

# National Roads Authority 2008 Annual Report & Accounts

INCORPORATING PROGRAMME FOR 2009

*Bringing You Closer*





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## Chairman's Foreword

One of the major constraints on economic development is poor infrastructure. It is accepted that development strategies which target infrastructure deficiencies drive economic growth. There have been a number of benefits from the newly completed sections of motorway that have opened over last few years. They include the road safety benefit through the elimination of head-on collisions and an improved pedestrian environment with the reduction of through traffic within villages and towns.



Additionally, businesses have benefitted from improved efficiencies associated with a modern road network and our tourism industry has applauded the ease with which visitors can now traverse our beautiful island.

In these challenging economic times it is imperative that the momentum created by the current national roads programme is maintained because Ireland's island economy is heavily dependent on the efficient movement of goods and people. The visionary planning embarked upon by Government under the Transport 21 Plan must be safeguarded so that Ireland has a modern national road network on a par with the best in Europe. Indeed, the national roads programme, which forms an integral element of Government's National Development Plan, 2007-2013, constitutes a vital component in meeting the challenges of sustainable economic development in the face of current fiscal constraints.

It can be said with conviction that the roads programme continues to operate at a high level of achievement. This is in no small part a result of the management and engineering expertise within the National Roads Authority (NRA), an important asset which I and my fellow Board members greatly appreciate. In terms of the wider construction industry, it is vital that the substantial expertise built up in this sector in recent years would continue to be utilised.

On the budgetary front, the Authority will maintain our 'value for money' ethos that has been embedded within the organisation. The prudent utilisation of taxpayer funding, coupled with the significant injection of additional funding through the Public Private Partnership (PPP) mechanism, will ensure Ireland's national road network can provide a high quality level of service well into the future.

I would like to acknowledge and thank our Minister for Transport, Mr. Noel Dempsey, T.D., for ensuring Government's continuing commitment to the national roads programme and the work carried out by our partners in the Department of Transport which has assisted us in its delivery. I would also like to acknowledge the fine work of all the local authorities, regional design offices, consultants and my fellow NRA Board members. Additionally, I would like to thank the entire NRA staff; their high level of dedication, expertise and professionalism continues to ensure that national road projects are delivered on time and within budget, thus guaranteeing that the taxpayer receives value for money.

**Peter Malone**  
Chairman



## Chief Executive's Statement



The year 2008 was one of continuing success and achievement in the development of the national road network. We made considerable progress in improving the quality of life for both road users and residents of the bypassed towns and villages and in contributing to national economic competitiveness by developing, maintaining and operating the national road network in a safe, cost-effective and sustainable manner. This progress will be continued in 2009.

The capital budget for the NRA, which despite the economic downturn for 2009 is nonetheless very significant at €1.4 billion, will enable us to target completion of the Major Inter-Urban (MIU) network by 2010, while continuing strategic planning activities to ensure that we emerge from the current financial downturn well placed to take full advantage of the economic recovery that will follow. We will continue to make progress against the Government's strategic objectives, ensuring that the NRA will continue to develop and improve as an organisation.

One of the more significant challenges over the last year was the continuing transformation of the M50 corridor. In August 2008 we replaced the West Link toll plaza with a barrier-free tolling system. We have now begun to deliver the level of service expected by all users travelling along the M50 corridor.

Also, Phase 1 and Phase 3 of the M50 upgrade works which include the N7 interchange, N4 interchange, Ballymount junction and mainline expansion were completed in 2008. Work will continue on the remaining sections of the M50 upgrade project which is scheduled for full completion by the end of 2010.

The NRA's Public Private Partnership programme is recognised internationally as being one of the best in the world. It is a tribute to the success of the programme to date that the Government has authorised the NRA to raise a further €1 billion in private sector funding for the construction of a new tranche of PPP projects. The tender process for the first of these PPP concessions will begin in 2009.

Our achievements result from the hard work and dedication of the NRA staff and our local authority partners, supported by consulting engineers, archaeologists, suppliers, contractors and our colleagues at the Department of Transport. I would like to acknowledge their professionalism and dedication and to thank the NRA Board for their enthusiasm, support and direction.

**Fred Barry**  
Chief Executive



# Implementing National Strategy

## Transport 21 (2006-2015) & National Development Plan (2007-2013)

Transport 21 and the National Development Plan set out a comprehensive development programme for the network of national roads over the period 2006 to 2015.

### Status

At the start of 2009, 478km of new road are under construction. Effective management of this high level of activity will continue to be our primary task in 2009.

#### Current Status is as follows:

- Complete the MIU routes by 2010, totalling 738km (mainline) to motorway or equivalent standard.
  - 57% opened to traffic
  - 43% under construction
- Complete 850km of additional new road by 2015.
  - 209km open to traffic at end of 2008
  - 148km under construction
- €2 billion private investment secured for the national roads programme

#### Atlantic Road Corridor – current status

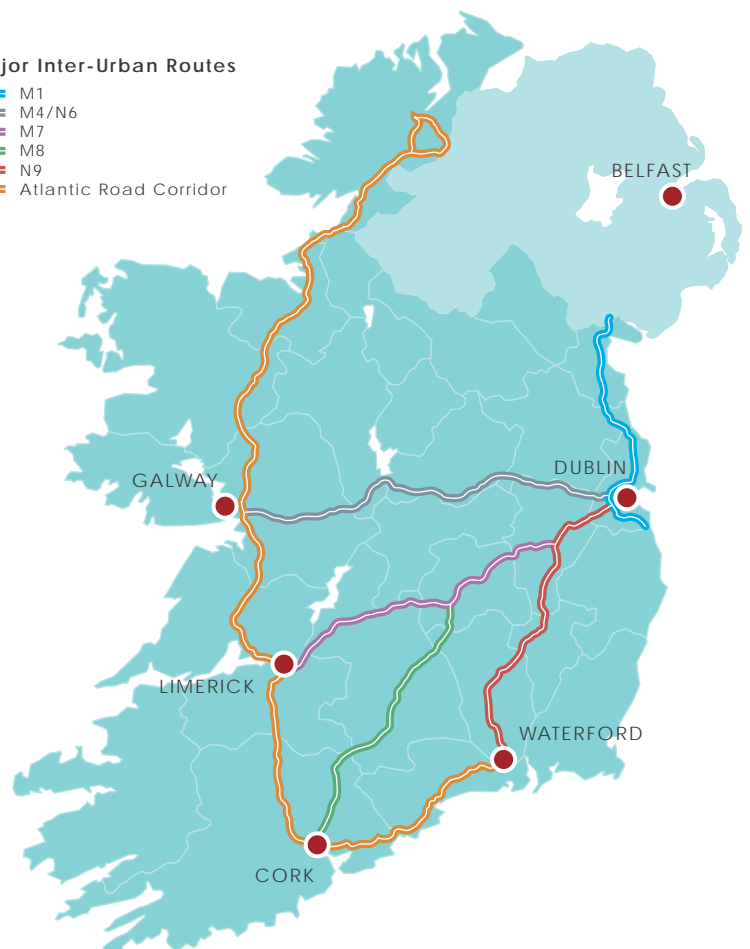
A total of 28km of improvements on the Atlantic corridor have already opened to traffic, including the N15 Ballyshannon to Bundoran bypass, the N18 Ennis bypass and the N25 Kinsalebeg realignment. Additional improvements include:

- N7 Limerick Tunnel (PPP), under construction.
- N25 Waterford City Bypass (PPP), under construction.
- N18 Gort to Crusheen, under construction.

**transport21**  
progress in motion

#### Major Inter-Urban Routes

-  M1
-  M4/N6
-  M7
-  M8
-  N9
-  Atlantic Road Corridor







➤ M6 Phase II Kilbeggan Athlone  
Section of N6 Phase II



At the start of 2009,  
478km of new  
road are under  
construction.



 N11 Kilpeddar  
Delgany Interchange



## Accomplishments 2008

- Introduced barrier-free tolling on the M50.
- Completed M50 Upgrade Phase 1 (between Ballymount and N4 junctions).
- Completed M50 Upgrade Phase 3 (between West-Link toll plaza and N3 junction).
- Completed seven new road projects totalling 139km of motorway and standard dual carriageway within budget with the majority of these ahead of schedule.
- Commenced work on five projects totalling 150km of new national roads.
- Commenced construction on the three remaining sections on the MIUs – N7 Castletown to Nenagh, N9 Carlow to Knocktopher and the N9 Kilcullen to Carlow.
- Commenced construction on the Atlantic Road Corridor project, N18 Gort to Crusheen.
- Published preferred-route options for the Atlantic Road Corridor project, N20 Cork to Limerick.
- Successfully immersed five tube tunnel sections across the Shannon Estuary as part of the N7 Limerick Tunnel Project.
- Published eight Compulsory Purchase Orders for future road projects.
- Spent €330 million on land and property acquisition in respect of national roads schemes.
- Submitted applications to An Bord Pleanála for new service areas.
- Submitted applications for sections of the N2, N3, N4, N6, N7, N8, N11, N18, N20/N21 junction to the Minister for Transport seeking motorway status for the dual carriageways concerned.
- Commenced National Secondary Roads Needs Study.
- Commenced National Traffic Management Study.
- Commenced process to raise a further €1 billion in PPP funding.
- Completed the NRA Companion Landscape Treatment Implementation Guidelines.
- Co-sponsored the Sixth World Archaeological Congress held in UCD, 29 June-4 July 2008, which was attended by over 1,600 delegates from 70 countries. The NRA participated fully in the Congress, with over 28 papers delivered on NRA funded road schemes.
- The annual National Archaeology Seminar, entitled *Dining and Dwelling*, was held in Dublin to mark Heritage Week.
- Launched the NRA's Archaeological Database.





➤ M8 Cashel Mitchelstown



In 2008 the NRA completed seven new road projects totalling 139km of motorway and standard dual carriageway

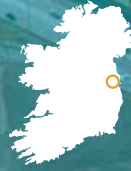
- Published *Seanda*, the NRA Archaeology Magazine, Issue 3.
- Completed 126 safety remedial schemes in 2008, including junction improvements, bend definition, pedestrian crossings and traffic calming and management schemes.
- Completed sign programme works on the M1, N2, N3, N7 (South Dublin), N11 (Wexford), N12, N17, N29, N30, N52 (North Tipperary & Offaly), N53 (Louth) and N63 (Roscommon).
- Constructed new overhead gantry structures at the grade-separated dual carriageway and motorway junctions at the M7/N8 Portlaoise, the M7/M9 near Kilcullen and the N20/N21 in Limerick



The NRA completed 126 safety remedial schemes in 2008, including junction improvements, bend definition, pedestrian crossings and traffic calming and management schemes

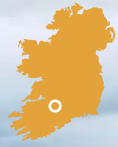


M50 Phase 1  
(N4 – N7)



M9 Carlow Bypass





## Goals 2009

- Continue work on the MIU routes, maintaining the end of 2010 schedule for full completion.
- Complete five new sections of the MIU routes in 2009 i.e. the N4 Leixlip/M50 upgrade, the N6 Athlone/Ballinasloe, the N7 Nenagh/Limerick, the N8 Fermoy/Mitchelstown, the N9 Waterford/Knocktopher and N9 Kilcullen to Carlow.
- Complete the N25 Waterford City Bypass.
- Commence construction on the N21 Castleisland Bypass.
- Continue the Secondary Roads Needs Study.
- Continue the National Traffic Management Study.
- Build a pilot 80kph section of national secondary road in anticipation of improving low-volume sections of the network to this standard in the future.
- Commence construction on up to six new service areas.
- Re-sign all newly declared motorways throughout the network.
- Maintain construction schedule on the following PPP schemes: M3 Clonee to North of Kells motorway; N6 Ballinasloe to Galway scheme; N7 Limerick Tunnel; M7/M8 Portlaoise to Cullahill/Castletown; N25 Waterford City Bypass and M50 Upgrade Scheme (Phase 2) for completion by end 2010.
- Complete principal inspections of all bridge structures on National Primary and Secondary Roads.
- Publish three additional archaeological monographs.
- Publish *Seanda*, Issue 4.
- Review the Archaeological and Architectural Assessment Guidelines.
- Prepare an advanced framework for the second phase of strategic noise mapping in 2012.





# Sustainable Development

## Planning

To support the attainment of sustainable development, the NRA provides input into formulation of planning policy especially those promoting an integrated approach to transportation and land use planning, consistent with maintaining the safety and efficiency of national roads and protecting the substantial investment being made in upgrading the national network.



Blue glass beads recovered from an Iron Age burial monument at Marlhill, Co. Tipperary, on the M8 Cashel – Mitchelstown Road Improvement Scheme. (Photo: John Sunderland)

In this context, the Authority has actively engaged with the Departments of Environment, Heritage and Local Government and of Transport, as well as local authorities, in the preparation of the draft Article 28 Planning Guidance on Spatial Planning and on National Roads, which is due for publication in 2009.

The Authority, in its role as a statutory consultee in the planning process, continues to work closely with planning authorities in relation to proposed revisions of both county development and local area plans, with a view to the adoption of appropriate strategies for balancing development and transportation issues. In addition to this approach towards sustainable development planning, the Authority examines individual planning applications for compliance with official policies and guidelines with regard to the national roads network.

## Research

The NRA recognises the value of research and the important role it plays to help achieve our objective of providing an efficient national road network while taking account of the need for improved safety and sustainability. The aim of the NRA research strategy is to promote practical measures that will contribute to cost reducing and/or quality enhancing innovation in regard to the NRA's functions.

Developments in science and technology occur very rapidly and the demands placed on the road infrastructure are continuously being modified in response to the changing needs and preferences of the travelling public and business. The NRA research strategy ensures that all of our research activities are carried out in a coordinated way and the results are implemented through improved standards and guidelines.



➤ Pouring of Bridge Deck



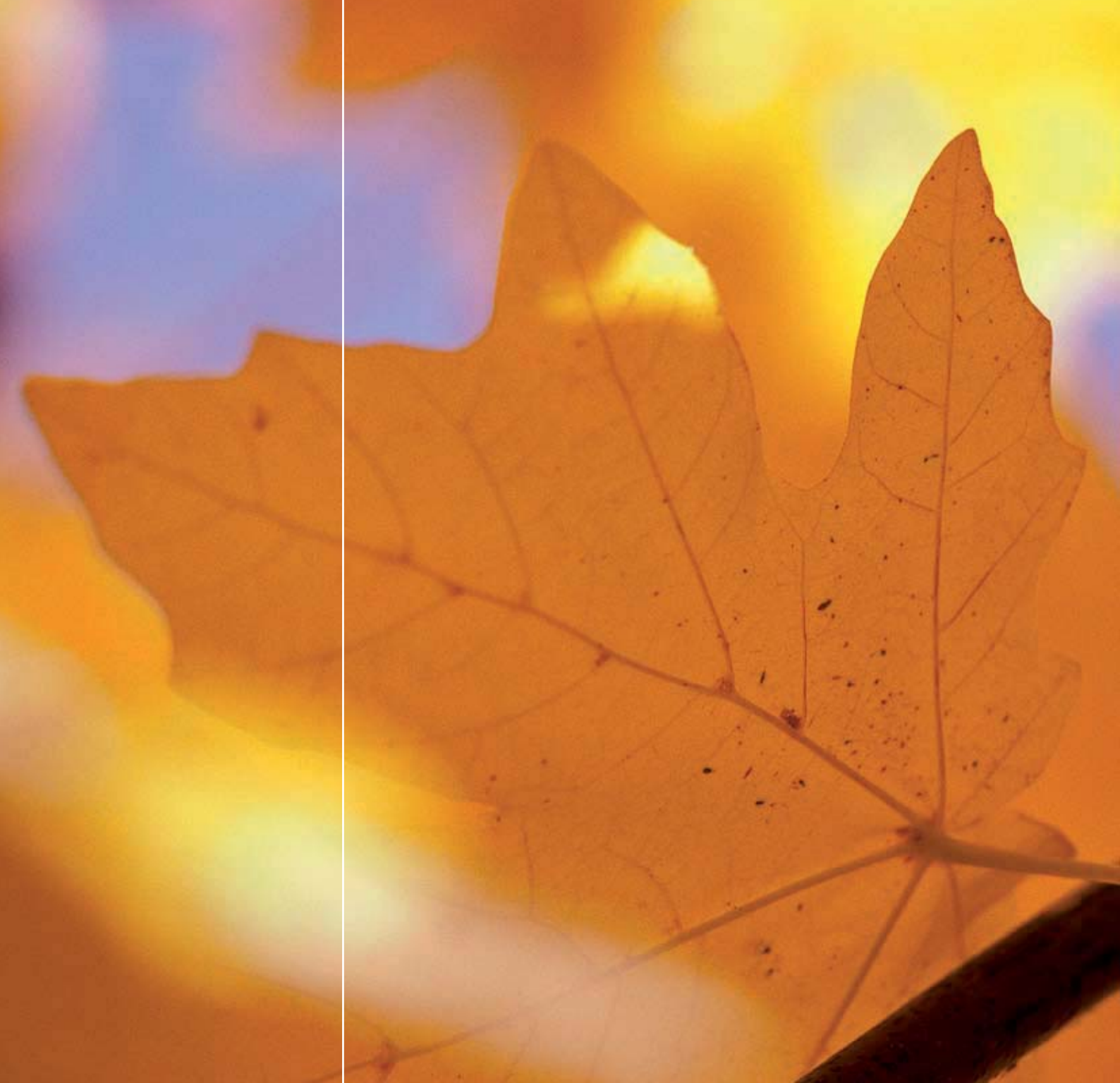
The Authority continues to work closely with planning authorities in relation to proposed revisions of both county development and local area plans

➤ Spreading of Capping





Environmental impact assessment remains a central process in NRA's approach to the planning and construction of national road schemes.



## Research Fellowship Programme

The Research Fellowship Programme was set up to enable universities and other third level institutes to apply for financial support for research projects in subjects relevant to the aims of the NRA. The second annual call for proposals was issued in April 2008 and attracted a number of high quality projects. Five proposals have been selected and are currently being commissioned. These are:

- Development of pavement cost models for use in the Irish pavement management system.
- Study of woodland resource usage using archaeological data obtained from the road building programme.
- Development of an assessment methodology for arch bridges.
- Automated assessment of road signs and lines.
- Study of the environmental impact of bridges and culverts on rivers.

## Environment

Environmental impact assessment remains a central process in the Authority's approach to the planning and construction of national road schemes. Recent changes, particularly in the areas of ecology and noise, present challenges which require new guidelines or amendment of existing guidelines as they relate to national roads and best practice procedures.

During 2008, the following NRA initiatives were completed:

- *Guidelines for Procedures for the Assessment and Treatment of Geology, Hydrogeology, Hydrology and Geomorphology for National Road Schemes*
- *Ecological Surveying Techniques for Protected Flora and Fauna during the Planning of National Road Schemes*
- *Guidelines on the Management of Non-Native Plant Species and Noxious Weeds on National Road Schemes*
- *Guidelines for the Management of Waste from National Road Scheme Construction Projects*
- *Review of the Guidelines for the Environmental Impact Assessment of National Road Schemes – A Practical Guide*
- *Review of the Assessment of Ecological Impacts of National Road Schemes*



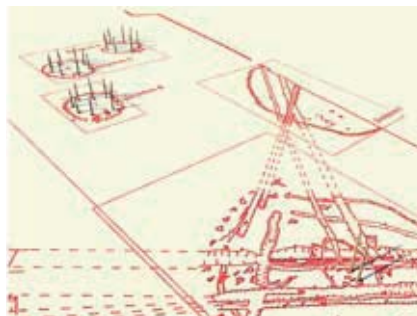
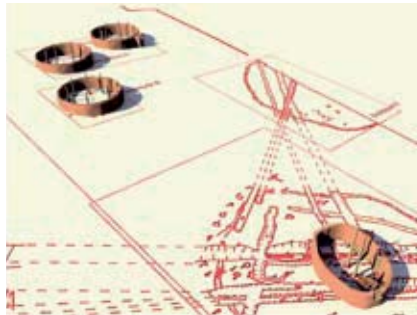
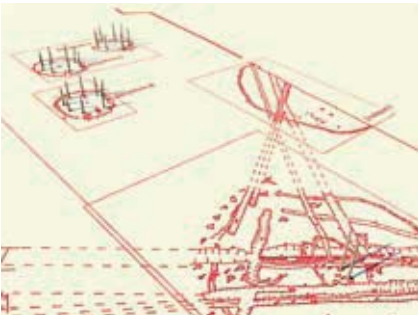
➤ A zoomorphic, or 'animal-like', drinking-horn terminal recovered from an early medieval ringfort excavated at Ballyvass, Co. Kildare, on the N9/N10 Kilcullen – Waterford Scheme: Kilcullen to Carlow. (Photo: John Sunderland)



## Archaeology

NRA expenditure on all aspects of archaeology exceeded €24 million in 2008. The primary focus of this work was the substantial completion of post-excavation analysis and reporting on many schemes. Among the varied discoveries throughout the country were the following:

- A post-built circular structure dating from the late Bronze Age was discovered on the N9/N10 Kilcullen – Waterford. Numerous shards of Beaker pottery were recovered from the site and, as such, this may be the second Beaker structure to have been identified in Ireland.
- A Mesolithic campsite on a former lakeshore at Ballyclogh, Co. Galway (now a bog) was discovered during archaeological monitoring on the N6 Galway – Ballinasloe. The site produced over 1,000 pieces of worked stone and is the first of its kind recorded west of the Shannon.
- A stone-built enclosure encircling approximately 70 burials was found at Owenbristry, Co. Galway, on the N18 Oranmore to Gort. This site-type seems to be a peculiarity of the Galway area.
- A large building, probably a church, was excavated on the N7 Castletown – Nenagh. This interpretation is supported by the presence of a ‘priest burial’, where the priest was buried with his head laid to the east, so that he could rise and greet his flock on the Day of Judgment.
- Pottery from the excavations at Collierstown, on the M3 Clonee – North of Kells, has been identified as Phocaeen Red Slip Ware, which was probably manufactured in ancient Turkey 1500 years ago.
- An early medieval tidal watermill was excavated at Killoteran, Co. Waterford, on the N25 Waterford City Bypass.
- A well-preserved animal trap dating to the late Bronze Age was discovered at Prumplestown Lower on the N9 Kilcullen – Carlow Bypass.



- Stills from a computer-generated, 3D-animated reconstruction of a Bronze Age village excavated at Ballybrown Lower, Co. Cork, on the M8 Rathcormac/ Fermoy Bypass. (Images: Digitale Archäologie)





An Edward I silver long-cross penny, c. AD 1279-1307, found in the ditch of a medieval enclosure excavated at Busherstown, Co. Offaly, on the N7 Castletown – Nenagh: Derrinsallagh to Ballintotty road scheme. (Photo: John Sunderland)



A Bronze Age roundhouse being excavated at Ballynamona, Co. Cork, on the N8 Mitchelstown – Fermoy road scheme. (Photo: John Sunderland)



## Public Private Partnership Programme

The NRA has been mandated in successive National Development Plans to secure private investment through PPP in order to deliver much-needed improvements to the national road network.



M3 Clonee to North of Kells motorway



The NRA is responsible for procurement and ongoing contract monitoring throughout the design, construction and operational phases of all PPP schemes. Four PPP contracts are in the operational phase, with six schemes currently under construction. The NRA's PPP programme has seen ten contracts awarded to date with €2 billion of private sector funding being secured for national road schemes.

The Minister for Transport has authorised the NRA to raise a further €1 billion in private funding for national road construction, using unitary payment PPPs.

The NRA identified the following schemes for possible inclusion in this second programme of PPP national road schemes:

- N20 Limerick to Cork (Northern Phase).
- N20 Limerick to Cork (Southern Phase).
- N11 Gorey – Enniscorthy.
- N17/N18 Gort – Tuam.

The PPP approach is also being extended to provide for a number of service areas across the national road network, for which a tender competition is currently underway.

During 2009, construction work will continue on the following PPP schemes: M3 Clonee to North of Kells motorway; N6 Ballinasloe to Galway scheme; N7 Limerick Tunnel; M7/M8 Portlaoise to Cullahill/Castletown; N25 Waterford City Bypass and the M50 Upgrade Scheme (Phase 2).



➤ N25  
Waterford City  
Bypass



The NRA's PPP programme has seen ten contracts awarded to date with €2 billion of private sector funding being secured for national road schemes.



➤ Limerick Tunnel



# Network Services and Operations

## M50 Barrier-free Tolling

Barrier-free tolling commenced operation along the M50 on 30 August, 2008. In addition to the installation of an electronic toll gantry on the M50 and a back office by the toll operator, BetEire Flow, the establishment of barrier-free tolling necessitated a significant marketing awareness campaign to be undertaken by the NRA, advising the public of the change in the tolling arrangements and the payment options available to users of the motorway.



 M50 Barrier-free Tolling



In tandem with the commencement of barrier-free tolling, the West-Link toll plaza was demolished and removed over a six week period. The removal of the plaza along with the completion (during 2008) of the road widening works on the M50 from the N4 junction to south of Ballymount (approximately 8.1km) and the section north of the plaza to the M3 junction have resulted in significant improvements in traffic flows on this section of the M50.

To maximise the effectiveness of traffic management, the NRA will continue to provide a vehicle recovery service, which commenced in November 2007, along the entire M50. At present this vehicle recovery service deals with an average of thirty breakdowns or accidents per day.

### Road Safety

The NRA's Road Safety Group, in conjunction with local authorities, completed 126 remedial schemes in 2008, including junction

improvements: bend definition, pedestrian crossings, and traffic calming and management schemes.

The schemes completed in recent years have included minor realignment, signing and lining at the Ballinmeesda bends on the N11 in Wicklow, route treatment works on the N52 in Westmeath and improvement works at Ballysimon in Limerick.

These road safety remedial schemes have proven to be very successful. A five-year "before and after" analysis of 373 schemes completed between 1998 and 2003 showed that there was an overall reduction of 97 fatal collisions, 73 serious and 253 minor injury collisions.

### Winter Maintenance

We have continued our successful road weather information system (ICECAST) to cater for severe weather conditions on national roads. Based on data gathered at 57 roadside weather stations around the network,



conditions across the entire network can be predicted. Planned road treatment operations can then be carried out by local authorities.

Utilising forecasts provided by Met Éireann and taking into account the predetermined thermal area characteristics of the network, data generated by the road weather information system is relayed to each local authority and forms the basis of decision making as to whether or not treatment of the roads is required.

In the winter period, November 2007-April 2008, local authorities achieved a 92% success rate in the treatment of frost, ice or snow at weather stations on the national roads network. The data from the weather stations is available online at [www.nra.ie/RoadWeatherInformation](http://www.nra.ie/RoadWeatherInformation).

## Signage and Delineation

The National Signage and Delineation Programme continued to be implemented in 2008. Upgrading of signs has taken place along the M1, N2, N3, N7 (South Dublin), N11 (Wexford), N12, N17, N29, N30, N52 (North Tipperary and Offaly), N53 (Louth) and N63 (Roscommon).

Significant improvements were put in place at the M1/M50 Junction. New overhead gantry structures were erected at the grade-separated dual carriageway and motorway junctions at the M7/N8 Portlaoise, the M7/M9 near Kilcullen and the N20/N21 in Limerick. Cleaning and maintenance of existing signage on national roads was carried out under the various Sign Refurbishment Contracts which

now extend to cover the entire network. These contracts involve the replacement and repair of damaged or non-conforming signage.

Some 266km of high quality dual carriageway road were declared as motorway by the Minister with effect from 24 September, 2008 and this entailed the alteration of signage on the affected schemes from green to blue to reflect the new motorway status.

## Travel Information Service for Drivers

One of the goals of the NRA's Intelligent Transportation Systems (ITS) is to inform drivers in real time of current traffic and travel conditions, thus enabling them to make safe and effective driving decisions. ITS manifests itself in many ways, for example as roadside Variable Message Signs (VMS), Closed Circuit Television (CCTV) cameras, Inductive Loop Vehicle Detection (ILVD), Automatic Number Plate Recognition (ANPR) camera, Lane Control Signs and In-Vehicle Route Guidance systems. Combined, these technologies allow the operator to manage a road network as efficiently as possible by providing a combination of information such as accurate travel times, notification of special speed limits and advanced warning of lane closures/ incidents etc.

Fibre optic cable has been deployed along the entire length of the M50 between the M1 and M11 allowing for high quality CCTV images to be received by the Dublin City Council's

Traffic Control Centre as a means of monitoring and managing M50 traffic. As part of the present M50 Upgrade works all existing VMS signage at specific junctions along the corridor will be upgraded.

Coinciding with the completion of the first Inter-Urban Corridor (M1 Dublin to the Border), a new pilot ITS project called INSTANT (Information and Management System for Multimodal Transport in the Republic of Ireland and Northern Ireland) will be launched in mid-2009. The project is being undertaken by the NRA and the Northern Ireland Roads Service. The project includes the deployment of 17 VMS, 11 CCTVs and 25 ANPRs along the entire corridor to inform the public on travel times, incidents and other traffic management events. By informing drivers through the use of ITS services, the NRA will continue to improve the overall efficiency of the national road network along some of the most highly travelled routes throughout the country. For further information on ITS, go to the NRA website [www.nratraffic.ie](http://www.nratraffic.ie).

## Tunnels


### Dublin

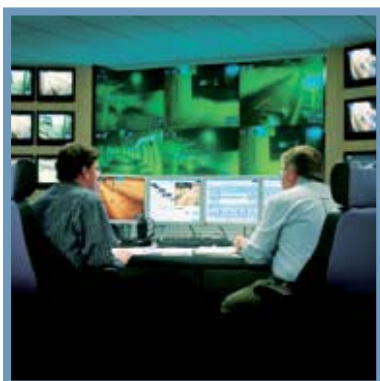
The Dublin Port Tunnel has proven extremely successful in achieving its strategic objective of taking HGVs off the city streets. Currently approximately 2 million HGV journeys per year pass through the tunnel. Additionally, there has been significant growth in non-HGV traffic using the tunnel during the past year.



The NRA will continue to improve the overall efficiency of the national road network along some of the most highly travelled routes throughout the country.



 Travel Information Service for Drivers



➤ Dublin Port Tunnel  
Operational Centre



➤ Road Safety



➤ Carlow Bypass

## Cork

Since its opening in May, 1999, the Jack Lynch Tunnel in Cork continues to prove itself as an integral part of the Southern Ring Road and currently caters for over 60,000 vehicles a day.

## Limerick

The NRA co-hosted a Public Open day on 26 July, 2008 which offered the general public an opportunity to see the new Limerick tunnel before it was successfully immersed in the River Shannon. Approximately ten thousand people came to view the construction of the new tunnel.

The Limerick Tunnel Project, which commenced construction in August, 2006, is Phase II of the Limerick South Ring Road project connecting the N7 Dublin Road to N18 Ennis Road. The estimated completion date is 2010.

## Bridges

All proposed bridges continue to be reviewed and assessed prior to construction to ensure that related safety, durability and aesthetic considerations are addressed in

accordance with the appropriate standards and codes of practice. Additionally, regular inspection of ongoing works is carried out to confirm that standards of workmanship are maintained from drawing-board to completion. Routine bridge maintenance works are carried out throughout the country and involve, *inter alia*, drainage/vegetation clearance, strengthening, waterproofing and deck and parapet repairs.

Work commenced in 2008 on replacing the N59 Leenane Bridge, which was washed away during severe flooding in July, 2007, and on the N16 Belcoo Bridge on the Cavan/Fermanagh border, which had been identified as requiring total rehabilitation. Both structures are being constructed in keeping with their surroundings and in sympathy with their original form and are expected to be in service by mid-2009.

Principal inspections of all 2,200 structures on national primary and secondary roads will be completed by March, 2009, and the information recorded will not only identify the overall state of the bridge-stock,

but will allow future maintenance strategies to be prioritised so as to give the best value for money whilst ensuring the structural integrity of the bridges within the network.

## Service Areas

The role of the NRA is expanding from road building to include road service operations such as the provision of service areas along motorways.

The first tranche of PPP motorway service area schemes was released for tender in 2008 in respect of sites at Lusk and Castlebellingham on the M1 and at the Enfield on the M4.

Proposals for the two service areas located on the M1 and one on the M4 were submitted to An Bord Pleanála in March, 2008 for approval. The Board approved the M4 proposal in November, 2008. Subject to the outcome of An Bord Pleanála's consideration of the M1 service area, it is planned to award the PPP contract in 2009.

The NRA also proposes to announce a tender competition for a further round of service areas in 2009.





# About the National Roads Authority

## Establishment and Mandate

The National Roads Authority was formally established as an independent public body under the Roads Act, 1993. Our primary task is to secure the provision of a safe and efficient network of national roads (the specific functions of the NRA are set out in Section 19 of the Act, as amended by the Roads Act, 2007). National road design, construction and maintenance work is generally carried out by local authorities on behalf of the National Roads Authority.

Members of the Authority's Board are appointed by the Minister for Transport, having regard to their experience and competence in relevant areas including roads, transport, industrial, commercial, financial or environmental matters.

## Customer Charter

The Authority is committed to providing a professional, efficient and courteous service to all our customers. Our Customer Charter and Customer Action Plan for the period from 2007 to 2010 set out the standards and levels of service our customers can expect in their dealings with the Authority. Copies of the documents may be obtained online at [www.nra.ie](http://www.nra.ie)

Significant progress has been achieved by the Authority in implementing the commitments made in our Customer Charter which are aimed at further improving the

level of service we provide to our customers. Developments in this regard include:

- Written correspondence issued by the Authority clearly states the name of the official concerned and his/her job title.
  - The Authority continues to facilitate customers wishing to conduct their business through the Irish language.
  - Appropriate publications are produced in Irish.
  - An Access Committee was established during 2008 to ensure that the requirements of the Disability Act, 2005 are fully implemented by the Authority.
  - Disability equality training has been carried out for staff to ensure awareness of accessibility issues for both internal and external customers.
- Comprehensive policy documents relating to accessibility issues have been published. The documents concerned emphasise the Authority's commitment to improve access to mainstream public services for people with disabilities and include the following undertakings:
    - Corporate documents will be published in a style that is as clear and jargon free as possible.
    - We will provide information and documents on our website in a format that can be used in conjunction with adaptive technology.
    - We will ensure that the Authority's facilities comply with Health & Safety regulations and that appropriate facilities are available for the disabled.

➤ Chairman & CEO at Camlin Site on the N7 Castletown to Nenagh



The Authority is committed to providing a professional, efficient and courteous service to all our customers.

➤ M9 Carlow Bypass



- The Authority continues to ensure that our programme for the development and maintenance of the network of national roads, as set out in the National Development Plan, 2007-2013 and Transport 21, is implemented efficiently and cost-effectively.

The Authority is developing appropriate mechanisms to further facilitate the monitoring and reporting of progress on the numerous commitments we make in our Customer Charter and we will continue to strive to deliver the highest possible levels of service to all our customers.

## Human Resources

Human Resources continue to support the delivery of the NRA's strategic objectives through the continuing development of all staff.

As a result of recommendations from an employee consultation process, a Development Steering Committee has been formed to proactively review and structure development processes for all staff members. The primary objective of the Steering Committee is to review ongoing practices in the areas of Personal Management and Development and Internal Communications within the NRA and then to structure and implement a relevant, effective personnel development strategy.

There is a continuous focus on employee health, safety and wellbeing through ongoing training and education. Health and safety training provided to staff during 2008 included Manual Handling, Fire

Training and Safepass for all relevant staff. Access training and ongoing review will ensure the organisation's compliance with the requirements for public bodies as set out in the Disability Act, 2000.

The NRA continues to support staff with their professional development.

## Occupational Health and Safety

The NRA is one of the biggest public sector clients for the construction industry and as a result has an obligation to maintain and encourage best practice with regard to safety within all national road field and office activities.

A full revision of all existing policies and procedures is being undertaken and this will result in a new health and safety management system that will be launched in 2009.

Also in the coming year a new manual will be compiled to facilitate training for those involved on NRA-funded works. Other manuals will set NRA standards for site monitoring and for accident reporting and investigation. These will be followed by programmes of training for those involved in NRA-funded works and site visits for support and monitoring purposes.

## Risk Management

It is the policy of the NRA to comply with best practice governance and accountability standards appropriate to State agencies.

Risk management is aligned with the strategic objectives of the NRA and seeks to protect the performance, standing and reputation of the NRA. The risk management process provides an assurance of the reliability, robustness and appropriateness of NRA systems.

The risk management policies and plans of the NRA are regularly updated to provide risk assurance to management at all levels.

## Information Technology

The NRA's Information Technology (IT) Section is responsible for maintaining and developing IT infrastructure for NRA staff and applications at remote locations around the country.

In 2008, a significant enhancement to the NRA website was put in place through the provision of public access to information about archaeological sites and finds made on national road schemes. Other work completed included a system for processing road safety auditing applications and enhancements to the NRA intranet.

## Financial Control Unit (FCU)

The Financial Control Unit has responsibility for carrying out the internal audit function of the NRA and reports directly to the Audit Committee of the Board.



Work in the FCU is as set out in the Annual Internal Audit Plan. This Plan is devised with a view to affording suitable priority to the NRA’s objectives, risks and obligations and ensuring that specified EU requirements are covered. The Annual Internal Audit Plan is subject to review by the Audit Committee prior to its submission to the Board.

During 2008 EU audit work undertaken included a review of local authority expenditure submissions under the Economic and Social Infrastructure Operational Programme (ESIOP) 2000-2006, the Cohesion Fund, Trans European Network – Transport (TEN-T), Interreg IIIA and work on the Border, Midland and Western Regional Operational Programme (BMW OP) 2007-13. In addition, significant work was undertaken in connection with facilitating the closure of the ESIOP, 2000-2006.

The NRA’s functions include the provision of road grants to local authorities for improvement and maintenance work on the network of national roads. The NRA must ensure that appropriate procedures and controls are in operation in relation to the way in which the funds involved are used and accounted for. In this regard the FCU carries out control reviews at local authority level. These reviews focus on verification of the correct chargeability of expenditure to projects, checking compliance with national and EU procurement, publicity and other requirements and confirming local authority adherence to procedures in place for the preparation and submission of grant claims to the NRA.

Work in 2009 will continue to focus on the delivery of the Annual Internal Audit Plan which will incorporate reviews of the systems and procedures in the NRA, EU audit work and control reviews at local authority level.

## Audit Committee

The role of the Audit Committee is, as part of the ongoing systematic review of the control environment and governance procedures within the NRA, to oversee the Internal Audit function and advise the Board in relation to the operation and development of that function.

➤ M8 Cashel  
Mitchelstown



## Prompt Payments of Accounts Act, 1997

Under Ministerial order of 4 June 1997 the Prompt Payment of Accounts Act came into operation on 2 January 1998. The National Roads Authority (the Authority) comes under the remit of the Act. The following is a report on the payment practices of the Authority for the year ended 31 December 2008 in accordance with the requirements as set out in Section 12 of the Act.

It is the policy of the Authority to ensure that all invoices are paid promptly. Specific systems and procedures have been put in place to enable all invoices to be tracked and to ensure that payments are made before their due date. Invoices are logged on a daily basis, and followed up systematically to ensure that they are certified and forwarded for payment without delay. Payments are made as required to ensure prompt payment.

These controls are designed to provide reasonable, and not absolute, assurance against material non-compliance with the Act.

During the year under review all the accounts of the Authority were paid on time, that is, within the time limits specified in the Act, and accordingly no interest was paid.



Fred Barry

Chief Executive

Date : 19 October 2008



**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2008**

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## NATIONAL ROADS AUTHORITY

### Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the National Roads Authority for the year ended 31 December 2008 under the Roads Act, 1993.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Accounting Policies, the Road Development and Maintenance Income and Expenditure Account, the Administration Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes.

#### **Respective Responsibilities of the Members of the Authority and the Comptroller and Auditor General**

The Authority is responsible for preparing the financial statements in accordance with the Roads Act, 1993, and for ensuring the regularity of transactions. The Authority prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Authority are set out in the Statement of Responsibilities of the Authority.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Authority's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

*continued next page...*



...continued

### **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Authority's affairs at 31 December 2008 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by Authority. The financial statements are in agreement with the books of account.



**John Buckley**  
**Comptroller and Auditor General**

**29 October 2009**

## STATEMENT OF RESPONSIBILITIES OF THE AUTHORITY

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Paragraph 5(2) of the Third Schedule of the Roads Act, 1993, requires the National Roads Authority (the Authority) to prepare financial statements in such form as may be approved by the Minister for Transport with the consent of the Minister for Finance.

In preparing those financial statements, the Authority is required to:

- select suitable accounting policies and then apply them consistently;
- ensure that any judgements and estimates that are made are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority will continue in operation.

The Authority is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Authority and which enable it to ensure that the financial statements comply with Paragraph 5 of the Third Schedule of the Act. The Authority is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Authority:

 \_\_\_\_\_ Chairman

 \_\_\_\_\_ Chief Executive

19 October 2009

# STATEMENT ON INTERNAL FINANCIAL CONTROL

## Responsibility for System of Internal Financial Control

On behalf of the Board of the Authority, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable, and not absolute, assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

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## Key Control Procedures

The Board has taken steps to ensure an appropriate control environment is in place by:

- adopting a Code of Practice for the Governance of the Authority;
- ensuring compliance with the Ethics in Public Office Acts requirements and section 40 of the Roads Act 1993, relating to the Declaration of Interests;
- publishing the Authority's Statement of Strategy 2007–2010;
- holding regular Board meetings; and
- establishing various committees as required to monitor the activities of the Authority.

A formal risk assessment was undertaken with a view to identifying the main business risks facing the Authority. A corporate risk register has been prepared, along with an action plan to mitigate the impact of key controllable risks. A risk management policy has been approved by the Board.

The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- a comprehensive budgeting system which is reviewed and agreed by the Board;
- regular reviews by the Board of periodic and annual financial reports which indicate financial performance against budgets;
- restricting authority for authorising all disbursement of Authority monies to authorised signatories;
- computerised financial systems including accounting, payroll, expense claim and fixed asset register; and
- a clearly defined policy on procurement.

The Authority has an Internal Audit function which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies for 2007. The work of Internal Audit is informed by analysis of the risk to which the Authority is exposed, and the annual audit plan for 2008 was based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit Committee and approved by the Board of the Authority.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by: the work of Internal Audit; the Audit Committee, which oversees the work of Internal Audit; the Executive Team within the Authority, which has responsibility for the development and maintenance of the financial control framework; and comments made by the Comptroller and Auditor General in his management letter or other reports.

## Annual Review of Controls

I confirm that for the year ended 31 December 2008 the Audit Committee, on behalf of the Board, conducted a review of the effectiveness of the system of internal financial controls.

Signed on behalf of the Board



Chairman

19 October 2009



# ACCOUNTING POLICIES

## 1 General

The Authority was formally established as an independent statutory body under the Roads Act, 1993, with effect from 1 January 1994. The Authority's primary function, under section 17 of the Roads Act, is to secure the provision of a safe and efficient network of national roads.

## 2 Basis of Accounting

The financial statements are prepared on an accruals basis except as stated below, under the historical cost convention, and in accordance with generally accepted accounting practice. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted as they become applicable. The financial statements are in the format approved by the Minister for Transport with the consent of the Minister for Finance.

## 3 Income Recognition

State Grants reflect the amounts received from the Department of Transport in the year.

## 4 Toll Income

Toll Income represents cash received, net of interoperability payments and charges and VAT, in respect of tolls collected.

## 5 Road Grants

The figures shown are the actual grants paid in the year.

## 6 Public Private Partnership

The Authority has entered into a number of Public Private Partnership contracts under which it makes contributions to road construction and operation and under which it may become entitled to a share of the revenue earned by the road operator. Contributions are treated as expenditure in the years in which they fall due. Revenue shares are recognised in the years in which they are earned.

## 7 Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on a straight line basis at the rates stated below which are estimated to reduce the assets to their realisable values at the end of their expected working lives:

<b>Furniture, Fixtures and Fittings</b>	<b>10%</b>
<b>Equipment</b>	<b>15%</b>
<b>Computer Equipment</b>	<b>25%</b>

## 8 Stocks

All consumables are written off in the year of purchase.

## 9 Superannuation

The Authority operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies provided by the Department of Transport and from contributions deducted from staff salaries.

Pension scheme liabilities are measured on an actuarial basis using the projected unit method.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are retained by the Authority. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in Actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Total Recognised Gains and Losses for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from the Department of Transport.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in the future periods from the Department of Transport.

## 10 Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

# ROAD DEVELOPMENT AND MAINTENANCE INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2008

		2008	2007
<b>Income</b>	<b>Note</b>	<b>€</b>	<b>€</b>
State Grants:			
Road Construction and Improvement	1	1,599,577,000	1,712,706,000
Road Maintenance and Management		58,210,000	55,097,000
Public Private Partnership Operations		7,936,000	0
Grant Refunds	2	24,101,189	2,654,172
Toll Income	3	45,568,306	11,637,395
Sundry Receipts	4	384,684	262,458
		<hr/>	<hr/>
		1,735,777,179	1,782,357,025
		<hr/>	<hr/>
 <b>Expenditure</b>			
Road Construction and Improvement	16(a)	1,361,393,655	1,461,757,466
Road Maintenance and Management	16(b)	60,345,613	56,422,640
Public Private Partnership and Tolling	17	315,029,052	252,768,079
		<hr/>	<hr/>
		1,736,768,320	1,770,948,185
		<hr/>	<hr/>
(Deficit)/Surplus for Year		(991,141)	11,408,840
Surplus at Beginning of Year		11,969,180	560,340
		<hr/>	<hr/>
Surplus at End of Year		10,978,039	11,969,180
		<hr/>	<hr/>

The Accounting Policies, Cash Flow Statement and Notes 1-18 form part of these Financial Statements.

On behalf of the Authority:

 \_\_\_\_\_ Chairman

 \_\_\_\_\_ Chief Executive

19 October 2009

# ADMINISTRATION INCOME AND EXPENDITURE ACCOUNT

## YEAR ENDED 31 DECEMBER 2008

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		2008	2007
<b>Income</b>	<b>Note</b>	<b>€</b>	<b>€</b>
State Grants	1	16,268,000	15,071,000
Net Deferred Funding for Pensions	7(c)	2,554,127	2,339,721
Sundry Receipts	4	259,313	414,329
		<hr/>	<hr/>
Transfer from/(to) Capital Account	5	19,081,440 3,908	17,825,050 (440,479)
		<hr/>	<hr/>
		19,085,348	17,384,571
		<hr/>	<hr/>
<b>Expenditure</b>			
Salaries and PRSI	6	11,316,996	10,300,675
Pension Costs	7(a)	3,105,592	3,052,146
Travel		701,039	790,909
Other Administration Costs	8	1,490,006	906,011
Accommodation Costs	9	1,847,696	1,803,503
Depreciation	10	486,274	410,070
Directors' Fees and Expenses		98,340	108,084
Loss on Disposal of Fixed Assets		11,227	0
		<hr/>	<hr/>
		19,057,170	17,371,398
		<hr/>	<hr/>
Surplus for Year		28,178	13,173
Surplus at Beginning of Year		35,445	22,272
		<hr/>	<hr/>
Surplus at End of Year		63,623	35,445
		<hr/>	<hr/>

The Accounting Policies, Cash Flow Statement and Notes 1-18 form part of these Financial Statements.

On behalf of the Authority:

 Chairman

 Chief Executive

19 October 2009



# STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

## YEAR ENDED 31 DECEMBER 2008


	Note	2008 €	2007 €
(Deficit)/Surplus for the year			
- Road Development and Maintenance		(991,141)	11,408,840
- Administration		28,178	13,173
Experience (Gains)/Losses on Pension Scheme Liabilities	7(d)	(21,000)	94,279
Changes in Assumptions Underlying the Present Value of Pension Scheme Liabilities		(36,127)	(6,707,000)
Actuarial (Gain) on Pension Liabilities	7(b)	(57,127)	(6,612,721)
Adjustment to Deferred Pension Funding		57,127	6,612,721
Total Recognised (Loss)/Gain for the Year		(962,963)	11,422,013

### Movement in Income and Expenditure Accounts

	2008 €	2007 €
Income and Expenditure Accounts at 1 January	12,004,625	582,612
Total Recognised (Loss)/Gain for the Year	(962,963)	11,422,013
Income and Expenditure Accounts at 31 December	11,041,662	12,004,625

The Accounting Policies, Cash Flow Statement and Notes 1-18 form part of these Financial Statements.

On behalf of the Authority:

 Chairman

 Chief Executive

19 October 2009

# BALANCE SHEET

## AS AT 31 DECEMBER 2008

	Note	2008 €	2008 €	2007 €	2007 €
<b>Fixed Assets</b>					
36 Tangible Assets	10		2,163,249		2,167,157
<b>Current Assets</b>					
Debtors and Prepayments	11	500,835		249,161	
Cash on Hand and at Bank		23,787,307		11,930,738	
		<u>24,288,142</u>		<u>12,179,899</u>	
<b>Less Current Liabilities</b>					
Creditors and Accruals: Amounts falling due within one year	12	(13,246,480)		(175,274)	
		<u>                    </u>		<u>                    </u>	
Net Current Assets			11,041,662		12,004,625
Total Assets less Current Liabilities before Pensions			<u>13,204,911</u>		<u>14,171,782</u>
Pension Liabilities	7(b)	(40,093,000)		(37,596,000)	
Deferred Pension Funding	7(c)	40,093,000		37,596,000	
		<u>                    </u>		<u>                    </u>	
<b>Total Net Assets</b>			<u>13,204,911</u>		<u>14,171,782</u>
<b>Represented by:</b>					
Capital Account	5		2,163,249		2,167,157
Income and Expenditure Accounts:					
Administration		63,623		35,445	
Road Development and Maintenance		10,978,039		11,969,180	
		<u>                    </u>		<u>                    </u>	
			11,041,662		12,004,625
			<u>                    </u>		<u>                    </u>
			13,204,911		14,171,782
			<u>                    </u>		<u>                    </u>

The Accounting Policies, Cash Flow Statement and Notes 1-18 form part of these Financial Statements.

On behalf of the Authority:

\_\_\_\_\_ Chairman

\_\_\_\_\_ Chief Executive

19 October 2009

# CASH FLOW STATEMENT

## FOR THE YEAR ENDED 31 DECEMBER 2008

### Reconciliation of Net Operating (Deficit)/Surplus to Net Cash Inflow from Operating Activities

	Note	2008 €	2007 €
(Deficit)/Surplus on Income and Expenditure Account		(991,141)	11,408,840
– Road Development and Maintenance			
Surplus on Income and Expenditure Account		28,178	13,173
– Administration			
Transfer (from)/to Capital Account	5	(3,908)	440,479
– Administration			
Bank Interest		(290,691)	(266,730)
Loss on Disposal of Fixed Assets		11,227	0
Depreciation Charge	10	486,274	410,070
(Increase) in Debtors and Prepayments	11	(251,674)	(107,128)
Increase/(Decrease) in Creditors and Accruals	12	13,071,206	(222,786)
Net Cash Inflow from Operating Activities		12,059,471	11,675,918

### Cash Flow Statement

Net Cash Inflow from Operating Activities		12,059,471	11,675,918
<b>Return on Investment:</b>			
Bank Interest		290,691	266,730
<b>Capital Expenditure:</b>			
Acquisitions	10	(493,593)	(850,549)
<b>Management of Liquid Resources:</b>			
(Increase) in Short Term Deposits		(13,178,607)	(1,806,949)
(Decrease)/Increase in Cash		(1,322,038)	9,285,150

### Reconciliation of Net Cash Flow to Movement in Net Funds

(Decrease)/Increase in Cash		(1,322,038)	9,285,150
Increase in Short Term Deposits		13,178,607	1,806,949
Movement in Net Funds		11,856,569	11,092,099
Net Funds at 1 January		11,930,738	838,639
Net Funds at 31 December		23,787,307	11,930,738

The Accounting Policies and Notes 1-18 form part of these Financial Statements.

On behalf of the Authority: Peter Malone Chairman Frank Be... Chief Executive

19 October 2009



# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2008

### 1 State Grants

State grants voted by Dáil Eireann are part funded by certain EU funds. Of the total road development and maintenance programme of the Authority under Ireland's Structural Funds Programmes 2007-2013, the following elements are co-financed. A portion of this funding will be attributed to national road development and maintenance.

Source of Assistance:	€
<b>- Border, Midlands and Western Regional Operational Programme</b>	
Expenditure co-financed by Regional Fund and national funds (40% aid rate)	269,500,000
<b>- Interreg IV Operational Programme</b>	
Expenditure co-financed by Regional Fund and national funds (75% aid rate)	9,999,824
	<u>279,499,824</u>

### 2 Grant Refunds

	2008 €	2007 €
Road Construction and Improvement	24,023,709	2,504,559
Road Maintenance and Management	77,480	149,613
	<u>24,101,189</u>	<u>2,654,172</u>

### 3 Toll Income

	2008 €	2007 €
M1 Dundalk Western Bypass	1,352,660	1,433,760
M4 Kilcock/Kinnegad	523,567	554,650
Dublin Port Tunnel	13,566,684	9,648,985
M50 Westlink Toll Plaza	6,282,397	0
M50 eFlow	23,842,998	0
	<u>45,568,306</u>	<u>11,637,395</u>

Toll Income represents cash received, net of interoperability payments and charges and VAT, in respect of:

- tolls collected at the Dublin Port Tunnel during 2008, M50 Westlink Toll Plaza during August 2008, and M50 eFlow barrier free tolling for the period 30 August 2008 to 31 December 2008; and
- toll related revenue share payments received in accordance with Public Private Partnership contracts entered into for the M1 Dundalk Western Bypass and the M4 Kilcock/Kinnegad.

### 4 Sundry Receipts

	2008 €	2007 €
<b>- Road Development and Maintenance:</b>		
Deposit Interest	285,292	262,458
Sundry Income	99,392	0
	<u>384,684</u>	<u>262,458</u>
<b>- Administration:</b>		
Deposit Interest	5,399	4,272
Road Material Testing	43,678	54,756
Sale of Publications	18,349	59,749
Sundry Income	191,887	295,552
	<u>259,313</u>	<u>414,329</u>

<b>5 Capital Account</b>	<b>€</b>	<b>€</b>
<b>At 1 January 2008</b>		2,167,157
Income Used to Purchase Fixed Assets - Administration	493,593	
Loss on Disposal of Fixed Assets	(11,227)	
Amortisation in Line with Asset Depreciation	(486,274)	(3,908)
	<hr/>	<hr/>
<b>At 31 December 2008</b>		2,163,249

<b>6 Salaries and PRSI</b>	<b>2008</b>	<b>2007</b>
	<b>€</b>	<b>€</b>
Salaries	10,530,698	9,564,993
Employer's PRSI	786,298	735,682
	<hr/>	<hr/>
	11,316,996	10,300,675

## 7 Pension Costs

### a) Analysis of Total Pension Costs Charged to Expenditure

	<b>2008</b>	<b>2007</b>
	<b>€</b>	<b>€</b>
Current Service Cost	1,539,000	1,583,000
Interest on Pension Scheme Liabilities	2,068,000	1,926,000
Employee Contributions	(501,408)	(456,854)
	<hr/>	<hr/>
	3,105,592	3,052,146

### b) Movement in Net Pension Liability During the Financial Year

	<b>2008</b>	<b>2007</b>
	<b>€</b>	<b>€</b>
Net Pension Liability at 1 January	37,596,000	41,869,000
Current Service Cost	1,539,000	1,583,000
Interest Costs	2,068,000	1,926,000
Actuarial (Gain)	(57,127)	(6,612,721)
Pensions paid in the year	(1,052,873)	(1,169,279)
	<hr/>	<hr/>
<b>Net Pension Liability at 31 December</b>	<b>40,093,000</b>	<b>37,596,000</b>

### c) Deferred Pension Funding

The Authority recognises amounts owing from the State for the unfunded deferred liability for pensions on the basis of a set of assumptions at 7 e) overleaf and a number of past events. These events include the statutory basis for the establishment of the pension scheme and the policy and practice currently in place in relation to funding public service pensions, including contributions by employees and the annual estimates process. The Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for Pensions recognised in the Administration Income and Expenditure Account was as follows:

	<b>2008</b>	<b>2007</b>
	<b>€</b>	<b>€</b>
Funding Recoverable in Respect of Current Year Pension Costs	3,607,000	3,509,000
State Grant Applied to Pay Pensioners	(1,052,873)	(1,169,279)
	<hr/>	<hr/>
	2,554,127	2,339,721

The deferred funding asset for pensions as at 31 December 2008 amounted to €40 million (2007: €38 million).

#### d) History of Defined Benefit Obligations

	2008 €	2007 €	2006 €	2005 €
Defined Benefit Obligations	40,093,000	37,596,000	41,869,000	37,683,022
Experience (Gains)/Losses on Scheme Liabilities	(21,000)	94,279	6,074,561	2,069,700
Percentage of Scheme Liabilities	(0.1%)	0.3%	14.5%	5.5%

The cumulative actuarial loss recognised in the Statement of Total Recognised Gains and Losses amounts to €11,396,313 (2007: €11,453,440).

#### e) General Description of the Scheme

The pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current 'model' public sector scheme regulations. The scheme provides a pension (one eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal retirement age is a member's 65<sup>th</sup> birthday and pre-2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The valuation used for FRS17 (Revised) disclosures has been based on a full actuarial valuation (April 2009) by a qualified independent actuary taking account of the requirements of FRS17 (Revised) in order to assess the scheme liabilities at 31 December 2008.

The principal actuarial assumptions were as follows:

	2008	2007
Rate of Increase in Salaries	3.25%	3.50%
Rate of Increase in Pension in Payment	3.25%	3.50%
Discount Rate	5.50%	5.50%
Inflation Rate	2.00%	2.25%

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The table below shows the life expectancy for members attaining age 65 in 2008, 2028 and 2048.

Year of Attaining Age 65	2008	2028	2048
Life Expectancy – Male	86.5	88.2	90.1
Life Expectancy – Female	88.2	90.0	92.0

#### FRS 17 (Revised) Disclosures

The information on pensions has been presented in accordance with FRS 17 (Revised).

#### 8 Other Administration Costs

	2008 €	2007 €
Telephone and Postage	202,686	190,115
Printing and Stationery	97,285	113,665
Computer and Data Processing Charges	564,302	234,396
Audit Fees	15,000	19,400
Staff Appointment Costs	56,974	66,453
Books and Periodicals	54,671	48,817
Insurances	39,530	40,597
Repairs and Maintenance - Equipment	24,034	17,196
Sundries	127,623	70,922
Staff Development/Courses	142,685	59,437
Consultancy Fees	150,519	44,199
Public Relations	14,697	814
	<hr/>	<hr/>
	1,490,006	906,011



## 9 Accommodation Costs

	2008	2007
	€	€
Rent, Rates and Services	1,666,725	1,635,817
Light and Heat, Cleaning	145,017	148,783
Repairs, Maintenance and Security	35,954	18,903
	<u>1,847,696</u>	<u>1,803,503</u>

## 10 Fixed Assets

	Total	Furniture, Fixtures and Fittings	Equipment
	€	€	€
<b>Cost</b>			
<b>At 1 January 2008</b>	4,043,180	2,381,619	1,661,561
Additions	493,593	40,398	453,195
Disposals	(290,525)	0	(290,525)
	<u>4,246,248</u>	<u>2,422,017</u>	<u>1,824,231</u>
<b>At 31 December 2008</b>			
<b>Depreciation</b>			
<b>At 1 January 2008</b>	1,876,023	577,362	1,298,661
Provided	486,274	234,258	252,016
Disposals	(279,298)	0	(279,298)
	<u>2,082,999</u>	<u>811,620</u>	<u>1,271,379</u>
<b>At 31 December 2008</b>			
<b>Net Book Value at 31 December 2008</b>	<u>2,163,249</u>	<u>1,610,397</u>	<u>552,852</u>
<b>Net Book Value at 31 December 2007</b>	<u>2,167,157</u>	<u>1,804,257</u>	<u>362,900</u>

## 11 Debtors and Prepayments

	2008	2007
	€	€
Debtors	188	7,243
Prepayments	500,647	241,918
	<u>500,835</u>	<u>249,161</u>

All Debtors fall due within one year. The amount shown for Debtors does not include any provision for doubtful debts.

## 12 Creditors and Accruals

	2008	2007
	€	€
Salaries	192,372	32,025
Creditors and Other Expenses	13,054,108	143,249
	<u>13,246,480</u>	<u>175,274</u>

All Creditors fall due within one year.

## 13 Taxation

Section 32 of the Finance Act, 1994 exempts the Authority from further taxation on its interest and rental income in excess of that deducted at source. No further tax liability arose in the year.

## 14 Commitments

### a) Financial Commitments

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- a. The Authority entered into a twenty year lease from 1 January 1996 in respect of accommodation at Saint Martin's House, Waterloo Road, Dublin 4, subject to five year rent reviews. The rent due from 1 January 2006 is €1,075,000 per annum.
- b. The Authority has entered into a nine year and eleven month lease in respect of accommodation at Kildress House, Pembroke Road, Dublin 2, subject to five year rent reviews and with a break clause at the end of the fifth year. The rent due from 1 January 2006 is €211,826 per annum.
- c. The Authority entered into a twenty year lease from 1 March 2004 with Donegal County Council in respect of accommodation for Donegal Regional Design Office. The rent is €226,648 per annum.
- d. The Authority is committed to an annual payment of €82,500 to Roscommon County Council in respect of rent for Roscommon Regional Design office. The commitment is subject to annual review.
- e. The Authority is committed to a fixed contribution of €183,200 per annum to Cork County Council for a period of ten years from 1 January 2003 in respect of accommodation for Cork Regional Design Office.
- f. The Authority entered into a seven year lease from 1 July 2002 with Westmeath County Council in respect of accommodation for Westmeath Regional Design Office. The rent is €114,276 per annum.
- g. The Authority is committed to a fixed contribution of €64,380 per annum to Kilkenny County Council in respect of accommodation provided during the lifetime of specific national road projects. This is expected to continue to 2010 and will be subject to approval of the Authority thereafter.
- h. The Authority is committed to a ten year agreement from 11 May 2001 with Mayo County Council in respect of accommodation for Mayo Regional Design Office. The rent is €82,800 per annum with a five year rent review.
- i. The Authority is entering into a lease with Waterford County Council for a period of nine years and nine months from 1 January 2005 in respect of accommodation for Waterford Regional Design Office. The rent is €47,770 per annum.
- j. The Authority is committed to an annual payment of €60,000 to Meath County Council in respect of rent for Meath Regional Design office. The commitment is subject to annual review.
- k. The Authority is committed to a fixed contribution of €21,335 per annum up to December 2010 to Kerry County Council in respect of accommodation for Kerry Regional Design Office.
- l. The Authority is committed to a fixed contribution of €225,884 per annum to Limerick County Council from November 2007, subject to five year reviews, in respect of accommodation for Limerick Regional Design Office.
- m. The Authority is committed to a fixed contribution of €126,800 per annum to Galway County Council from 1 September 2005 for a period of five years, in respect of accommodation for Galway Regional Design Office.
- n. The Authority is committed to a fixed contribution of €240,822 per annum to Kildare County Council until 14 January 2011 in respect of accommodation for Kildare Regional Design Office.

### b) Forward Commitments

The Department of Finance, under the Capital Investment Framework, requires that a multi-annual funding plan be developed at the start of each year. The forecasts contained within that plan shall be based upon the level of contractual commitments made in 2008 and previous years in respect of subsequent years, not exceeding certain specified thresholds. The Authority has analysed forward commitments, which are forecast costs that are subject to quantum and timing variances, from contractual commitments made in 2008 and previous years and these are as follows:

Year	Commitment € million	Forecast % (of 2008 Alloc)	Available % (of 2008 Alloc)
2009	1,380	86%	85%
2010	1,006	63%	75%
2011	500	31%	60%
2012	130	8%	45%

## 15 Board Members – Declaration of Interests

The Board of the Authority adopted procedures in accordance with section 40 of the Roads Act, 1993 in relation to the disclosure of interests by Board Members and their nominees and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Authority's activities in which any Board Member or their nominees had any beneficial interest.

## 16 Expenditure

### a) Road Construction and Improvement

	2008 €	2007 €
Payments to Local Authorities	1,319,023,836	1,425,442,834
Other Payments	42,369,819	36,314,632
	1,361,393,655	1,461,757,466

### b) Road Maintenance and Management

	2008 €	2007 €
Payments to Local Authorities	55,211,234	50,690,705
Other Payments	5,134,379	5,731,935
	60,345,613	56,422,640

## 17 Public Private Partnership and Tolling

	2008 €	2007 €
Ancillary Costs (a)	23,091,014	18,196,489
Public Private Partnership Construction/Operation Payments (b)	238,660,408	97,074,358
M50 Buy Out (c)	20,821,920	121,886,302
Authority Tolling (d)	32,455,710	15,610,930
	315,029,052	252,768,079

#### a) Ancillary Costs

Ancillary costs incurred relate to planning, toll scheme statutory procedures, toll scheme facilities, interoperability establishment costs, construction supervision and financial, legal and engineering advice received.

#### b) Public Private Partnership Construction/Operation Payments

	2008 €	2007 €
N25 Waterford City Bypass	28,763,590	32,922,848
N7 Limerick Tunnel	51,038,274	51,129,464
M50 Upgrade	16,038,539	6,042,597
N6 Galway to Ballinasloe	11,485,193	6,979,449
N8 Rathcormac/Fermoy	5,157,844	0
M3 Clonee/Kells	111,176,968	0
M7/M8 Portlaoise	15,000,000	0
	238,660,408	97,074,358



### *N25 Waterford City Bypass*

The Celtic Roads Group (Waterford) Ltd. consortium comprising Dragados (Spain), NTR plc. and Royal BAM (Ascon) were awarded this contract on the 21 April 2006. The contract is for a 30 year concession period.

The scheme comprises the construction of an N25 bypass extending from Kilmeaden in County Waterford to Slieverue in County Kilkenny. The route crosses the River Suir at Grannagh thus providing Waterford with a second major bridge over the Suir and allowing traffic on the N25 Cork to Rosslare route to bypass the city. More particularly, the scheme comprises approximately 23km of dual carriageway, a Suir bridge of approximately 475m in length and approximately 4km of single carriageway construction. There is an additional 11km of side roads and tie-ins and a 2km railway realignment (narrow gauge excluding trackworks) in the area of the western link junction. Two grade separated junctions and two at-grade roundabouts are included in the main bypass. A further five at-grade roundabouts are included in the link roads. The contract provides for the completion of the scheme in 2010.

### *N7 Limerick Tunnel*

The Direct Route consortium comprising Strabag AG, John Sisk & Son (Holdings) Ltd. Lagan Holdings Ltd. Roadbridge Ltd. (Mulcair), and two third party equity providers, namely Meridiam Infrastructure Finance S.C.A. SICAR and Allied Irish Banks plc. were awarded this contract on a 35 year concession basis with a commencement date of the 18 August 2006.

The Limerick Tunnel PPP Scheme, which will incorporate a fourth crossing of the River Shannon in the environs of Limerick City, involves the construction of approximately 10km of new dual carriageway along with associated link roads and side roads. This fourth crossing of the River Shannon will involve an immersed tube tunnel, approximately 900m in length, linking the town land of Coonagh on the northern bank with the town land of Bunlicky on the southern bank of the Shannon. The contract provides for the completion of the scheme in 2010.

### *M50 Upgrade*

The M50 Upgrade PPP contract was awarded in September 2007 to the ICON Consortium which comprises FCC Construcción, S.A (Spain), Itinere Infraestructuras (Spain), and P J Hegarty & Sons (Ireland) and which has established M50 (Concessions) Limited.

The M50 PPP Contract comprises the widening of 24km of the M50 from south of the M1/M50 Turnapin interchange to the N3 interchange and from south of the Ballymount interchange to the Sandyford interchange, including the upgrade of junctions along these sections. The M50 Contract was signed on 27 September 2007 with a contract period of 35 years. The construction phase of the contract is scheduled for completion at the end of 2010.

In addition to the M50 Upgrade PPP contract, separate contracts have been awarded for the widening of almost 8km of carriageway between the N4 (Junction 7) and Ballymount (Junction 10) and the upgrading of the N4, N7 and Ballymount interchanges as well as the widening of 1.3km length of motorway south of the N3 interchange to north of the M50 Westlink toll plaza.

### *N6 Galway to Ballinasloe*

The N6 Galway to Ballinasloe PPP contract was awarded to the ICON consortium in April 2007. ICON comprises FCC Construction S.A (Spain), Itinere Infraestructuras (Spain), and PJ Hegarty & Sons (Ireland). The Scheme involves the construction of approximately 56km of new dual carriageway, a 7 km link road to the Loughrea bypass, 32 km of side roads and five grade separated junctions. The scheme will extend from Doughiska, east of Galway City to the existing N6 east of Ballinasloe in County Roscommon and is due to be open to traffic in 2010.

### *N8 Rathcormac/Fermoy*

The contract was awarded to the Direct Route (Fermoy) Ltd. consortium which comprises Kellogg Brown & Root Ltd., Strabag AG, John Sisk & Son (Holdings) Ltd., Lagan Holdings Ltd., Roadbridge Ltd. and the First Irish Infrastructure Fund (a joint AIB/European Investment Bank fund established for the purpose of investing in PPP projects and private sector infrastructure developments in Ireland and across Europe). The contract was signed on 11 June 2004 and will extend for 30 years from that date. The consortium's contractual obligations include the design, building, maintenance, operation, re-investment and financing of the scheme. The scheme opened to traffic in October 2006.

### *M3 Clonee/Kells*

The M3 Clonee/Kells PPP contract was awarded to the EuroLink consortium. EuroLink comprises CINTRA Concesiones de Infraestructuras de Transporte, S.A. and SIAC. The contract commenced on the 27 April 2007 and will extend for 45 years inclusive of the construction phase.

The project, which includes bypasses of Dunshaughlin, Navan and Kells, will involve the construction of a toll motorway of approximately 47km and is to be linked by ancillary roads with the existing road network through grade separated junctions at Pace, Dunshaughlin, Blundelstown, Kilcarn, Athboy Road and Kells. The full scheme also includes national road improvements consisting of 2 km of new N3 dual carriageway at the southern end, 10km of new N3 single carriageway road from Kells to Carnaross, and 3.5km of the Kells N52 Bypass.

Approximately 15km of link roads are to be provided to connect the new national road to the existing road infrastructure. Of these five link roads, two are dual two-lane and three are single carriageways. Associated with the scheme also are many kilometres of local/regional road realignments/improvements and also over 100 structures consisting of 62 bridges and various culverts and retaining walls. The contract provides for the completion of the scheme in 2010.

### *M7/M8 Portlaoise*

The M7/M8 Portlaoise PPP contract was awarded to the Celtic Roads Group Consortium. Celtic Roads Group comprises NTR plc, Koninklijke BAM Groep N.V. and Iridium Concesiones de Infraestructuras S.A. The scheme involves the provision of 41km of standard 2 lane motorway, approximately 3km of single carriageway link roads, 15 km of side roads, 3 grade separated junctions and a Motorway to Motorway Interchange.

The contract commenced on the 14 June 2007 and will extend for 30 years inclusive of the construction phase. The main construction works are anticipated to take approximately 3.5 years with the road due to open to traffic in late 2010.

#### **c) M50 Buy Out**

The M50 buy out payment for 2007 relates to the Value Added Tax element of the contracted termination sum. Prior to the M50 Westlink termination agreement being concluded, the Revenue Commissioners were consulted in relation to the application of Value Added Tax on the agreed termination sum, which comprises of a set of monthly payments until the expiry date of the original concession contract (2020). The Revenue Commissioners advised that: a) the full termination sum was subject to Value Added Tax at 21%; and b) the full Value Added Tax amount of €121,886,302 would become due and payable upon entry by the Authority into the buyout agreement with National Toll Roads Limited. Payment of the Value Added Tax was made by the Authority upon the execution of the termination agreement in line with the advice provided by the Revenue Commissioners. The 2008 figure represents the amount due for 2008 arising under the termination agreement.

#### **d) Authority Tolling**

	<b>2008</b>	<b>2007</b>
	<b>€</b>	<b>€</b>
Dublin Port Tunnel	13,033,401	14,423,002
M50 Westlink	1,106,353	0
M50 eFlow	18,315,956	1,187,928
	<hr/>	<hr/>
	32,455,710	15,610,930
	<hr/>	<hr/>

These costs relate to local authority rates and toll collections costs at the above facilities together with the maintenance costs of the Dublin Port Tunnel.

## **18 Approval of Financial Statements**

These financial statements were approved by the Board on 9 June 2009.



## Board Members



Peter Malone  
Chairman



Fred Barry  
Chief Executive



Eddie Breen



Professor Frank Convery



Eric Fleming



David Holden



Jenny Kent



Connie Ní Fhathárta



John Newell



Dr Donnacha O' Cinneide



Raymond Potterton



Colm Lonergan  
(Appointment 2008)



Eugene Moore

### Audit Committee

**Chairperson:** Declan McDonagh

**Committee members:** Eddie Breen, Eric Fleming, Jenny Kent, John Newell and Eugene Moore



# Appendix 1

## 2008 Road Grant Payments to Local Authorities

Local Authority	Improvement (€)	Maintenance (€)	Total (€)
Carlow County Council	1,269,197	656,670	1,925,867
Cavan County Council	10,958,695	1,170,271	12,128,966
Clare County Council	5,195,153	2,132,592	7,327,745
Cork City Council	99,353	2,712,877	2,812,230
Cork County Council	84,645,295	4,196,158	88,841,453
Donegal County Council	18,866,027	2,662,128	21,528,155
Dublin City Council	5,083,917	1,264,749	6,348,666
Dun Laoghaire Rathdown County Council	853,468	848,279	1,701,747
Fingal County Council	26,249,405	1,519,951	27,769,356
Galway City Council	216,311	503,000	719,311
Galway County Council	135,780,497	3,488,408	139,268,905
Kerry County Council	15,307,435	2,993,798	18,301,233
Kildare County Council	110,850,080	2,609,992	113,460,072
Kilkenny County Council	287,285,489	1,740,753	289,026,242
Laois County Council	63,414,368	1,786,590	65,200,958
Leitrim County Council	10,340,636	528,668	10,869,304
Limerick City Council	891,801	368,917	1,260,718
Limerick County Council	94,780,296	1,656,773	96,437,069
Longford County Council	3,529,969	848,284	4,378,253
Louth County Council	11,044,107	894,460	11,938,567
Mayo County Council	11,862,219	3,300,304	15,162,523
Meath County Council	58,029,709	1,654,624	59,684,333
Monaghan County Council	10,795,888	1,091,343	11,887,231
North Tipperary County Council	4,184,014	1,389,843	5,573,857
Offaly County Council	25,033,970	1,134,037	26,168,007
Roscommon County Council	5,246,126	1,924,857	7,170,983
Sligo County Council	4,630,063	1,511,367	6,141,430
South Dublin County Council	105,306,358	1,358,280	106,664,638
South Tipperary County Council	81,273,875	1,492,077	82,765,952
Waterford City Council	4,864,851	373,010	5,237,861
Waterford County Council	2,603,635	901,018	3,504,653
Westmeath County Council	88,982,178	1,788,892	90,771,070
Wexford County Council	21,335,802	1,482,850	22,818,652
Wicklow County Council	8,213,649	1,225,414	9,439,063
<b>Total</b>	<b>1,319,023,836</b>	<b>55,211,234</b>	<b>1,374,235,070</b>

## 2009 Road Grant Allocations to Local Authorities

Local Authority	Improvement (€)	Maintenance (€)	Total (€)
Carlow County Council	330,000	590,234	920,234
Cavan County Council	7,000,000	942,238	7,942,238
Clare County Council	5,120,000	1,731,374	6,851,374
Cork City Council	1,050,000	2,693,000	3,743,000
Cork County Council	59,497,194	3,505,429	63,002,623
Donegal County Council	7,472,910	2,161,766	9,634,676
Dublin City Council	3,025,000	1,146,000	4,171,000
Dun Laoghaire Rathdown County Council	1,022,000	646,403	1,668,403
Fingal County Council	25,000,000	1,107,186	26,107,186
Galway City Council	0	475,000	475,000
Galway County Council	152,040,000	2,809,488	154,849,488
Kerry County Council	16,134,500	2,402,519	18,537,019
Kildare County Council	111,108,379	2,171,258	113,279,637
Kilkenny County Council	199,688,000	1,677,347	201,365,347
Laois County Council	104,109,500	1,572,854	105,682,354
Leitrim County Council	3,920,000	476,443	4,396,443
Limerick City Council	156,500	343,500	500,000
Limerick County Council	89,495,000	1,668,763	91,163,763
Longford County Council	1,545,000	720,735	2,265,735
Louth County Council	5,165,000	694,589	5,859,589
Mayo County Council	9,080,784	2,588,404	11,669,188
Meath County Council	45,613,080	1,452,886	47,065,966
Monaghan County Council	6,359,287	810,782	7,170,069
North Tipperary County Council	1,544,000	1,239,299	2,783,299
Offaly County Council	30,600,000	910,569	31,510,569
Roscommon County Council	2,056,350	1,728,560	3,784,910
Sligo County Council	3,345,000	1,259,873	4,604,873
South Dublin County Council	64,097,000	987,603	65,084,603
South Tipperary County Council	30,906,000	1,379,079	32,285,079
Waterford City Council	5,165,000	373,000	5,538,000
Waterford County Council	962,000	679,295	1,641,295
Westmeath County Council	69,118,915	1,760,788	70,879,703
Wexford County Council	15,001,200	1,202,017	16,203,217
Wicklow County Council	12,769,000	1,046,722	13,815,722
<b>Total</b>	<b>1,089,496,599</b>	<b>46,955,003</b>	<b>1,136,451,602</b>