

Appropriation Account 2015

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 2015 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2015, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €13.68 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 and Air Corps stocks include certain items that have been refurbished. 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 military equipment with a valuation of less than €1,000.

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. The Department complied with the guidelines with the exception of 71 contracts to the value of €14 million which were listed in my annual return in respect of Circular 40/2002. These contracts primarily relate to expenditure on specialised defensive equipment, IT licences and military aircraft and naval vessels parts and equipment.

Shared Services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department and the National Shared Service Office for the provision of 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 Department.

Significant financial risks

The Department has a system of internal controls in place to identify all financial risks. Risks are identified, assessed, categorised and recorded on the Department's risk register, along with the controls which mitigate against those risks.

Military stock and inventory

Given the variety and volume of military stock required to be held by the Defence Forces, the valuation of inventory is a significant task. The value of military stock has been significantly reduced in recent years following the re-organisation of the Defence Forces and initiatives to identify and remove slow moving and obsolete stock items. Considerable work has also been undertaken on the on-going project to re-classify certain categories of inventory as fixed assets (including the re-classification of low value high volume items from inventory to assets). An external review of military inventory has been carried out and the recommendations are being progressed. These processes are on-going and will result in enhanced validity and accuracy of inventory valuation and reporting.

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

31 March 2016

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 2015 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 2015.

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 Department of Defence. The appropriation account is in agreement with the accounting records.

Reporting on matters arising from audit

Chapter 8 of my report on the accounts of the public services for 2015 refers to certain other matters relating to Vote 36 Defence.

Seamus McCarthy

Comptroller and Auditor General

27 September 2016

Vote 36 Defence Appropriation Account 2015

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Defence policy and support, military capabilities and operational outputs	677,291	670,539	672,960
Gross expenditure		677,291	670,539	672,960
<i>Deduct</i>				
B	Appropriations-in-aid	37,887	44,819	45,345
Net expenditure		639,404	625,720	627,615

Surplus for surrender

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

	2015	2014
	€	€
Surplus to be surrendered	13,684,310	13,577,097

Analysis of administration expenditure

		2015		2014
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,373	17,236	17,046
ii	Travel and subsistence	520	461	504
iii	Training and development and incidental expenses	210	217	175
iv	Postal and telecommunications services	675	609	576
v	Office equipment and external IT services	2,547	2,230	2,361
vi	Office premises expenses	1,125	687	957
vii	Consultancy services and value for money and policy reviews	25	14	—
viii	EU Presidency	—	—	7
		23,475	21,454	21,626

Notes to the Appropriation Account

1 Operating Cost Statement 2015

	2015		2014
	€000	€000	€000
Programme cost		649,085	651,334
Administration pay		17,236	17,046
Administration non pay		4,218	4,580
Gross expenditure		670,539	672,960
<i>Deduct</i>			
Appropriations-in-aid		44,819	45,345
Net expenditure		625,720	627,615
Changes in capital assets			
Purchases cash	(65,587)		
Depreciation	38,756		
Loss on disposals	7,040		
Disposals cash	586		
		(19,205)	(43,379)
Changes in assets under development			
Cash payments		(7,833)	(6,412)
Changes in net current assets			
Decrease in closing accruals	(5,230)		
Decrease in stock	23,148		
		17,918	19,655
Direct expenditure		616,600	597,479
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		8,891	8,226
Notional rents		1,207	1,071
Net programme cost		626,698	606,776

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.

		2015	2014
		€000	€000
Vote 1 President's Establishment	e	(408)	(409)
Vote 2 Department of the Taoiseach	e	(72)	(58)
Vote 9 Revenue Commissioners	e	1	2
Vote 12 Superannuation and Retired Allowances	e	10,129	9,504
Vote 13 Office of Public Works	e	886	742
Vote 18 Shared Services	e	63	-
Vote 35 Army Pensions	e	(1,850)	(1,672)
Central Fund – Ministerial pensions	e	142	117
		8,891	8,226

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

2 Balance Sheet as at 31 December 2015

	Note	2015 €000	2014 €000
Capital assets	2.2	430,214	363,934
Capital assets under development	2.3	5,507	365
		435,721	364,299
Current assets			
Bank and cash	2.4	8,320	5,665
Stocks	2.5	220,422	243,570
Prepayments	2.6	70,530	110,394
Accrued income		6,232	1,695
Other debit balances	2.7	825	618
Total current assets		306,329	361,942
Less current liabilities			
Accrued expenses		4,169	2,156
Deferred income		39	45
Other credit balances	2.8	7,018	5,432
Net liability to the Exchequer	2.9	2,127	851
Total current liabilities		13,353	8,484
Net current assets		292,976	353,458
Net assets		728,697	717,757
Represented by:			
State funding account	2.1	728,697	717,757

2.1 State Funding Account	Note	2015 €000	2014 €000
Balance at 1 January		717,757	693,330
Disbursements from the Vote			
Estimate provision	Account	639,404	
Surplus to be surrendered	Account	(13,684)	
Net vote		625,720	627,615
Expenditure (cash) borne elsewhere	1	8,891	8,226
Non cash expenditure – notional rent	1	1,207	1,071
Transfers – capital assets under development	2.3	(2,691)	(9,115)
Asset reclassifications	2.2	4,511	3,406
Net programme cost	1	(626,698)	(606,776)
Balance at 31 December		728,697	717,757

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 2015	903,162	2,647	40,969	3,628	950,406
Reclassification from stock ^a	18,034	—	238	—	18,272
Additions	103,108	773	4,233	37	108,151
Disposals	(66,584)	(59)	(2,137)	(16)	(68,796)
Cost or valuation at 31 December 2015	<u>957,720</u>	<u>3,361</u>	<u>43,303</u>	<u>3,649</u>	<u>1,008,033</u>
Accumulated depreciation					
Opening balance at 1 January 2015	547,667	754	35,655	2,396	586,472
Depreciation on reclassified items ^a	13,606	—	155	—	13,761
Depreciation for the year	36,515	287	1,747	207	38,756
Depreciation on disposals	(59,077)	(15)	(2,068)	(10)	(61,170)
Cumulative depreciation at 31 December 2015	<u>538,711</u>	<u>1,026</u>	<u>35,489</u>	<u>2,593</u>	<u>577,819</u>
Net assets at 31 December 2015	<u>419,009</u>	<u>2,335</u>	<u>7,814</u>	<u>1,056</u>	<u>430,214</u>
Net assets at 31 December 2014	<u>355,495</u>	<u>1,893</u>	<u>5,314</u>	<u>1,232</u>	<u>363,934</u>

^a Certain items which were previously recorded as stock have been reclassified as capital assets, including military equipment with a valuation of less than €1,000.

The Department of Defence administers land (approx. 8,300 hectares) and buildings at approx. 63 different locations, as well as 19 properties outside of barracks which serve as married quarters. 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 2015	365
Cash payments in year	7,833
Transferred to asset register ^a	(2,691)
Amounts brought forward at December 2015	<u>5,507</u>

^a Notional transfer to asset register.

2.4 Bank and Cash

at 31 December	2015	2014
	€000	€000
PMG balance	7,834	4,662
Other bank and cash balances	486	1,003
	<u>8,320</u>	<u>5,665</u>

2.5 Stocks	2015	2014
at 31 December	€000	€000
Military stocks		
Opening balance 1 January	242,986	264,448
Purchases during the year	42,617	41,029
Issues during the year	(39,438)	(50,710)
Write-offs, obsolete stock, etc. ^a	(8,226)	(4,900)
Adjustment	—	2,726
Reclassification to fixed assets ^b	(18,585)	(9,607)
	<u>219,354</u>	<u>242,986</u>
Civil Defence	1,017	529
Stationery	22	29
IT consumables	29	26
	<u>220,422</u>	<u>243,570</u>

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

^b Some military stock items were reclassified as assets in 2015 (see note 2.2).

2.6 Prepayments	2015	2014
at 31 December	€000	€000
Naval vessels construction (note 2.10 (c))	58,425	81,295
Other	12,105	29,099
	<u>70,530</u>	<u>110,394</u>

€58 million represents the cumulative advance payments for the third naval vessel, as part of the Naval Vessels Replacement Project.

2.7 Other Debit Balances	2015	2014
at 31 December	€000	€000
Suspense	825	618
	<u>825</u>	<u>618</u>

2.8 Other Credit Balances	2015	2014
at 31 December	€000	€000

Amounts due to the State

Value Added Tax	6,802	5,185
Professional Services Withholding Tax	87	115
Income Tax	59	46
Pension contributions	27	25
Relevant Contracts Tax	15	16
Universal Social Charge	(13)	(12)
Pay Related Social Insurance	(8)	(25)
	<u>6,969</u>	<u>5,350</u>
Payroll deductions held in suspense	19	5
Other credit suspense items	30	77
	<u>7,018</u>	<u>5,432</u>

2.9 Net Liability to the Exchequer	2015	2014
at 31 December	€000	€000

Surplus appropriations to be surrendered	13,684	13,577
Exchequer grant undrawn	(11,557)	(12,726)
Net liability to the Exchequer	<u>2,127</u>	<u>851</u>

Represented by:**Debtors**

Bank and cash	8,320	5,665
Debit balances: suspense	825	618
	<u>9,145</u>	<u>6,283</u>

Creditors

Due to State	(6,969)	(5,350)
Credit balances: suspense	(49)	(82)
	<u>(7,018)</u>	<u>(5,432)</u>
	<u>2,127</u>	<u>851</u>

2.10 Commitments	2015	2014
at 31 December	€000	€000
Total of legally enforceable commitments	33,063	76,286

(A) Global commitments

The figure of €33 million includes €15 million for the purchase of defensive equipment, €10 million for the Naval Vessel Replacement Programme and €5 million for built infrastructure.

(B) Multi-annual capital commitments

Expenditure in 2015 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:

	2015	2014
	€000	€000
Expenditure	89,418	6,412
Commitments to be met in subsequent years	28,901	4,812

In 2015 certain categories of expenditure, previously classified as current, were reclassified as capital expenditure in order to comply with the European System of Accounts.

(C) Major projects

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

Project	Cumulative expenditure to 31 December 2014	Expenditure in 2015	Project commitments in subsequent years	Expected total spend lifetime of project 2015	Expected total spend lifetime of project 2014
	€000	€000	€000	€000	€000
Naval vessel replacement programme	142,655	46,740	9,963	199,358	199,358
Naval service new vessel armament project	9,521	3,069	510	13,100	13,100
Armoured personnel carrier conversion project	7,352	912	73	8,337	8,337

In 2015, the second vessel in the Naval Vessel Replacement Programme was delivered. The third vessel is due to be delivered in 2016.

2.11 Matured Liabilities	2015	2014
at 31 December	€000	€000
Estimate of matured liabilities not discharged at year end	637	479

3 Programme Expenditure by Subhead

		2015	2014
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A	Defence policy and support, military capabilities and operational outputs		
A.1	Administration - pay	18,373	17,236
A.2	Administration - non pay	5,102	4,218
A.3	Permanent Defence Force: pay	417,466	389,935
A.4	Permanent Defence Force: allowances	35,279	34,286
A.5	Reserve Defence Force: pay, etc.	2,150	1,736
A.6	Chaplains and officiating clergymen: pay and allowances	1,225	1,048
A.7	Defence Force civilian support: pay and allowances, etc.	32,941	24,913
A.8	Defensive equipment	21,136	23,786
A.9	Air Corps: aircraft, equipment and support	15,450	17,080
A.10	Military transport	8,690	9,473
A.11	Naval Service: vessels, equipment and support	45,179	64,733
A.12	Barrack expenses and engineering equipment	13,510	13,763
A.13	Defence Force built infrastructure: construction and maintenance	18,522	15,191
A.14	Defence Force uniforms, clothing, equipment and catering	11,970	12,873
A.15	Defence Force communications and IT	7,140	10,810
A.16	Military education and training	2,050	2,225
A.17	Defence Force logistics and travel	2,218	2,796
A.18	Defence Force medical and healthcare support	2,555	3,625
A.19	Lands	1,000	1,221
A.20	Equitation	860	908
A.21	Litigation and compensation costs	5,000	3,730
A.22	Miscellaneous expenditure	3,066	2,621
A.23	Costs arising directly from Ireland's participation in the EU's Common Security and Defence Policy	1,300	1,202
A.24	Civil Defence	4,240	5,261
A.25	Irish Red Cross Society	869	5,869
	Total	677,291	670,539
			672,960

Significant variations

Overall, the expenditure in relation to Programme A was €6.75 million lower than provided. This was mainly due to the following variations at subhead level:

Description	Less/ (more) than provided €000	Explanation
Permanent Defence Force: pay	27,531	The saving is due to higher than projected retirements and lower than projected recruitment in 2015. This resulted in lower than anticipated numbers of personnel serving in the PDF during the year.
Reserve Defence Force: pay, etc.	414	The saving is mainly due to lower than anticipated uptake of paid training by reservists.
Chaplains and officiating clergymen: pay and allowances	177	The saving is mainly due to retirements of chaplains in 2015.
Defence Force civilian support: pay and allowances, etc.	8,028	The saving is mainly due to the fact that the number of civilian employees was less than provided for in the estimate.
Defensive equipment	(2,650)	The excess is due to the requirement to purchase additional essential defensive equipment, including mine clearance equipment and protective suits for Engineer Specialist Search and Clearance personnel.
Air Corps: aircraft, equipment and support	(1,630)	The excess is due mainly to additional aircraft maintenance, equipment and training requirements and is partly offset by reduced fuel consumption and cost.
Military transport	(783)	The excess is due to the requirement to purchase additional military vehicles and is partly offset by reduced fuel and replacement parts costs.
Naval Service: vessels, equipment and support	(19,554)	The excess is due mainly to payments under the Naval Vessels Replacement Programme being made earlier than anticipated because of the rate of progress in the build. Also additional Naval Service equipment and maintenance costs arose.
Defence Force built infrastructure: construction and maintenance	3,331	The saving is mainly due to slower than expected progress on projects, including upgrades in accommodation in the Defence Force training centre and in Casement Aerodrome.
Defence Force uniforms, clothing, equipment and catering	(903)	The excess is mainly due to the procurement of Defence Force clothing for 2016 Centenary events and a requirement for additional overseas equipment.
Defence Force communications and IT	(3,670)	The excess is due to the requirement to upgrade network software and communication systems, including office information software and IT hardware, to support operational requirements.

Description	Less/ (more) than provided €000	Explanation
Military education and training	(175)	The excess is due mainly to the purchase of additional military training equipment.
Defence Force logistics and travel	(578)	The excess is due to additional costs incurred as a result of a change in the United Nations arrangement for payment for rotational flights.
Defence Force medical and healthcare support	(1,070)	The excess is mainly due to the purchase of additional medical equipment to support clinical and operational requirements.
Lands	(221)	The excess is due to environmental and maintenance works on property required under Health and Safety regulations and in advance of the 2016 Centenary events.
Litigation and compensation costs	1,270	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	445	The saving is mainly due to slower than anticipated progress and deferral of some projects, and reduced administrative costs.
Civil Defence	(1,021)	The excess is mainly due to the requirement to upgrade the Civil Defence fleet and the purchase of additional personal protective equipment.
Irish Red Cross Society	(5,000)	The excess arose from a Government decision to issue €5 million to the IRCS for administration of an Emergency Humanitarian Support Scheme for small businesses, following severe weather and flooding.

4 Receipts

4.1 Appropriations-in-aid		2015		2014
		Estimated	Realised	Realised
		€000	€000	€000
1.	Receipts from United Nations in respect of overseas allowances, etc.	4,313	10,642	6,133
2.	Receipts from EU in respect of fishery protection costs	50	—	—
3.	Receipts from banks and other organisations	6,800	5,508	8,924
4.	Receipts from occupation of official quarters	240	206	224
5.	Receipts from rations on repayment	870	804	997
6.	Receipts from other issues on repayment	50	35	41
7.	Receipts for aviation fuel	70	38	40
8.	Receipts on discharge by purchase	50	134	75
9.	Lands and premises			
	(a) rents, etc.	450	512	525
	(b) sales	2,200	1,848	3,258
10.	Sale of surplus stores	200	739	109
11.	Refunds in respect of services of seconded personnel	30	103	79
12.	Miscellaneous	515	2,805	2,389
13.	Receipts from pension-related deduction on public service remuneration	22,049	21,445	22,551
Total		37,887	44,819	45,345

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.	(6,329)	The surplus is due to higher than anticipated UN receipts in 2015 in respect of pay and equipment costs. The timing of receipts is difficult to forecast.
Receipts from banks and other organisations	1,292	The shortfall is due to a reduction in the number of cash in transit escort services provided by the Defence Forces.
Lands and premises (b) sales	352	The shortfall is due to delays in sales of military property.
Sale of surplus stores	(539)	The surplus is due to the sale of an aircraft and military vehicles with associated spare parts in 2015.
Miscellaneous	(2,290)	The surplus is due mainly to higher than anticipated receipts in respect of the Emergency Aeromedical Support Service.

5 Employee Numbers and Pay

	2015	2014
Number of staff at year end (full time equivalents)	9,982	10,147
	2015	2014
	€000	€000
Pay	391,435	397,583
Higher, special or additional duties allowance	260	230
Overtime	434	414
Shift and roster allowance	188	207
Military and other allowances	28,160	28,001
Employer's PRSI	36,127	36,407
Total Pay	456,604	462,842

The overall totals do not include the Office of the Ombudsman for the Defence Forces which accounts for three personnel and total pay of €210,853. This office produces a separate account.

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

5.1 Civil Servants

	2015	2014
Number of staff at year end (full time equivalents)	329	339
	2015	2014
	€000	€000
Pay	16,358	16,208
Higher, special or additional duties allowances	100	100
Overtime	110	103
Other allowances	11	7
Employer's PRSI	657	635
Total Pay	17,236	17,053

Allowances and Overtime Payments	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	
			2015 €	2014 €
Higher, special or additional duties	23	3	16,173	15,574
Overtime	66	—	8,643	9,777
Other allowances	12	—	3,119	2,123
Number of individuals who received extra remuneration in more than one category	11	—	9,787	15,574

5.2 Civilian Employees

	2015	2014
Number of staff at year end (full time equivalents)	489	508
	2015	2014
	€000	€000
Pay	17,677	18,462
Higher, special or additional duties allowances	160	130
Overtime	324	311
Shift and roster allowance	188	207
Travel time allowance	535	533
Tool and other allowances	268	276
Employer's PRSI	1,909	1,949
Total Pay	21,061	21,868

The pay figure includes severance and redundancy payments totalling €71,028 paid in 2015.

Allowances and Overtime Payments	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2015	2014
			€	€
Higher, special or additional duties	70	—	8,657	8,026
Overtime	142	1	10,922	15,833
Shift and roster allowance	30	4	13,047	15,039
Travel time allowance	79	10	12,261	12,030
Tool and other allowances	298	—	3,298	3,235
Number of individuals who received extra remuneration in more than one category	193	43	25,073	30,872

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

	2015	2014
Number of staff at year end (full time equivalents)	9,164	9,299
	2015	2014
	€000	€000
Pay and military service allowance	357,400	362,913
Overseas allowances	13,113	12,127
Security duty allowances	7,745	8,066
Border duty allowance	2,841	3,009
Patrol duty allowance	2,171	2,519
Miscellaneous allowances	1,476	1,464
Employer's PRSI	33,561	33,823
Total pay	418,307	423,921

Allowances	Number of recipients	Recipients of €10,000 or more	Maximum individual payment	Maximum individual payment
			2015	2014
			€	€
Overseas allowances	1,466	514	37,139	37,139
Security duty allowances	7,642	10	18,022	15,070
Border duty allowance	710	—	5,416	9,748
Patrol duty allowance	746	—	9,599	10,819
Miscellaneous allowances	869	—	7,168	7,294
Number of individuals who received extra remuneration in more than one category	2,512	563	32,964	37,365

5.4 Seconded Staff

This account includes a total of €454,502 in respect of the remuneration of personnel (military and civil) on secondment.

5.5 Revenue Settlement

An amount of €16,875 was paid to Revenue as an unprompted voluntary disclosure relating to PAYE, PRSI and USC in respect of the provision of certain medical services to members of the Defence Forces.

5.6 Payroll Overpayments

Overpayments at the year end were €39,047 (39 cases). Of this, €35,095 (32 cases) have recovery plans in place.

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:

	2015	2014
	€000	€000
UN and EU Missions:		
UNIFIL (Lebanon)	15,958	15,956
UNDOF (Golan Heights)	11,295	9,667
KFOR (Kosovo)	1,353	1,221
EUFOR (Bosnia Herzegovina)	798	817
Other UN and EU Missions	3,851	3,974
	33,255	31,635
Other:		
Military representatives and advisors	1,635	1,819
Battle Groups (Nordic, German, UK and EU)	2,179	1,234
Organisation for Security and Co-operation in Europe	254	397
Operation Pontus (Search and Rescue Mediterranean)	2,549	—
Total	39,872	35,085

Of the sum of €33 million for UN and EU missions, €6 million relates to missions the full costs of which are borne by the State. The remaining €27 million relates to UNIFIL and UNDOF in respect of which arrangements for the reimbursement of certain costs have been agreed with the UN. The timings of re-imbursements from the UN is dependent on various factors including the funding available to that organisation. The amount actually received from the UN by way of appropriations-in-aid in 2015 was €10.6 million (Note 4.1), of which €4.4 million related to personnel costs and €6.2 million to equipment costs. The amount outstanding at year end was €1.9 million (€0.73 million personnel costs and €1.17 million equipment costs).

A claim that was submitted to the UN relating to costs associated with the withdrawal from MINURCAT (Chad) is expected to be finalised in 2016.

6.2 Support for Defence Forces' Representative Associations

This account includes a total of €488,067 in respect of the remuneration of military personnel seconded to representative associations and certain related administrative costs.

6.3 Write-Offs	2015	2014
	€000	€000
Loss of, or damage to, stores, equipment or property ^a	4,114	5
Damage to military vehicles	62	88
Bad debts (rent)	15	5

^a Includes €4 million write-off in respect of an aircraft damaged in an accident.

6.4 Personal Injury and Employment Case Claims

at 31 December	2015	2014
Numbers of settled claims:		
State Claims Agency	97	95
Other	20	42
Numbers of claims on hand:	379	338
Of which referred to State Claims Agency	316	289

6.5 Legal costs

				2015	
	Number of cases	Legal costs paid by the Department	Legal costs awarded	Compensation awarded	Total
		€000	€000	€000	€000
Claims by employees of the Vote	215	644	831	1,783	3,258
Claims by members of the public	39	58	117	431	606
		702	948	2,214	3,864

The above figures in respect of legal fees and compensation relate to cases where payment was made in 2015. These include cases that were settled in prior years, those settled in 2015 and those still open. No further breakdown of these figures can be provided for reasons of confidentiality.

6.6 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.

Schedule of Land and Buildings**1. Vested in the Minister for Defence**

Property	Area (Hectares)¹
Clare	
Knockalisheen Camp	53.17
Cork	
Murphy Barracks, Ballincollig	0.89
Collins Barracks, Cork	24.20
Portion of Camp Field, Collins Barracks	—
Old Barracks & Graveyard, Fermoy	4.45
Fitzgerald Camp, Fermoy	0.401
RDF Premises, Kilcrohane	0.405
Michael Collins Memorial Plot, Beál na Bláth	0.0040
RDF Premises, Skibbereen	0.20
RDF Premises, Mallow	0.028
RDF Premises, Youghal	0.045
Part of old Military Barracks, Buttevant	—
Dublin	
Casement Aerodrome, Baldonnel including sewage farm & land adjacent	277.21
Esplanade, Collins Barracks	0.20
Site at Islandbridge, Dublin 8.	0.405
Galway	
Oranmore Rifle Range	216.10
Springfield Water Supply to Oranmore Range	—
Dún Uí Mhaoilíosa, Galway	29.95
Kerry	
Ballymullen Barracks, Tralee	6.07
Fort Shannon, Tarbert	0.81
RDF Premises, Kilorglin	0.10
Kildare	
Curragh Camp and Lands	1,970.82
Curragh Lands – Kildare By-Pass	—
Houses at Orchard Park (2,23,78,85,96), Curragh	—
Magee Barracks, Kildare	22.79
Lands at Blackrath, Curragh.	14.37
Kilkenny	
Stephens' Barracks, Kilkenny	5.67
Louth	
Red Barns Rifle Range, Dundalk	5.46
Meath	
Gormanston Camp and Aerodrome	105.62
RDF Premises, Navan	0.20
Offaly	
Former Military Barracks, Birr	1.98

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

Roscommon	
Rifle Range, Carna	114.53
Tipperary	
Rifle Range, Kilcoran	5.46
Barnane Rifle Range, Templemore	—
Waterford	
Military Barracks, Waterford	0.32
Westmeath	
Columb Barracks, Mullingar	9.61
Custume Barracks, Athlone	5.26
Garrynafela Lands, Athlone	5.97
Wicklow	
Glen of Imaal Artillery Range	2,698.85
Coolmooney Camp and Lands	97.53
Rockbrae House and Lands, Bray	1.95
Range Warden's Post, Seskin	0.405

Schedule of Land and Buildings

2. Vested in the Minister for Public Expenditure and Reform

Property	Area (Hectares) ¹
Clare	
RDF Premises, Ennis	0.10
Cork	
Kilworth Camp and Range	1,377.55
Portion at Kilworth Camp for provision of road services to NRA	10.69
Bere Island	91.05
Naval Base, Haulbowline ²	33.99
Fort Davis, Whitegate	29.95
Fort Templebreedy, Crosshaven	14.97
Furious Pier, Castletownbere	—
Landing Pier, Cobh	—
Donegal	
Finner Camp, Bundoran	339.94
Dublin	
Cathal Brugha Barracks, Rathmines	18.62
Cathal Brugha Barracks No 17 – 28 Quarters	—
McKee Barracks, Blackhorse Avenue	18.21
McKee Park, No 64	—

¹ Hectarages 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.

St. Bricin's Hospital, D7.	3.24
Old School House, Arbour Hill	—
2 Tomar Court, Arbour Hill	—
Laois	
RDF Premises, Portlaoise	0.03
Limerick	
Sarsfield Barracks, Limerick	5.99
Longford	
Connolly Barracks, Longford	4.35
Louth	
Aiken Barracks, Dundalk	7.28
Mayo	
Military Barracks, Castlebar	2.43
Roscommon	
Rifle Range, Cushla	56.25
Military Barracks, Boyle	0.20
Tipperary	
Military Barracks, Nenagh	1.09
Part of McCann Bks., Templemore	0.16
Wexford	
Military Barracks, Wexford	0.405
Wicklow	
Kilbride Camp and Rifle Range	636.98

