

Vote 10: Office of Public Works

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 2009 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 2009, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2009 out of unspent 2008 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 based on the estimated replacement cost of renting standard office accommodation. It does not include unique or prestige buildings or properties in the OPW property portfolio such as Áras an Uachtaráin, the Farmleigh Estate and Dublin Castle, to which standard rental values would not be applicable.

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

(i.) For the major part of the portfolio, estimates are based on building cost norms and standard land values have been used. Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle, Áras an Uachtaráin and Leinster House.

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

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

(iv) 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.

(c) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2009, 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 2009 has been submitted with this account to the Comptroller and Auditor General.

C MCGRATH
Accounting Officer
Office of Public Works
23 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2009 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 2009.

Chapters 20 and 21 of my annual report refer 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 long, sweeping underline that extends to the right.

JOHN BUCKLEY
Comptroller and Auditor General
8 September 2010

Vote 10 Office of Public Works Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	44,413	42,142	42,177
A.2. Travel and subsistence	1,606	1,096	1,650
A.3. Incidental expenses	1,325	869	2,001
A.4. Postal and telecommunications services	1,726	2,189	2,193
A.5. Office machinery and other office supplies and related services	2,286	3,225	4,277
A.6. Office premises expenses	1,450	1,245	1,240
A.7. Consultancy services	24	20	86
A.8. Value for money and policy reviews	39	16	10
Other Services			
B. President's household staff: wages and allowances	941	877	1,001
C.1. Grant to Zoological Society of Ireland	3,000	3,000	4,000
C.2. Grants for certain refurbishment works	1,500	3,475	4,500
C.3. Grant to Louvain Institute	1,500	2,875	2,500
D. Purchase of sites and buildings	10,000	5,286	38,920
E. New works, alterations and additions			
<i>Current Year Provision</i>	142,822		
<i>Deferred Surrender</i>	<u>5,000</u>	147,822	257,186
F.1. Maintenance and supplies	42,067	39,521	44,061
F.2. Government Supplies Agency	506	351	652
F.3. Rents, rates, etc.	130,317	148,994	130,591
F.4. Fuel, electricity, water, cleaning materials, etc.	1,463	1,690	1,837
F.5. National Public Procurement Operations Unit	228	100	
G. Purchase and maintenance of engineering plant and machinery and stores	3,163	2,946	3,269
H.1. Hydrometric and hydrological investigation and monitoring	1,974	1,396	1,540
H.2. Flood risk management	43,000	36,462	24,879
H.3. Drainage - maintenance	18,143	17,713	19,576
I. Heritage services	<u>42,392</u>	<u>42,273</u>	<u>46,715</u>

		2009 Estimate	2009 Outturn	2008 Outturn
	€000	€000	€000	€000
Gross Expenditure				
<i>Current Year Provision</i>	495,885			
<i>Deferred Surrender</i>	5,000			
		500,885	478,352	634,861
Deduct				
J. Appropriations-in-aid		27,140	31,447	25,528
Net Expenditure				
<i>Current Year Provision</i>	468,745			
<i>Deferred Surrender</i>	5,000			
		473,745	446,905	609,333
Surplus for the year			€26,839,879	€85,333,264
Deferred surrender			€20,279,000	€5,000,000
Surplus to be surrendered			€6,560,879	€80,333,264

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			50,802	53,634
Expenditure on services and programmes			427,550	581,227
Gross expenditure ¹			<u>478,352</u>	<u>634,861</u>
Deduct				
Appropriations in aid			<u>31,447</u>	<u>25,528</u>
Net expenditure			<u>446,905</u>	<u>609,333</u>
Changes in capital assets				
Purchases cash			(46,518)	(61,476)
Disposals cash ²		74		
Depreciation		7,110		
Gain on disposals		(58)		
			<u>7,126</u>	<u>7,954</u>
			<u>(39,392)</u>	<u>(53,522)</u>
Changes in assets under development				
Cash payments			(370)	(1,319)
Changes in net current assets				
Decrease in closing accruals		(22,210)		
Increase in stock		(489)		
			<u>(22,699)</u>	<u>9,539</u>
Direct Expenditure			<u>384,444</u>	<u>564,031</u>
Expenditure on services provided free to other Departments (Allied Services)			(219,351)	(330,844)
Expenditure on services where OPW acts as client ³			<u>(61,652)</u>	<u>(55,217)</u>
Direct Expenditure (excluding Allied Services and services where OPW acts as client)			103,441	177,970
Expenditure Borne Elsewhere				
Vote 7 - Superannuation and retired allowances			21,752	16,601
Notional Rents			6,657	5,704
			<u>28,409</u>	<u>22,305</u>
Miscellaneous				
Cost of Property Acquisitions not yet included in Assets Register at year end			—	(2,529)
VAT payments on properties acquired on a multi annual payment basis			—	(6,871)
Total operating cost ⁴			<u><u>131,850</u></u>	<u><u>190,875</u></u>

¹ The Operating Cost figure is derived from the Gross Outturn on Vote 10 only (€478.352m) whereas the total financial transactions of the OPW during 2009, including direct expenditure incurred by OPW and charged to other Votes, amounted to €621m.

² The Disposals Cash figure does not include proceeds from the sale of property in 2009, to the value of €0.3m, which was lodged directly to the Exchequer (Note 4.2 refers).

³ The Direct Expenditure figure has been reduced by an amount of €61.652m 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 etc.) The cost of such works and grants do not form part of the running costs of OPW.

⁴ The

(i) Notional rents receivable by the OPW on State-owned properties are estimated at some €120m.

(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 2009

		2009	2008
	Note	€000	€000
Capital Assets	2.1	3,200,830	2,900,454
Capital Assets under Development	2.2	1,592	2,094
		3,202,422	2,902,548
Current Assets			
Bank and cash	2.3	63,333	30,293
Stocks	2.4	2,299	1,810
Prepayments		28,022	8,755
Accrued Income		7,334	7,913
Other Debit Balances	2.5	10,198	22,491
Total Current Assets		111,186	71,262
Less Current Liabilities			
Accrued Expenses		6,609	10,396
Deferred Income		417	130
Other Credit Balances: Suspense	2.6	46,849	45,118
Net Liability to the Exchequer	2.7	26,682	7,666
Total Current Liabilities		80,557	63,310
Net Current Assets		30,629	7,952
Net Assets		3,233,051	2,910,500

2.1 Statement of Capital Assets

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets					
Cost or valuation at 1 January 2009	2,874,361	36,436	20,625	14,948	2,946,370
Transfers ¹	(100)	—	—	—	(100)
Additions	299,070	4,574	1,826	2,359	307,829
Disposals	—	(1,905)	(111)	(3)	(2,019)
Cost or valuation at 31 December 2009	<u>3,173,331</u>	<u>39,105</u>	<u>22,340</u>	<u>17,304</u>	<u>3,252,080</u>
Accumulated Depreciation					
Opening balance at 1 January 2009	—	22,628	14,572	8,716	45,916
Depreciation for the year	—	3,721	2,072	1,317	7,110
Depreciation on disposals	—	(1,666)	(109)	(1)	(1,776)
Cumulative depreciation at 31 December 2009	<u>—</u>	<u>24,683</u>	<u>16,535</u>	<u>10,032</u>	<u>51,250</u>
Net Assets at 31 December 2009	<u>3,173,331</u>	<u>14,422</u>	<u>5,805</u>	<u>7,272</u>	<u>3,200,830</u>
Net Assets at 31 December 2008	<u>2,874,361</u>	<u>13,808</u>	<u>6,053</u>	<u>6,232</u>	<u>2,900,454</u>

¹This transfer relates to a building purchased in 2003 and transferred to a local authority in 2009.

2.2 Capital Assets under Development

	Plant and Machinery €000	In-House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2009	1,500	594	2,094
Cash payments for the year	299	71	370
Transferred to asset register	(730)	—	(730)
Adjustments	(142)	—	(142)
Amounts carried forward at 31 December 2009	<u>927</u>	<u>665</u>	<u>1,592</u>

2.3 Bank and Cash

at 31 December	2009 €000	2008 €000
Bank balances	98,635	49,004
Orders outstanding	(35,302)	(18,711)
	<u>63,333</u>	<u>30,293</u>

2.4 Stocks	2009	2008
at 31 December	€000	€000
Engineering stocks	1,090	1,012
Heritage depot stocks	445	369
Building materials	650	353
Paper and stationery	94	59
Miscellaneous stocks	20	17
	<u>2,299</u>	<u>1,810</u>

2.5 Other Debit Balances	2009	2008
at 31 December	€000	€000
Maintenance Accounts	8,757	21,375
Rent Accounts	1,236	—
Prison Projects	—	853
Service Charges	114	190
ACG Accounts	57	57
Fishery Harbours	32	9
Barretstown Castle	2	4
Imprest Account	—	3
	<u>10,198</u>	<u>22,491</u>

2.6 Other Credit Balances	2009	2008
at 31 December	€000	€000
Amounts due to the State		
Income Tax	1,004	114
Income Levy	159	—
Pay Related Social Insurance	1,177	166
Professional Services Withholding Tax	862	76
Value Added Tax	5,480	7,004
Pension contributions	129	132
Receipts from sales of State property	87	295
Loan repayments	47	383
	<u>8,945</u>	<u>8,170</u>
Payroll deductions held in suspense	884	(53)
Sundry Works Accounts	29,316	24,097
Health & Safety Works	850	1,408
MSC Non Payroll Accounts	1,928	3,270
Per Cent for Art	3,124	2,965
Site Acquisitions for Dept Education	167	17
Furniture Services	1,212	1,125
Prison Projects	423	—
Publications Service	—	2,706
Iris Oifigúil	—	1,055
Rent Accounts	—	358
	<u>46,849</u>	<u>45,118</u>

2.7 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	6,561	80,333
Deferred Surrender	20,279	5,000
Exchequer grant undrawn	(158)	(77,667)
Net liability to the Exchequer	<u>26,682</u>	<u>7,666</u>
Represented by:		
Debtors		
Bank and cash	63,333	30,293
Debit balances: suspense	10,198	22,491
	<u>73,531</u>	<u>52,784</u>
Creditors		
Due to State	(8,786)	(8,170)
Credit balances: suspense	(38,063)	(36,948)
	<u>(46,849)</u>	<u>(45,118)</u>
	<u>26,682</u>	<u>7,666</u>

2.8 Commitments

(A) Non Capital Commitments

The figure for non-capital commitments likely to arise in 2010 and subsequent years is estimated to be €2,861,711.

There were commitments outstanding at the end of 2009 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.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2009 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2009.

	€
Expenditure in 2009	115,150,800
Commitments to be met in subsequent years	146,274,903

There is also a commitment in relation to the National Conference Centre to pay €380m (in net present value terms) over the next 25 years. The first instalment is due in 2010.

(C) Major Capital Projects

Expenditure was incurred on eighteen major projects during 2009 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative expenditure to 31 Dec 2008	Expenditure 2009	Subsequent Years	Total Estimated Project Cost
	€000	€000	€000	€000
Department of Agriculture:				
New Laboratory, Backweston	116,384	723	750	117,857
Department of Finance - 7-9 Merrion Row	25,838	981	—	26,819
Department of Agriculture - Longtown Farm Project	15,561	309	891	16,761
Department of Agriculture Offices at Backweston	23,759	1,559	50	25,368
Department of Agriculture Veterinary Offices, Drumshambo	7,449	2,066	120	9,635
Department of Social & Family Affairs & Ballymun				
Garda HQ	23,712	2,078	—	25,790
Finglas Garda Station	6,231	2,203	200	8,634
Clonakilty Decentralisation	19,893	2,636	338	22,867
Trim Decentralisation	20,570	12,422	2,600	35,592
Wexford Decentralisation	15,404	2,855	1,225	19,484
Killarney Decentralisation	15,658	361	300	16,319
Sligo Decentralisation	12,345	5	20	12,370
Athlone Education Decentralisation	9,829	39	—	9,868
Longford Decentralisation	18,579	35	362	18,976
Buncrana Site Decentralisation	9,722	10,509	475	20,706
Henry Street Limerick Decentralisation	7,687	22	148	7,857
Newbridge Decentralisation	11,837	11,481	4,500	27,818
Roscommon Decentralisation	—	2,092	11,907	13,999

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	510	The saving relates to additional funds received from client Departments to offset travel costs incurred on maintenance works and ongoing staff vacancies
A3	456	The saving is due to strict curtailment of the employment of temporary short term workers and reductions of miscellaneous expenses
A4	(463)	The excess is due to the upgrading of telecommunications infrastructure partly in relation to the new OPW Headquarters.
A5	(939)	The allocation was exceeded due to the need for new ICT office equipment in the new decentralised OPW Headquarters.
C2	(1,975)	Additional grants payments were made in 2009 to Irish College Rome (€350,000), Mariners Church (€350,000), Irish College Paris (€275,000) and Glasnevin Cemetery (€1m). Virement of funding from subhead E was sanctioned by the Department of Finance.
C3	(1,375)	An additional grant for the restoration and development of the Louvain Institute was made in 2009. Virement of funding from subhead E was sanctioned by the Department of Finance.
D	4,714	The saving relates mainly to the postponement of the decentralisation programme for further review in 2011.
E	27,231	The saving was in part due to some projects, including decentralisation projects, not proceeding as quickly as planned and more competitive tender prices, across a range of programmes and projects. An amount of €3.350m was vired to other subheads for grant payments.
F1	2,546	The savings resulted from restrictions in funding relating to budget circumstances in 2009 i.e. savings had to be secured to meet excesses on other subheads.
F2	155	The saving is due to strict curtailment of expenditure on office requisites and on art management expenses.
F3	(18,677)	The rents and service charges due for payment on the 1 January 2010 were paid in 2009 to ensure payment by the due date.
F4	(227)	There was an increase in expenditure on this subhead in 2009 due to the vacation of properties and an increase in utility charges.
F5	128	The anticipated costs associated with the establishment of the NPPOU did not materialise in 2009
G	217	Subhead G includes an element of wages for workshop staff. Savings were made due to the non-replacement of staff during the year as well as changes to work practices.
H1	578	Certain projects were not progressed as planned.
H2	6,538	The savings were mainly due to late commencement of works on the Fermoy and Enniscorthy flood relief scheme and delays in placing some contracts.

4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated	Realised	Realised
	€000	€000	€000
1. Rents, licence fees, etc.	3,123	3,542	4,418
2. Events and Facilities Management	1,584	1,404	1,761
3. Receipts by Government Supplies Agency for publication services	1,085	1,137	1,248
4. Recoveries for services carried out on repayment or agency basis	9,488	9,602	10,162
5. Sales at National Monuments and Historic Properties Visitor Centres	501	546	566
6. Admission charges at National Monuments and Historic Properties	5,045	5,012	5,661
7. Miscellaneous, including fees, disposals etc.	501	5,557	1,063
8. Receipts in respect of bank interest penal interest, etc.	481	224	649
9. Receipts from Pension Related Deduction on Public Service	5,332	4,423	—
Total	27,140	31,447	25,528

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	(419)	Rental income was greater than anticipated due to receipts from phone mast licences and arrears.
2	180	The reduction in receipts relate to less paying events in Dublin Castle Conference Centre.
7	(5,056)	The excess is mainly due to the surrender of €3.7m to the Exchequer from inactive credit suspense account balances, (see note 6.4).
8	257	The reduced receipts in bank interest was a result of the lower interest rates applying in 2009 when compared to 2008.
9	909	The shortfall in receipts was due to less Pension Related Deduction receipts than was anticipated.

4.2 Extra receipts payable to the Exchequer

Proceeds from sale of property	€ 300,000
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5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)		
Civil Service Grades	671	718
OPW Specific Grades	1,236	1,285
	1,907	2,003
	2009	2008
	€000	€000
Pay	92,371	93,111
Higher, special or additional duties allowances	1,317	1,740
Other allowances	15	73
Overtime	5,455	7,844
Employer's PRSI	7,554	8,391
Total pay	106,712	111,159

Note: The total pay figure is inclusive of pay in subheads A.1, B, F.1, G.4, H.1, H.2, H.3, I.1, I.2 and I.3.

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties and allowances	1,814	8	20,615	20,187
Other Allowances	42	—	2,238	14,500
Overtime	1,448	138	35,389	50,107

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

5.2 Performance and Merit Payments

The merit pay element of the staff's remuneration package under Administrative Budget Agreement paragraph 8.1.4 (€8,826) was put into a fund. The use of the fund is being considered by the Partnership Committee.

5.3 Other Remuneration Arrangements

Three retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €48,719.

6 Miscellaneous Items

6.1 Deferred Allocation

Under the provisions of Section 91 of the Finance Act 2004, €20.279m of unspent allocations in respect of the capital subheads was carried forward to 2010.

6.2 Compensation Payments

Compensation and associated legal and miscellaneous costs totalling €87,484 and ranging from €6,800 to €55,378 were paid in four cases of personal injury claims by employees.

Sums totalling €151,788 and ranging from €5,500 to €61,950 were paid in settlement of seven claims for injuries to persons on State Property.

Five payments totalling €112,917 and ranging from €782 to €106,339 were made in respect of accidents involving State vehicles.

Six ex-gratia payments totalling €71,374 (€229 to €50,000) were made in respect of loss or damage arising from the activities of this Office.

6.3 Prompt Payment of Accounts

Penalty interest payments amounting to €13,643 were made by OPW in 2009 under the Prompt Payment of Accounts Act, 1997, in respect of late payments (€53,896 in 2008). The total value of payments made by OPW in 2009 amounted to €561m and the total number of reckonable payments were 47,728.

6.4 Clearance of Suspense Account Balances

Sanction was received from the Department of Finance to charge €12.2m to the OPW Vote for 2009 in respect of arrears on maintenance suspense accounts. Inactive credit balances in the Iris Oifigiul (€1m) and Publications (€2.7m) suspense accounts were surrendered to the Exchequer as Appropriations-in-Aid.

6.5 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 2009 was €116m of which the main areas of expenditure were Major Capital Works (€60m), Maintenance Works (€20m) Leasing of Accommodation (€16m) and Health & Safety Works (€8m).

6.6 New Works, Alterations and Additions (Subhead E)

	2009 Estimated Provision	2009 Outturn	2008 Outturn
Programme Title:	€000	€000	€000
Analysis of Major Expenditure in 2009			
Garda Building Programme	27,748	22,576	48,702
Government Sites and Buildings incl Disability Friendly	51,414	51,219	89,079
Culture	3,250	3,519	7,409
Decentralisation	52,493	38,906	97,066
Built Heritage	7,917	4,371	14,930
Total	142,822	120,591	257,186

6.7 Services supplied to other Departments 2009 (Subhead F.3. Rents, Rates etc.)

Departments, etc	2009 Estimate Provision €000	2009 Outturn €000	2008 Outturn €000
Oireachtas	1,360	1,737	1,362
Taoiseach	219	225	219
Finance	4,250	3,550	4,258
Central Statistics Office	1,122	1,431	1,125
Comptroller and Auditor General	589	738	591
Revenue	23,687	26,686	23,736
Office of Public Works	3,923	2,809	3,933
Attorney General	85	90	86
Director of Public Prosecutions	1,125	798	1,128
Valuation Office	1,724	2,221	1,728
Public Appointments Service	2,154	3,556	2,158
Ombudsman	1,149	1,437	1,151
Chief State Solicitor's Office	705	882	707
Justice, Equality & Law Reform	17,543	22,061	17,580
Garda Síochána	7,261	7,692	7,276
Prisons	1,008	812	1,010
Court Services	1,028	1,649	1,030
Property Registration Authority	1,958	2,134	1,963
Environment, Heritage & Local Government	2,378	3,691	2,383
Education & Science	5,147	5,564	5,158
Foreign Affairs	7,158	8,107	7,173
Social and Family Affairs	15,018	16,703	15,049
Health and Children	2,125	3,296	2,129
Agriculture and Food	7,034	7,634	7,048
Enterprise, Trade and Employment	6,917	7,960	6,931
Communications, Energy and Natural Resources	3,780	4,434	3,788
Transport	6,114	6,606	6,127
Community, Rural and Gaeltacht Affairs	2,080	2,071	2,085
Arts, Sport and Tourism	1,178	1,238	1,180
National Gallery	18	58	18
Defence	480	641	481
Health Services Executive	—	483	—
Total	130,317	148,994	130,591