



Appropriation Account 2014

Vote 29

Communications, Energy and Natural Resources

Introduction

As Accounting Officer for Vote 29, 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 the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- (a) 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 and
- (b) provided for capital supply services in 2014 out of unspent 2013 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €4.46 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 7 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

Motor vehicles are depreciated over 5 years at 20% per year. Certain bespoke IT systems and specialist seabed survey equipment assets are depreciated over 10 years at 10% per year, while all other office/IT equipment is depreciated over 5 years at 20% per year.

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.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreements between this Department and the National Shared Service Office for the provision of Human Resources and Payroll shared services.

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 Department.

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. Detailed monthly reporting to the Management Committee, combining key financial information, is in place. This enables effective management of outputs, efficiency and ensures value for money.
- 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. This is part of the business planning process for all divisions. The purpose of the system is to identify and assess the risks and outline measures to control and manage the risks to which the Department may be exposed. The Risk Management System is reviewed on an ongoing basis.
- 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. Two contracts to the value of €146,000 were listed in my annual return required under Circular 40/2002. One contract (€35,000) was to reengage a consultant to ensure business continuity in respect of an urgent business case and the other (€111,000) to utilise the unique technical expertise of a supplier.

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. 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 by the Audit Committee. I am satisfied that procedures are in place to ensure that the reports of the internal audit function are followed up.

Mark Griffin

Accounting Officer

Department of Communications, Energy and Natural Resources

31 March 2015

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 29 Communications, Energy and Natural Resources

I have audited the appropriation account for Vote 29 Communications, Energy and Natural Resources 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 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 29 Communications, Energy and Natural Resources 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 Department of Communications, Energy and Natural Resources. The appropriation account is in agreement with the books of account.

Reporting on matters arising from audit

Chapter 13 of my report on the accounts of the public services for 2014 deals with the development of Eircode, the National Postcode Project.

Seamus McCarthy
Comptroller and Auditor General

3 September 2015

Vote 29 Communications, Energy and Natural Resources

Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Communications		51,673	45,902
B	Broadcasting		243,492	239,533
C	Energy			
	<i>Current year provision</i>	81,076		
	<i>Deferred surrender</i>	8,500	89,576	86,477
D	Natural Resources		27,142	24,621
E	Inland Fisheries		28,123	28,210
Gross expenditure				
	<i>Current year provision</i>	431,506		
	<i>Deferred surrender</i>	8,500	440,006	424,743
<i>Deduct</i>				
F	Appropriations-in-aid		237,000	230,796
Net expenditure				
	<i>Current year provision</i>	194,506		
	<i>Deferred surrender</i>	8,500		
			203,006	193,947
				156,433

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.

	2014	2013
	€	€
Surplus	9,058,571	27,361,725
Deferred surrender	(4,600,000)	(8,500,000)
Surplus to be surrendered	4,458,571	18,861,725

Analysis of administration expenditure

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	15,351	14,822	14,825
ii	Travel and subsistence	583	445	415
iii	Training and development and incidental expenses	757	559	606
iv	Postal and telecommunications services	529	379	386
v	Office equipment and external IT services	3,400	2,459	2,840
vi	Office premises expenses	732	672	678
vii	Consultancy services and value for money and policy reviews	1,895	1,829	1,273
viii	Equipment, stores and maintenance	591	106	102
ix	<i>EU Presidency</i>	—	—	504
		23,838	21,271	21,629

Notes to the Appropriation Account

1 Operating Cost Statement 2014

	2014		2013
	€000	€000	€000
Programme cost	403,473		372,035
Pay	14,822		15,002
Non pay	6,448		6,627
Gross expenditure	424,743		393,664
<i>Deduct</i>			
Appropriations-in-aid	230,796		237,231
Net expenditure	193,947		156,433
Changes in capital assets			
Purchases cash	(260)		
Depreciation	1,439		
Loss on disposal	1	1,180	805
Changes in assets under development			
Cash payments		—	(1)
Changes in net current assets			
Decrease in closing accruals	(907)		
Decrease in stock	20		
		(887)	(96)
Direct expenditure	194,240		157,141
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)	12,635		13,144
Notional rents	1,286		3,253
Net programme cost	208,161		173,538

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 29 borne elsewhere.

	2014	2013
	€000	€000
Vote 7 Finance	53	73
Vote 12 Superannuation and Retired Allowances	8,588	8,700
Vote 13 Office of Public Works	3,931	4,329
Payroll Shared Services Centre	12	—
Central Fund - Ministerial pensions	51	42
	12,635	13,144

2 Balance Sheet as at 31 December 2014

	Note	2014 €000	2013 €000
Capital assets	2.2	3,380	4,560
Capital assets under development	2.3	—	27
		3,380	4,587
Current assets			
Bank and cash	2.4	11,042	13,255
Stocks	2.5	209	229
Prepayments		727	112
Accrued income	2.6	1,704	800
Other debit balances	2.7	421	138
Total current assets		14,103	14,534
Less current liabilities			
Accrued expenses		1,100	387
Other credit balances	2.8	5,010	1,857
Net liability to the Exchequer	2.9	6,453	11,536
Deferred income		—	101
Total current liabilities		12,563	13,881
Net current assets		1,540	653
Net assets		4,920	5,240
Represented by:			
State funding account	2.1	4,920	5,240

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		5,240	5,948
Disbursements from the Vote			
Estimate provision	Account	203,006	
Deferred surrender	Account	(4,600)	
Surplus to be surrendered	Account	(4,459)	
Net vote		193,947	156,433
Expenditure (cash) borne elsewhere	1	12,635	13,144
Non cash expenditure – notional rent	1	1,286	3,253
Adjustments		(27)	—
Net programme cost	1	(208,161)	(173,538)
Balance at 31 December		4,920	5,240

2.2 Capital Assets

	Land and buildings	Office furniture	Office and IT equipment	Specialist equipment and motor vehicles	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2014	859	1,203	20,412	3,956	26,430
Additions	—	26	221	18	265
Disposals	—	—	(84)	(9)	(93)
Adjustments	—	(3)	(2)	—	(5)
Cost or valuation at 31 December 2014	859	1,226	20,547	3,965	26,597
Accumulated depreciation					
Opening balance at 1 January 2014	—	1,140	17,459	3,271	21,870
Depreciation for the year	—	24	1,260	155	1,439
Depreciation on disposals	—	—	(83)	(9)	(92)
Cumulative depreciation at 31 December 2014	—	1,164	18,636	3,417	23,217
Net assets at 31 December 2014	859	62	1,911	548	3,380
Net assets at 31 December 2013	859	63	2,953	685	4,560

The following fisheries are not included in capital assets but are owned by the Minister and are managed by Inland Fisheries Ireland.

- i. Galway
- ii. Owenea/Owentocker, Co. Donegal

Land and buildings relates to the GPO Henry Street Arcade.

The Minister for Communications, Energy and Natural Resources has a beneficial interest in Metropolitan Area Networks (MANs), the construction of which was funded jointly with certain local authorities and the European Regional Development Fund. This interest has not been recognised as an asset in the Statement of Capital Assets.

2.3 Capital Assets under Development

at 31 December

	Computer applications and research
	€000
Amounts brought forward at 1 January 2014	27
Adjustment ^a	(22)
Transferred to the asset register	(5)
Amounts carried forward at 31 December 2014	—

^a This adjustment relates to maintenance of IT systems developed by the Department.

2.4 Bank and Cash	2014	2013
at 31 December	€000	€000

PMG balances and cash	11,042	13,255
	<u>11,042</u>	<u>13,255</u>

2.5 Stocks	2014	2013
at 31 December	€000	€000

IT equipment and stationery	8	25
Geological Survey of Ireland	192	197
Stationery	9	7
	<u>209</u>	<u>229</u>

2.6 Accrued Income

A large part of the accrued income of €1.7 million relates to invoices issued in Q4 from the Geological Survey of Ireland, Exploration and Mining and Petroleum Affairs Divisions which were not paid until 2015.

2.7 Other Debit Balances	2014	2013
at 31 December	€000	€000

Refund of PRSI due from State	1	1
Salary suspense	299	—
Other	121	137
	<u>421</u>	<u>138</u>

2.8 Other Credit Balances	2014	2013
at 31 December	€000	€000

Amounts due to the State

Withholding Tax	2,077	162
Relevant Contract Tax	—	—
Value Added Tax	1,464	264
Extra Exchequer Receipts	8	132
PAYE/PRSI	335	—
	<u>3,884</u>	<u>558</u>
Suspense	1,126	1,299
	<u>5,010</u>	<u>1,857</u>

2.9 Net Liability to the Exchequer	2014	2013
at 31 December	€000	€000

Surplus to be surrendered	4,459	18,862
Deferred surrender	4,600	8,500
Exchequer grant undrawn	(2,606)	(15,826)
Net liability to the Exchequer	<u>6,453</u>	<u>11,536</u>

Represented by:**Debtors**

Bank and cash	11,042	13,255
Debit balances: suspense	420	137
Due from the State	1	1
	<u>11,463</u>	<u>13,393</u>

Creditors

Due to State	(3,884)	(558)
Credit balances: suspense	(1,126)	(1,299)
	<u>(5,010)</u>	<u>(1,857)</u>
	<u>6,453</u>	<u>11,536</u>

2.10 Commitments	2014	2013
at 31 December	€000	€000

(a) Global commitments

(i) Procurement subheads	28,834	50,876
(ii) Grant subheads	161,533	108,524
	<u>190,367</u>	<u>159,400</u>

(b) Multi-annual capital commitments

				2014	2013
	Expenditure to 31 December 2013	Expenditure	Subsequent years	Project total	Project total
Project	€000	€000	€000	€000	€000
ICT programmes	261,108	29,379	22,725	313,212	303,370
Multimedia developments	33,682	5,003	18,080	56,765	47,732
Sustainable energy programmes	212,858	57,466	12,044	282,368	223,355
Energy research programmes	21,785	8,899	6,237	36,921	22,463
Mining services	11,263	865	3,735	15,863	14,593
Geoscience initiatives	14,615	2,264	5,850	22,729	21,349
National Seabed Survey	29,606	3,047	9,000	41,653	38,606
Tellus	—	2,073	2,000	4,073	—
Teilifis na Gaelige (TG4)	7,065	1,533	167	8,765	11,358
	591,982	110,529	79,838	782,349	682,826

Expenditure figures for 2014 and prior years relate only to projects with future legally binding commitments.

Significant variations

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

Project	Amount of increase €000	Explanation
ICT programmes	9,842	The continuation of the programmes for another year resulted in additional commitments.
Multimedia developments	9,033	Increased commitments due to additional investment in the Digital Hub and the Information Society/eInclusion Online Trading Voucher Scheme.
Sustainable energy programmes	59,013	An additional €12 million commitments under the Better Energy Grant Schemes for 2015.
Energy research programmes	14,458	An additional €6.2 million was provided in 2015/2016 under the on-going energy research programmes.
Mining services	1,270	Increased contractual commitments associated with the Avoca Mine Site and Silvermines remediation programme.
Geoscience initiatives	1,380	Additional commitments of €1.3 million in 2018 as part of the ongoing Geoscience programme.
National Seabed Survey	3,047	Additional commitments for offshore mapping as part of €15 million funding for the INFOMAR (National Marine Mapping) Programme for the period 2014 to 2018.
Tellus	4,073	Additional commitment arising from the decision to extend the Tellus regional geological survey to include counties Galway, Roscommon, Longford and Westmeath.

2.11 Land Remediation

Avoca Mine Site

The Government has allocated €3 million to address essential health and safety issues at the Avoca mine site over a three year period 2014 to 2016. A contractor was appointed in December 2013 for three years to provide specialist design, procurement and project management services to oversee this project to address the priority public health and safety works. The first phase of design and planning works was undertaken in 2014 as well as reinstatement of the railway embankment which crosses the former mine site, at a total cost of €0.865 million. A provision of €1.085 million is provided for 2015 to complete phase two of works in accordance with the contracted programme. The balance of the €3.0 million allocation will be expended in 2016, bringing the works funded by this allocation to an end.

Silvermines

Remediation of six mine sites at Silvermines was undertaken from 2007 to 2011 and the project is effectively completed, until resources are available for the final phase. A provision of €400,000 has been made for 2015 in respect of land acquisition and contingencies that may arise from ongoing environmental monitoring designed to detect any changes at the site. It is estimated that this contingency will continue to be required in subsequent years.

Environmental Monitoring at Avoca and Silvermines

Essential specialist monitoring cost €171,000 in 2013: €143,000 in 2014 and is estimated to cost €150,000 in 2015. It is estimated that an additional amount of €160,000 will also be required for each year from 2016 to 2018 in respect of continued monitoring of the Avoca and Silvermines sites or until full remediation is achieved.

2.12 Contingent Liabilities

There is potential for financial liabilities to arise in 2015 and subsequent years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Communications			
A.1	Administration - pay	3,891	3,758	3,847
A.2	Administration - non pay	2,627	2,107	2,232
A.3	Information and communications technology programme	32,001	31,770	8,404
A.4	Multimedia developments	5,800	6,123	5,868
A.5	Information society	6,852	2,144	2,202
A.6	Change Management Fund for non-commercial bodies funded by the Department	1	—	—
A.7	Other services	501	—	—
		<u>51,673</u>	<u>45,902</u>	<u>22,553</u>

Significant variations

Overall, the expenditure in relation to Programme A was €5.77 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Multimedia developments	(323)	Additional expenditure incurred to ensure the Digital Hub Development Agency complied with an Endangerment Notice issued by Dublin County Council.
Information society	4,708	The Trading Online Voucher Scheme did not commence nationally until July 2014 and the lower than anticipated expenditure reflects the time required for companies to establish a meaningful online presence before payments arise as well as a decision to promote the scheme locally rather than through a national awareness campaign. €3.6 million of the unspent capital allocation was carried forward to 2015.
Other services	501	The saving arose as capital contingency funds were not required

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B	Broadcasting			
B.1	Administration - pay	860	830	830
B.2	Administration - non pay	464	373	365
B.3	Grant to Radio Telefís Éireann for broadcasting licence fees (grant-in-aid)	181,074	178,828	181,538
B.4	Payment to An Post for collection of broadcasting licence fees	12,457	11,063	11,244
B.5	Deontas i leith Theilifís na Gaeilge (deontas-i-gcabhair)	34,283	34,283	33,670
B.6	Broadcasting Fund	14,354	14,156	14,399
B.7	Grants for digital terrestrial television	—	—	—
		243,492	239,533	242,046

Significant variations

Overall, the expenditure in relation to Programme B was €3.96 million lower than provided.
This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Grant to Radio Telefís Éireann for broadcasting licence fees (grant-in-aid)	2,246	Grant payments to RTE are vote neutral and are dependent on TV licence sales income which was lower than anticipated.
Payment to An Post for collection of broadcasting licence fees	1,394	These payments are vote neutral and are based on TV licence sales income which was lower than anticipated

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C	Energy			
C.1	Administration - pay		4,165	4,021
C.2	Administration - non pay		1,807	1,456
C.3	Sustainable Energy Authority of Ireland - administration and general expenses (grant-in-aid)		7,555	6,996
C.4	Sustainable energy programmes (cash limited)			
	<i>Current year provision</i>	56,237		
	<i>Deferred surrender</i>	8,500	64,737	63,802
C.5	Energy research programmes (cash limited)		11,040	10,021
C.6	Strategic energy infrastructure		—	—
C.7	Gas services		32	31
C.8	Subscriptions to international organisations		240	150
			89,576	86,477
				74,774

Significant variations

Overall, the expenditure in relation to Programme C was €3.10 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Sustainable Energy Authority of Ireland - administration and general expenses (grant-in-aid)	559	Saving on payroll cost.
Sustainable energy programmes (cash limited)	935	The schemes funded under this subhead are demand led and relate primarily to lower than anticipated spend on the Retrofit/Better Energy Programme.
Energy research programmes (cash limited)	1,019	Fewer suitable applications for funding received which resulted in lower overall expenditure.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D	Natural Resources			
D.1	Administration - pay	5,552	5,361	5,362
D.2	Administration - non pay	3,190	2,193	2,143
D.3	Petroleum services	641	374	280
D.4	Mining services	3,685	1,302	1,088
D.5	GSI services	540	572	632
D.6	Geoscience initiatives	2,984	4,336	2,337
D.7	National seabed survey	3,000	3,048	3,036
D.8	Ordnance Survey Ireland (grant-in-aid)	7,415	7,315	7,515
D.9	Subscriptions to international organisations	135	120	143
		27,142	24,621	22,536

Significant variations

Overall, the expenditure in relation to Programme D was €2.52 million lower than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Administration - non pay	997	Savings due to the Department's continuing efforts to reduce administrative expenditure and better value from increased use of OGP framework agreements.
Petroleum services	267	Savings due to less expenditure than anticipated by the Petroleum Infrastructure Support Group which is vote neutral.
Mining services	2,383	Savings due to: (1) lower than expected extraction rates of private minerals by the mining companies and legal delays in settling outstanding claims (2) delays in property acquisition in the Silvermines rehabilitation project.
Geoscience initiatives	(1,352)	Additional expenditure sanctioned to carry out the next phase of the Tellus Project, Tellus North Midlands.

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E	Inland Fisheries			
E.1	Administration - pay	883	852	852
E.2	Administration - non pay	399	320	314
E.3	Inland fisheries	26,841	27,038	30,589
		28,123	28,210	31,755

Significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount estimated by more than €100,000 and by more than 5% (25% in the case of administration subheads). However, no outturn in this programme met these criteria in 2014.

4 Receipts

4.1 Appropriations-in-aid

	2014		2013
	Estimated	Realised	Realised
	€000	€000	€000
1. Proceeds of fines in respect of fishery offences	50	19	34
2. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	11,550	9,400	11,359
3. Petroleum Infrastructure Support Group	437	297	227
4. Broadcasting licence fees	217,130	213,293	216,426
5. Geological Survey Ireland income	415	1,081	1,809
6. Rent on properties in GPO	223	78	258
7. Emergency call answering service	250	—	—
8. Miscellaneous	2,888	2,831	3,093
9. Receipts from pension-related deduction on public service remuneration	4,057	3,797	4,025
Total	237,000	230,796	237,231

Miscellaneous	2014	2013
	€000	€000
Pension contributions from agencies	961	1,010
Costs recovered from other bodies	519	238
Corrib verification process	260	432
Recoupment of EU Presidency expenditure	—	203
Royalties in respect of Metropolitan Area Networks	1,055	760
Digital switchover refund	—	177
National Seabed Survey refund	—	150
Other	36	123
Total	2,831	3,093

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 under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	2,150	Lower receipts than anticipated due to a reduced level of extraction of privately owned minerals during the year and fewer licence applications.
Petroleum Infrastructure Support Group	140	Receipts lower than anticipated due to less contributions to the Petroleum Infrastructure Support Group.
Geological Survey Ireland income	(666)	Receipts higher than anticipated primarily due to the Tellus Border Geological Project being ahead of schedule.

Description	Less/(more) than provided €000	Explanation
Rent on properties in GPO	145	Lower than anticipated income as rent due in the last quarter of 2014 was not received until 2015.
Emergency call answering service	250	This is a Vote neutral project. No expenditure was incurred in 2014 and accordingly no income was recognised.
Receipts from pension-related deduction on public service remuneration	260	Receipts lower than anticipated mainly due to an anticipated extra pay day being charged to 2015 rather than 2014.

4.2 Extra receipts payable to the Exchequer

	2014 €000	2013 €000
Balance at 1 January	131	—
Refunds from the Sustainable Energy Authority of Ireland	135	143
Transferred to Exchequer	(258)	(12)
Balance at 31 December	<u>8</u>	<u>131</u>

5 Employee Numbers and Pay

	2014	2013
Number of staff at year end (full time equivalents)		
Department	245	246
Agencies	849	891
	<u>1,094</u>	<u>1,137</u>
	2014	2013
	€000	€000
Pay	33,938	35,112
Higher, special or additional duties allowance	343	307
Other allowances	1,285	1,286
Overtime	142	156
Employer's PRSI	2,853	2,861
Total pay	<u>38,561</u>	<u>39,722</u>

The remuneration arrangements refer to the pay element of Subheads A1, A4, B1, C1, C3, D1, E1 and E3.

5.1 Department

	2014	2013
	€000	€000
Pay	13,822	13,966
Higher, special or additional duties allowance	128	108
Other allowances	48	78
Overtime	24	62
Employer's PRSI	800	788
Total pay	<u>14,822</u>	<u>15,002</u>

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	12	6	22,498	16,587
Other allowances	28	—	5,574	13,198
Overtime	7	—	8,049	9,931

Certain individuals received extra remuneration in more than one category.

5.2 Agencies

	2014	2013
	€000	€000
Pay	20,116	21,146
Higher, special or additional duties allowance	215	199
Other allowances	1,237	1,208
Overtime	118	94
Employer's PRSI	2,053	2,073
Total pay	23,739	24,720

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	34	2	17,089	12,062
Other allowances	342	—	6,535	9,291
Overtime	49	2	17,637	10,588

Certain individuals received extra remuneration in more than one category.

The main agencies included above are Inland Fisheries Ireland, Sustainable Energy Authority of Ireland, the Digital Hub Development Agency and the Loughs Agency.

The figures in Note 5 and Note 5.2 include non Voted monies to ensure compliance with Department of Public Expenditure and Reform guidelines (Circular 17/2013).

5.3 Other Remuneration Arrangements

An ex-gratia payment of €5,336 was made to a former employee in respect of agreed retirement benefits.

Seven retired public sector workers in receipt of public sector pensions were re-engaged on a contract basis at a total cost of €252,304.

Severance payments totalling €69,694 were paid to former Ministerial staff on termination of their employment.

Salary overpayments totalling €14,055 were made during the year. Recoupment arrangements are in place.

6 Miscellaneous

6.1 EU Funding

The outturn shown in Subheads C.4, C.5 and D.6 includes payments in respect of activities which are co-financed from the ERDF. Estimates of expenditure and actual outturns were as follows:

	2014 Estimate €000	2014 Outturn €000	2013 Outturn €000
C.4 Sustainable energy programmes	64,737	63,802	56,937
C.5 Energy research programmes	11,040	10,021	5,048
D.6 Geoscience initiatives	2,984	4,336	2,337
	<u>78,761</u>	<u>78,159</u>	<u>64,322</u>

6.2 Committees and Commissions

€24,736 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal. The total payments made to date are €2.047 million.

6.3 Legal costs

Legal costs paid during the year are categorised as follows:

	2014 €000	2013 €000
Legal fees	9	—
Compensation costs	—	154
Settlements	69	—
	<u>78</u>	<u>154</u>

6.4 Carryover to 2015

Under the provisions of Section 91 of the Finance Act 2004, €4.6 million of unspent allocation in respect of the capital elements of Subhead A.5, C.4 and D.4 was carried forward to 2015.

6.5 Write-Offs

The following sum was written off in the year:

	2014 €000	2013 €000
Suspense account balances re: historic debt	16	—

7. Miscellaneous Accounts

7.1 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2014.

	2014	2013
	€000	€000
Balance at 1 January	8,138	8,116
Receipts	279	295
Payments	(3,212)	(273)
Balance at 31 December	5,205	8,138

The Petroleum Infrastructure Programme (PIP) was established in 1997 and is funded by oil companies with offshore exploration licences issued by Petroleum Affairs Division. Its aim is to promote hydrocarbon exploration and development activities by strengthening local support structures, funding of research data gatherings and 'land based' research in Irish offshore areas and provides a forum for co-operation amongst explorationists and researchers. Receipts in relation to the PIPF are recorded as appropriations-in-aid and paid into the fund via Subhead D.3.

The fund is administered by the Petroleum Affairs Division of the Department.

7.2 Energy Efficiency National Fund

Statement of receipts and payments of the Energy Efficiency National Fund for the year ended 31 December 2014.

	2014	2013
	€000	€000
Balance at 1 January	—	—
Receipts	35,000	—
Investments	(1,097)	—
Balance at 31 December	33,903	—

The Energy Efficiency National Fund (EENF) was established in 2014 under the provisions of the European Union (Energy Efficiency Obligation Scheme) Regulations 2014 (SI 131 of 2014). The objectives of the Fund are (a) to support the delivery of energy efficiency improvement programmes and other energy efficiency measures, and (b) to promote the development of a market for energy efficiency improvement measures. The Government provided €35 million from the Carbon Levy Revenue Fund to the EENF and is committed to investing this amount in a Qualifying Investor Fund (QIF) authorised and regulated by the Central Bank of Ireland. The State funding is matched by private sector funding. The Minister, along with other investors is represented on an investment advisory committee and all shareholders receive annual reports and interim financial statements on the QIF's performance.