

**ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT**

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- for the salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

<b>Service</b>	<b>Estimate Provision €000</b>	<b>Outturn €000</b>	<b>Closing Accruals €000</b>
<b>ADMINISTRATION</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1. SALARIES, WAGES AND ALLOWANCES	73,448	74,573	-
A.2. TRAVEL AND SUBSISTENCE	3,326	3,254	62
A.3. INCIDENTAL EXPENSES	2,651	2,478	(19)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,874	1,776	(38)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,798	8,923	(471)
A.6. OFFICE PREMISES EXPENSES	1,640	1,190	115
A.7. CONSULTANCY SERVICES	434	363	-
A.8. VALUE FOR MONEY AND POLICY REVIEWS	600	4	-
<b>HOUSING</b>			
B.1. SOCIAL HOUSING PROVISION AND RENEWAL	1,378,889	1,388,284	48,350
B.2. AFFORDABLE HOUSING AND OTHER PRIVATE HOUSING SECTOR SUPPORTS	116,599	119,379	2,551
<b>ENVIRONMENT</b>			
C.1. WATER SERVICES INVESTMENT PROGRAMME			
<i>Original</i>	426,678		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>	496,678	496,678
C.2. ENVIRONMENTAL PROTECTION AGENCY	27,484	27,661	-
C.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND	3,971	3,971	-
C.4. NUCLEAR SAFETY	1,827	277	38
C.5. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,371	4,173	692
C.6. KYOTO CREDITS	150	-	-
C.7. CLIMATE CHANGE FUNDING	2,808	2,115	(193)
C.8. RECYCLING SERVICES	10,000	-	-
C.9. LANDFILL REMEDIATION	10,500	9,328	-
<b>LOCAL GOVERNMENT</b>			
D.1. LOCAL GOVERNMENT FUND	537,141	537,141	-
D.2. GRANTS IN RESPECT OF NON-NATIONAL ROADS	87,525	87,525	-
D.3. VEHICLE AND DRIVER LICENSING EXPENSES	15,339	17,675	1,874
D.4. COMMUNITY AND SOCIAL INCLUSION	10,675	5,773	-
D.5. DISABILITY SERVICES	15,000	15,074	-
D.6. ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUND)	1,000	-	-
D.7. GATEWAYS INNOVATION FUND	1	-	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>HERITAGE</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
E.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	11,800	13,536	-
E.2. BUILT HERITAGE	24,924	23,180	136
E.3. NATURAL HERITAGE (NATIONAL PARKS AND WILDLIFE SERVICE)	35,553	34,430	1,048
E.4. IRISH HERITAGE TRUST	5,500	5,500	-
<b>OTHER SERVICES</b>			
F.1. FIRE AND EMERGENCY SERVICES	22,305	25,469	1,441
F.2. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	14,675	17,949	-
F.3. SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	53	21	1
F.4. RECOUPMENT OF EXPENDITURE ON FOOT OF CERTAIN MALICIOUS INJURIES	299	244	-
F.5. AN BORD PLEANÁLA	15,230	15,990	-
F.6. IRISH WATER SAFETY ASSOCIATION	604	639	-
F.7. URBAN REGENERATION	22,494	22,494	-
F.8. TIDY TOWNS COMPETITION	257	257	144
F.9. PROGRAMME FOR PEACE AND RECONCILIATION	5,274	5,274	-
F.10. PLANNING TRIBUNAL	16,344	10,472	1,095
F.11. PLANNING AND DEVELOPMENT, ETC.	333	296	(1)
F.12. MISCELLANEOUS SERVICES	<u>5,526</u>	<u>5,378</u>	<u>5</u>
<b>Gross Total</b>			
<i>Original</i>	2,925,900		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>	2,995,900	2,988,744
<i>Deduct :-</i>			
G. APPROPRIATIONS-IN-AID		<u>31,276</u>	<u>38,475</u>
<b>Net Total</b>			
<i>Original</i>	2,894,624		
<i>Supplementary</i>	50,000		
<i>Deferred Surrender</i>	<u>20,000</u>	<u>2,964,624</u>	<u>2,950,269</u>
<b>SURPLUS TO BE SURRENDERED</b>		<b>€14,355,188</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 19 form part of this Account.

**NOTES**

**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

**Asset Depreciation Policy**

Certain buildings are depreciated at 5% per annum while some are not depreciated. Land is not depreciated but its value is reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated over 5 years, plant and machinery is depreciated over 10 years and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

**2 OPERATING COST STATEMENT FOR 2007**

	€000	€000	€000
<b>Net Outturn</b>			2,950,269
<b>Changes in Capital Assets</b>			
Purchases Cash	(10,063)		
Depreciation	7,283		
Loss on Disposal	<u>7</u>	(2,773)	
<b>Assets under Development</b>			
Cash Payments		(1,185)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	27,636		
Increase in Stock	<u>(15)</u>	<u>27,621</u>	<u>23,663</u>
<b>Direct Expenditure</b>			2,973,932
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		17,971	
Notional Rents		<u>3,628</u>	<u>21,599</u>
<b>Operating Cost</b>			<u>2,995,531</u>

**3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007**

	€000	€000	€000
<b>Capital Assets (Note 4)</b>			67,339
<b>Assets under Development (Note 5)</b>			<u>1,676</u>
			69,015
<b>Current Assets</b>			
Stocks (Note 17)		711	
Prepayments		1,637	
Accrued Income		275	
Other Debit Balances:			
Imprests	12		
Other Suspense Items	<u>2,458</u>	2,470	
PMG Balance and Cash	7,771		
Orders Outstanding	<u>(5,474)</u>	<u>2,297</u>	
<b>Total Current Assets</b>		<u>7,390</u>	
<b>Current Liabilities</b>			
Accrued Expenses		58,489	
Deferred Income		269	
Other Credit Balances:			
Due to State (Note 18)	3,272		
Other Suspense Items	<u>1,079</u>	4,351	
Net Liability to the Exchequer (Note 6)			<u>416</u>
<b>Total Current Liabilities</b>		<u>63,525</u>	
<b>Net Current Liabilities</b>			<u>(56,135)</u>
<b>Net Assets</b>			<u>12,880</u>

**4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007**

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	15,367	6,547	82,862	5,182	109,958
Additions	5,134	1,023	3,878	413	10,448
Disposals	-	-	<u>(90)</u>	<u>(6)</u>	<u>(96)</u>
Gross Assets at 31 December 2007	<u>20,501</u>	<u>7,570</u>	<u>86,650</u>	<u>5,589</u>	<u>120,310</u>
<b>Accumulated Depreciation:</b>					
Opening Balance at 1 January 2007	18	4,105	39,359	2,295	45,777
Depreciation for the year	4	610	6,361	308	7,283
Depreciation on Disposals	-	-	<u>(84)</u>	<u>(5)</u>	<u>(89)</u>
Cumulative Depreciation at 31 December 2007	<u>22</u>	<u>4,715</u>	<u>45,636</u>	<u>2,598</u>	<u>52,971</u>
<b>Net Assets at 31 December 2007</b>	<u>20,479</u>	<u>2,855</u>	<u>41,014</u>	<u>2,991</u>	<u>67,339</u>

**Note:**

Historic properties such as parks and Heritage assets such as artefacts and manuscripts have not been valued.

Opening balances have been adjusted to reflect more accurate asset information.

**5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2007**

	<b>€000</b>
Amounts brought forward at 1 January 2007	491
Cash Payments for the Year	1,185
Transferred to Asset Register	=
Amounts carried forward at 31 December 2007	<u>1,676</u>

**6 NET LIABILITY TO THE EXCHEQUER**

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	<b>€000</b>	<b>€000</b>
<b>Surplus for the Year</b>		
Surplus to be surrendered	14,355	
Deferred Surrender	=	14,355
Exchequer Grant Undrawn		<u>(13,939)</u>
Net Liability to the Exchequer		<u>416</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	2,297	
Debit Balances: Suspense	<u>2,470</u>	4,767
<b>Creditors</b>		
Due to State	(3,272)	
Credit Balances: Suspense	<u>(1,079)</u>	<u>(4,351)</u>
		<u>416</u>

**7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

Miscellaneous receipts, which were mainly in respect of revenue accruing from the auction of allowances from the Emissions Trading Scheme administered by the Environmental Protection Agency under the National Allocation Plan 2004, sale of property, redemption of projects funded under the Capital Assistance Scheme and interest from the bank account used for electronic payment purposes, amounted to €6,248,688.

**8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION**

Subhead variations - Virement

In the latter part of 2007, based on an analysis of expenditure trends, etc., a full review of 2007 requirements and following consultation with the Department of Finance, the Department through the established process of virement (see Public Financial Procedures B1.1.10, C2.6) used some of the savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2007.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	450	The full schedule of maintenance and improvement works planned for 2007 were not completed in the year.
A.8.	596	Tenders for a consultancy spot-check examination of capital projects were not received until December and no expenditure was incurred in 2007.

<b>Sub-head</b>	<b>Less/(More) Than Provided €000</b>	<b>Explanation</b>
C.4.	1,550	Expenditure was much less than anticipated following withdrawal of legal action against the UK under UNCLOS in regard to the Sellafield MOX Plant arising from EU court decision. In addition, no expenditure was incurred on assistance to the STAD Group in relation to their legal action against the Sellafield THORP reprocessing plan.
C.6.	150	The purpose of this subhead is to provide for the recoupment of costs of Kyoto Units (carbon allowances/credits) purchased by the National Treasury Management Agency (NTMA) on behalf of the Government under the Carbon Fund Act 2007. No costs arose and therefore no expenditure was incurred in 2007.
C.7.	693	This subhead provides for the costs of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. Most payments are made in US dollars and the outturn was lower than expected as a result of a strong euro to dollar exchange rate.
C.8.	10,000	Progress on approved capital works for mechanical and biological treatment facilities at Ballyogan and Kilshane did not proceed as quickly as anticipated and as a result recoupment of capital expenditure did not arise in 2007.
C.9.	1,172	The full provision was not spent as recoupment claims from local authorities were fewer than anticipated.
D.3.	(2,336)	Increased expenditure was incurred in relation to additional costs associated with the continued expansion of the online motor tax service and the increased volume of mailing issues resulting from the introduction of additional driver licence reminders. An increase in postal charges from March, 2007 also contributed to the increased expenditure.
D.4.	4,902	This subhead provides for social and community facilities under capital grant schemes 2006 and 2007. Drawdown by local authorities was slower than anticipated due mainly to delays in technical development and completing the planning process.
D.6.	1,000	This subhead relates to funds allocated from the Dormant Accounts Fund to support proposals which come within the remit of this Department. No project relevant to this Department emerged from the public call by the Department of Community, Rural and Gaeltacht Affairs for proposals for flagship projects and consequently there was no expenditure incurred in 2007.
D.7.	1	This is a new subhead with a token provision. Expenditure did not arise in 2007 as the Gateway Innovation Fund allocations will not be decided until 2008.
E.1.	(1,736)	The rate of expenditure on the renovation of the Heritage Council's new headquarters was higher than had been anticipated in 2007.
E.2.	1,744	Expenditure by the Office of Public Works was less than anticipated on the built heritage conservation capital works programme as a small number of projects did not proceed as planned in 2007.
F.1.	(3,164)	The Fire Services capital programme is multi-annual and the additional expenditure incurred in 2007 related to commitments maturing for payment.
F.2.	(3,274)	The Library Services capital programme is multi-annual and the additional expenditure incurred in 2007 related to commitments maturing for payment.
F.3.	32	Recoupment claims from local authorities in respect of loan subsidies were less than anticipated.
F.4.	55	Recoupment claims from local authorities in respect of malicious injuries are dependent on the timing and finalisation of legal settlements. These claims are difficult to predict and in the event in 2007 were fewer than anticipated.
F.6.	(35)	Increased funding was provided to cover additional printing and maintenance costs which arose in the Irish Water Safety Association.
F.10.	5,872	Payments in respect of settlements of third party Tribunal costs (pre 2003) at €1.5 million were less than anticipated. Other third party costs did not mature for payment.
F.11.	37	Planned expenditure was less than anticipated as some printing costs and some research costs in relation to spatial policy matters did not materialise.

<b>9 APPROPRIATIONS-IN-AID</b>	<b>Estimated</b>	<b>Realised</b>
	<b>€</b>	<b>€</b>
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,936,000	2,293,767
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	636,000	697,000
3. Receipt from the Local Government Fund	17,066,000	21,800,469
4. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	-	1,863,555
5. MET Éireann Receipts	9,245,000	10,213,396
6. Rents (including receipts from lettings of fishing rights, etc.)	220,000	133,597
7. Services at Visitor Centres	113,000	23,535
8. Sales of Property	23,000	105,078
9. Charges at National Parks and Wildlife Sites	746,000	867,666
10. Miscellaneous Receipts	291,000	476,644
11. Dormant Accounts Receipts	<u>1,000,000</u>	-
Total	<u>31,276,000</u>	<u>38,474,707</u>

**Explanation of Variations**

1. Demands for audit fees are issued on an ongoing basis as audits are completed. Receipts were higher than expected due mainly to the receipt of outstanding fees.
2. The outturn reflects the provision made in the Social Insurance Fund in Vote 38 - Social and Family Affairs.
3. The Local Government Act provides for the recoupment from the Local Government Fund of expenses incurred on the collection of Motor Tax receipts, including the pay and administration costs of the Vehicle Registration Unit and the costs of development and support services for the National Vehicle Driver File. Recoupment to the Department in 2007 is linked to the higher level of expenditure explained above in relation to subhead D.3.
4. No provision had been made for this receipt from the Department of Agriculture, Fisheries and Food.
5. Receipts from charges for weather forecasting services were higher than estimated.
6. The expected receipts were less than expected. This subhead covers the income from rents for cattle grazing lettings within National Parks and Nature Reserves and other property. Income is also received from tearoom concessions in National Parks and from time to time from film companies who use National Parks for filming locations. As such, the levels of appropriations-in-aid arising in this area can be difficult to estimate.
7. The shortfall is primarily due to the loss of direct sales from management decision to improve the service and quality of Glenveagh Castle tea-rooms by franchising out to a professional catering company as well as reduced throughput of visitors as a result of the closure of Muckross House for a period in 2007 to facilitate renovations.
8. The higher income was due to the sales of cattle, timber, etc. from National Parks.
9. Receipts were higher than expected due to an increase in the number of visitors to National Parks and Wildlife Sites.
10. Miscellaneous appropriations-in-aid in respect of cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate, were greater than expected.
11. The appropriation-in-aid relates to recoupment from The Dormant Accounts Fund for any expenditure arising on Subhead D.6. In the event no recoupment was necessary as there was no expenditure on Subhead D.6.

## 10 COMMITMENTS

### (a) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €705,756 and €1,887,589,292 respectively.

### (b) Multi-Annual Capital Commitments (Projects Costing €12,697,380 or more)

1 Water/Sewerage Projects	Cumulative	Expenditure	Subsequent
	Expenditure to 31 Dec 2006	in 2007	Years
Project	€000	€000	€000
Balbriggan-Skerries Sewerage <sup>1,3</sup>	17,114	1,705	5,700
Ballina Sewerage Scheme <sup>1</sup>	14,113	1,989	240
Ballymore Eustace Water Treatment Plant Stage 3	-	7,768	44,400
Carrick-on-Suir Sewerage stage 1 <sup>1,3</sup>	18,194	-	14,671
Castlebar Environs Sewerage (excl Advance & Outfall) <sup>1,3</sup>	24,122	9,180	8,859
Clareville Water Treatment Plant <sup>2</sup>	3,302	8,673	19,626
Clonmel Main Drainage	15,396	-	229
Cork Main Drainage (Collection)	156,705	1,967	21,328
Cork Main Drainage (Treatment Works)	121,563	-	25,038
Courtown Riverchapel Sewerage <sup>1</sup>	18,868	-	442
Donegal Bay Wastewater Treatment Plant - Group A (DBO Contract - incorporating part of Donegal, Ballyshannon and Rosstown) <sup>1</sup>	10,543	15,248	1,262
Dublin Bay Project - North Fringe (Contract 6) Construction <sup>1,3</sup>	40,465	-	576
Dublin Bay Sewerage <sup>1</sup>	287,328	33,154	2,069
Dublin North Fringe Water Supply- Sillogue Storage <sup>1,3</sup>	23,907	2,143	396
Dublin Water Conservation (DRWRP) <sup>1,3</sup>	1,624	2,455	26,775
Dundalk Main Drainage <sup>1</sup>	67,117	5,641	-
Dungarvan Sewerage <sup>1,3</sup>	25,944	4,503	6
Dunshaughlin Sewerage <sup>1</sup>	37,697	320	-
Galway Main Drainage Treatment Works <sup>1</sup>	64,789	-	961
Kildare Sludge Treatment Centre <sup>1</sup>	14,908	1,172	1,004
Kildare WS Strategy, Phase 1 - Truck Watermains <sup>1</sup>	9,625	5,190	51
Kildare WS Strategy, Phase 1 - Wellfield Contract <sup>1</sup>	12,379	1,848	880
Knock Sewerage Stage 1 <sup>1</sup>	15,604	-	294
Leixlip/Ballycoolan Water Supply Sch. (Planning; 3rd Rising, Storage Reservoirs) <sup>1,3</sup>	34,818	21,552	3,514
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment <sup>1,3</sup>	278,717	26,921	170
Lough Mask Regional Water Supply (Knock- Ballyhaunis) <sup>1,3</sup>	30,293	132	646
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) <sup>2</sup>	2,524	2,878	34,597
Middleton Sewerage <sup>1</sup>	23,619	-	1,164
Navan Sewerage <sup>1</sup>	32,556	210	33
New Ross Sewerage Scheme <sup>2</sup>	5,020	2,507	5,963
North Leitrim Regional Water Supply <sup>1</sup>	16,684	900	-
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) Stage 3 <sup>1</sup>	10,985	17,480	6,966
Sligo Lough Gill Regional Water Supply	35,730	-	109
Sligo Wastewater Treatment Plant (DBO Contract) <sup>2</sup>	1,441	14,055	-
Swords Sewerage <sup>1</sup>	29,824	-	101
Tipperary Grouped DBO and Wastewater Treatment Plants <sup>1,3</sup>	14,960	-	7,534
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsk & Lisacul started) <sup>2</sup>	599	3,807	21,508
Tramore Sewerage Scheme <sup>1</sup>	13,465	1,297	-
Tuam Regional Water Supply (Stage 1) <sup>1</sup>	30,031	-	598
Tuam Regional Water Supply (Stage 3) <sup>1</sup>	16,815	-	520
Tuam Regional Water Supply Scheme Ext to Headford <sup>1</sup>	10,578	4,635	5
Waterford Sewerage Scheme Stage 2	17,200	17,320	3,066
Westport Sewerage (Excl. Advance Section)	49,925	-	662
Wexford Main Drainage <sup>1,3</sup>	69,632	-	13,221
Total	<u>1,726,723</u>	<u>216,650</u>	<u>275,184</u>



**2 Housing Projects**

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Inner City Dublin Flat Complexes <sup>1</sup>	78,402	5,097	29,000
Knocknaheeny, Cork City <sup>1</sup>	10,916	5,500	4,620
Laurel Ave., Dun Laoghaire	6,838	3,959	5,317
Regeneration of Ballymun Flats <sup>1</sup>	458,462	48,920	66,228
The Glen Phase 1 (Cork)	416	-	15,584
Total	<u>555,034</u>	<u>63,476</u>	<u>120,749</u>

**3 Fire Services Project**

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Camp East <sup>1</sup>	20,956	40	85
O'Brien Institute Training Centre, Marino	-	35	25,000
Total	<u>20,956</u>	<u>75</u>	<u>25,085</u>

**4 Kyoto Credits**

Project	Cumulative Expenditure to 31 Dec 2006 €000	Expenditure in 2007 €000	Subsequent Years €000
Purchase of Kyoto Carbon Credits	<u>20,000</u>	=	<u>20,000</u>

**Notes:**

<sup>1</sup> Cost of project updated since 2006.

<sup>2</sup> Excluded from 2006 account as the then estimated cost of the scheme was under €12.7m.

<sup>3</sup> Cumulative expenditure to 31 December 2006 updated.

**11 MATURED LIABILITIES**

The estimate of matured liabilities not discharged at year end was €7,859.

**12 DETAILS OF EXTRA REMUNERATION**

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	467,546	176	16	35,000
Overtime and extra attendance	2,061,494	415	108	37,868
Shift and roster allowances	2,830,694	434	171	21,823
Miscellaneous	<u>196,083</u>	89	7	14,100
Total extra remuneration	<u>5,555,817</u>			

Note: Certain individuals received extra remuneration in more than one category.

### **13 MISCELLANEOUS ITEMS**

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,470,000 from the Vote for 2007 was included in the Estimates for 2008.

A total of €326,903 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€280,593) and the Rent Tribunal (€46,310).

15 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €177,260.

In addition to voted moneys, sponsorship totalling €683,700 was also expended on the Tidy Towns Competition.

A total of €127,055 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

In addition to the amounts expended under Subheads A.3. and A.5., a sum of €10,285 was received from the Change Management Fund, Subhead M., of the Finance Vote.

A total of €9,943 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991 and 27 March 2006).

Amounts totalling €79,830 were paid in respect of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

Amounts totalling €8,322 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

### **14 EU FUNDING**

The outturn shown in Subheads C.1., E.3., F.7. and F.9. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

The outturn shown in Subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund.

The outturn shown in Subhead F.9. includes payments in respect of activities co-financed under FEOGA.

The outturn shown in Subhead E.3. includes payments in respect of activities co-financed under EU LIFE Nature contracts.

### **15 COMMISSIONS AND INQUIRIES ETC.**

The Cumulative expenditure in respect of Commissions etc. to 31 December 2007 on account of which payments were made in the year is as follows:

<b>Commission, Committee or Special Inquiry</b>	<b>Year of Appointment</b>	<b>Expenditure in 2007 €</b>	<b>Cumulative Expenditure to 31 Dec 2007 €</b>
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	10,471,597	72,784,968

### **16 NATIONAL LOTTERY FUNDING**

**Task Force on Special Housing Aid for the Elderly**  
**Account of Receipts and Payments in the year ended 31 December 2007** **€**

Balance at 1 January 2007	-
B.2. Task Force on Special Housing Aid for the Elderly Expenditure	15,232,000
	<u>15,232,000</u>
Balance at 31 December 2007	=

**Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2007**

<b>Payee</b>	
<b>Health Service Executive Region</b>	<b>€</b>
Dublin Mid Leinster	2,000,000
Dublin North East	3,000,000
Southern	2,522,000
Western	<u>7,710,000</u>
Total	<u>15,232,000</u>

**Grant for the Heritage Council**

**Account of Receipts and Payments in the year ended 31 December 2007**

	<b>€</b>
Balance at 1 January 2007	-
E.1. Heritage Council	8,138,000
Expenditure	<u>8,138,000</u>
Balance at 31 December 2007	=

**Communal Facilities in Voluntary Housing Schemes**

**Account of Receipts and Payments in the year ended 31 December 2007**

	<b>€</b>
Balance at 1 January 2007	-
B.1. Communal Facilities in Voluntary Housing Schemes	1,922,336
Expenditure	<u>1,922,336</u>
Balance at 31 December 2007	=

**Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2007**

<b>Local Authority</b>	<b>Project</b>	<b>Amount</b>
<b>County Councils</b>		<b>€</b>
Cavan	Society of Saint Vincent De Paul, 29 Bridge Street, Cavan	58,000
Cork	Society of Saint Vincent De Paul, Derrigra, Ballineen	105,000
Donegal	Habinteg Housing Association (Ireland) Ltd., Lifford	167,775
	North West Housing Association Ltd., Fortwell, Letterkenny	142,697
	North West Housing Association Ltd., Rathmullen	97,500
	Respond Voluntary Housing Agency, Meenmore, Dungloe	22,883
Dunlaoghaire /Rathdown	St John of God Hospitaller Services, Belmont, Stillorgan	135,000
Galway	Tearmann Eanna Teo, An Tulach, Baile na Habhann, Inverin	13,388
Kildare	Kildare North Sheltered Housing Ltd., Phase 1, Dunboyne Road, Maynooth	44,985
	Respond Voluntary Housing Agency, Easton Road, Leixlip	2,150
	Respond Voluntary Housing Agency, Ardrew, Athy	39,800
Kilkenny	St. Mary's (Kilkenny) Voluntary Housing Association, Gaol Road, Kilkenny	4,060
Laois	Respond Voluntary Housing Agency, Graiguecullen	150,049
	Respond Voluntary Housing Agency, Kiln Lane, Mountrath	64,000
Longford	County Longford Association for Mentally Handicapped, Battery Road, Longford	60,000
Mayo	Ballycastle and District Social Housing Association, Main St., Ballycastle	141,750
	Ballyhaunis Social Housing Ltd., Clare Close, Clare Road, Ballyhaunis	132,146

		<b>Amount €</b>
Roscommon	Four-Mile House Housing Association Ltd., Ballinderry, Four-Mile House	60,000
Tipperary North	Thurles Lions Trust Housing Assoc. Ltd., Smith O'Brien St., Gortataggort, Brittas Rd., Thurles	81,228
Tipperary South	Saint Patrick's Dwelling for the Elderly, Ashwells Lot, Cashel	97,875
Waterford	Newgrove Housing Association, Kilnamack West	87,000
<b><i>City Councils</i></b>		
Dublin	Teenage Care Foundation Housing Association, Claremont Villa 1, Ballymun Road, Glasnevin	52,500
	Society of Saint Vincent De Paul, Marian Hall Apartments, Milltown	135,000
Limerick	Arlington Novas Ireland Ltd., 2 St. Patrick's Hill, Dublin Road, Limerick	<u>27,550</u>
	<b>Total</b>	<b><u>1,922,336</u></b>

## **17 STOCKS**

Stocks at 31 December 2007 comprised:	<b>€000</b>
Other (includes consumables in local depots)	301
Stationery	299
IT Consumables	84
Meteorological consumables	19
Cleaning Materials	<u>8</u>
	<u>711</u>

## **18 DUE TO THE STATE**

The amount due to the State at 31 December 2007 consisted of:	<b>€000</b>
Income Tax	1,145
Pay Related Social Insurance	515
Withholding Tax	610
Value Added Tax	148
Pension Contributions	<u>854</u>
	<u>3,272</u>

## **19 ENHANCING INTERNAL CONTROL**

A statement on internal financial control in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General.

**GERALDINE TALLON**

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

18 March 2008

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Environment, Heritage and Local Government. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007. Attention is drawn to Chapter 7 of the report for 2007 prepared by me pursuant to Section 3 of the Act.



**JOHN BUCKLEY**  
Comptroller and Auditor General  
19 September 2008