

## ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto for the salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>ADMINISTRATION</b>			
A.1. SALARIES, WAGES AND ALLOWANCES	76,049	75,335	—
A.2. TRAVEL AND SUBSISTENCE	4,147	3,435	86
A.3. INCIDENTAL EXPENSES	3,275	2,294	(32)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,956	1,791	(51)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	10,369	12,021	(1,265)
A.6. OFFICE PREMISES EXPENSES	2,015	1,511	49
A.7. CONSULTANCY SERVICES	500	259	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	600	355	—
<b>HOUSING</b>			
B.1. SOCIAL HOUSING PROVISION AND RENEWAL	1,571,995	1,575,576	(548)
B.2. AFFORDABLE HOUSING AND OTHER PRIVATE HOUSING SECTOR SUPPORTS	159,015	134,432	—
<b>WATER SERVICES</b>			
C.1. WATER SERVICES INVESTMENT PROGRAMME	471,374	496,374	2,365
<b>ENVIRONMENT</b>			
D.1. ENVIRONMENTAL PROTECTION AGENCY	39,257	35,443	—
D.2. ENVIRONMENTAL RADIATION POLICY	5,941	5,206	16
D.3. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	4,572	4,671	(488)
D.4. KYOTO CREDITS	10,050	3,723	—
D.5. CLIMATE CHANGE FUNDING	2,867	2,368	(171)
<b>WASTE MANAGEMENT</b>			
E.1. RECYCLING SERVICES	10,000	9,996	—
E.2. LANDFILL REMEDIATION	13,489	46,286	513
<b>LOCAL GOVERNMENT</b>			
F.1. LOCAL GOVERNMENT FUND	545,203	548,703	—
F.2. FIRE AND EMERGENCY SERVICES	25,640	25,526	(20)
F.3. LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	18,982	16,962	—
F.4. COMMUNITY AND SOCIAL INCLUSION	7,600	10,172	—
F.5. DISABILITY SERVICES	15,000	15,152	—
F.6. ECONOMIC AND SOCIAL DISADVANTAGE (DORMANT ACCOUNTS FUND)	1,000	—	—

## Environment, Heritage and Local Government – Vote 25

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
<b>HERITAGE</b>			
G.1. GRANT FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (PART FUNDED BY NATIONAL LOTTERY)	13,403	13,403	—
G.2. BUILT HERITAGE	31,652	32,232	92
G.3. NATURAL HERITAGE (NATIONAL PARKS AND WILDLIFE SERVICE)	46,665	45,425	(203)
G.4. IRISH HERITAGE TRUST	5,520	520	—
<b>PLANNING</b>			
H.1. AN BORD PLEANÁLA	15,248	15,098	—
H.2. PLANNING TRIBUNAL	12,573	11,239	696
H.3. URBAN REGENERATION	20,153	11,703	—
H.4. TIDY TOWNS COMPETITION	311	586	58
H.5. PLANNING AND DEVELOPMENT, ETC.	341	264	(21)
H.6. GATEWAYS INNOVATION FUND	40,000	—	—
<b>OTHER SERVICES</b>			
I.1. IRISH WATER SAFETY ASSOCIATION	652	652	—
I.2. MISCELLANEOUS SERVICES	10,853	9,817	24
<b>Gross Total</b>	<b>3,198,267</b>	<b>3,168,530</b>	<b>1,100</b>
Deduct:			
J. APPROPRIATIONS-IN-AID	<b>14,517</b>	<b>14,217</b>	<b>288</b>
<b>Net Total</b>	<b>3,183,750</b>	<b>3,154,313</b>	<b>812</b>
<b>Surplus for the year</b>		<b>€29,436,939</b>	
<b>Deferred surrender under Section 91 of the Finance Act 2004</b>		<b>€6,277,000</b>	
<b>Surplus to be surrendered</b>		<b>€23,159,939</b>	

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

## NOTES

### 1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

#### Asset Depreciation Policy

Certain buildings are depreciated at 5% per annum while 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. ICT equipment is depreciated over 5 years at 20% per year. Furniture, Fittings and Fixtures are depreciated at 10% per year over 10 years.

### 2 TRANSFER OF FUNCTIONS

This account has been prepared in accordance with the 2008 Further Revised Estimate for the Department of the Environment, Heritage and Local Government which took account of:

- (i) the transfer of Non-National Roads and the National Vehicle Driver File functions from the Department of the Environment, Heritage and Local Government to the Department of Transport with effect from 1 January 2008 (S.I. No. 815 of 2007), and
- (ii) the transfer of the Quality of Shellfish Waters function from the Department of Agriculture, Fisheries and Food to the Department of the Environment, Heritage and Local Government with effect from 5 November 2008 (S.I. No. 516 of 2008).

### 3 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
<b>Net Outturn</b>			3,154,313
<b>Changes in Capital Assets</b>			
Purchases Cash	(15,094)		
Depreciation	6,775		
Loss on Disposal	761	(7,558)	
<b>Assets under Development</b>			
Cash Payments		(550)	
<b>Changes in Net Current Assets</b>			
Decrease in Closing Accruals	(56,034)		
Decrease in Stock	158	(55,876)	(63,984)
<b>Direct Expenditure</b>			3,090,329
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		19,043	
Notional Rents		3,506	22,549
<b>Operating Cost</b>			<u>3,112,878</u>

**4 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008**

	€000	€000	€000
<b>Capital Assets (Note 5)</b>			67,623
<b>Assets under Development (Note 6)</b>			572
			<u>68,195</u>
<b>Current Assets</b>			
Stocks (Note 18)		553	
Prepayments		4,466	
Accrued Income		288	
Other Debit Balances:			
Imprests	10		
Other Suspense Items	2,621	2,631	
PMG Balance and Cash	25,062		
Orders Outstanding	(16,952)	8,110	
<b>Total Current Assets</b>		<u>16,048</u>	
<b>Current Liabilities</b>			
Accrued Expenses		5,567	
Other Credit Balances:			
Due to State (Note 19)	3,170		
Other Suspense Items	1,229	4,399	
Net Liability to the Exchequer (Note 7)		<u>6,342</u>	
<b>Total Current Liabilities</b>		<u>16,308</u>	
<b>Net Current Liabilities</b>			<u>(260)</u>
<b>Net Assets</b>			<u><u>67,935</u></u>

**5 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008**

	Land and Buildings	Plant, Machinery and Motor Vehicles	Office and IT Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2008	20,501	7,570	86,112	5,589	119,772
Transfers to the Department of Transport	—	—	(10,746)	(91)	(10,837)
Additions	9,667	644	495	697	11,503
Disposals	(258)	—	(1,279)	(6)	(1,543)
Gross Assets at 31 December 2008	<u>29,910</u>	<u>8,214</u>	<u>74,582</u>	<u>6,189</u>	<u>118,895</u>
<b>Accumulated Depreciation:</b>					
Opening Balance at 1 January 2008	22	4,715	45,099	2,598	52,434
Depreciation on transfers to the Department of Transport	—	—	(7,092)	(63)	(7,155)
Depreciation for the year	5	712	5,699	359	6,775
Depreciation on Disposals	—	—	(777)	(5)	(782)
Cumulative Depreciation at 31 December 2008	<u>27</u>	<u>5,427</u>	<u>42,929</u>	<u>2,889</u>	<u>51,272</u>
<b>Net Assets at 31 December 2008</b>	<u><u>29,883</u></u>	<u><u>2,787</u></u>	<u><u>31,653</u></u>	<u><u>3,300</u></u>	<u><u>67,623</u></u>

**Note:**

Historic properties such as parks and heritage assets such as artefacts and manuscripts have not been valued.  
Opening balances have been adjusted to reflect more accurate asset information.

## 6 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008

	€000
Amounts brought forward at 1 January 2008	1,676
Transfers to the Department of Transport	(1,654)
Cash Payments for the Year	550
Transferred to Asset Register	—
<b>Amounts carried forward at 31 December 2008</b>	<b>572</b>

## 7 NET LIABILITY TO THE EXCHEQUER

### Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008

	€000	€000
<b>Surplus for the Year</b>		
Surplus to be surrendered	23,160	
Deferred Surrender	6,277	29,437
Exchequer Grant Undrawn		(23,095)
 Net Liability to the Exchequer		 <b>6,342</b>
 <b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	8,110	
Debit Balances: Suspense	2,631	10,741
 <b>Creditors</b>		
Due to State	(3,170)	
Credit Balances: Suspense	(1,229)	(4,399)
		 <b>6,342</b>

## 8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous receipts , payable directly to the Exchequer amounted to €556,437. These were mainly in respect of interest from the bank account used for electronic payments, redemption of projects funded under the Voluntary and Cooperative Housing Capital Assistance Scheme, costs awarded to the Planning Tribunal, Voluntary Surrender of Pay and interest due on monies held by the Chief State Solicitor in relation to the acquisition of property.

## 9 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

### Subhead variations - Virement

In the latter part of 2008, based on an analysis of expenditure trends, a full review of 2008 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 2008.

Sub-head	Less/(More) than provided €000	Explanation
A.3.	981	Expenditure was less than expected due mainly to reduced spending on staff training and development.
A.6.	504	Due to delays in the completion of new accommodation, a number of anticipated fit-out costs were not incurred in 2008.
A.7.	241	Expenditure on consultancy requirements was reduced during 2008.

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Sub-head	Less/(More) than provided €000	Explanation
A.8.	245	An independent spot check review of capital projects commenced at a later date than was originally anticipated and a final payment will not mature until 2009.
B.2.	24,583	Expenditure was less than expected as a result of a reduction in the anticipated requirements by local authorities for subsidies for the provision of affordable units under the Affordable Homes Partnership direct purchase scheme.
C.1.	(25,000)	Payments in respect of some arbitration costs and settlement payments on some Water Services Investment Programme schemes and also increased construction activity resulted in extra expenditure being incurred.
D.1.	3,814	The allocation under the climate change research programme 2007-2008 was not drawn down in full by the end of 2008 due to the multi-annual nature of the programme.
D.2.	735	Expenditure on legal costs was less than anticipated following the withdrawal of legal action against the UK in regard to the Sellafield MOX Plant arising from EU court decision.
D.4.	6,327	The purpose of this subhead is to provide for the recoupment to the Central Fund of costs incurred in 2007 by the National Treasury Management Agency (NTMA) in purchasing carbon allowances / credits on behalf of the Government under the Carbon Fund Act 2007. The fragmented nature of the carbon market in the latter half of 2007 did not provide sufficient opportunities for the NTMA to purchase credits, and expenditure was lower than anticipated.
D.5.	499	This subhead provides for the costs of Ireland's contribution to the Climate Change Funding Mechanism for developing countries. Most payments are made in US dollars and the outturn was lower than expected as a result of a strong euro to dollar exchange rate.
E.2.	(32,797)	The increased expenditure arose from costs incurred during 2008 in the removal of hazardous waste from the former Irish ISPAT site, Haulbowline, Cork.
F.1.	(3,500)	Sanctioned virement provided additional funding to the Local Government Fund.
F.3.	2,020	A number of on-line library initiatives did not commence, as expected, in 2008.
F.4.	(2,572)	This subhead provides local authority capital recoupment for social and community facilities. Additional expenditure arose due to higher than anticipated level of project completions by local authorities in 2008.
F.6.	1,000	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. No expenditure was incurred as the call for proposals was not made until late in the year. The allocation is available for 2009.
G.4.	5,000	No expenditure was incurred by the Irish Heritage Trust for the acquisition of a heritage property.
H.2.	1,334	Expected payments in respect of a number of third party Tribunal costs did not materialise within the year.
H.3.	8,450	The underspend arose as a result of the Urban Regeneration 2007-2013 Programme being suspended.
H.4.	(275)	Additional costs on a once off basis were associated with the 50th anniversary commemoration of the Tidy Towns Competition. There was also increased costs associated with a record number of entrants to the competition.
H.5.	77	Planned expenditure was less than anticipated as some costs in relation to consultancy did not materialise.
H.6.	40,000	Implementation of the proposed Gateway Innovation Fund was deferred until at least 2010.
I.2.	1,036	Minor miscellaneous expenditures under this subhead were less than anticipated.

**10 APPROPRIATIONS-IN-AID**

	Estimated €	Realised €
1. Fees payable by Local Authorities, etc., for audit of their accounts	2,007,000	2,542,647
2. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	650,000	713,000
3. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	—	—
4. MET Éireann Receipts	9,439,000	9,937,618
5. Rents (including receipts from lettings of fishing rights, etc.)	225,000	130,360
6. Services at Visitor Centres	115,000	19,045
7. Sales of Property	23,000	58,975
8. Charges at National Parks and Wildlife Sites	761,000	652,337
9. Miscellaneous Receipts	297,000	163,421
10. Dormant Accounts Receipts	1,000,000	—
Total	<u>14,517,000</u>	<u>14,217,403</u>

**Explanation of Variations**

- 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.
- The outturn reflects the provision made in the Social Insurance Fund in Vote 38 - Social and Family Affairs.
- Income from commercial fees charged by Met Éireann was higher than estimated.
- Income was less than estimated. This subhead covers the income from rents for cattle grazing lettings within National Parks and Nature Reserves and other property. Income is also received from tearoom concessions in National Parks and from time to time from film companies who use National Parks for filming locations. As such, the levels of appropriations-in-aid arising in this area can be difficult to estimate.
- Expected receipt levels were overestimated for 2008 following from the franchising out of tearoom concessions in national parks as well as some reduction in visitor numbers.
- The higher income was due to the sale of cattle from National Parks.
- Expected receipt levels were overestimated. Admittance fees to some facilities were discontinued.
- Miscellaneous appropriations-in-aid in respect of cancelled and out of date payable orders and other miscellaneous receipts, which are difficult to estimate, were less than expected.
- Because there was no expenditure incurred on Subhead F.6. there was no appropriation-in-aid from the Dormant Account Fund.

**11 COMMITMENTS**
**(a) Global Commitments**

Global figure for commitments likely to materialise in subsequent year(s) under procurement and grant subheads are €326,206 and €2,888,771,464 respectively.

**(b) Multi-Annual Capital Commitments  
(Projects Costing €12,697,380 or more)**
**1 Water/Sewerage Projects**

Project	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
	€000	€000	€000
Arklow Sewerage Scheme (Advance Works) <sup>2</sup>	323	—	17,576
Ashbourne/Ratoath/Kilbride Sewerage Scheme <sup>2</sup>	2,542	3,998	10,111
Balbriggan-Skerries Sewerage <sup>1</sup>	18,819	64	3,504
Ballina Sewerage Scheme	16,102	—	240
Ballycoolen Water Supply Scheme (Storage Reservoirs) <sup>1</sup>	56,371	2,687	—
Ballymore Eustace Water Treatment Plant Stage 3 <sup>1</sup>	7,768	24,698	19,142
Ballyshannon Water Supply Scheme <sup>2</sup>	1,048	277	11,740
Boherboy Water Supply Scheme <sup>2</sup>	4,472	8,461	8,046
Bray Shanaganagh Sewerage Scheme <sup>2</sup>	924	—	54,054
Castlebar Environs Sewerage (excl Advance & Outfall) <sup>1</sup>	33,302	1,921	6,040
Clareville Water Treatment Plant	11,974	14,604	5,023
Cork Main Drainage (Treatment Works) <sup>1</sup>	121,562	1,158	—
Courtown Riverchapel Sewerage <sup>1</sup>	18,869	—	442
Donegal Bay Wastewater Treatment Plant - Group A (DBO Contract - incorporating part of Donegal, Ballyshannon & Rossnowlough) <sup>1</sup>	25,791	173	939
Dublin Bay Sewerage <sup>1</sup>	320,483	33,920	14,536

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1 Water/Sewerage Projects

Project	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
	€000	€000	€000
Dublin North Fringe Water Supply- Sillogue Storage	26,050	—	396
Dublin Water Conservation (DRWRP) <sup>1</sup>	4,078	8,943	18,445
Dundalk Main Drainage <sup>1</sup>	72,758	—	500
Dungarvan Sewerage <sup>1</sup>	30,447	370	615
East Waterford Water Supply Scheme Stage 2, Phase 2 <sup>2</sup>	11,850	324	5,177
Four Roscommon RWSS <sup>2</sup>	—	5,692	61,307
Galway Main Drainage Treatment Works	64,790	—	961
Kildare Sludge Treatment Centre	16,080	—	1,004
Kildare Water Supply Scheme Phase 1 (River Barrow Abstraction Scheme CT Electrical Building) <sup>2</sup>	3,543	913	41,502
Kildare WS Strategy, Phase 1 - Wellfield Contract <sup>1</sup>	14,227	—	54
Knock Sewerage Stage 1	15,604	—	294
Leitrim Towns & Villages Sewerage Scheme (Dromahair, Kinlough, Kiltyclogher, Tullaghan, Drumkeeran, Rooskey, Jamestown, Cloone, Drumcong, Killargue & Ballinaglera) <sup>2</sup>	6,318	637	10,390
Limerick Main Drainage (Phase 1, 2 & 3) Collection & Treatment (incl ct 4.3) <sup>1</sup>	305,638	6,048	2,084
Longford Central Regional Water Supply Scheme <sup>2</sup>	243	—	12,691
Lough Mask Regional Water Supply (Knock- Ballyhaunis)	30,425	—	646
Lower Liffey Valley Sewerage Scheme (Treatment Plant & Collection Kilcock, Straffan, Celbridge, Maynooth & Leixlip) <sup>2</sup>	1,175	—	15,530
Meath Grouped Towns & Villages Sewerage Scheme (Donore, Duleek, Athboy, Kilmainhamwood, Summerhill, Moynalty, Rathcairn & Rathmolyon) <sup>1</sup>	5,403	17,599	10,237
Midleton Sewerage <sup>1</sup>	23,619	1,843	668
Navan Mid Meath Water Supply <sup>2</sup>	2,190	9,808	43,327
Navan Sewerage <sup>1,3</sup>	32,733	—	33
New Ross Sewerage Scheme <sup>3</sup>	2,507	9,409	1,574
Portlaoise Sewerage Scheme (incorporating Laois Sludge Management) <sup>1</sup>	28,465	8,983	189
Sandyford High Level Water Supply Scheme <sup>2</sup>	2,440	—	10,830
Skibbereen Sewerage Scheme <sup>2</sup>	891	11,776	1,127
Sligo Lough Gill RWS	35,730	—	109
Sligo Wastewater Treatment Plant (DBO Contract)(G) <sup>1</sup>	15,497	2,463	—
Swords Sewerage <sup>1</sup>	29,824	—	212
Tipperary Grouped DBO and Wastewater Treatment Plants <sup>1,3</sup>	15,244	230	—
Towns & Villages SS (17 Villages) (Creagh, Cootehall, Tulsk & Lisacul started) <sup>1</sup>	4,405	3,101	18,407
Tuam Regional Water Supply (Stage 3)	16,815	—	520
Tuam Regional Water Supply Scheme Ext to Headford <sup>1</sup>	15,212	—	5
Waterford Sewerage Scheme Stage 2 <sup>1</sup>	34,520	4,673	700
Westport Sewerage (Excl. Advance Section)	49,925	—	662
Wicklow Sewerage Scheme (Wentworth Place Culvert)	4,179	9,764	3,713
<b>Total</b>	<b>1,563,175</b>	<b>194,537</b>	<b>415,302</b>

**2 Housing Projects**

	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
	€000	€000	€000
<b>Construction Projects</b>			
Balgaddy, Phase C, Lucan, Co. Dublin	20,211	—	5,260
Balgaddy, Phase E, Lucan, Co. Dublin	15,073	400	3,401
Carrickphierish Upper, Waterford City	2,750	10,947	4,996
Collaghknock Glebe, Co. Kildare	7,170	8,158	3,414
Cushlawn, Tallaght, Dublin 24	11,650	—	3,093
Deerpark, Kiltipper, Dublin 24	24,169	—	4,541
Farrankelly, Delgany, Co. Wicklow	5,292	6,235	3,308
Fortunestown, Phase B1, Tallaght, Dublin 24	12,661	762	3,261
Fortunestown, Phase B2, Tallaght, Dublin 24	16,918	—	5,931
Furry Hill, Sandyford, Co. Dublin	14,678	394	3,454
Gooldshill, Mallow, Co. Cork	—	7,434	25,293
Kilcarraig, Phase 3, Tallaght, Dublin 24	1,000	—	17,849
Mount St Joseph's, Blarney Road, Cork	10,214	—	4,499
Mountwood, Dun Laoghaire, Co. Dublin	16,847	—	5,482
Parlickstown, Mulhuddart, Dublin 15	13,057	—	2,910
Pearse Street, Sallynoggin, Co. Dublin	5,922	2,377	6,556
Rickardstown, Newbridge, Co. Kildare	24,849	—	6,175
Shankill, Phase 2, Co. Dublin	10,394	10,656	5,017
Stag Park, Mitchelstown, Cork	12,716	—	3,968
Susie's Field, Cork City	8,155	15,051	7,547
Total	<u>233,726</u>	<u>62,414</u>	<u>125,955</u>

**Turnkey Projects**

Church Road, Tullamore, Co. Offaly	1,900	5,860	6,895
The Meadows, Knockacullen, Hollyhill, Cork City	—	16,000	3,002
Tory Top Road, Cork City	—	—	16,668
Total	<u>1,900</u>	<u>21,860</u>	<u>26,565</u>

**Regeneration Projects**

Inner City Dublin Flat Complexes <sup>1</sup>	83,500	5,749	23,000
Knocknaheeny, Cork City <sup>1</sup>	16,416	9,476	4,488
Laurel Ave., Dun Laoghaire <sup>1</sup>	10,797	2,500	500
Regeneration of Ballymun Flats <sup>1</sup>	507,382	75,000	45,000
The Glen Phase 1 (Cork) <sup>1</sup>	416	4,292	22,008
Total	<u>618,511</u>	<u>97,017</u>	<u>94,996</u>

**3 Kyoto Credits**

	Cumulative Expenditure to 31 December 2007	Expenditure in 2008	Subsequent Years
Project	€000	€000	€000
Purchase of Kyoto Carbon Credits <sup>1</sup>	<u>20,000</u>	<u>3,723</u>	<u>266,277</u>

**Notes:**

<sup>1</sup>Cost of project updated since 2007.

<sup>2</sup> Excluded from 2007 account as the then estimated cost of the scheme was under €12.7m

<sup>3</sup>Cumulative expenditure to 31 December 2007 updated

**12 MATURED LIABILITIES**

The estimate of matured liabilities not discharged at year end was €14,616.

**13 DETAILS OF EXTRA REMUNERATION**

	Amount paid	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	450,006	159	12	21,248
Overtime and extra attendance	1,563,971	360	45	44,365
Shift and roster allowances	2,827,774	415	120	22,494
Miscellaneous	190,787	82	7	18,000
Total extra remuneration	<u>5,032,538</u>			

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

**14 MISCELLANEOUS ITEMS**

Under the provisions of Section 91 of the Finance Act 2004, €6,277,000 of unspent allocation in respect of the capital element of Subhead D.4. was carried forward to 2009.

A total of €304,098 was charged to Subhead A.1. in respect of staff assigned to the Fire Services Council (€245,588) and the Rent Tribunal (€58,510).

11 retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €149,262.

In addition to voted moneys, sponsorship totalling €732,750 was also expended on the Tidy Towns Competition.

A total of €116,333 was spent on awards under the REPS (Recognition of Exceptional Performance by Staff) Scheme.

A total of €29,997 was written off in respect of EU travel refunds no longer recoverable (Department of Finance sanction E171/13/08 of 22 December 2008).

A payment of €343,940 was made in respect of legal costs arising from judicial review proceedings taken against the State in relation to a decision on a licence application under the National Monuments Act (Department of Finance sanction S74/45/00 of 18 December 2008).

A payment of €255,183 was made in respect of legal costs incurred in a High Court action taken against the Minister in connection with bringing Dail constituencies into line with census population figures (Department of Finance sanction F.502/10 of 19 May 2008).

A payment of €93,380 was made in settlement of a legal action taken against the Minister in relation to conditions imposed under the issue of a hunting licence (Department of Finance sanction S74/45/00 of 20 October 2008).

A payment of €423,006 was made in respect of legal costs arising from a challenge to the Electoral (Amendment) Act 2002 (Department of Finance sanction S74/45/00 of 21 October 2008).

A total of €63,941 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991).

Amounts totalling €17,653 were paid in respect of claims for personal injuries as a result of an accident claim at a polling station (Department of Finance sanction S74/45/00 of 20 October 2008).

Amounts totalling €27,858 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

## 15 EU FUNDING

The outturn shown in Subheads C.1., G.3., H.3. and I.2.14. includes expenditure in respect of activities co-financed by the European Regional Development Fund.

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

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

## 16 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of commissions etc. to 31 December 2008 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2008 €	Cumulative Expenditure to 2008 €
Tribunal of Inquiry into certain Planning Matters (The Mahon Tribunal (formerly The Flood Tribunal))	1997	11,239,364	84,024,332

## 17 NATIONAL LOTTERY FUNDING

### (a) Task Force on Special Housing Aid for the Elderly

**Account of Receipts and Payments in the year ended 31 December 2008** €

Balance at 1 January 2008	—
B.2. Task Force on Special Housing Aid for the Elderly Expenditure	14,700,000
	<u>14,700,000</u>
Balance at 31 December 2008	<u>—</u>

### Schedule - Task Force on Special Housing Aid for the Elderly - Payments in the year ended 31 December 2008

Payee	€
<b>Health Service Executive Region</b>	
Dublin Mid Leinster	2,400,000
Dublin North East	3,400,000
Southern	3,400,000
Western	5,500,000
Total	<u>14,700,000</u>

### (b) Grant for the Heritage Council

**Account of Receipts and Payments in the year ended 31 December 2008** €

Balance at 1 January 2008	—
G.1. Heritage Council Expenditure	9,529,000
	<u>9,529,000</u>
Balance at 31 December 2008	<u>—</u>

**(c) Communal Facilities in Voluntary Housing Schemes**  
**Account of Receipts and Payments in the year ended 31 December 2008**

	€
Balance at 1 January 2008	—
B.1. Communal Facilities in Voluntary Housing Schemes	2,998,391
Expenditure	<u>2,998,391</u>
Balance at 31 December 2008	<u>—</u>

**Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in the year ended 31 December 2008**

Local Authority	Project	Amount
<b>County Councils</b>		€
Carlow	Carlow VHA Limited, (Tintean), Tintean Coille, Palatine Road Respond Voluntary Housing Agency, Royal Oak Road, Muinebheag	46,400 232,000
Cork	Respond Voluntary Housing Agency, Castleredmond, Midleton Society of Saint Vincent De Paul, Ozanam Centre, New Road, Mallow	313,500 1,740
Donegal	County Donegal Housing Association for the Mentally Handicapped, Lifford Road, Mullindrait, Stranorlar Habinteg Housing Association (Ireland) Ltd., Lifford North and West Housing (Ireland) Ltd., Kerrykeel North West Housing Association Ltd., Convent Land, Derry Road, Carndonagh North West Housing Association Ltd., Fortwell, Letterkenny Respond Voluntary Housing Agency, Meenmore, Dungloe	10,738 178,470 35,000 200,000 8,179 26,198
Fingal	Society of Saint Vincent De Paul, Estuary Road, Malahide	100,000
Kerry	Respond Voluntary Housing Agency, O'Dowds Road, Listowel	197,200
Kildare	Respond Voluntary Housing Agency, Ardrew, Athy Respond Voluntary Housing Agency, Ballymakealy, Celbridge	112,700 3,350
Laois	Respond Voluntary Housing Agency, Green Mill Lane, Portlaoise Respond Voluntary Housing Agency, Kiln Lane, Mountrath	146,800 61,819
Limerick	Bawnmore Housing Association Ltd., Doon	75,400
Longford	County Longford Association for Mentally Handicapped, Battery Road	60,000
Mayo	Ballycastle and District Social Housing Association, Main Street, Ballycastle Ballyhaunis Social Housing Ltd., Clare Close, Clare Road, Ballyhaunis Mulranny Day Care Centre Housing Ltd., Phase 2, Mulranny Society of Saint Vincent De Paul, Abbey Street, Ballinrobe St. Dominick's Housing Association Ltd., Barrack Hill, Newport	15,750 40,354 2,636 30,000 71,630
Monaghan	Cuan Mhuire Teo, Corfad, Monaghan Road, Ballybay Oaklee Housing Trust Ltd., McCaldin's Bakery Site, Mullaghmonaghan	67,500 180,000
Offaly	Oaklee Housing Trust Ltd., Daingean Road, Tullamore	61,718
Roscommon	Croghan Enterprise Co. Ltd., Carrowmore Townland, Croghan	75,000
Tipperary North	Respond Voluntary Housing Agency, Whitepark, Roscrea Thurles Lions Trust Housing Association Ltd., Smith O'Brien Street, Gortataggort, Brittas Road, Thurles	165,413 23,772
Waterford	Focus Housing Association Ltd., Former Presentation Convent, Mitchel Street, Dungarvan	157,500

## Environment, Heritage and Local Government – Vote 25

		Amount €
<b>City Councils</b>		
Dublin	St. Michael's House, 29 St. Brigid's Road, Artane	2,030
Waterford	Focus Housing Association Ltd., Powersfield, Hennessy's Road	120,000
<b>Borough Councils</b>		
Drogheda	Drogheda Womens and Childrens Refuge Centre Ltd., 'St. Anthony's' Priest Lane	90,000
	Respond Voluntary Housing Agency, CF Phase 2, Marleys Lane	<u>85,594</u>
<b>Total</b>		<u><u>2,998,391</u></u>

### 18 STOCKS

Stocks at 31 December 2008 comprised:	<b>€000</b>
Other (includes consumables in local depots)	352
Stationery	63
IT consumables	85
Meteorological consumables	43
Cleaning materials	10
	<u>553</u>

### 19 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	<b>€000</b>
Income Tax	1,119
Pay Related Social Insurance	542
Withholding Tax	671
Value Added Tax	457
Pension Contributions	381
	<u>3,170</u>

**GERALDINE TALLON**

Accounting Officer

DEPARTMENT OF THE ENVIRONMENT, HERITAGE AND LOCAL GOVERNMENT

31 March 2009

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of the Vote for Environment, Heritage and Local Government for 2008 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 2008.

Chapters 19 and 20 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.



**JOHN BUCKLEY**  
Comptroller and Auditor General  
4 September 2009