

Appropriation Account 2016

Vote 13

Office of Public Works

Introduction

As Accounting Officer for Vote 13, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2016 for the salaries and expenses of the Office of Public Works, for services administered by that Office, for payment of certain grants and for the recoupment of certain expenditure.

The expenditure outturn is compared with the sums:

(a) granted by Dáil Éireann under the Appropriation Act 2016, including the amount that could be used as appropriations-in-aid of expenditure for the year, and

(b) provided for capital supply services in 2016 out of unspent 2015 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €5.75 million is liable for surrender to the Exchequer.

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

Statement of Accounting Policies and Principles

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

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

The Commissioners of Public Works continue to review the valuation methodologies for land and buildings and follow the current public sector accounting standards and valuation protocols produced by the Royal Institution of Chartered Surveyors, being the accepted industry standard in Ireland, in the RICS Property Measurement Valuation, 1st edition (2015) which updates the RICS Code of Measuring Practice, 6th edition, and incorporates International Property Measurement Standards (IPMS). The valuations are subject to a number of significant qualifications and should not be regarded as a current estimate of realisable value.

Assessments of market value/investment value on the 'existing use' basis are applied to land and buildings where market comparisons are available (291 buildings, €0.832 billion). Properties purchased since 1 January 1995 and properties constructed since 1 January 1997 are initially valued at cost (123 properties, €0.830 billion). Fifteen prestige properties have been valued using the replacement cost valuation method (€1.102 billion). The Asset Register does not include all National Historic Properties and National Monuments. For the remainder of the portfolio, estimates are based on current building cost norms and notional site values (545 buildings, €0.546 billion).

Flood Relief Works are considered infrastructure assets and are not capitalised.

(b) Threshold value for capital assets

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

(c) Depreciation

Plant and machinery assets are depreciated on a straight line basis over their estimated useful life of between five and 20 years, less a residual value.

Artworks and Heritage assets (€5.07 million) included in Furniture and Fittings are not depreciated.

Land and buildings are not depreciated.

(d) Property lease payments

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

Statement on Internal Financial Control

Responsibility for system of internal financial control

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

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

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

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

Financial control environment

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

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

Significant financial risks

The Office continues to have regard to significant financial and other business related risks via the Risk Register. There are no significant financial risks on the Office's Risk Register. The Register is a living document and is updated to take account of new risks identified or of changes to existing risks.

Administrative controls and management reporting

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines
- a Corporate Governance Framework for the Office was published in April 2016.

The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. In 2016, 14 contracts with a value of €939,600 (excluding VAT) were reported under Circular 40/2002 as procured without a competitive process. These are broken down as follows:

- Three contracts with a value of €193,510 related to specialised urgent work on foot of security service reports from An Garda Síochána. The completion of framework agreements for the relevant services is pending.
- Two contracts with a value of €82,900 related to instances where urgent works were required and contractors with existing knowledge were appointed.
- Six contracts with a value of €542,390 related to instances where services were procured from a sole supplier; a contractor with specialist expertise; or the work was assigned to a State agency.
- Three contracts with a value of €120,800 related to cases where an existing contract was extended to address additional unforeseen works.

Internal Audit and Audit Committee

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

Maurice Buckley
Accounting Officer
Office of Public Works

26 September 2017

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 13 Office of Public Works

I have audited the appropriation account for Vote 13 Office of Public Works for the year ended 31 December 2016 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 13 Office of Public Works for the year ended 31 December 2016.

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

Reporting on matters arising from audit

Chapter 12 of my report on the accounts of the public services for 2016 refers to certain matters relating to Vote13 Office of Public Works.

Seamus McCarthy
Comptroller and Auditor General

27 September 2017

Vote 13 Office of Public Works Appropriation Account 2016

		Estimate provision	2016 Outturn	2015 Outturn
		€000	€000	€000
Programme expenditure				
A	Flood Risk Management			
	Current Year Provision	73,746		
	Deferred Surrender	7,000	80,746	80,127
			80,127	75,324
B	Estate Portfolio Management	310,780	311,360	314,752
Gross expenditure				
	Current Year Provision	384,526		
	Deferred Surrender	7,000	391,526	391,487
			391,487	390,076
<i>Deduct</i>				
C	Appropriations-in-aid	26,978	32,685	30,408
Net expenditure				
	Current Year Provision	357,548		
	Deferred Surrender	7,000	364,548	358,802
			364,548	358,802
			364,548	358,802
			364,548	359,668

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2016	2015
	€	€
Surplus for the year	5,746,074	10,179,584
Deferred surrender	—	(7,000,000)
Surplus to be surrendered	5,746,074	3,179,584

Analysis of administration expenditure

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	34,008	33,175	32,062
ii	Travel and subsistence	1,511	1,562	1,490
iii	Training and development and incidental expenses	737	840	723
iv	Postal and telecommunications services	1,532	1,423	1,578
v	Office equipment and external IT services	2,431	3,142	3,692
vi	Office premises expenses	1,253	1,008	1,145
vii	Consultancy services and value for money and policy reviews	317	641	136
		41,789	41,791	40,826

Notes to the Appropriation Account

1 Operating Cost Statement 2016

	2016	2015
	€000	€000
Programme cost	349,696	349,250
Administration pay	33,175	32,062
Administration non pay	8,616	8,764
Gross expenditure¹	391,487	390,076
<i>Deduct</i>		
Appropriations-in-aid	32,685	30,408
Net expenditure	358,802	359,668
Changes in capital assets		
Purchases cash	(49,641)	
Disposals cash ²	3,254	
Depreciation	4,939	
Loss on disposals ³	4	
	(41,444)	(8,183)
Changes in net current assets		
Increase in closing accruals	5,219	
Decrease in stock	9	
	5,228	(655)
Direct expenditure	322,586	350,830
Expenditure on services provided free to other departments (allied services) ⁴	(126,988)	(142,450)
Expenditure on services where OPW acts as client ⁵	(93,851)	(107,608)
Direct expenditure (excluding allied services and services where OPW acts as client)	101,747	100,772
Expenditure borne elsewhere		
Vote 12 - Superannuation and retired allowances	18,780	19,145
Net programme cost⁶	120,527	119,917

- ¹ This figure is derived from the gross outturn on Vote 13 only (€391.5 million) whereas the total financial transactions of the Office of Public Works during 2016, including direct expenditure incurred by the OPW and charged to other Votes, amounted to €501.6 million.
- ² The disposals cash figure does not include proceeds from the sale of property in 2016, to the value of €0.92 million which was not included in appropriations-in-aid at year end.
- ³ The loss on disposals does not include a revaluation on disposal of €1.447 million on the net book value of a number of properties sold in 2016.
- ⁴ This includes capital expenditure of €6.2 million.
- ⁵ The direct expenditure figure has been reduced by an amount of €93.85 million which is the net cost of capital and current 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, unitary payments for the Convention Centre Dublin). The cost of such works and grants do not form part of the running costs of OPW.
- ⁶ The net programme cost figure does not include an amount for notional income or payments.
- Notional rents receivable by the OPW on State owned properties are estimated at some €82.9 million. Notional rents payable by OPW are estimated at €3.4 million.
 - Amounts have not been included in the statement in respect of notional income from client departments in respect of services currently provided free of charge by the OPW.

2 Balance Sheet as at 31 December 2016

	Note	2016 €000	2015 €000
Capital assets	2.2	3,328,288	3,233,556
Current assets			
Bank and cash	2.3	31,232	33,405
Stocks	2.4	2,028	2,037
Prepayments	2.5	21,564	20,697
Accrued income		1,243	1,926
Other debit balances	2.6	1,154	600
Total current assets		57,221	58,665
Less current liabilities			
Accrued expenses		8,698	4,042
Deferred income		784	37
Other credit balances	2.7	31,201	26,576
Net liability to the Exchequer	2.8	1,185	7,429
Total current liabilities		41,868	38,084
Net current assets		15,353	20,581
Net assets		3,343,641	3,254,137
Represented by:			
State funding account	2.1	3,343,641	3,254,137

2.1 State Funding Account			2016	2015
	Note	€000	€000	€000
Balance at 1 January			3,254,137	3,242,087
Disbursements from the Vote				
Estimate provision	Account	357,548		
Deferred surrender	Account	7,000		
Surplus to be surrendered	Account	(5,746)		
Net vote			358,802	359,668
Expenditure (cash) borne elsewhere				
Allied services	Note 1		(126,988)	(142,450)
Client services	Note 1		(93,851)	(107,608)
Net programme cost	Note 1		(120,527)	(119,917)
Adjustments ¹			53,288	3,212
Balance at 31 December			3,343,641	3,254,137

¹ Adjustments include capitalisation of expenditure not relating to the accounting year totalling €26.17 million, agency services capitalised by the OPW of €30.026 million and revaluations on disposal of property of €1.447 million.

2.2 Capital Assets

	Prestige properties	Land and buildings	Plant and machinery	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2016	1,052,168	2,162,166	41,812	28,761	22,347	3,307,254
Adjustments ¹	30,394	14,687	—	—	—	45,081
Additions	19,730	35,227	2,241	1,589	737	59,524
Disposals	—	(3,339)	(1,441)	(2,215)	(230)	(7,225)
Revaluation on disposal	—	(1,447)	—	—	—	(1,447)
Cost or valuation at 31 December 2016	1,102,292	2,207,294	42,612	28,135	22,854	3,403,187
Accumulated depreciation						
Opening balance at 1 January 2016	—	—	34,134	24,352	15,212	73,698
Depreciation for the year	—	—	2,152	2,122	665	4,939
Depreciation on disposals	—	—	(1,405)	(2,215)	(118)	(3,738)
Cumulative depreciation at 31 December 2016	—	—	34,881	24,259	15,759	74,899
Net assets at 31 December 2016	1,102,292	2,207,294	7,731	3,876	7,095	3,328,288
Net assets at 31 December 2015	1,052,168	2,162,166	7,678	4,409	7,135	3,233,556

¹ The adjustments figure represents prior year expenditure that was capitalised on completion of projects totalling €30.394 million for prestige properties and €14.687 million for land and buildings.

2.3 Bank and Cash

	2016	2015
at 31 December	€000	€000
Central Bank account	—	33,396
Commercial bank account	31,316	8
Petty cash	10	9
Orders outstanding	(94)	(8)
	31,232	33,405

2.4 Stocks	2016	2015
at 31 December	€000	€000
Engineering stocks	906	905
Heritage depot stocks	1,004	1,028
Building materials	56	68
Paper and stationery	19	10
Miscellaneous stocks	43	26
	<u>2,028</u>	<u>2,037</u>

2.5 Prepayments	2016	2015
at 31 December	€000	€000
Administration	679	514
Flood risk management	2,224	2,083
Estate portfolio management	18,661	18,100
	<u>21,564</u>	<u>20,697</u>

2.6 Other Debit Balances	2016	2015
at 31 December	€000	€000
Rents	751	—
Schools building account	403	296
Maintenance accounts	—	293
Energy	—	11
	<u>1,154</u>	<u>600</u>

2.7 Other Credit Balances	2016	2015
at 31 December	€000	€000
Amounts due to the State		
Income Tax	1,034	1,042
Universal Social Charge	308	392
Pay Related Social Insurance	927	897
Professional Services Withholding Tax	704	679
Value Added Tax	4,193	3,764
Pension contributions	213	211
Local Property Tax	13	9
	<u>7,392</u>	<u>6,994</u>
Sundry works accounts	12,460	8,514
Property management accounts	6,132	6,418
Receipts from sales of State property	916	785
Per cent for art scheme	1,235	1,563
Furniture services	358	317
Heritage	1,377	1,119
Rents	—	161
Payroll deductions held in suspense	364	430
Other credit suspense items	967	275
	<u>31,201</u>	<u>26,576</u>

2.8 Net Liability to the Exchequer	2016	2015
at 31 December	€000	€000
Surplus to be surrendered	5,746	3,180
Deferred surrender	—	7,000
Exchequer grant undrawn	(4,561)	(2,751)
Net liability to the Exchequer	<u>1,185</u>	<u>7,429</u>

Represented by:**Debtors**

Bank and cash	31,232	33,405
Debit balances: suspense	<u>1,154</u>	<u>600</u>
	32,386	34,005

Creditors

Due to State	(7,392)	(6,994)
Credit balances: suspense	<u>(23,809)</u>	<u>(19,582)</u>
	<u>(31,201)</u>	<u>(26,576)</u>
	<u>1,185</u>	<u>7,429</u>

2.9 Commitments

	2016	2015
	€000	€000
a) Global commitments		
Procurement of goods and services	2,452	2,103
Capital projects including grants	115,779	101,030

There were commitments outstanding at the end of 2016 in respect of rental of leased properties and associated service charges – longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such commitments in this account but they are estimated to be €102 million in 2017 (2016: €98 million).

b) Major Capital Projects

Expenditure was incurred on ten ongoing major projects during 2016 where the total estimated cost of the individual project will exceed €6.5 million. Particulars of these projects are as follows:

Project	Cumulative expenditure to 31 December 2015	Expenditure in 2016	Project commitments in subsequent years¹	Expected total spend lifetime of project 2016	Expected total spend lifetime of project 2015
	€000	€000	€000	€000	€000
Flood risk management					
Mallow South	11,603	5,995	2,402	20,000	14,013
Fermoy South	20,105	5,883	1,012	27,000	29,517
River Dodder (fluvial scheme)	6,234	2,765	3,501	12,500	9,025
Ennis Lower	16,114	882	1,649	18,645	18,645
Bray	27,634	8,176	5,190	41,000	46,000
Waterford	13,753	830	1,417	16,000	18,000
Bandon	1,601	1,375	17,524	20,500	—
Skibbereen	979	4,500	24,607	30,086	—
Total	98,023	30,406	57,302	185,731	135,200
Estate portfolio management					
Knockmaun House	6,036	2,861	126	9,023	9,161
National Gallery ²	6,034	1,683	1,000	8,717	—
Total	12,070	4,544	1,126	17,740	9,161

¹ Project commitments in subsequent years refers to the OPW's estimate of capital costs to completion of projects.

² This includes expenditure from the OPW vote only. The project is also funded by the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs and the National Gallery (total spend to end 2016 is €37 million).

Significant variations

An explanation is provided below where multi-annual commitments changed by more than €500,000 from 2015 to 2016.

Description	Less /(more) than provided	Explanation
	€000	
Mallow South	5,987	The 2015 expected total spend on this project was based on the tender price received. The final account for the works contract was higher than the tender price under the pre-tender estimate.
Fermoy South	(2,517)	The reduction in the expected final cost of the project reflects the anticipated outturn now that the construction final account is settled and most third party property compensation claims have been finalised.
River Dodder (fluvial scheme)	3,475	The cost budget was based on the outline design.
Bray	(5,000)	The 2015 cost budget included net present value maintenance costs over the lifetime of the scheme. These current costs have now been removed.
Waterford	(2,000)	The reduction reflects the anticipated outturn now that construction is substantially completed.

c) Capital Cost of Public Private Partnership Project

	Cumulative Expenditure to 31 December 2015	Expenditure in 2016	Legally enforceable commitments to be met in subsequent years	Project Total 2016	Project Total 2015
	€000	€000	€000	€000	€000
Convention Centre Dublin	139,789	8,787	131,652	280,228	280,228

The expenditure in 2016 represents repayment of the capital cost of the asset, excluding the cost of PPP financing.

3 Programme Expenditure by Subhead

		2016		2015
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Flood Risk Management			
A.1	Administration - pay	7,697	7,686	7,124
A.2	Administration - non pay	2,140	2,045	2,367
A.3	Purchase of plant and machinery	1,950	2,106	1,902
A.4	Hydrometric and hydrological investigation and monitoring	1,060	1,048	700
A.5	Flood risk management			
	Original	45,561		
	Deferred surrender	<u>7,000</u>	51,855	48,369
A.6	Drainage maintenance	15,338	15,387	14,862
		<u>80,746</u>	<u>80,127</u>	<u>75,324</u>

Significant variations

Overall, the expenditure in relation to the Programme was €0.619 million less than provided. The main subhead variance was:

Description	Less/(more) than provided	Explanation
	€000	
Purchase of plant and machinery	(156)	The additional spend was due to essential replacement of plant and machinery.

	2016		2015
	Estimate provision	Outturn	Outturn
	€000	€000	€000
B Estate Portfolio Management			
B.1 Administration – pay	26,311	25,489	24,938
B.2 Administration – non pay	5,641	6,571	6,397
B.3 President's household staff	862	874	798
B.4 Grants for certain refurbishment works	250	250	250
B.5 Purchase of sites and buildings	980	3,169	3,512
B.6 New works, alterations and additions	53,950	55,189	46,802
B.7 Property maintenance and supplies	59,102	59,130	57,382
B.8 Rents	89,564	87,594	87,081
B.9 Service charges and utilities	11,043	10,477	9,648
B.10 Unitary payments	25,000	23,731	39,916
B.11 Heritage services	37,856	38,737	37,798
B.12 Government publication services	221	149	230
	<u>310,780</u>	<u>311,360</u>	<u>314,752</u>

Significant variations

Overall, the expenditure in relation to the Programme was €0.58 million higher than provided. The main subhead variances were as follows:

Description	Less/(more) than provided	Explanation
	€000	
Purchase of sites and buildings	(2,189)	The additional expenditure was incurred on two property acquisitions. The investment was funded by virement from other savings on the Vote.
Service charges and utilities	566	The underspend arose on foot of reductions achieved in utility payments and the rationalisation of space in recent years.
Unitary payments	1,269	The underspend arose on foot of a reduced rates bill for the Convention Centre Dublin.

4 Receipts

4.1 Appropriations-in-aid	2016		2015
	Estimated	Realised	Realised
	€000	€000	€000
1. Rents, licence fees, etc.	3,040	3,607	3,813
2. Events and facilities management	2,130	2,806	2,606
3. Receipts for Government publication services	630	710	861
4. Recoveries for services carried out on repayment or agency basis	7,199	9,997	7,653
5. Sales at national monuments and historic properties	1,250	1,448	1,114
6. Admission charges at national monuments and historic properties	6,230	7,487	6,222
7. Miscellaneous, including fees, interest and disposals etc.	3,320	3,679	4,086
8. Receipts from pension-related deduction on public service remuneration	3,179	2,951	4,053
Total	26,978	32,685	30,408

Significant variations

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

Description	Less/(more) than provided €000	Explanation
Rents, licence fees, etc.	(567)	The additional receipts were due to termination penalties received on 60 mast licences.
Events and facilities management	(676)	The extra receipts were due to an increase in admission fees and self guided tours.
Recoveries for services carried out on repayment or agency basis	(2,798)	The increase was due to additional receipts from the Social Insurance Fund and agency fees. The OPW assumed responsibility for the management of an additional 70 leased properties on the OPW Vote in 2016 on behalf of Social Protection with a value in excess of €3 million. The Social Insurance Fund refunded part of the rents to the OPW which was not profiled in the 2016 Estimates.
Sales at national monuments and historic properties	(198)	The additional receipts were due to an increase in concession fees, facility fees and general revenues at various sites.
Admission charges at national monuments and historic properties	(1,257)	The additional receipts were due to an increase in visitors to Kilmainham Gaol (€0.6 million) and an increase in tour operator receipts (€0.4 million).
Miscellaneous, including fees, interest and disposals etc.	(359)	The increase in miscellaneous receipts was due to the disposal of additional surplus properties.
Receipts from pension-related deduction on public service remuneration	228	The reduction in receipts was due to the change in the pension-related deduction rates and bands during 2016.

4.2 Extra receipts payable to the Exchequer

	2016	2015
	€000	€000
Balance at 1 January	—	—
Balances on dormant suspense accounts	—	4,440
Transferred to Exchequer	—	(4,440)
Balance at 31 December	<u>—</u>	<u>—</u>

5 Employee Numbers and Pay

	2016	2015
Number of staff at year end (full time equivalents)		
Civil service grades	636	572
OPW specific grades	968	976
	<u>1,604</u>	<u>1,548</u>
	2016	2015
	€000	€000
Pay		
Civil service grades	31,110	30,106
OPW specific grades	42,840	43,096
Higher, special or additional duties allowance		
Civil service grades	171	217
OPW specific grades	421	430
Overtime		
Civil service grades	66	99
OPW specific grades	3,016	2,779
Extra attendance, shift and roster		
OPW specific grades	2,379	2,195
Employer's PRSI		
Civil service grades	1,828	1,640
OPW specific grades	4,970	4,888
Total pay	<u>86,801</u>	<u>85,450</u>

The total pay figure is inclusive of pay in programme subheads A.1, A.4, A.5, A.6, B.1, B.3, B.7, and B.11 and includes pay for 316 temporary and seasonal staff in 2016 (2015: 394 staff).

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2016 €	Maximum individual payment 2015 €
Higher, special or additional duties				
Civil service grades	64	3	15,471	16,066
OPW specific grades	758	—	7,463	18,252
Overtime				
Civil service grades	35	—	8,994	16,164
OPW specific grades	926	81	49,605	33,475
Extra attendance, shift and roster				
OPW specific grades	802	22	23,068	21,463
Extra remuneration in more than one category				
Civil service grades	5	1	10,689	23,372
OPW specific grades	912	138	50,922	34,150

5.2 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €104,965.

5.3 Overpayments

Overpayments outstanding at the year end were €13,760 (15 cases) (2015 €6,541, 16 cases). All have recovery plans in place.

6 Miscellaneous

6.1 Legal costs	Number of cases	Legal costs paid by the OPW €000	Legal costs awarded €000	Compensation awarded €000	2016	2015
					Total	Total
					€000	€000
Claims by employees						
Personal injury claims						
- settled in 2016	3	16	29	105	150	43
- settled in a previous year or ongoing	4	2	—	—	2	131
Claims by members of the public						
Personal injury claims						
- settled in 2016	11	58	39	251	348	537
- settled in a previous year or ongoing	11	81	121	—	202	182
Loss or damage claims settled in 2016	8	—	—	11	11	4
Other						
Legal costs in relation to High Court judgement	—	—	—	—	—	240
		157	189	367	713	1,137

6.2 Arbitration and Conciliation Costs

Expenditure in 2016 includes payments of €12.718 million (2015: €1.837m) made to contractors and others to cover costs as a result of conciliation and arbitration proceedings. There were 6 cases in 2016 (2015: 7). Figures include VAT, legal and professional fees.

6.3 Contingent Liabilities

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

6.4 Provision of Agency Services

In addition to expenditure on Vote 13, the OPW also acts as an agent, and incurs expenditure on behalf of other Government departments and agencies. Funding for this expenditure is provided to the OPW by the sponsoring department/agency and appears as a charge on the account of the client organisation. The total expenditure in 2016 was €110 million of which the main areas of expenditure were major capital works (€77 million); schools programme (€5 million); maintenance works (€3 million); leasing of accommodation (€9 million); property management (€8 million); and local loans (€0.9 million).

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

6.5 Interest and Compensation

Penalty interest and compensation payments amounting to €15,873 were made by the OPW in 2016 under the Prompt Payment of Accounts Act 1997, in respect of late payments (2015: €17,741). The total value of payments made by the OPW in 2016 amounted to €381 million and the total number of reckonable payments were 78,524.

6.6 Fraud and Suspected Fraud

	2016	2015
	€000	€000
Alleged misappropriation of moneys	8	—

One case of alleged misappropriation of moneys arose in 2016. The case was investigated and the misappropriated moneys, amounting to €7,500, were recovered. The staff member's employment with the OPW was terminated.

A fraud investigation into misappropriation of goods by two employees commenced in 2011 and concluded in 2016. Both employees were suspended in 2011 and formally dismissed in 2012. Following court proceedings in 2015 and 2016, payments amounting to €3,852 and €7,500 were made to the OPW.

6.7 Services supplied to Departments and Offices 2016 (Subhead B8 Rents)

Departments, etc	2016	2016	2015
	Estimate	Outturn	Outturn
	provision		
	€000	€000	€000
Houses of the Oireachtas	640	455	648
Taoiseach	—	162	—
Attorney General	93	77	94
Central Statistics Office	617	698	624
Director of Public Prosecutions	1,004	988	1,016
Chief State Solicitor's Office	651	655	658
Finance	286	260	289
Comptroller and Auditor General	510	613	516
Revenue Commissioners	14,186	14,039	14,354
Public Expenditure and Reform	1,100	951	1,113
Office of Public Works	2,633	2,018	2,664
Valuation Office	504	701	510
Public Appointments Service	1,913	1,950	1,935
Shared Services	808	762	818
Ombudsman	1,043	1,055	1,056
Garda Síochána	8,197	8,599	8,294
Prisons	131	133	133
Courts Service	652	658	659
Property Registration Authority	189	188	191
Justice and Equality	9,896	9,961	10,013
Housing, Planning and Local Government	346	220	350
Education and Skills	3,151	3,322	3,188
Foreign Affairs and Trade	3,944	3,717	3,990
Communications, Climate Action and Environment	3,490	3,506	3,531
Agriculture, Food and the Marine	2,277	2,148	2,304
Transport, Tourism and Sport	3,236	2,381	3,275
Jobs, Enterprise and Innovation	5,575	6,383	5,641
Arts, Heritage, Regional, Rural and Gaeltacht Affairs	1,863	1,643	1,885
Defence	172	375	174
Social Protection	16,779	15,137	13,436
Health	1,200	1,163	1,215
Children and Youth Affairs	2,012	2,054	2,036
Office of Government Procurement	460	622	465
Irish Human Rights and Equality Authority Commission	6	—	6
Total	89,564	87,594	87,081