



Appropriation Account 2012

Vote 31

Transport, Tourism and Sport

Introduction

As Accounting Officer for Vote 31, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2012 for the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants, grants-in-aid and certain other services.

The expenditure outturn is compared with the sums

- (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;

Depreciation

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

Land and buildings - no depreciation

Furniture and fittings - 10%

Office equipment - 20%

Motor vehicles - 20%

Specialist equipment - 20%

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

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

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

Financial Control Environment

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

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

Administrative Controls and Management Reporting

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- the Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

As set out in note 6.3, grants totalling €13,000 provided by the Department under the Sports Capital Programme were supported by invoices which had also been used to support a grant claim from another State body.

The Department carried out an investigation and as a result sought to recover the amounts overpaid. By May 2013, €5,000 of the €13,000 overpaid has been recovered. The sports body that submitted the claim has been barred from applying for further grants under the Sports Capital programme until April 2016.

The Department is currently reviewing its procedures to ensure expenditure claimed under the Sports Capital Programme has not been claimed from another State agency.

Internal Audit and Audit Committee

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

Tom O'Mahony
Accounting Officer
Department of Transport, Tourism and Sport

27 March 2013

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

Vote 31 Transport, Tourism and Sport

I have audited the appropriation account for Vote 31 Department of Transport, Tourism and Sport 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.

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 in his Department 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 my audit of the appropriation account.

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 31 Transport, Tourism and Sport 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 Department of Transport, Tourism and Sport. The appropriation account is in agreement with the books of account.

Reporting on matters arising from audit

Chapter 14 of my report on the accounts of the public services for 2012 relates to the level of cash balances in the Road Safety Authority. The Authority received annual grant funding from Vote 31 Transport, Tourism and Sport.

Seamus McCarthy
Comptroller and Auditor General

17 September 2013

Vote 31 Transport, Tourism and Sport

Appropriation Account 2012

	Estimate provision		2012	2011	
			Outturn	Outturn	
	€000	€000	€000	€000	
Programme Expenditure					
A	Civil aviation		32,581	27,923	34,370
B	Land transport				
	<i>Original</i>	1,703,704			
	<i>Deferred surrender</i>	2,300			
	<i>Supplementary</i>	17,800	1,723,804	1,729,201	2,013,275
C	Maritime transport and safety				
	<i>Original</i>	79,926			
	<i>Supplementary</i>	(6,700)	73,226	70,617	70,842
D	Sports and Recreation Services				
	<i>Original</i>	80,622			
	<i>Deferred surrender</i>	6,400			
	<i>Supplementary</i>	(6,100)	80,922	79,596	84,124
E	Tourism services				
	<i>Original</i>	144,353			
	<i>Supplementary</i>	(1,000)	143,353	143,144	143,527
Gross expenditure					
	<i>Original</i>	2,041,186			
	<i>Deferred surrender</i>	8,700			
	<i>Supplementary</i>	4,000			
			2,053,886	2,050,481	2,346,138
	<i>Deduct</i>				
F	Appropriations-in-aid		449,808	450,541	428,319
Net expenditure					
	<i>Original</i>	1,591,378			
	<i>Deferred surrender</i>	8,700			
	<i>Supplementary</i>	4,000			
			1,604,078	1,599,940	1,917,819

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	4,138,525	11,228,933
Deferred surrender	—	8,700,000
Surplus to be surrendered	<u>4,138,525</u>	<u>2,528,933</u>

Analysis of administration expenditure

		2012	2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i	Salaries, wages and allowances	29,089	28,674
ii	Travel and subsistence	1,003	1,068
iii	Training and development and incidental expenses	2,360	1,647
iv	Postal and telecommunications services	949	465
v	Office equipment and external IT services	1,668	1,240
vi	Office premises expenses	912	875
vii	Consultancy services and value for money and policy reviews	599	568
		<u>36,580</u>	<u>34,537</u>
			<u>36,504</u>

Notes to the Appropriation Account

1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	2,015,944	2,309,634
Pay	28,674	30,663
Non pay	5,863	5,841
Gross expenditure	2,050,481	2,346,138
<i>Deduct</i>		
Appropriations-in-aid	450,541	428,319
Net expenditure	1,599,940	1,917,819
Changes in capital assets		
Purchases cash	(1,918)	
Depreciation	3,477	
	1,559	(790)
Changes in assets under development		
Cash payments	(991)	(110)
Changes in net current assets		
Decrease in closing accruals	(1,236)	
Decrease in stock	65	
	(1,171)	(288)
Direct expenditure	1,599,337	1,916,631
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	20,000	13,782
Notional rents	1,210	1,214
Net programme cost	1,620,547	1,931,627

1.1 Net Allied Services Expenditure

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

	2012	2011
	€000	€000
Vote 7 Finance	132	—
Vote 12 Superannuation and Retired Allowances	15,343	7,945
Vote 13 Office of Public Works	4,122	5,595
Vote 20 Garda Síochána	—	62
Central Fund - Ministerial pensions	403	180
	20,000	13,782

2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
Capital assets	2.3	11,036	11,834
Capital assets under development	2.4	3,487	2,496
		14,523	14,330
Current assets			
Stocks	2.6	590	655
Prepayments		1,244	322
Accrued income		31	25
Other debit balances	2.7	1,292	2,319
Total current assets		3,157	3,321
Less current liabilities			
Accrued expenses		1,425	1,732
Bank and cash	2.5	607	(1,488)
Other credit balances	2.8	287	743
Net liability to the Exchequer	2.9	397	3,064
Total current liabilities		2,716	4,051
Net current assets		441	(730)
Net assets		14,964	13,600
Represented by:			
State funding account	2.1	14,964	13,600

2.1 State Funding Account	Note	2012	2011
		€000	€000
Balance at 1 January		13,600	21,277
Funding drawn down	2.2	1,619,940	1,931,601
Non cash expenditure – notional rent	1	1,210	1,214
Fixed assets adjustment	2.3	759	(8,530)
Fixed assets transfer		2	31
Capital assets under development adjustment		—	(54)
Capital assets under development transfer to asset register		—	(312)
Net programme cost	1	(1,620,547)	(1,931,627)
Balance at 31 December		14,964	13,600

2.2 Funding drawn down	Note	2012	2011
		€000	€000
Disbursements from the Vote			
Estimate provision	Account	1,604,078	1,929,047
Deferred surrender	Account	—	(8,700)
Surplus for the year	Account	(4,138)	(2,528)
		1,599,940	1,917,819
Expenditure (cash) borne elsewhere	1	20,000	13,782
Total funding drawn down		1,619,940	1,931,601

2.3 Capital Assets

	Land and buildings	Office equipment	Furniture and fittings	Motor vehicles	Specialist equipment	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2012	1,932	17,781	339	9,227	17,543	46,822
Transfer ¹	—	4	—	—	—	4
Additions	—	421	841	487	224	1,973
Disposals	—	(38)	—	(17)	—	(55)
Adjustment ²	—	(1,817)	901	—	(343)	(1,259)
Cost or valuation at 31 December 2012	1,932	16,351	2,081	9,697	17,424	47,485
Accumulated depreciation						
Opening balance at 1 January 2012	—	14,954	330	5,610	14,094	34,988
Transfer ¹	—	2	—	—	—	2
Depreciation for the year	—	1,247	166	1,030	1,089	3,532
Depreciation on disposals	—	(38)	—	(17)	—	(55)
Adjustment ²	—	(2,209)	404	—	(213)	(2,018)
Cumulative depreciation at 31 December 2012	—	13,956	900	6,623	14,970	36,449
Net assets at 31 December 2012	1,932	2,395	1,181	3,074	2,454	11,036
Net assets at 31 December 2011	1,932	2,827	9	3,617	3,449	11,834

¹ Assets were transferred from the Department of Arts, Heritage and the Gaeltacht during 2012.

² The Department completed a review of its fixed asset register in 2012. As a result of the review, adjustments were required to the capital assets of the Department.
The adjustment relates to assets no longer held being written off and correction of asset values incorrectly recorded. The effect of the adjustment is to increase the relevant net book value of assets by an amount of €889,000.
An additional adjustment related to a grant in 2008 which had been recorded, in error, as a capital asset. This adjustment resulted in a reduction in the net book value of assets of €130,000.
The overall net adjustment is an increase of €759,000 in the net book value of assets.

2.4 Capital Assets under Development	2012	2011
at 31 December	€000	€000
Amounts brought forward at 1 January	2,496	2,752
Cash payments for the year	991	110
Transferred to asset register	—	(312)
Adjustment ¹	—	(54)
Balance at 31 December	<u>3,487</u>	<u>2,496</u>

¹ As part of internal audit recommendation in relation to examining all work in progress (WIP) accounts, some transactions previously treated as capital were reclassified.

2.5 Bank and Cash	2012	2011
at 31 December	€000	€000
PMG balances and cash	(604)	1,618
Orders outstanding	(3)	(130)
	<u>(607)</u>	<u>1,488</u>

2.6 Stocks	2012	2011
at 31 December	€000	€000
Stationery and office supplies	45	55
IT consumables	30	73
Specialised consumables (Irish Coast Guard)	515	527
	<u>590</u>	<u>655</u>

2.7 Other Debit Balances	2012	2011
at 31 December	€000	€000
Retirement lump sums	1,056	1,826
Other	236	493
	<u>1,292</u>	<u>2,319</u>

2.8 Other Credit Balances	2012	2011
at 31 December	€000	€000
Amounts due to the State		
Income Tax	(4)	333
Pay Related Social Insurance	5	—
Professional Services Withholding Tax	45	94
Value Added Tax	101	245
Relevant Contract Tax	4	—
	<u>151</u>	<u>672</u>
Pension charges	71	11
Other	65	60
	<u>287</u>	<u>743</u>

2.9 Net Liability to the Exchequer	2012	2011
at 31 December	€000	€000
Surplus to be surrendered	4,138	2,529
Deferred surrender	—	8,700
Exchequer grant undrawn	(3,741)	(8,165)
Net liability to the Exchequer	<u>397</u>	<u>3,064</u>

Represented by:**Debtors**

Debit balances: suspense	1,292	2,319
	<u>1,292</u>	<u>2,319</u>

Creditors

Due to State	(151)	(672)
Bank	(607)	1,488
Credit balances: suspense	(137)	(71)
	<u>(895)</u>	<u>745</u>
	<u>397</u>	<u>3,064</u>

2.10 Commitments	2012	2011
at 31 December	€000	€000

(a) Global commitments

(i) Procurement subheads	597,192	629,806
(ii) Grant subheads	118,366	108,203
Total of legally enforceable commitments	<u>715,558</u>	<u>738,009</u>

Commitments under procurement subheads

Helicopter services ¹	566,896	603,643
Airports	14,184	21,614
Vehicle/driving licencing	13,648	3,445
Sustainable Travel	1,700	—
Air Accident Investigation Unit	351	356
Information Technology	310	178
Coast Guard services	103	570
	<u>597,192</u>	<u>629,806</u>

(b) Multi-annual capital commitments

	Expenditure to 31 December 2011	Expenditure 2012	Subsequent years	Total
	€000	€000	€000	€000
Search and Rescue Helicopter services ¹	15,246	2,706	16,574	34,526
Smarter Travel Areas	—	3,200	19,800	23,000

¹ Multi annual capital commitments relate to up-front capital payments to the service provider under the contract which commenced 1 July 2012. The overall commitment of €566.9 million for these services includes monthly standing charges, hourly flying charge and fuel charges based on estimated flying hours and airport and ancillary charges. The actual costs may, therefore, vary from this estimate.

2.11 Matured Liabilities

The total of matured liabilities at 31 December 2012 was €117,555.

3 Programme Expenditure by Subhead

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Civil aviation			
A.1	Administration - pay	3,139	3,106	3,229
A.2	Administration - non pay	829	796	639
A.3	Regional airports	16,100	13,521	19,782
A.4	Miscellaneous aviation services	12,513	10,500	10,720
		32,581	27,923	34,370

Significant variations

Overall, the expenditure in relation to Programme A was €4,658,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Regional airports	2,579	<p>Spend in 2012 has been less than expected for a number of reasons including:-</p> <ul style="list-style-type: none"> Poor weather during the year contributing to a slower start and less progress on some projects than had been hoped for One major project for a Runway End Safety Area (RESA) project at Kerry Airport had to be retendered Purchase of land for a RESA at Waterford Airport was held up at negotiation/planning stage before being put on hold by the Department later in 2012 due to uncertainty regarding the future of the airport in the light of the decision by Aer Arann to discontinue scheduled flights to and from the Airport.
Miscellaneous aviation services	2,013	<p>Subscriptions to international organisations were €1.135 million less than anticipated. The level of expenditure on subscriptions arising is determined by the organisations to which payments are due: Eurocontrol, International Civil Aviation Authority, European Civil Aviation Authority and ABIS.</p> <p>Payments to the Irish Aviation Authority were €0.593 million less than anticipated. These payments cover the cost of aeronautical communication services provided to certain specified classes of airspace users (e.g. military aircraft, State aircraft). It is not possible to accurately forecast the number of flights passing through Irish controlled airspace each year.</p>

	2012		2011
	Estimate provision		Outturn
	€000	€000	€000
B Land transport			
B.1 Administration - pay		10,723	10,364
B.2 Administration - non pay		2,721	2,003
B.3 Road improvement/maintenance		1,110,973	1,111,973
B.4 Road safety agencies and expenses			
	<i>Original</i>	18,682	
	<i>Supplementary</i>	(500)	
		18,182	18,182
B.5 Vehicle and driver licencing expenses		14,750	14,191
B.6 Smarter travel and carbon reduction			
	<i>Original</i>	17,400	
	<i>Deferred surrender</i>	2,300	
	<i>Supplementary</i>	(6,200)	
		13,500	12,137
B.7 Public service provision payments			
	<i>Original</i>	253,995	
	<i>Supplementary</i>	36,000	
		289,995	289,865
B.8 Public transport investment programme			
	<i>Original</i>	257,203	
	<i>Supplementary</i>	(10,500)	
		246,703	254,231
B.9 Public transport agencies and expenses			
	<i>Original</i>	13,577	
	<i>Supplementary</i>	(1,000)	
		12,577	12,577
B.10 Miscellaneous services		3,680	3,678
		1,723,804	1,729,201
			2,013,275

Significant variations

Overall, the expenditure in relation to Programme B was €5,397,000 more than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	718	The bulk of the non-pay administration costs for the Land Transport programme are incurred centrally by the Department for general support services including IT systems, post and telecommunications, office costs, light heat etc. Expenditure in these areas was less than anticipated due to efficiencies in energy costs, telephony and other services.
Smarter travel and carbon reduction	1,363	Savings arose due to delays in approving programmes including Smarter Travel Areas, Active Travel Towns and National Cycle Network

		2012		2011
		Estimate provision		Outturn
		€000	€000	€000
C	Maritime transport and safety			
C.1	Administration - pay		12,370	12,662
C.2	Administration - non pay		3,303	2,646
C.3	Maritime administration and Irish Coast Guard			
	<i>Original</i>	64,102		
	<i>Supplementary</i>	(6,700)		
C.4	Miscellaneous services		151	84
			73,226	70,617
				70,842

Significant variations

Overall, the expenditure in relation to Programme C was €2,609,000 lower than provided. This was mainly due to an underspend of €2.2 million on maritime administration and Irish Coast Guard.

Description	Less/ (more) than provided €000	Explanation
Maritime administration and Irish Coast Guard	2,177	The underspend was mainly due to the non-filling of vacant posts and an underspend on capital projects in the Commissioners for Irish Lights.
Miscellaneous services	67	Subscriptions to international maritime organisations during the year were less than expected. The level of expenditure that arises in a year is determined by the subscription requested by the organisations to which subscriptions are due: the International Maritime Organisation, the International Hydrographic Organisation and the Paris Memorandum of Understanding. In framing the annual estimate a provision is included for the likely level of contribution required including possible increases that may arise.

			2012		2011
			Estimate provision	Outturn	Outturn
			€000	€000	€000
D	Sports and recreation services				
D.1	Administration - pay		1,813	1,621	1,866
D.2	Administration - non pay		416	283	316
D.3	Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)				
	<i>Original</i>	21,200			
	<i>Deferred surrender</i>	3,600			
	<i>Supplementary</i>	(3,200)	21,600	19,812	23,403
D.4	Grants for provision and renovation of swimming pools		6,900	7,687	9,528
D.5	Irish Sports Council (grant-in-aid) (part funded by National Lottery)		44,495	44,495	46,837
D.6	National Sports Campus				
	<i>Original</i>	5,798			
	<i>Deferred surrender</i>	2,800			
	<i>Supplementary</i>	(2,900)	5,698	5,698	2,174
			80,922	79,596	84,124

Significant variations

Overall, the expenditure in relation to Programme D was €1,326,000 less than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	133	The bulk of the non-pay administration costs for the Sports and Recreation services programme are incurred centrally by the Department for general support services including IT systems, post and telecommunications, office costs, light heat etc. Expenditure in these areas was less than anticipated due to efficiencies in energy costs, telephony and other services.
Grants for sporting bodies and provision of sports and recreational facilities (part funded by National Lottery)	1,788	Expenditure under this subhead is demand led and difficult to accurately predict. Poor weather for much of 2012 impaired the grantees to complete pitch works and drawdown grants leading to savings.
Grants for provision and renovation of swimming pools	(787)	Progress on some large projects and the take up of a programme to improve disabled access and energy efficiency of pools led to additional funding being required.

	Estimate provision		2012	2011
			Outturn	Outturn
	€000	€000	€000	€000
E	Tourism services			
E.1	Administration - pay	1,044	920	1,074
E.2	Administration - non pay	222	137	166
E.3	Fáilte Ireland - (grant -in-aid)	65,291	65,291	63,622
E.4	Tourism Ireland Limited - grant for administration and general expenses	16,496	16,496	17,006
E.5	Shannon Free Airport Development Company Limited (tourism development) (grant -in-aid)	746	746	786
E.6	Tourism marketing fund (grant-in-aid)	39,354	39,354	46,083
E.7	Tourism product development (grant -in-aid)			
	<i>Original</i>	21,200		
	<i>Supplementary</i>	(1,000)	20,200	14,790
			143,353	143,144
				143,527

Significant variations

Overall, the expenditure in relation to Programme E was €209,000 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	85	The bulk of the non-pay administration costs for the Tourism Services programme are incurred centrally by the Department for general support services including IT systems, post and telecommunications, office costs, light heat etc. Expenditure in these areas was less than anticipated due to efficiencies in energy costs, telephony and other services.

4 Receipts

4.1 Appropriations-in-aid

	2012		2011
	Estimated €000	Realised €000	Realised €000
Administration			
1. Recoupment for seconded staff	—	—	—
2. Receipts from pension-related deduction on public service remuneration	4,631	4,958	5,125
Civil aviation			
3. Irish Aviation Authority refund of subscriptions to international organisations	6,865	7,048	6,511
4. Irish Aviation Authority recoupment of rents, etc.	415	748	305
5. Irish Aviation Authority payment for associated costs	2,391	2,391	2,268
6. Irish Aviation Authority refund of subscriptions to EUROCONTROL	—	—	—
Land Transport			
7. Road transport licence fees	801	848	1,007
8. Receipts from Local Government Fund	419,274	418,475	410,788
9. Miscellaneous land transport receipts	14,433	15,152	1,196
Maritime transport and safety			
10. Receipts under the Merchant Shipping and Wireless Telegraphy Act, 1919	480	500	562
Tourism Services			
11. Tourism Ireland pension receipts	200	183	333
Sports Services			
12. Irish Sports Council pension receipts	58	61	—
Miscellaneous Receipts			
13. Miscellaneous receipts	260	177	224
Total	449,808	450,541	428,319

Explanation of significant variations

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

Description	Less/ (more) than provided €000	Explanation
Receipts from pension-related deduction on public service remuneration	(327)	The total amount received in 2012 was €4.958 million as opposed to the profiled €4.631 million, which resulted in an increase of €0.327 million on estimated figure. The estimated figure was based on the 2011 outturn of €5.125 million taking into account decrease in pay costs.
Irish Aviation Authority recoupment of rents, etc.	(333)	Following the finalisation, in 2012, of a review of rent on properties leased by the Minister to the IAA, arrears of rent, which had not been budgeted for, in respect of the period from 1 January 2008, were received.
Miscellaneous land transport receipts	(719)	The amount to be received in respect of pension contributions from the Commission for Taxi Regulation in 2012 was underestimated.

4.2 Extra Receipts Exchequer

	2012	2011
	€000	€000
Pobal, refund of unspent grants arising from programme savings and efficiencies	918	—
Bus Éireann, proceeds from the disposal of vehicles	633	—
Receipt in respect of rent of lands at National Sports Campus	27	—
Road Safety Authority pension receipts	464	—
Receipt from the Medical Bureau of Road Safety	—	500
Recoupment of costs incurred by the Irish Coast Guard	—	24
Receipt from the Department of Arts, Heritage and Gaeltacht	—	28
Recoupment of travel costs	—	2
Total	2,042	554

5 Employee Numbers and Pay

	2012	2011
Number of staff at year end (full time equivalents) ¹	466	497
	2012	2011
	€000	€000
Pay	25,307	27,302
Higher, special or additional duties allowance	700	685
Other allowances	546	681
Overtime	639	551
Employer's PRSI	1,481	1,444
Total Pay	28,673	30,663

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

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	124	51	59,113	63,791
Other Allowances	147	—	7,041	32,195
Overtime	89	16	35,318	15,573

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

Five retired civil servants, in receipt of civil service pensions, were re-engaged on a fee basis at a total cost of €66,852.

6 Miscellaneous

6.1 National Lottery Funding

Total expenditure of €64.307 million (€70.240 million in 2011) under subheads D.3 and D.5 was part funded by the National Lottery as shown below.

	2012	2011
	€000	€000
D.3 Grants for sporting bodies and provision of sports and recreational facilities	12,483	14,724
D.5 Irish Sports Council (grant-in-aid)	28,030	29,467
	<u>40,513</u>	<u>44,191</u>

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

6.2 Compensation and Legal Costs

Compensation and associated legal and miscellaneous costs totalling €396,888 and ranging from €1,350 to €204,356 were paid in eight cases taken against the Minister.

	2012	2011
	€000	€000
Legal costs	98	215
Compensation costs	299	151
	<u>397</u>	<u>366</u>

6.3 Irregular Payments

An inspection conducted by the Department of Environment, Community and Local Government identified grant amounts of €13,000 provided by the Department of Transport, Tourism and Sport in 2008/2009, under Subhead D – Sports and Recreation Services, that were supported by invoices which had also been used to support grant claims from the Department of Environment, Community and Local Government.

The Department has attempted to recover these amounts and by May 2013, €5,000 had been recovered.