



Appropriation Account 2013

Vote 36

Defence

Introduction

As Accounting Officer for Vote 36, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2013 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

The expenditure outturn is compared with the sums

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

A surplus of €20.23 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;

Stock valuation

Military stocks are valued at average cost. Air Corps stocks are valued at purchase price. Departmental stocks are valued at their most recent purchase price.

Depreciation

Military assets are depreciated to residual values at rates varying between 3% and 20% per annum using the straight line method.

Capital assets

Capital assets include all military equipment and IT assets but exclude items of furniture and fittings that cost less than €600.

A schedule of land and buildings administered by the Department of Defence is attached. As valuations for all of these properties are not available, they are not included in capital assets (Note 2.2).

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

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

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

Financial Control Environment

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

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

Administrative Controls and Management Reporting

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

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines, including those dealing with contracts awarded without a competitive tender.

Internal Audit and Audit Committee

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

Maurice Quinn

Accounting Officer
Department of Defence

27 March 2014

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

Vote 36 Defence

I have audited the appropriation account for Vote 36 Defence for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

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

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

Responsibility of the Comptroller and Auditor General

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

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

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

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

Scope of audit

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

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

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 36 Defence for the year ended 31 December 2013.

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

Seamus McCarthy
Comptroller and Auditor General

8 September 2014

Vote 36 Defence

Appropriation Account 2013

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Defence policy and support, military capabilities and operational outputs			
	<i>Current year provision</i>	680,432		
	<i>Deferred surrender</i>	900		
			666,963	657,141
		681,332		
Gross expenditure				
	<i>Current year provision</i>	680,432		
	<i>Deferred surrender</i>	900		
			666,963	657,141
		681,332		
	<i>Deduct</i>			
B	Appropriations-in-aid		48,436	46,140
		41,675		
Net expenditure				
	<i>Current year provision</i>	638,757		
	<i>Deferred surrender</i>	900		
			618,527	611,001
		639,657		

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2013	2012
	€	€
Surplus	21,130,320	36,519,313
Deferred surrender	900,000	900,000
Surplus to be surrendered	20,230,320	35,619,313

Analysis of administration expenditure

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,078	17,246	16,002
ii	Travel and subsistence	523	484	415
iii	Training and development and incidental expenses	205	171	165
iv	Postal and telecommunications services	784	624	554
v	Office equipment and external IT services	2,195	1,865	2,090
vi	Office premises expenses	1,370	972	1,203
vii	Consultancy services and value for money and policy reviews	25	13	9
viii	EU Presidency	269	154	35
		<u>23,449</u>	<u>21,529</u>	<u>20,473</u>

1. The 2013 figures include Civil Defence administration costs. The Civil Defence Board was dissolved on 31 December 2012.

2. EU Presidency costs of €154,000 includes pay costs of €72,000 and non-pay costs of €82,000.

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013		2012
	€000	€000	€000
Programme cost		645,434	636,668
Pay		17,318	16,037
Non pay		4,211	4,436
Gross expenditure		666,963	657,141
<i>Deduct</i>			
Appropriations-in-aid		48,436	46,140
Net expenditure		618,527	611,001
Changes in capital assets			
Purchases cash	(15,738)		
Depreciation	39,833		
Loss on disposals	6,857		
Disposals cash	865		
		31,817	21,440
Changes in assets under development			
Cash payments		(5,940)	(5,528)
Changes in net current assets			
Decrease in closing accruals	(35,059)		
Decrease in stock	777		
		(34,282)	(20,715)
Direct expenditure		610,122	606,198
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		7,393	7,667
Notional rents		1,949	2,054
Net programme cost		619,464	615,919

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 36 borne elsewhere and amounts borne on the vote in respect of other services.

		2013	2012
		€000	€000
Vote 1 President's Establishment	e	(389)	(400)
Vote 2 Department of the Taoiseach	e	(50)	(75)
Vote 7 Revenue Commissioners	e	1	—
Vote 12 Superannuation and Retired Allowances	e	8,501	9,075
Vote 13 Office of Public Works	e	844	650
Vote 35 Army Pensions	e	(1,700)	(1,738)
Central Fund – Ministerial pensions	e	186	155
		<u>7,393</u>	<u>7,667</u>

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

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	316,959	342,100
Capital assets under development	2.3	3,068	1,668
		320,027	343,768
Current assets			
Bank and cash	2.4	8,075	751
Stocks	2.5	265,068	265,845
Prepayments	2.6	108,431	73,821
Accrued income		1,855	2,326
Other debit balances	2.7	892	1,060
Total current assets		384,321	343,803
Less current liabilities			
Accrued expenses		2,029	2,997
Deferred income		22	49
Other credit balances	2.8	4,066	190
Net liability to the Exchequer	2.9	4,901	1,621
Total current liabilities		11,018	4,857
Net current assets		373,303	338,946
Net assets		693,330	682,714
Represented by:			
State funding account	2.1	693,330	682,714

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		682,714	685,341
Disbursements from the Vote			
Estimate provision	Account	639,657	
Deferred surrender	Account	(900)	
Surplus to be surrendered	Account	(20,230)	
Net vote		618,527	611,001
Expenditure (cash) borne elsewhere	1	7,393	7,667
Non cash expenditure – notional rent	1	1,949	2,054
Transfers – capital assets under development	2.3	(4,540)	(7,430)
Asset adjustment		4,820	—
Transfers from Civil Defence Board	2.2	1,931	—
Net programme cost	1	(619,464)	(615,919)
Balance at 31 December		693,330	682,714

2.2 Capital Assets

	Military equipment	Civil Defence equipment	Office and IT equipment	Furniture and fittings	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2013	881,244	—	41,854	3,617	926,715
Transfers from Civil Defence Board ¹	—	1,888	17	26	1,931
Reclassification from stock ²	4,080	—	—	—	4,080
Adjustment ³	(2,517)	—	—	—	(2,517)
Additions	13,545	424	1,626	68	15,663
Disposals	(60,552)	(63)	(1,542)	(67)	(62,224)
Cost or valuation at 31 December 2013	835,800	2,249	41,955	3,644	883,648
Accumulated depreciation					
Opening balance at 1 January 2013	545,584	—	36,968	2,063	584,615
Depreciation on reclassified items ²	1,448	—	—	—	1,448
Adjustment ³	(4,705)	—	—	—	(4,705)
Depreciation for the year	37,486	440	1,681	226	39,833
Depreciation on disposals	(53,003)	(3)	(1,433)	(63)	(54,502)
Cumulative depreciation at 31 December 2013	526,810	437	37,216	2,226	566,689
Net assets at 31 December 2013	308,990	1,812	4,739	1,418	316,959
Net assets at 31 December 2012	335,660	—	4,886	1,554	342,100

¹ The Civil Defence Board was dissolved on 31 December 2012 and assets held at that date were transferred to the Department of Defence.

² Arising from a review of the inventory system, certain items which were previously recorded as stock have been reclassified as capital assets.

³ The adjustment arose following a review of the categorisation of asset items.

The Department of Defence administers land (approx. 8,400 hectares) and buildings at 100 different locations, as well as 19 properties outside of barracks which serve as married quarters. It is expected that the disposal of the married quarters will be progressed in 2014. Land and buildings are not included in capital assets.

2.3 Capital Assets under Development

at 31 December	Construction contracts
	€000
Amounts brought forward at 1 January 2013	1,668
Cash payments in year	5,940
Transferred to asset register ¹	(4,540)
Balance at 31 December 2013	3,068

¹ Notional transfer to asset register.

2.4 Bank and Cash	2013	2012
at 31 December	€000	€000
PMG balances and cash	8,075	1,091
Orders outstanding	—	(340)
	<u>8,075</u>	<u>751</u>

2.5 Stocks	2013	2012
at 31 December	€000	€000
Military stocks		
Opening balance 1 January	265,777	269,550
Purchases during the year	44,538	42,837
Issues during the year	(43,888)	(26,785)
Write-offs, obsolete stock, etc. ¹	(3,928)	—
Adjustment ²	6,029	—
Reclassification to fixed assets ³	(4,080)	(19,825)
	<u>264,448</u>	<u>265,777</u>
Civil Defence ⁴	566	—
Stationery	28	34
IT consumables	26	34
	<u>265,068</u>	<u>265,845</u>

¹ Work is ongoing to identify and remove slow moving and obsolete military stock items.

² The adjustment arose following a review of the categorisation of stock items.

³ Some military stock items were reclassified as assets in 2013 (see note 2.2).

⁴ The Civil Defence Board was dissolved on 31 December 2012 and stock valued at that date of some €574,000 was transferred to the Department of Defence.

2.6 Prepayments	2013	2012
at 31 December	€000	€000
Naval vessels construction (note 2.10 (c))	84,230	59,630
Other	24,201	14,191
	<u>108,431</u>	<u>73,821</u>

€84 million represents the cumulative advance payments on the naval vessels replacement project from 2010-2013. A further €48 million will be paid by March 2016.

2.7 Other Debit Balances	2013	2012
at 31 December	€000	€000
Suspense	892	1,060
	<u>892</u>	<u>1,060</u>

2.8 Other Credit Balances	2013	2012
at 31 December	€000	€000

Amounts due to the State

Professional Services Withholding Tax	103	90
Pay Related Social Insurance	(39)	(20)
Income Tax	33	81
Relevant Contracts Tax	29	—
Pension contributions	21	9
Universal Social Charge	(15)	(12)
Value Added Tax	3,833	—
	<u>3,965</u>	<u>148</u>
Payroll deductions	15	6
Suspense	86	36
	<u>4,066</u>	<u>190</u>

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

Surplus to be surrendered	20,230	35,619
Deferred surrender	900	900
Exchequer grant undrawn	(16,229)	(34,898)
Net liability to the Exchequer	<u>4,901</u>	<u>1,621</u>

Represented by:**Debtors**

Bank and cash	8,075	751
Debit balances: suspense	892	1,060
	<u>8,967</u>	<u>1,811</u>

Creditors

Due to State	(3,965)	(148)
Credit balances: suspense	(101)	(42)
	<u>(4,066)</u>	<u>(190)</u>
	<u>4,901</u>	<u>1,621</u>

2.10 Commitments	2013	2012
at 31 December	€000	€000
Total of legally enforceable commitments	72,695	96,455

(A) Global commitments

The figure of €72.7 million includes €48 million for the naval vessel replacement programme, €17 million for the purchase of defensive equipment and €4 million for a number of building projects.

(B) Multi-annual capital commitments

Expenditure in 2013 and commitments to be met in subsequent years on foot of projects, to be funded from subheads containing voted capital provisions, where legally enforceable contracts were in place:

	2013	2012
	€000	€000
Expenditure	5,940	5,528
Commitments to be met in subsequent years	3,260	1,628

(C) Major projects

Expenditure on projects where the total estimated cost will exceed €6.35 million.

	Expenditure to 31 December 2012	Expenditure 2013	Subsequent years	Total
Project	€000	€000	€000	€000
Naval vessels replacement project	59,630	24,600	47,970	132,200

The Department entered into a contract in 2014 to procure a third vessel.

2.11 Matured Liabilities

Matured liabilities outstanding at year end amounted to €484,776.

3 Programme Expenditure by Subhead

	2013		2012	
	Estimate provision		Outturn	
	€000	€000	€000	
A	Defence policy and support, military capabilities and operational outputs			
A.1	Administration - pay	18,158	17,318	16,037
A.2	Administration - non pay	5,291	4,211	4,436
A.3	Permanent Defence Force: pay	423,251	413,394	394,846
A.4	Permanent Defence Force: allowances	39,621	40,074	43,280
A.5	Reserve Defence Force: pay, etc.	3,325	1,909	3,679
A.6	Chaplains and officiating clergymen: pay and allowances	1,225	1,108	1,128
A.7	Civilians attached to units: pay, etc.	33,075	29,251	30,823
A.8	Defensive equipment	26,500	26,931	29,150
A.9	Air Corps: equipment and expenses	14,100	17,653	16,287
A.10	Military transport	11,950	10,437	12,573
A.11	Naval Service: equipment and expenses	31,400	35,800	33,558
A.12	Barrack expenses and engineering equipment	13,800	15,505	14,344
A.13	Buildings			
	<i>Current year provision</i>	13,700		
	<i>Deferred surrender</i>	900		
		14,600	12,613	12,032
A.14	Ordnance, clothing and catering	15,730	11,784	15,062
A.15	Communications and information technology	6,480	7,166	6,561
A.16	Military training	2,000	1,998	2,289
A.17	Travel and freight services	2,168	2,074	2,368
A.18	Medical expenses	2,800	2,776	2,904
A.19	Lands	1,000	1,540	1,651
A.20	Equitation	860	874	909
A.21	Compensation and associated costs	5,000	3,798	3,144
A.22	Miscellaneous expenditure	3,066	2,700	2,937
A.23	Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy	820	828	689
A.24	Civil Defence	4,243	4,352	5,585
A.25	Irish Red Cross Society (grant-in-aid)	869	869	869
	Total	681,332	666,963	657,141

Significant variations

Overall, the expenditure in relation to the Programme A was €14,368,931 lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Reserve Defence Force: pay, etc.	1,416	The saving is mainly due to lower than anticipated uptake of paid training by reservists.
Chaplains and officiating clergymen: pay and allowances	117	The saving is mainly due to a number of retirements of chaplains.
Civilians attached to units: pay, etc.	3,824	The saving is mainly due to a reduction in the number of civilian employees.
Air Corps: equipment and expenses	(3,553)	The excess relates mainly to additional aircraft maintenance requirements and also additional demand for fuel for increased operational requirements.
Military transport	1,513	The saving is mainly due to a delay in the return of armoured vehicles from overseas missions which led to a delay in their planned rebuild. In addition maintenance requirements were lower than expected. These savings were partly offset by a requirement for additional recovery vehicles and increased demand for fuel.
Naval Service: equipment and expenses	(4,400)	The excess is mainly due to higher than projected fuel requirements and additional operational maintenance and equipment costs.
Barrack expenses and engineering equipment	(1,705)	The excess arose from early delivery on engineering equipment projects and a requirement for some additional cleaning equipment and furniture and was partly offset by reduced utility expenditure.
Buildings	1,987	The saving is mainly due to slower than anticipated progress on some projects including the upgrading of the ammunition storage depot at the Curragh Camp.
Ordnance, clothing and catering	3,946	The saving is mainly due to rationalisation of stores.
Communications and information technology	(686)	The excess is due to the requirement to enhance communication and network systems to support operational requirements.
Lands	(540)	The excess is due to additional security and maintenance costs of military premises, following closure.
Compensation and associated costs	1,202	Expenditure under this subhead is subject to a number of unpredictable variables, including the timing of court hearings, the progress of cases, and the number, value and timing of awards and settlements.
Miscellaneous expenditure	366	The saving is due mainly to lower than anticipated consultancy costs and other smaller miscellaneous savings.

4 Receipts

4.1 Appropriations-in-aid		2013		2012
		Estimated	Realised	Realised
		€000	€000	€000
1.	Receipts from United Nations in respect of overseas allowances, etc.	6,000	8,529	9,204
2.	Receipts from EU in respect of fishery protection costs	50	63	—
3.	Receipts from banks and other organisations	8,500	8,439	8,717
4.	Receipts from occupation of official quarters	165	240	222
5.	Receipts from rations on repayment	500	1,030	804
6.	Receipts from other issues on repayment	60	48	41
7.	Receipts for aviation fuel	70	191	394
8.	Receipts on discharge by purchase	50	40	39
9.	Lands and premises			
	(a) rents, etc.	350	600	470
	(b) sales	1,250	1,422	250
10.	Sale of surplus stores	200	899	444
11.	Refunds in respect of services of seconded personnel	80	232	39
12.	Miscellaneous	400	1,400	825
13.	Receipts from pension-related deduction on public service remuneration	24,000	25,303	24,691
Total		41,675	48,436	46,140

Explanation of significant variations

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

Description	Less/(more) than provided €000	Explanation
Receipts from United Nations in respect of overseas allowances, etc.	(2,529)	The surplus is due to higher than anticipated UN receipts and receipt in 2013 of some amounts due in 2012.
Receipts from rations on repayment	(530)	The surplus is due to higher than anticipated numbers of personnel availing of rations.
Receipts for aviation fuel	(121)	The surplus is due to higher than anticipated demand for uplift of aviation fuel by visiting aircraft.
Lands and premises (a) Rents, etc	(250)	The surplus is due to an increase in rent fees.
Lands and premises (b) Sales	(172)	The surplus is due to an increase in the sale of properties in 2013.
Sale of surplus stores	(699)	The surplus is mainly due to the sale of a decommissioned naval service ship and obsolete military equipment. The value of such sales can be difficult to predict.

Description	Less/(more) than provided €000	Explanation
Refunds in respect of services of seconded personnel	(152)	The surplus is due to receipts in 2013 for expenses incurred in previous years and more secondments than originally projected.
Miscellaneous	(1,000)	The surplus is due to higher than anticipated receipts in respect of the Emergency Aeromedical Support Service.
Receipts from Pension-related deduction on Public Service Remuneration	(1,303)	The surplus is due mainly to deductions made from arrears paid in 2013.

4.2 Extra receipts payable to the Exchequer

	2013 €000	2012 €000
1. Balance on closure of Coiste an Asgard sail training account	111	—
2. Balance on dissolution of Civil Defence Board	103	—
	<u>214</u>	<u>—</u>

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents)	10,134	10,298
	2013	2012
	€000	€000
Pay	417,166	400,241
Higher, special or additional duties allowance	256	349
Overtime	472	590
Shift and roster allowance	215	289
Military and other allowances	34,184	36,247
Employer's PRSI	38,089	36,447
Total Pay	490,382	474,163

The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for three personnel and total pay of €171,224. This office produces a separate account.

The total pay figures above exclude non-pay expenditure charged to some pay subheads.

5.1 Civil Servants

	2013	2012
Number of staff at year end (full time equivalents)	339	321
	2013	2012
	€000	€000
Pay	16,494	15,240
Higher, special or additional duties allowances	81	107
Overtime	100	124
Other allowances	5	6
Employer's PRSI	638	560
Total Pay	17,318	16,037

The 2013 figures reflect the increased staff numbers and costs arising from the dissolution of the Civil Defence Board on 31 December 2012 and the transfer of its staff to the Department of Defence.

The pay figure includes severance and redundancy payments totalling €107,758 which was paid to two civil servants in 2013.

Allowances and Overtime Payments	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2013 €	2012 €
Higher, special or additional duties	19	4	17,690	19,585
Overtime	80	—	7,430	10,959
Other allowances	12	—	1,737	1,547

Certain individuals received extra remuneration in more than one category.

5.2 Civilian Employees

	2013	2012
Number of staff at year end (full time equivalents)	534	593
	2013	2012
	€000	€000
Pay	21,480	22,595
Higher, special or additional duties allowances	175	242
Overtime	372	466
Shift and roster allowance	215	289
Travel time allowance	590	600
Tool and other allowances	325	375
Employer's PRSI	2,163	2,341
Total Pay	25,320	26,908

The pay figure includes severance and redundancy payments totalling €1,408,119 which was paid to 33 civilian employees in 2013.

Allowances and Overtime Payments	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2013 €	2012 €
Higher, special or additional duties	95	—	7,220	10,847
Overtime	155	4	27,014	24,631
Shift and roster allowance	37	4	17,446	17,035
Travel time allowance	94	10	12,030	12,030
Tool and other allowances	351	—	3,235	3,235

Certain individuals received extra remuneration in more than one category.

5.3 Permanent Defence Force (incl. Army Nursing Service and Chaplaincy)

	2013	2012
Number of staff at year end (full time equivalents)	9,261	9,384
	2013	2012
	€000	€000
Pay and military service allowance	379,192	362,406
Overseas allowances	15,023	15,254
Security duty allowances	9,786	10,886
Border duty allowance	3,499	3,976
Patrol duty allowance	3,165	3,338
Miscellaneous allowances	1,791	1,812
Employer's PRSI	35,288	33,546
Total pay	447,744	431,218

Allowances	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2013	2012
			€	€
Overseas allowances	1,336	773	40,811	41,376
Security duty allowances	7,574	27	13,527	19,996
Border duty allowance	834	2	24,468	47,495
Patrol duty allowance	801	2	10,455	11,294
Miscellaneous allowances	1,004	1	11,823	13,628

Certain individuals received allowances in more than one category.

The maximum individual payment for border duty allowance in 2013 includes arrears of €20,764 from 2009 to 2012.

5.4 Special Payments

A claim was made by a representative body in light of the terms of 93/104/EC-Working Time Directive and the sum of €11,462,792 was paid in 2013. Payment arrears were made to serving Permanent Defence Force personnel and certain discharged personnel in respect of arrears of their entitlement to holiday pay. The arrears cover the period January 2007 to September 2013.

The sum of €66,028 was paid to three nursing personnel as compensation for loss of earnings due to the introduction of new roster arrangements, in respect of 2011 and 2012.

6 Miscellaneous

6.1 Overseas Mission

This account includes the sums indicated below in respect of the remuneration of military personnel serving with UN and EU peace support operations and various organisations, together with travel and subsistence and transportation costs:

	2013	2012
	€000	€000
UN and EU Missions:		
UNIFIL (Lebanon)	27,029	32,474
UNDOF (Golan Heights)	2,381	—
KFOR (Kosovo)	1,209	1,270
EUFOR (Bosnia Herzegovina)	747	869
Other UN and EU Missions	4,293	3,837
	<hr/>	<hr/>
	35,659	38,450
Other:		
Military representatives and advisors	1,999	1,807
EU Battle Group	47	990
Organisation for Security and Co-operation in Europe	462	691
Total	<hr/>	<hr/>
	38,167	41,938

Of the sum of €36m for UN and EU missions, €6m relates to missions the full costs of which are borne by the State. The remaining €30m relates to UNIFIL and UNDOF in respect of which arrangements for the reimbursement of certain costs have been agreed with the UN. The amount actually received from the UN by way of appropriations-in-aid in 2013 was €8.5m (Note 4.1), of which €3.8m related to personnel costs and €4.7m to equipment costs. The amount outstanding at year end was €1.3m (€0.7m personnel costs for UNIFIL and UNDOF and €0.6m equipment costs for UNIFIL only. Equipment costs for UNDOF are under negotiation with the UN).

A claim that was submitted to the UN relating to costs associated with the withdrawal from MINURCAT (Chad) is still under negotiation.

6.2 Support for Defence Forces' Representative Associations

This account includes a total of €488,398 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.3 Seconded Staff

This account includes a total of €105,169 in respect of the remuneration of military personnel and a civil servant on secondment.

6.4 Write-offs – damage to military vehicles

Two hundred and sixty three cases of damage to military vehicles resulted in the sum of €179,641 being written off.

6.5 Carryover to 2014

Under the provisions of section 91 of the Finance Act 2004, €900,000 of unspent allocation in respect of the capital element of Subhead A.13 was carried forward to 2014.

6.6 Personal Injury and Employment Case Claims

at 31 December	2013	2012
Settled claims:		
State Claims Agency	137	159
Other	22	54
Claims on hand:	330	359
Of which referred to State Claims Agency	273	310

6.7 Legal Costs

Expenditure for the year ended 31 December	2013	2012
	€000	€000
Legal fees	1,549	1,499
Compensation	2,260	1,617
	3,809	3,116

The above figures in respect of legal fees and compensation refer primarily to the claims disclosed in note 6.6.

6.8 Medical Treatment

Institutional and outpatient services were afforded to Defence Forces personnel and to the dependants of enlisted personnel in civilian hospitals without application of the statutory charge and in military hospitals without charge to the Health Service Executive.

6.9 EU Funding

Appropriations-in-aid of €63,000 were received from the EU Fishery Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subhead A.11.

6.10 Donations of Equipment

A donation of equipment valued at €65,152 was made to GOAL for the humanitarian relief effort in the Philippines.

**Schedule of Land and Buildings
Vested in the Minister for Defence**

Property	Area (Acres)¹
Carlow	
RDF Premises, Mhuine Beag	0.44
Clare	
Knockalisheen Camp	166.5
Lahinch Camp	5.19
Kilrush, Ballyurra	0.6
Cork	
Murphy Barracks, Ballincollig	2.2
Collins Barracks, Cork	59.8
Portion of Camp Field, Collins Barracks	—
Old Barracks & Graveyard, Fermoy	11
RDF Premises, Kilcrohane	1
RDF Premises, Middleton	0.5
Michael Collins Memorial Plot, Beál na Bláth	0.01
RDF Premises, Skibbereen	0.5
RDF Premises, Mallow	0.07
RDF Premises, Youghal	0.11
Part of old Military Barracks, Buttevant	—
Donegal	
Rockhill House, Letterkenny	30
Military Post, Lifford	2.6
RDF Premises, Mullins	0.25
Dublin	
Casement Aerodrome, Baldonnel including sewage farm & land adjacent	685
Esplanade, Collins Barracks	0.5
Site at Islandbridge, Dublin 8.	1
RDF Premises, Swords	0.6
Galway	
Oranmore Rifle Range	534
Oranmore By-Pass	0.75
Springfield Water Supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	74
RDF Premises, Ballinasloe	0.5
RDF Premises, Loughrea	0.23
Kerry	
Ballymullen Barracks, Tralee	15
Fort Shannon, Tarbert	2

¹ Acreages stated are approximate. Most of the properties contain buildings thereon.

**Schedule of Land and Buildings
Vested in the Minister for Defence**

Property	Area (Acres)¹
RDF Premises, Listowel	0.22
RDF Premises, Killorglin	0.25
RDF Premises, Dingle	—
RDF Premises, Killarney	0.2
Kildare	
Curragh Camp and Lands	4,870
Curragh Lands – Kildare By-Pass	—
Houses at Orchard Park (2,23,78,85,96), Curragh	—
Magee Barracks, Kildare.	65
Lands at Blackrath, Curragh.	35.5
Kilkenny	
Stephens' Barracks, Kilkenny	14
Leitrim	
RDF Premises, Manorhamilton	—
Louth	
Red Barns Rifle Range, Dundalk	13.50
RDF Premises, Drogheda	0.40
Mayo	
RDF Premises, Westport - Leased	0.50
Meath	
Gormanston Camp and Aerodrome	261
RDF Premises, Navan	0.50
RDF Premises, Kells	—
Offaly	
Former Military Barracks, Birr	4.90
Roscommon	
Rifle Range, Carna	283
RDF Premises, Roscommon	0.80
Tipperary	
Rifle Range, Kilcoran	13.50
RDF Premises, Thurles	0.19
Barnane Rifle Range, Templemore	—
Waterford	
Military Barracks, Waterford	0.80
RDF Premises, Dungarvan - Leased	0.10

¹ Acreages stated are approximate. Most of the properties contain buildings thereon.

**Schedule of Land and Buildings
Vested in the Minister for Defence**

Property	Area (Acres)¹
Westmeath	
Columb Barracks, Mullingar	23.75
Custume Barracks, Athlone	13
Garrynafela Lands, Athlone	14.75
Wicklow	
Glen of Imaal Artillery Range	6,669
Coolmooney Camp and Lands	241
Kilpeddar Rifle Range, Bray	98
Rockbrae House and Lands, Bray	4.83
Range Warden's Post, Seskin	1
RDF Premises, Wicklow - leased	0.23

¹ Acreages stated are approximate. Most of the properties contain buildings thereon.

**Schedule of Land and Buildings
Vested in the Minister for Finance**

Property	Area (Acres)¹
Clare	
RDF Premises, Ennis	0.25
Cork	
Kilworth Camp and Range	3,404
Portion at Kilworth Camp for provision of road services to NRA	26.42
Bere Island	225
Naval Base, Haulbowline ²	84
Fort Davis, Whitegate	74
Fort Templebreedy, Crosshaven	37
Fitzgerald Camp, Fermoy	2.5
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	840
Dublin	
Cathal Brugha Barracks, Rathmines	46
Cathal Brugha Barracks No 17 – 28 Quarters	—
McKee Barracks, Blackhorse Avenue	45
McKee Park, No 64	—
St. Bricin's Hospital, D7.	8
Old School House, Arbour Hill	—
2 Tomar Court, Arbour Hill	—
Galway	
RDF Premises, Gort	0.2
Laois	
RDF Premises, Portlaoise	0.077
Limerick	
Sarsfield Barracks, Limerick	14.80
Longford	
Connolly Barracks, Longford	14
Portion of Connolly Barracks Longford	0.37
RDF Premises Longford	—
Louth	
Aiken Barracks, Dundalk	18

¹ Acreages stated are approximate. Most of the properties contain buildings thereon.

² Temporarily transferred to the Department of Agriculture, Food & the Marine for remedial work on the ISPAT site.

**Schedule of Land and Buildings
Vested in the Minister for Finance**

Property	Area (Acres)¹
Mayo	
Military Barracks, Castlebar	6
Roscommon	
Rifle Range, Cushla	139
Military Barracks, Boyle	0.50
Tipperary	
Kickham Barracks, Clonmel	11
Military Barracks, Nenagh	2.70
Part of McCann Bks., Templemore	0.39
Wexford	
Military Barracks, Wexford	1
Wicklow	
Kilbride Camp and Rifle Range	1,574

¹ Acreages stated are approximate. Most of the properties contain buildings thereon.