

## **Vote 25: Environment, Heritage and Local Government**

---

## Introduction

As Accounting Officer for Vote 25, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2009 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.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

### Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account except for the following.

### Multi-Annual Capital Commitments

Legally Enforceable Capital Commitments are reported on at the threshold of €12.697 million. (F7/9/92)

### Capital Assets

Certain buildings are depreciated at 5% per annum while others as well as land are not depreciated. The value of the latter will be reviewed every 5 years following consultation with the Office of Public Works and revalued where considered necessary. Motor vehicles are depreciated at 20% per year over 5 years, plant and machinery is depreciated over 10 years at 10% per year and radar equipment depreciation is over 15 years. Electronic voting equipment is depreciated over 20 years.

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

### Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Department of the Environment, Heritage and Local Government.

**GERALDINE TALLON**

Accounting Officer

Department of the Environment, Heritage and Local Government

30 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2009 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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 2009.

Chapters 22 and 23 of my annual report refer to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

**JOHN BUCKLEY**

Comptroller and Auditor General

8 September 2010

## Vote 25 Office of the Minister for the Environment, Heritage and Local Government Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	74,933	73,171	75,335
A.2. Travel and subsistence	2,906	2,194	3,435
A.3. Incidental expenses	2,489	1,764	2,294
A.4. Postal and telecommunications services	1,790	1,733	1,791
A.5. Office machinery and other office supplies and related services	10,798	9,193	12,021
A.6. Office premises expenses	1,753	727	1,511
A.7. Consultancy services	260	228	259
A.8. Value for money and policy reviews	340	220	355
<b>Housing</b>			
B.1. Social housing provision and renewal	1,324,905	1,297,434	1,575,576
B.2. Affordable housing and other private housing sector supports	90,056	94,040	134,432
<b>Water Services</b>			
C.1. Water services investment programme	500,000	512,000	496,374
<b>Environment</b>			
D.1. Environmental Protection Agency	34,087	34,308	35,443
D.2. Environmental radiation policy	4,845	5,083	5,206
D.3. Subscriptions to international organisations	4,016	4,165	4,671
D.4. Carbon Fund			
	<i>Current year provision</i> 50,000		
	<i>Deferred surrender</i> <u>6,277</u>	56,277	53,000
D.5. International climate change commitments	2,200	—	2,368
<b>Waste Management</b>			
E.1. Recycling services	7,000	—	9,996
E.2. Landfill remediation	5,000	5,347	46,286
<b>Local Government</b>			
F.1. Local Government Fund	417,000	443,000	548,703
F.2. Fire and emergency services	21,434	21,701	25,526
F.3. Local authority library and archive service	10,100	10,012	16,962
F.4. Community and social inclusion	6,505	5,978	10,172
F.5. Disability services	12,000	11,909	15,152

Service	2009 Estimate	2009 Outturn	2008 Outturn
€000	€000	€000	€000
<b>Local Government</b>			
F.6. Economic and social disadvantage (Dormant Accounts Fund)	1,000	500	—
<b>Heritage</b>			
G.1. Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	10,142	10,142	13,403
G.2. Built heritage	18,590	16,764	32,232
G.3. Natural heritage (National Parks and Wildlife Service)	34,848	26,363	45,425
G.4. Irish Heritage Trust	484	484	520
<b>Planning</b>			
H.1. An Bord Pleanála	13,581	15,331	15,098
H.2. Planning Tribunal	8,400	5,910	11,239
H.3. Urban regeneration	900	719	11,703
H.4. Tidy Towns Competition	289	289	586
H.5. Planning and development, etc.	267	176	264
H.6. Gateways Innovation Fund	—	—	—
<b>Other Services</b>			
I.1. Irish Water Safety Association	556	556	652
I.2. Miscellaneous services	9,260	9,141	9,817
<b>Gross Expenditure</b>			
<i>Current year provision</i>	<b>2,682,734</b>		
<i>Deferred surrender</i>	<b>6,277</b>		
	<b>2,689,011</b>	<b>2,673,582</b>	<b>3,168,530</b>
<b>Deduct:</b>			
J. Appropriations-in-aid	<b>20,999</b>	<b>21,688</b>	<b>14,217</b>
<b>Net Expenditure</b>			
<i>Current year provision</i>	<b>2,661,735</b>		
<i>Deferred surrender</i>	<b>6,277</b>		
	<b>2,668,012</b>	<b>2,651,894</b>	<b>3,154,313</b>
<b>Surplus for the year</b>		<b>€16,118,276</b>	<b>€29,436,939</b>
<b>Deferred surrender</b>		<b>€3,277,000</b>	<b>€6,277,000</b>
<b>Surplus to be surrendered</b>		<b>€12,841,276</b>	<b>€23,159,939</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			89,230	97,001
Expenditure on services and programmes			2,584,352	3,071,529
<b>Gross Expenditure</b>			<u>2,673,582</u>	<u>3,168,530</u>
Deduct				
<b>Appropriations in Aid</b>			21,688	14,217
<b>Net Expenditure</b>			<u>2,651,894</u>	<u>3,154,313</u>
<b>Changes in Capital Assets</b>				
Purchases cash		(2,560)		
Depreciation		4,965		
Loss on disposals		10	2,415	(7,558)
<b>Changes in Assets under Development</b>				
Cash payments			(524)	(550)
<b>Changes in Net Current Assets</b>				
Decrease in closing accruals		(3,398)		
Decrease in stock		196		
<b>Direct Expenditure</b>			<u>(3,202)</u>	<u>(55,876)</u>
			2,650,583	3,090,329
Net allied services expenditure	1.1		23,052	19,043
Notional rents			3,324	3,506
<b>Total Operating Cost</b>			<u><u>2,676,959</u></u>	<u><u>3,112,878</u></u>

#### 1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 25 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	18,854	16,107
10	Office of Public Works	3,824	2,548
20	Garda Síochána	168	184
	Central Fund - Ministerial etc. pensions	206	204
		<u><u>23,052</u></u>	<u><u>19,043</u></u>

**2 Statement of Assets and Liabilities as at 31 December 2009**

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	68,632	70,947
<b>Capital Assets under Development</b>	2.2	1,096	572
		<b>69,728</b>	<b>71,519</b>
<b>Current Assets</b>			
PMG Balance and Cash	2.3	5,811	25,062
Orders Outstanding		(1,160)	(16,952)
Stocks	2.4	357	553
Prepayments		5,137	4,466
Accrued income		738	288
Other debit balances	2.5	2,418	2,631
<b>Total Current Assets</b>		<b>13,301</b>	<b>16,048</b>
<b>Less Current Liabilities</b>			
Accrued expenses		3,360	5,567
Deferred Income		1	—
Other credit balances	2.6	3,716	4,399
Net Liability to the Exchequer	2.7	3,353	6,342
<b>Total Current Liabilities</b>		<b>10,430</b>	<b>16,308</b>
<b>Net Current Assets/(Liabilities)</b>		<b>2,871</b>	<b>(260)</b>
<b>Net Assets</b>		<b>72,599</b>	<b>71,259</b>

**2.1 Statement of Capital Assets**

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross Assets</b>					
Cost or valuation at 1 January 2009	32,072	8,316	75,521	6,310	122,219
Additions	739	441	1,271	209	2,660
Disposals	—	(9)	(321)	(84)	(414)
Cost or valuation at 31 December 2009	32,811	8,748	76,471	6,435	124,465
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2009	27	5,427	42,929	2,889	51,272
Depreciation for the year	5	777	3,834	349	4,965
Depreciation on disposals	—	(9)	(319)	(76)	(404)
Cumulative depreciation at 31 December 2009	32	6,195	46,444	3,162	55,833
<b>Net Assets at 31 December 2009</b>	<b>32,779</b>	<b>2,553</b>	<b>30,027</b>	<b>3,273</b>	<b>68,632</b>
<b>Net Assets at 31 December 2008</b>	<b>32,045</b>	<b>2,889</b>	<b>32,592</b>	<b>3,421</b>	<b>70,947</b>

**2.2 Statement of Capital Assets under Development**

	€000
Amounts brought forward at 1 January 2009	572
Cash payments for the year	524
Transferred to asset register	—
Amounts carried forward at 31 December 2009	1,096

**2.3 Bank and Cash**

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	5,811	25,062
Orders outstanding	(1,160)	(16,952)
	4,651	8,110

<b>2.4 Stocks</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Other (includes consumables in local depots)	133	352
Stationery	67	63
IT consumables	94	85
Meteorological consumables	55	43
Cleaning materials	8	10
	<u>357</u>	<u>553</u>

<b>2.5 Other Debit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Imprests	9	10
Advances to OPW	699	875
Recoupable salary costs	169	86
Recoupable travel costs	39	52
Recoupable travel pass scheme	122	120
Other debit suspense items	1,380	1,488
	<u>2,418</u>	<u>2,631</u>

<b>2.6 Other Credit Balances</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	969	1,119
Pay Related Social Insurance	602	542
Withholding Tax	426	671
Value Added Tax	436	457
Pension Contributions	368	381
	<u>2,801</u>	<u>3,170</u>
Other credit suspense items	915	1,229
	<u>3,716</u>	<u>4,399</u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2009</b>	<b>2008</b>
at 31 December	€000	€000
Surplus to be surrendered	12,841	23,160
Deferred surrender	3,277	6,277
Exchequer grant undrawn	(12,765)	(23,095)
Net liability to the Exchequer	<u>3,353</u>	<u>6,342</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	4,651	8,110
Debit balances: suspense	2,418	2,631
	<u>7,069</u>	<u>10,741</u>
<b>Creditors</b>		
Due to State	(2,801)	(3,170)
Credit balances: suspense	(915)	(1,229)
	<u>(3,716)</u>	<u>(4,399)</u>
	<u>3,353</u>	<u>6,342</u>

<b>2.8 Matured Liabilities</b>	<b>2009</b>	<b>2008</b>
	€000	€000
Estimate of matured liabilities not discharged at 31 December	29	15

## 2.9 Commitments

### (a) Global Commitments

Global figure for commitments likely to materialise in subsequent year(s) under procurement and grant subheads are €159,544 and €2,163,921,579 respectively.

### (b) Multi-Annual Capital Commitments

(Projects Costing €12,697,380 or more)

<b>1 Water/Sewerage Projects</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Arklow Sewerage Scheme (Advance Works)	323	—	17,576	17,899
Arklow Water Supply Scheme <sup>2</sup>	1,002	3,153	13,609	17,764
Ashbourne/Ratoath/Kilbride Sewerage Scheme <sup>1</sup>	6,540	5,609	5,172	17,321
Balbriggan-Skerries Sewerage	18,883	—	3,504	22,387
Ballina Sewerage Scheme <sup>1</sup>	16,102	1,395	728	18,225
Ballycoolen Water Supply Scheme (Storage Reservoirs) <sup>1</sup>	59,057	1,281	1,032	61,370
Ballymore Eustace Water Treatment Plant Stage 3 <sup>1</sup>	32,466	21,261	6,930	60,657
Ballyshannon Water Supply Scheme	1,325	451	11,292	13,068

<b>1 Water/Sewerage Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Boherboy Water Supply Scheme <sup>1</sup>	12,933	10,561	23	23,517
Bray Shanaganagh Sewerage Scheme <sup>1,3</sup>	11,022	12,926	30,877	54,825
Carlow Town Surface Water Drainage (Main Scheme) <sup>2</sup>	610	—	17,787	18,397
Castlebar Environs Sewerage (excl. Advance & Outfall) <sup>1</sup>	35,223	5,642	834	41,699
Castlerea Sewerage Scheme	12,898	1,025	537	14,460
Clareville Water Treatment Plant <sup>1</sup>	26,578	—	7,619	34,197
Clonmel MD Contract 4, 5 & 6	15,490	280	—	15,770
Courtown Riverchapel Sewerage	18,869	—	442	19,311
Donegal Bay Wastewater Treatment Plant Group A (DBO Contract - incorporating part of Donegal, Ballyshannon and Rossnowlagh) <sup>1</sup>	25,965	178	1,841	27,984
Dublin Bay Sewerage <sup>1</sup>	393,072	6,367	2,466	401,905
Dublin North Fringe Water Supply - Sillogue Storage	26,050	—	396	26,446
Dublin Water Conservation (DRWRP) <sup>1</sup>	13,022	5,048	5,908	23,978
Dundalk Main Drainage <sup>1</sup>	72,758	1,190	—	73,948
Dungarvan Sewerage <sup>1</sup>	30,817	345	1,226	32,388
Dunshaughlin Water Supply Scheme <sup>2</sup>	7,788	5,006	—	12,794
East Waterford Water Supply Scheme Stage 2				
Phase 2 <sup>1</sup>	12,174	3,299	—	15,473
Four Roscommon Regional Water Supply Scheme <sup>1</sup>	5,692	3,456	31,052	40,200
Galway Main Drainage Treatment Works	64,790	—	961	65,751
Gorey Regional Water Supply Scheme <sup>2</sup>	2,761	2,334	11,284	16,379
Kildare Sludge Treatment Centre	16,080	—	1,004	17,084
Kildare Water Supply Scheme Phase 1 (River Barrow Abstraction Scheme Advance ct Electrical Building) <sup>1</sup>	4,456	1,479	36,915	42,850
Kildare WS Strategy, Phase 1 - Trunk Watermains	14,815	16	—	14,831
Kildare WS Strategy, Phase 1 - Wellfield Contract <sup>1</sup>	14,227	—	880	15,107
Knock Sewerage Stage 1	15,604	—	294	15,898
Leitrim Towns & Villages Sewerage Scheme (Dromahair, Kinlough, Kiltyclogher, Tullaghan, Drumkeeran, Rooskey, Jamestown, Cloone, Drumcong, Killargue & Ballinaglera) <sup>1</sup>	6,955	7,943	2,449	17,347
Limerick Main Drainage (Phase 1, 2 & 3) - Collection and Treatment (incl. ct 4.3) <sup>1</sup>	311,687	8,708	2,827	323,222
Longford Central Regional Water Supply Scheme	243	—	12,691	12,934
Lough Mask Regional Water Supply (Knock-Ballyhaunis)	30,425	—	646	31,071
Lower Liffey Valley Sewerage Scheme (Lexlip STP Ext.)	25,270	427	—	25,697

<b>1 Water/Sewerage Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) <sup>1</sup>	23,002	18,002	1,272	42,276
Midleton Sewerage	25,462	315	353	26,130
Monaghan Water	20,948	1,071	—	22,019
Mullingar Sewerage Improvement Scheme <sup>2</sup>	12,054	23,389	1,700	37,143
Navan Mid Meath Water Supply <sup>1</sup>	11,999	9,265	34,236	55,500
Navan Sewerage <sup>1</sup>	32,733	—	524	33,257
New Ross Sewerage Scheme	11,916	941	633	13,490
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) Stage 3 <sup>1</sup>	37,447	4,524	—	41,971
Sandyford High Level Water Supply Scheme <sup>1</sup>	2,440	—	10,609	13,049
Skibbereen Sewerage Scheme <sup>3</sup>	12,455	1,339	—	13,794
Sligo Lough Gill Regional Water Supply <sup>1</sup>	35,730	1,135	—	36,865
Sligo Wastewater Treatment Plant (DBO Contract)(G) <sup>1</sup>	17,960	527	—	18,487
Swords Sewerage	29,824	—	212	30,036
Tipperary Grouped Design, DBO & Wastewater Treatment Plants <sup>1</sup>	15,475	1,334	—	16,809
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsk & Lisacul) <sup>1</sup>	7,507	3,114	4,927	15,548
Tuam Regional Water Supply Scheme Ext to Headford	15,212	—	5	15,217
Tuam Regional Water Supply Stage 3	16,815	—	520	17,335
Upper Liffey Valley, Sewerage Scheme Stage 3 -Osberstown (incl. Advance Works) <sup>2</sup>	2,933	1,033	22,909	26,875
Waterford Sewerage Scheme Stage 2 <sup>1</sup>	39,193	5,670	734	45,597
Westport Sewerage (excl. Advance Section)	49,925	—	662	50,587
Wicklow Sewerage Scheme (Wentworth Place Culvert) <sup>1</sup>	13,943	8,161	38	22,142
<b>Total</b>	<b>1,798,945</b>	<b>189,200</b>	<b>310,136</b>	<b>2,298,281</b>

<b>2 Housing Projects</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
<b>Construction Projects</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Abbeylands, Ferrybank, Waterford City <sup>2</sup>	11,689	517	3,105	15,311
Balgaddy, Phase C, Lucan, Co. Dublin <sup>1</sup>	20,211	1,298	—	21,509
Balgaddy, Phase E, Lucan, Co. Dublin	15,473	—	3,401	18,874
Cathedral Avenue, Shandon, Cork City <sup>2</sup>	10,998	—	6,091	17,089
Carrickphierish Upper, Waterford City <sup>1</sup>	13,697	4,069	—	17,766
Collaghknock Glebe, Co. Kildare <sup>1</sup>	15,328	1,228	—	16,556
Cushlawn, Tallaght, Dublin 24 <sup>1</sup>	11,650	833	2,440	14,923
Deerpark, Kiltipper, Dublin 24 <sup>1</sup>	24,169	360	—	24,529
Fortunestown, Phase B1, Tallaght, Dublin 24 <sup>1</sup>	13,423	666	1	14,090
Fortunestown, Phase B2, Tallaght, Dublin 24 <sup>1</sup>	16,918	1,492	—	18,410
Furry Hill, Sandyford, Co. Dublin <sup>1</sup>	15,072	572	—	15,644
Gooldshill, Mallow, Co. Cork <sup>1</sup>	7,434	9,558	9,534	26,526
Knockboy, Ballygunner, Waterford City	12,861	420	16,931	30,212
Mount St Joseph's, Blarney Road, Cork <sup>1</sup>	10,214	—	5,273	15,487
Mountwood, Dun Laoghaire, Co. Dublin	16,847	—	5,482	22,329
Mullaharlin Road, Dundalk, Co. Louth	14,786	—	2,787	17,573
Parlickstown, Mulhuddart, Dublin 15	13,057	—	2,910	15,967
Pearse Street, Sallynoggin, Co. Dublin <sup>1</sup>	8,299	4,778	2,981	16,058
Rickardstown, Newbridge, Co. Kildare <sup>1</sup>	24,849	—	5,399	30,248
Shankill, Phase 2, Co. Dublin <sup>1</sup>	21,050	2,301	—	23,351
Spencer Dock, Dublin	—	—	40,794	40,794
Stag Park, Mitchelstown, Cork <sup>1</sup>	12,716	1,073	2,985	16,774
Susie's Field, Cork City	23,206	2,763	4,784	30,753
<b>Total</b>	<b>333,947</b>	<b>31,928</b>	<b>114,898</b>	<b>480,773</b>
<b>Turnkey Projects</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Carriganarra, Ballincollig, Co. Cork	15,498	—	1,340	16,838
Church Road, Tullamore, Co. Offaly	7,760	6,538	357	14,655
Farndreg, Dundalk, Co. Louth <sup>2</sup>	10,918	577	12,413	23,908
The Meadows, Knockacullen, Hollyhill, Cork City <sup>1</sup>	16,000	2,538	—	18,538
Tory Top Road, Cork City	—	5,061	11,606	16,667
<b>Total</b>	<b>50,176</b>	<b>14,714</b>	<b>25,716</b>	<b>90,606</b>

<b>2 Housing Projects (continued)</b>	<b>Cumulative Expenditure to 31 December 2008</b>	<b>Expenditure in 2009</b>	<b>Subsequent Years</b>	<b>Total Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Regeneration Projects</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Bunratty Road, Maisonettes, Dublin City <sup>2</sup>	6,531	5,886	2,464	14,881
Inner City Dublin Flat Complexes <sup>1</sup>	89,249	12,081	12,229	113,559
Knocknaheeny, Cork City <sup>1</sup>	25,892	5,573	134	31,599
Laurel Avenue, Dun Laoghaire <sup>1</sup>	13,297	500	1,290	15,087
Regeneration of Ballymun Flats <sup>1</sup>	582,382	63,577	59,846	705,805
The Glen, Phase 2, Cork City <sup>1</sup>	4,708	1,858	20,148	26,714
<b>Total</b>	<b>722,059</b>	<b>89,475</b>	<b>96,111</b>	<b>907,645</b>
<b>3 Carbon Fund</b>				
<b>Project</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Purchase of Carbon Credits <sup>1</sup>	23,723	53,000	55,000	131,723

**Notes:**

<sup>1</sup>Cost of project updated since 2008.

<sup>2</sup> Excluded from 2008 account as the then estimated cost of the scheme was under €12.7m

<sup>3</sup>Cumulative expenditure to 31 December 2008 updated

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

In the latter part of 2009, based on an analysis of expenditure trends, a full review of 2009 requirements and following consultation with the Department of Finance, the Department through the established process of virement transferred savings that arose on various subheads to augment other subhead provisions in order to accommodate identified additional requirements in 2009.

Sub-head	Less/(more) than provided €000	Explanation
A.3.	725	Projected expenditure associated with operation/maintenance of new accommodation in Wexford, and with related consolidation of Dublin accommodation, did not materialise. In addition, there was reduced spending on staff training and development.
A.6.	1,026	Due to delays in completion of new accommodation in Wexford, and a decision by OPW not to take on new leased premises, anticipated fit-out costs were not incurred in 2009.
A.8.	120	Expenditure related to consultancy work was reduced during 2009.
B.1	27,471	Due to the late determination of the estimates and the consequential delay in notification of allocations, expenditure on the local authority housing programme was lower than anticipated.
D.4.	3,277	Recoupment of the Central Fund in respect of expenditure incurred by the NTMA in relation to the acquisition of carbon allowances and credits on behalf of the State was less than expected due to the fact that the Agency purchased fewer credits than anticipated in 2008.
D.5.	2,200	This subhead provides for the cost of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. A successor to the Bonn agreement (the funding mechanism up to 2008) was not agreed at international level in 2009 and, as a result, no expenditure arose in the year.
E.1.	7,000	The provision for the development of biological treatment facilities in Dublin was not expended due to a decision to re-evaluate the proposed approach.
E.2.	(347)	Additional funding was provided to cover all requests for grant payments that were in order for payment in 2009.
F.1.	(26,000)	Additional funding was provided to the Local Government Fund primarily to assist in meeting local authority flood relief related costs.
F.4.	527	This subhead provides local authority capital recoupment for social and community facilities. Expenditure was less than anticipated due to a number of factors, including reduced availability of matching funding and the rate of progress with planning at local level.
F.6.	500	This subhead relates to funds allocated by the Department of Community, Rural and Gaeltacht Affairs from the Dormant Accounts Fund to support proposals which come within the remit of this Department. The time required to complete project selection and contract award resulted in reduced spending in 2009.
G.2.	1,826	Expenditure was lower than anticipated due to reduced time available following finalisation of the allocation for the Built Heritage Capital Programme for 2009.

Sub-head	Less/(more) than provided €000	Explanation
G.3.	8,485	A number of factors gave rise to the savings, including more competitive tender prices; lower maintenance/operation costs; delays in the commencement/completion of capital works and research surveys due to adverse weather; and expected expenditure arising from compensation cases not materialising in the year.
H.1.	(1,750)	Additional funding was provided to An Bord Pleanála to meet shortfalls due to reduced fee income and additional expenditure associated with early retirements.
H.2.	2,490	Expected payments in respect of a number of third party Tribunal costs did not materialise within the year.
H.3.	181	Expenditure was less than anticipated arising from reduced recoupment due to a local authority.

## 4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated €000	Realised €000	Realised €000
1. Fees payable by Local Authorities, etc., for audit of their accounts	2,007	2,411	2,543
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	650	726	713
3. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	—	—	—
4. MET Éireann Receipts	9,439	9,891	9,938
5. Rents (including receipts from lettings of fishing rights, etc.)	125	148	130
6. Services at Visitor Centres	25	14	19
7. Sales of Property	23	55	59
8. Charges at National Parks and Wildlife Sites	600	566	652
9. Miscellaneous Receipts	200	895	163
10. Dormant Accounts Receipts	1,000	500	—
11. Receipts from Pension-related Deductions on Public Service Remuneration	6,930	6,482	—
<b>Total</b>	<b>20,999</b>	<b>21,688</b>	<b>14,217</b>

**Explanation of significant variations**

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
1.	(404)	Demands for audit fees are issued on an ongoing basis as audits are completed. Receipts were higher than expected due to the receipt of outstanding fees.
9.	(695)	Receipts under this heading vary significantly from year to year and are difficult to estimate accurately.
10.	500	This appropriation-in-aid relates to recoupment from the Dormant Accounts Fund for any expenditure arising under subhead F.6. In the event, expenditure from subhead F.6 was less than anticipated in 2009.
11.	448	Receipts were less than estimated due to the decrease in the Department's staff numbers.

**4.2 Extra receipts payable to the Exchequer**

Miscellaneous receipts payable directly to the Exchequer amounted to €2,935,010. These were mainly in respect of costs awarded to the Planning Tribunal, refunds of purchase monies where acquisitions did not proceed, redemption of projects funded under the Capital Assistance Scheme, interest from the bank account used for electronic payments and voluntary surrender of pay.

**5 Employee Numbers and Pay**

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	1,192	1,332
	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Pay	70,269	71,925
Higher, special or additional duties allowances	391	481
Other allowances	2,999	3,141
Overtime	1,173	2,088
Employer's PRSI	3,939	4,228
<b>Total pay</b>	<b>78,771</b>	<b>81,863</b>

**Note:** The total pay figure is inclusive of pay in subheads A.1., G.2., G.3. and H.2.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	117	11	21,699	21,248
Other allowances	703	117	22,972	22,494
Overtime	393	25	26,510	44,365

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

### 5.2 Other Remuneration Arrangements

A total of €285,487 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€245,842) and the Rent Tribunal (€39,645).

Seven retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €39,489.

## 6 Miscellaneous Items

### 6.1 EU Funding

The outturn shown in subhead C.1. includes payments in respect of activities co-financed by the EU Cohesion Fund. The outturn shown in subheads G.2. and I.2. includes payments in respect of activities co-financed by the European Regional Development Fund. The outturn shown in subhead G.3. includes payments in respect of activities co-financed under EU LIFE. Estimates of expenditure and actual outturns were as follows:

Subhead	Description	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
C.1.	Water services investment programme	10,700	10,700	—
G.2.	Built heritage	158	158	—
G.3.	Natural heritage (National Parks and Wildlife Service)	695	695	189
I.2.	Miscellaneous services	2,800	3,222	2,523
		<b>14,353</b>	<b>14,775</b>	<b>2,712</b>

### 6.2 Commissions and Inquiries

	Year of appointment	Cumulative Expenditure to end 2009 €000	2009 Outturn €000	2008 Outturn €000
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	89,934	5,910	11,239
		<b>89,934</b>	<b>5,910</b>	<b>11,239</b>

### 6.3 National Lottery Funding

Subhead	Description	2009	2009	2008
		Estimate €000	Outturn €000	Outturn €000
B.1.	Social housing provision and renewal	2,500	2,500	2,998
B.2.	Affordable housing and other private housing sector supports	3,500	3,500	14,700
G.1.	Grant for An Chomhairle Oidhreachta (Heritage Council) (part funded by National Lottery)	8,282	8,282	9,529
		<b>14,282</b>	<b>14,282</b>	<b>27,227</b>

Details are available on the Department's website at [www.environ.ie](http://www.environ.ie)

### 6.4 Legal Costs

A payment of €198,443 was made in respect of legal costs incurred in a High Court action taken against the Minister in connection with bringing Dáil constituencies into line with census population figures (Department of Finance sanction S74/45/00 of 6 March 2009).

A payment of €200,000 was made in respect of costs arising from a High Court action taken against the Minister in connection with a requirement on candidates to pay a deposit to be placed on the ballot paper for elections to the Dáil and European Parliament (Department of Finance sanction S74/31/94 of 21 August 2009).

A payment of €198,175 was made in settlement of a legal action taken in the High Court against the Minister and North Tipperary County Council in relation to compliance with fire safety requirements (Department of Finance sanction S74/31/94 of 15 December 2009).

### 6.5 Other Miscellaneous Items

Under the provisions of Section 91 of the Finance Act 2004, €3,277,000 of unspent allocation in respect of subhead D.4. was carried forward to 2010.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,213,000 from the Vote for 2009 was included in the Estimates for 2010.

In addition to voted moneys, sponsorship totalling €443,369 was also expended on the Tidy Towns Competition.

