

## OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto:

- 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

- for deferred surrender of unspent appropriations for capital supply services under Section 91 of the Finance Act 2004.

Service	Estimate Provision	Outturn	Closing Accruals
ADMINISTRATION	€000	€000	€000
A.1. SALARIES, WAGES AND ALLOWANCES	44,452	42,177	—
A.2. TRAVEL AND SUBSISTENCE	2,336	1,650	84
A.3. INCIDENTAL EXPENSES	1,413	2,001	39
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,502	2,193	115
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	3,940	4,277	187
A.6. OFFICE PREMISES EXPENSES	1,193	1,240	189
A.7. CONSULTANCY SERVICES	238	86	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	213	10	—
<b>OTHER SERVICES</b>			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	972	1,001	9
C.1. GRANT TO ZOOLOGICAL SOCIETY OF IRELAND	4,000	4,000	—
C.2. GRANTS FOR CERTAIN REFURBISHMENT WORKS	3,500	4,500	—
C.3. GRANT TO LOUVAIN INSTITUTE	1,000	2,500	—
D. PURCHASE OF SITES AND BUILDINGS	82,512	38,920	—
E. NEW WORKS, ALTERATIONS AND ADDITIONS			
<i>Current Year Provision</i>	245,030		
<i>Deferred Surrender</i>	35,650	280,680	257,186
F.1. MAINTENANCE AND SUPPLIES	41,652	44,061	1,598
F.2. GOVERNMENT SUPPLIES AGENCY	1,026	652	61
F.3. RENTS, RATES, ETC.	125,108	130,591	(7,330)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,500	1,837	289
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	3,233	3,269	36
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	2,031	1,540	20
H.2. FLOOD RELIEF PROJECTS	50,000	24,879	(335)
H.3. DRAINAGE - MAINTENANCE	19,411	19,576	292
I. HERITAGE SERVICES	44,563	46,715	891
<b>Gross Total</b>			
<i>Current Year Provision</i>	680,825		
<i>Deferred Surrender</i>	35,650	716,475	634,861
Deduct:			
J. APPROPRIATIONS-IN-AID		21,808	25,528
<b>Net Total</b>			7,783
<i>Current Year Provision</i>	659,017		
<i>Deferred Surrender</i>	35,650	694,667	609,333
		694,667	609,333
			(6,142)
<b>Surplus for the year</b>		<b>€5,333,264</b>	
<b>Deferred surrender under Section 91 of the Finance Act 2004</b>		<b>€5,000,000</b>	
<b>Surplus to be surrendered</b>		<b>€30,333,264</b>	

The Statement of Accounting Policies and Principles and Notes 1 to 17 form part of this Account.

## NOTES

### 1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 10 - Office of Public Works is compiled in accordance with the Statement of Accounting Policies and Principles with 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.
- (ii) In 1999, State-owned properties occupied by OPW itself were valued on the "existing use" basis.
- (iii) Properties purchased since 1 January 1995, which have not been revalued using the method outlined at (ii) above, have been valued at acquisition cost.
- (iv) When a property is sold and its valuation has been based on building cost norms and standard land values, the property is revalued in the Assets Register to reflect actual disposal proceeds.
- (v) Enhanced values were ascribed to a number of prestige buildings, such as Dublin Castle.
- (vi) Estimates have not been included for a small number of miscellaneous properties and sites whose total value is insignificant in the context of the overall OPW property portfolio.
- (vii) The term "additions" for Land and Buildings in Note 4 - Statement of Capital Assets refers only to the purchase price of properties acquired or the construction cost of new buildings.
- (viii) The method of assessment of property values is reviewed by the OPW on an ongoing basis.

#### (c) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects ongoing at 31 December 2008, 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.

## 2 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
<b>Net Outturn<sup>1</sup></b>			609,333
<b>Changes in Capital Assets</b>			
Purchases Cash	(61,476)		
Disposals Cash <sup>2</sup>	64		
Depreciation	7,920		
Gain on Disposals	<u>(30)</u>	(53,522)	
<b>Assets under Development</b>			
Cash Payments (Note 5)		(1,319)	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	9,677		
Increase in Stock	<u>(138)</u>	9,539	(45,302)
<b>Direct Expenditure</b>			<u>564,031</u>
Expenditure on services provided free to other Departments (Allied Services)		(330,844)	
Expenditure on services where OPW acts as client <sup>3</sup>		<u>(55,217)</u>	(386,061)
<b>Direct Expenditure</b> (excluding Allied Services and services where OPW acts as client)			<u>177,970</u>
<b>Expenditure Borne Elsewhere</b>			
Vote 7 - Superannuation and Retired Allowances		16,601	
Notional Rents payable by OPW		<u>5,704</u>	22,305
<b>Miscellaneous</b>			
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		<u>(6,871)</u>	(9,400)
<b>Operating Cost<sup>4</sup></b>			<u><u>190,875</u></u>

**Notes:**

<sup>1</sup>The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€609.333m) whereas the total financial transactions of the OPW during 2008, including direct expenditure incurred by OPW and charged to other Votes, amounted to €752m.

<sup>2</sup>The Disposals Cash figure does not include proceeds from the sale of a number of properties in 2008, to the value of €7.1m, which were lodged directly to the Exchequer (Note 7 refers).

<sup>3</sup>The Direct Expenditure figure has been reduced by an amount of €5.217m 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.

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

(i) Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €128m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €62.88m.

(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.

**3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008**

	€000	€000	€000
<b>Capital Assets (Note 4)</b>			2,900,454
<b>Assets under Development (Note 5)</b>			2,094
			<u>2,902,548</u>
<b>Current Assets</b>			
Stocks (Note 13)		1,810	
Prepayments		8,755	
Accrued Income		7,913	
Central Bank Account Balances	49,004		
Orders Outstanding	<u>(18,711)</u>	30,293	
Other Debit Balances:			
Suspense		<u>22,491</u>	
<b>Total Current Assets</b>		<u>71,262</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		10,396	
Deferred Income		130	
Other Credit Balances:			
Suspense	36,948		
Due to State (Note 14)	<u>8,170</u>	45,118	
Net Liability to the Exchequer (Note 6)		<u>7,666</u>	
<b>Total Current Liabilities</b>		<u>63,310</u>	
<b>Net Current Assets</b>			<u>7,952</u>
<b>Net Assets</b>			<u><u>2,910,500</u></u>

**4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008**

	Land and Buildings €000	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,734,998	35,970	18,550	14,468	2,803,986
Additions	148,634	2,865	3,015	1,440	155,954
Disposals <sup>1</sup>	<u>(9,271)</u>	<u>(2,399)</u>	<u>(940)</u>	<u>(960)</u>	<u>(13,570)</u>
Gross Assets at 31 December 2008	<u>2,874,361</u>	<u>36,436</u>	<u>20,625</u>	<u>14,948</u>	<u>2,946,370</u>
<b>Accumulated Depreciation</b>					
Opening Balance at 1 January 2008	—	19,471	12,924	8,050	40,445
Depreciation for the year	—	4,412	2,290	1,218	7,920
Depreciation on Disposals	—	<u>(1,255)</u>	<u>(642)</u>	<u>(552)</u>	<u>(2,449)</u>
Cumulative Depreciation at 31 December 2008	<u>—</u>	<u>22,628</u>	<u>14,572</u>	<u>8,716</u>	<u>45,916</u>
<b>Net Assets at 31 December 2008</b>	<u><u>2,874,361</u></u>	<u><u>13,808</u></u>	<u><u>6,053</u></u>	<u><u>6,232</u></u>	<u><u>2,900,454</u></u>

In 2008, as part of the Management Information Framework project, OPW implemented its computerised assets register. Review of the assets register resulted in items of Plant and Machinery, Office Equipment and Furniture and Fittings being reclassified. Opening figures for these asset categories have been adjusted. However the opening totals remain unchanged.

**5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008**

	Plant and Machinery	In House Computer Applications	Totals
	€000	€000	€000
<b>Amounts brought forward at 1 January 2008</b>	280	495	775
Cash Payments for the Year	1,220	99	1,319
Transferred to Asset Register	—	—	—
<b>Amounts carried forward at 31 December 2008</b>	<u>1,500</u>	<u>594</u>	<u>2,094</u>

**6 NET LIABILITY TO THE EXCHEQUER****Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		80,333
Deferred surrender		5,000
Exchequer Grant undrawn		<u>(77,667)</u>
<b>Net Liability to the Exchequer</b>		<u>7,666</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Net Central Bank Position	30,293	
Debit Balances: Suspense	<u>22,491</u>	52,784
<b>Creditors</b>		
Due to State (Note 14)	(8,170)	
Credit Balances: Suspense	<u>(36,948)</u>	<u>(45,118)</u>
		<u>7,666</u>

**7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER**

	€
Proceeds from sale of Property	7,100,000

## 8 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided €000	Explanation
A.2.	686	The saving relates to additional funds received from client Departments to offset travel costs incurred on maintenance works and Administrative staff vacancies.
A.3.	(588)	The excess relates to miscellaneous increases in expenditure in a number of areas particularly in respect of short term workers.
A.4.	(691)	The excess is due to the upgrading of telecommunications infrastructure partly in relation to decentralised offices.
A.7.	152	The saving resulted from a reduction in the use of consultants.
A.8.	203	The Value for Money Study on Property Management was categorised as consultancy and charged to Subhead A7 resulting in the saving shown on A.8.
C.2.	(1,000)	Additional grants to Irish College Paris and Pontifical College Rome including virement of funding from Subhead E were sanctioned by the Department of Finance during 2008.
C.3.	(1,500)	An additional grant for the restoration and development of the Louvain Institute was made in 2008.
D.	43,592	Savings arose due to the adjustment in allocation.
E.	23,494	Savings occurred across a range of programmes and projects and were due to a combination of the adjustment in allocation and some projects not proceeding as quickly as planned.
F.1.	(2,409)	The excess was due to unanticipated end lease refurbishment works and expenditure on essential maintenance works in order to comply with Health and Safety legislation.
F.2.	374	Savings incurred were due to a reduction in demand for services.
F.4.	(337)	Increases in utility bill charges and a number of arrears payments led to an excess in expenditure.
H.1.	491	Expenditure on contracts for technical gauge reading equipment was less than anticipated.
H.2.	25,121	Savings arose because of the adjustment in allocation.
I.1.	(1,575)	Increased costs in the maintenance of Historic Properties resulted in an excess.

**9 APPROPRIATIONS-IN-AID**

	Estimated €	Realised €
1. Rents, Licence fees, etc.	3,500,000	4,417,852
2. Dublin Castle Receipts	810,000	1,761,212
3. Receipts by Government Supplies Agency for publication services	1,085,000	1,247,432
4. Recoveries for services carried out on repayment or agency basis	8,216,000	10,161,620
5. Sales at National Monuments and Historic Properties Visitor Centres	770,000	566,396
6. Admission charges at National Monuments and Historic Properties	4,309,000	5,661,076
7. Miscellaneous, including fees, disposals etc.	1,858,000	1,063,383
8. Receipts in respect of Bank Interest, Penal Interest, etc.	1,260,000	648,543
<b>Total</b>	<u>21,808,000</u>	<u>25,527,514</u>

**Explanation of Variations**

- 1 Rental income was greater than anticipated due to the receipt of rental arrears payments.
- 2 The excess relates to the inclusion of receipts from Kilkenny Castle and Castletown House.
- 3 Proceeds from Government Publication sales were greater than anticipated.
- 4 The excess is due to continued billing of Building Maintenance Services.
- 5 Income is less than previously anticipated partly due to the exclusion of Kilkenny Castle sales receipts.
- 6 The excess arose from the recovery of outstanding arrears from tour operators.
- 7 The income is less than estimated due to a decrease in the sale of plant and a reduction in cancelled prior year payable orders.
- 8 The reduced receipts in bank interest resulted from the maintenance of reduced balances in (interest bearing) bank accounts.

**10 COMMITMENTS****(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2009 and subsequent years is estimated to be €2,715,308.

There were commitments outstanding at the end of 2008 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 2008 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2008.

	€
Expenditure in 2008	226,349,450
Commitments to be met in subsequent years	161,944,012

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 seventeen major projects during 2008 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 Jan 2008 €	Expenditure 2008 €	Subsequent Years €	Total Estimated Project Cost €
Marine Institute, Galway	49,450,825	812,414	—	50,263,239
Department of Agriculture - New Laboratory, Backweston	116,374,263	9,649	1,800,000	118,183,912
Department of Finance - 7-9 Merrion Row	24,554,824	1,282,809	962,000	26,799,633
Department of Agriculture - Longtown Farm Project	1,675,655	13,885,559	1,200,000	16,761,214
Department of Agriculture Offices at Backweston	17,275,362	6,483,756	2,740,000	26,499,118
Department of Agriculture Veterinary Offices, Drumshambo	1,521,811	5,926,771	2,507,000	9,955,582
Ballymun Garda HQ & D/Social & Family Affairs Offices	18,888,389	4,823,968	1,950,000	25,662,357
Finglas Garda Station	790,487	5,440,966	2,150,000	8,381,453
Clonakilty Decentralisation	3,600,403	16,292,661	2,870,000	22,763,064
Trim Decentralisation	4,195,796	16,373,906	13,500,000	34,069,702
Wexford Decentralisation	4,089,023	11,314,632	4,080,000	19,483,655
Killarney Decentralisation	5,666,938	9,990,985	600,000	16,257,923
Sligo Decentralisation	12,098,420	246,744	30,000	12,375,164
Athlone Education Decentralisation	9,808,052	21,344	-	9,829,396
Longford Decentralisation	17,561,492	1,017,761	120,000	18,699,253
Buncrana Site Decentralisation	1,076,472	8,572,106	4,572,000	14,220,578
Henry Street Limerick Decentralisation	—	7,687,068	170,000	7,857,068

**11 DETAILS OF EXTRA REMUNERATION**

	Amount Paid €	Number of recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more €
Higher, special or additional duties for civil service grades	466,459	135	7	20,187
Overtime for civil service grades	280,392	69	11	26,418
Higher, special or additional duties for OPW grades <sup>1</sup>	1,274,429	1,847	4	19,101
Overtime for OPW grades <sup>1</sup>	7,564,325	1,832	201	50,017
Miscellaneous	72,920	51	4	14,500
	<u>9,658,525</u>			

**Notes:**

Certain individuals received extra remuneration in more than one category.

<sup>1</sup> Extra remuneration for grades specific to OPW.

**12 MISCELLANEOUS ITEMS**

Compensation and associated legal and miscellaneous costs totalling €201,739 and ranging from €7,196 to €58,740 were paid in 8 cases of personal injury claims by employees (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and sanction of the State Claims Agency apply).

Sums totalling €412,726 and ranging from €4,938 to €85,000 were paid in settlement of eleven claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Two ex-gratia payments totalling €36,882 (€975 and €35,907) were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Ten payments totalling €48,296 and ranging from €167 to €20,316 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package (€89,096) was put into a fund and will be used to pay for a Health Screening Programme for all staff of the Office (Administrative Budget Agreement paragraph 8.1.4).

Five retired civil servants in receipt of civil service pensions were re-employed and paid directly by OPW at a total cost of €95,382.

Penalty interest payments amounting to €53,896 were made by OPW in 2008 under the Prompt Payment of Accounts Act, 1997, in respect of late payments. The total value of payments made by OPW in 2008 amounted to €735m and the total number of reckonable payments was 54,000.

Under the provisions of Section 91 of the Finance Act 2004, €5m of unspent allocation in respect of the capital elements of Subhead E. was carried forward to 2009.

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 main areas of expenditure in 2008 were Major Capital Works (€58m), Health & Safety Works (€8m), Maintenance Works (€30m), Prison Projects (€2.4m), Purchase of Sites and Buildings (€1m) and Leasing of Accommodation (€16m). Total expenditure in 2008 was €117m.

**13 STOCKS**

Stocks at 31 December 2008 comprised:	<b>€000</b>
Engineering Stocks	1,012
Heritage Depot Stocks	369
Building Materials	353
Paper and Stationery	59
Miscellaneous Stocks	17
	<u>1,810</u>

**14 DUE TO THE STATE**

The amount due to the State at 31 December 2008 consisted of:	<b>€000</b>
Withholding Tax	7,004
Income Tax	114
Pay Related Social Insurance	166
Value Added Tax	76
Pension Contributions	132
Receipts from Sales of State Property	295
Loan Repayments	383
	<u>8,170</u>

**15 NEW WORKS, ALTERATIONS AND ADDITIONS****Analysis of Major Expenditure in 2008**

	<b>Estimated Provision</b>	<b>Outturn</b>
<b>Programme Title:</b>	€	€
1 Garda Building Programme	57,020,000	48,702,250
2 Government Sites and Buildings	53,240,000	87,047,652
3 Disability Friendly Environment	5,000,000	2,030,184
4 Culture	7,379,000	7,409,268
5 Decentralisation	110,000,000	97,066,438
6 Built Heritage	12,391,000	14,930,191
<b>Total</b>	<u>245,030,000</u>	<u>257,185,983</u>

**16 SERVICES SUPPLIED TO OTHER DEPARTMENTS 2008 (SUBHEAD F.3. - RENTS, RATES ETC.)**

<b>Departments, etc</b>	<b>Estimate Provision</b>	<b>Outturn</b>
	€	€
Oireachtas	1,520,000	1,362,627
Taoiseach	307,000	219,559
Finance	3,907,000	4,258,418
Central Statistics Office	950,000	1,124,614
Comptroller and Auditor General	728,000	590,691
Revenue	23,407,000	23,736,320
Office of Public Works	2,272,000	3,932,646
Attorney General	84,000	86,016
Director of Public Prosecutions	1,279,000	1,127,565
Valuation Office	1,640,000	1,728,162
Public Appointments Service	2,107,000	2,158,021
Ombudsman	1,142,000	1,150,886
Chief State Solicitor's Office	728,000	706,590
Justice, Equality & Law Reform	16,530,000	17,580,366
Garda Síochána	7,312,000	7,276,404
Prisons	1,080,000	1,009,817
Court Services	929,000	1,029,599
Property Registration Authority	1,865,000	1,962,530
Charitable Donations	57,000	—
Environment, Heritage & Local Government	2,448,000	2,382,922
Education & Science	6,073,000	5,158,082
Foreign Affairs	5,911,000	7,173,429
Social and Family Affairs	14,781,000	15,048,926
Health and Children	2,629,000	2,129,231
Agriculture and Food	6,639,000	7,048,209
Enterprise, Trade and Employment	6,655,000	6,930,953
Communications, Energy and Natural Resources	3,310,000	3,788,044
Transport	5,590,000	6,127,092
Community, Rural and Gaeltacht Affairs	1,692,000	2,084,916
Arts, Sport and Tourism	1,024,000	1,179,875
National Gallery	22,000	17,580
Defence	490,000	481,186
<b>Total</b>	<u>125,108,000</u>	<u>130,591,276</u>

## 17 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance the system of internal control as regards staff training, risk management, security of information and communications technology and ongoing review of the effectiveness of administrative and financial controls.

The Office of Public Works operates the Performance Management and Development System (PMDS) which assists in identifying staff training needs for financial management and accounting skills and facilitates the organisation and sourcing of training needs.

A Risk Management Committee has been established in the Office of Public Works and a risk assessment and management regime covering business, financial and accounting risks is in place.

The Office has up-to-date computer desk-top hardware and software, with modern networks, servers and systems and this infrastructure is managed and secured to current best practice. In addition, the Office introduced a new Financial Management System in 2006 and is well advanced in implementing the Management Information Framework (MIF).

Finally, the structures within the Office at both managerial and audit level, including Internal Audit and the Audit Committee, provide for ongoing review of the effectiveness of the Office's system of administrative and financial controls.

**SEÁN BENTON**  
Accounting Officer  
OFFICE OF PUBLIC WORKS  
31 March 2009

**Certificate of the Comptroller and Auditor General**

I have audited the Appropriation Account of for the Vote for the Office of Public Works for 2008 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 2008.

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

**JOHN BUCKLEY**  
Comptroller and Auditor General  
4 September 2009