



Appropriation Account 2013

Vote 31

Transport, Tourism and Sport

Introduction

As Accounting Officer for Vote 31, 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 the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants, grants-in-aid and certain other services.

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 €4.92 million 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;

Depreciation

The Department's policy is to depreciate assets from the date of purchase up to and including the previous year of disposal at the following annual rates:

Land and buildings - no depreciation

Furniture and fittings - 10%

Office equipment - 20%

Motor vehicles - 20%

Specialist equipment - 20%

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 Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. 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 Department.
- 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 Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department's annual return to Department of Public Expenditure and Reform, pursuant with Circular 40/2002, identified only one contract (to the value of €100,000 approximately) where normal tendering procedures were not appropriate as the company in question was the sole supplier in Ireland of the software platform procured.
- During 2013, the Department's Finance Division has retained accreditation from the National Standards Authority of Ireland (NSAI).

Internal Audit and Audit Committee

I confirm that the Department 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 Department 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 the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Tom O'Mahony

Accounting Officer

Department of Transport, Tourism and Sport

28 March 2014

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

Vote 31 Transport, Tourism and Sport

I have audited the appropriation account for Vote 31 Transport, Tourism and Sport 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 his control, for the efficiency and economy of administration by his Department 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 31 Transport, Tourism and Sport 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 Department of Transport, Tourism and Sport. The appropriation account is in agreement with the books of account.

Seamus McCarthy

Comptroller and Auditor General

12 September 2014

Vote 31 Transport, Tourism and Sport Appropriation Account 2013

	Estimate provision		2013	2012
			Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Civil aviation		30,105	26,865	27,923
B Land transport				
	<i>Original</i>	1,312,958		
	<i>Supplementary</i>	51,000	1,363,958	1,362,245
C Maritime transport and safety				
	<i>Original</i>	101,841		
	<i>Supplementary</i>	(1,000)	100,841	97,702
D Sports and Recreation Services		74,622	74,481	79,596
E Tourism services		139,623	139,208	143,144
Gross expenditure				
	<i>Original</i>	1,659,149		
	<i>Supplementary</i>	50,000	1,709,149	1,700,501
				2,050,481
<i>Deduct</i>				
F Appropriations-in-aid		438,567	439,637	450,541
Net expenditure				
	<i>Original</i>	1,220,582		
	<i>Supplementary</i>	50,000	1,270,582	1,260,864
				1,599,940

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2013	2012
	€	€
Surplus	9,718,005	4,138,525
Deferred surrender	4,800,000	—
Surplus to be surrendered	4,918,005	4,138,525

Analysis of administration expenditure

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	27,014	27,707	28,674
ii	Travel and subsistence	1,911	1,181	1,068
iii	Training and development and incidental expenses	1,700	1,578	1,647
iv	Postal and telecommunications services	550	423	465
v	Office equipment and external IT services	1,668	1,841	1,240
vi	Office premises expenses	592	713	875
vii	Consultancy services and value for money and policy reviews	799	524	568
viii	EU Presidency	220	70	—
		34,454	34,037	34,537

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013	2012
	€000	€000
Programme cost	1,666,464	2,015,944
Pay	27,707	28,674
Non pay	6,330	5,863
Gross expenditure	1,700,501	2,050,481
<i>Deduct</i>		
Appropriations-in-aid	439,637	450,541
Net expenditure	1,260,864	1,599,940
Changes in capital assets		
Purchases cash	(1,894)	
Depreciation	3,395	
	1,501	1,559
Changes in assets under development		
Cash payments	(35)	(991)
Changes in net current assets		
Increase in closing accruals	141	
Decrease in stock	21	
	162	(1,171)
Direct expenditure	1,262,492	1,599,337
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,426	20,000
Notional rents	1,212	1,210
Net programme cost	1,284,130	1,620,547

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

	2013	2012
	€000	€000
Vote 7 Finance	e 143	132
Vote 13 Office of Public Works	e 15,416	15,343
Vote 20 Garda Síochána	e 4,464	4,122
Central Fund - Ministerial pensions	e 403	403
	20,426	20,000

"e" indicates that the number is an estimate value or an apportioned cost.

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	9,999	11,036
Capital assets under development	2.3	38	3,487
		10,037	14,523
Current assets			
Bank and cash	2.4	4,505	(607)
Stocks	2.5	569	590
Prepayments		1,123	1,244
Accrued income		43	31
Other debit balances	2.6	1,143	1,292
Total current assets		7,383	2,550
Less current liabilities			
Accrued expenses		1,456	1,425
Other credit balances	2.7	379	287
Net liability to the Exchequer	2.8	5,269	397
Total current liabilities		7,104	2,109
Net current assets		279	441
Net assets		10,316	14,964
Represented by:			
State funding account	2.1	10,316	14,964

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		14,964	13,600
Disbursements from the Vote			
Estimate provision	Account	1,270,582	
Deferred surrender	Account	(4,800)	
Surplus to be surrendered	Account	(4,918)	
Net vote		1,260,864	1,599,940
Expenditure (cash) borne elsewhere	1	20,426	20,000
Non cash expenditure – notional rent	1	1,212	1,210
Net programme cost	1	(1,284,130)	(1,620,547)
Capital asset adjustment	2.2	464	759
Capital asset transfer	2.3	(3,484)	2
Balance at 31 December		10,316	14,964

2.2 Capital Assets

	Land and buildings €000	Office equipment €000	Furniture and fittings €000	Motor vehicles €000	Specialist equipment €000	Total €000
Gross assets						
Cost or valuation at 1 January 2013	1,932	16,351	2,081	9,697	17,424	47,485
Adjustment ¹	464	—	—	—	—	464
Additions	—	1,141	233	243	277	1,894
Cost or valuation at 31 December 2013	2,396	17,492	2,314	9,940	17,701	49,843
Accumulated depreciation						
Opening balance at 1 January 2013	—	13,956	900	6,623	14,970	36,449
Depreciation for the year	—	1,004	262	971	1,158	3,395
Cumulative depreciation at 31 December 2013	—	14,960	1,162	7,594	16,128	39,844
Net assets at 31 December 2013	2,396	2,532	1,152	2,346	1,573	9,999
Net assets at 31 December 2012	1,932	2,395	1,181	3,074	2,454	11,036

¹ The adjustment relates to land owned by the Department not previously capitalised.

2.3 Capital Assets under Development at 31 December	2013 €000	2012 €000
Amounts brought forward at 1 January	3,487	2,496
Cash payments for the year	35	991
Transferred to asset register	—	—
Adjustment ¹	(3,484)	—
Balance at 31 December	38	3,487

¹ The Department funds capital works on coastguard buildings owned by OPW. This adjustment reflects the transfer of amounts previously recognised as assets by the Department in respect of the value of capital improvements on coastguard stations.

2.4 Bank and Cash at 31 December	2013 €000	2012 €000
PMG balances and cash	4,505	(604)
Orders outstanding	—	(3)
	4,505	(607)

2.5 Stocks	2013	2012
at 31 December	€000	€000
Stationery and office supplies	40	45
IT consumables	22	30
Specialised consumables (Irish Coast Guard)	507	515
	569	590

2.6 Other Debit Balances	2013	2012
at 31 December	€000	€000
Retirement lump sums	978	1,056
Other	165	236
	1,143	1,292

2.7 Other Credit Balances	2013	2012
at 31 December	€000	€000
Amounts due to the State		
Income Tax	—	(4)
Pay Related Social Insurance	—	5
Professional Services Withholding Tax	32	45
Value Added Tax	207	101
Relevant Contract Tax	—	4
	239	151
Pension charges	136	71
Other	4	65
	379	287

2.8 Net Liability to the Exchequer	2013	2012
at 31 December	€000	€000
Surplus to be surrendered	4,918	4,138
Deferred surrender	4,800	—
Exchequer grant undrawn	(4,449)	(3,741)
Net liability to the Exchequer	5,269	397

Represented by:**Debtors**

Bank	4,505	(607)
Debit balances: suspense	1,143	1,292
	5,648	685

Creditors

Due to State	(239)	(151)
Credit balances: suspense	(140)	(137)
	(379)	(288)

	5,269	397
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2.9 Commitments	2013	2012
at 31 December	€000	€000

(a) Global commitments

(i) Procurement subheads	534,836	597,192
(ii) Grant subheads	42,923	118,366
Total of legally enforceable commitments	577,759	715,558

	2013	2012
Commitments under procurement subheads	€000	€000
Search and rescue helicopter services ¹	511,434	566,896
Airports	6,546	14,184
Vehicle/driving licencing	10,750	13,648
Sustainable Travel	1,700	1,700
Air Accident Investigation Unit	345	351
Information Technology	347	310
Coast Guard services	3,714	103
	534,836	597,192

(b) Multi-annual capital commitments

	Expenditure to 31 December 2012	Expenditure 2013	Subsequent years	Project total 2013	Project total 2012
	€000	€000	€000	€000	€000
Search and rescue helicopter services ¹	17,952	11,070	5,504	34,526	34,526
Smarter Travel Areas	282	5,609	17,109	23,000	23,000

¹ Multi annual capital commitments relate to up-front capital payments to the service provider under the contract which commenced 1 July 2012. The overall commitment of €511.4 million for these services includes monthly standing charges, hourly flying charge and fuel charges based on estimated flying hours and airport and ancillary charges. The actual costs may, therefore, vary from this estimate.

2.10 Matured Liabilities

The total of matured liabilities at 31 December 2013 was €82,444 (2012: €117,555).

3 Programme Expenditure by Subhead

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Civil aviation			
A.1	Administration - pay	2,998	2,980	3,106
A.2	Administration - non pay	876	665	796
A.3	Regional airports	14,000	13,288	13,521
A.4	Miscellaneous aviation services	12,231	9,932	10,500
		30,105	26,865	27,923

Significant variations

Overall, the expenditure in relation to Programme A was €3.24 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Regional airports	712	The savings arose due to delays in completing some capital projects at Donegal, Kerry, Waterford and Knock airports during 2013. The delays were due, inter alia, to the referral of a compulsory purchase order at Waterford Airport to arbitration and issues arising from the tender for a new Security Screening extension at Donegal Airport.
Miscellaneous aviation services	2,299	This includes subscriptions to international organisations and payments to the Irish Aviation Authority. Subscriptions to international organisations was €1.8 million less than anticipated. The level of expenditure on subscriptions arising is determined by the organisations to which payments are due; Eurocontrol, International Civil Aviation Authority, European Civil Aviation Authority and Austria, Belgium, Ireland and Switzerland (ABIS). The ABIS Group represents the Civil Aviation Authorities of seven European States (Austria, Belgium, the Netherlands, Luxembourg, Ireland, Portugal and Switzerland) aiming at ensuring a continuous representation in International Civil Aviation Organization bodies through the constitution of a rotation group. Payments to the Irish Aviation Authority were just under a million less than anticipated. These payments cover the costs of aeronautical communication services provided to certain specified classes of airspace users (e.g. military aircraft, State aircraft). It is not possible to accurately forecast the number of flights passing through Irish controlled airspace each year.

			2013	2012
	Estimate provision		Outturn	Outturn
	€000	€000	€000	€000
B	Land transport			
B.1	Administration - pay	9,867	9,735	10,364
B.2	Administration - non pay	2,532	1,960	2,003
B.3	Road improvement/maintenance			
	<i>Original</i>	750,930		
	<i>Supplementary</i>	51,000		
		801,930	804,804	1,111,973
B.4	Road safety agencies and expenses	11,864	10,362	18,182
B.5	Vehicle and driver licencing expenses	14,600	14,226	14,191
B.6	Smarter travel and carbon reduction	17,400	13,320	12,137
B.7	Public service provision payments	238,054	237,114	289,865
B.8	Public transport investment programme	261,835	264,591	254,231
B.9	Public transport agencies and expenses	5,846	5,951	12,577
B.10	Miscellaneous services	30	182	3,678
		1,363,958	1,362,245	1,729,201

Significant variations

Overall, the expenditure in relation to Programme B was €1.71 million less than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	572	Non-pay expenses (mainly travel and subsistence, telephony, consultancies and various incidental expenses) for the Department have decreased over the past number of years in all programmes due to tighter controls, the increased use of video conferencing facilities and a tighter travel policy. As the administrative expenses are apportioned to each programme and as the land transport programme is the biggest programme in the Department, the variance in administration non-pay is most significant in this programme.
Road improvement/maintenance	(2,874)	Actual expenditure was €53.9 million more than provided for in the original estimate. A supplementary estimate of €51 million was approved by the Dail which provided for an additional €50 million in stimulus funding for local and regional roads maintenance and €1 million in relation to a tolling initiative to encourage heavy goods vehicles (HGVs) to use the motorway network. The additional €2.9 million funding was vired from within the Department Vote to meet additional costs associated with the HGV initiative and some additional improvements to the road network (including public lighting).

Description	Less/ (more) than provided €000	Explanation
Road safety agencies and expenses	1,502	Savings arose owing to the RSA drawing on their revenue reserves to meet operating costs.
Smarter travel and carbon reduction	4,080	Savings of €2 million arose due to delays in rolling out regional cities bikes schemes. Additional underspends arose in the rural transport programme (€91,000) and smarter travel projects (€2 million) mainly on the Limerick Smarter Travel Area Programme. They encountered a number of problems in relation to planning, with some areas being identified as Special Areas of Conservation and as a result incurred delays to progress.
Miscellaneous services	(152)	Expenditure was more than anticipated due to the payment of subscription arrears to the Organisation for Economic Cooperation and Development (OECD) for 2011 and 2012. The Department of Foreign Affairs, who manage Ireland's OECD subscription, billed the Department in 2013 for the arrears.

		2013		2012
		Estimate provision		Outturn
		€000	€000	€000
C	Maritime transport and safety			
C.1	Administration - pay		11,549	12,535
C.2	Administration - non pay		2,915	2,992
C.3	Maritime administration and Irish Coast Guard			
	<i>Original</i>	87,243		
	<i>Supplementary</i>	(1,000)	86,243	82,093
C.4	Miscellaneous services		134	82
			100,841	97,702
				70,617

Significant variations

Overall, the expenditure in relation to Programme C was €3.14 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Maritime administration and Irish Coast Guard	4,150	Expenditure was €4.1 million less than provided for in the revised estimate. Funds provided to the Commissioners of Irish Lights was €1.7 million less than estimated due to cost savings and measures introduced by the Commissioners. In addition expenditure on capital works was €3 million less than estimated due to delays in completing projects planned at Baltimore, Kinsale and Arklow harbours. The cost of purchasing a new weather buoy was €60,000 less than estimated and the balance of €300,000 is made up of coastguard underspend mainly relating to lower operating costs on SAR helicopter. €1 million of the savings was vired to B3.

	2013		2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
D Sports and recreation services			
D.1 Administration - pay	1,740	1,548	1,621
D.2 Administration - non pay	524	583	283
D.3 Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)	13,500	13,550	19,812
D.4 Grants for provision and renovation of swimming pools	5,600	5,542	7,687
D.5 Irish Sports Council/ National Sports Campus (grant-in-aid) (part funded by National Lottery)	53,258	53,258	50,193
	74,622	74,481	79,596

Significant variations

Overall, the expenditure in relation to Programme D was €141,000 less than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration - pay	192	Pay costs for the Department are apportioned across programme headings on a pro-rata basis. The initial estimate for the Sports Programme exceeded its requirements.

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E	Tourism services			
E.1	Administration - pay	1,010	909	920
E.2	Administration - non pay	443	129	137
E.3	Fáilte Ireland - (grant -in-aid)	66,076	66,076	65,291
E.4	Tourism Ireland Limited - grant for administration and general expenses	15,849	15,849	16,496
E.5	Tourism marketing fund (grant-in-aid)	37,245	37,245	39,354
E.6	Tourism product development (grant -in-aid)	19,000	19,000	20,200
—	Shannon Free Airport Development Company Limited (tourism development) (grant -in-aid)	—	—	746
		139,623	139,208	143,144

Significant variations

Overall, the expenditure in relation to Programme E was €415,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	314	The saving of €314,000 was due to lower than anticipated expenditure in relation to travel and consultancy.

4 Receipts

4.1 Appropriations-in-aid	2013		2012
	Estimated €000	Realised €000	Realised €000
Administration			
1. Receipts from pension-related deduction on public service remuneration	4,631	5,256	4,958
Civil Aviation			
2. Irish Aviation Authority refund of subscriptions to international organisations	6,970	7,006	7,048
3. Irish Aviation Authority recoupment of rents, etc.	415	394	748
4. Irish Aviation Authority payment for associated costs	2,391	2,237	2,391
Land Transport			
5. Road transport licence fees	573	667	848
6. Receipts from Local Government Fund	422,589	421,841	418,475
7. Miscellaneous land transport receipts	—	831	15,152
Maritime Transport and Safety			
8. Receipts under the Merchant Shipping and Wireless Telegraphy Act, 1919	400	550	500
Tourism Services			
9. Tourism Ireland pension receipts	200	188	183
Sports Services			
10. Irish Sports Council pension receipts	58	277	61
Miscellaneous Receipts			
11. Miscellaneous receipts	340	390	177
Total	438,567	439,637	450,541

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
Receipts from pension-related deduction on public service remuneration	(625)	The increase in pension related deduction receipts is mainly due to the Revised Estimates Volume 2013 (REV) allocation being significantly less than the previous years realised amounts and an increase in levy contributions from public service staff.
Irish Aviation Authority payment for associated costs	154	Costs incurred (and recovered from the Irish Aviation Authority) in respect of insurance and administration costs were less than anticipated.
Miscellaneous land transport receipts	(831)	Receipts were higher than the REV due to National Transport Authority/Commission for Taxi Regulation pension related deductions.

Description	Less/(more) than provided €000	Explanation
Receipts under the Merchant Shipping and Wireless Telegraphy Act, 1919	(150)	These receipts relate to seafarers certificates and ship registrations which are demand led services. Revenue in 2013 exceeded estimate due to the increase demand.
Irish Sports Council pension receipts	(219)	Following the staff of Coaching Ireland joining the Irish Sports Council on 1 January 2013, the actual figure for 2013 was much higher than the estimate. A number of Coaching Ireland staff paid lump sums for arrears of contributions.

4.2 Extra Exchequer Receipts

	2013 €000	2012 €000
Pobal, refund of unspent grants arising from programme savings and efficiencies	—	918
Bus Éireann, proceeds from the disposal of vehicles	—	633
Receipt in respect of rent of lands at National Sports Campus	—	27
Road Safety Authority pension receipts	—	464
Proceeds for completion of sale of premises	12	—
Medical Bureau of Road Safety refund of unspent grant ¹	220	—
Receipt from Bus Eireann for school transport ²	292	—
EU receipt for pre-financing of Dublin interconnector tunnel project ³	359	—
EU receipt for Dart underground project ⁴	3,855	—
Total	<u>4,738</u>	<u>2,042</u>

¹ The Medical Bureau of Road Safety repaid €220,000 in respect of unspent grant monies.

² Bus Eireann charges the Department of Education and Skills an agreed amount for depreciation and interest each year in respect of using own funded vehicles on school transport. A number of Department of Transport, Tourism and Sport funded buses were used in some school fleets. The monies received from Bus Éireann relates to depreciation and interest on these vehicles and was returned to the Department of Transport, Tourism and Sport and credited as an extra Exchequer receipt. The calculation of the refund is in accordance with the summary of accounting arrangements and the audited accounts of the school transport scheme.

³ The first pre-financing payment for the Ten-T project was received by the Department from the European Commission's Trans-European Transport Network Agency for onward transmission to the Department of Finance.

⁴ The final payment for this project was received by the Department from the European Commission's Trans-European Transport Network Agency for onward transmission to the Department of Finance.

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents) ¹	448	466
	2013	2012
	€000	€000
Pay	24,461	25,307
Higher, special or additional duties allowance	657	700
Other allowances	489	546
Overtime	647	639
Employer's PRSI	1,453	1,481
Total Pay	27,707	28,673

¹ The staffing figure only relates to the Department's staff and does not include the staff of the Department's agencies who may be funded through the Department's Vote.

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	87	46	20,793	59,113
Other allowances	130	1	10,511	7,041
Overtime	83	22	41,274	35,318

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

Five retired civil servants, in receipt of civil service pensions, were re-engaged on a fee basis at a total cost of €98,477. Pension abatement rules were applied where necessary.

6 Miscellaneous

6.1 National Lottery Funding

Total expenditure of €56,998 million (€64,307 million in 2012) under subheads D.3 and D.5 was part funded by the National Lottery.

A full list of payments to grantees under subhead D.3 is available on the Department's website, (www.dttas.ie).

6.2 Legal Costs

Compensation and associated legal and miscellaneous costs totalling €82,560 and ranging from €1,428 to €30,000 were paid in nine cases taken against the Minister.

	2013	2012
	€000	€000
Legal costs	45	98
Compensation costs	38	299
	<u>83</u>	<u>397</u>

6.3 Irregular Payments

There were no irregular payments in 2013.

6.4 Fraud and Suspected Fraud

There were no fraud or suspected frauds in 2013.

6.5 Carryover to 2014

Under the provision of section 91 of the Finance Act 2004, €4.8 million in unspent allocation in respect of capital elements for subheads B.6 and C.3 was carried forward to 2014.