



Appropriation Account 2013

Vote 13

Office of Public Works

Introduction

As Accounting Officer for Vote 13, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2013 for the salaries and expenses of the Office of Public Works; for services administered by that Office including the National Procurement Service, for payment of certain grants and for the recoupment of certain expenditure.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €880,000 is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account except for the following;

(a) Statement of Capital Assets: Valuation of Land and Buildings

The valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value. OPW is continuing to review the valuation methodologies being used which include the following assumptions:

- (i) The Commissioners of Public Works have followed the public sector accounting standards as contained in the RICS – Professional Standards, Global and UK Edition, March 2012. Valuation protocols produced by the Royal Institution of Chartered Surveyors, being the accepted industry standard in Ireland, were used where possible. Assessments of market value on the 'existing use' basis are applied to land and buildings where market comparisons are available.
- (ii) For a large part of the portfolio, estimates are based on current building cost norms and notional site values.
- (iii) Prestige properties have been valued using the replacement cost valuation method.
- (iv) Properties purchased since 1 January 1995 and properties constructed since 1 January 1997 are initially valued at cost.
- (v) National historic properties and national monuments are not included in the valuation.
- (vi) Valuations have not been included in the asset register for a number of miscellaneous properties but will be considered for inclusion in 2014. The total value of these miscellaneous properties is not significant in the context of the overall OPW property portfolio.

(b) Threshold Value for Capital Assets

OPW applies a threshold value of €300 for its capital assets due to the large quantity of plant and equipment items held countrywide.

(c) Depreciation

Plant and machinery assets are depreciated on a straight line basis over their estimated useful life.

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chairman. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Office is compliant with all relevant guidelines regarding procurement with the exception of contracts to a value of €1.3 million. Service continued to be provided beyond the original contract end-date without competitive procurement. In one case, the contract has now been awarded to an alternative provider following a tender process and in the case of the other contracts, the tender competitions are in train or are almost complete.

Internal Audit and Audit Committee

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

C McGrath

Accounting Officer
Office of Public Works

5 September 2014

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

Vote 13 Office of Public Works

I have audited the appropriation account for Vote 13 Office of Public Works for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration by her Office and for the regularity and propriety of all transactions in the appropriation account.

Responsibility of the Comptroller and Auditor General

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 13 Office of Public Works for the year ended 31 December 2013.

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 Office of Public Works. The appropriation account is in agreement with the books of account.

Non Compliance with Procurement Rules

The Accounting Officer has disclosed in the statement on internal financial control that a material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2013.

Reporting on matters arising from audit

Chapter 4 of my report on the accounts of the public services for 2013 refers to certain other matters relating to Vote 13.

Seamus McCarthy

Comptroller and Auditor General

12 September 2014

Vote 13 Office of Public Works

Appropriation Account 2013

	2013		2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Flood Risk Management	69,517	70,788	77,976
B National Procurement Service (NPS)	7,173	4,936	4,774
C Estate Portfolio Management	324,285	323,481	309,920
Gross expenditure	400,975	399,205	392,670
<i>Deduct</i>			
D Appropriations-in-aid	26,931	26,041	26,384
Net expenditure	374,044	373,164	366,286

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2013	2012
	€	€
Surplus to be surrendered	880,000	406,486

Analysis of administration expenditure

	2013		2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i Salaries, wages and allowances	34,990	34,064	34,417
ii Travel and subsistence	1,398	1,463	886
iii Training and development and incidental expenses	667	667	639
iv Postal and telecommunications services	1,954	1,607	2,087
v Office equipment and external IT services	2,725	3,731	2,785
vi Office premises expenses	1,319	1,482	1,424
vii Consultancy services and value for money and policy reviews	49	13	9
	43,102	43,027	42,247

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013	2012
	€000	€000
Programme cost	356,178	350,423
Pay	34,064	34,417
Non pay	8,963	7,830
Gross expenditure¹	399,205	392,670
<i>Deduct</i>		
Appropriations-in-aid	26,041	26,384
Net expenditure	373,164	366,286
Changes in capital assets		
Purchases cash	(7,152)	
Disposals cash ²	95	
Depreciation	6,610	
Gain on disposals	(88)	
	(535)	(2,348)
Changes in net current assets		
Decrease in closing accruals	(1,533)	
Decrease in stock	55	
	(1,478)	8,564
Direct expenditure	371,151	372,502
Expenditure on services provided free to other Departments (allied services) ³	(147,182)	(129,734)
Expenditure on services where OPW acts as client ⁴	(114,371)	(122,375)
Direct expenditure (excluding allied services and services where OPW acts as client)	109,598	120,393
Expenditure borne elsewhere		
Vote 12 - Superannuation and retired allowances	18,671	17,907
Total operating cost⁵	128,269	138,300

- ¹ This figure is derived from the gross outturn on Vote 13 only (€399.205 million) whereas the total financial transactions of the OPW during 2013, including direct expenditure incurred by OPW and charged to other Votes, amounted to €467.205 million.
- ² The disposals cash figure does not include proceeds from the sale of property in 2013, to the value of €0.186 million which was due to the Exchequer (Note 4.2 refers).
- ³ This includes capital expenditure of €26.339 million.
- ⁴ The direct expenditure figure has been reduced by an amount of €114 million which is the net cost of services where OPW acts as client in either carrying out or funding certain works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties, grants for certain refurbishment works, payments for the Convention Centre Dublin, National Procurement Services and the EU Presidency). The cost of such works and grants do not form part of the running costs of OPW.
- ⁵ The operating cost figure does not include an amount for notional income or payments.
 - (i) Notional rents receivable by the OPW on State owned properties are estimated at some €71 million. Notional rents payable by OPW are estimated at €2.6 million.
 - (ii) Amounts have not been included in the statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	3,032,898	2,874,310
Capital assets under development	2.3	498	—
		3,033,396	2,874,310
Current assets			
Bank and cash	2.4	39,984	37,225
Stocks	2.5	2,034	2,089
Prepayments		21,812	26,510
Accrued income		1,083	2,958
Other debit balances	2.6	4,422	90
Total current assets		69,335	68,872
Less current liabilities			
Accrued expenses		7,638	16,713
Deferred income		320	223
Other credit balances	2.7	43,526	37,159
Net liability to the Exchequer	2.8	880	156
Total current liabilities		52,364	54,251
Net current assets		16,971	14,621
Net assets		3,050,367	2,888,931
Represented by:			
State funding account	2.1	3,050,367	2,888,931

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		2,888,931	3,071,030
Disbursements from the Vote			
Estimate provision	Account	374,044	
Surplus to be surrendered	Account	(880)	
Net vote		373,164	366,287
Expenditure (cash) borne elsewhere	1	18,671	17,907
Allied services	1	(147,182)	(129,734)
Client services	1	(114,371)	(122,375)
Net programme cost	1	(128,269)	(138,300)
Adjustments ¹		159,423	(175,884)
Balance at 31 December		3,050,367	2,888,931

¹ Adjustments includes €154.6 million in respect of land and buildings revaluations and €4.2 million paid out by Department of Transport, Tourism and Sport in respect of coast guard stations and capitalised by OPW.

2.2 Capital Assets

	Land and buildings	Plant and machinery	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2013	2,851,239	41,084	24,325	20,091	2,936,739
Additions	6,602	2,222	2,501	803	12,128
Disposals	(1,470)	(1,159)	(243)	(65)	(2,937)
Revaluations ¹	154,616	—	—	—	154,616
Cost or valuation at 31 December 2013	<u>3,010,987</u>	<u>42,147</u>	<u>26,583</u>	<u>20,829</u>	<u>3,100,546</u>
Accumulated depreciation					
Opening balance at 1 January 2013	—	30,388	18,976	13,065	62,429
Depreciation for the year	—	3,334	2,395	881	6,610
Depreciation on disposals	—	(1,102)	(233)	(56)	(1,391)
Cumulative depreciation at 31 December 2013	—	<u>32,620</u>	<u>21,138</u>	<u>13,890</u>	<u>67,648</u>
Net assets at 31 December 2013	<u>3,010,987</u>	<u>9,527</u>	<u>5,445</u>	<u>6,939</u>	<u>3,032,898</u>
Net assets at 31 December 2012	<u>2,851,239</u>	<u>10,696</u>	<u>5,349</u>	<u>7,026</u>	<u>2,874,310</u>

¹ Prestige properties have been individually valued using the replacement cost valuation method. This rebuilding cost is based on the application of rates which were determined by internal professional staff. There is limited comparative historical cost data and the experts applied their professional judgement in determining rates. The valuation method will continue to be reviewed and revised if appropriate in 2014.

2.3 Capital Assets under Development

at 31 December	Land and buildings €000
Amounts brought forward at 1 January 2013	—
Cash payments in year	380
Adjustment ¹	118
Transferred to asset register	—
Balance at 31 December 2013	<u>498</u>

¹ Adjustment for prior year expenditure.

2.4 Bank and Cash

at 31 December	2013 €000	2012 €000
Bank balances	40,617	39,543
Orders outstanding	(633)	(2,318)
	<u>39,984</u>	<u>37,225</u>

2.5 Stocks	2013	2012
at 31 December	€000	€000
Engineering stocks	776	924
Heritage depot stocks	1,116	806
Building materials	100	255
Paper and stationery	15	76
Miscellaneous stocks	27	28
	<u>2,034</u>	<u>2,089</u>

2.6 Other Debit Balances	2013	2012
at 31 December	€000	€000
Pension refunds due from the Department of Public Expenditure and Reform	2,112	9
Payroll EMTS in suspense	1,264	—
Other debit suspense items	1,046	81
	<u>4,422</u>	<u>90</u>

2.7 Other Credit Balances	2013	2012
at 31 December	€000	€000
Amounts due to the State		
Income Tax	780	823
Universal Social Charge	328	340
Pay Related Social Insurance	693	687
Professional Services Withholding Tax	692	757
Value Added Tax	3,925	3,035
Pension contributions	215	191
Local Property Tax	6	—
Receipts from sales of State property	186	162
Loan repayments	—	8
	<u>6,825</u>	<u>6,003</u>
Sundry works accounts	23,893	17,641
Property management accounts	6,908	5,700
Per cent for art scheme	2,020	2,128
Maintenance accounts	299	2,280
Furniture services	1,244	1,116
Payroll deductions held in suspense	793	804
Other credit suspense items	1,544	1,487
	<u>43,526</u>	<u>37,159</u>

2.8 Net Liability to the Exchequer	2013	2012
at 31 December	€000	€000
Surplus to be surrendered	880	406
Exchequer grant undrawn	—	(250)
Net liability to the Exchequer	<u>880</u>	<u>156</u>

Represented by:**Debtors**

Bank and cash	39,984	37,225
Debit balances: suspense	4,422	90
	<u>44,406</u>	<u>37,315</u>

Creditors

Due to State	(6,825)	(6,003)
Credit balances: suspense	(36,701)	(31,156)
	<u>(43,526)</u>	<u>(37,159)</u>

	<u>880</u>	<u>156</u>
--	------------	------------

2.9 Commitments

at 31 December

(A) Non capital commitments

The figure for non-capital commitments likely to arise in 2014 and subsequent years is estimated to be €5,269,743 excluding the Convention Centre Dublin (see (D) below).

There were commitments outstanding at the end of 2013 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such commitments in this account but they are estimated to be €101 million in 2014 (2013: €108 million).

(B) Multi-annual capital commitments

The following table details expenditure in 2013 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2013.

	€
Expenditure in 2013	112,268,426
Commitments to be met in subsequent years (2014 – 2017)	151,985,000

(C) Major capital projects

Expenditure was incurred on ten ongoing major projects during 2013 where the total estimated cost of the individual project will exceed €6.5 million. Particulars of these projects are as follows:

Project	Cumulative expenditure to 31 December 2012	Expenditure 2013	Subsequent years
	€000	€000	€000
Flood relief schemes			
Mallow North	19,104	400	3,214
Mallow South	8,964	987	4,892
Clonmel West	22,349	331	1,130
Clonmel North	14,606	455	3,654
Fermoy North	6,766	1,015	2,116
Fermoy South	6,704	8,748	13,318
River Dodder (Dublin)	10,903	1,292	805
Ennis Lower	1,111	9,659	5,230
Bray	9,323	992	29,685
Waterford	3,120	3,851	6,544

(D) Capital cost of Public Private Partnership project

	Expenditure to 31 December 2012	Expenditure in 2013¹	Balance still outstanding on capital cost of project at delivery	Total
	€000	€000	€000	€000
Convention Centre Dublin	67,804	19,806	199,365	286,975

¹ Represents expenditure in the current year on repayment of the capital cost of the asset, excluding the cost of PPP financing.

3 Programme Expenditure by Subhead

	2013		2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A Flood Risk Management			
A.1 Administration - pay	6,755	6,707	6,885
A.2 Administration - non pay	1,759	2,219	1,892
A.3 Purchase of engineering plant and machinery	500	982	718
A.4 Hydrometric and hydrological investigation and monitoring	1,020	919	1,011
A.5 Flood risk management	44,500	44,913	52,015
A.6 Drainage maintenance	14,983	15,048	15,455
	69,517	70,788	77,976

Significant variations

Overall, the expenditure in relation to the Programme A was €1.3 million more than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Purchase of engineering plant and machinery	482	Increased expenditure was required to maintain and replace essential plant and machinery.
Hydrometric and hydrological investigation and monitoring	(101)	The saving was due to the non-replacement of staff and a liability that did not materialise in 2013.

		<u>2013</u>		<u>2012</u>
		<u>Estimate provision</u>	<u>Outturn</u>	<u>Outturn</u>
		€000	€000	€000
B	National Procurement Service (NPS)			
B.1	Administration - pay	3,735	3,223	3,060
B.2	Administration - non pay	957	364	327
B.3	Government Publication Services	221	154	197
B.4	National Procurement Service (NPS)	2,260	1,195	1,190
		<u>7,173</u>	<u>4,936</u>	<u>4,774</u>

Significant variations

Overall, the expenditure in relation to the Programme B was €2.2 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided	Explanation
	€000	
National Procurement Service (NPS)	(1,065)	The later than expected start-up of the Office of Government Procurement (OGP) meant that additional financial resources provided were not required in full in 2013.

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C	Estate Portfolio Management			
C.1	Administration - pay	24,500	24,134	24,472
C.2	Administration - non pay	5,396	6,380	5,610
C.3	President's household staff (pay)	753	809	779
C.4	Grant to Zoological Society of Ireland	—	—	400
C.5	Grants for certain refurbishment works	250	340	250
C.6	Purchase of sites and buildings	570	10	1,045
C.7	New works, alterations and additions	37,650	48,199	39,453
C.8	Property maintenance and supplies	52,672	54,033	36,095
C.9	Rents, rates etc.	108,352	97,437	107,092
C.10	Fuel, electricity and water	1,623	1,757	1,614
C.11	Unitary payments	50,600	48,346	51,658
C.12	Heritage services	34,879	35,886	36,278
C.13	EU Presidency	7,040	6,150	5,174
		324,285	323,481	309,920

Significant variations

Overall, the expenditure in relation to Programme C was €804,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Purchase of sites and buildings	(560)	The planned purchase of a property was not completed in 2013.
New works, alterations and additions	10,549	The additional expenditure related to the payment of a court settlement.
Rents, rates etc.	(10,915)	The saving achieved was due to the continued office rationalisation and lease surrender programme.
Fuel, electricity and water	134	The excess was due to utilities costs at non-operational properties.
EU Presidency	(890)	The full allocation provided for the provision of facilities for the EU Presidency in 2013 was not required due to the greater use of OPW resources and state owned properties.

4 Receipts

4.1 Appropriations-in-aid	2013		2012
	Estimated	Realised	Realised
	€000	€000	€000
1. Rents, licence fees, etc.	3,646	4,533	4,247
2. Events and facilities management	850	1,142	1,210
3. Receipts for Government publication services	780	696	1,006
4. Recoveries for services carried out on repayment or agency basis	7,808	7,770	8,270
5. Sales at national monuments and historic properties visitor centres	474	561	454
6. Admission charges at national monuments and historic properties	5,600	5,560	5,272
7. Miscellaneous, including fees, interest and disposals etc	3,158	1,124	1,230
8. Receipts from pension-related deduction on public service remuneration	4,615	4,655	4,695
Total	26,931	26,041	26,384

Explanation of significant variations

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

Description	Less/ (more) than provided €000	Explanation
Rent, licence fees etc	887	Rental income was greater than expected due to the receipt of arrears and sustained rental masts income.
Events and facilities management	292	The additional income was due to increased visitor numbers in the second half of 2013.
Miscellaneous, including fees, interest and disposals	(2,034)	Income was less than estimated due to the delayed commencement of an energy efficiency scheme funded by the Department of Communications Energy and Natural Resources.

4.2 Extra receipts payable to the Exchequer

Proceeds of €0.186 million from the sale of state property in 2013 were due for payment to the Exchequer at the end of 2013.

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents)		
Civil service grades	608	604
OPW specific grades	1,055	1,099
	1,663	1,703
	2013	2012
	€000	€000
 Pay	 76,365	 78,099
Higher, special or additional duties allowance		
Civil service grades	267	274
OPW specific grades	520	674
Overtime		
Civil service grades	130	149
OPW specific grades	2,992	3,827
Extra attendance, shift and roster		
Civil service grades	—	—
OPW specific grades	2,282	1,155
Employer's PRSI	6,689	6,796
Total pay	89,245	90,974

The total pay figure is inclusive of pay in programmes A, B & C and includes pay for an additional 403 temporary and seasonal staff in 2013.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties				
Civil service grades	104	3	20,613	20,613
OPW specific grades	757	1	18,885	16,472
Overtime				
Civil service grades	33	3	16,744	14,000
OPW specific grades	790	78	38,690	33,831
Extra attendance, shift and roster				
Civil service grades	—	—	—	—
OPW specific grades	790	31	17,764	10,395

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

Two retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €35,877. Both contracts were completed before 31 December 2013.

6 Miscellaneous

6.1 Affordable Housing Initiative

Payments totalling €8,889,793 were made by the Office of Public Works to the Housing and Sustainable Communities Agency following a High Court judgement in respect of a land-swap arrangement with Durkan New Homes under the affordable housing initiative (D/PER sanction November 2013).

6.2 Compensation Payments

	2013	2012
	€000	€000
Legal fees	91	314
Compensation costs	252	570
	<u>343</u>	<u>884</u>

6.3 Provision of Agency Services

In addition to expenditure on Vote 13, the OPW also acts as an agent, and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to OPW by the sponsoring department/agency and appears as a charge on the account of the client organisation. The total expenditure in 2013 was €65 million of which the main area of expenditure were major capital works (€32 million), maintenance works (€2 million), Leasing of accommodation (€14 million), Local Loans (€5.5 million).

The Office also performs specific roles not attracting OPW voted funds which demand input and resources on a continuing basis e.g. advising on architectural matters, developing sustainable energy options, conducting universal access audits, examining and implementing flood protection proposals, the sourcing, assessment, acquisition and construction of sites for primary schools, procurement issues related to specific projects and art management within the State portfolio.

In 2013, the National Procurement Service administered drawdown contracts for other public bodies worth an actual value of €286 million. Since January 2014, the new Office of Government Procurement has its own vote.

6.4 Services supplied to Departments and Offices 2013 (Subhead C9 Rents, Rates etc.)

Departments, etc	2013	2013	2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Houses of the Oireachtas	1,243	1,128	1,229
Taoiseach	246	171	243
Attorney General	92	125	91
Central Statistics Office	1,021	690	1,009
Director of Public Prosecutions	1,833	1,809	1,812
Chief State Solicitor's Office	893	772	882
Finance	992	871	847
Comptroller and Auditor General	658	650	650
Revenue Commissioners	17,142	16,821	17,931
Public Expenditure and Reform	663	551	789
Office of Public Works	6,466	3,129	6,005
Valuation Office	1,404	824	1,388
Public Appointments Service	2,032	1,959	2,009
Shared Services	607	—	—
Ombudsman	1,121	1,106	1,107
Garda Síochána	8,535	8,264	8,435
Prisons	227	123	224
Courts Service	681	750	673
Property Registration Authority	1,149	159	1,136
Justice and Equality	12,352	11,867	12,208
Environment, Community and Local Government	1,061	493	1,049
Education and Skills	4,560	3,970	4,507
Foreign Affairs and Trade	5,116	4,866	5,056
Communications, Energy and Natural Resources	3,792	3,995	3,748
Agriculture, Food and the Marine	3,580	3,196	3,538
Transport, Tourism and Sport	4,135	3,945	4,087
Jobs, Enterprise and Innovation	5,915	6,256	5,846
Arts, Heritage and the Gaeltacht	1,572	1,440	1,553
National Gallery	111	107	110
Defence	587	407	580
Social Protection	14,694	13,315	14,523
Health	2,112	1,381	2,087
Health Services Executive	103	101	102
Children and Youth Affairs	1,657	2,196	1,638
Total	108,352	97,437	107,092