



## **Appropriation Account 2014**

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### **Vote 13**

### **Office of Public Works**

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## 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 2014 for the salaries and expenses of the Office of Public Works; for services administered by that Office, 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 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €364,690 is liable for surrender to the Exchequer.

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

### ***Transfer of functions***

Responsibility for the national procurement service was transferred to Vote 41 Office of Government Procurement with effect from 1 January 2014.

## 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 Commissioners of Public Works continue to review the valuation methodologies for land and buildings and have followed the public sector accounting standards and valuation protocols produced by the Royal Institution of Chartered Surveyors, being the accepted industry standard in Ireland, in the RICS Valuation - Professional Standards January 2014. The valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value.

Assessments of market value on the 'existing use' basis are applied to land and buildings where market comparisons are available. For a large part of the portfolio, estimates are based on current building cost norms and notional site values. Prestige properties have been valued using the replacement cost valuation method. Properties purchased since 1 January 1995 and properties constructed since 1 January 1997 are initially valued at cost. National historic properties and national monuments are not included in the valuation.

### ***(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.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Service Office for the provision of human resources shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Office.

### *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 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 Office complied with the guidelines with the exception of five contracts to the value of €358,000 which were listed in my annual return in respect of Circular 40/2002. Service continued to be provided beyond the original contract end-date without competitive procurement. In three cases, the tender competitions are complete and the remaining two are in train.

***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.

**Clare McGrath**

Accounting Officer  
Office of Public Works

31 March 2015

## **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 2014 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 2014.

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.

***Reporting on matters arising from audit***

Chapter 8 of my report on the accounts of the public services for 2014 refers to certain matters relating to Vote 13 Office of Public Works.

**Seamus McCarthy**  
Comptroller and Auditor General

22 September 2015

## Vote 13 Office of Public Works

### Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A	Flood Risk Management	69,420	69,647	70,788
B	Estate Portfolio Management	311,752	311,361	323,635
	<i>National Procurement Service</i>	—	—	4,782
<b>Gross expenditure</b>		<b>381,172</b>	<b>381,008</b>	<b>399,205</b>
<i>Deduct</i>				
C	<b>Appropriations-in-aid</b>	<b>27,026</b>	<b>27,227</b>	<b>26,041</b>
<b>Net expenditure</b>		<b>354,146</b>	<b>353,781</b>	<b>373,164</b>

#### Surplus for surrender

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

	2014	2013
	€	€
Surplus to be surrendered	364,690	880,000

#### Analysis of administration expenditure

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	30,742	31,467	34,064
ii	Travel and subsistence	1,311	1,382	1,463
iii	Training and development and incidental expenses	637	597	667
iv	Postal and telecommunications services	1,532	1,630	1,607
v	Office equipment and external IT services	2,231	2,465	3,731
vi	Office premises expenses	1,253	1,265	1,482
vii	Consultancy services and value for money and policy reviews	47	61	13
		<b>37,753</b>	<b>38,867</b>	<b>43,027</b>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2014

	2014	2013
	€000	€000
Programme cost	342,141	356,178
Administration pay	31,467	34,064
Administration non pay	7,400	8,963
<b>Gross expenditure<sup>a</sup></b>	<b>381,008</b>	<b>399,205</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>27,227</b>	<b>26,041</b>
<b>Net expenditure</b>	<b>353,781</b>	<b>373,164</b>
<b>Changes in capital assets</b>		
Purchases cash	(3,740)	
Disposals cash <sup>b</sup>	1,461	
Depreciation	5,411	
Gain on disposals	(132)	
	3,000	(535)
<b>Changes in net current assets</b>		
Decrease in closing accruals	(2,918)	
Increase in stock	(37)	
	(2,955)	(1,478)
<b>Direct expenditure</b>	<b>353,826</b>	<b>371,151</b>
Expenditure on services provided free to other Departments (allied services) <sup>c</sup>	(147,539)	(147,182)
Expenditure on services where OPW acts as client <sup>d</sup>	(103,334)	(114,371)
<b>Direct expenditure</b> (excluding allied services and services where OPW acts as client)	<b>102,953</b>	<b>109,598</b>
<b>Expenditure borne elsewhere</b>		
Vote 12 - Superannuation and Retired Allowances	18,378	18,671
<b>Total operating cost<sup>e</sup></b>	<b>121,331</b>	<b>128,269</b>



- <sup>a</sup> This figure is derived from the gross outturn on Vote 13 only (€381.008 million) whereas the total financial transactions of the OPW during 2014, including direct expenditure incurred by OPW and charged to other Votes, amounted to €507.008 million.
- <sup>b</sup> The disposals cash figure does not include proceeds from the sale of property in 2014, to the value of €1.868 million which was due to the Exchequer (Note 4.2 refers).
- <sup>c</sup> This includes capital expenditure of €28.895 million.
- <sup>d</sup> The direct expenditure figure has been reduced by an amount of €103.334 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). The cost of such works and grants do not form part of the running costs of OPW.
- <sup>e</sup> 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 €67.1 million. Notional rents payable by OPW are estimated at €3.1 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 2014

	Note	2014 €000	2013 €000
<b>Capital assets</b>	2.2	3,222,162	3,032,898
<b>Capital assets under development</b>	2.3	—	498
		<b>3,222,162</b>	<b>3,033,396</b>
<b>Current assets</b>			
Bank and cash	2.4	27,672	39,984
Stocks	2.5	2,071	2,034
Prepayments		21,075	21,812
Accrued income		1,282	1,083
Other debit balances	2.6	3,558	4,422
<b>Total current assets</b>		<b>55,658</b>	<b>69,335</b>
<b>Less current liabilities</b>			
Accrued expenses		4,464	7,638
Deferred income		39	320
Other credit balances	2.7	30,866	43,526
Net liability to the Exchequer	2.8	364	880
<b>Total current liabilities</b>		<b>35,733</b>	<b>52,364</b>
<b>Net current assets</b>		<b>19,925</b>	<b>16,971</b>
<b>Net assets</b>		<b>3,242,087</b>	<b>3,050,367</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>3,242,087</b>	<b>3,050,367</b>

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		3,050,367	2,888,931
Disbursements from the Vote			
Estimate provision	Account	354,146	
Surplus to be surrendered	Account	(365)	
Net vote		353,781	373,164
Expenditure (cash) borne elsewhere	1	18,378	18,671
Allied services	1	(147,539)	(147,182)
Client services	1	(103,334)	(114,371)
Total operating cost	1	(121,331)	(128,269)
Adjustments <sup>a</sup>		191,765	159,423
<b>Balance at 31 December</b>		<b>3,242,087</b>	<b>3,050,367</b>

<sup>a</sup> Adjustments includes €195 million in respect of land and buildings revaluations (note 2.2).

**2.2 Capital Assets**

	Land and buildings	Plant and machinery	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
<b>Gross assets</b>					
Cost or valuation at 1 January 2014	3,010,987	42,147	26,583	20,829	3,100,546
Additions	11,209	1,666	821	1,065	14,761
Disposals	(14,645)	(2,209)	(461)	(19)	(17,334)
Revaluations <sup>a</sup>	194,690	—	—	—	194,690
Cost or valuation at 31 December 2014	3,202,241	41,604	26,943	21,875	3,292,663
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2014	—	32,620	21,138	13,890	67,648
Depreciation for the year	—	2,611	1,980	820	5,411
Depreciation on disposals	—	(2,082)	(459)	(17)	(2,558)
Cumulative depreciation at 31 December 2014	—	33,149	22,659	14,693	70,501
<b>Net assets at 31 December 2014</b>	<b>3,202,241</b>	<b>8,455</b>	<b>4,284</b>	<b>7,182</b>	<b>3,222,162</b>
<b>Net assets at 31 December 2013</b>	<b>3,010,987</b>	<b>9,527</b>	<b>5,445</b>	<b>6,939</b>	<b>3,032,898</b>

<sup>a</sup> A number of buildings in Dublin were revalued to provide a current market value and some prestige buildings were revalued on a "replacement cost value".

**2.3 Capital Assets under Development**

at 31 December	Land and buildings €000
Amounts brought forward at 1 January 2014	498
Cash payments in year	1,042
Transferred to asset register	(1,540)
Balance at 31 December 2014	—

**2.4 Bank and Cash**

at 31 December	2014 €000	2013 €000
Bank balances		
Central Bank	26,151	40,605
Commercial bank	1,513	—
Petty cash	11	12
Orders outstanding	(3)	(633)
	27,672	39,984

<b>2.5 Stocks</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Engineering stocks	864	776
Heritage depot stocks	1,067	1,116
Building materials	77	100
Paper and stationery	12	15
Miscellaneous stocks	51	27
	<u>2,071</u>	<u>2,034</u>

<b>2.6 Other Debit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Pension refunds due from the Department of Public Expenditure and Reform	—	2,112
Payroll suspense	1,219	1,264
Rents	1,557	1,046
Schools building account	730	—
Maintenance accounts	52	—
	<u>3,558</u>	<u>4,422</u>

<b>2.7 Other Credit Balances</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Amounts due to the State		
Income Tax	—	780
Universal Social Charge	—	328
Pay Related Social Insurance	—	693
Professional Services Withholding Tax	554	692
Value Added Tax	4,860	3,925
Pension contributions	3	215
Local Property Tax	—	6
Receipts from sales of State property	677	186
	<u>6,094</u>	<u>6,825</u>
Sundry works accounts	12,493	23,893
Property management accounts	8,340	6,908
Per cent for art scheme	1,369	2,020
Maintenance accounts	—	299
Furniture services	1,299	1,244
Heritage	820	856
Schools building account	—	511
Payroll deductions held in suspense	276	793
Other credit suspense items	175	177
	<u>30,866</u>	<u>43,526</u>

<b>2.8 Net Liability to the Exchequer</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	365	880
Exchequer grant undrawn	(1)	—
Net liability to the Exchequer	<u>364</u>	<u>880</u>

**Represented by:****Debtors**

Bank and cash	27,672	39,984
Debit balances: suspense	<u>3,558</u>	<u>4,422</u>
	31,230	44,406

**Creditors**

Due to State	(6,094)	(6,825)
Credit balances: suspense	<u>(24,772)</u>	<u>(36,701)</u>
	(30,866)	(43,526)
	<u>364</u>	<u>880</u>

**2.9 Commitments**

<b>(a) Global commitments</b>	<b>2014</b>	<b>2013</b>
at 31 December	<b>€000</b>	<b>€000</b>
Total of legally enforceable commitments	2,111	5,270

There were commitments outstanding at the end of 2014 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 €94 million in 2015 (2014: €101 million).

**(b) Multi-annual capital commitments**

The following table details expenditure in 2014 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2014.

	<b>€000</b>
Expenditure in 2014	101,549
Commitments to be met in subsequent years (2015 – 2017)	138,325

**(c) Major capital projects**

Expenditure was incurred on eleven ongoing major projects during 2014 where the total estimated cost of the individual project will exceed €6.5 million. Particulars of these projects are as follows:

Project	2014			2013
	Cumulative expenditure to 31 December 2013	Expenditure	Subsequent years estimate	Project total
	€000	€000	€000	€000
<b>Flood relief schemes</b>				
Mallow North	19,504	205	3,009	22,718
Mallow South	9,951	609	3,453	14,013
Clonmel West	22,680	1,077	1,243	25,000
Clonmel North	15,061	121	3,533	18,715
Fermoy North	7,781	243	1,873	9,897
Fermoy South	15,452	4,190	9,875	29,517
River Dodder (tidal)	12,195	326	3,520	16,041
River Dodder (fluvial scheme)	1,344	1,999	5,682	9,025
Ennis Lower	10,770	4,074	3,801	18,645
Bray	10,315	4,875	30,810	46,000
Waterford	6,971	4,240	6,789	18,000
	132,024	21,959	73,588	227,571
				201,268

**Significant variations**

An explanation is provided below where multi-annual commitments increased by more than €500,000 from 2013 to 2014.

Description	Total cost increase €000	Explanation
Clonmel West	1,190	As works reached substantial completion adjustments were required to reflect more up to date estimates of construction and third party compensation claims.
Fermoy South	747	As works reached substantial completion adjustments were required to reflect actual costs and more up to date estimates of construction and third party compensation claims.
River Dodder (tidal)	3,041	Adjustments were required to reflect the most up to date estimated costs of all aspects of the project rather than construction costs alone used in the previous year's figures.
River Dodder (fluvial scheme)	9,025	This is the fluvial section of the River Dodder scheme and has a project budget of €9.03 million. Expenditure in 2013 was in connection with emergency works which have since been incorporated into a wider scheme.

<b>Description</b>	<b>Total cost increase €000</b>	<b>Explanation</b>
Ennis Lower	2,645	As works reached substantial completion adjustments were required to reflect more up to date estimates of construction and third party compensation claims.
Bray	6,000	Due to the termination of the original contract while works were underway, the re-tendering of the works by the local authority resulted in higher estimated costs which are now reflected in the revised project budget.
Waterford	4,485	The overall project budget was revised to take into account additional works to the scheme due primarily to unforeseen ground conditions.

**(d) Capital cost of public private partnership project**

				<b>2014</b>	<b>2013</b>
	<b>Expenditure to 31 December 2013</b>	<b>Expenditure<sup>a</sup></b>	<b>Balance still outstanding on capital cost of project at delivery</b>	<b>Total</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
Convention Centre Dublin	87,610	24,677	167,941	280,228	286,975

<sup>a</sup> 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

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>A</b>	<b>Flood Risk Management</b>			
A.1	Administration - pay	6,644	6,665	6,707
A.2	Administration - non pay	1,927	1,598	2,219
A.3	Purchase of engineering plant and machinery	800	821	982
A.4	Hydrometric and hydrological investigation and monitoring	1,004	1,001	919
A.5	Flood risk management	44,200	43,537	44,913
A.6	Drainage maintenance	14,845	16,025	15,048
		69,420	69,647	70,788

#### Significant variations

Overall, the expenditure in relation to the Programme A was €227,000 higher than provided. The subhead with the most significant variation is as follows:

Description	Less/(more) than provided €000	Explanation
Drainage maintenance	(1,180)	Additional expenditure was incurred on the repair of OPW flood protection infrastructure following the December 2013 – January 2014 storm damage.



		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>B</b>	<b>Estate Portfolio Management</b>			
B.1	Administration - pay	24,098	24,802	24,134
B.2	Administration - non pay	5,084	5,802	6,380
B.3	President's household staff (pay)	722	771	809
B.4	Grants for certain refurbishment works	250	250	340
B.5	Purchase of sites and buildings	500	709	10
B.6	New works, alterations and additions	38,450	46,877	48,199
B.7	Property maintenance and supplies	54,355	55,675	54,033
B.8	Rents etc.	100,852	94,302	97,437
B.9	Fuel, electricity and water	1,823	1,721	1,757
B.10	Unitary payments	50,300	43,208	48,346
B.11	Heritage services	35,097	37,075	35,886
B.12	Government publication services	221	169	154
B.13	EU Presidency	—	—	6,150
		<b>311,752</b>	<b>311,361</b>	<b>323,635</b>

#### Significant variations

Overall, the expenditure in relation to Programme B was €391,000 lower than provided. The subheads with the most significant variations are as follows:

Description	Less/(more) than provided €000	Explanation
Purchase of sites and buildings	(209)	The additional expenditure was incurred on deposits for property acquisitions to be finalised in 2015 and was funded by virement from other savings on the Vote.
New works, alterations and additions	(8,427)	The additional expenditure was incurred on a number of projects and programmes including the mechanical and electrical programme and an additional court settlement payment and was funded by virement from other savings on the Vote.
Rents etc.	6,550	The saving achieved was due to the continued office rationalisation and lease surrender programme.
Fuel, electricity and water	102	The saving resulted from a timing issue where a number of payments were not processed until 2015.
Unitary payments	7,092	The saving on unitary payments for the Convention Centre Dublin resulted from a VAT payment on account of €5.795 million being used to offset liabilities due in 2014.
Heritage services	(1,978)	The excess was due to additional expenditure on guide pay costs and the repair of infrastructure at historic properties caused by storm damage from December 2013 – January 2014.

## 4 Receipts

4.1 Appropriations-in-aid		2014		2013
		Estimated €000	Realised €000	Realised €000
1.	Rents, licence fees, etc.	3,646	3,943	4,533
2.	Events and facilities management	1,190	2,068	1,142
3.	Receipts for Government publication services	630	746	696
4.	Recoveries for services carried out on repayment or agency basis	7,725	7,442	7,770
5.	Sales at national monuments and historic properties	470	935	561
6.	Admission charges at national monuments and historic properties	5,600	5,853	5,560
7.	Miscellaneous, including fees, interest and disposals etc	3,700	2,026	1,124
8.	Receipts from pension-related deduction on public service remuneration	4,065	4,214	4,655
Total		27,026	27,227	26,041

### 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
Rents, licence fees, etc	(297)	The additional receipts arose due to a conservative estimate of mast receipts. These were expected to be lower due to the anticipated closure and sale of properties in 2014 but this did not transpire.
Events and facilities management	(878)	The excess was due to an increase in admission and conference receipts at Dublin Castle and Kilkenny Castle.
Receipts for Government publication services	(116)	The increase in receipts was due to additional revenue from Iris Oifigiúil advertising.
Sales at national monuments and historic properties	(465)	The excess was due to higher than anticipated receipts from concession fees.
Miscellaneous including fees interest and disposals, etc	1,674	Miscellaneous receipts were less than anticipated as the responsibility for the Energy Efficiency National Fund reverted back to the Exchequer in April 2014.

**4.2 Extra receipts payable to the Exchequer**

Proceeds of €1.868 million from the sale of state property in 2014 were paid to the Exchequer during 2014. This included an opening balance amount of €0.186 million that had been due for payment to the Exchequer at end of 2013. There were no outstanding amounts due for payment to the Exchequer at the end of 2014.

## 5 Employee Numbers and Pay

	2014	2013
<b>Number of staff at year end</b> (full time equivalents)		
Civil service grades	550	608
OPW specific grades	1,015	1,055
	<b>1,565</b>	<b>1,663</b>
	<b>2014</b>	<b>2013</b>
	<b>€000</b>	<b>€000</b>
Pay	73,142	76,365
<b>Higher, special or additional duties allowance</b>		
Civil service grades	240	267
OPW specific grades	453	520
<b>Overtime</b>		
Civil service grades	111	130
OPW specific grades	2,891	2,992
<b>Extra attendance, shift and roster</b>		
OPW specific grades	2,153	2,282
Employer's PRSI	6,515	6,689
<b>Total pay</b>	<b>85,505</b>	<b>89,245</b>

The total pay figure is inclusive of pay in programme subheads A1, A4, A5, A6, B1, B3, B7, and B11 and includes pay for an additional 490 temporary and seasonal staff in 2014 (2013: 403 additional staff).

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
<b>Higher, special or additional duties</b>				
Civil service grades	84	1	11,424	20,613
OPW specific grades	742	1	17,041	18,885
<b>Overtime</b>				
Civil service grades	27	1	12,022	16,744
OPW specific grades	831	80	27,084	38,690
<b>Extra attendance, shift and roster</b>				
OPW specific grades	720	17	15,452	17,764

Certain individuals received extra remuneration in more than one category.

### **5.2 Other Remuneration Arrangements**

One retired civil servant in receipt of a civil service pension was re-employed and paid directly by OPW at a total cost of €18,900.

### **5.3 Overpayments**

The amount of overpayments arising in 2014 was €48,529 in relation to 47 individual cases. Of this €13,719 has been recouped.

## 6 Miscellaneous

### 6.1 Affordable Housing Initiative

Payments totalling €4,669,377 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 sanctions 2014).

### 6.2 Compensation Payments

	2014	2013
	€000	€000
Legal fees	—	91
Compensation costs	769	252
	<u>769</u>	<u>343</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 2014 was €126 million of which the main area of expenditure were major capital works (€76 million), schools programme (€19 million), maintenance works (€3 million), leasing of accommodation (€14 million), local loans (€4.8 million) and property management (€7 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 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.

### 6.4 Interest and Compensation

Penalty interest and compensation payments amounting to €18,106 were made by OPW in 2014 under the Prompt Payment of Accounts Act 1997, in respect of late payments (€6,134 in 2013). The total value of payments made by OPW in 2014 amounted to €445 million and the total number of reckonable payments were 65,709.

### 6.5 Contingent Liability

The Office is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

## 6.6 Services supplied to Departments and Offices 2014 (Subhead B8 Rents etc.)

Departments, etc	2014	2014	2013
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Houses of the Oireachtas	1,167	1,040	1,128
Taoiseach	178	61	171
Attorney General	130	82	125
Central Statistics Office	715	663	690
Director of Public Prosecutions	1,872	1,344	1,809
Chief State Solicitor's Office	799	736	772
Finance	901	97	871
Comptroller and Auditor General	673	650	650
Revenue Commissioners	17,411	16,393	16,821
Public Expenditure and Reform	570	1,084	551
Office of Public Works	3,238	4,180	3,129
Valuation Office	853	729	824
Public Appointments Service	2,028	1,966	1,959
Shared Services	—	545	—
Ombudsman	1,145	1,088	1,106
Garda Síochána	8,554	8,153	8,264
Prisons	127	142	123
Courts Service	776	658	750
Property Registration Authority	164	265	159
Justice and Equality	12,283	10,857	11,867
Environment, Community and Local Government	510	724	493
Education and Skills	4,110	3,555	3,970
Foreign Affairs and Trade	5,037	4,161	4,866
Communications, Energy and Natural Resources	4,135	3,554	3,995
Agriculture, Food and the Marine	3,308	2,444	3,196
Transport, Tourism and Sport	4,083	3,833	3,945
Jobs, Enterprise and Innovation	6,476	5,695	6,256
Arts, Heritage and the Gaeltacht	1,490	1,837	1,440
National Gallery	110	110	107
Defence	421	321	407
Social Protection	13,781	13,451	13,315
Health	1,429	1,311	1,381
Health Services Executive	105	99	101
Children and Youth Affairs	2,273	2,175	2,196
Office of Government Procurement	—	299	—
<b>Total</b>	<b>100,852</b>	<b>94,302</b>	<b>97,437</b>