



Rialtas na hÉireann
Government of Ireland

Value for Money Unit Local Government Audit Service

**An Overview of the Restart Grant and
Restart Grant Plus Schemes**

12 October 2021

Local Government Audit Service

The Local Government Audit Service (LGAS), incorporating the Value for Money (VFM) Unit, being an external audit service, provides independent scrutiny of the financial stewardship of local authorities.

The sectoral goals of the LGAS are to:

- Carry out the audits of local authorities and other bodies in accordance with the Code of Local Government Audit Practice thereby fostering the highest standards of financial stewardship and public accountability.
- Promote the achievement of value for money in local authorities by undertaking Value for Money audits and publishing reports thereon.

It is the responsibility of local authority management to ensure that value for money is achieved by establishing and maintaining sound arrangements including procedures for planning, appraisal, authorisation and control of resources.

This report was prepared on the basis of information, documentation and explanations obtained from the public bodies included in this report. The draft report was sent to all local authorities, relevant Government departments and agencies for comment and where appropriate the comments received were incorporated in the final version of the report.

The website of the Department of Housing, Local Government and Heritage is the primary means of publishing reports of the Value for Money Unit of the Local Government Audit Service. Should any errors arise they will be corrected in the report published at

<https://www.gov.ie/en/collection/74ba5-value-for-money-reports/>

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Report Summary

This report summarises the Restart Grant and Restart Grant Plus schemes including any top ups as administered by the local authorities.

All information was provided to us by local authorities and by the Local Government Management Agency (LGMA) and no audit of these figures has been undertaken.

Total payments made under the schemes totalled €632 million, made up of €195 million under the Restart Grant scheme and €437 million under the Restart Grant Plus scheme. The average total payment made by local authorities under the schemes was €20.4 million, ranging from €98 million to €4.2 million across local authorities.

Funding received under the schemes totalled €632 million, made up of €229 million under the Restart Grant scheme and €404 million under the Restart Grant Plus scheme, less refunds €1m (where applications were rejected due to tax clearance compliance issues). The average total funding received in relation to the schemes was €20.4 million, ranging from €98 million to €4.2 million across local authorities.

There were a total of 123,186 applications made under the Restart Grant and Restart Grant Plus schemes (57,345 and 65,841 respectively) of which 88% (108,493) were paid and 12% (14,693) were rejected. The average number of applications received by local authorities under the schemes was 3,973, ranging from 14,933 to 984 across local authorities.

Local authorities were requested to provide their total estimated WTE number of staff processing the Restart Grant and Restart Grant Plus scheme applications. The total estimated WTE number of staff processing Restart Grant and Restart Grant Plus scheme applications in local authorities was 190.5. The numbers range from 2 to 11 with an average of 6.1.

The average applications processed per each WTE staff was 647, ranging from 217 to 1,579 across local authorities.

Local authorities were also asked to provide their total estimated staffing cost of administering the schemes. The total estimated local authority staffing cost of administering the schemes was €8 million. The average staffing cost of administering the schemes was €245,632, ranging from €110,000 to €479,663 across all local authorities. This represented an average staff administration overhead in administering the grants of 1.2% ranging from 0.3% to 3.8% of grant received.

It is acknowledged that local authorities had to incur other costs, such as IT costs, communications costs and miscellaneous costs in the administration of these schemes.

Funding of €167,479 was paid by Enterprise Ireland to the LGMA for the

development of IT software and software provider support to the local authorities for the processing of Restart Grants.

Local authorities responded in challenging times to the task given to them of administering the Restart Grant and Restart Grant Plus schemes on behalf of the Department of Business, Enterprise and Innovation (DBEI) now the Department of Business, Trade and Employment (DETE) and successfully implemented the schemes within a very tight timeframe.

1. Introduction

1.1 Background

COVID-19 had a major impact on general government revenue and expenditure overall, especially the targeted government supports and public health measures. General government revenue was €85.8 billion in 2020 while expenditure was €104.2 billion, resulting in a deficit of €18.4 billion (5.0% of GDP) compared with a surplus of €1.8 billion in 2019. The COVID-19 pandemic led to a drop of 3.9% in government revenues and a rise of 19.1% in government expenditure.

Government revenues were €3.5 billion lower than in 2019. Overall tax revenues were down €2.5 billion (a 3.9% drop on 2019), with a fall of 12.5% in indirect taxes, mainly due to reduced VAT receipts and the waiving of commercial rates, compared with a rise of 2.6% in direct taxes (including corporation tax and income taxes).

The significant increase of €16.7 billion (19.1%) in government expenditure in 2020 was due to COVID-19 measures. There was a rise of €11.3 billion in subsidies (including the Temporary/Employment Wage Subsidy Scheme) and social transfers (including the Pandemic Unemployment Payment (PUP)). Intermediate consumption rose by €2.0 billion, mostly due to extra spending by the health sector. Preliminary estimates of the impact of COVID-19 on government expenditure show that Restart Grant and Restart Grant Plus schemes accounted for €0.6 billion in 2020.

A range of Government initiatives were rolled out through local authorities, including the Restart Grant schemes, commercial rates waiver, the Community Call initiative, outreach services and adaptations to library services, whilst also maintaining the provision of essential services where possible.

The Restart Grant scheme and later the Restart Grant Plus scheme were introduced to support commercial micro and small business that had a rateable premises and that had experienced loss of turnover due to the COVID-19 restrictions and required assistance with the costs of reconnecting with the marketplace, reopening their business and re-employing staff.

Using funding allocated by DETE for the schemes, the local authority were the granting authority in its area, in accordance with the criteria for the schemes.

There were two separate schemes i.e. Restart Grant (RG) scheme and Restart Grant Plus (RGP) scheme and businesses could apply for RGP scheme even where they had received support under the RG scheme. Additional top up grants were also available with some additional eligibility requirements.

The Restart Grant Plus scheme, including the automatic top-ups, closed on the 31 October 2020.

A new COVID Restrictions Support Scheme (CRSS) was established as part of

Budget 2021 on the 13 October 2020 and is being operated by the Revenue Commissioners.

Local authorities were charged with administering the COVID-19 Restart Grant on behalf of the Department of Business, Enterprise and Innovation (DBEI) now the Department of Enterprise, Trade and Employment (DETE). Micro and small businesses were particularly vulnerable to the economic effects of COVID-19. Many businesses, even while closed, continued to incur costs including fixed costs without being able to generate revenues. It is recognised that businesses also incurred costs in preparing their businesses to reopen and meeting the needs of employees and customers. The Restart Grant was designed to alleviate the pressure on businesses in this context.

1.1.1 Restart Grant scheme

Restart Grant for Small Businesses opened for applications on 22 May 2020 through the local authorities. The €250 million Restart Grant, gave direct grant aid to micro and small businesses to help them with the costs associated with reopening and reemploying workers following COVID-19 closures.

It was a contribution towards the cost of reopening or keeping a business operational and re-connecting with employees and customers. The grant could be used to defray ongoing fixed costs, for replenishing stock and for measures needed to ensure employee and customer safety.

Eligible businesses could receive a grant equivalent to their commercial rates assessment for 2019, or a minimum grant of €2,000, whichever was the higher, and a maximum of €10,000.

The grant was available to any rateable business which met the following criteria:

- scheme applied to micro or small enterprises with a turnover of under €5 million and employing 50 people or less
- was closed or impacted by a 25% or more reduction in turnover in the period 1 April to 30 June 2020
- declared their intention that employees in receipt of the Temporary Wage Subsidy Scheme would be reemployed in the business and would endeavour to reemploy staff on the Pandemic Unemployment Payment as business recovers.

1.1.2 Restart Grant Plus scheme

There was an initial allocation of €300 million funding for the Restart Grant Plus scheme but due to higher demand further balances of €83 million were funded.

Qualifying businesses could receive a grant equivalent to their commercial rates demand for calendar year 2019, subject to a minimum grant of €4,000 and a maximum of €15,000 for a business that received the maximum grant under the original Restart Grant scheme and a maximum of €25,000 for first-time applicants under Restart Grant Plus.

A business was a “Qualifying Business” for the purpose of this scheme if it met each of the following criteria:

- It was a rateable and trading commercial business
- It was a micro, small or medium enterprise with turnover in its last financial year of less than €25 million and employing 0 - 250 people
- It has a turnover of less than €100k per employee to a maximum of €25million
- It declared that it was impacted by a 25% or more reduction in expected turnover in the period from 1 April 2020 to 30 June 2020, and
- It declared its intention that employees in receipt of the Temporary Wage Subsidy Scheme would continue to be employed in the business.

The Restart Grant Plus scheme, including the top-ups applied nationwide and in certain counties, closed at midnight on 31 October 2020. A new COVID Restrictions Support Scheme (CRSS) was established as part of Budget 2021 on 13 October 2020 and is being operated by the Revenue Commissioners.

On 11 March 2021, the Government introduced the Small Business Assistance Scheme for COVID (SBASC), with eligible applications receiving an initial payment of €4,000 for Quarter 1 2021. The Quarter 1 scheme closed on 21 April 2021. The Quarter 2 scheme was introduced on the 10 June 2021 and closed on 21 July 2021. There was a second payment of €4,000 for businesses continuing to meet the criteria and other businesses who had not applied under the Quarter 1 scheme could also apply. SBASC is available to companies, self-employed, sole traders or partnerships with a minimum turnover of €50,000 who are not eligible for the Government’s COVID Restrictions Support Scheme (CRSS), the Fáilte Ireland Business Continuity grant or other direct sectoral grant schemes. Under the Quarter 2 scheme, businesses with a turnover between €20,000 and €49,999 could apply for a grant of €1,000. The grants are paid via the local authorities, based on an online application.

1.1.3 Eligibility for Restart Grant and Restart Grant Plus schemes

To be eligible for the Restart Grant and Restart Grant Plus schemes, the following also applied:

- Vacant properties were not normally eligible for grants as they were not operational at date of lockdown
- If childcare providers had received DCYA Reopening Support Payment this should have been taken into account in calculating any Restart Grant
- Eligible if 2019 rates were not paid or if rates were in arrears
- Eligible if premises were not rate assessed in 2019. The local authority estimated what rates demand for 2019 would have been and if for some reason an estimate could not be made then the minimum grant should have been paid
- A franchisee, which is a financially independent company and is completely separate to the franchisor, was eligible to apply
- Multinational businesses were not eligible. Irish-based subsidiaries with overseas parent companies were not eligible
- Stores that are part of a large chain group company, that is, one legal entity with a number of branches, such as fast food, group and multiple supermarkets, group hotels, group betting shops and group pharmacies, were not eligible
- Small business chains could apply if they meet the criteria of <250 employees and a maximum of €25 million turnover in totality across the company and all the branches
- A company with a number of stores across one or more local authorities, which met the turnover and employment criteria, and where each store had a separate rates id, was eligible to apply for the equivalent of the 2019 rates bill for each store, subject to the minimum of €4,000 and the maximum of €25,000 (combined Restart and Restart Plus) grant for each store
- A company with a number of stores in just one local authority, which met the turnover and employment criteria, and that pays rates under one account was eligible to apply for the equivalent of the 2019 rates bill for each premises, subject to the minimum of €4,000 and the maximum of €25,000 (combined Restart and Restart Plus) grant for each store. The local authority could identify and verify that the individual premises were separate units in the rates account
- For tenant businesses, the grant was for the business rather than the landlord
- Professional Services such as Accountants, Architects, GPs, Dentists, Opticians, Consultants, etc., were eligible if they were operating from rateable premises and meet the criteria, including loss of turnover
- However, other services not operating from rateable premises, sole traders, etc., were not eligible.

1.2 Scope of the Report

The information included in this report is based on information received from local authorities and from the LGMA.

1.3 Basis for Selection

All 31 local authorities were selected to participate in the survey and their data and their responses, along with data supplied by the LGMA, were collated into this report by the Value for Money Unit.

1.4 Methodology

In order to prepare this report:

- Government information in response to COVID-19 was reviewed
- Data supplied by local authorities to the LGMA in relation to amounts paid out under the Restart Grant and Restart Grant Plus schemes and funding received was incorporated
- All local authorities were requested to provide details of the whole time equivalent (WTE) number of staff involved in processing applications and the estimated staffing costs of administering the Restart Grants schemes
- The draft report was issued to the chief executives of all local authorities, relevant Government departments and agencies for comment and feedback.

2. Total Payments made under the Restart Grant and Restart Grant Plus Schemes

2.1 Administration of the schemes

Using funding allocated by DETE for the scheme, the local authority were the granting authority in its area, in accordance with the criteria for the schemes. The local authority arranged for the online application forms to be available through its websites and for ongoing technical management of the site. The local authority had responsibility, within its area, for processing all applications, issuing payment approvals and the payment of grants under the schemes. The local authority could not pay funds to a Qualifying Business unless it was in funds from DETE to so do. It had no responsibility for funding to meet approved grants.

The DBEI was responsible for general oversight of the scheme in accordance with the Government Decision, for ongoing review of the scheme and for the allocation of funding for the scheme to the local authorities via Enterprise Ireland.

Under the service level agreement, the local authority had responsibility to manage within its functional area the processing of applications and payments, in accordance with the criteria specified, and to make reports via the LGMA to the DETE to enable oversight and review of the scheme. Each business was responsible to self-certify in completing its application that it met these criteria.

The local authority only verified the application against a rate account, where one existed, and confirmed that the applicant had fully completed the application including the declaration. The local authority did not have to verify any other information included in the application. Where rates were not assessed in 2019 or 2020, estimates of liability were made by the local authority. This was necessary to determine the support available to the relevant business.

New applications required the following documentation:

- A copy of the rate demand for relevant customer and property reference numbers
- Revenue registration number
- Eircode
- Bank account name (Irish bank accounts only)
- BIC
- IBAN
- Bank statement header
- Tax clearance access number
- Turnover in 2019
- Employee numbers – including those on TWSS and PUP.

Applicants previously approved for the Restart Grant scheme had to complete a self-declaration form when applying for the Restart Grant Plus scheme, to include:

- Original restart grant application reference e.g. Restart-Grant-123456789
- Tax clearance access number if accumulated grant amount would be greater than €10,000.

The local authorities, via the LGMA, were to provide the following information to DBEI and Enterprise Ireland, on a weekly basis, for each local authority:

- Number of applications received
- Number processed/approved
- Value of applications received and approved
- Number of applications rejected
- Balance of funding remaining to each local authority.

Appeals relating to a decision to refuse an application were to be made in writing within 7 days of receipt of notification of the decision to the local authority whose decision would be final.

There were a total of 123,186 applications made under the Restart Grant and Restart Grant Plus schemes (57,345 and 65,841 respectively) of which 88% (108,493) were paid and 12% (14,693) were rejected.

Exhibit 1: Number of Applications

	Total		Restart Grant Scheme		Restart Grant Plus Scheme	
	No.	%	No.	%	No.	%
Applications Paid	108,493	88	49,208	86	59,285	90
Applications Rejected	14,693	12	8,137	14	6,556	10
Total	123,186	100	57,345	100	65,841	100

Source: Local Government Management Agency

The average number of applications received by local authorities under the schemes was 3,973, ranging from 14,993 to 984 across local authorities. A full breakdown of applications received can be found at Appendix 3.

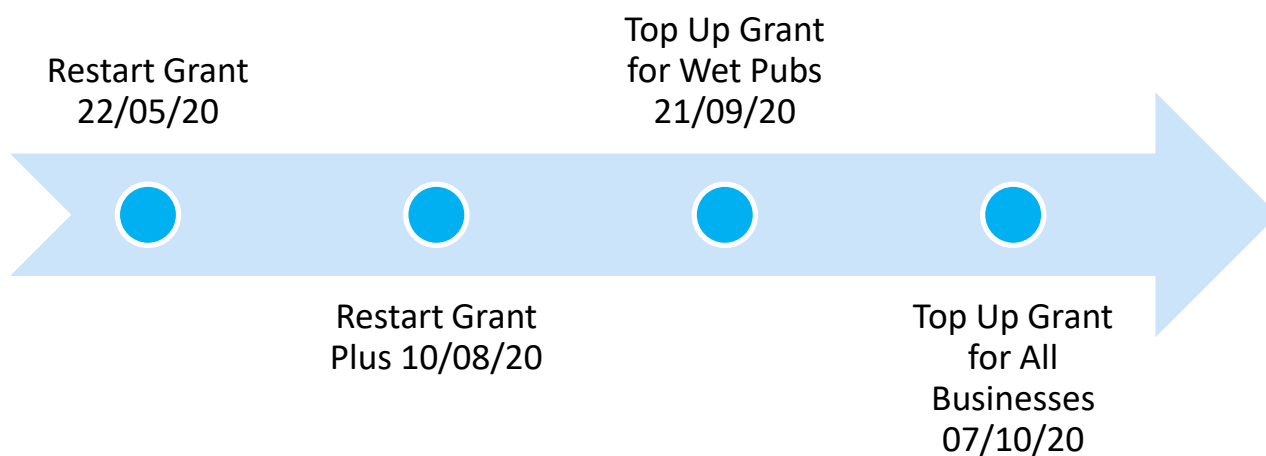
Exhibit 2: Number of Applications Received

Applications Received	
	No.
Largest No. of Applications Received by a Local Authority	14,993
Smallest No. of Applications Received by a Local Authority	984
Average No. of Applications Received by Local Authorities	3,973
Total No. of Applications Received by all Local Authorities	123,186

Source: Local Government Management Agency

2.2 Timeline of Payments under the Schemes

Exhibit 3: Timeline of Payments under the Schemes



The amounts that were payable under both schemes, including top-ups, for the various level of rates demands and business types are set out in the tables below:

Exhibit 4: Examples of Payments to businesses that qualified for both Restart and Restart Plus

Applicants who qualified for both Restart and Restart Plus were entitled to receive the following payment rates. These rates were supplied by DETE to the local authorities and published as examples of grant rates applicable in certain circumstances.

Applicants who received a grant under the original Restart Grant (RG) scheme can apply again under Restart Grant Plus (RGP)								
Sample 2019 Rates Bill	Grant under original RG scheme	Basic grant payable under RGP for all businesses	Top-up grant for all local authorities for all businesses	Top-up Grant for Donegal for all businesses	Top-up grant for Dublin for all businesses	Top up grant for 'Wet' Pubs excl. Dublin and Donegal	Top up grant for 'wet' pubs in Donegal	Top up grant for 'wet' pubs in Dublin
	22 May	10 August	(RGP +30%) 7 October	(RGP +10%) 7 October	(RGP +20%) 7 October	(RGP + 40%) 21 Sept	(RGP +40%) 21 Sept	(RGP +40%) 21 Sept
Rates bill <€2k in 2019	€2k min	A further €4k (new minimum)	A further grant of €1.2k	A further grant of €0.4k.	A further grant of €0.8k	A further €1.6k payment	A further €1.6k payment	A further €1.6k payment
€3k rates bill	€3k	A further €4k (new minimum)	A further grant of €1.2k	A further grant of €0.4k	A further grant of €0.8k	A further €1.6k payment)	A further €1.6kk payment)	A further €1.6kk payment)
€5k rates bill	€5k	A further €5k	A further grant of €1.5k	A further grant of €0.5k	A further grant of €1.0k	A further €2.0k payment	A further €2.0k payment	A further €2.0k payment
€8k rates bill	€8k	A further €8k	A further grant of €2.4k	A further €0.8k	A further grant of €1.6k	A further €3.2k payment	A further €3.2k payment	A further €3.2k payment
€10k rates bill or greater	€10k max	A further grant equivalent to 2019 rates bill to a maximum of €15k (combined max. Restart grant of €25k)	A further top-up of 30% of RGP grant to a max of €19.5k (combined max Restart grant of €29.5k)	A further top-up of 10% of RGP grant to a max of €21k (combined maximum of €31.k)	A further top-up of 20% of basic RGP grant to a max of €22.5k (combined max Restart grant of €32.5k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €25.5k (combined max of €35.5k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €27k (combined max of €37k)	A further payment equivalent to a 40% top-up on RGP grant to a maximum grant of €28.5k (combined max of €38.5k)

Source: Department of Enterprise, Trade and Employment

Exhibit 5: Payments to businesses that applied for only Restart Plus

Businesses that applied under Restart Plus only were entitled to receive the following payment rates. These rates were supplied by DETE to the local authorities and published.

Restart Grant Plus (RGP) – Further Top-up Payments from 7 October							
Business Type	Grant payable under RGP Scheme	Top-up Grant for all local authorities (RGP +30%) 7 October	Top-up Grant for Donegal (RGP +10%) 7 October	Top-up Grant for Dublin (RGP +20%) 7 October	Top up for 'wet' pubs outside Donegal and Dublin (RGP + 40%) From 21 Sept	Top up for 'wet' pubs in Donegal (RGP + 40%) From 21 Sept	Top up for 'wet' pubs in Dublin (RGP + 40%) From 21 Sept
Small and Medium sized Companies/ independent hotels	2019 rates assessment subject to minimum grant of €4k and a maximum of €25k	A further top-up of 30% of the basic RGP grant subject to a minimum total RGP grant of €5.2k and a maximum of €32.5k	A further payment equivalent to 10% of the basic RGP grant subject to a minimum total RGP grant of €5.6k and a maximum of €35k	A further top-up of 20% of the basic RGP grant subject to a minimum grant of €6.0k and a maximum of €37.5k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €6.8k and a maximum of €42.5k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €7.2k and a maximum of €45k	A further payment equivalent to 40% of the basic RGP grant subject to a minimum total RGP grant of €7.6k and a maximum of €47.5k
Sports clubs commercial activities (in rateable premises)	2019 rates assessment subject to minimum grant of €4k and a maximum of €25k	A further payment equivalent to 30% of the 2019 rates assessment, subject to a combined minimum grant of €5.2k and a maximum of €32.5k	As above	As above	Not applicable	Not applicable	Not applicable
Trading Charity shops (in rateable premises)	2019 rates assessment subject to minimum grant of 4k and a maximum of 25k	A further payment equivalent to 30% of the 2019 rates assessment, subject to a combined minimum grant of €5.2k and a maximum of €32.5k	As above	As above	Not applicable	Not applicable	Not applicable

Source: Department of Enterprise, Trade and Employment

2.3 Payments made under the Schemes

Total payments made under the two schemes totalled €632 million, comprising €195 million under the Restart Grant scheme and €437 million under the Restart Grant Plus scheme. The average total payment made by local authorities under the schemes was €20.4 million, ranging from €98 million to €4.2 million across local authorities.

Exhibit 6: Grants Paid out under each Scheme

Grants Paid	
	€
Restart Grant scheme	194,991,988
Restart Grant Plus scheme	437,307,949
Total Grants Paid	632,299,937

Source: Local Government Management Agency

Exhibit 7: Grants Paid out under the Schemes

Grants Paid	
	€
Largest Total Grants Paid Out by a Local Authority	97,618,767
Smallest Total Grants Paid Out by a Local Authority	4,203,787
Average Total Grants Paid Out by Local Authorities	20,396,772
Total Grants Paid Out by all Local Authorities	632,299,937

Source: Local Government Management Agency

A full breakdown of grants paid under each scheme can be found at Appendix 1.

3. Funding Received under the Restart Grant and Restart Grant Plus Schemes

3.1 Funding Received under the Schemes

Funding received under the schemes totalled €632 million, comprising €229 million under the Restart Grant scheme and €404 million under the Restart Grant Plus scheme, less refunds €1m (where applications were rejected due to tax clearance compliance issues). €250 million was allocated for funding under the Restart Grant scheme and, of this, €229 million funding was received by local authorities. €195 million of this was paid out to applicants under the Restart Grant scheme (see Section 2.3), with the balance being paid out under the Restart Grant Plus scheme. The average total funding received in relation to the schemes was €20.4 million, ranging from €98 million to €4.2 million across local authorities. A full breakdown of funding received is set out in Appendix 2.

Exhibit 8: Funding Received

	Funding Received
	€
Restart Grant scheme	228,672,066
Restart Grant Plus scheme	404,557,788
Less refunds	929,917
Final Funding Received	632,299,937

Source: Local Government Management Agency

Exhibit 9: Funding Received under the Schemes

	Funding Received
	€
Largest Total Funding Received by a Local Authority	98,022,805
Smallest Total Funding Received by a Local Authority	4,203,787
Average Total Funding Received by Local Authorities	20,426,769
Final Funding Received by all Local Authorities	632,299,937

Source: Local Government Management Agency

A full breakdown of funding received can be found at Appendix 2.

3.2 Other Funding

Funding of €167,479 was paid by Enterprise Ireland to the LGMA for the development of IT software and software provider support to the local authorities for the processing of Restart Grants.

4. Estimated Staffing Costs and Estimated Numbers involved in Administering the Schemes

4.1 Background

The Restart Grant scheme and later Restart Grant Plus scheme were introduced to support commercial micro and small business in response to the COVID-19 pandemic. The local authority were the granting authority in its area, in accordance with the criteria for the schemes. The local authority arranged for the online application forms to be available through its website and for ongoing technical management of the site. They also had responsibility, within its area, for processing all applications, issuing payment approvals and the payment of grants under the schemes. As a result, local authorities had to reallocate staff within a short timeframe to the role of administering these schemes.

4.2 Estimated Staffing Numbers involved in Administering the Schemes

Local authorities were requested to provide their total estimated WTE number of staff processing the Restart Grant and Restart Grant Plus scheme applications and all local authorities provided this information

The total estimated WTE number of staff processing Restart Grant and Restart Grant Plus scheme applications was 190.5, ranging from 2 to 11 with an average of 6.1 across local authorities.

The average number of applications processed per local authority for the schemes was 3,973, ranging from 984 to 14,993 across local authorities.

The average applications processed per each WTE staff was 647, ranging from 217 to 1,579 across local authorities.

A full breakdown of staffing numbers can be found at Appendix 4.

4.3 Estimated Staffing Costs involved in Administering the Schemes

Local authorities were also asked to provide the total estimated staffing cost of administering the schemes. The total estimated local authority staffing cost of administering the schemes was €8 million.

The average estimated staffing cost of administering the schemes was €245,632, ranging from €110,000 to €479,633 across all local authorities.

This represented an average staff administration overhead in administering the grants of 1.2% ranging from 0.3% to 3.8% of grant received.

A full breakdown of estimated staffing costs can be found at Appendix 4.

5. Acknowledgement

The LGAS would like to thank the following for their cooperation and advice during the course of this review:

- Local Government Management Agency
- Local Authority staff

References

Sources

The Local Government Management Agency

Central Statistics Office

Department of Enterprise, Trade and Employment

Enacted Legislation

Finance Bill 2020

Department Circulars and Reports

Circular Fin 08/2020

Circular Fin 09/2020

Appendices

Appendix 1 Total Grants Paid

Appendix 2 Total Funding Received

Appendix 3 Number of Applications

Appendix 4 Estimated Staffing Numbers and Costs

Appendix 1 - Total Grants Paid

City and County Councils	Total Paid €	Restart Grant Paid €	Restart Grant Plus Paid €
Carlow County Council	7,493,149	2,375,806	5,117,343
Cavan County Council	9,851,417	3,074,295	6,777,122
Clare County Council	15,057,951	3,805,291	11,252,660
Cork City Council	36,951,412	12,557,689	24,393,723
Cork County Council	34,074,568	10,753,380	23,321,188
Donegal County Council	24,274,339	7,134,780	17,139,559
Dublin City Council	97,618,767	24,001,204	73,617,563
Dún Laoghaire-Rathdown County Council	26,078,098	7,816,406	18,261,692
Fingal County Council	30,046,568	9,209,204	20,837,364
Galway City Council	18,873,525	5,185,265	13,688,260
Galway County Council	17,016,277	5,488,240	11,528,037
Kerry County Council	23,540,813	6,300,326	17,240,487
Kildare County Council	25,405,069	6,922,981	18,482,088
Kilkenny County Council	11,325,394	3,641,791	7,683,603
Laois County Council	7,667,041	1,518,661	6,148,380
Leitrim County Council	4,203,787	1,247,571	2,956,216
Limerick City & County Council	26,502,761	8,705,289	17,797,472
Longford County Council	6,196,951	1,965,694	4,231,257
Louth County Council	18,281,163	4,897,346	13,383,817
Mayo County Council	20,220,395	6,454,484	13,765,911
Meath County Council	18,959,909	6,202,639	12,757,270
Monaghan County Council	9,357,678	2,791,312	6,566,366
Offaly County Council	9,165,835	2,680,224	6,485,611
Roscommon County Council	8,242,244	2,556,750	5,685,494
Sligo County Council	9,009,108	2,849,925	6,159,183
South Dublin County Council	30,853,949	9,128,972	21,724,977
Tipperary County Council	20,392,296	6,549,602	13,842,694
Waterford City & County Council	15,779,672	12,679,571	3,100,101
Westmeath County Council	11,483,918	3,710,302	7,773,616
Wexford County Council	22,506,153	7,531,652	14,974,501
Wicklow County Council	15,869,730	5,255,336	10,614,394
Total	632,299,937	194,991,988	437,307,949

Source: Local Government Management Agency

Appendix 2 - Total Funding Received

City and County Councils	Total Funding Received €	Restart Grant Funding Received €	Restart Grant Plus Funding Received €	RG Funding returned/to be returned to EI October 2021	Final Funding
Carlow County Council	7,493,149	2,669,080	4,824,069	0	7,493,149
Cavan County Council	9,851,417	3,268,147	6,583,270	0	9,851,417
Clare County Council	15,062,331	6,063,851	8,998,480	4,380	15,057,951
Cork City Council	36,951,411	16,164,841	20,786,570	0	36,951,411
Cork County Council	34,124,468	15,885,944	18,238,524	49,900	34,074,568
Donegal County Council	24,298,505	8,725,689	15,572,816	24,166	24,274,339
Dublin City Council	98,022,805	29,700,945	68,321,860	404,038	97,618,767
Dún Laoghaire-Rathdown County Council	26,088,577	8,403,284	17,685,293	10,479	26,078,098
Fingal County Council	30,091,628	10,453,964	19,637,664	45,060	30,046,568
Galway City Council	18,897,889	7,230,038	11,667,851	24,364	18,873,525
Galway County Council	17,016,277	7,739,992	9,276,285	0	17,016,277
Kerry County Council	23,540,813	7,983,917	15,556,896	0	23,540,813
Kildare County Council	25,448,466	8,680,422	16,768,044	43,397	25,405,069
Kilkenny County Council	11,325,394	3,757,697	7,567,697	0	11,325,394
Laois County Council	7,693,446	2,510,378	5,183,068	26,405	7,667,041
Leitrim County Council	4,203,787	1,429,630	2,774,157	0	4,203,787
Limerick City & County Council	26,576,902	8,810,848	17,766,054	74,141	26,502,761

City and County Councils	Total Funding Received €	Restart Grant Funding Received €	Restart Grant Plus Funding Received €	RG Funding returned/to be returned to EI October 2021	Final Funding
Longford County Council	6,196,951	2,284,751	3,912,200	0	6,196,951
Louth County Council	18,281,163	7,201,090	11,080,073	0	18,281,163
Mayo County Council	20,241,131	7,622,544	12,618,587	20,736	20,220,395
Meath County Council	18,973,679	6,763,597	12,210,082	13,770	18,959,909
Monaghan County Council	9,357,678	3,251,425	6,106,253	0	9,357,678
Offaly County Council	9,167,835	3,971,007	5,196,828	2,000	9,165,835
Roscommon County Council	8,242,244	3,264,690	4,977,554	0	8,242,244
Sligo County Council	9,009,109	3,609,086	5,400,023	1	9,009,108
South Dublin County Council	30,976,222	9,595,857	21,380,365	122,273	30,853,949
Tipperary County Council	20,401,593	7,114,049	13,287,544	9,297	20,392,296
Waterford City & County Council	15,779,673	5,769,060	10,010,613	0	15,779,673
Westmeath County Council	11,483,918	4,274,139	7,209,779	0	11,483,918
Wexford County Council	22,534,110	8,906,772	13,627,338	27,957	22,506,153
Wicklow County Council	15,897,283	5,565,332	10,331,951	27,553	15,869,730
Total	633,229,854	228,672,066	404,557,788	929,917	632,299,937

Source: Local Government Management Agency

Appendix 3 – Number of Applications

City and County Councils	Restart Grant					Restart Grant Plus					Total No. Applications
	Applications Paid		Applications Rejected		Total Applications	Applications Paid		Applications Rejected		Total Applications	
	No.	%	No.	%	No.	No.	%	No.	%	No.	No.
Carlow County Council	655	93	51	7	706	703	92	58	8	761	1,467
Cavan County Council	1,027	92	91	8	1,118	1,051	91	103	9	1,154	2,272
Clare County Council	1,046	84	192	16	1,238	1,805	93	142	7	1,947	3,185
Cork City Council	2,636	78	726	22	3,362	2,696	87	400	13	3,096	6,458
Cork County Council	3,252	86	526	14	3,778	7,437	91	731	9	8,168	11,946
Donegal County Council	2,071	95	98	5	2,169	2,318	95	112	5	2,430	4,599
Dublin City Council	4,988	75	1,638	25	6,626	7,246	87	1,121	13	8,367	14,993
Dún Laoghaire-Rathdown County Council	1,504	83	298	17	1,802	1,713	87	265	13	1,978	3,780
Fingal County Council	1,982	87	302	13	2,284	2,065	88	297	12	2,362	4,646
Galway City Council	1,017	80	252	20	1,269	1,760	89	215	11	1,975	3,244
Galway County Council	1,692	78	470	22	2,162	1,741	86	275	14	2,016	4,178
Kerry County Council	1,570	80	382	20	1,952	2,580	89	310	11	2,890	4,842
Kildare County Council	1,800	91	187	9	1,987	1,889	87	295	13	2,184	4,171
Kilkenny County Council	1,077	89	139	11	1,216	1,117	90	129	10	1,246	2,462
Laois County Council	450	84	92	16	542	924	87	145	13	1,069	1,611
Leitrim County Council	443	93	33	7	476	469	92	39	8	508	984
Limerick City & County Council	2,209	90	246	10	2,455	2,289	89	290	11	2,579	5,034
Longford County Council	664	96	31	4	695	672	94	40	6	712	1,407

City and County Councils	Restart Grant					Restart Grant Plus					Total No. Applications
	Applications Paid		Applications Rejected		Total Applications	Applications Paid		Applications Rejected		Total Applications	
	No.	%	No.	%	No.	No.	%	No.	%	No.	No.
Louth County Council	1,130	74	392	26	1,522	1,922	92	167	8	2,089	3,611
Mayo County Council	1,937	90	218	10	2,155	2,025	90	243	10	2,268	4,423
Meath County Council	1,694	94	106	6	1,800	1,764	94	117	6	1,881	3,681
Monaghan County Council	834	95	46	5	880	1,064	96	39	4	1,103	1,983
Offaly County Council	888	91	85	9	973	904	92	78	8	982	1,955
Roscommon County Council	844	94	54	6	898	871	99	10	1	881	1,779
Sligo County Council	907	100	4	0	911	920	98	19	2	939	1,850
South Dublin County Council	1,740	68	812	32	2,552	1,961	85	338	15	2,299	4,851
Tipperary County Council	2,105	94	136	6	2,241	2,164	96	95	4	2,259	4,500
Waterford City & County Council	2,405	93	190	7	2,595	423	83	88	17	511	3,106
Westmeath County Council	1,132	94	69	6	1,201	1,166	94	74	6	1,240	2,441
Wexford County Council	2,064	94	131	6	2,195	2,115	93	150	7	2,265	4,460
Wicklow County Council	1,445	91	140	9	1,585	1,511	90	171	10	1,682	3,267
Total	49,208	86	8,137	14	57,345	59,285	90	6,556	10	65,841	123,186

Source: Local Government Management Agency

Appendix 4 – Estimated Staffing Numbers and Costs

City and County Councils	Estimated WTE Staff Administering the Schemes No.	Estimated Staffing Cost of Administering the Schemes €
Carlow County Council	5.1	174,400
Cavan County Council	6.1	173,271
Clare County Council	5.7	310,931
Cork City Council	5.8	260,646
Cork County Council	8.5	335,075
Donegal County Council	10.6	289,796
Dublin City Council	10.2	251,120
Dún Laoghaire-Rathdown County Council	5.2	355,168
Fingal County Council	6.5	275,548
Galway City Council	2.9	176,636
Galway County Council	6.0	191,768
Kerry County Council	8.9	479,663
Kildare County Council	5.3	242,587
Kilkenny County Council	7.0	187,125
Laois County Council	5.2	282,477
Leitrim County Council	3.5	131,259
Limerick City & County Council	11.0	306,742
Longford County Council	2.5	126,751
Louth County Council	3.6	194,776
Mayo County Council	2.8	212,150
Meath County Council	2.8	175,000
Monaghan County Council	6.0	194,712
Offaly County Council	4.8	280,333
Roscommon County Council	2.0	110,000
Sligo County Council	5.0	172,770
South Dublin County Council	7.0	182,100
Tipperary County Council	9.0	345,000
Waterford City & County Council	7.9	391,307
Westmeath County Council	7.3	244,365
Wexford County Council	7.6	239,580
Wicklow County Council	9.0	321,539
Total	190.5	7,614,595

Source: Local Government Audit Service Survey Questionnaire

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