

## **Vote 10: Office of Public Works**

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## Introduction

As Accounting Officer for Vote 10, 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 2010 for the salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2010 out of unspent 2009 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 Appropriation Account has been compiled in accordance with the Statement of Accounting Policies and Principles with the exceptions listed here.

#### (a) Operating Cost Statement

This statement includes amounts for notional rents on State-owned office accommodation. It does not include unique or prestige buildings or properties in the OPW property portfolio such as Áras an Uachtaráin, Leinster House and Dublin Castle, to which standard rental values would not be applicable.

#### (b) Statement of Capital Assets : Valuation of Land and Buildings

(i) The valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value. For the major part of the portfolio, estimates are based on building cost norms and standard land values have been used.

(ii) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle, Áras an Uachtaráin and Leinster House.

(iii) State-owned properties occupied and owned by OPW itself have been valued on the “existing use” basis.

(vi) Properties purchased since 1 January 1995 have been valued at acquisition cost.

(v) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is not significant in the context of the overall OPW property portfolio.

(vi) OPW has commenced a review of the current valuation methodologies being used.

#### (c) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2010, are not shown as Capital Assets Under Development.

**(d) Depreciation**

Plant & Machinery Assets are depreciated on a straight line basis over their estimated useful life.

**Statement on Internal Financial Control**

A statement on internal financial control in the standard format for the year ended 31 December 2010 has been submitted with this account to the Comptroller and Auditor General.

**C. McGRATH**  
Accounting Officer  
Office of Public Works  
31 March 2011

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 10: Office of Public Works for 2010 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of Public Works. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2010.

Chapter 9 and 18 of my annual report refers to certain matters which I considered it appropriate to report on in accordance with Section 3 (10) of the Comptroller and Auditor General (Amendment) Act, 1993.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

**JOHN BUCKLEY**

Comptroller and Auditor General  
29 July 2011

## Vote 10 Office of Public Works Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
€000	€000	€000	€000
<b>Administration</b>			
A.1. Salaries, wages and allowances	38,794	37,429	42,142
A.2. Travel and subsistence	1,476	940	1,096
A.3. Incidental expenses	1,200	793	869
A.4. Postal and telecommunications services	1,563	1,840	2,189
A.5. Office machinery and other office supplies and related services	2,070	2,729	3,225
A.6. Office premises expenses	1,314	1,482	1,245
A.7. Consultancy services	22	33	20
A.8. Value for money and policy reviews	35	46	16
<b>Other Services</b>			
B. President's household staff: wages and allowances	814	815	877
C.1. Grant to Zoological Society of Ireland	3,000	2,500	3,000
C.2. Grants for certain refurbishment works	1,500	2,000	3,475
C.3. Grant to Louvain Institute	—	—	2,875
D. Purchase of sites and buildings	3,000	8,193	5,286
E. New works, alterations and additions			
<i>Current Year Provision</i>	63,362		
<i>Deferred Surrender</i>	20,279		
	83,641	88,977	120,591
F.1. Maintenance and supplies	36,730	35,446	39,521
F.2. Government publications services	266	270	351
F.3. Rents, rates, etc.	127,700	127,908	148,994
F.4. Fuel, electricity, water, cleaning materials, etc.	1,423	1,706	1,690
F.5. National Public Procurement Operations Unit	769	496	100
F.6. Unitary Payments	45,750	41,031	—
G. Purchase and maintenance of engineering plant and machinery and stores	2,920	2,821	2,946
H.1. Hydrometric and hydrological investigation and monitoring	1,489	1,305	1,396
H.2. Flood risk management	50,000	38,633	36,462
H.3. Drainage - maintenance	16,821	16,807	17,713
I. Heritage services	37,382	39,210	42,273

		2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000	€000
<b>Gross Expenditure</b>				
<i>Current Year Provision</i>	439,400			
<i>Deferred Surrender</i>	<u>20,279</u>			
		<b>459,679</b>	<b>453,410</b>	<b>478,352</b>
<b>Deduct</b>				
J. <b>Appropriations-in-aid</b>		<u><b>25,231</b></u>	<u><b>27,965</b></u>	<u><b>31,447</b></u>
<b>Net Expenditure</b>				
<i>Current Year Provision</i>	414,169			
<i>Deferred Surrender</i>	<u>20,279</u>			
		<u><b>434,448</b></u>	<u><b>425,445</b></u>	<u><b>446,905</b></u>
<b>Surplus for the year</b>			<b>€9,003,250</b>	<b>€26,839,879</b>
<b>Deferred surrender</b>			<b>€5,000,000</b>	<b>€20,279,000</b>
<b>Surplus to be surrendered</b>			<u><u><b>€4,003,250</b></u></u>	<u><u><b>€6,560,879</b></u></u>

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2010

	2010	2009
€000	€000	€000
Expenditure on administration	45,292	50,802
Expenditure on services and programmes	408,118	427,550
<b>Gross expenditure</b> <sup>1</sup>	<u>453,410</u>	<u>478,352</u>
Deduct		
<b>Appropriations-in-aid</b>	27,965	31,447
<b>Net expenditure</b>	<u>425,445</u>	<u>446,905</u>
<b>Changes in capital assets</b>		
Purchases cash	(29,742)	
Disposals cash <sup>2</sup>	110	
Depreciation	6,770	
Loss on Disposals	<u>35</u>	(39,392)
<b>Changes in assets under development</b>		
Cash payments	(47)	(370)
<b>Changes in net current assets</b>		
Increase in closing accruals	783	
Decrease in stock	60	(22,699)
	<u>403,414</u>	<u>384,444</u>
<b>Direct Expenditure</b>		
Expenditure on services provided free to other Departments (Allied Services)	(187,724)	(219,351)
Expenditure on services where OPW acts as client <sup>3</sup>	<u>(107,872)</u>	<u>(61,652)</u>
<b>Direct Expenditure</b> (excluding Allied Services and services where OPW acts as client)	107,818	103,441
<b>Expenditure Borne Elsewhere</b>		
Vote 7 - Superannuation and retired allowances	22,139	21,752
Notional Rents	3,674	6,657
	<u>25,813</u>	<u>28,409</u>
<b>Total operating cost</b> <sup>4</sup>	<u><u>133,631</u></u>	<u><u>131,850</u></u>

<sup>1</sup> This figure is derived from the gross outturn on Vote 10 only (€453.410m) whereas the total financial transactions of the OPW during 2010, including direct expenditure incurred by OPW and charged to other Votes, amounted to €566m.

<sup>2</sup> The disposals cash figure does not include proceeds from the sale of property in 2010, to the value of €5m, which was lodged directly to the Exchequer (Note 4.2 refers).

<sup>3</sup> The Direct Expenditure figure has been reduced by an amount of €107.9m 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 National Convention Centre etc.) The cost of such works and grants do not form part of the running costs of OPW.

<sup>4</sup> The Operating Cost figure does not include an amount for notional income.

(i) Notional rents receivable by the OPW on State-owned properties are estimated at some €104m.

(ii) Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

**2 Statement of Assets and Liabilities as at 31 December 2010**

	Note	2010 €000	2009 €000
<b>Capital Assets</b>	2.1	3,268,717	3,200,830
<b>Capital Assets under Development</b>	2.2	81	1,592
		<b>3,268,798</b>	<b>3,202,422</b>
<b>Current Assets</b>			
Bank and cash	2.3	40,759	63,333
Stocks	2.4	2,239	2,299
Prepayments		33,001	28,022
Accrued Income		3,125	7,334
Other Debit Balances	2.5	4,160	10,418
<b>Total Current Assets</b>		<b>83,284</b>	<b>111,406</b>
<b>Less Current Liabilities</b>			
Accrued Expenses		7,816	6,609
Deferred Income		865	417
Other Credit Balances	2.6	38,916	47,069
Net Liability to the Exchequer	2.7	6,003	26,682
<b>Total Current Liabilities</b>		<b>53,600</b>	<b>80,777</b>
<b>Net Current Assets</b>		<b>29,684</b>	<b>30,629</b>
<b>Net Assets</b>		<b>3,298,482</b>	<b>3,233,051</b>

**2.1 Statement of Capital Assets**

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2010	3,173,331	39,105	22,340	17,304	3,252,080
Additions	68,370	3,260	1,798	1,403	74,831
Disposals	—	(2,157)	(2,850)	(53)	(5,060)
Cost or valuation at 31 December 2010	<b>3,241,701</b>	<b>40,208</b>	<b>21,288</b>	<b>18,654</b>	<b>3,321,851</b>
<b>Accumulated Depreciation</b>					
Opening balance at 1 January 2010	—	24,683	16,535	10,032	51,250
Depreciation for the year	—	3,518	2,069	1,183	6,770
Depreciation on disposals	—	(2,048)	(2,809)	(29)	(4,886)
Cumulative depreciation at 31 December 2010	—	<b>26,153</b>	<b>15,795</b>	<b>11,186</b>	<b>53,134</b>
<b>Net Assets at 31 December 2010</b>	<b>3,241,701</b>	<b>14,055</b>	<b>5,493</b>	<b>7,468</b>	<b>3,268,717</b>
<b>Net Assets at 31 December 2009</b>	<b>3,173,331</b>	<b>14,422</b>	<b>5,805</b>	<b>7,272</b>	<b>3,200,830</b>

**2.2 Capital Assets under Development**

	Plant and Machinery €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2010	927	665	1,592
Cash payments for the year	47	—	47
Transferred to asset register	(412)	(665)	(1,077)
Adjustment	(481)	—	(481)
Amounts carried forward at 31 December 2010	<b>81</b>	<b>—</b>	<b>81</b>

**2.3 Bank and Cash**

	2010 €000	2009 €000
Bank balances	67,583	98,635
Orders outstanding	(26,824)	(35,302)
	<b>40,759</b>	<b>63,333</b>

<b>2.4 Stocks</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Engineering stocks	1,118	1,090
Heritage depot stocks	728	445
Building materials	325	650
Paper and stationery	59	94
Miscellaneous stocks	9	20
	<u>2,239</u>	<u>2,299</u>
	<u><u>2,239</u></u>	<u><u>2,299</u></u>
<b>2.5 Other Debit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Maintenance Accounts	3,086	8,757
Pension refunds due from the Department of Finance	831	220
Rent Accounts	—	1,236
Service Charges	181	114
ACG Accounts	—	57
Fishery Harbours	59	32
Barretstown Castle	3	2
	<u>4,160</u>	<u>10,418</u>
	<u><u>4,160</u></u>	<u><u>10,418</u></u>
<b>2.6 Other Credit Balances</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
<b>Amounts due to the State</b>		
Income Tax	834	1,004
Income Levy	147	159
Pay Related Social Insurance	1,097	1,177
Professional Services Withholding Tax	975	862
Value Added Tax	3,540	5,480
Pension contributions	264	129
Receipts from sales of State property	26	87
Loan repayments	908	47
	<u>7,791</u>	<u>8,945</u>
	<u><u>7,791</u></u>	<u><u>8,945</u></u>
Payroll deductions held in suspense	961	1,104
Sundry Works accounts	19,490	29,316
Health & Safety works	92	850
MSC non payroll accounts	4,925	1,928
Per cent for Art scheme	3,007	3,124
Site acquisitions for Department of Education	947	167
Furniture services	1,260	1,212
Prison projects	199	423
Rent accounts	244	—
	<u>38,916</u>	<u>47,069</u>
	<u><u>38,916</u></u>	<u><u>47,069</u></u>

<b>2.7 Net Liability to the Exchequer</b>	<b>2010</b>	<b>2009</b>
at 31 December	€000	€000
Surplus to be surrendered	4,003	6,561
Deferred Surrender	5,000	20,279
Exchequer grant undrawn	(3,000)	(158)
Net liability to the Exchequer	<u>6,003</u>	<u>26,682</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	40,759	63,333
Debit balances: suspense	4,160	10,418
	<u>44,919</u>	<u>73,751</u>
<b>Creditors</b>		
Due to State	(7,791)	(8,945)
Credit balances: suspense	(31,125)	(38,124)
	<u>(38,916)</u>	<u>(47,069)</u>
	<u>6,003</u>	<u>26,682</u>

## 2.8 Commitments

### (A) Non Capital Commitments

The figure for non-capital commitments likely to arise in 2011 and subsequent years is estimated to be €2,606,411 excluding the National Convention Centre, (see below).

There were commitments outstanding at the end of 2010 in respect of rental of leased properties - 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 €114m in 2011.

### (B) Multi-annual Capital Commitments

The following table details expenditure in 2010 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2010.

	€
Expenditure in 2010	78,318,684
Commitments to be met in subsequent years (2011 - 2014)	115,093,601

There is also a commitment in relation to the National Conference Centre to pay €380m (in net present value terms at April 2007) over the next 24 years. The first instalment was paid in 2010.

**(C) Major Capital Projects**

Expenditure was incurred on eleven ongoing major projects during 2010 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

	<b>Cumulative Expenditure to 31 December 2009</b>	<b>Expenditure in 2010</b>	<b>Subsequent Years</b>	<b>Total Estimated Project Cost</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Project</b>				
Newbridge decentralisation	23,318	3,162	2,809	29,289
Tipperary decentralisation	—	881	14,080	14,961
Wexford decentralisation	18,259	812	680	19,751
Roscommon decentralisation	2,092	11,667	241	14,000
Mallow North flood relief	16,106	2,251	4,344	22,701
Mallow South flood relief	1,283	388	12,329	14,000
Clonmel West flood	15,073	3,318	2,809	21,200
Clonmel North flood	989	2,169	15,641	18,799
Ennis Upper flood relief	7,878	1,545	4,277	13,700
Fermoy North flood	2,557	2,651	4,692	9,900
River Tolka flood relief scheme	17,307	1,050	1,644	20,001

**(D) Capital Cost of Public Private Partnership Project**

	<b>Expenditure to 31 December 2009</b>	<b>Expenditure in 2010<sup>1</sup></b>	<b>Balance still outstanding on capital cost of project at delivery</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>	<b>€000</b>	<b>€000</b>
National Convention Centre	—	35,028	245,201	280,229

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

### 3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads)

Sub-head	Less/(more) than provided €000	Explanation
A2	536	The savings relates to additional funds received from client Departments to offset travel costs on maintenance works and additional restrictions on travel and ongoing staff vacancies.
A3	407	The saving is due to a reduction in the employment of temporary short term workers and the reduction of miscellaneous expenses.
A5	(659)	The excess is due to the upgrading of telecommunication infrastructures linking OPW offices.
C1	500	Part of the grant payment was deferred to 2011 as there was no contractual commitment in place for that amount.
C2	(500)	An additional grant payment was made for works brought forward on Glasnevin Cemetery. Virement of funding was pre sanctioned by Department of Finance.
D	(5,193)	A number of strategic opportunities for purchases arose in 2010. Virement of funding was pre sanctioned by Department of Finance.
E	(5,336)	The excess was due to certain projects proceeding more quickly than planned and a number of negotiated dilapidation claims on lease surrenders. Virement of funding was pre sanctioned by Department of Finance.
F4	(283)	There was an increase in expenditure due to the transfer of responsibility to OPW for a number of vacant or unallocated properties due to office rationalisation.
F5	273	The procurement process for the new e-tenders project took longer than anticipated due to legal complexities resulting in the lower than anticipated spend
F6	4,719	There were two VAT issues. The first one related to the reverse charge on the construction cost which was estimated at €29m but cost €25.627m. The second VAT issue was due to an anticipated VAT payment which did not materialise in 2010.
H1	184	Savings were mainly due to better procurement value for money and delays in a number of contracts.
H2	11,367	The saving arose due to delays in advancing a number of flood relief schemes including Mallow South, Clonmel North and Ennis Lower. The delays arose due to post tender clarifications of very competitive tender prices received.

## 4 Receipts

	2010 Estimated €000	2010 Realised €000	2009 Realised €000
<b>4.1 Appropriations-in-aid</b>			
1. Rents, licence fees, etc.	3,123	4,206	3,542
2. Events and Facilities Management	1,437	1,258	1,404
3. Receipts for Government publication services	850	1,242	1,137
4. Recoveries for services carried out on repayment or agency basis	8,704	8,841	9,602
5. Sales at National Monuments and Historic Properties Visitor Centres	501	481	546
6. Admission charges at National Monuments and Historic Properties	5,045	4,866	5,012
7. Miscellaneous, including fees, disposals etc.	1,298	1,931	5,557
8. Receipts in respect of bank interest, penal interest, etc.	223	99	224
9. Receipts from pension related deduction on public service remuneration	4,050	5,041	4,423
<b>Total</b>	<b>25,231</b>	<b>27,965</b>	<b>31,447</b>

### 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%.

Heading	Less/(more) than estimated €000	Explanation
1	(1,083)	Rental income was greater than anticipated due to additional receipts from rents and mast licences.
2	179	The shortfall in receipts relates to a number of event cancellations and greater usage of conference facilities by non paying Government Departments.
3	(392)	The additional receipts related to increased sales of certain publications and an increase in Iris Oifigiúil advertising.
7	(633)	The excess is mainly due to unexpected receipts for dilapidation costs on lease surrenders.
8	124	The reduced receipts in bank interest was a result of the lower interest rates applying in 2010 when compared to 2009.
9	(991)	The surplus was due to actual receipts exceeding the published estimate.

### 4.2 Extra receipts payable to the Exchequer

Proceeds of €5m were realised from the sale of a property in Brussels on behalf of the Department of Foreign Affairs.

## 5 Employee Numbers and Pay

	2010	2009
<b>Number of staff at year end</b> (full time equivalents)		
Civil Service Grades	644	671
OPW Specific Grades	1,185	1,236
	1,829	1,907
	2010	2009
	€000	€000
Pay	83,899	92,371
Higher, special or additional duties allowances	1,276	1,317
Other allowances	10	15
Overtime	5,219	5,455
Employer's PRSI	6,873	7,554
Total pay	97,277	106,712

**Note:** The total pay figure is inclusive of pay in subheads A.1, B, F.1,G, H.1, H.2, H.3 and I.

### 5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties and allowances	1,208	10	19,605	20,615
Other Allowances	33	—	5,598	2,238
Overtime	1,420	128	31,021	35,389

**Note:** Certain individuals received extra remuneration in more than one category.

### 5.2 Other Remuneration Arrangements

Seven retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €136,706.

## 6 Miscellaneous Items

### 6.1 Deferred Allocation

Under the provisions of Section 91 of the Finance Act 2004, €5m of unspent allocations in respect of the capital subheads was carried forward to 2011, for services administered by the Office of Public Works including the stationery office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief.

### 6.2 Compensation Payments

Compensation and associated legal and miscellaneous costs totalling €280,562 and ranging from €345 to €96,207 were paid in six cases of personal injury claims by employees.

Sums totalling €232,883 and ranging from €6,668 to €70,360 were paid in settlement of seven claims for injuries to persons on State Property.

Nine payments totalling €19,428 and ranging from €284 to €5,000 were made in respect of accidents involving State vehicles.

Ten ex-gratia payments totalling €74,761 and ranging from €700 to €50,000 were made in respect of loss or damage arising from the activities of this Office.

### 6.3 Administrative Budget Carryover

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €0.7m from the Vote for 2010 was included in the Estimate for 2011.

### 6.4 Provision of Agency Services

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments and Agencies. Funding for this expenditure is provided to OPW by the sponsoring Department/Agency and appears as a charge on the account of the client organisation. The total expenditure in 2010 was €112m of which the main areas of expenditure were Major Capital Works (€58m), Maintenance Works (€21m), Leasing of Accommodation (€15m), Local Loans (€10m) and Health & Safety Works (€3m).

### 6.5 National Procurement Service

The National Procurement Service (NPS) was established in 2009 within the Office of Public Works and has been tasked with obtaining better value for money through optimising public sector procurement arrangements for common goods and services as well as the redevelopment of the eTenders website. To date 41 contracts have been placed by the NPS with an overall value in excess of €300m.

### 6.6 New Works, Alterations and Additions (Subhead E)

Analysis of Major Expenditure in 2010	Estimated Provision	Outturn	2009 Outturn
Programme Title:	€000	€000	€000
Garda Building Programme	11,304	12,459	22,576
Government Sites & Buildings incl Disability Friendly	33,063	36,635	51,219
Culture	11,139	10,702	3,519
Decentralisation	20,000	20,423	38,906
Heritage	8,135	8,758	4,371
<b>Total</b>	<b>83,641</b>	<b>88,977</b>	<b>120,591</b>

## 6.7 Services supplied to other Departments 2010 (Subhead F.3. Rents, Rates etc.)

Departments, etc	2010	2010	2009
	Estimate	Outturn	Outturn
	Provision		
	€000	€000	€000
Oireachtas	1,489	1,917	1,737
Taoiseach	193	528	225
Finance	3,043	1,905	3,550
Central Statistics Office	1,227	1,149	1,431
Comptroller and Auditor General	633	591	738
Revenue Commissioners	22,873	21,242	26,686
Office of Public Works	2,406	4,381	2,809
Attorney General	77	84	90
Director of Public Prosecutions	684	2,153	798
Valuation Office	1,904	1,757	2,221
Public Appointments Service	3,048	2,840	3,556
Ombudsman	1,231	1,153	1,437
Chief State Solicitor's Office	756	719	882
Justice and Law Reform	18,908	14,878	22,061
Garda Síochána	6,592	9,086	7,692
Prisons	696	1,183	812
Courts Service	1,413	1,504	1,649
Property Registration Authority	1,829	1,372	2,134
Environment, Heritage and Local Government	3,163	3,168	3,691
Education and Skills	4,769	4,842	5,564
Foreign Affairs	6,949	5,740	8,107
Social Protection	14,316	14,761	16,703
Health and Children	3,239	3,683	3,296
Agriculture, Fisheries and Food	6,543	7,806	7,634
Enterprise, Trade and Innovation	6,823	6,870	7,960
Communications, Marine and Natural Resources	3,800	3,706	4,434
Transport	5,662	5,479	6,606
Community, Equality and Gaeltacht Affairs	1,775	1,955	2,071
Tourism, Culture and Sport	1,060	728	1,238
National Gallery	50	105	58
Defence	549	598	641
Health Services Executive	—	25	483
<b>Total</b>	<b>127,700</b>	<b>127,908</b>	<b>148,994</b>