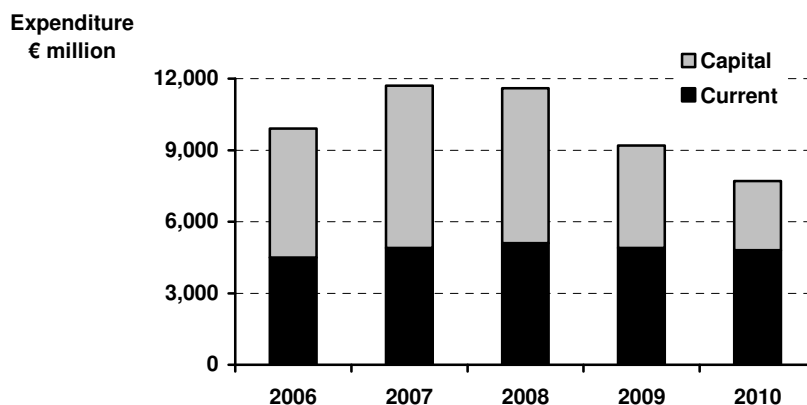


16 Central Government Funding of Local Authorities

- 16.1 Aggregate expenditure by local authorities in 2010 (the last year for which information is available) is estimated at €7.7 billion. This comprised around €2.9 billion in capital expenditure, and around €4.8 billion in current expenditure (see Figure 16.1).¹

Figure 16.1 Expenditure by local authorities by type, 2006 to 2010



Source: Department of the Environment, Community and Local Government

- 16.2 Local authority capital spending results in the creation or acquisition by a local authority of assets that have a use beyond the year in which they are provided e.g. road construction, building or purchase of houses, swimming pool, library, etc. Local authority capital programmes are financed largely by State grants from a variety of sources, with some funding from development levies, borrowings, own internal resources and property sales.
- 16.3 Current expenditure by local authorities (sometimes referred to as revenue expenditure) covers the day-to-day running of local authorities, including staff salaries, housing maintenance, pensions, operational costs of water treatment plants, etc. Current expenditure is funded from a variety of sources, including Exchequer and Local Government Fund grants (about 44% of the total in 2010), local authority rates (about 30%) and charges for goods and services such as commercial water charges, housing rents, parking charges, etc (about 26%). The contribution to current expenditure from the different income sources varies between authorities.
- 16.4 The objective of this chapter is to provide an overview of the funds flowing from and through central Government sources to local authorities, and of the purposes for which the funds have been provided. It also reviews indicators of performance of urban waste water treatment services and provides updates in relation to certain matters previously reported on.

¹ Collation of local authority expenditures outturns for 2011 had not been finalised by the Department of the Environment, Community and Local Government at the time of this report.

Central Government Transfers

16.5 Transfers of funding from central government sources to local authorities in 2011 totalled €3.5 billion. Around 83% of this originated as Exchequer funding provided through the votes for Government departments. The non-Exchequer sourced funding (17% of the total) was provided from the Local Government Fund and the Environment Fund. Figure 16.2 sets out the sources of funding from central Government sources to local authorities each year from 2007 to 2011.

Figure 16.2 Sources of Central Government Financing for Local Authorities, 2007 to 2011

Source of funds	2007	2008	2009	2010	2011
	€m	€m	€m	€m	€m
Exchequer funds^a					
Vote 25 — Environment, Community and Local Government	2,584	2,804	2,401	1,828	1,353
Vote 26 — Education and Skills	272	301	379	389	355
Vote 32 — Transport, Tourism, and Sport	1,508	1,400	1,505	1,596	1,192
Other Votes	49	64	41	26	9
	4,413	4,569	4,326	3,839	2,909
Other funding sources					
Local Government Fund ^b	1,049	1,102	897	575	561
Environment Fund	40	39	30	37	39
	1,089	1,141	927	612	600
Funding from all central Government sources	5,502	5,710	5,253	4,451	3,509

Source: See Annex A

Notes: a Vote titles changed in 2011. The new vote titles are used here.

b Non exchequer element.

16.6 The resources in the Local Government Fund are used mainly to provide local authorities with funding for their day-to-day activities and for the upkeep of non-national roads.² Up to 2011, the Fund was financed mainly by the proceeds of motor tax and an annual Exchequer contribution paid into the Fund from the Vote for the Office of the Minister for the Environment, Community and Local Government (Vote 25).³ The Exchequer contribution ceased in 2012 and is being replaced by the proceeds of the household charge payable since 2012 by owners of residential property.⁴ By July 2012, some €98 million was collected.

16.7 The Environment Fund is used primarily to support environmentally-oriented initiatives, campaigns and programmes, many of which are organised at local or regional level under the auspices of local authorities. The proceeds of the plastic bag levy, which is paid by consumers and collected from retailers by the Revenue Commissioners are paid into the Fund. Receipts from the landfill levy are also paid into the Fund. Disbursements from the fund are used to assist projects on the basis of their capacity to protect or enhance the environment. (Chapter 27 reviews the collection of both levies).

² A small amount of the fund is used to support certain other local government-related initiatives.

³ Chapter 26 reviews issues in relation to the collection of motor tax.

⁴ The Local Government (Household Charge) Act 2011. The Local Government Management Agency are responsible for collecting the charge on behalf of the sector. The household charge is an interim measure and a property tax is to be introduced to replace it.

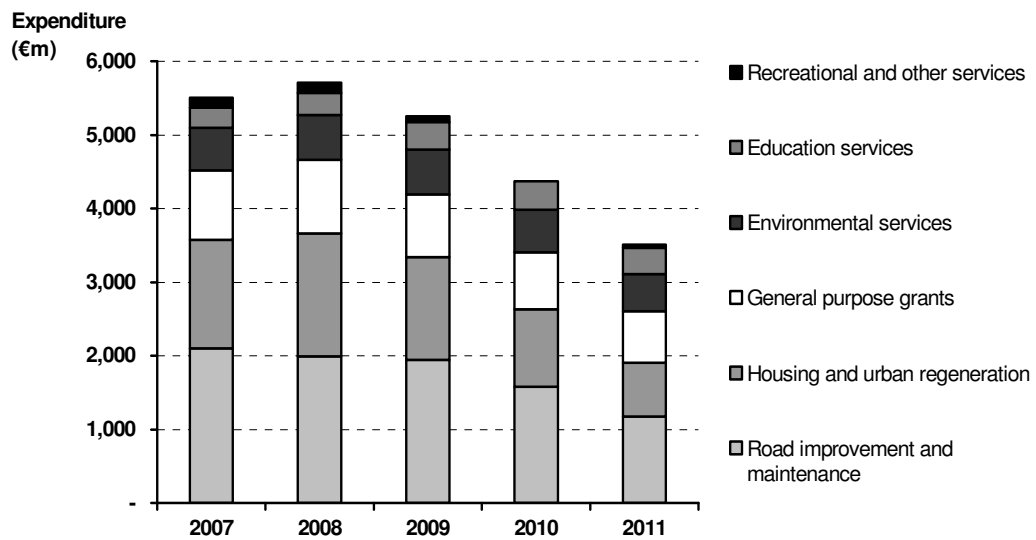
Application of Funding

16.8 Most of the funding sourced from central government and provided to local authorities must be used for specific local authority services. These can be grouped into six broad programme categories.

- **Housing and Urban Regeneration** – The bulk of funding for housing and urban regeneration is provided directly to local authorities by the Department of the Environment, Community and Local Government. The funding is used by local authorities for the provision of local authority housing, regeneration and remedial work, traveller accommodation, voluntary and cooperative housing, the Rental Accommodation Scheme, housing adaptation grants, and accommodation for homeless people.
- **Environmental Services** – Almost all (92%) of the central funding provided to local authorities in support of environmental services is directed towards investment in water services, and is primarily funded by the Department of the Environment, Community and Local Government. The remaining funding for environmental services comes from the Department of Arts, Heritage and Gaeltacht Affairs, the Local Government Fund and the Environment Fund.
- **Road Improvement and Maintenance** – Improvement and maintenance of the national roads is the responsibility of the National Roads Authority, which operates under the aegis of the Department of Transport, Tourism and Sport. In carrying out its projects, the Authority normally uses local authorities as its agents, and channels its expenditure through them. An allocation of funds is made from the Local Government Fund to the Department of Transport, Tourism and Sport for the upkeep of regional and local roads. Grants for these purposes are paid to local authorities by that Department.
- **Education Services** – The Department of Education and Skills reimburses the cost of higher education grants awarded by local authorities. However, a new national grant awarding authority – Student Universal Support Ireland – has been established. All new students applying for support under the student grant scheme for the 2012/2013 academic year must apply to the new authority. The Department of Education and Skills also reimburses local authorities the costs of providing superannuation benefits for retired staff of Vocational Education Committees and of Institutes of Technology who are members of the Vocational Teachers' Superannuation Scheme or the Education Sector Superannuation Scheme respectively. However, this function is in the process of being transferred to the PMG Pensions Section in the Department of Finance, who will assume responsibility, in place of the local authorities, for the pension and gratuity payment function.
- **Recreation and Other Local Services** – This comprises central government funding for local authority services such as library and archive services, swimming pool construction and maintenance and other public amenity and cultural projects, as well as fire and emergency services, and services for the disabled.
- **General Purposes Grants** – Through the Local Government Fund, the Department of the Environment, Community and Local Government provides top-up funding to local authorities to assist them bridge the gap between their other income sources and the cost of the services they provide, including the local authorities' own administration costs.

16.9 Figure 16.3 presents a breakdown of the transfers to local authorities for 2007 to 2011 showing the programmes being supported (a detailed breakdown is at Annex A). In 2011, one third of the total provision was in respect of road improvements and maintenance work, just over one fifth was provided for housing and urban regeneration programmes, with funding for general purposes accounting for just under one fifth.

Figure 16.3 Central government transfers to local authorities, by expenditure programme 2007 to 2011



Source: See Annex A

Urban Waste Water Treatment Performance Measures

- 16.10** Overall responsibility for water services in the State – i.e. the availability of drinking water and the collection and treatment of wastewater – lies with the Department of the Environment, Community and Local Government (the Department). The direct provision and maintenance of public water services is the responsibility of the city and county councils (water services authorities). A new state body, Irish Water, has been established to take over responsibility for water services from the local authorities.
- 16.11** Over the past decade, approximately €4.5 billion of Exchequer funds have been invested in protecting and conserving water services under the Water Services Investment Programme, of which €3.2 billion was spent on wastewater infrastructure. An additional €107 million of wastewater spending was funded through the Rural Water Programme. This reflects the investment requirements necessary to ensure compliance with the 1991 EU Urban Waste Water Treatment Directive (the Directive).
- 16.12** Relevant and timely performance measures and indicators for programmes assist in making allocation decisions and in supporting efficient and effective service delivery and accountability. The following sections review the performance indicators available for urban waste water treatment services.

Directive Requirements

- 16.13** The Urban Waste Water Treatment Regulations 2001 (S.I. No. 254 of 2001), as amended, give effect to the Urban Waste Water Treatment Directive (91/271/EEC). The main requirements of the Directive are
- scheduled provision of waste water collecting systems and treatment plants based on the size of the catchment area and the type of water body to which the waste water is discharged (freshwater, estuarine or coastal, sensitive or non-sensitive)⁵
 - monitoring by water services authorities (including frequency of monitoring) of discharges from waste water treatment plants.
- 16.14** The Environmental Protection Agency (EPA) is the statutory authority for reporting on the quality of effluents being discharged from treatment plants, sewers or drainage pipes which are vested in, controlled or used by local authorities. The EPA publishes reports based on information provided by local authorities.
- 16.15** An EPA report published in February 2012 provided a review of the operation of urban waste water treatment plants, mainly using data for 2008 and 2009. An update to that report, published in June 2012, also provided data for 2010.⁶ The reports include data on the infrastructure in place and the performance of treatment plants.
- 16.16** The reports provide valuable data on the level of waste water treatment provided and the results of testing carried out on discharges from treatment plants. They also allow the extent to which Ireland is in compliance with the requirements of the Directive to be assessed. The usefulness of the reports is, however, diminished by delays in publication. No information is available on the cost per unit of treating waste water.

5 A catchment area is referred to in the Directive as an agglomeration. An agglomeration is a cluster/collection/geographical area that is served by the treatment plant.

6 *Focus on Urban Waste Water Discharges in Ireland, February 2012, and Update Report*, June 2012.

- 16.17** A value for money review carried out by the Department in 2010 recommended that data developed by the EPA to assess the water quality impact of waste water investment should be collated more regularly and used as an outcome indicator for assessing impacts of future programmes.⁷

Level of Waste Water Treatment Provided

- 16.18** The EPA reports provide data on all treatment plants that are subject to the waste water discharge licensing process i.e. those with a population equivalent of more than 500. Some water services authorities applied for licences in respect of smaller treatment plants in anticipation of future increases in population equivalent and these are also included in the data reported. Figure 16.4 sets out details of the level of waste water treatment provided in the 538 plants covered by the 2010 update report. A summary of the level of treatment provided for plants in each local authority is out in Annex B.

Figure 16.4 Level of Waste Water Treatment Provided in 2010

Level of treatment	Population equivalent			All	
	less than 2,000	2,000 to 10,000	over 10,000		
No treatment or preliminary treatment	25	7	6	38	7%
Primary treatment	61	7	—	68	13%
Secondary treatment	175	59	26	260	48%
Secondary and nutrient treatment	93	51	28	172	32%
Total	354	124	60	538	100%

Source: EPA: An Update Report on data presented in the EPA Report *Focus on Urban Waste Water Discharges in Ireland* published in February 2012.

- 16.19** A total of 432 or 80% of plants were providing secondary treatment or secondary treatment with nutrient reduction in 2010.
- 16.20** The Directive requires member states to ensure that all urban waste water entering collecting systems (with a population equivalent in excess of 2,000) is subject to secondary treatment, or secondary treatment with nutrient reduction.⁸ In 2011, there were 18 plants that have yet to meet the level of treatment set down by the directive. These are set out in Figure 16.5. It is estimated that the required treatment will not be in place in all plants until 2015.

⁷ *Report on the Value for Money Review of the Water Services Investment Programme 2007 – 2009*, published in 2010.

⁸ Waste water from urban areas with a population of less than 10,000 discharging to coastal areas requires 'appropriate' treatment.

Figure 16.5 Catchment Areas where Secondary Treatment, and Treatment with Nutrient Reduction is Required but not yet in place in 2010

County Council	Level of treatment to be provided	Catchment area
Cork	Secondary	Skibbereen
		Cobh
		Passage West/Monkstown
		Ringaskiddy/Crosshaven/Carrigaline
		Youghal
	Secondary with nutrient reduction	Carrigtohill
Cork City	Secondary with nutrient reduction	Cork City ^a
Donegal	Secondary	Moville
	Secondary with nutrient reduction	Killybegs
Fingal	Secondary	Lusk
Galway	Secondary	Clifden
Greater Dublin	Secondary with nutrient reduction	Ringsend ^a
Kerry	Secondary with nutrient reduction	Tralee ^a
Kilkenny	Secondary with nutrient reduction	Kilkenny City and Environs ^a
Louth	Secondary with nutrient reduction	Dundalk ^a
Wexford	Secondary with nutrient reduction	Enniscorthy ^a
Wicklow	Secondary	Bray
		Arklow

Source: EPA, *Focus on Urban Waste Water Discharges in Ireland*, February 2012.

Note: a Secondary treatment is in place for these catchment areas but nutrient reduction is also required.

Waste Water Discharge Testing

- 16.21** The Directive specifies quality standards for waste water discharge in urban areas by reference to three parameters – biological oxygen demand (BOD), chemical oxygen demand (COD) and total suspended solids (TSS). The Directive also sets the minimum number of samples that should be analysed in order to determine compliance with the quality standards. Compliance with the sampling level and quality standards is mandatory for discharges from larger urban areas (those with a population equivalent of 10,000 or more) and for areas with a population equivalent of 2,000 or more that discharge to freshwater or estuaries. The EPA uses the standards in the Directive as a guide to assess the performance of all plants.
- 16.22** Treatment plants where secondary treatment is provided (432 in 2010) can fail to meet the Directive standards due to an insufficient number of samples being examined/reported or because the samples that were taken failed to meet the quality standards.
- 16.23** The number of samples that should be taken and analysed varies depending on the catchment area served by the treatment plant. The rate of compliance in 2010 by secondary treatment plants with the Directive requirements on sample number was 94%. Five plants did not submit any sample results to the EPA in 2010. The rate of compliance by plants with secondary treatment with discharge quality standards was 58% in 2010 (see Figure 16.6).

Figure 16.6 Rates of Compliance with Sample Frequency and Discharge Quality, Plants with Secondary Treatment, 2010

	2010
Plants with secondary treatment	432
Rate of compliance with sample number requirements	94%
Rate of compliance with discharge quality requirements	58%

Source: **Update Report** (June 2012) on data presented in the EPA Report *Focus on Urban Waste Water Discharges in Ireland* published in February 2012.

Views of the EPA

- 16.24** In relation to performance measures and indicators, the EPA has stated that since the Urban Waste Water Directive, two further instruments driven by the EU are in place. These are the 2000 Water Framework Treatment Directive and the Waste Water Discharge Regulations 2007.
- 16.25** In relation to urban waste water, the 2000 Water Framework Directive aims to protect high quality waters from the impacts of waste water discharge, prevent environmental pollution by waste water discharges and restore the quality of waters that have been polluted by waste water discharges. Working to achieve compliance with the Urban Waste Water Treatment Directive will be a significant step towards meeting the requirements of the Water Framework Directive.
- 16.26** The EPA has received 536 applications for waste water discharge licences under the 2007 waste water discharge regulations and 204 have been issued. Many licences include a requirement to carry out infrastructural upgrades and improvements by specific dates in order to improve the quality of waste water discharges, protect the receiving waters and/or comply with European Directives. When the remaining licence applications are assessed, the EPA believe that further improvements and infrastructural upgrades are likely to require significant funding.
- 16.27** In relation to reporting results and plant performance, the EPA have stated that it continues to meet the legislative requirement – reporting at intervals not exceeding two years.⁹ From 2012, it is committed to publishing data on effluent quality and plant performance for any given year by the end of the following year i.e. the data for 2011 is scheduled to be published in 2012.

Conclusions and Recommendations – Waste Water Treatment

- 16.28** The EPA collates performance information which allows the quality of waste water treatment plant discharges to be assessed. However, there are delays in publishing the data – data for 2009 and 2010 was published in 2012 – and some local authorities do not report required results. The delay in reporting results of sampling and plant performance makes it difficult to link discharge quality to the investment in wastewater infrastructure.

Recommendation 16.1: The Department should examine the causes of the delays in reporting discharge quality and set targets for local authorities to provide the necessary data to the EPA and for the EPA to publish the collated results. The feasibility of providing indicators of cost per unit of waste water treatment should also be examined.

⁹ Environmental Protection Agency Act 1992.

Department Accounting Officer's Response: Agreed. The delay in publication was due to the introduction of a new data management system. This has been addressed and future reports will be published in a timely manner. The issue of capital unit costs was examined in the 2010 Value for Money review, which noted difficulties that arise in this regard. The matter will be kept under review in the Department.

- 16.29** Significant progress has been made in the provision of wastewater infrastructure, but there remain 18 treatment plants where the level of treatment required by the Directive is not being provided. It is estimated that the required level will not in place in all plants until 2015.

Recommendation 16.2: The Department should prioritise investment to those areas that represent the highest risk of failing to meet the Directive and which could result in additional costs through financial penalties being imposed.

Department Accounting Officer's Response: Agreed. The Department already prioritises investment in order to ensure compliance with the Directive and consults with the EPA in this regard. The number of plants with the level of treatment required in 2010 represented a population equivalent of 93% of discharges.

- 16.30** There remain a number of plants for which no sample results are provided to the EPA or where the required number of samples are not taken. This militates against making a full assessment of the quality of waste water discharges. As a result, it is difficult to monitor progress and to estimate the work required to achieve full compliance.

Recommendation 16.3: The Department should identify barriers to meeting minimum sampling requirements and set targets for local authorities to meet those requirements.

Department Accounting Officer's Response: Agreed. There has been a reduction in the number of plants that failed to meet the requirements of the Directive solely due to insufficient sampling, down from 30% in 2007 to 3% in 2010. Substantial progress has been made in addressing previous shortcomings in this area.

- 16.31** Of the plants with secondary treatment, there were 182 (42%) in 2010 which do not meet the quality standards.

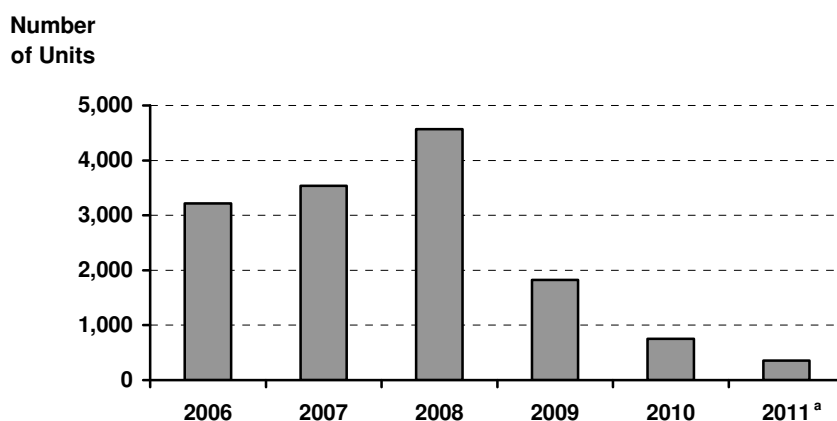
Recommendation 16.4: Given the level of investment in recent years, the Department should seek to ascertain the factors affecting the capability of those plants to meet the required standard of quality and determine the corrective action required.

Department Accounting Officer's Response: Agreed. There has been significant investment in this area, but it has not been sufficient to meet the full requirements of the sector. The requirement for continued significant capital investment in water services has been estimated at €600 million annually as compared to €371 million in exchequer capital spending in 2011. The creation of Irish Water and the transfer of responsibility for water treatment services from local authorities to a new company should lead to a more sustainable funding model. Service level agreements between local authorities and Irish Water should bring about significant improvement in operational performance at individual plants and ensure greater consistency in standards. The independent assessment carried out in this regard envisaged that operational efficiency would be secured through standard operating procedures, economies of scale in procurement, greater use of water industry technology and advantages gained by operations being overseen at regional (river basin district) level, with increased specialisation. As Irish Water will also be regulated from an economic perspective by the Commission for Energy Regulation, there will be an emphasis from a consumer perspective in improving the efficiency of delivery of services and enhancing compliance with environmental standards.

Social Housing

- 16.32** Special Report 65, published in July 2009, examined the delivery of affordable homes by the State. One of the main findings of the report was that as a result of the market conditions prevailing at the time, a stock of unsold affordable housing units was being held by local authorities (3,700 units in early 2009). The report concluded that in the light of the changed market conditions and proposed legislative adjustments, it was necessary to review the rationale of affordable housing delivery and its potential future contribution to housing policy objectives.
- 16.33** The Affordable Homes Partnership was established in 2005 to coordinate the delivery of affordable homes in the Greater Dublin Area. It did not procure any affordable homes in 2009 or 2010 and the organisation ceased to exist on 31 December 2010. Affordable housing programmes in local authorities continued to provide affordable homes in 2009, 2010 and 2011, albeit at a reducing rate. The total number of units provided over the period 2006 to 2011 is set out in Figure 16.7 below.

Figure 16.7 Units Delivered Through Affordable Housing



Source: Department of Environment, Community and Local Government

Note: a Preliminary data

- 16.34** A housing policy statement published by the Department in June 2011 announced that the Government was discontinuing all existing affordable housing programmes, reflecting current housing market conditions. The programmes were to be wound up as part of a review of Part V of the Planning and Development Act 2000.¹⁰
- 16.35** There are existing Part V agreements which were entered into in previous years where the State may have a commitment, though it is unlikely that the majority of these will materialise. Under current procedures, the Department is only notified of a commitment by the local authority when the building work is underway and a final written agreement is in place between the local authority and the developer. The Department has not quantified what contingent liabilities exist, in total or by local authority.
- 16.36** The Accounting Officer stated that as part of its management of the Social Housing Investment Programme, the Department seeks information in relation to the outstanding contractual commitments of local authorities, including in relation to Part V agreements. This information is updated regularly.

¹⁰ Part V of the Planning and Development Act 2000 is a mechanism through which local authorities can obtain up to 20% of proposed developments for delivery of social and affordable housing.

- 16.37** The Department is currently completing a survey on the outstanding/unsold affordable housing units, by local authority. It is expected that the results should be available by the end of summer 2012. The Department has developed plans for the use of the affordable housing units in stock which include using the units for social leasing, selling units where possible and transferring the remainder to the social housing stock.

Conclusion and Recommendation – Social Housing

- 16.38** A survey of the stock of unsold affordable housing is underway. Meanwhile, the State may have commitments arising from the provision by developers of land for social and affordable housing.

Recommendation 16.5: The Department should engage with the local authorities to obtain information on all contingent liabilities arising from obligations on developers to provide land for social housing. This would complement the survey being conducted and will provide the Department with a clear picture as to both the stock on hand and likely to become available for the provision of social housing, and any potential future commitments.

Department Response: Agreed. The Department will continue to gather data in this regard. A further review of commitments is planned to be undertaken as part of the housing action plan process with local authorities before end 2012.

Land Aggregation Scheme

- 16.39** The Housing Finance Agency (HFA) was established as the provider of housing finance for local authorities, including finance for the purpose of land purchase by authorities for the development of social and affordable housing. The total outstanding value of loans advanced by the HFA at 31 December 2011 was €4.36 billion. The amounts owed to the HFA by local authorities in respect of land acquisition for social and affordable housing was approximately €500 million.¹¹
- 16.40** Under the Land Aggregation Scheme, housing authorities may, subject to approval from the Department, transfer residential scheme lands on which there are outstanding loans from the HFA to a special purpose company called Housing and Sustainable Communities Limited (HSC Ltd) when the loans fall due for redemption and on the basis that there are no short to medium term plans for the development of the land for housing purposes.¹² When the scheme was first introduced housing authorities could redeem the loan from the HFA in advance of transferring the land to HSC Ltd. Funding to redeem the loan was made available from the Department.
- 16.41** Following a review of the operation of the scheme and the need to achieve greater efficiency in respect of its funding, revised arrangements for the Land Aggregation Scheme were put in place in June 2012. While the scheme will generally operate as it has done since its introduction, HFA loans will now be converted, upon maturing, into 25 year annuity loans. The annuity payment due on these loans will be recoupable from the Department provided the site has been accepted into the scheme and the transfer of land to HSC Ltd has been completed.
- 16.42** By June 2012, applications totalling some €262.6 million (including accrued interest) from 23 authorities and the National Building Agency had been received by the Department.¹³ These applications represent 121 sites and 375 hectares of land. To the end of June 2012, the Department approved the transfer of 47 sites to HSC Ltd and paid just over €111 million to redeem the local authority loans from the HFA. Of the 47 sites approved for inclusion in the scheme, 13 sites have been transferred to HSC Ltd and nine others are awaiting execution (the legal contract documents for the transfer have been signed). For the remaining 25 sites, the process of transferring the land is underway.

Figure 16.8 Summary of Activity under the Land Aggregation Scheme to June 2012

	Number of applications	Number of hectares	Cost (€m)
Applications approved	47	172.7	111
of which			
applications transferred	13	47.7	35
awaiting execution	9	30.5	20
in process	25	94.5	56

Source: Department of Environment, Community and Local Government

11 €388 million was in respect of social housing schemes and €112 million was in respect of affordable housing schemes.

12 Housing and Sustainable Communities Ltd, was established as a subsidiary of the National Building Agency to manage land transferred to it by local authorities under the Land Aggregation Scheme.

13 The NBA had acquired land over the years, with a loan value of approximately €4 million. The NBA has ceased operating (though it remains legally in place) and its remaining functions have transferred to the Housing and Sustainable Communities Agency. The NBA will formally cease to exist once primary legislation expanding the functions of the Housing and Sustainable Communities Agency is enacted.

- 16.43** Approximately €295,000 has been paid to HSC Ltd in respect of administration costs to June 2012. This includes the costs associated with reviewing and assessing the lands put forward for inclusion in the Land Aggregation Scheme.
- 16.44** The Housing and Sustainable Communities Agency was established in August 2012. Its functions include research and advisory work, consultancy and regeneration services. The establishment order provides for the agency to be audited by the Comptroller and Auditor General. HSC Ltd remains responsible for the management and maintenance of the lands transferred under the Land Aggregation Scheme.

Annex A Central government transfers to local authorities, by expenditure programme 2007 to 2011

Expenditure Category	2007 €m	2008 €m	2009 €m	2010 €m	2011 €m
Housing and urban regeneration					
Social housing provision	1,382	1,571	1,297	961	655
Affordable housing etc	64	89	94	84	68
Other housing supports	6	7	4	6	4
Urban regeneration	20	5	1	—	—
	1,472	1,672	1,396	1,051	727
Environmental services					
Water and sanitary services	529	544	558	535	464
Waste management	28	27	8	11	11
Recycling	12	22	14	14	12
Other environmental measures	11	15	29	16	18
	580	608	609	576	505
Road improvement and maintenance					
National roads	1,476	1,374	1,488	1,166	723
Non-national roads	623	616	455	412	453
	2,099	1,990	1,943	1,578	1,176
Education services					
Higher education grants	126	137	160	172	184
Superannuation of retired teaching staff	146	164	219	217	171
	272	301	379	389	355
Recreation and other local services					
Swimming pools	25	20	11	3	10
Library service	17	15	9	6	7
Sports grants, playgrounds and cultural projects	9	7	10	21	9
Fire and emergency services	24	24	20	19	12
Heritage services (architectural heritage)	7	8	6	5	1
Disability services	15	15	12	7	—
Miscellaneous capital services	19	31	2	12	1
Miscellaneous services	15	20	6	7	6
	131	140	76	80	46
General purpose grants	948	999	850	777	700
Total funding provided to local authorities	5,502	5,710	5,253	4,451	3,509

Source: Department of Environment, Community and Local Government; Department of Education And Skills; Department of Transport, Tourism and Sport; Department of Arts, Heritage and Gaeltacht; Department of Health; Department of Children and Youth Affairs; Local Government Fund and Environment Fund financial statements (2011 unaudited).

Annex B Level of Treatment Provided 2010

Local authority	No. of plants	Level of treatment provided		
		No treatment or preliminary	Primary	Secondary/secondary and nutrient
Cork City	1	—	—	1
Dublin City	1	—	—	1
Dun Laoghaire/ Rathdown	1	1	—	—
Galway City	1	—	—	1
Limerick City	1	—	—	1
Waterford City	1	—	—	1
Carlow	12	—	—	12
Cavan	16	—	—	16
Clare	22	5	—	17
Cork	73	11	12	50
Donegal	36	6	11	19
Fingal	9	2	2	5
Galway	22	4	3	15
Kerry	25	—	13	12
Kildare	13	—	1	12
Kilkenny	21	1	5	15
Laois	14	—	—	14
Leitrim	8	—	—	8
Limerick	25	—	5	20
Longford	7	—	2	5
Louth	14	—	—	14
Mayo	32	2	2	28
Meath	23	—	—	23
Monaghan	14	—	—	14
Offaly	14	—	—	14
Roscommon	13	—	—	13
Sligo	16	—	2	14
Tipperary North	12	—	—	12
Tipperary South	14	—	1	13
Waterford	12	2	4	6
Westmeath	15	—	—	15
Wexford	27	2	4	21
Wicklow	23	2	1	20
Total	538	38	68	432

Annex C Compliance with Standards 2010

Local authority	Total no. of plants	Complied with standards	No secondary treatment	Did not comply with standards		
				Total	No. of samples	Quality
Cork City	1	1	—	—	—	—
Dublin City	1	—	—	1	—	1
Dun Laoghaire/ Rathdown	1	—	1	—	—	—
Galway City	1	1	—	—	—	—
Limerick City	1	1	—	—	—	—
Waterford City	1	1	—	—	—	—
Carlow	12	8	—	4	1	4
Cavan	16	10	—	6	—	6
Clare	22	8	5	9	—	9
Cork	73	30	23	20	2	18
Donegal	36	6	17	13	2	12
Fingal	9	2	4	3	1	2
Galway	22	8	7	7	1	6
Kerry	25	11	13	1	1	—
Kildare	13	10	1	2	—	2
Kilkenny	21	6	6	9	1	8
Laois	14	2	—	12	2	12
Leitrim	8	3	—	5	1	5
Limerick	25	4	5	16	3	16
Longford	7	5	2	—	—	—
Louth	14	10	—	4	1	3
Mayo	32	18	4	10	1	9
Meath	23	9	—	14	3	12
Monaghan	14	10	—	4	1	4
Offaly	14	11	—	3	—	3
Roscommon	13	5	—	8	1	7
Sligo	16	6	2	8	1	7
Tipperary North	12	9	—	3	—	3
Tipperary South	14	10	1	3	2	1
Waterford	12	4	6	2	—	2
Westmeath	15	12	—	3	—	3
Wexford	27	13	6	8	—	8
Wicklow	23	16	3	4	—	4
Total	538	250	106	182	25	167^a

Note: a Insufficient samples to comply with Directive requirements were taken for ten plants, but there were enough samples in those cases to establish that the discharges also failed to comply with the quality standards.