

21 Management of compensation for cessation of turf cutting

- 21.1** The 1992 EU Habitats Directive (the Directive) was transposed into Irish law in 1997. Under the Directive, the State is legally required to protect raised bogs, including through restricting turf cutting on active raised bogs in designated special areas of conservation (SACs).¹ In total, 139 raised bogs are designated for protection, in 53 SACs. In addition, the Wildlife (Amendment) Act 2000 designated 75 raised bogs in natural heritage areas (NHAs) for protection.² The current designated raised bog network covers an area of just under 18,000 hectares.
- 21.2** In addition to restrictions on turf cutting, the national conservation target for active raised bogs is to restore or maintain a total area of 3,600 hectares of active raised bog within a network of SACs and NHAs.
- 21.3** The restriction on turf cutting is a contentious matter given the strong local and personal attachment to turf cutting for reasons such as family tradition, requirement for cost-effective domestic heating and other social or commercial benefits.
- 21.4** In 1999, the State provided a ten-year derogation which allowed turf cutting to continue on certain designated SACs. This effectively delayed compliance by the State with the Habitats Directive. In 2011, the European Commission initiated infringement proceedings against Ireland in relation to the implementation and enforcement of the Habitats Directive. The European Court of Justice is expected to decide on the case shortly.
- 21.5** In 2011, the Minister for Arts, Heritage and the Gaeltacht established the cessation of turf cutting compensation scheme (the scheme). The non-statutory scheme aims to compensate landowners and turbary-right holders affected by the restrictions on turf cutting on the 53 SACs.³ In 2014, the scheme was extended to include 36 of the 75 bogs in NHAs (see Annex 21A). The background to the introduction of the scheme is set out in Annex 21B.
- 21.6** In September 2020, responsibility for the scheme transferred to the Department of Housing, Local Government and Heritage (the Department). The scheme is administered by a unit within the National Parks and Wildlife Service (NPWS).⁴
- 21.7** In September 2024, the Department announced the closure of the scheme to new applicants but continued to accept applicants until June 2025.⁵ At the end of 2025, the cumulative expenditure on compensation under the scheme was almost €84 million, paid to approximately 3,300 beneficiaries.
- 21.8** United Nations Sustainable Development Goal 15 (SDG 15) focuses on protecting, restoring and sustainably managing ecosystems. SDG 15 is directly relevant to Irish active raised bogs as it promotes the conservation and restoration of peatland ecosystems with a view to halting biodiversity loss and contributes to achieving conservation status. The Department is responsible for setting national targets and indicators, guided by the National Biodiversity Action Plan 2023 – 2030.⁶

1 Special areas of conservation are prime wildlife conservation areas designated under the EU Habitats Directive.

2 Under the [Wildlife \(Amendment\) Act 2000](#), a natural heritage area is defined as an area which is worthy of conservation for one or more species, communities, habitats, landforms or geological or geomorphological features, or for its diversity of natural attributes.

3 A turbary right is a legal entitlement allowing an individual to cut peat from bogland owned by another for domestic fuel or other personal use.

4 The NPWS operates as an executive agency within the Department.

5 In a number of exceptional cases, the Department continues to accept applications from individuals who have already engaged in the application process, pending a formal application.

6 [The National Biodiversity Action Plan 2023 – 2030](#) translates the global goals of halting biodiversity loss, protecting ecosystems, and restoring degraded land into national actions.

Focus of the examination

21.9 This examination was undertaken to review

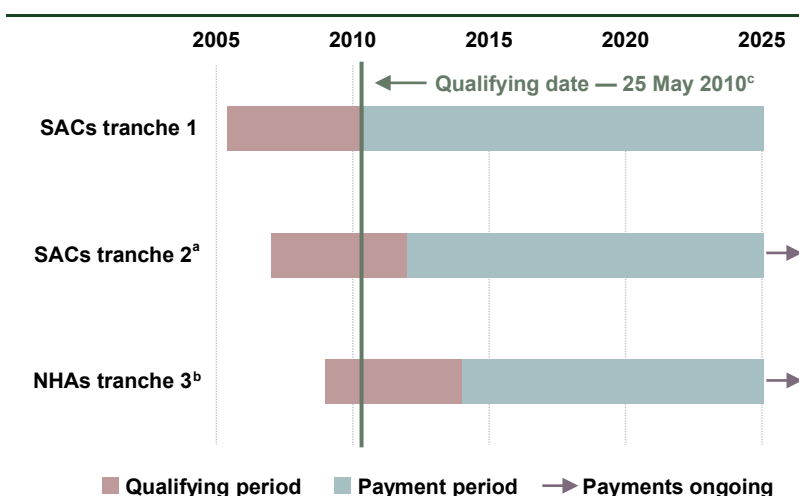
- the controls in place to ensure that the scheme's eligibility criteria were met
- how the Department confirms that the ongoing conditions of the scheme are adhered to i.e. beneficiaries of the scheme must permanently cease turf cutting, and
- how the Department evaluates the effectiveness of the scheme in the achievement of its objectives.

21.10 The examination team interviewed staff from the Department, reviewed a range of documents, visited a number of bogs within the scope of the scheme and reviewed a sample of compensation payments under the scheme.

Scheme eligibility

21.11 The scheme was introduced in three tranches as additional designated bogs became eligible for compensation. This comprised two tranches of SAC bogs, which come within the scope of the Directive, and one tranche of NHA bogs, which come within the scope of national legislation. Figure 21.1 illustrates the key scheme criteria and the relevant dates for each tranche.

Figure 21.1 Qualifying period and relevant dates



Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- The number of raised bog SACs subject to turf cutting restrictions was originally 55 but, following subsequent revisions to site boundaries and conservation designations, two sites were removed from the list.
 - Following the designation of raised bog NHAs in 2014, a three-year derogation allowed continued turf cutting until 31 December 2016, subject to individual consent from the Minister.
 - This is the date that by which applicants had to hold legal title or interest in the relevant plot.

21.12 Applicants were required to meet the three key criteria. These were

- possess the legal right to cut turf on the qualifying date
- have actively cut turf in the qualifying period
- have ceased to cut turf following the cessation date.

An overview of the sources of verification that the Department uses to ascertain compliance is set out in Annex 21C.

Proof of right to cut turf

21.13 In cases where the Department is unable to obtain proof of title through existing legal instruments or records, it has provided an option whereby the applicant signs an affidavit confirming that they have a legal interest or turbary right in relation to the bog.

21.14 The Department stated that in the early years of the scheme, proving ownership or a turbary right in relation to bogs was complex. In 2013, the Department obtained legal advice regarding options for proof of legal title in instances where this was proving challenging. The advice set out that it was open to the Department to accept a sworn affidavit as evidence of the legal interest.⁷ The legal advice noted that this approach does not entirely remove the risk of false claims.

21.15 To April 2026, 43% of all beneficiaries qualified for the scheme based on an affidavit.⁸ The Department stated that it is not aware of any instances of affidavits containing false or misleading statements.

Self-certification

21.16 In December 2011, the Department decided to make interim payments of up to €1,500 to around 650 applicants, prior to full verification of claims by the Department. The Department stated that this was because it wanted to provide turf cutters with compensation in a timely manner.

21.17 In 2017, the Department conducted retrospective verification checks. Thirty-three applicants (5%) were found not to have met the scheme's criteria, having been paid in relation to bog plots that were outside the boundaries of a designated SAC or NHA. In a number of cases, more than one annual payment had been paid prior to the Department verifying that the bog plot related to the claim was ineligible. The total irregular amount paid was calculated to be €75,800.

21.18 In 2018, the Department issued letters to try to recoup the overpayments. It recouped €6,800 from five applicants.

21.19 In late 2018, the Department decided not to pursue the remaining overpayments of €69,000 due to the passing of time, significant resources likely to be required to pursue recovery and limited likelihood of recoupment. The overpayments have not been formally written off by the Department despite a proposal for write-off being prepared. The Department stated that the decision to suspend recovery efforts is still under periodic review.

7 A 'consent affidavit' is from the bog owner swearing the applicant had turbary rights to the bog. A 'prescriptive affidavit' is from the applicant swearing ownership or a turbary right exists. Of the 43% of beneficiaries relying on an affidavit, 52% were prescriptive, 23% were consent and 25% were not recorded by type.

8 There have been six cases of affidavits in relation to adverse possession over the life of the scheme.

Legal agreements

- 21.20** The standard scheme process requires that a legal agreement between the applicant and the Minister with responsibility for Heritage is signed prior to the payment of compensation. Legal agreements outline the obligations of each party and provide the Department with the right to conduct remedial works on the bog. The agreement also provides for the Land Registry property folio to be amended to include reference to the agreement.
- 21.21** As part of the examination, a sample of 30 payments to 30 beneficiaries across the years 2011 to 2025 were reviewed. The Department was unable to provide legal agreements in six cases, or 20% of the sample.

Non-active turf cutters

- 21.22** One of the three qualifying criteria is that the applicant had been cutting turf on the specified plot for domestic purposes during the prior five-year qualifying period. This resulted in non-active plot owners or holders of turbary rights being excluded from the scheme. Only applicants that had actually cut turf on a designated bog were accepted into the scheme.

Department's internal review

- 21.23** In August 2025, the Department conducted an internal review of one bog included in the scheme. The review included an assessment of the eligibility criteria and legal documentation obtained. The report of the review recommended the
- introduction of spot checks by officials separate to those assigned to a particular bog to assess the integrity of the application process
 - enhancement of record keeping of the final decision-making and approval process.
- 21.24** In 2015, 2016 and 2018, reviews of the scheme conducted by the Department's Internal Audit made similar recommendations in relation to record keeping.
- 21.25** The review findings highlighted weaknesses in the application and decision-making process relating to claims on the bog reviewed. The Department has stated that the scheme's standard operating procedures were updated in early August 2026 to incorporate the review recommendations and that spot checks commenced from early September 2026.

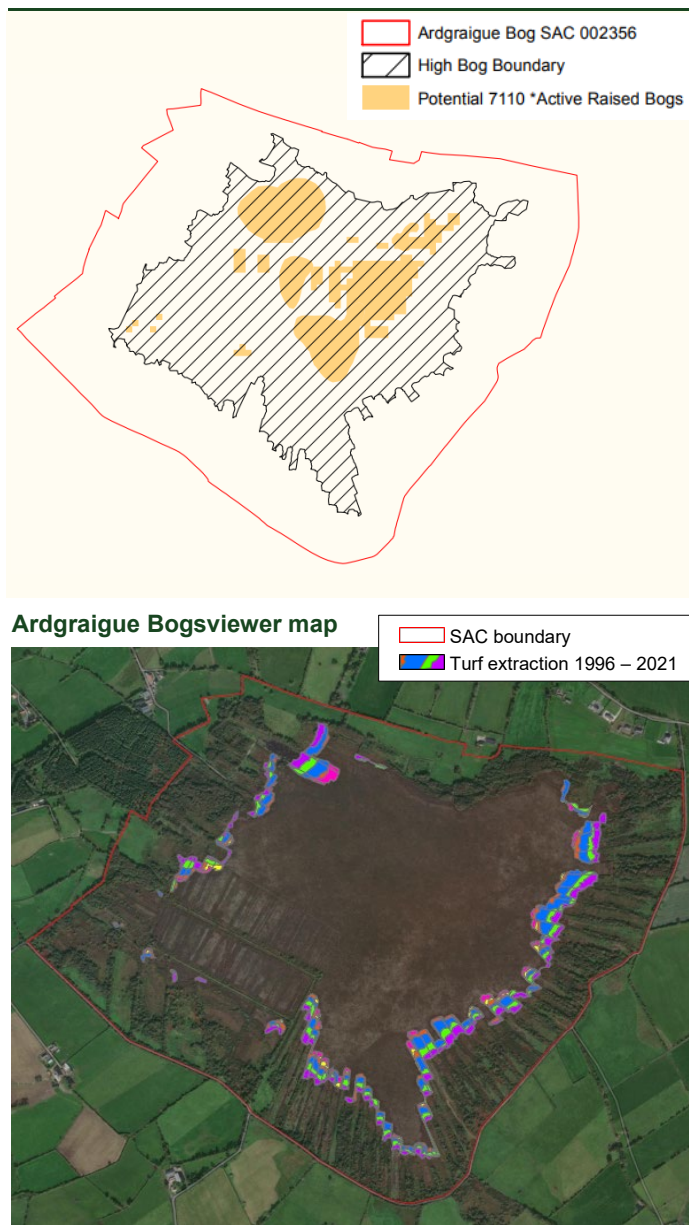
Scheme compliance

- 21.26** The key objective of the scheme is to provide compensation to those impacted by the restrictions on turf cutting on protected designated bogs to fulfil the State's legal obligations. The effectiveness of the scheme relies on the Department's ability to gain assurance that turf cutting both
- ceased at the applicable date, and
 - did not recommence later.
- 21.27** The Department has a number of means of checking that turf cutting has ceased and has not recommenced.

Bogsviewer

- 21.28** 'Bogsviewer' is a Geographical Information System (GIS) mapping tool, developed by the Department, with underlying maps provided by Ordnance Survey Ireland. The maps within Bogsviewer show the facebank of the bog for 1995, 2005 and 2012 and allow a comparison of the three periods to assess if the bog has been cut in the qualifying period and/or if the turbary right is exhausted.^{9,10}
- 21.29** Figure 21.2 provides an example of two maps of Ardgraigue bog in County Galway, including the map from the Bogsviewer. The Department estimates that turf cutting has ceased on 85% of the target raised bogland on SACs.

Figure 21.2 Maps of Ardgraigue bog, Galway



⁹ The facebank is the active edge of a bog where peat is currently being harvested.

¹⁰ Other means of proof such as contractor receipts are sought if necessary.

Source: Department of Housing, Local Government and Heritage

Warning lists

- 21.30** Warning lists are designed to include the name of any person who has unlawfully cut turf on a plot on a designated bog since the cutting cessation date. They are generated by the NPWS based on evidence of cutting found such as through aerial or on-ground inspections. The intended use of the lists is to prevent the Department making payments to individuals who are identified as continuing to cut turf. Originally, the lists were prepared by the NPWS's enforcement unit.¹¹
- 21.31** However, lists are not available for every year. There are no warning lists for the years 2017 to 2022. The most recent warning list available is for 2024. In addition, warning lists are only available for SACs and not NHAs as the Department considers these as the priority.¹² The Department stated that regular monitoring and surveillance was undertaken during the period and prosecutions were taken by the Department, with cross-reporting to the Department of Agriculture, Food and the Marine.

Aerial views

- 21.32** The Department engages a contractor to fly over a list of sites once a year to observe the state of the bogs.¹³ The entire site is photographed and images of each plot that has been cut are analysed by NPWS Peatlands District Conservation Officers. In instances where active turf cutting is indicated, the ranger with responsibility for the bog compares photos taken during the flyover with previous photos of the same sites.
- 21.33** Aerial views are supported by on-ground monitoring by the Department, on a risk basis. However, lack of access resulting from resistance to the restrictions on turf cutting on some bogs has presented difficulties to the Department in its monitoring role.
- 21.34** As part of the examination, a sample of 30 payments across the years 2011 to 2025 were reviewed to assess controls in place to check that turf cutting had not recommenced. Of the 30 payments reviewed, seven (23%) of the corresponding files did not contain evidence of any checks to ensure turf cutting had ceased.

Department follow-up when illegal turf cutting is indicated

- 21.35** In cases where aerial images or warning lists indicate that cutting has likely taken place, the Department stated that it proceeds with enforcement action, including the suspension of scheme payments, pending investigation.¹⁴
- 21.36** When a scheme beneficiary is identified as potentially cutting turf, they are contacted by the Department. In order to continue to receive compensation payments, the beneficiary must provide a declaration stating that they are not the person who cut turf on the bog. The Department does not conduct any further checks to verify this statement. The Department could not provide the total number of declarations it had sought or received.
- 21.37** The examination team requested information regarding the number of instances of illegal turf cutting detected following the payment of compensation. The Department stated that this information was not available but was currently being reviewed with the intention of contacting beneficiaries if instances of illegal turf cutting are detected.

11 The enforcement unit was a coordinating function within the NPWS dealing with common enforcement matters. In 2016, enforcement activities were instead spread across the NPWS and regional management. In 2022, the function moved to the newly formed Wildlife Enforcement and Nature Protection Directorate.

12 To January 2026, there were 2,861 SAC beneficiaries and 521 NHA beneficiaries.

13 Until 2018, aerial flyovers were conducted by the Defence Forces. They are now conducted by contractors using a Cessna-type fixed-wing aircraft once a year. Occasionally more than one flight a year is required if a site has been cut late in the year or reports of cutting are received.

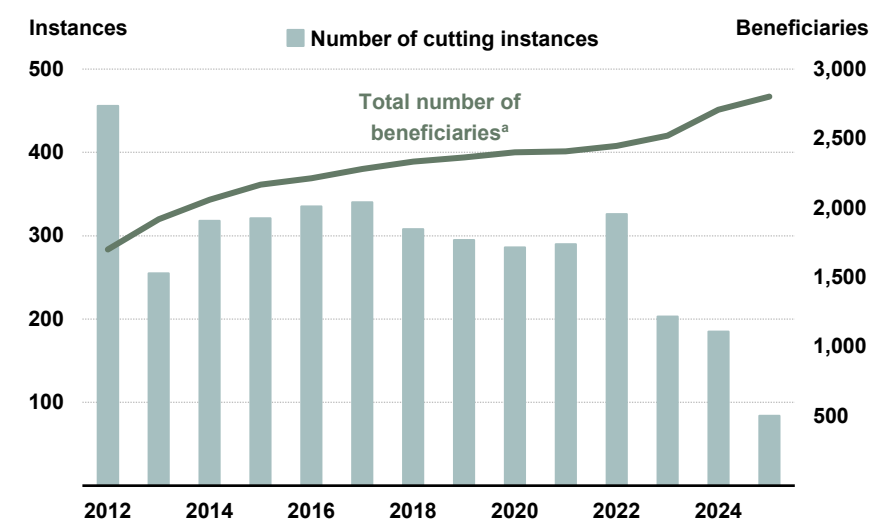
14 Continued cutting of turf on designated bogs is an offence. Upon summary conviction fines of up to €5,000 can be applied and up to six-month imprisonment. For conviction on indictment, penalties are a fine of up to €500,000 and/or up to three-year imprisonment.

Instances of illegal turf cutting detected

21.38 When the scheme was first introduced, instances of turf cutting detected on SACs reduced by 44% between 2012 and 2013 (see Figure 21.3). However, detected instances of turf cutting increased thereafter, and remained at a higher level over the following nine-year period. Following the introduction of a lump sum payment in 2024, there was an increase in the scheme beneficiaries and a reduction of almost 60% in the instances of illegal turf cutting detected between 2023 and 2025.

21.39 In all, turf cutting was identified in 84 'scheme' plots in ten SACs in 2025. Just three locations represented the majority of illegal turf cutting detected in 2025. There were low levels of illegal turf cutting at an additional seven locations.

Figure 21.3 Instances of turf cutting detected on SACs, 2012 to 2025



Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

Note: a Total number of beneficiaries is cumulative. In cases where a beneficiary dies and the right is inherited, the successor receives the residual payment amount.

Legal action

21.40 The Department stated that it has taken a number of prosecutions in the past relating to illegal turf cutting on protected bogs. However, when asked for the number of cases prosecuted and the outcomes of the prosecutions, the Department was unable to provide the exact information due to a lack of a centralised record but stated that there were at least six prosecutions taken by the NPWS.

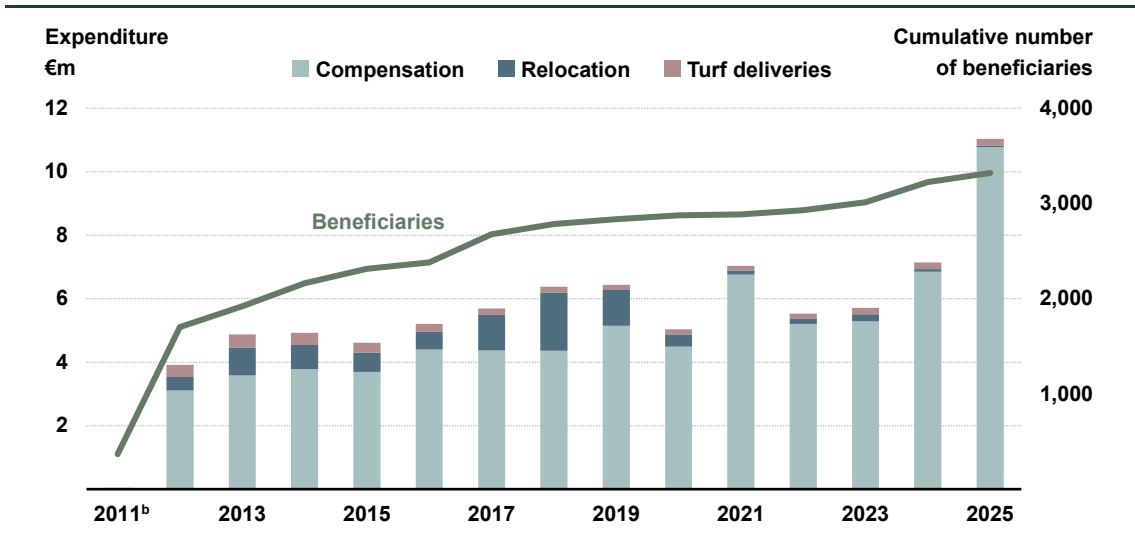
21.41 In 2025, the NPWS successfully obtained a High Court injunction against a turf cutting contractor which prohibited illegal turf cutting activity on three SACs. The Department stated that cutting has not taken place on these sites since the injunction was granted.

Scheme expenditure

21.42 The scheme provides two options for compensation: relocation of turf cutting to an alternative site; or annual payment-based compensation for cessation.

21.43 Over the period 2011 to 2025, total compensation paid to turf cutters was approximately €84 million. Figure 21.4 sets out the annual expenditure on compensation, by compensation type, over the period 2011 to 2025. In addition to compensation, over the period 2012 to 2024, approximately €8.5 million was spent on scheme-related expenditure such as land purchases, legal fees, planning services and payments to Bord na Móna.

Figure 21.4 Compensation and beneficiary numbers, 2011 to 2025^a



Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

Notes: a The scheme has moved between Votes over its lifetime, reflecting changes in departmental responsibilities for the heritage function.

b Expenditure on compensation in 2011 was €45,000.

Relocation of turf cutting

21.44 The relocation option facilitates turf cutters to relocate to a department-owned non-designated site. Turbary rights are granted for the site until all turf is extracted. While the Department is in the process of identifying a site, applicants receive an annual compensation payment or an annual delivery of 15 tonnes of turf.

21.45 By the end of February 2026, 107 individuals had been relocated to department sites. In addition, 190 individuals had expressed an interest in relocation but had either refused a plot that was offered or no suitable plot had been identified by the Department.

- 21.46** The examination team visited a department-owned relocation site in Galway (see Figure 21.5). There are 15 occupied plots on the site with no waiting list for the remaining four plots. On average, each plot is 0.4 hectare (one acre). The total cost to the Department of providing the site was €629,000, an average cost of €42,000 per turf cutter. These costs are in addition to interim compensation payments and/or turf deliveries up to the relocation date. The Department estimates that the plots will allow for turf cutting for 60 years or more, depending on the extraction rate.

Figure 21.5 Active facebank and drain at relocation site, Galway



Source: Office of the Comptroller and Auditor General

Revision of scheme criteria

¹⁵ An amount of €500 per beneficiary was also paid in relation to legal advice that may be required prior to the signing of the legal agreement with the Minister. This was paid to all beneficiaries throughout the life of the scheme.

¹⁶ Throughout the life of the scheme, lump sum payments relating to earlier years were paid to beneficiaries upon late entry to the scheme.

- 21.47** The annuity-based option provides for payment of €1,500 a year for 15 years, indexed linked from the relevant turf cutting cessation date, and a once-off payment of €500 for an applicant's legal advice in relation to the signing of a legal agreement with the Minister.¹⁵
- 21.48** In 2023, the Department introduced a change to the scheme. This provided for a lump sum of €23,600 (equivalent to 15 years of indexed annual payments) to be paid to beneficiaries upon entry into the scheme.¹⁶ Emails provided by the Department noted that this decision was agreed in principle by senior management, but evidence of formal approval of this was not available when requested by the examination team.

21.49 The need to meet the criterion relating to having stopped cutting since the cutting cessation date relevant to each tranche was removed. This allowed full compensation to be paid to turf cutters who may have continued to cut turf on designated bogs, once an undertaking to stop cutting turf was provided.

21.50 This revision to the scheme criteria was piloted on one bog and, in July 2024, the new payment approach was expanded to all designated bogs. The Department stated that the reason for the change was to encourage uptake of the scheme to comply with the Directive. The Department considered the cost of potential EU fines compared to the lump sum payments. In addition, the Department stated that restoration of bogs is an essential component of its legal obligations and the lump sum payments were also in effect a purchase of the goodwill of the site owner and of community trust.

21.51 The Department recognised that this approach was inequitable and had the potential to undermine the scheme and other similar schemes but determined that it was required to increase application numbers, particularly in relation to bog owners who were reluctant to enter the scheme prior to this change. At the end of 2025, the Department had made approximately 300 lump sum payments resulting from this change, at a total cost of just over €7 million. The Department stated that 85% of beneficiaries relied on affidavits as evidence of legal title or interest.

Future plans for support

21.52 The Department is considering a new phase of support for existing scheme beneficiaries. The Department stated that this will include consideration of other supports available including home energy grants operated by the Sustainable Energy Authority Ireland.

Liaison arrangements

21.53 In 2024, the Department put in place a liaison arrangement with a plot owner to act as an agent for the Department. The Department noted that the purpose of the arrangement was for the agent to

- act as a liaison between the Department and potential applicants
- provide expertise on local issues
- assist applicants with their applications, and
- provide technical advice to Department staff in relation to their discussions with turf cutting contractors.

21.54 In October 2024, a contract was signed with the agent and a confidentiality agreement was signed in November 2024. The first payment for services was made in December 2024. This related to work conducted between April and October 2024, prior to the contract being in place. The Department stated that formal discussion regarding an arrangement with the contractor commenced in April 2024.

- 21.55** The contract was due to expire on 31 December 2024 but provided for a once-off extension of six months. The contract was extended for eight months at the end of 2024. The Department stated that the reason for the longer extension was to allow sufficient time to deal with ongoing negotiations with bog plot owners that were at a critical stage.
- 21.56** The contract provided for a fee of €105 per hour. The Department reports that in total, it paid €129,015 for almost 1,234 hours of work. The Department informed the examination team that records of engagement between the agent and turf cutters were not available because the Department requested the agent to dispose of the records for data security reasons. Therefore, the Department was unable to provide evidence sufficient to substantiate the payments to the contractor.
- 21.57** The Department provided the examination team with copies of the contractor's own diary entries for May 2025 and a timeline of engagement as a sample of the supporting information obtained to verify the hours paid.
- 21.58** The agent was also a beneficiary of the scheme. The agent joined the scheme after the qualifying criteria were reduced and, in July 2024, received a lump sum payment. At the time, the contractor was working for the Department. The Department did not consider that a conflict of interest existed because the contractor had no role in assessing eligibility and payment. In addition, the Department pointed out that the contract with the agent was not in place when the lump sum payment was made.
- 21.59** The Department stated that 392 new applicants applied for the scheme resulting from the services of the agent.¹⁷ However, the Department was unable to provide a figure for the number of applicants that engaged with the agent who were subsequently accepted into the scheme.
- 21.60** Public procurement requirements were not complied with regarding the contract with the agent. The Department stated that the reason for this was the need for urgent action following escalation of the peatland's infringement case to the Court of Justice in March 2024.

European Commission peatlands infringement case

- 21.61** Under the EU Directive, member states are required to enforce strong protections against activities that damage SACs. In 2011, the European Commission (the Commission) opened proceedings against Ireland for failing to sufficiently enforce protections on designated bogs in line with the Directive. In March 2024, the Commission referred the case to the European Court of Justice.
- 21.62** There is a risk that the Court may apply financial penalties. The Department issued a statement on 13 March 2024 stating that Ireland has invested significantly since 2011 in the conservation and restoration of peatlands, which led to an overall decrease in turf cutting.
- 21.63** In June 2026, the Advocate-General delivered her opinion on the case, formally advising the Court of Justice that Ireland had manifestly and significantly failed in its obligations to protect and restore designated bogs from turf cutting.¹⁸ The final decision of the Court of Justice is expected shortly.

¹⁷ Of the 392 applications that the Department attributes to the work of the agent, 64 were submitted in 2022 and 2023. Not all applications received have been approved to date.

¹⁸ The Advocate-General is an independent legal advisor to the Court of Justice of the EU. The opinion of the Advocate-General is not binding on the Court of Justice.

Performance measurement

- 21.64** Performance information is the means by which an organisation can be assessed in terms of how well it is performing against its aims and objectives. The Department stated that its primary performance indicator in relation to the scheme is the number of eligible turf cutters compensated.
- 21.65** The annual estimate for Vote 34, which funds the scheme, includes one high-level target i.e. “number of payments made to work towards a total cessation of turf cutting on designated raised bog SAC and NHA sites”. There is no clear link between this activity-focused metric and the output or effectiveness of the scheme.
- 21.66** While compensation payments are the key mechanism provided by the scheme to encourage and facilitate the cessation of turf cutting, the number of payments made do not necessarily correlate with the achievement of cessation. More results-orientated metrics would provide a better basis for target setting and performance reporting e.g. the percentage of the target area of designated bogs where turf cutting has ceased or the percentage of wetland land cover increased.

The Department’s evaluation of the effectiveness of the scheme

- 21.67** The scheme is designed to compensate turf cutters impacted by the restrictions on turf cutting on designated bogs resulting from the Directive. It should be noted that turf cutting on designated bogs is illegal without the consent of the relevant statutory authority whether a bog plot owner benefits from the scheme or not.
- 21.68** In 2003, the Department commissioned a project to assess the impact of turf cutting on all of the designated raised bogs. The resulting report noted that domestic turf cutting was taking place on 117 of the 139 designated bogs.¹⁹ It noted that 77% of the bogs in SACs and 91% of the bogs in NHAs were being cut.
- 21.69** In 2023, the Department commissioned a report, prepared by Bord na Móna, that assessed the reduction in turf cutting lines on 27 SACs since the commencement of the scheme. In September 2025, Bord na Móna concluded that it appears that the scheme has played a role in curbing turf cutting activities, as evidenced by a sharp decline in turf extraction rates.²⁰
- 21.70** The Department stated that based on an assessment of the total number of sites that showed evidence of cutting currently, and the total number of scheme beneficiaries, the scheme has compensated the majority of eligible turf cutters and has therefore achieved its core objective.²¹

Conservation target for active raised bogs

- 21.71** The most recent national conservation target for active raised bogs in Ireland is to restore and maintain a total area of 3,600 hectares of actively peat-forming habitat within a network of SACs and NHAs (see case study example in Figure 21.6).²² The achievement of this target requires both the cessation of turf cutting on designated bogs and the undertaking of associated restoration works.

¹⁹ *Assessment of impacts of turf cutting on designated raised bogs. Summary report*, March 2006.

²⁰ *Implementation of the Protected Raised Bog Restoration Programme on raised bog Special Areas of Conservation (SACs) and Natural Heritage Areas (NHAs). Summary Report on Turf Cutting on SACs*, Bord na Móna, September 2025.

²¹ The Department based its assessment on an estimate of 2,720 turf cutters from a 2006 assessment of impacts of turf cutting on designated raised bogs report.

²² [National Raised Bog Special Areas of Conservation Management Plan 2017 – 2022](#).

Figure 21.6 Case study — Carrownagappul bog, County Galway

Restoration was completed on the Carrownagappul 'living bog' in 2019. It has been partially developed as an amenity site with a focus on education and leisure. The Galway living bog centre caters mainly to Irish and international primary and secondary schools. In 2025, 30 schools visited the centre and bog and, in 2026, 42 schools with a total of 1,500 students are expected to visit. The area is also used as a community amenity with several roads, tracks and boardwalks throughout the bog.

The final report on this site, published in 2022, concluded that there has been a substantial increase in active raised bog at this site in a very short timeframe after restoration.



Number of scheme beneficiaries: 110



Compensation paid under the scheme: €1,614,000



Cost of restoration to date: €298,000

A boardwalk in Carrownagappul



Moss and peat dams in a drain



Source: Department of Housing, Local Government and Heritage

21.72 Article 17 of the Habitats Directive requires that every six years member states prepare a report that includes an evaluation of conservation measures in relation to protected habitats and species. The most recent report (for 2025) shows an overall status of 'bad' for active raised bogs but notes that active raised bogs in Ireland increased by 7% between 2018 and 2024, marking the first positive change since assessments began in 2007. However, the restoration of peatlands has not yet reversed historic damage.

21.73 The report estimates that the current extent of active raised bog is at 1,853 hectares (51% of target). The target is a long-term national conservation target with no fixed date for achievement. The Department stated that following restoration works on high bog, it is estimated that it will take

- 12 to 18 years for active raised bog to recover, and
- more than 30 years for recovery on areas that have been cut.

Conclusions and recommendations

21.74 The 1992 Habitats Directive (the Directive) introduced restrictions on the cutting of turf on certain raised bogs in designated SACs. Since then, there have been significant delays in implementing the Directive, including an almost three-year delay in transposing the Directive into national legislation, and the granting of a derogation from the restrictions in the Directive which allowed turf cutting to continue on certain designated bogs until 2009.

21.75 In 2011, the European Commission (the Commission) commenced legal proceedings because it considered the measures taken by Ireland to comply with the requirements of the Directive were insufficient. The Commission referred a case against Ireland to the EU Court of Justice in March 2024, and a judgement in the case is now awaited.

21.76 The Department initiated the cessation of turf cutting compensation scheme in 2011, and specified dates for turf cutting to cease on targeted raised bogs in three phases. The scheme aims to compensate turf cutters impacted by the restrictions on turf cutting for 15 years. The Department announced the closure of applications for the scheme in 2024, but it continued to accept applications until June 2025.

21.77 Notwithstanding the implementation of the compensation scheme, the Department continued to identify a high number of instances where turf cutting was occurring on SACs every year up to and including 2022. Since then, the number of instances detected each year has fallen significantly. This coincided with the introduction of a revised compensation package with a substantial upfront payment.

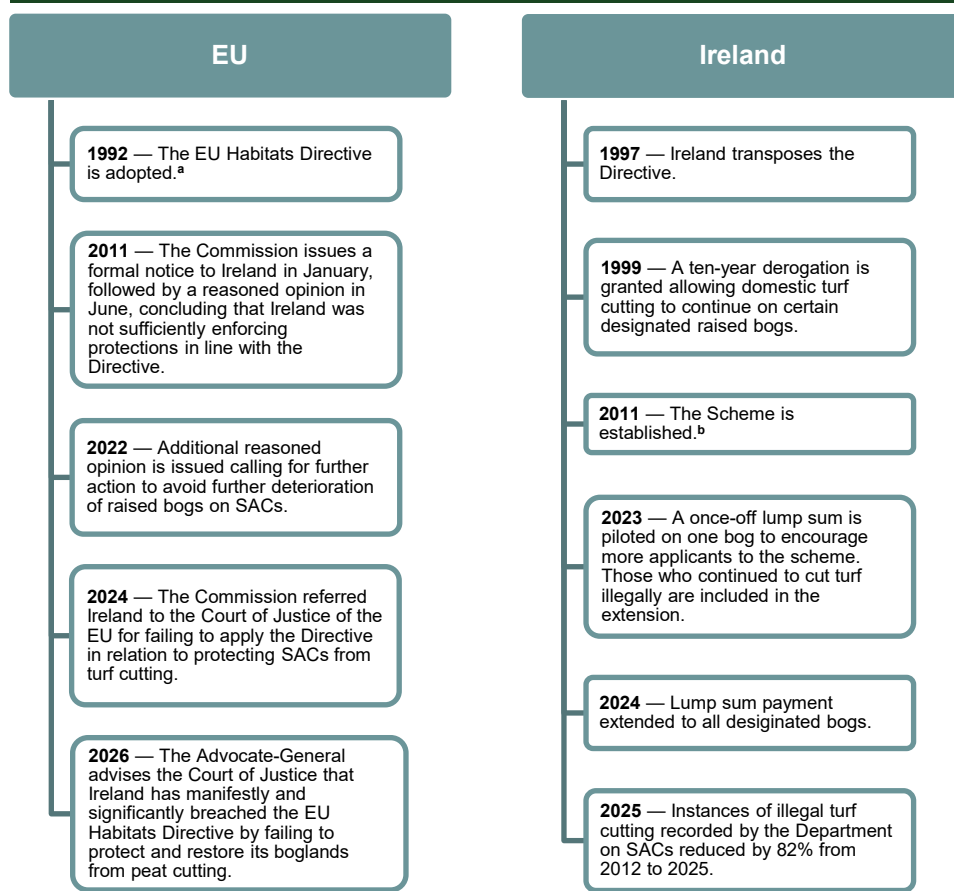
21.78 The area of raised bog designated for protection totalled 17,995 hectares across 214 separate bogs in SACs and NHAs. Based on surveys and aerial analysis, the Department estimates that turf cutting has ceased on 85% of the target raised bogland on SACs.

Scheme eligibility and compensation

- 21.79** Approximately 3,300 claimants availed of the scheme between 2011 and 2025 and received compensation mainly in the form of annual compensation payments. Some claimants were relocated to alternative bog plots away from SACs and NHAs. However, despite the statutory ban, turf cutting continued on many of the designated bogs. This may have included cutting by some of those in receipt of compensation, as well as owners of turf-cutting rights who had not applied for the scheme.
- 21.80** In 2023, the Department introduced a lump sum payment of €23,600 on one bog on a pilot basis. The amount was based on the rolled-up value of the scheme payments had the cessation commenced at the specified date for the relevant phase. In 2024, this payment option was introduced on all bogs. This change in scheme eligibility meant that one of the key original criteria of the scheme — cessation of cutting after the specified date — could not be applied. Turf cutters who had continued to cut turf after the cessation date were eligible for the payment once an undertaking to stop cutting turf was provided.
- 21.81** The Department recognised that this approach was inequitable and had the potential to undermine the scheme and other similar schemes. The introduction of the scheme along with revisions to it, such as the introduction of the lump sum payment for active turf cutters in July 2024, appear to have been driven principally by the EU peatlands infringement case and not by a coordinated long-term strategic approach. Figure 21.7 outlines key events in the Commission's proceedings along with Ireland's response.

Verification of eligibility

- 21.82** Scheme criteria require that an applicant must have had a legal interest/ownership or a turbary right in one of the designated bogs at 25 May 2010. There are a number of sources of evidence that the Department will accept in order for an applicant to demonstrate legal interest or ownership such as Land Registry records or Land Commission agreements.
- 21.83** In cases where the applicant is unable to provide direct proof of title from documentary evidence, there is an option whereby the applicant signs an affidavit confirming that they have a legal interest or turbary right in relation to the bog.
- 21.84** Overall, 43% of scheme beneficiaries relied on an affidavit to gain entry to the scheme. While facilitating and supporting access to compensation schemes of this type is important, it must be balanced against strong evidence that scheme criteria have been met.

Figure 21.7 European Commission case key events and scheme key events 1992 – 2026

Source: European Commission; Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

Note: a Member states were required to transpose the Directive into national law by June 1994.
b The scheme is one of a number of measures taken by the Department to support compliance with the Directive. Other measures include restoration projects and land acquisitions.

Verification of cessation

21.85 One of the key scheme criteria that must be adhered to by all beneficiaries is the permanent cessation of turf cutting. The examination reviewed a sample of 30 compensation payments. Of the 30 payments reviewed, seven of the files did not contain any evidence of checks to ensure turf cutting had ceased and had not subsequently commenced.

21.86 The Department has stated that when indications of illegal turf cutting on a designated plot linked to a scheme beneficiary come to light, the Department contacts the relevant bog plot owner. Once the bog plot owner provides a declaration stating that they are not the person who cut turf on the plot and that the cutting was done without the consent of the scheme beneficiary, the Department considers that the matter is closed, and does not conduct any further checks or investigations to verify this statement.

- 21.87** Under the Habitats Directive, raised bogs within SACs are classified as priority habitats while NHAs are designated under the Wildlife (Amendment) Act 2000. Due to the difference in designation, the Department prioritises SACs for compliance activity. Turf cutting is illegal at both SACs and NHAs, without the express consent of the relevant statutory authority. For NHA bogs, warning lists are not compiled and statistics for illegal turf cutting instances are not available.

Recommendation 21.1

The Department should conduct more robust checks, investigations and enforcement action when indications of illegal turf cutting are identified to ensure that illegal turf cutting ceases on all statutorily designated bogs.

Accounting Officer's response

Agreed.

The Department believes that it has effectively halted illegal peat extraction on raised bogs through the introduction of the scheme, engagement with stakeholders and other enforcement and compliance measures. Nevertheless, to continue to fulfil the State legal obligations under the Habitats Directive and to address the peatlands infringement case, an action plan is in development which will set out further measures to ensure ongoing full compliance with this Directive and will include further consideration of the enforcement policy on protected bogs.

Timeline for implementation

December 2026.

Scheme objectives and outcomes

- 21.88** The key objective of the scheme is the cessation of turf cutting on protected bogs, in order to comply with the State's legal obligations to comply with the requirements of the Directive.
- 21.89** When the scheme was first introduced, detected instances of turf cutting on designated SAC bogs reduced by 44% between 2012 and 2013. However, the impact was stagnant for a period of nine years with no reduction in the level of illegal turf cutting detected. Following the introduction in 2023 of the lump sum payment, there was an increase in the scheme beneficiaries and a reduction of almost 60% in the instances of illegal turf cutting detected between 2023 and 2025.

Performance measurement

- 21.90** The Department publishes just one performance indicator in relation to the scheme i.e. "number of payments made to work towards a total cessation of turf cutting on designated raised bog SACs and NHA sites".
- 21.91** However, this metric has an activity-based focus, and does not provide insight, or an assessment of how the scheme is contributing to the achievement of the requirements of the Directive. Metrics with a results-orientated focus would allow the Department to better assess the effectiveness of this scheme.

Recommendation 21.2

The Department should ensure that the design of any new schemes with an environmental protection, conservation or restoration focus are informed by a comprehensive assessment of the outcomes and lessons learnt from this scheme and should have metrics that are linked to measurable ecological results.

Accounting Officer's response

Agreed.

The Department will undertake a review of the scheme following its completion. This report will assess the effectiveness of the scheme and lessons learnt. Any new schemes for nature restoration will take into account these learnings and include results-focused key performance indicators.

Timeline for implementation

December 2027.

Self-certification overpayments

- 21.92** In December 2011, in order to accelerate payments, the Department decided to make interim payments to applicants, prior to full verification. Following a retrospective criteria review, 33 beneficiaries who did not meet the scheme criteria were contacted in relation to recoupment of overpayments. From a total amount of €75,800 paid out, €6,800 was recouped. In late 2018, the Department decided not to pursue the remaining overpayments of €69,000 due to the passing of time, significant resources required to pursue recovery and limited likelihood of recoupment.
- 21.93** The overpayments have not yet been formally written off by the Department despite a proposal for write-off being prepared.

Recommendation 21.3

The Department should review and strengthen its procedures to ensure that overpayments are adequately pursued in a timely manner. In cases where a write-off is considered appropriate, it should be approved and disclosed in line with the requirements of the Department of Public Expenditure's *Public Financial Procedures*.

Accounting Officer's response

Agreed.

The Department acknowledges the importance of ensuring that overpayments are identified, pursued and managed in a timely manner and in accordance with the requirements of the *Public Financial Procedures*. The Department will take the necessary steps in early 2027 to complete the formal write-off of the outstanding balances in accordance with the *Public Financial Procedures*, including obtaining the required approvals and ensuring appropriate disclosure. The Department will also review existing procedures to ensure that appropriate arrangements continue to be in place for the identification, recovery, approval and reporting of overpayments.

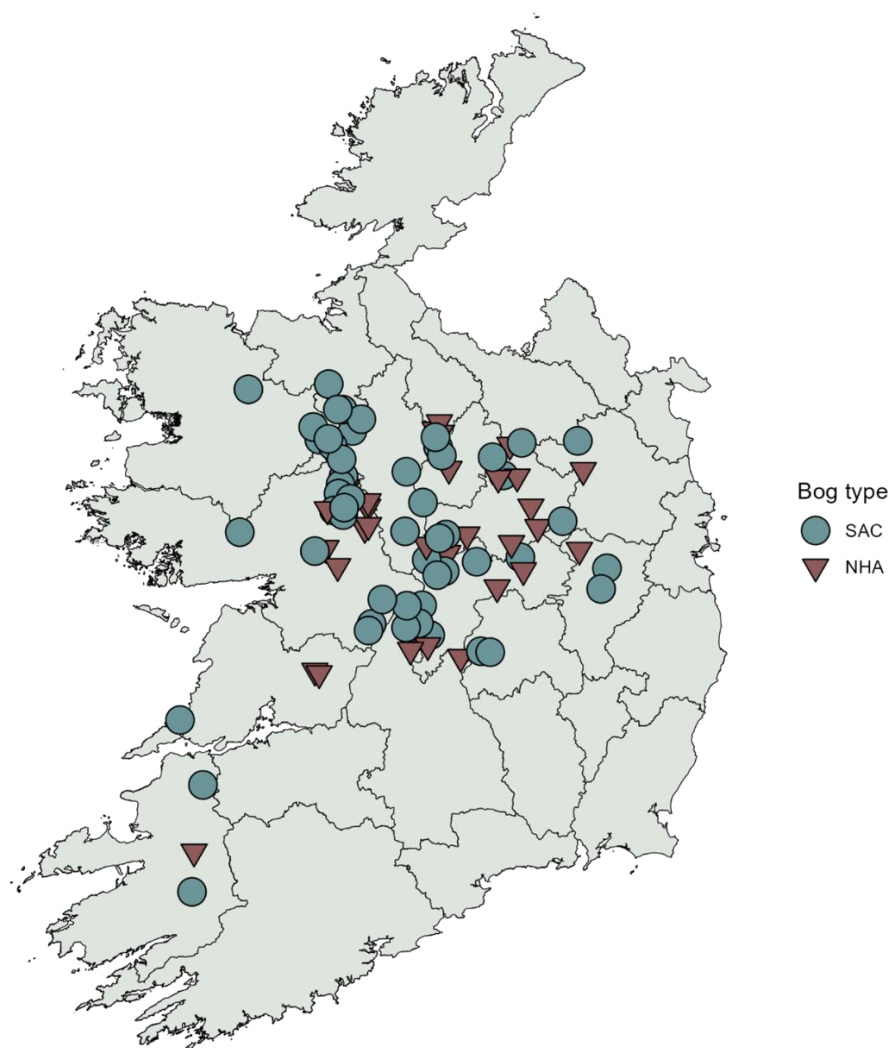
Timeline for implementation

March 2027.

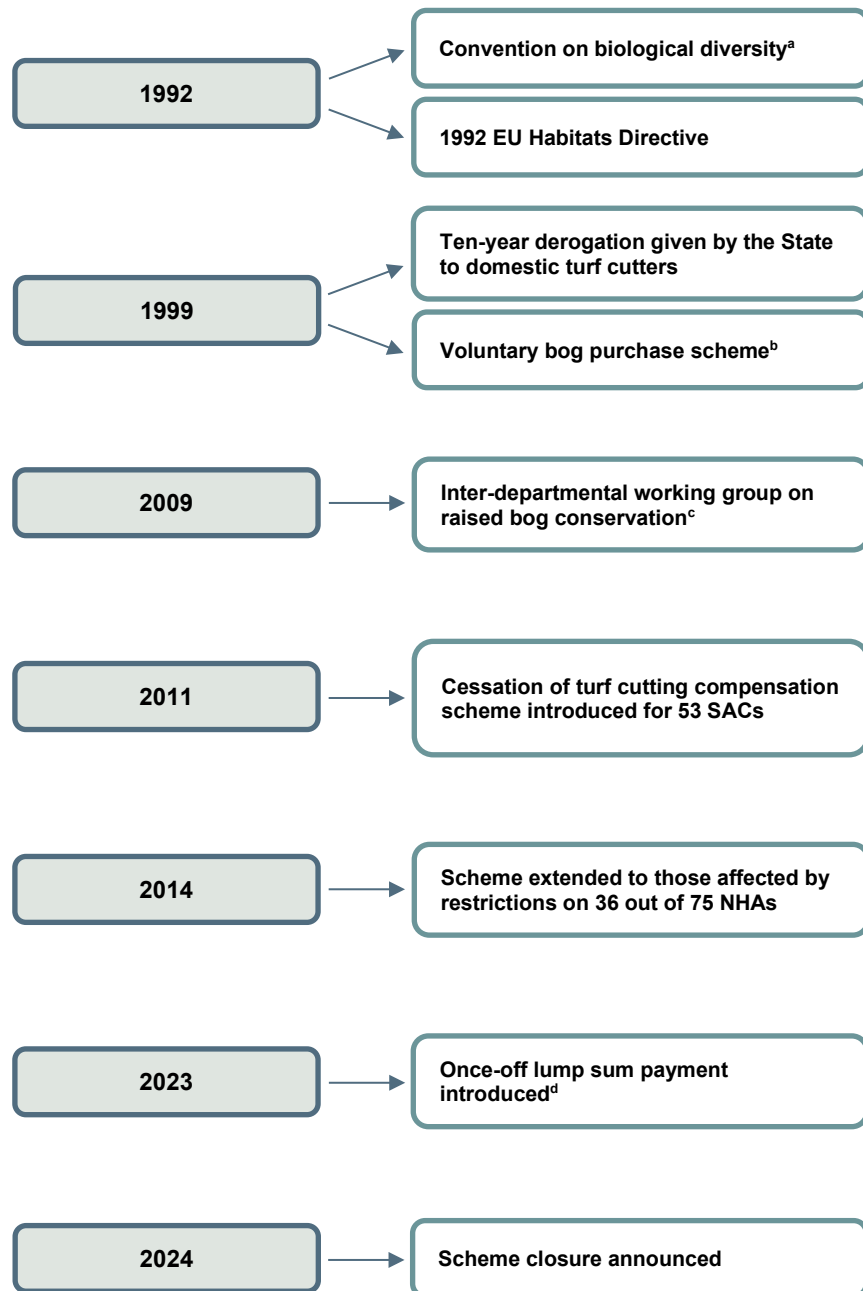
Contracted agent

- 21.94** In 2024, the Department engaged the services of a bog plot owner to leverage their expertise and networks with a view to increasing the number of applicants to the scheme. The agent was paid almost €130,000 for services provided in the period April 2024 to August 2025. There was no competitive procurement of the services.
- 21.95** The evidence available to support and verify the agent's work is limited. The Department has stated that it requested the agent to dispose of records related to the work for data security reasons.
- 21.96** In addition, the agent was also a beneficiary of the scheme lump sum payment while working for the Department. The Department does not consider any conflicts of interest arose as a result of the contract.

Annex 21A Location of SACs and NHAs within the scheme



Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

Annex 21B Key milestones in the scheme

Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a This is a global treaty agreed at the Earth Summit. Ireland is a signatory.
 - b This allowed the turf cutters to sell their land or rights to the Department at agreed rates. The rates were increased in 2004. It closed to new applicants in May 2010.
 - c In 2010, the working group recommended a move towards a national cessation and compensation scheme. Also in 2010, an interim payment scheme was introduced as an emergency measure. €177,000 was spent on the scheme.
 - d The introduction of the once-off lump sum payment was piloted in 2023 on one bog and expanded to other bogs in 2024.

Annex 21C Scheme criteria required and sources of verification

Criteria	Departmental verification sources
1. The applicant must have had a legal interest/ownership or a turbary right in one of the 31 raised bog SACs on 25 May 2010 and must have had the right to cut and remove turf from that property on that date.	- Land Registry folio and map checked to Tailte Éireann records. - Irish Land Commission Q3 agreement.^a - Confirmation from the Department of Agriculture, Food and the Marine that a Q3 agreement exists. - Confirmation from Bord na Móna where it has allocated the plot/right. - Central Fisheries Board maps. - Death certificate and will/grant of probate in cases of inheritance. - Signed affidavit by the applicant.
2. The applicant has been cutting turf on the said lands for domestic purposes during the five-year qualifying period. ^{b,c}	- GIS mapping tool 'Bogsviewer'. - Assessment by a Peatland District Conservation Officer — desktop or onsite. - Bord na Móna extraction assessment.
3. There has been no turf cutting or associated activity on the property since the cessation date for the scheme and the turbary right/turf resource has not been exhausted. ^d	- GIS mapping tool 'Bogsviewer'. - Warning lists. - Bord na Móna mapping.

Source: Department of Housing, Local Government and Heritage. Analysis by the Office of the Comptroller and Auditor General.

- Notes:
- a A Q3 agreement is a standard Irish Land Commission purchase contract used for a turbary plot or small parcel of bog, setting out terms and conditions. Following the Land Commission's dissolution, its remaining functions and records were transferred to the Department of Agriculture, Food and the Marine.
 - b Due to restrictions being introduced at different times, there are three qualifying periods: 31 SACs — May 2005 to May 2010, 24 SACs — 2007 to 2011 and NHA is 2009 to 2013 with a three-year derogation based upon the granting of individual consent for continued turf cutting by the Minister.
 - c If an applicant transfers from the voluntary bog purchase scheme, they do not have to have cut in the qualifying period of the scheme and will qualify once they have met the other qualifying criteria.
 - d The need to meet this criterion was removed on one bog in 2023 and for all bogs in July 2024.