



Appropriation Account 2013

Vote 29

Communications, Energy and Natural Resources

Introduction

As Accounting Officer for Vote 29, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2013 for the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year and
- (b) provided for capital supply services in 2013 out of unspent 2012 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €18.86 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;

Depreciation

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

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

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

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

Financial Control Environment

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

- Financial responsibilities have been assigned at management level with corresponding accountability. Detailed monthly reporting to the Management Committee, combining key financial information, is in place. This enables effective management of outputs, efficiency and ensures value for money.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department. This is part of the business planning process for all divisions. The purpose of the system is to identify and assess the risks and outline measures to control and manage the risks to which the Department may be exposed. The Risk Management System is reviewed on an ongoing basis.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.
- During the year, six contracts with a total value of €683,672 were listed in my annual return in respect of Circular 40/2002. Two of these contracts related to the procurement of specific security requirements of the National Cyber Security Centre, two were in respect of single suppliers of licensed software, one was in respect of the specialised nature of the work while the other was an extension of an existing contract due to the lack of suitable tenders received following the tendering process.

Internal Audit and Audit Committee

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

Mark Griffin

Accounting Officer

Department of Communications, Energy and Natural Resources

28 March 2014

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

Vote 29 Communications, Energy and Natural Resources

I have audited the appropriation account for Vote 29 Communications, Energy and Natural Resources for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

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

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

Responsibility of the Comptroller and Auditor General

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

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

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

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

Scope of audit

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

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

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 29 Communications, Energy and Natural Resources for the year ended 31 December 2013.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Communications, Energy and Natural Resources. The appropriation account is in agreement with the books of account.

Reporting on matters arising from audit

Chapter 8 of my report on the accounts of the public services for 2013 deals with the operation of the emergency call answering.

Seamus McCarthy
Comptroller and Auditor General

18 August 2014

Vote 29 Communications, Energy and Natural Resources Appropriation Account 2013

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Communications		36,835	22,553
B	Broadcasting		247,899	242,046
C	Energy			
	<i>Current year provision</i>	72,733		
	<i>Deferred surrender</i>	10,400	83,133	74,774
D	Natural Resources		26,562	22,536
E	Inland Fisheries		31,967	31,755
<hr/>				
Gross expenditure				
	<i>Current year provision</i>	415,996		
	<i>Deferred surrender</i>	10,400	426,396	393,664
<hr/>				
<i>Deduct</i>				
F	Appropriations-in-aid		242,601	237,231
<hr/>				
Net expenditure				
	<i>Current year provision</i>	173,395		
	<i>Deferred surrender</i>	10,400	183,795	156,433
<hr/>				
			183,795	156,433
			183,795	168,242

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.

	2013	2012
	€	€
Surplus	27,361,725	41,291,942
Deferred surrender	8,500,000	10,400,000
Surplus to be surrendered	<u>18,861,725</u>	<u>30,891,942</u>

Analysis of administration expenditure

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	15,749	14,825	14,911
ii	Travel and subsistence	582	415	438
iii	Training and development and incidental expenses	1,058	606	413
iv	Postal and telecommunications services	529	386	399
v	Office equipment and external IT services	3,100	2,840	2,898
vi	Office premises expenses	732	678	924
vii	Consultancy services and value for money and policy reviews	1,901	1,273	919
viii	Equipment, stores and maintenance	117	102	103
ix	EU Presidency	1,000	504	80
		24,768	21,629	21,085

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013	2012
	€000	€000
Programme cost	372,035	384,477
Pay	15,002	14,972
Non pay	6,627	6,113
Gross expenditure	393,664	405,562
<i>Deduct</i>		
Appropriations-in-aid	237,231	237,320
Net expenditure	156,433	168,242
Changes in capital assets		
Purchases cash	(630)	
Depreciation	1,432	
Loss on disposal	3	1,211
Changes in assets under development		
Cash payments	(1)	(9)
Changes in net current assets		
Decrease in closing accruals	(101)	
Decrease in stock	5	1,534
Direct expenditure	157,141	170,978
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	13,144	12,695
Notional rents	3,253	3,266
Net programme cost	173,538	186,939

1.1 Net Allied Services Expenditure

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

	2013	2012
	€000	€000
Vote 7 Finance	73	71
Vote 12 Superannuation and Retired Allowances	e 8,700	8,831
Vote 13 Office of Public Works	e 4,329	3,766
Central Fund - Ministerial pensions	e 42	27
	<u>13,144</u>	<u>12,695</u>

"e" indicates that the number is an estimate value or an apportioned cost

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	4,560	5,366
Capital assets under development	2.3	27	26
		4,587	5,392
Current assets			
Bank and cash	2.4	13,255	31,194
Stocks	2.5	229	234
Prepayments		112	84
Accrued income		800	615
Other debit balances	2.6	138	132
Total current assets		14,534	32,259
Less current liabilities			
Accrued expenses		387	276
Other credit balances	2.7	1,857	1,437
Net liability to the exchequer	2.8	11,536	29,889
Deferred income		101	101
Total current liabilities		13,881	31,703
Net current assets		653	556
Net assets		5,240	5,948
Represented by:			
State funding account	2.1	5,240	5,948

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		5,948	8,684
Disbursements from the Vote			
Estimate provision	Account	183,795	
Deferred surrender		(8,500)	
Surplus to be surrendered	Account	(18,862)	
Net vote		156,433	168,242
Expenditure (cash) borne elsewhere	1	13,144	12,695
Non cash expenditure – notional rent	1	3,253	3,266
Net programme cost	1	(173,538)	(186,939)
Balance at 31 December		5,240	5,948

2.2 Capital Assets

	Land and buildings	Office furniture	Office and IT equipment	Specialist equipment and motor vehicles	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2013	859	1,253	20,565	3,851	26,528
Additions	—	6	519	105	630
Disposals	—	(56)	(672)	—	(728)
Cost or valuation at 31 December 2013	859	1,203	20,412	3,956	26,430
Accumulated depreciation					
Opening balance at 1 January 2013	—	1,172	16,924	3,067	21,163
Depreciation for the year	—	23	1,205	204	1,432
Depreciation on disposals	—	(55)	(670)	—	(725)
Cumulative depreciation at 31 December 2013	—	1,140	17,459	3,271	21,870
Net assets at 31 December 2013	859	63	2,953	685	4,560
Net assets at 31 December 2012	859	81	3,641	785	5,366

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

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

Land and buildings relates to the GPO Henry Street Arcade.

The Minister for Communications, Energy and Natural Resources has a beneficial interest in Metropolitan Area Networks (MANs), the construction of which was funded jointly with certain local authorities and the European Regional Development Fund. The Department has contributed a total of €159 million to the MANs up until 31 December 2013. This interest has not been recognised in capital assets because the local authorities are the legal owners of the lands under which the networks have been built. Local authorities are recognising the MANs as assets in their financial statements.

2.3 Capital Assets under Development

at 31 December

	Computer applications and research
	€000
Amounts brought forward at 1 January 2013	26
Cash payments for the year	1
Transferred to the asset register	—
Amounts carried forward at 31 December 2013	<u>27</u>

2.4 Bank and Cash

at 31 December

	2013	2012
	€000	€000
PMG balances and cash	13,255	31,499
Orders outstanding	—	(305)
	<u>13,255</u>	<u>31,194</u>

2.5 Stocks

at 31 December

	2013	2012
	€000	€000
IT equipment	25	28
Geological Survey of Ireland	197	198
Stationery	7	8
	<u>229</u>	<u>234</u>

2.6 Other Debit Balances

at 31 December

	2013	2012
	€000	€000
Refund of PRSI due from State	1	1
Other	137	131
	<u>138</u>	<u>132</u>

2.7 Other Credit Balances **2013** **2012**
at 31 December **€000** **€000**

Amounts due to the State

Withholding Tax	162	99
Relevant Contract Tax	—	313
Value Added Tax	264	233
Contributory Pension Scheme	—	2
Extra Exchequer Receipts	132	—
Voluntary surrender of pay	—	4
	<u>558</u>	<u>651</u>
Suspense	1,299	786
	<u>1,857</u>	<u>1,437</u>

2.8 Net Liability to the Exchequer **2013** **2012**
at 31 December **€000** **€000**

Surplus to be surrendered	18,862	30,892
Deferred surrender	8,500	10,400
Exchequer grant undrawn	(15,826)	(11,403)
Net liability to the Exchequer	<u>11,536</u>	<u>29,889</u>

Represented by:**Debtors**

Bank and cash	13,255	31,194
Debit balances: suspense	137	131
Due from the State	1	1
	<u>13,393</u>	<u>31,326</u>

Creditors

Due to State	(558)	(651)
Credit balances: suspense	(1,299)	(786)
	<u>(1,857)</u>	<u>(1,437)</u>
	<u>11,536</u>	<u>29,889</u>

2.9 Commitments	2013	2012
at 31 December	€000	€000

(a) Global commitments

(i) Procurement subheads	50,876	27,048
(ii) Grant subheads	108,524	119,664
	<u>159,400</u>	<u>146,712</u>

(b) Multi-annual capital commitments

	Expenditure to 31 December 2012	Expenditure in 2013	Subsequent years	Project total 2013	Project total 2012
Project	€000	€000	€000	€000	€000
ICT programmes	255,828	5,280	42,262	303,370	275,390
Multimedia developments	29,834	3,848	14,050	47,732	43,834
Sustainable energy programmes	163,411	49,447	10,497	223,355	176,197
Energy research programmes	18,101	3,684	678	22,463	18,903
Mining services	11,259	4	3,330	14,593	14,259
Geoscience initiatives	12,278	2,337	6,734	21,349	16,089
National Seabed Survey	26,570	3,036	9,000	38,606	28,970
TG4	6,145	920	4,293	11,358	10,275
	<u>523,426</u>	<u>68,556</u>	<u>90,844</u>	<u>682,826</u>	<u>583,917</u>

Expenditure figures for 2013 and prior years relate only to projects with future legally binding commitments.

Significant variations

An explanation is provided below where multi-annual commitments increased by more than €500,000 from 2012 to 2013.

Project	Amount of increase €000	Explanation
ICT programmes	27,980	Increased contractual commitment under the National Postcode System and National Broadband Scheme.
Multimedia developments	3,898	State's commitment to investment in the National Digital Research Centre for a further 5 years in 2013.
Sustainable energy programmes	47,158	Additional commitments under the Better Energy grant Schemes aimed at stimulating energy efficiency in private residential housing, low-income homes and in the public and commercial sectors.
Energy research programmes	3,560	Additional commitments under the Ocean Energy Research Programme.

Project	Total cost increase €000	Explanation
Geoscience initiatives	5,260	New suite of projects being launched from 2014 onwards under the Geoscience Initiatives.
National Seabed Survey	9,636	Additional commitments for offshore mapping under the INFOMAR National Seabed Programme
TG4	1,083	Additional commitments for completion of upgrade to high definition.

2.10 Land Remediation

Site	Expenditure to 31 December 2012 €000	Expenditure in 2013 €000	Subsequent years €000	Total €000
Avoca Mine	685	—	3,000	3,685
Silvermines	11,188	2	400	11,590
Environmental monitoring at Avoca and Silvermines	—	171	279	450
	<u>11,873</u>	<u>173</u>	<u>3,679</u>	<u>15,725</u>

Avoca Mine Site

The Government has allocated €3 million to address essential health and safety issues at the Avoca mine site over a three year period, commencing in 2014. This follows on from a major study on the management and remediation of the Avoca mine site that was undertaken between 2006 and 2008.

Silvermines

Remediation of six mine sites at Silvermines was undertaken from 2007 to 2011 and the project is effectively completed, until resources are available for the final phase. A provision of €400,000 has been made for 2014 in respect of land acquisition and contingencies that may arise from ongoing environmental monitoring designed to detect any changes at the site. It is estimated that this contingency will continue to be required in subsequent years.

Environmental Monitoring at Avoca and Silvermines

It is estimated that an additional amount of €450,000 may also be required over 2016 - 2018 in respect of continued monitoring of the Avoca and Silvermines sites.

2.11 Contingent Liabilities

There is potential for financial liabilities to arise in 2014 and subsequent years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

3 Programme Expenditure by Subhead

		2013		2012
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
A	Communications			
A.1	Administration - pay	4,092	3,847	3,020
A.2	Administration - non pay	3,064	2,232	1,179
A.3	Information and communications technology programme	20,291	8,404	4,826
A.4	Multimedia developments	5,995	5,868	7,415
A.5	Information society	2,891	2,202	270
A.6	Change Management Fund for non-commercial bodies funded by the Department	1	—	—
A.7	Other services	501	—	—
		36,835	22,553	16,710

Significant variations

Overall, the expenditure in relation to Programme A was €14.28 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Information and communications technology programme	11,887	Savings primarily due to: (a) the better than expected cost of service provision achieved under phase 2 of the national rollout of the Second Levels Schools Broadband Project (b) less expenditure than anticipated in the National Post Codes project as the contract to develop and operate the postcode system was not awarded until December.
Information society	689	Savings due to lower support and maintenance charges in respect of the communications network laboratory and expenditure relating to a national awareness campaign for the National Digital Strategy being deferred until 2014.
Other services	501	The savings arose as capital contingency funds were not required.

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B	Broadcasting			
B.1	Administration - pay	881	830	1,042
B.2	Administration - non pay	463	365	336
B.3	Grant to Radio Telefís Éireann for broadcasting licence fees (grant-in-aid)	185,724	181,538	179,200
B.4	Payment to An Post for collection of broadcasting licence fees	12,457	11,244	12,397
B.5	Deontas i leith Theilifís na Gaeilge (deontas-i-gcabhair)	33,670	33,670	33,585
B.6	Broadcasting Fund	14,704	14,399	14,184
B.7	Grants for digital terrestrial television	—	—	2,312
		247,899	242,046	243,056

Significant variations

Overall, the expenditure in relation to Programme B was €5.85 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Grant to Radio Telefís Éireann for broadcasting licence fees (grant-in-aid)	4,186	Grant payments to RTÉ are vote neutral and are dependent on TV licence income which was lower than anticipated.
Payment to An Post for collection of broadcasting licence fees	1,213	These payments are vote neutral and are based on television licence sales income which was lower than anticipated.

	2013		2012
	Estimate provision		Outturn
	€000	€000	€000
C Energy			
C.1 Administration - pay		4,373	4,111
C.2 Administration - non pay		2,161	1,573
C.3 Sustainable Energy Authority of Ireland - administration and general expenses (grant-in-aid)		7,607	6,936
C.4 Sustainable energy programmes (cash limited)			
	<i>Current year provision</i>	46,819	
	<i>Deferred surrender</i>	10,400	56,937
C.5 Energy research programmes (cash limited)		11,500	5,048
C.6 Strategic energy infrastructure		1	—
C.7 Gas services		32	32
C.8 Subscriptions to international organisations		240	137
		83,133	74,774
			90,966

Significant variations

Overall, the expenditure in relation to Programme C was €8.36 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Sustainable Energy Authority of Ireland - administration and general expenses (grant-in-aid)	671	Savings on payroll costs due to fewer vacancies being filled than anticipated.
Energy research programmes (cash limited)	6,452	Savings arose as expenditure on ocean energy development did not materialise as quickly as anticipated, and there was less than anticipated uptake on demand led schemes under the Renewable Energy Research, Demonstration and Development Programme.
Subscriptions to international organisations	103	Saving arose due to the delay in concluding a new international agreement with the International Renewable Energy Agency.

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
D	Natural Resources			
D.1	Administration - pay	5,696	5,362	6,372
D.2	Administration - non pay	2,726	2,143	2,761
D.3	Petroleum services	398	280	1,119
D.4	Mining services	3,692	1,088	259
D.5	GSI services	600	632	466
D.6	Geoscience initiatives	2,400	2,337	2,436
D.7	National seabed survey	3,000	3,036	3,044
D.8	Ordnance Survey Ireland (grant-in-aid)	7,915	7,515	8,466
D.9	Subscriptions to international organisations	135	143	126
		26,562	22,536	25,049

Significant variations

Overall, the expenditure in relation to Programme D was €4.03 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Petroleum services	118	Savings due to the deferral until 2014 of a strategic environmental assessment for oil and gas in Ireland's Offshore Atlantic Basins.
Mining services	2,604	Savings due to delays in the commencement of remedial works at the State owned Avoca mine and lower mining compensation payments than anticipated.
Ordnance Survey Ireland (grant-in-aid)	400	Savings due to lower annual pension payments than budgeted.

		2013		2012
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
E	Inland Fisheries			
E.1	Administration - pay	907	852	1,192
E.2	Administration - non pay	405	314	376
E.3	Inland fisheries	30,655	30,589	28,213
		31,967	31,755	29,781

Significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount estimated by more than €100,000 and by more than 5% (25% in the case of administration subheads). However, no outturn in this programme met these criteria in 2013.

4 Receipts

4.1 Appropriations-in-aid	2013		2012
	Estimated	Realised	Realised
	€000	€000	€000
1. Proceeds of fines in respect of fishery offences	50	34	36
2. Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	12,331	11,359	12,376
3. Petroleum Infrastructure Support Group	192	227	1,104
4. Broadcasting licence fees	222,130	216,426	215,028
5. Geological Survey Ireland income	1,215	1,809	1,344
6. Rent on properties in GPO	223	258	222
7. Emergency call answering service	250	—	250
8. Miscellaneous	2,333	3,093	2,815
9. Receipts from pension-related deduction on public service remuneration	3,877	4,025	4,145
Total	242,601	237,231	237,320

Miscellaneous	2013	2012
	€000	€000
Pension contributions from agencies	1,010	1,596
Costs recovered from other bodies	238	56
Corrib verification process	432	255
Recoupment of EU Presidency expenditure	203	—
Royalties in respect of Metropolitan Area Networks	760	786
Digital switchover refund	177	—
National Seabed Survey refund	150	—
Other	123	122
Total	3,093	2,815

Explanation of significant variations

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

Description	Less/ (more) than provided €000	Explanation
Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	972	Lower receipts than anticipated due to a reduced level of extraction of privately owned minerals during the year.
Broadcasting licence fees	5,704	Broadcasting licence fees are dependent on television licence sales and it is not possible to estimate precisely the level of receipts.
Geological Survey Ireland income	(594)	Receipts higher than anticipated due to the Tellus Border Geological Project being ahead of schedule.
Emergency call answering service	250	This is a Vote neutral project. As the details of the projects to be funded under this measure were not finalised during the year no expenditure was incurred and no income was recognised.
Miscellaneous	(760)	Receipts higher than anticipated mainly due to a refund of grant monies from the SEAI and the recoupment of EU presidency costs.

4.2 Extra receipts payable to the Exchequer

Receipts totaling €143,057 were collected for transfer to the Exchequer during the year. Receipts collected and transferred to the Exchequer in the year amounted to €11,537. These receipts related to a voluntary surrender of pay. A total of €131,520 was received from the Sustainable Energy Authority of Ireland. €100,101 related to profit made from the International Conference on Ocean Energy in 2012 and €31,419 related to refunds of EU funded projects. These amounts were received in late 2013 and were transferred to the exchequer in early 2014.

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents)		
Department	246	248
Agencies	891	900
	1,137	1,148
	2013	2012
	€000	€000
Pay	35,112	27,329
Higher, special or additional duties allowance	307	125
Other allowances	1,286	1,400
Overtime	156	199
Employer's PRSI	2,861	2,872
Total pay	39,722	31,925

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

5.1 Department

	2013	2012
	€000	€000
Pay	13,966	13,951
Higher, special or additional duties allowance	108	103
Other allowances	78	106
Overtime	62	43
Employer's PRSI	788	769
Total pay	15,002	14,972

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties	13	7	16,587	20,614
Other allowances	32	2	13,198	12,227
Overtime	37	—	9,931	11,270

Certain individuals received extra remuneration in more than one category.

5.2 Agencies

	2013	2012
	€000	€000
Pay	21,146	13,378
Higher, special or additional duties allowance	199	22
Other allowances	1,208	1,294
Overtime	94	156
Employer's PRSI	2,073	2,103
Total pay	24,720	16,953

Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties	6	2	12,062	12,565
Other allowances	312	—	9,291	11,263
Overtime	38	1	10,588	18,233

Certain individuals received extra remuneration in more than one category.

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

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

5.3 Other Remuneration Arrangements

An ex-gratia payment of €11,486 was made to a former Departmental employee in respect of agreed retirement benefits.

6 Miscellaneous

6.1 EU Funding

The outturn shown for Subhead A.3 – Information and communications technology programme for 2013 of €8.40 million (2012: €4.83 million) includes expenditure of €1.57 million (2012: €1.09 million) which was co-financed from the European Regional Development Fund.

6.2 Committees and Commissions

€705 (2012: €56,267) was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal.

6.3 Legal costs

Legal costs paid during the year are categorised as follows:

	2013	2012
	€000	€000
Legal fees	—	—
Compensation costs	154	—
	<u>154</u>	<u>—</u>

6.4 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2013

	2013	2012
	€000	€000
Balance at 1 January	8,116	7,284
Receipts	295	1,109
Payments	(273)	(277)
Balance at 31 December	<u>8,138</u>	<u>8,116</u>

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

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

6.5 Carryover to 2014

Under the provisions of Section 91 of the Finance Act 2004, €8.5 million of unspent allocation in respect of the capital elements of Subhead C.4 was carried forward to 2014.