599 Other Bodies and Museum

G0201 – G0299 Operation and Maintenance of
Piers and Harbours

H0701 – H0799 Operation Markets and Casual
Trading H07

C0401 – C0499 Public Conveniences C04

Please exclude the following expenses:

- Environmental Awareness
- Car Parking
- Leisure Facilities
- Social Inclusion/RAPID

Please refer to the detailed list of inclusions and exclusions below.

COMPOSITION OF LOCAL AUTHORITY

LOCAL ECONOMIC DEVELOPMENT SPEND

Planning D01, D02, D04, D05, D06, D09

Forward Planning D0101 – D0299

- D0101 Statutory Plans and Policy

Include salaries, legal fees, travel, consultants, equipment, and expenses associated with the provision of statutory and local plans. Also, include costs associated with any policy documents in relation to the future planning needs of the local authority area.

- D0199 Service Support Costs

Include costs allocated from CMC.

Development Management D0201 – D0299*
*not all would be included.

- D0201 Planning Control

Include salary, equipment, legal, travel and consultant costs etc. relating to pre-planning, planning control and the post planning process. The cost of any work to ensure planning permission conditions have been complied with before this becomes an enforcement issue should be included within this sub service such as development contribution collection.

- D0299 Service Support Costs

Include overhead costs allocated from CMC.

Industrial & Commercial D0401 – D0499

- D0401 Industrial Sites Operation

Include salary, wages, materials, and other costs associated with the maintenance, management and operation of industrial sites. Also include costs associated with the financing of the provision of industrial sites, where not recoupable through the Capital Account.

- D0403 Management of and Contributions to Other Commercial Facilities

Include costs associated with business units/ incubation units, which are operated or contributed to by Local Authorities.

- D0404 General Development Promotion Work

Include any other costs relating to general promotion of industrial/commercial facilities. Development grants of a commercial nature – such as Economic and Social Fund Grants – given as improvements to, or as start-up grants to businesses should be included in this sub-service.

- D0499 Service Support Costs

Include overhead costs allocated from CMC.

Tourism Development and Promotion D0501 – D0599

- D0501 Tourism Promotion

Include salary and associated contribution costs to tourism promotion.

- D0502 Tourist Facilities Operations

Include costs associated with the operation, management, and maintenance of tourist facilities, such as tourist caravan parks.

- D0599 Service Support Costs

Include overhead costs as allocated from CMC.

Community and Enterprise D0601 – D0699

***Excluded D0602 and D0603
(except for Comhairle na nÓg and the PEACE Programme expenses)**

- D0601 General Community and Enterprise Expenses

Include salaries of the Community and Enterprise Section and Director of Community and Enterprise and any associated office expenses. Other costs to include are those associated with Community fora, Comhairle na nÓg, Joint Policing Commission, community CCTV and non-recoupable County/City Development Board costs.

- D0699 Service Support Costs

Include overhead costs allocated from CMC.

D0901 - D0905 & D0999 Economic Development Promotion

- D0901 Urban and Village Renewal

Include all grants payable under the Urban and Village Renewal Scheme and technical and administrative salaries.

- D0902 EU Projects

Include costs in relation to EU projects such as BERI, NASC etc. Sub sub-services can be created at local authorities own discretion to group together costs of a similar nature such as salaries, travel, etc. for local reporting purposes.

- D0903 Town Twinning

Include all costs associated with local authorities twinning with other jurisdictions.

- D0904 European Office

This sub service is mainly associated with the larger Authorities where a general European office is in place in order to facilitate items of a European Union nature.

- D0905 Economic Development and Promotion

Include salaries and costs and other costs, such as loan charges under D0905, associated with the economic development and promotion of the local authorities' administrative area. Include costs such as: contributions to Tidy Towns, Floral Pride, Pride of Place, Broadband costs, costs in relation to promotion of the County/ City and costs associated with the PEACE and ICBAN programmes. Other costs to include in this sub service include contributions to regional bodies such as Southern and Eastern Regional Assembly, BMW, ARC etc.

Increased Cost of Business (ICOB) and Power Up grants, which are fully funded by the Department of Enterprise, Trade and Employment, are accounted for under D0905, and should be included in the return.

- D0999 Service Support Costs

Include all costs as allocated from Central Management Charges.

Litter Management**E0501 - E0599**

■ E0501 Litter Warden Service

Include all wages and travel associated with the operation of the Litter Warden Service and general litter enforcement costs, such as costs in relation to fly littering.

■ E0502 Litter Control Initiatives

Include national spring clean, contributions to clean-up bodies and other litter initiatives associated with litter control (excluding Litter Awareness elements under E0503 Environmental Awareness).

■ E0599 Service Support Costs

Include all salary and associated costs with this service and costs allocated from Central Management Charges.

Street Cleaning**E0601 - E0699**

■ E0601 Operation of Street Cleaning Service

Include wages, maintenance of equipment, hire of plant, road sweeping contracts, and all other costs associated with the cleaning and sweeping of streets and roads, including maintenance costs for litter trucks and road sweeping vehicles captured under H0102 (Plant and Machinery Operations). Expenditure in relation to street sweeping/cleaning should not be charged to the roads services but should be charged directly to this sub-service.

■ E0602 Provision and Improvement of Litter Bins

Include costs associated with the provision of street litter bins including wages and any associated maintenance costs.

■ E0699 Service Support Costs

Include office salaries relating to the provision of litter management and costs allocated from CMC.

Outdoor Leisure**F0301 - F0399**

■ F0301 Parks, Pitches and Open Spaces

Include all direct wages, materials, contracts and costs associated with Parks, Pitches, Open Spaces, golf clubs/courses, and pitch and putt courses. Include grass cutting wages, materials and other associated costs. This would also include any grass areas maintained by the local authority, the provision of equipment for such operation and planting and maintenance of roadside trees and operation of mobile warden service. Costs associated with renting ground for funfairs and circus events should be included in this sub-service. Include costs in relation to the provision of parks, pitches and open spaces including financing/loan charges funded through the I&E account. Costs associated with maintaining park buildings (period houses, castles, etc.) that are deemed to be an integral part of a park should be included within this sub-service.

■ F0302 Playgrounds

Include caretaking, maintenance contracts, insurance and costs relating to the operation, maintenance and provision of playgrounds.

■ F0303 Beaches

Include costs associated with maintenance and improvement of beaches including the provision of parking areas for such facilities.

■ F0399 Service Support Costs

Include salaries and administrative costs for individuals working on this service and costs allocated from CMC.

Contribution to Other Bodies and Museum**F0502 - F0599**

■ F0502 Contribution to Other Bodies Arts Programme

Include payment of Arts Grants and other associated costs in respect of the Arts Programme.

■ F0503 Museums Operations

Include costs and wages and direct salaries associated with the maintenance, operation and provision of Museums.

- F0504 Heritage/Interpretive Facilities Operations

Include costs in relation to the operation and operation, maintenance and provision of Heritage and Interpretive facilities and any other costs in relation to maintenance and contribution to facilities of national and historic interest.

- F0505 Festivals and Concerts

Include costs associated with the holding of festivals and concerts including, wages, supervision, cleaning, etc.

- F0599 Service Support Costs

Include costs allocated from CMC.

Operation and Maintenance of Piers and Harbours
G0201 - G0299

- G0201 Operation of Piers

Include wages and material costs associated with the operation and maintenance of piers and costs associated with the provision of piers including all financing costs funded from the I&E Account.

- G0203 Operation Harbours

Include wages and material costs associated with the operation and maintenance of harbours and costs associated with the provision of harbours including all financing costs funded from the I&E Account.

- G0299 Service Support Costs

Include salary and office expenses associated with this service and costs as allocated from Central Management Charges.

Operation Markets and Casual Trading
H0701 - H0799

- H0701 Operation of Markets

Include costs associated with maintaining and operating market areas including supervision, cleaning, etc.

- H0702 Casual Trading Areas

Include costs associated with operating, maintaining and providing casual trading areas including supervision, cleaning etc.

- H0799 Service Support Costs

Include salary and office expenses associated with this service and costs allocated from CMC.

Public Conveniences
C0401 - C0499

- C0401 Public Conveniences

Include wages and material costs relating to the operation, maintenance and provision of public conveniences, including any general maintenance/contracts undertaken by local authorities in the provision of public conveniences.

- C0499 Service Support Costs

Include the salaries and associated costs of individuals working on matters relating to public conveniences and costs as allocated from CMC.

EXCLUSIONS

- **Environmental Awareness:** There are existing indicators relating to the impact of environmental awareness.
- **Car Parking:** Whilst there may be car parking promotions to support retail and commercial leisure and car parking helps attract visitors, the primary purpose relates to mobility. The income and expenditure related to car parking adds to the complexity of this indicator.
- **Leisure Facilities:** While it is accepted that leisure facilities may provide tourists with alternative activities in specific destinations, they are generally funded by local authorities to support the wellbeing of residents. That being said, parks and outdoor amenities have been included.
- **Social Inclusion/RAPID/SICAP:** This is an important component of sustainable development, but is measured by other indicators.

J5 FAQs

1) Q: Loan charges' are specifically mentioned in F0301 for inclusion. Where a loan is for the purpose of funding economic development capital projects, are the associated loan charges reflected in the revenue account under D0905 to be included?

A: Yes, the associated loan charges reflected in the revenue account under D0905 should be included.

2) Q: Where match funding for projects has been provided by the Council, the contribution is accounted for by a transfer from tourism/community revenue jobs to capital jobs. Example: D0501 – Does the 'associated costs' within the meaning of J5 cover this contribution? Example: D0901 where LPT funding has been transferred from revenue job to capital job; is this contribution considered as a grant within the meaning of J5?

A: Yes, transfer to capital should be included, provided that the capital costs are not being included also.

3) Q: The guidance notes for the calculation of D0601 (General Community & Enterprise Expenses) specify the inclusion of costs associated with Comhairle na nÓg, while the guidance notes for D0905 (Economic Development and Promotion) specify the inclusion of costs associated with the PEACE programmes. Social Inclusion/ RAPID is listed in the exclusions. Should expenditure amounts itemised within D0603 (Social Inclusion) pertaining to Comhairle na nÓg and the PEACE programmes be included in the calculation of the J5 expenditure figure?

A: Yes, expenditure amounts for Comhairle na nÓg and the PEACE programmes should be included.

4) Q: The Guidance Note for E0502 (Litter Control Initiatives) specifies the inclusion of "other litter initiatives". The Exclusions itemised in the guidance notes for J5 specify that Environment Awareness is to be excluded from the J5 figure. If a local authority has an expenditure amount for Litter Awareness under E0503 Environmental Awareness, should this expenditure amount be excluded from the calculation of the J5 figure?

A: Yes, for consistency, this expenditure amount should be excluded.

5) Q: The Guidance Note for F0502 (Contribution to Other Bodies Arts Programme) specifies the inclusion of "payment of Arts Grants and other associated costs in respect of the Arts Programme". A grant amount for one local arts centre is itemised under Social Inclusion D0603. Please confirm whether this expenditure amount should be excluded from the calculation of the J5 figure, in view of the Exclusion referred to above concerning Social Inclusion Expenditure.

A: Yes, for consistency, this expenditure amount should be excluded.

6) Q: If a local authority has a substantial expenditure figure for SICAP (Social Inclusion Community Activation Programme) within D0905 (Economic Development), should this be included in the calculation of the J5 figure given that Social Inclusion/RAPID is excluded?

A: Local authorities differ in their treatment of SICAP, with a number of them putting SICAP costs under D06. Given the exclusion of Social Inclusion/RAPID, SICAP should also be excluded.

7) Q: Where the guidance notes under an expenditure heading specify the inclusion of a particular expenditure type and that expenditure type happens to occur under a separate expenditure heading not referred to elsewhere in the guidance notes, should that expenditure type be included?

A: Local authorities differ in their treatment of expenditure items. Where a local authority puts expenditure to a different service, it should advise but the expenditure should not be excluded. It is a matter for each individual authority, where this has been done, it should be documented in the notes for each LA submission on J5.

8) Q: The guidance notes for D0601 (General Community and Enterprise Expenses) specify the inclusion of costs associated with Joint Policing Commission (JPC). If JPC expenditure arises under H0905 (other expenses) which is not referred to in the guidance notes, should it be included in the J5 calculation?

A: As in the previous questions, where a local authority expenses costs differently, it should be documented in the notes by the local authority.

9) Q: The guidance notes for E0601 (Operation of Street Cleaning Services) specifies inclusion of “all other costs associated with the cleaning and sweeping of streets and roads” and maintenance costs for litter trucks and road sweeping vehicles occur under H0102 (Plant and Machinery Operations). Should those machinery costs be included?

A: The machinery costs should be included, as this is a cost of providing the service.



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