



Appropriation Account 2012

Vote 13

Office of Public Works

Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2012 for the salaries and expenses of the Office of Public Works; for services administered by that Office including the National Procurement Service, for payment of certain grants and for the recoument of certain expenditure.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2012, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2012 out of unspent 2011 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

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

Statement of Accounting Policies and Principles

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

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

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

- (i) The Commissioners of Public Works have followed the public sector accounting standards as contained in the RICS – Professional Standards, Global and UK Edition, March 2012. Valuation protocols produced by the Royal Institution of Chartered Surveyors, being the accepted industry standard in Ireland, were used where possible. Assessments of market value on the 'existing use' basis are applied to land and buildings. In 2012, 53 properties in various Dublin postal districts were revalued. The application of this revised methodology will continue in 2013.
- (ii) For a large part of the portfolio, estimates are based on current building cost norms and notional site values. These building cost norms and notional site values were updated in 2012.
- (iii) Prestige properties have been valued using the replacement cost valuation method.
- (iv) Properties purchased since 1 January 1995 and properties constructed since 1 January 1997 are initially valued at cost.
- (v) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is not significant in the context of the overall OPW property portfolio.
- (vi) National historic properties and national monuments are not included in the valuation.

(b) Capital Assets under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2012 are not shown as capital assets under development.

(c) Depreciation

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

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

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

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

Financial Control Environment

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

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

Administrative Controls and Management Reporting

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- the Office is compliant with all relevant guidelines regarding procurement with the exception of one contract in excess of €500k. Service continued to be provided beyond the original contract end-date without competitive procurement. The details of this contract were reported to the Comptroller and Auditor General in the 40/2002 return.

Internal Audit and Audit Committee

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

C McGrath
Accounting Officer
Office of Public Works

26 March 2013

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 2012 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, in accordance with standard accounting policies and principles for appropriation accounts. The accounting policies and notes form part of the account.

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 in her Office and for the regularity and propriety of all transactions in the appropriation accounts.

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 a report each year, 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 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 2012.

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.

Land swap arrangements in the provision of affordable housing

Chapter 6 of my report on the accounts of the public services for 2012 refers to certain matters relating to land swap arrangements on which I considered it appropriate to report in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993.

Non Compliance with Procurement Rules

The Accounting Officer has disclosed in the Statement on Internal Financial Control that a material instance of non-compliance with national procurement rules occurred in respect of a contract that operated in 2012.

Seamus McCarthy
Comptroller and Auditor General

17 September 2013

Vote 13 Office of Public Works

Appropriation Account 2012

| | | | 2012 | 2011 | |
|------------------------------|------------------------------------|---------|---------|---------|---------|
| | Estimate provision | | Outturn | Outturn | |
| | €000 | €000 | €000 | €000 | |
| Programme Expenditure | | | | | |
| A | Flood Risk Management | | 70,558 | 77,976 | 61,216 |
| B | National Procurement Service (NPS) | | 4,898 | 4,774 | 4,266 |
| C | Estate Portfolio Management | | | | |
| | <i>Current year provision</i> | 309,468 | | | |
| | <i>Deferred surrender</i> | 8,000 | | | |
| | | | 317,468 | 309,920 | 336,169 |
| Gross expenditure | | | | | |
| | <i>Current year provision</i> | 384,924 | | | |
| | <i>Deferred surrender</i> | 8,000 | | | |
| | | | 392,924 | 392,670 | 401,651 |
| | <i>Deduct</i> | | | | |
| D | Appropriations-in-aid | | 26,231 | 26,384 | 26,928 |
| Net expenditure | | | | | |
| | <i>Current year provision</i> | 358,693 | | | |
| | <i>Deferred surrender</i> | 8,000 | | | |
| | | | 366,693 | 366,286 | 374,723 |

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.

| | 2012 | 2011 |
|---------------------------|---------|-----------|
| | € | € |
| Surplus | 406,486 | 9,029,810 |
| Deferred surrender | — | 8,000,000 |
| Surplus to be surrendered | 406,486 | 1,029,810 |

Analysis of administration expenditure

| | | 2012 | | 2011 |
|-----|---|-------------------------------|----------------|----------------|
| | | Estimate provision | Outturn | Outturn |
| | | €000 | €000 | €000 |
| i | Salaries, wages and allowances | 36,372 | 34,417 | 36,460 |
| ii | Travel and subsistence | 1,083 | 886 | 859 |
| iii | Training and development and incidental expenses | 725 | 639 | 765 |
| iv | Postal and telecommunications services | 1,770 | 2,087 | 2,015 |
| v | Office equipment and external IT services | 2,334 | 2,785 | 2,993 |
| vi | Office premises expenses | 1,434 | 1,424 | 1,307 |
| vii | Consultancy services and value for money and policy reviews | 54 | 9 | 11 |
| | | 43,772 | 42,247 | 44,410 |

Notes to the Appropriation Account

1 Operating Cost Statement 2012

| | 2012 | 2011 |
|---|----------------|----------------|
| | €000 | €000 |
| Programme cost | 350,423 | 357,241 |
| Pay | 34,417 | 36,460 |
| Non pay | 7,830 | 7,950 |
| Gross expenditure¹ | 392,670 | 401,651 |
| <i>Deduct</i> | | |
| Appropriations-in-aid | 26,384 | 26,928 |
| Net expenditure | 366,286 | 374,723 |
| Changes in capital assets | | |
| Purchases cash | (8,711) | |
| Disposals cash ² | 93 | |
| Depreciation | 6,300 | |
| Gain on disposals | (30) | |
| | (2,348) | (2,844) |
| Changes in assets under development | | |
| Cash payments | — | (32) |
| Changes in net current assets | | |
| Increase in closing accruals | 8,292 | |
| Decrease in stock | 272 | |
| | 8,564 | 5,755 |
| Direct expenditure | 372,502 | 377,602 |
| Expenditure on services provided free to other Departments (allied services) | (129,734) | (166,653) |
| Expenditure on services where OPW acts as client ³ | (122,375) | (102,543) |
| Direct expenditure (excluding allied services and services where OPW acts as client) | 120,393 | 108,406 |
| Expenditure borne elsewhere | | |
| Vote 12 - Superannuation and retired allowances | 17,907 | 17,360 |
| Total operating cost⁴ | 138,300 | 125,766 |

- ¹ This figure is derived from the gross outturn on Vote 13 only (€392.670 million) whereas the total financial transactions of the OPW during 2012, including direct expenditure incurred by OPW and charged to other Votes amounted to €471.722 million
- ² The disposals cash figure does not include proceeds from the sale of property in 2012, to the value of €0.14 million which was lodged directly to the Exchequer (Note 4.2 refers)
- ³ The direct expenditure figure has been reduced by an amount of €122m which is the net cost of services where OPW acts as client in either carrying out or funding certain works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties, grants for certain refurbishment works, payments for the Convention Centre Dublin, National Procurement Services and the EU Presidency). The cost of such works and grants do not form part of the running costs of OPW.
- ⁴ 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 €73m. Notional rents payable by OPW are estimated at €2.8m.
 - (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 2012

| | Note | 2012 €000 | 2011 €000 |
|---|------|------------------|------------------|
| Capital assets | 2.3 | 2,874,310 | 3,046,978 |
| Capital assets under development | 2.4 | — | 64 |
| | | 2,874,310 | 3,047,042 |
| Current assets | | | |
| Bank and cash | 2.5 | 37,225 | 48,310 |
| Stocks | 2.6 | 2,089 | 2,361 |
| Prepayments | | 26,510 | 25,505 |
| Accrued income | | 2,958 | 3,216 |
| Other debit balances | 2.7 | 90 | 912 |
| Total current assets | | 68,872 | 80,304 |
| Less current liabilities | | | |
| Accrued expenses | | 16,713 | 6,945 |
| Deferred income | | 223 | 149 |
| Other credit balances | 2.8 | 37,159 | 40,781 |
| Net liability to the Exchequer | 2.9 | 156 | 8,441 |
| Total current liabilities | | 54,251 | 56,316 |
| Net current assets | | 14,621 | 23,988 |
| Net assets | | 2,888,931 | 3,071,030 |
| Represented by: | | | |
| State funding account | 2.1 | 2,888,931 | 3,071,030 |

| 2.1 State Funding Account | Note | 2012 €000 | 2011 €000 |
|--------------------------------------|------|------------------|------------------|
| Balance at 1 January | | 3,071,030 | 3,298,482 |
| Funding drawn down | 2.2 | 132,085 | 122,887 |
| Non cash expenditure – notional rent | 1 | — | — |
| Net programme cost | 1 | (138,300) | (125,766) |
| Adjustment | | (175,884) | (224,573) |
| Balance at 31 December | | 2,888,931 | 3,071,030 |

| 2.2 Funding drawn down | Note | 2012 €000 | 2011 €000 |
|------------------------------------|---------|----------------|----------------|
| Disbursements from the Vote | | | |
| Estimate provision | Account | 366,693 | 383,753 |
| Surplus to be surrendered | Account | (406) | (9,030) |
| | | 366,287 | 374,723 |
| Expenditure (cash) borne elsewhere | 1 | 17,907 | 17,360 |
| Allied Services | | (129,734) | (166,653) |
| Client Services | | (122,375) | (102,543) |
| Total funding drawn down | | 132,085 | 122,887 |

2.3 Capital Assets

| | Land and buildings | Plant and machinery | Office equipment | Furniture and fittings | Total |
|---|-----------------------|------------------------|---------------------|------------------------------|------------------|
| | €000 | €000 | €000 | €000 | €000 |
| Gross assets | | | | | |
| Cost or valuation at 1 January 2012 | 3,022,837 | 40,657 | 22,178 | 19,189 | 3,104,861 |
| Additions | 18,081 | 1,735 | 2,597 | 990 | 23,403 |
| Disposals | — | (1,308) | (450) | (88) | (1,846) |
| Revaluations | (189,679) | — | — | — | (189,679) |
| Cost or valuation at 31 December 2012 | 2,851,239 | 41,084 | 24,325 | 20,091 | 2,936,739 |
| Accumulated depreciation | | | | | |
| Opening balance at 1 January 2012 | — | 28,364 | 17,325 | 12,194 | 57,883 |
| Depreciation for the year | — | 3,294 | 2,055 | 951 | 6,300 |
| Depreciation on disposals | — | (1,270) | (404) | (80) | (1,754) |
| Cumulative depreciation at 31 December 2012 | — | 30,388 | 18,976 | 13,065 | 62,429 |
| Net assets at 31 December 2012 | 2,851,239 | 10,696 | 5,349 | 7,026 | 2,874,310 |
| Net assets at 31 December 2011 | 3,022,837 | 12,293 | 4,853 | 6,995 | 3,046,978 |

2.4 Capital Assets under Development

at 31 December 2012

Plant and machinery
€000

| | |
|---|------|
| Amounts brought forward at 1 January 2012 | 64 |
| Cash payments in year | — |
| Transferred to asset register | (64) |
| Balance at 31 December 2012 | — |

2.5 Bank and Cash

at 31 December

2012
€000**2011**
€000

| | | |
|--------------------|---------|---------|
| Bank balances | 39,543 | 51,801 |
| Orders outstanding | (2,318) | (3,491) |
| | 37,225 | 48,310 |

2.6 Stocks

at 31 December

2012
€000**2011**
€000

| | | |
|-----------------------|-------|-------|
| Engineering stocks | 924 | 1,126 |
| Heritage depot stocks | 806 | 709 |
| Building materials | 255 | 403 |
| Paper and stationery | 76 | 87 |
| Miscellaneous stocks | 28 | 36 |
| | 2,089 | 2,361 |

| 2.7 Other Debit Balances | 2012 | 2011 |
|--|-------------|-------------|
| at 31 December | €000 | €000 |
| Pension refunds due from the Department of Public Expenditure and Reform | 9 | 753 |
| Other debit suspense items | 81 | 159 |
| | <u>90</u> | <u>912</u> |

| 2.8 Other Credit Balances | 2012 | 2011 |
|---------------------------------------|--------------|---------------|
| at 31 December | €000 | €000 |
| Amounts due to the State | | |
| Income Tax | 823 | 999 |
| Universal Social Charge | 340 | 392 |
| Pay Related Social Insurance | 687 | 849 |
| Professional Services Withholding Tax | 757 | 957 |
| Value Added Tax | 3,035 | 7,578 |
| Pension contributions | 191 | 284 |
| Receipts from sales of State property | 162 | 76 |
| Loan repayments | 8 | 34 |
| | <u>6,003</u> | <u>11,169</u> |

| | | |
|-------------------------------------|---------------|---------------|
| Sundry works accounts | 17,641 | 14,934 |
| Property management accounts | 5,700 | — |
| Per cent for art scheme | 2,128 | 2,573 |
| Maintenance accounts | 2,280 | 1,067 |
| Furniture services | 1,116 | 1,186 |
| Payroll deductions held in suspense | 804 | 949 |
| Other credit suspense items | 1,487 | 8,903 |
| | <u>37,159</u> | <u>40,781</u> |

| 2.9 Net Liability to the Exchequer | 2012 | 2011 |
|---|-------------|--------------|
| at 31 December | €000 | €000 |
| Surplus to be surrendered | 406 | 1,030 |
| Deferred surrender | — | 8,000 |
| Exchequer grant undrawn | (250) | (589) |
| Net liability to the Exchequer | <u>156</u> | <u>8,441</u> |

Represented by:**Debtors**

| | | |
|--------------------------|---------------|---------------|
| Bank and cash | 37,225 | 48,310 |
| Debit balances: suspense | 90 | 912 |
| | <u>37,315</u> | <u>49,222</u> |

Creditors

| | | |
|---------------------------|-----------------|-----------------|
| Due to State | (6,003) | (11,169) |
| Credit balances: suspense | (31,156) | (29,612) |
| | <u>(37,159)</u> | <u>(40,781)</u> |
| | <u>156</u> | <u>8,441</u> |

2.10 Commitments

at 31 December

(A) Non capital commitments

The figure for non-capital commitments likely to arise in 2013 and subsequent years is estimated to be €8,476,638 excluding the Convention Centre Dublin (see below).

In addition, there were commitments outstanding at the end of 2012 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Such commitments are estimated to be €108 million in 2013.

(B) Multi-annual capital commitments

The following table details expenditure in 2012 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2012.

| | € |
|---|-------------|
| Expenditure in 2012 | 104,041,552 |
| Commitments to be met in subsequent years (2013 – 2016) | 150,082,774 |

(C) Major capital projects

Expenditure was incurred on twelve ongoing major projects during 2012 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

| Project | Cumulative expenditure to 31 December 2011 €000 | Expenditure 2012 €000 | Subsequent years €000 |
|----------------------------------|--|-----------------------------|-----------------------------|
| Decentralisation projects | | | |
| Newbridge | 27,223 | 460 | 350 |
| Tipperary | 5,760 | 3,614 | 200 |
| Wexford | 19,642 | 408 | 401 |
| Flood relief schemes | | | |
| Mallow North | 18,829 | 275 | 475 |
| Mallow South | 5,856 | 3,108 | 4,892 |
| Clonmel West | 21,810 | 539 | 1,461 |
| Clonmel North | 11,015 | 3,590 | 4,109 |
| Ennis Upper | 11,645 | 5 | 2,049 |
| Fermoy North | 6,229 | 537 | 563 |
| River Tolka Dublin | 18,371 | 1,897 | — |
| Fermoy South | 1,389 | 5,315 | 22,066 |
| River Dodder Dublin | 9,100 | 1,803 | 1,096 |

(D) Capital cost of Public Private Partnership project

| | Expenditure to 31 December 2011 | Expenditure in 2012¹ | Balance still outstanding on capital cost of project at delivery | Total |
|-----------------------------|--|--|---|--------------|
| | €000 | €000 | €000 | €000 |
| Convention Centre Dublin | 45,484 | 22,320 | 219,171 | 286,975 |

¹ Represents expenditure in the current year on repayment of the capital cost of the asset, excluding the cost of PPP financing, as well as upfront payment of VAT.

3 Programme Expenditure by Subhead

| | 2012 | | 2011 |
|---|--------------------|---------------|---------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| A Flood Risk Management | | | |
| A.1 Administration - pay | 6,874 | 6,885 | 6,891 |
| A.2 Administration - non pay | 1,861 | 1,892 | 1,919 |
| A.3 Purchase of engineering plant and machinery | 500 | 718 | 812 |
| A.4 Hydrometric and hydrological investigation and monitoring | 1,042 | 1,011 | 925 |
| A.5 Flood risk management | 44,500 | 52,015 | 34,904 |
| A.6 Drainage maintenance | 15,781 | 15,455 | 15,765 |
| | 70,558 | 77,976 | 61,216 |

Significant variations

Overall, the expenditure in relation to the Programme A was €7.4 million more than provided. This was mainly due to the following:

| Description | Less/ (more) than provided €000 | Explanation |
|---|------------------------------------|---|
| Purchase of engineering plant and machinery | (218) | The excess was due to the replacement of essential plant and machinery. |
| Flood risk management | (7,515) | Additional contractual payments were made on a number of flood relief schemes including Bray, Waterford and Fingal (Tolka River) and on the CFRAM programme. The excess was funded through the virement of funds from other OPW voted subheads. |

| | 2012 | | 2011 |
|---|-----------------------|--------------|--------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| B National Procurement Service (NPS) | | | |
| B.1 Administration - pay | 2,740 | 3,060 | 2,747 |
| B.2 Administration - non pay | 322 | 327 | 330 |
| B.3 Government Publication Services | 221 | 197 | 176 |
| B.4 National Procurement Service (NPS) | 1,615 | 1,190 | 1,013 |
| | 4,898 | 4,774 | 4,266 |

Significant variations

Overall, the expenditure in relation to the Programme B was €124,000 lower than provided. This was mainly due to the following:

| Description | Less/ (more) than provided €000 | Explanation |
|------------------------------------|---------------------------------------|--|
| National Procurement Service (NPS) | 425 | An underspend arose from additional time required in publishing tenders. |

| | 2012 | | 2011 | |
|----------|--|----------------|----------------|----------------|
| | Estimate provision | | Outturn | |
| | €000 | €000 | €000 | |
| C | Estate Portfolio Management | | | |
| C.1 | Administration - pay | 26,758 | 24,472 | 26,822 |
| C.2 | Administration - non pay | 5,217 | 5,610 | 5,701 |
| C.3 | President's household staff (pay) | 797 | 779 | 839 |
| C.4 | Grant to Zoological Society of Ireland | 250 | 400 | 100 |
| C.5 | Grants for certain refurbishment works | 250 | 250 | 1,000 |
| C.6 | Purchase of sites and buildings | 500 | 1,045 | 363 |
| C.7 | New works, alterations and additions | | | |
| | <i>Current year provision</i> | 34,450 | | |
| | <i>Deferred surrender</i> | 8,000 | 42,450 | 39,453 |
| C.8 | Property maintenance and supplies | 36,598 | 36,095 | 35,833 |
| C.9 | Rents, rates etc. | 112,052 | 107,092 | 117,568 |
| C.10 | Fuel, electricity and water | 1,623 | 1,614 | 1,559 |
| C.11 | Unitary payments | 50,600 | 51,658 | 54,200 |
| C.12 | Heritage services | 36,373 | 36,278 | 36,582 |
| C.13 | EU Presidency | 4,000 | 5,174 | — |
| | | 317,468 | 309,920 | 336,169 |

Significant variations

Overall, the expenditure in relation to Programme C was €7.5 million lower than provided. This was mainly due to the following:

| Description | Less/ (more) than provided €000 | Explanation |
|--|---------------------------------------|---|
| Grant to Zoological Society of Ireland | (150) | The additional grant payment in 2012 was funded from 2011 carryover savings. |
| Purchase of sites and buildings | (545) | An additional payment was made in 2012 for a property acquisition and was funded through the virement of funds from other OPW voted subheads. |
| New works, alterations and additions | 2,997 | The saving was due to a number of projects and final accounts not proceeding as planned and the required virement of other subheads. |
| Rents, rates etc. | 4,960 | The saving achieved on rental payments was due to the continued office rationalisation and lease surrender programme. |
| EU Presidency | (1,174) | The excess was due to urgent expenditure requirements in order to have conference facilities in place for the Irish term of the EU Presidency. The excess was funded through the virement of funds from other OPW voted subheads. |

4 Receipts

| 4.1 Appropriations-in-aid | 2012 | | 2011 |
|---|-----------|----------|----------|
| | Estimated | Realised | Realised |
| | €000 | €000 | €000 |
| 1. Rents, licence fees, etc. | 4,000 | 4,247 | 4,117 |
| 2. Events and facilities management | 640 | 1,210 | 1,197 |
| 3. Receipts for Government publication services | 800 | 1,006 | 1,050 |
| 4. Recoveries for services carried out on repayment or agency basis | 8,281 | 8,270 | 8,060 |
| 5. Sales at National Monuments and Historic Properties visitor centres | 475 | 454 | 482 |
| 6. Admission charges at National Monuments and historic properties | 5,113 | 5,272 | 5,495 |
| 7. Miscellaneous, including fees, interest and disposals etc | 2,007 | 1,230 | 1,612 |
| 8. Receipts from pension-related deduction on public service remuneration | 4,915 | 4,695 | 4,915 |
| Total | 26,231 | 26,384 | 26,928 |

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. | (247) | Rental income was greater than anticipated due to one off receipts. |
| Events and facilities management | (570) | Additional income resulted from Dublin Castle remaining open for visitors during the EU Presidency works and an increase in visitor numbers. |
| Receipts for Government publication services | (206) | The unanticipated one off receipts were due to additional sales of publications and higher than expected advertising in Iris Oifigiuil. |
| Miscellaneous, including fees, interest and disposals etc | 777 | Income was less due to a reduction in prior year cancelled payable orders and a reduction in bank interest. |

4.2 Extra receipts payable to the Exchequer

Proceeds of €0.14 million were realised from the sale of state property.

5 Employee Numbers and Pay

| | 2012 | 2011 |
|--|---------------|---------------|
| Number of staff at year end (full time equivalents) | | |
| Civil service grades | 604 | 631 |
| OPW specific grades | 1,099 | 1,126 |
| | 1,703 | 1,757 |
| | 2012 | 2011 |
| | €000 | €000 |
| Pay | 78,099 | 81,782 |
| Higher, special or additional duties allowance | | |
| Civil service grades | 274 | 336 |
| OPW specific grades | 674 | 774 |
| Overtime | | |
| Civil service grades | 149 | 138 |
| OPW specific grades | 3,827 | 3,813 |
| Extra attendance, shift and roster | | |
| Civil service grades | — | — |
| OPW specific grades | 1,155 | 1,107 |
| Employer's PRSI | 6,796 | 6,850 |
| Total Pay | 90,974 | 94,800 |

The total pay figure is inclusive of pay in programmes A, B & C and includes pay for an additional 430 temporary and seasonal staff in 2012.

5.1 Allowances and Overtime Payments

| | Number of recipients | Recipients of €10,000 or more | Maximum individual payment 2012 € | Maximum individual payment 2011 € |
|---|----------------------------|-------------------------------------|---|---|
| Higher, special or additional duties | | | | |
| Civil service grades | 96 | 2 | 20,613 | 14,877 |
| OPW specific grades | 932 | 1 | 16,472 | 15,618 |
| Overtime | | | | |
| Civil service grades | 28 | 7 | 14,000 | 14,448 |
| OPW specific grades | 777 | 117 | 33,831 | 34,999 |
| Extra attendance, shift and roster | | | | |
| Civil service grades | — | — | — | — |
| OPW specific grades | 586 | 3 | 10,395 | 12,383 |

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

12 retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €198,790. All of these contracts were completed before 31 December 2012.

6 Miscellaneous

6.1 Affordable Housing Initiative

Payments totalling €5,811,770 were made by the Office of Public Works to the Housing and Sustainable Communities Agency following a High Court judgement in respect of a land-swap arrangement with Durkan New Homes under the affordable housing initiative (D/PER sanction October 2012).

6.2 Compensation Payments

Compensation totalling €569,797 was paid in relation to thirteen claims in 2012 and associated legal costs were €314,235.

6.3 Administrative Budget Carryover

As agreed with the Department of Public Expenditure and Reform under the delegated administrative budget scheme, a carryover of €0.250m from the Vote for 2012 was included in the Estimate for 2013.

6.4 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 2012 was €79m of which the main area of expenditure were major capital works (€29m), maintenance works (€21m), leasing of accommodation (€17m), local loans (€6m).

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

The National Procurement Service (NPS) was established in 2009 and has subsumed all the procurement functions previously performed by the Government Supplies Agency. In 2012, the NPS administered drawdown contracts for other public bodies worth an actual value of €221m.

6.5 Services supplied to Departments and Offices 2012 (Subhead C9 Rents, Rates etc.)

| Departments, etc | 2012 | 2012 | 2011 |
|--|-----------------------|----------------|----------------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| Houses of the Oireachtas | 1,555 | 1,229 | 1,631 |
| Taoiseach | 172 | 243 | 180 |
| Finance/Public Expenditure and Reform | 1,732 | 1,636 | 1,817 |
| Central Statistics Office | 1,110 | 1,009 | 1,164 |
| Comptroller and Auditor General | 591 | 650 | 620 |
| Revenue Commissioners | 20,918 | 17,931 | 21,947 |
| Office of Public Works | 3,913 | 6,005 | 4,111 |
| Attorney General | 101 | 91 | 106 |
| Director of Public Prosecutions | 1,683 | 1,812 | 1,765 |
| Valuation Office | 1,748 | 1,388 | 1,834 |
| Public Appointments Service | 2,058 | 2,009 | 2,159 |
| Ombudsman | 1,071 | 1,107 | 1,123 |
| Chief State Solicitor's Office | 542 | 882 | 569 |
| Justice and Equality | 12,463 | 12,208 | 13,077 |
| Garda Síochána | 8,117 | 8,435 | 8,517 |
| Prisons | 80 | 224 | 84 |
| Courts Service | 1,057 | 673 | 1,109 |
| Property Registration Authority | 1,092 | 1,136 | 1,145 |
| Environment, Community and Local Government | 4,807 | 1,049 | 5,043 |
| Education and Skills | 4,639 | 4,507 | 4,867 |
| Foreign Affairs and Trade | 4,969 | 5,056 | 5,213 |
| Social Protection | 14,308 | 14,523 | 15,012 |
| Health | 2,343 | 2,087 | 2,458 |
| Agriculture, Food and the Marine | 4,753 | 3,538 | 4,987 |
| Jobs, Enterprise and Innovation | 6,120 | 5,846 | 6,421 |
| Communications, Energy and Natural Resources | 3,502 | 3,748 | 3,675 |
| Transport, Tourism and Sport | 5,321 | 4,087 | 5,583 |
| Arts, Heritage and the Gaeltacht | 429 | 1,553 | 451 |
| National Gallery | 104 | 110 | 109 |
| Defence | 658 | 580 | 690 |
| Health Services Executive | 96 | 102 | 101 |
| Children and Youth Affairs | — | 1,638 | — |
| Total | 112,052 | 107,092 | 117,568 |