

Appropriation Account 2015

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 2015 for the salaries and expenses of the Office of Public Works; for services administered by that Office, for payment of certain grants and for the recoupment of certain expenditure.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.18 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

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

(a) Statement of capital assets: valuation of land and buildings

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

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

(b) Threshold value for capital assets

OPW applies a threshold value of €300 for its capital assets due to the large quantity of plant and equipment items held countrywide.

(c) Depreciation

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

(d) Property lease payments

The OPW recognises payment for goods and services when the goods or services have been provided satisfactorily, the supplier has submitted their account and the instruction for payment has been executed. In the case of property lease agreements, once the service is provided the rent is due and payable, then the OPW are satisfied the liability has matured. However, where there are legal or compliance difficulties in making such payments to the suppliers the OPW charges the payment to the Vote and transfers the funds to suspense.

Statement on Internal Financial Control***Responsibility for system of internal financial control***

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

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

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

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

Financial control environment

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

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

Administrative controls and management reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Office complied with the guidelines with the exception of 1 contract to the value of €111,000 which was listed in my annual return in respect of Circular 40/2002. The contract was extended to provide for ongoing security requirements. A tender competition will be held in 2016 for a reduced security service.

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 recommendations arising from reports of the internal audit function are implemented.

Clare McGrath
Accounting Officer
Office of Public Works

30 March 2016

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 2015 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration by her Office and for the regularity and propriety of all transactions in the appropriation account.

Responsibility of the Comptroller and Auditor General

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 13 Office of Public Works for the year ended 31 December 2015.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, adequate accounting records have been kept by the Office of Public Works. The appropriation account is in agreement with the accounting records.

Seamus McCarthy

Comptroller and Auditor General

17 August 2016

Vote 13 Office of Public Works Appropriation Account 2015

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Flood Risk Management	87,815	75,324	69,647
B Estate Portfolio Management	309,559	314,752	311,361
Gross expenditure	397,374	390,076	381,008
<i>Deduct</i>			
C Appropriations-in-aid	27,526	30,408	27,227
Net expenditure	369,848	359,668	353,781

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 capital supply services may be carried over for spending in the following year.

	2015	2014
	€	€
Surplus for the year	10,179,584	364,690
Deferred surrender	(7,000,000)	—
Surplus to be surrendered	<u>3,179,584</u>	<u>364,690</u>

Analysis of administration expenditure

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
i Salaries, wages and allowances	34,110	32,062	31,467
ii Travel and subsistence	1,511	1,490	1,382
iii Training and development and incidental expenses	637	723	597
iv Postal and telecommunications services	1,532	1,578	1,630
v Office equipment and external IT services	2,431	3,692	2,465
vi Office premises expenses	1,253	1,145	1,265
vii Consultancy services and value for money and policy reviews	417	136	61
	<u>41,891</u>	<u>40,826</u>	<u>38,867</u>

Notes to the Appropriation Account

1 Operating Cost Statement 2015

	2015	2014
	€000	€000
Programme cost	349,250	342,141
Administration pay	32,062	31,467
Administration non pay	8,764	7,400
Gross expenditure^a	390,076	381,008
<i>Deduct</i>		
Appropriations-in-aid	30,408	27,227
Net expenditure	359,668	353,781
Changes in capital assets		
Purchases cash	(17,215)	
Disposals cash ^b	3,632	
Depreciation	5,546	
Gain on disposals ^c	(146)	
	(8,183)	3,000
Changes in net current assets		
Decrease in closing accruals	(689)	
Decrease in stock	34	
	(655)	(2,955)
Direct expenditure	350,830	353,826
Expenditure on services provided free to other departments (allied services) ^d	(142,450)	(147,539)
Expenditure on services where OPW acts as client ^e	(107,608)	(103,334)
Direct expenditure (excluding allied services and services where OPW acts as client)	100,772	102,953
Expenditure borne elsewhere		
Vote 12 - Superannuation and retired allowances	19,145	18,378
Total operating cost^f	119,917	121,331

^a This figure is derived from the gross outturn on Vote 13 only (€390.08 million) whereas the total financial transactions of the Office of Public Works during 2015, including direct expenditure incurred by the OPW and charged to other Votes, amounted to €509.04 million.

^b The disposals cash figure does not include proceeds from the sale of property in 2015, to the value of €0.79 million which had not been brought to account in Appropriations in Aid at year end.

^c The gain on disposals figure does not include a gain of €527,000 in the net book value of a number of properties sold in 2016.

^d This includes capital expenditure of €21.18 million.

- ^e The direct expenditure figure has been reduced by an amount of €107.61 million which is the net cost of services where OPW acts as client in either carrying out or funding certain works on behalf of the State (e.g. drainage maintenance, flood relief, maintenance of heritage properties, grants for certain refurbishment works, payments for the Convention Centre Dublin). The cost of such works and grants do not form part of the running costs of OPW.
- ^f The operating cost figure does not include an amount for notional income or payments.
- Notional rents receivable by the OPW on State owned properties are estimated at some €70.7 million. Notional rents payable by OPW are estimated at €3.3 million.
 - 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 OPW.

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	3,233,556	3,222,162
Current assets			
Bank and cash	2.3	33,405	27,672
Stocks	2.4	2,037	2,071
Prepayments	2.5	20,697	21,075
Accrued income		1,926	1,282
Other debit balances	2.6	600	3,558
Total current assets		58,665	55,658
Less current liabilities			
Accrued expenses		4,042	4,464
Deferred income		37	39
Other credit balances	2.7	26,576	30,866
Net liability to the Exchequer	2.8	7,429	364
Total current liabilities		38,084	35,733
Net current assets		20,581	19,925
Net assets		3,254,137	3,242,087
Represented by:			
State funding account	2.1	3,254,137	3,242,087

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		3,242,087	3,050,367
Disbursements from the Vote			
Estimate provision	Account	369,848	
Deferred surrender	Account	(7,000)	
Surplus to be surrendered	Account	(3,180)	
Net vote		359,668	353,781
Expenditure (cash) borne elsewhere	1	19,145	18,378
Allied services	1	(142,450)	(147,539)
Client services	1	(107,608)	(103,334)
Net programme cost	1	(119,917)	(121,331)
Adjustments ^a		3,212	191,765
Balance at 31 December		3,254,137	3,242,087

^a Adjustments include capitalisation of expenditure not relating to the accounting year, agency services capitalised by the OPW and a gain on an asset disposal.

2.2 Capital Assets

	Prestige properties	Land and buildings	Plant and machinery	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2015	1,052,168	2,150,073	41,604	26,943	21,875	3,292,663
Additions	—	15,037	1,879	2,309	694	19,919
Disposals	—	(2,944)	(1,671)	(491)	(222)	(5,328)
Cost or valuation at 31 December 2015	1,052,168	2,162,166	41,812	28,761	22,347	3,307,254
Accumulated depreciation						
Opening balance at 1 January 2015	—	—	33,149	22,659	14,693	70,501
Depreciation for the year	—	—	2,642	2,174	730	5,546
Depreciation on disposals	—	—	(1,657)	(481)	(211)	(2,349)
Cumulative depreciation at 31 December 2015	—	—	34,134	24,352	15,212	73,698
Net assets at 31 December 2015	1,052,168	2,162,166	7,678	4,409	7,135	3,233,556
Net assets at 31 December 2014	1,052,168	2,150,073	8,455	4,284	7,182	3,222,162

2.3 Bank and Cash

at 31 December

	2015	2014
	€000	€000
Central Bank	33,396	26,151
Commercial bank	8	1,513
Petty cash	9	11
Orders outstanding	(8)	(3)
	<u>33,405</u>	<u>27,672</u>

2.4 Stocks	2015	2014
at 31 December	€000	€000
Engineering stocks	905	864
Heritage depot stocks	1,028	1,067
Building materials	68	77
Paper and stationery	10	12
Miscellaneous stocks	26	51
	<u>2,037</u>	<u>2,071</u>

2.5 Prepayments	2015	2014
at 31 December	€000	€000
Administration	514	576
Flood risk management	2,083	767
Estate portfolio management	18,100	19,732
	<u>20,697</u>	<u>21,075</u>

2.6 Other Debit Balances	2015	2014
at 31 December	€000	€000
Payroll suspense	—	1,219
Rents	—	1,557
Schools building account	296	730
Maintenance accounts	293	52
Energy	11	—
	<u>600</u>	<u>3,558</u>

2.7 Other Credit Balances	2015	2014
at 31 December	€000	€000

Amounts due to the State

Income Tax	1,042	—
Universal Social Charge	392	—
Pay Related Social Insurance	897	—
Professional Services Withholding Tax	679	554
Value Added Tax	3,764	4,860
Pension contributions	211	3
Local Property Tax	9	—
Receipts from sales of State property	—	677
	<u>6,994</u>	<u>6,094</u>

Sundry works accounts	8,514	12,493
Property management accounts	6,418	8,340
Receipts from sales of State property	785	—
Per cent for art scheme	1,563	1,369
Furniture services	317	1,299
Heritage	1,119	820
Rents	161	—
Payroll deductions held in suspense	430	276
Other credit suspense items	275	175
	<u>26,576</u>	<u>30,866</u>

2.8 Net Liability to the Exchequer	2015	2014
at 31 December	€000	€000

Surplus to be surrendered	3,180	365
Deferred surrender	7,000	—
Exchequer grant undrawn	(2,751)	(1)
Net liability to the Exchequer	<u>7,429</u>	<u>364</u>

Represented by:**Debtors**

Bank and cash	33,405	27,672
Debit balances: suspense	600	3,558
	<u>34,005</u>	<u>31,230</u>

Creditors

Due to State	(6,994)	(6,094)
Credit balances: suspense	(19,582)	(24,772)
	<u>(26,576)</u>	<u>(30,866)</u>
	<u>7,429</u>	<u>364</u>

2.9 Commitments

(a) Global commitments	2015	2014
at 31 December	€000	€000
Total of legally enforceable commitments	<u>2,103</u>	<u>2,111</u>

There were commitments outstanding at the end of 2015 in respect of rental of leased properties and associated service charges – longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such commitments in this account but they are estimated to be €98 million in 2016 (2015: €94 million).

(b) Multi-annual capital commitments

The following table details expenditure in 2015 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2015.

	2015	2014
	€000	€000
Expenditure	84,754	101,549
Commitments to be met in subsequent years (2016 – 2018)	101,780	138,325

(c) Major capital projects

Expenditure was incurred on twelve ongoing major projects during 2015 where the total estimated cost of the individual project will exceed €6.5 million. Particulars of these projects are as follows:

Project	Cumulative expenditure to 31 December 2014	Expenditure in 2015	Project commitments in subsequent years	Expected total spend of project 2015	Expected total spend of project 2014
	€000	€000	€000	€000	€000
Flood risk management					
Mallow North	19,709	92	2,917	22,718	22,718
Mallow South	10,560	1,043	2,410	14,013	14,013
Clonmel West	23,757	807	436	25,000	25,000
Clonmel North	15,182	42	3,491	18,715	18,715
Fermoy North	8,024	171	1,702	9,897	9,897
Fermoy South	19,642	463	9,412	29,517	29,517
River Dodder (tidal)	12,521	161	3,359	16,041	16,041
River Dodder (fluvial scheme)	3,343	2,891	2,791	9,025	9,025
Ennis Lower	14,844	1,270	2,531	18,645	18,645
Bray	15,190	12,444	18,366	46,000	46,000
Waterford	11,211	2,542	4,247	18,000	18,000
Subtotal	153,983	21,926	51,662	227,571	227,571
Estate portfolio management					
Knockmaun House	—	6,036	3,125	9,161	—
	153,983	27,962	54,787	236,732	227,571

(d) Capital cost of public private partnership project

	Cumulative Expenditure to 31 December 2014	Expenditure in 2015	Legally enforceable commitments to be met in subsequent years	Project Total 2015	Project Total 2014
	€000	€000	€000	€000	€000
Convention Centre Dublin	112,287	27,502	140,439	280,228	280,228

The expenditure in 2015 represents repayment of the capital cost of the asset, excluding the cost of PPP financing.

3 Programme Expenditure by Subhead

	2015		2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A Flood Risk Management			
A.1 Administration - pay	7,123	7,124	6,665
A.2 Administration - non pay	2,068	2,367	1,598
A.3 Purchase of plant and machinery	1,950	1,902	821
A.4 Hydrometric and hydrological investigation and monitoring	936	700	1,001
A.5 Flood risk management	61,284	48,369	43,537
A.6 Drainage maintenance	14,454	14,862	16,025
	87,815	75,324	69,647

Significant variations

Overall, the expenditure in relation to the Programme A was €12.49 million less than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Hydrometric and hydrological investigation and monitoring	236	The saving arose due to staff vacancies and the postponed procurement of Catchment Flood Risk Assessment and Management related monitoring equipment.
Flood risk management	12,915	The saving was due to changing timelines in progressing construction works on flood relief schemes. These works are expected to commence in 2016.

		2015		2014
		Estimate	Outturn	Outturn
		provision		
	€000	€000	€000	
B	Estate Portfolio Management			
B.1	Administration – pay	26,987	24,938	24,802
B.2	Administration - non pay	5,713	6,397	5,802
B.3	President's household staff	824	798	771
B.4	Grants for certain refurbishment works	250	250	250
B.5	Purchase of sites and buildings	500	3,512	709
B.6	New works, alterations and additions	44,250	46,802	46,877
B.7	Property maintenance and supplies	55,190	57,382	55,675
B.8	Rents	86,064	87,081	94,302
B.9	Service charges and utilities	10,923	9,648	1,721
B.10	Unitary payments	41,200	39,916	43,208
B.11	Heritage services	37,437	37,798	37,075
B.12	Government publication services	221	230	169
		309,559	314,752	311,361

From 2015 service charges are being accounted for under B.9. They were previously accounted for under B.8 Rents.

Significant variations

Overall, the expenditure in relation to Programme B was €5.19 million higher than provided. This was mainly due to the following:

Description	Less/(more) than provided €000	Explanation
Purchase of sites and buildings	(3,012)	The additional investment was incurred on the acquisition of a new property used for the Department of Social Protection office.
New works, alterations and additions	(2,552)	The additional investment was incurred on a number of projects and programmes. The excess was funded by virement from other savings on the Vote.
Service charges and utilities	1,275	The savings arose from a number of sources including a successful property disposal programme which decreased expenditure and resulted in a refund of credits.

4 Receipts

4.1 Appropriations-in-aid		2015		2014
		Estimated €000	Realised €000	Realised €000
1.	Rents, licence fees, etc.	3,040	3,813	3,943
2.	Events and facilities management	1,530	2,606	2,068
3.	Receipts for Government publication services	630	861	746
4.	Recoveries for services carried out on repayment or agency basis	7,199	7,653	7,442
5.	Sales at national monuments and historic properties	1,250	1,114	935
6.	Admission charges at national monuments and historic properties	6,230	6,222	5,853
7.	Miscellaneous, including fees, interest and disposals etc	3,320	4,086	2,026
8.	Receipts from pension-related deduction on public service remuneration	4,327	4,053	4,214
Total		27,526	30,408	27,227

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.	(773)	The excess was due to the timing of lodgements in relation to licence fees.
Events and facilities management	(1,076)	The excess was due to increased revenue generating activity at Dublin Castle and Kilkenny Castle.
Receipts for Government publication services	(231)	The increase in receipts is due to one-off additional revenue from Iris Oifigiuil advertising.
Recoveries for services carried out on repayment or agency basis	(454)	The increase in receipts is due to additional receipts for the Social Insurance Fund and Agency Fees.
Sales at national monuments and historic properties	136	The shortfall in receipts relates to outstanding concession fees at year end.
Miscellaneous, including fees, interest and disposals etc	(766)	The increase in miscellaneous receipts is due to the sale of state property.
Receipts from pension-related deduction on public service remuneration	274	The shortfall was due to an increase in the annual PRD exemption threshold.

4.2 Extra receipts payable to the Exchequer

	2015	2014
	€000	€000
Balance at 1 January	—	0.2
Receipts from sale of state property	—	1.7
Balances on dormant suspense accounts	4.4	—
Transferred to Exchequer	(4.4)	(1.9)
Balance at 31 December	—	—

5 Employee Numbers and Pay

	2015	2014
Number of staff at year end (full time equivalents)		
Civil service grades	572	550
OPW specific grades	976	1,015
	<u>1,548</u>	<u>1,565</u>
	2015	2014
	€000	€000
Pay	73,202	73,142
Higher, special or additional duties allowance		
Civil service grades	217	240
OPW specific grades	430	453
Overtime		
Civil service Grades	99	111
OPW specific grades	2,779	2,891
Extra attendance, shift and roster		
OPW specific grades	2,195	2,153
Employer's PRSI	<u>6,528</u>	<u>6,515</u>
Total pay	<u>85,450</u>	<u>85,505</u>

The total pay figure is inclusive of pay in programme subheads A.1, A.4, A.5, A.6, B.1, B.3, B.7, and B.11 and includes pay for an additional 394 temporary and seasonal staff in 2015 (2014: 490 additional staff).

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2015 €	Maximum individual payment 2014 €
Higher, special or additional duties				
Civil service grades	70	3	16,066	11,424
OPW specific grades	733	1	18,252	17,041
Overtime				
Civil service grades	29	1	16,164	12,022
OPW specific grades	861	80	33,475	27,084
Extra attendance, shift and roster				
OPW specific grades	715	20	21,463	15,452
Number of individuals who received extra remuneration in more than one category				
Civil service grades	2	1	23,372	13,997
OPW specific grades	849	122	34,150	32,375

5.2 Overpayments

The amount of overpayments arising in 2015 was €78,442 in relation to 71 individual cases. Of this, €49,397 has been recouped. The amount of overpayments arising in 2014 was €48,529 in relation to 47 individual cases of which €40,521 has been recovered to date.

5.3 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €43,734.

6 Miscellaneous

6.1 Legal costs

	Number of cases	Legal costs paid by the department €000	Legal costs awarded €000	Compensation awarded €000	2015 Total €000	2014 Total €000
Claims by employees						
Personal injury claims settled in 2015	2	—	—	43	43	260
Settled in a previous year or ongoing	4	69	62	—	131	—
Claims by members of the public						
Personal injury claims settled in 2015	11	39	111	387	537	502
Settled in a previous year or ongoing	13	56	126	—	182	—
Loss or damage claims settled in 2015	6	—	—	4	4	7
Other						
Legal costs in relation to High Court judgement	1	—	240	—	240	4,669
		164	539	434	1,137	5,438

6.2 Contingent Liability

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

6.3 Provision of Agency Services

In addition to expenditure on Vote 13, the OPW also acts as an agent, and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the OPW by the sponsoring department/agency and appears as a charge on the account of the client organisation. The total expenditure in 2015 was €18.9 million of which the main areas of expenditure were major capital works (€7.9 million), schools programme (€6 million), maintenance works (€3 million), leasing of accommodation (€12 million), local loans (€5 million) and property management (€9 million).

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

6.4 Interest and Compensation

Penalty interest and compensation payments amounting to €17,741 were made by OPW in 2015 under the Prompt Payment of Accounts Act 1997, in respect of late payments (2014: €18,106). The total value of payments made by OPW in 2015 amounted to €385 million and the total number of reckonable payments were 79,157.

6.5 Services supplied to Departments and Offices 2015 (Subhead B8 Rents)

Departments, etc	2015 Estimate provision €000	2015 Outturn €000	2014 Outturn €000
Houses of the Oireachtas	949	648	1,040
Taoiseach	56	—	61
Attorney General	75	94	82
Central Statistics Office	605	624	663
Director of Public Prosecutions	1,227	1,016	1,344
Chief State Solicitor's Office	672	658	736
Finance	88	289	97
Comptroller and Auditor General	459	516	650
Revenue Commissioners	14,960	14,354	16,393
Public Expenditure and Reform	989	1,113	1,084
Office of Public Works	4,252	2,664	4,180
Valuation Office	666	510	729
Public Appointments Service	1,794	1,935	1,966
Shared Services	497	818	545
Ombudsman	993	1,056	1,088
Garda Síochána	7,441	8,294	8,153
Prisons	129	133	142
Courts Service	601	659	658
Property Registration Authority	242	191	265
Justice and Equality	9,728	10,013	10,857
Environment, Community and Local Government	660	350	724
Education and Skills	3,244	3,188	3,555
Foreign Affairs and Trade	3,658	3,990	4,161
Communications, Energy and Natural Resources	3,244	3,531	3,554
Agriculture, Food and the Marine	2,231	2,304	2,444
Transport, Tourism and Sport	3,499	3,275	3,833
Jobs, Enterprise and Innovation	5,197	5,641	5,695
Arts, Heritage and the Gaeltacht	1,777	1,885	1,837
National Gallery ^a	—	—	110
Defence	293	174	321
Social Protection	12,113	13,436	13,451
Health	1,287	1,215	1,311
Health Services Executive ^a	—	—	99
Children and Youth Affairs	1,985	2,036	2,175
Office of Government Procurement	273	465	299
Irish Human Rights and Equality Authority Commission ^b	180	6	—
Total	86,064	87,081	94,302

^a The National Gallery Vote and Health Service Executive Vote ceased to exist in 2014.

^b The Irish Human Rights and Equality Authority Commission Vote was created in 2015.

